



No. F.TU/COM-BPGS/2014/(EXU) 02

Date: 17/02/2014

Proceedings of the first meeting of the Board of Post-graduate Studies in Commerce held on 17th February, 2014 at 10 a.m. in the Meeting Room of Department of Commerce

Members Present:

Prof. P.K. Haldar, Head Department of Commerce, Tripura University	-	-	Chairperson
Prof. J.P. Sharma, Department Of Commerce, Delhi School of Economics, Delhi University	-	-	Member (External)
Dr. Vijay K. Shrotryia, Department Of Commerce, NEHU, Shillong	-	-	Member (External)
Prof. P Debnath, Department of Commerce, T.U	-	-	Member (Internal)
Dr. Chinmoy Roy, Department of Commerce, T.U	-	-	Member (Internal)
Sri Joy Das, Department of Commerce, T.U	-	-	Member (Internal)

Prof. P.K. Haldar, Head, Department of Commerce and Chairperson of the B.P.G.S., at the outset, welcomed all members to the first B.P.G.S Meeting of the Commerce Department.

He appraised the member about the **changing need of the curriculum of commerce along with the introduction of Ph.D. Course work independently in the Department.** He also appraised that the Department decided to introduce an evening P.G. Diploma Course in Finance and Taxation in addition.

ITEMS TO CONSIDER

Agenda: 08/02/2014

To consider and approve the draft M.Com Syllabus.

It was resolved that the draft M.Com Syllabus with minor modification in few items of the contents accepted and approved for further action.

Agenda: 08/03/2014

To consider and approve the proposed P.G. Diploma in Finance and Taxation.

It was resolved that the draft P.G. Diploma in Finance and Taxation Syllabus be accepted and approved for further action. Further, it was resolved that another program on P.G. Diploma in Banking and Finance may be introduced as opined by both of the external and internal members and suggested that 5 (five) papers of the P.G. Diploma in Finance and Taxation in the Second Semester may be replaced by 5 (five) new papers on P.G. Diploma in Banking and Finance in the Second Semester

Agenda: 08/04/2014

To consider and approve the proposed draft syllabus of Ph. D course work.

It was resolved that the draft Ph.D. Course Work in Commerce Syllabus be accepted and approved for further action.

Agenda: 08/05/2014

To recommend to the Board of Faculty the names of the student candidates for Ph. D programme along with the details of the subjects of the research and names of teachers in the Department to be appointed as supervisors of research.

It was resolved that the following candidates along with the name of supervisor as mentioned against each be appointed as supervisors of Ph.D. Program.

Name of the Candidate	Name of the Supervisor
1. Rajat Deb	Prof. P.K. Haldar
2. Washim Raza	Prof. P.K. Haldar
3. Sukharanjan Debnath	Prof. Prallad Debnath
4. Pranesh Debnath	Dr. Chinmoy Roy
5. Tuton Biswas	Dr. Chinmoy Roy
6. Asish Bhowmik	Dr. Chinmoy Roy

Agenda: 01/06/2014

To recommend to the Board the appointment of examiners including paper setters and moderators for the post-graduate courses and Ph. D Course Work.

It was resolved that the Panel of the Paper Setter, Moderator and Examiner as prepared by the Departmental Committee be accepted and approved for the academic session 2014-15 for further action.


Agenda: 01/07/2014

To recommend to the Board of faculty names of outside expert member for Pre-Ph. D public seminars of the candidates for approval of the Vice-Chancellor.

Chairman placed the summary of the work submitted by the candidates along with their letter for consideration of the members of BPGS.

After thorough discussion and consideration it was resolved that the following two External experts for Pre Ph.D. Public seminar of the following five candidates be recommended and approved for further action.

<i>Name of the Candidate</i>	<i>Name of the External Expert Recommended</i>
1. Basudeb Bhattacharya	Prof. Debabrata Mitra, Department of Commerce, North Bengal University, Siliguri, West Bengal
2. Bindu Pal	Prof. Debabrata Mitra, Department of Commerce, North Bengal University, Siliguri, West Bengal
3. Sujit Das	Prof. Debabrata Mitra, Department of Commerce, North Bengal University, Siliguri, West Bengal
4. AnneshaSaha	Prof. Sudipti Banarjea, Department of Commerce, University of Calcutta, West Bengal
5. Anup Roy	Prof. Sudipti Banarjea, Department of Commerce, University of Calcutta, West Bengal


4.3.2014

Agenda: 01/01A/2014 To report the Ph.D. registration of the candidate as per the Ordinance A-3, Tripura University.


Chairman placed the files of the following candidates sent by the Controller of Examinations, T.U, relating to Ph D registration along with the synopsis in accordance with T.U Ordinance A-3 (b) and (c).

After thorough discussion and consideration of the synopses of the following candidates were unanimously approved and recommended for registration.

- (i) Sri Rakesh Debroy;
- (ii) Sri Sayan Saha;
- (iii) Sri S.M. Mahabubur Rahman;
- (iv) Sri Shankha Shubhra Bhadra;
- (v) Sri Loknath Mishra.

Agenda: 01/01B/2014 To consider and recommend for permission for extension of Ph.D. registration of Sri Malay Pal under old rules:

It was resolved that the prayer of Sri Malay Pal for extension is recommended for grant of extension.


17.2.2014
(Prof. P. K. Haldar)
Chairperson
Board of Post-Graduate Studies
Department of Commerce

त्रिपुरा विश्वविद्यालय
TRIPURA UNIVERSITY

(केन्द्रीय विश्वविद्यालय)
(A CENTRAL UNIVERSITY)

सूर्यमणिनगर, अगरतला, त्रिपुरा, भारत
Suryamaninagar, Agartala, Tripura, INDIA
पिन Pin - 799022



फोन Phone: (0381) 237 4801
237 4803
237 5355
237 9004
237 4804
237 9005

फैक्स Fax : (0381) 237 4802
237 4804

e-mail : tuoffice@tripurauniv.in
website : www.tripurauniv.in

No. F.TU/COM-BPGS/2015/01

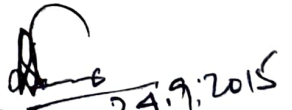
Date: 24/09/2015

Notification

In pursuance of Ordinance A-3 on the Board of Post-Graduate Studies it is hereby notified that the Second meeting of the Board of Post-graduate Studies in Commerce will be held on **08/10/2015 (Thursday)** at **12 noon** in the meeting room of the Department to transact the following business:

1. Welcome Note by the Chairman.
2. To confirm the proceeding of the last meeting of BPGS.
3. **To confirm the PG and PhD Course Work syllabus.**
4. To consider PhD related matters.
5. To recommend visiting Teacher/Fellow for academic session 2015-16.
6. To recommend the Panels of PhD Examiners.
7. To recommend the list of question setters and examiners of PG and PhD Course examinations.
8. Miscellaneous.

All the members are cordially requested to remain present in the said meeting. T.A. and D.A. to the entitled members will be provided as per University Rules.


(Prof. P.K. Haldar)
Chairperson

Board of Post-Graduate Studies
Department of Commerce

Copy to:

1. PS to Vice-Chancellor, T.U. for kind information of the Vice-Chancellor.
2. The Registrar, T.U. for kind information.
3. The Finance Officer, T.U. for information.
4. Prof. S. Poddar, Dean, Faculty of Arts and Commerce, T.U, Member.
5. Prof. J.P. Sharma, Department of Commerce, Delhi School of Economics, University of Delhi, Member.
6. Prof. Parimal H. Vyas, Maharaja Sayajirao University, Baroda, Member.
7. Dr. Vijay K. Shrotryia, North East Hill University, Shillong, Member.
8. Prof. P. Debnath, Department of Commerce, T.U., Member.
9. Dr. Chinmoy Roy, Department of Commerce, T.U., Member.
10. Dr. S.K. Sen, Department of Commerce, T.U., Member.
11. Sri Joy Das, Department of Commerce, T.U., Member.



No. F.TU/Commerce/BPGS/11/16

Date: 23.01.2019

NOTIFICATION

In pursuance of A-3 of the First Ordinance of Tripura University, the 11th meeting of the Board of Post Graduate Studies in Commerce will be held on 8 February, 2018 at 02 p.m. (Friday) in the Meeting Room of the Department of Commerce, Tripura University. The Agenda of the meeting is given below:

- Agendum-1/11/19: To confirm the proceedings of 10th meeting of the BPGS in Commerce held on 19.12.2017.
- Agendum-2/11/19: To report the action taken on the Proceedings of the 10th meeting of the BPGS in Commerce dated 19.12.2017.
- Agendum-3/11/19: To consider the proposal of reframing M.Com Syllabus in the light of the recent guideline of UGC-NET Syllabus.
- Agendum-4/11/19: To consider the proposals of reconstitution of RAC as per Tripura University Ph.D. Rules 2014 for the different Ph.D. scholars.
- Agendum-5/11/19: To consider the proposals for incorporating NPTEL courses for Elective Papers as an alternative option.
- Agendum-6/11/19: To report the proposal of Guest Faculty position in the Department.
- Agendum-7/11/19: Miscellaneous.


(Prof. Chinmoy Roy)
Chairman,

Board of Post Graduate Studies in Commerce

Copy to:

1.Member,
Board of Post Graduate Studies in Commerce, T.U.
2. The Dean, Faculty of Arts & Commerce, T.U.
3. The Director, CDC, T.U.
5. The Registrar, T.U. for kind information.
6. The Finance Officer, T.U. for information and necessary action please.
7. P.S. to Vice-Chancellor for kind information to the Hon'ble Vice-Chancellor, T.U.

त्रिपुरा विश्वविद्यालय
TRIPURA UNIVERSITY

(केन्द्रीय विश्वविद्यालय)
(A CENTRAL UNIVERSITY)

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Suryamaninagar, Agartala, Tripura, INDIA
पिन Pin - 799022



फोन Phone : (0381) 237 4801
237 4803
237 5355
237 9004
237 4804
237 9005

फैक्स Fax : (0381) 237 4802
237 4804

e-mail : tuoffice@tripurauniv.in
website : www.tripurauniv.in

No. F.TU/Commerce/BPGS/05/16

Dated: 01.04.2016

Proceedings of the 1st meeting of the 2nd Board of Post Graduate studies in Commerce (5th Meeting) held on 31.03.2016 at 12.00 Noon in the Conference Hall of the Department of Commerce, Tripura University

Members Present

1. Prof. S. Poddar, Dean, Faculty of Arts & Commerce, T.U.
2. Prof. P. K. Haldar, Professor, Department of Commerce, T.U.
3. Dr. Chinmoy Roy, Associate Professor, Department of Commerce, T.U.
4. Sri Joy Das, Assistant Professor, Department of Commerce, T.U.
5. Sri Rajat Deb, Assistant Professor, Department of Commerce, T.U.

At the outset, Prof. P. Debnath, Head, Department of Commerce and Chairman of the Board of Post Graduate studies in Commerce welcomes all the members. He had also expressed his gratitude to Prof. S. Poddar, Dean, faculty of Arts & Commerce for sparing his valuable time to attend the meeting. After that the business on the agenda was taken-up for discussion one after another.

Agendum-1/05/16: To confirm the proceedings of 4th meeting of the 1st BPGS in Commerce dated 01.01.2015

The proceedings of the last meeting were read and confirmed.

Agendum-2/05/16: To consider the constitution of Research Advisory Committee (RAC) for the Ph.D. candidate under Ph.D. Rule, 2014

The members of the BPGS in Commerce discussed among themselves and unanimously resolved that constitution of RAC for the Ph.D. candidates under Ph.D. Rules, 2014 be formed and constituted as given in **Annexure-I**

Agendum-3/05/16: To consider and recommend the syllabus for the M.Com II Semester under CBCS

The Head, Department of Commerce placed the draft syllabus of M.Com Semester II under CBCS for consideration. **After a threadbare discussion on the contents of the syllabus in detail, the syllabus was unanimously recommended for approval of the competent authority.**

Debnath
29.4.16
29/4/16

Chinmoy Roy
29-4-16

Chinmoy
29-4-16

Agendum-2/05/16: To recommend visiting Fellow/ Professor for the Even semesters 2016.

The Head, Department of Commerce placed the proposal for appointment of visiting Professor/ visiting fellow for consideration. After a threadbare discussion on the contents of the syllabus, it was unanimously resolved that the name of the following visiting fellow be recommended for approval from the competent authority.

Sl No	Name of the Visiting Fellow	Semester	Name of the Paper
1	Prof. Debdas Rakshit, Department of Commerce, The University of Burdwan Burdwan-713104 West Bengal	M.Com Semester IV, 2016	COM-403A (Theory) COM-403B (Practical)

Agendum-2/05/16: To recommend the list of Question setters and Examiners for M.Com Semester II and Semester IV, 2016

The Head, Department of Commerce placed the proposal for appointment of Question Setters and examiners for M.Com Semester II and Semester IV, 2016 in a closed envelope for consideration. After a threadbare discussion on the contents of the syllabus, it was unanimously resolved that the list was approved and the Head is requested to send the said list to the Controller of Examination with a copy to the Dean, Faculty of Arts & Commerce.

Then, the meeting ended with a vote of thanks to the Chair.

P. P. Debnath

(Prof. P. Debnath)
Head, Department of Commerce & Chairman,
Board of Post Graduate Studies in Commerce
Tripura University

Copy to:

1.Member, Board of Post Graduate Studies in Commerce, T.U.
2. The Dean, Faculty of Arts & Commerce, T.U.
3. The Director, CDC, T.U.
4. P.S. to the Hon'ble Vice-Chancellor, T.U.

(Prof. P. Debnath)
Head, Department of Commerce & Chairman,
Board of Post Graduate Studies in Commerce
Tripura University



No. F.TU/Commerce/BPGS/14/20-II

Dated: 09.10.2020

Proceedings of the 15th Meeting of the Board of Post Graduate Studies in Commerce held on 09.10.2020 (Friday) at 2 p.m. in the Meeting Room of the Department of Commerce, Tripura University.

Members Present:

1. Dr. P. Debnath, Professor, Department of Commerce, T.U. & Member
2. Dr. S. K. Sen, Assistant Professor, Department of Commerce, T.U. & Member
3. Dr. Rajat Deb, Assistant Professor, Department of Commerce, T.U. & Member
4. Dr. Chinmoy Roy, Professor, Department of Commerce, T.U., & Chairman.

At the outset, Prof. Chinmoy Roy, Head, Department of Commerce and Chairman of the Board of Post Graduate Studies in Commerce welcomes all the members present in the meeting. After that the business on the agenda were taken-up for discussion one after another.

Agendum-1/15/20: To confirm the proceedings of the 14th meeting of the BPGS in Commerce held on 08.09.2020.

The proceedings of the last meeting were read and confirmed.

Agendum-2/15/20: To report the action taken on the Proceedings of the 14th meeting of the BPGS in Commerce dated 08.09.2020.

- (i) The Chairman informed the members that he forwarded the list of adjudicators as recommended by the RACs of Mr. Bankim Debbarma, Mr. Sukharanjan Debnath and Ms. Rupa Debbarma and as approved by 14th BPGS along with the proceedings of the meeting and the approved copy of the summary results to the Controller of Examinations vide Clause 10.01(e) of Tripura University Ph.D. Regulations, 2014.

- (ii) The Chairman also informed the members about the Notifications of RACs of different Research Scholars as per the Tripura University Regulations for Doctor of Philosophy [Ph.D.]-2016 vide Clause No. 7 (III).
- (iii) The Agendum-5/14/20 of 14th BPGS though approved by the BPGS but not implemented as new initiative by the University for reframing the entire syllabus.

Noted.

Agendum-3/15/20: To consider the Proposal for reframing of M.Com. Syllabus from the current academic session.

The Chairman informed the members about the initiative taken by the University to revise the syllabus. Accordingly, the Chairman placed the Draft M.Com. Syllabus prepared by all the faculty members. After a threadbare discussion and some minor modification, the syllabus is framed (**Annexure-I**) and unanimously approved. The Head is entrusted to forward the same to the Dean, faculty of Arts & Commerce for its necessary approval in the Academic Council.

Approved.

Agendum-4/15/20: To consider the Detailed Syllabus for newly introduced IMD in Commerce from the current academic session.

The Chairman informed the members about the initiative taken by the University to introduce Integrated Masters' Degree (IMS) in Commerce. Accordingly, the Chairman placed the Draft IMD in Commerce Syllabus for First Six Semesters prepared by all the faculty members. After a threadbare discussion and some minor modification, the syllabus is framed (**Annexure-II**) and unanimously approved. The Head is entrusted to forward the same to the Dean, faculty of Arts & Commerce for its necessary approval in the Academic Council.

Approved.

Agendum-5/15/20: To consider the proposal of Conducting Skill-II Paper (CSK-II) within the Department from the current Academic Session.

The Chairman informed the members about the necessity of converting the Skill-II Syllabus in the light of employability of the students of commerce domain. However, the Revised Syllabus already incorporated as per the previous agenda and hence it is resolved to drop the item.

Noted and Dropped.

Agendum-6/15/20: To review the ATAL FDP conducted by the Department of Commerce during September 22-26, 2020

The Chairman informed the members about the successful completion of ATAL FDP on “Business Data Analysis using R Software” during September 22-26, 2020 in ONLINE mode. Around 200 participants from twenty four states registered for the said workshop. The resource persons from various reputed institutions imparted their expertise on the topic as evidenced from feedback of the participants (**Annexure-III**). All the members congratulated the Coordinator. All the members feel that similar type of programme may be initiated in near future.

Noted.

Agendum-7/15/20: Miscellaneous.

The Chairman informed the members about the present status of Post Graduate Diploma in Finance and Taxation (PGDFT) and also informed that approximate 24 students applied for the said course for the current academic session. Later, the Chairman placed the PGDFT for necessary modification. After a threadbare discussion and some minor modification, the syllabus is framed (**Annexure-IV**) and unanimously approved. The Head is entrusted to forward the same to

the Dean, faculty of Arts & Commerce for its necessary approval in the Academic Council.

Noted and Approved.

Then, the meeting ended with a vote of thanks from the Chair.

(Prof. Chinmoy Roy)
Chairman,
Board of Post Graduate Studies in Commerce

Copy to:

1.Member, Board of Post Graduate Studies in Commerce, T.U.
2. The Dean, Faculty of Arts & Commerce, T.U.
3. The Controller of Examinations, T.U.
4. The Director, CDC, T.U.
5. P.S. to the Hon'ble Vice-Chancellor, T.U.

(Prof. Chinmoy Roy)
Chairman,
BPGS in Commerce



No. F.TU/Commerce/BPGS/14/20-II

Dated: 08.09.2020

Proceedings of the 14th Meeting of the Board of Post Graduate Studies in Commerce held on 08.09.2020 (Tuesday) at 2 p.m. in the Meeting Room of the Department of Commerce, Tripura University.

Members Present:

1. Dr. P. Debnath, Professor, Department of Commerce, T.U. & Member
2. Dr. S. K. Sen, Assistant Professor, Department of Commerce, T.U. & Member
3. Dr. Rajat Deb, Assistant Professor, Department of Commerce, T.U. & Member
4. Dr. Chinmoy Roy, Professor, Department of Commerce, T.U., & Chairman.

At the outset, Prof. Chinmoy Roy, Head, Department of Commerce and Chairman of the Board of Post Graduate Studies in Commerce welcomes all the members present in the meeting. After that the business on the agenda were taken-up for discussion one after another.

Agendum-1/14/20: To confirm the proceedings of the 13th meeting of the BPGS in Commerce held on 08.01.2020.

The proceedings of the last meeting were read and confirmed.

Agendum-2/14/20: To report the action taken on the Proceedings of the 13th meeting of the BPGS in Commerce dated 08.01.2020.

The Chairman informed the members about the successful completion of Ph.D. Viva-voce of Sayan Saha, Research Scholar of Late Prof. P. K. Halder (Retd.) under the Supervision of Prof. Chinmoy Roy.

Noted.

Agendum-3/14/20: To consider the Pre-Ph.D. Public Seminar Reports along with the approved copy of the summary results and panel of external adjudicators approved by the RAC of different Ph.D. scholars.

Approved.

Further, the Chairman is entrusted to forward the list of adjudicators as recommended by the RACs of Mr. Bankim Debbarma, Mr. Sukharanjan Debnath and Ms. Rupa Debbarma and as approved by this BPGS along with the proceedings of the meeting and the approved copy of the summary results to the Controller of Examinations at the earliest vide Clause 10.01(e) of Tripura University Ph.D. Regulations, 2014.

Agendum-4/14/20: To consider the proposals of formation of RAC as per Tripura University Ph.D. Rules 2016 for the different Ph.D. scholars as recommended by the DRC in Commerce.

Approved.

The Chairman placed the recommendation of the DRC in Commerce regarding formation of different Ph.D. Scholars. The members of the BPGS in Commerce discussed among themselves and unanimously resolved that constitution of RAC for the Ph.D. candidates under Ph.D. Rules, 2016 be formed and constituted as given in **Annexure-I**. Further, the Chairman is entrusted to communicate the same along with the Ph.D. Form IV to the office of the Dean, faculty of Arts & Commerce at the earliest for its necessary approval.

Agendum-5/14/20: To consider the proposal of Conducting Skill-II Paper (CSK-II) within the Department from the current Academic Session.

The Chairman informed the members about the necessity of converting the Skill-II Syllabus in the light of employability of the students of commerce domain. Accordingly, as per the proposal of the Departmental Committee in Commerce, it was unanimously resolved that the **Skill-II paper (CSK-II)** from the current session onwards will be look into by the Department itself. **The Chairman also placed the draft Syllabus for CSK-II (Annexure-II). In this context, it was unanimously resolved that the proposed syllabus for Skill-II paper be accepted. Further, the Chairman is entrusted to communicate the**

same to the Dean, Faculty of Arts & Commerce, T.U. for its necessary approval at the earliest.

Noted and Approved.

Agendum-6/14/20: Miscellaneous.

(A) The Chairman placed the proceedings of RAC of different scholars on Annual Progress Report for consideration. The members unanimously resolved that the said Annual Progress Report be accepted as reported and the Chairman is entrusted to forward the same to the Dean, Faculty of Arts & Commerce, T.U. for consideration.

Noted and Approved.

Then, the meeting ended with a vote of thanks from the Chair.



(Prof. Chinmoy Roy)
Chairman,
Board of Post Graduate Studies in Commerce

Copy to:

1.Member, Board of Post Graduate Studies in Commerce, T.U.
2. The Dean, Faculty of Arts & Commerce, T.U.
3. The Controller of Examinations, T.U.
4. The Director, CDC, T.U.
5. P.S. to the Hon'ble Vice-Chancellor, T.U.



(Prof. Chinmoy Roy)
Chairman,
BPGS in Commerce

Annexure-I**List of RACs approved & Recommended by the BPGS in Commerce**

<i>RAC of Ms. Madhu Kumari Proposed by the Supervisor, Dr. Prallad Debnath</i>			
<i>Sl. No.</i>	<i>Name</i>	<i>Designation</i>	<i>Composition</i>
1.	<i>Dr. Chinmoy Roy</i>	<i>Professor, Department of Commerce, TU</i>	<i>Member</i>
2.	<i>Dr. Subir Kumar Sen</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
3.	<i>Dr. Rajat Deb</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
4.	<i>Dr. Sudipta Sarkar</i>	<i>Assistant Professor, Department of Rural development Studies, University of Kalyani</i>	<i>External Member</i>
5.	<i>Dr. Prallad Debnath</i>	<i>Professor, Department of Commerce, TU</i>	<i>Convener</i>
<i>RAC of Mrinal Chowdhury Proposed by the Supervisor, Dr. Chinmoy Roy</i>			
1.	<i>Dr. Prallad Debnath</i>	<i>Professor, Department of Commerce, TU</i>	<i>Member</i>
2.	<i>Dr. Debasis Neogi</i>	<i>Professor, Department of Humanities & Social Sciences, NIT Agartala</i>	<i>External Member</i>
3.	<i>Dr. Subir Kumar Sen</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
4.	<i>Dr. Joy Das</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
5.	<i>Dr. Chinmoy Roy</i>	<i>Professor, Department of Commerce, TU</i>	<i>Convener</i>
<i>RAC of Sankar Debnath Proposed by the Supervisor, Dr. Chinmoy Roy</i>			
1.	<i>Dr. Prallad Debnath</i>	<i>Professor, Department of Commerce, TU</i>	<i>Member</i>
2.	<i>Dr. Parag Shil</i>	<i>Professor, Department of Commerce, Assam University</i>	<i>External Member</i>
3.	<i>Dr. Subir Kumar Sen</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
4.	<i>Dr. Rajat Deb</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
5.	<i>Dr. Chinmoy Roy</i>	<i>Professor, Department of Commerce, TU</i>	<i>Convener</i>
<i>RAC of Ashit Das Proposed by the Supervisor, Dr. Chinmoy Roy</i>			
1.	<i>Dr. Prallad Debnath</i>	<i>Professor, Department of Commerce, TU</i>	<i>Member</i>
2.	<i>Dr. Parag Shil</i>	<i>Professor, Department of Commerce, Assam University</i>	<i>External Member</i>
3.	<i>Dr. Subir Kumar Sen</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
4.	<i>Dr. Joy Das</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
5.	<i>Dr. Chinmoy Roy</i>	<i>Professor, Department of Commerce, TU</i>	<i>Convener</i>

RAC of Mr. Harsanglian Halam Proposed by the Supervisor, Dr. Subir Kumar Sen			
1.	<i>Dr. Prallad Debnath</i>	<i>Professor, Department of Commerce, TU</i>	<i>Member</i>
2.	<i>Dr. Chinmoy Roy</i>	<i>Professor, Department of Commerce, TU</i>	<i>Member</i>
3.	<i>Dr. Debasis Neogi</i>	<i>Professor, Department of Humanities & Social Sciences, NIT Agartala</i>	<i>External Member</i>
4.	<i>Dr. Joy Das</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
5.	<i>Dr. Subir Kumar Sen</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Convener</i>
RAC of Mr. Animesh Bhattacharjee Proposed by the Supervisor, Dr. Joy Das			
1.	<i>Dr. Prallad Debnath</i>	<i>Professor, Department of Commerce, TU</i>	<i>Member</i>
2.	<i>Dr. Chinmoy Roy</i>	<i>Professor, Department of Commerce, TU</i>	<i>Member</i>
3.	<i>Dr. Arindam Das</i>	<i>Professor, Department of Commerce, Burdwan University</i>	<i>External Member</i>
4.	<i>Dr. Subir Kumar Sen</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Member</i>
5.	<i>Dr. Joy Das</i>	<i>Assistant Professor, Department of Commerce, TU</i>	<i>Convener</i>



(Prof. Chinmoy Roy)
Chairman, BPGS in Commerce



Proceedings of the 13th Meeting of the Board of Post Graduate Studies in Commerce held on 08.01.2020 at 2 p.m. in the Meeting Room of the Department of Commerce, Tripura University.

Members Present:

1. Dr. P. Debnath, Professor, Department of Commerce, T.U. & Member
2. Dr. S. K. Sen, Assistant Professor, Department of Commerce, T.U. & Member
3. Dr. Rajat Deb, Assistant Professor, Department of Commerce, T.U.
4. Dr. Chinmoy Roy, Professor, Department of Commerce, T.U., & Chairman.

At the outset, Prof. Chinmoy Roy, Head, Department of Commerce and Chairman of the Board of Post Graduate Studies in Commerce welcomes all the members present in the meeting and informed the members about the absence of the external members as they expressed their inability to attend the meeting due to the ongoing examination in their respective Universities. Further, the Chairman informed the members about the sad demise of Prof. P. K. Haldar (Retd.) on 10.12.2019 at ILS Hospital Agartala and observed one minute condolence prayer for the rest of his soul in the heavenly abode. After that the business on the agenda were taken-up for discussion one after another.

Agendum-1/13/20: To confirm the proceedings of the 12th meeting of the BPGS in Commerce held on 17.05.2019.

The proceedings of the last meeting were read and confirmed.

Agendum-2/13/20: To report the action taken on the Proceedings of the 12th meeting of the BPGS in Commerce dated 17.05.2019.

The Chairman informed the members about the successful completion of Ph.D. Viva-voce of Rakesh Debroy, Rajat Deb and Pranesh Debnath

under the Supervision of Prof. P. K. Haldar (Retd.), Prof. P. Debnath and Prof. Chinmoy Roy, respectively.

Agendum-3/13/20: To consider the proposal of reframing M.Com Syllabus in the light of the recent guideline of UGC-NET Syllabus.

The Chairman informed the members about the progress of the Committee for reframing the M.Com Syllabus in the light of the ongoing UGC-NET Syllabus. A draft copy of the content and structure of the said syllabus is placed for discussion. After a threadbare discussion, it was unanimously resolved that the syllabus committee so constituted earlier will again look into the reframing of the content of the proposed structure of M.Com as and when the External Member will be available in the Department.

Agendum-4/13/20: To consider the proposal of converting COMM804C: Data Analysis using Spreadsheet (2 credits) & COMM902C: E-Commerce (2 credits) as Skill-II Paper for the current students pursuing M.Com.

The Chairman informed the members about the necessity of converting the Skill-II Syllabus in the light of employability of the students of commerce domain. Accordingly, as per the proposal of the Departmental Committee in Commerce, it was unanimously resolved that the Skill-II paper from the next session onwards will be look into by the Department itself. In this context, it was unanimously resolved that the Skill-II paper be renamed as Computer Applications in Business and the content will be as per Annexure-I where present two papers viz. COMM902C: E-Commerce (2 credits) and COMM804C: Data Analysis using Spreadsheet (2 credits) be merged as Group A (Theory) and Group-B (Practical) of Skill-II paper of 4 credits. Further, the Chairman is entrusted to communicate the same to the Dean, Faculty of Arts & Commerce, T.U. for its necessary approval.

Agendum-5/13/20: To consider the proposals for consideration for conducting Public Seminars of different Scholars under the supervision of Prof. P. Debnath.

The chairman informed the members about the proposal submitted by Prof. P. Debnath, Convenor, RAC of Sri Bankim Debbarma and RAC of Sri Sukharanjan Debnath that Sri Debbarma and Sri Debnath have submitted their Summary Results for their Pre-Ph.D. Public Seminar vide Clause 10.01(a) of Tripura University Ph.D. Regulations, 2014 on 20/12/2019 and 21/12/2019, respectively. In pursuant to Clause 10.01 (c) of the Addendum of the Tripura University Ph.D. Regulations, 2014, the Convener, RAC of RAC of Sri Bankim Debbarma and RAC of Sri Sukharanjan Debnath have recommended the name of Dr. Uttam Kumar Datta, Professor, Department of Commerce, Netaji Subhas Open University, Kolkata as the External Expert for arranging the Public Seminars of Sri Debbarma and Sri Debnath. The members appraised both Sri Debbarma and Sri Debnath for submitting their Summary Results and unanimously resolved that the External Expert be invited for holding the Pre-Ph.D. Public Seminars of both the scholars after getting the report of their said External Expert on the Summary Results of Sri Debbarma and Sri Debnath so submitted.

Agendum-6/13/20: Miscellaneous.

- (A) The Chairman placed the proceedings of RAC of different scholars on Annual Progress Report for consideration. The members unanimously resolved that the said Annual Progress Report be accepted as reported and the Chairman is entrusted to forward the same to the Dean, Faculty of Arts & Commerce, T.U. for consideration.
- (B) The Chairman informed the members about the performance of the students and scholars of this Department in the July-December, 2019 Session of SWYAMA-NPTEL courses. The members appraised the students and scholars; and placed on record the performance of the students (**Annexure-II**).

(C) The Chairman informed the members about the performance of the students and scholars of this Department in the UGC NET Examination conducted in December, 2019 (**Annexure-III**).

(D) The Chairman Informed the members that Prof. P. K. Haldar (Retd) leaved his lat breathe on 10.12.2019 at 11.13 pm at ILS Hospital, Agartala. Since, the process of Viva-Voce Examination of Mr. Sayan Saha was supposed to be held in the month of January, 2020 vide Letter No. F.TU/COE/Ph.D./Misc./01/18; dated 13/11/2019 from the office of the Dean, Faculty of Arts & Commerce, T.U., the Ph.D. Committee in Commerce unanimously resolved that Prof. Chinmoy Roy be requested to act as the Supervisor to complete the Viva-Voce Examination of Mr. Sayan Saha in the Department of Commerce, Tripura University. The same has been communicated to the Dean, Faculty of Arts & Commerce, T.U., for the necessary advice and approval.

Noted.

Then, the meeting ended with a vote of thanks from the Chair.



(Prof. Chinmoy Roy)

*Head, Department of Commerce & Chairman,
Board of Post Graduate Studies in Commerce
Tripura University*

Copy to:

- 1.Member, Board of Post Graduate Studies in Commerce,
T.U.*
- 2. The Dean, Faculty of Arts & Commerce, T.U.*
- 3. The Controller of Examinations, T.U.*
- 4. The Director, CDC, T.U.*
- 5. P.S. to the Hon'ble Vice-Chancellor, T.U.*



(Prof. Chinmoy Roy)

*Head, Department of Commerce & Chairman,
Board of Post Graduate Studies in Commerce
Tripura University*

Department of Commerce
Tripura University
(A Central University)



TRIPURA UNIVERSITY
(A Central University),
Suryamaninagar,
Agartala-799022,
Tripura, India
☎+91-381-237-9060/64

Email: hod_commerce@tripurauniv.in

No. F.TU/Commerce/BPGS/12/16

Dated: 17.05.2019

Proceedings of the 12th Meeting of the Board of Post Graduate Studies in Commerce held on 17.05.2018 at 2 p.m. in the Meeting Room of the Department of Commerce, Tripura University.

Members Present:

1. Dr. Debdas Rakshit, Professor, Department of Commerce, Burdwan University, External member.
2. Dr. P. Debnath, Professor, Department of Commerce, T.U. & Member
3. Dr. S. K. Sen, Assistant Professor, Department of Commerce, T.U. & Member
4. Dr. A. Mahato, Assistant Professor, Department of Rural Studies, T.U. & Member
5. Sri Rajat Deb, Assistant Professor, Department of Commerce, T.U.
6. Dr. Chinmoy Roy, Professor, Department of Commerce, T.U., & Chairman.

At the outset, Prof. Chinmoy Roy, Head, Department of Commerce and Chairman of the Board of Post Graduate Studies in Commerce welcomes all the members. He had also expressed his gratitude to Prof. Debdas Rakshit, External Member for sparing his valuable time to attend the meeting. After that the business on the agenda was taken-up for discussion one after another.

Agendum-1/12/19: To confirm the proceedings of 11th meeting of the BPGS in Commerce held on 08.02.2019.

The proceedings of the last meeting were read and confirmed.

After that Mr. Rajat Deb took leave from the meeting.

Agendum-2/12/19: To consider the Pre-Ph.D. Public Seminar Reports along with the approved copy of the summary results and panel of external adjudicators approved by the RAC of Mr. Rajat Deb.

Approved.

Further, the Chairman is entrusted to forward the list of adjudicators as recommended by the RAC of Shri Rajat Deb and as approved by this BPGS along with the proceedings of the meeting and the approved copy of the summary results to the Controller of Examinations at the earliest vide Clause 10.01(e) of Tripura University Ph.D. Regulations, 2014.

Agendum-3/12/19: To consider the Pre-Ph.D. Public Seminar Reports along with the approved copy of the summary results and panel of external adjudicators approved by the RAC of Mr. Pranesh Debnath.

Approved.

Further, the Chairman is entrusted to forward the list of adjudicators as recommended by the RAC of Shri Pranesh Debnath and as approved by this BPGS along with the proceedings of the meeting and the approved copy of the summary results to the Controller of Examinations at the earliest vide Clause 10.01(e) of Tripura University Ph.D. Regulations, 2014.

After that Mr. Rajat Deb again called in to join the meeting and he attended the meeting accordingly.

Agendum-4/12/19: To consider the proposal of reframing of M.Com. Syllabus and considerations of M.Phil. (Commerce) Syllabus.

The Chairman informed the members about the progress of the Committee for reframing the M.Com. Syllabus in the light of the ongoing UGC-NET Syllabus. A draft copy of the content and structure of the said syllabus is placed for discussion. After a threadbare discussion, it was unanimously resolved that the following syllabus

committee will look into the reframing of the content of the proposed structure of M.Com. Syllabus.

1. *Dr. Asish Kumar Sana, Professor, Department of Commerce, University of Calcutta; External Member*
2. *Dr. P. Debnath, Professor, Department of Commerce, T.U.*
3. *Dr. S. K. Sen, Department of Commerce, T.U.*
4. *Shri Rajat Deb, Department of Commerce, T.U.*
5. *Dr. Joy Das, Department of Commerce, T.U. & Convenor.*

After that, the Chairman placed the draft MPhil. (Commerce) syllabus structure which was forwarded to the Dean, Faculty of Arts & Commerce, Tripura University. It was unanimously resolved that the final structure be prepared as per the guidelines of the University authority.

Agendum-5/12/19: Reconstitution of RAC of Mr. Bankim Debbarma, Research Scholar and RAC of Mr. Sukharanjan Debnath, Research Scholar.

The Chairman informed the members about the necessity of reconstitution of RAC of Mr. Bankim Debbarma, Research Scholar and Mr. Sukharanjan Debnath, Research Scholar. Accordingly, as per the proposal of the supervisor, it was unanimously resolved that the name of Dr. Joy Das, Assistant Professor, Department of Commerce, T.U. be incorporated in place of Prof. P. K. Haldar, Professor Department of Commerce, T.U. and the name Dr. Sudipta Sarkar, Assistant Professor, Department of Rural development Studies, Kalyani University be incorporated as the External Member of RAC in place of Dr. Rajmani Singh, Professor, Department of Commerce, Manipur University since Prof. Rajmani Singh became the External Member of present BPGS in Commerce. Accordingly, the Research Advisory Committee (RAC) of the two Scholars in the department is reconstituted (**Annexure-I**).

Agendum-7/11/19: Miscellaneous.

(A) The chairman informed the members about the outcome of the meeting of the Admission committee chaired by the Hon'ble Vice-

chancellor on 06.05.2019 at 4.00 pm in the Council Hall in which the Vice-Chancellor desired that the Post Graduate Diploma in Finance and Taxation (PGDFT) which was not offered during the last two academic session may be converted into Master degree programme. After a threadbare discussion, it was unanimously resolved that the feasibility of offering another master degree programme in the Department of Commerce to be evaluated by the committee constituted for reframing of M.Com. syllabus.

(B) The Chairman informed the members about the performance of the students and scholars of this department in the January-April session of SWYAMA-NPTEL courses. The members appraised the students and placed on record the performance of the students (Annexure-II).

Then, the meeting ended with a vote of thanks from the Chair.

(Prof. Chinmoy Roy)
Head, Department of Commerce & Chairman,
Board of Post Graduate Studies in Commerce
Tripura University

Copy to:

1.Member, Board of Post Graduate Studies in Commerce, T.U.
2. The Dean, Faculty of Arts & Commerce, T.U.
3. The Controller of Examinations, T.U.
4. The Director, CDC, T.U.
5. P.S. to the Hon'ble Vice-Chancellor, T.U.

(Prof. Chinmoy Roy)
Head, Department of Commerce & Chairman,
Board of Post Graduate Studies in Commerce
Tripura University

त्रिपुरा विश्वविद्यालय

TRIPURA UNIVERSITY

(केन्द्रीय विश्वविद्यालय)
(A CENTRAL UNIVERSITY)

सूर्यमणिनगर, अगरतला, त्रिपुरा, भारत
Suryamaninagar, Agartala, Tripura, INDIA
पिन Pin - 799022



फोन Phone: (0381) 237 4801
237 9002
237 9003
237 9004
237 9024
फैक्स Fax : (0381) 237 4802
237 4803
237 5355
237 4804

e-mail : tuoffice@tripurauniv.in
website : www.tripurauniv.in

No. F.TU/Commerce/BPGS/11/16

Dated: 08.02.2019

Proceedings of the 11th Meeting of the Board of Post Graduate Studies in Commerce (11th Meeting) held on 08.02.2018 at 2 p.m. in the Meeting Room of the Department of Commerce, Tripura University.

Members Present:

1. Dr. Ananda Mohan Pal, Professor, Department of Business Management, University of Calcutta, External member.
2. Dr. P. Debnath, Professor, Department of Commerce, T.U.
3. Dr. S. K. Sen, Assistant Professor, Department of Commerce, T.U.
4. Sri Rajat Deb, Assistant Professor, Department of Commerce, T.U.
5. Dr. Chinmoy Roy, Professor, Department of Commerce, T.U., & Chairman.

At the outset, Prof. Chinmoy Roy, Head, Department of Commerce and Chairman of the Board of Post Graduate Studies in Commerce welcomes all the members. He had also expressed his gratitude to Prof. Ananda Mohan Pal, External Member for sparing his valuable time to attend the meeting. After that the business on the agenda was taken-up for discussion one after another.

Agendum-1/11/19: To confirm the proceedings of 10th meeting of the BPGS in Commerce held on 19.12.2017.

The proceedings of the last meeting were read and confirmed.

Agendum-2/11/19: To report the action taken on the Proceedings of the 10th meeting of the BPGS in Commerce dated 19.12.2017.

Reported that action relating to reflection of Group/Specialisation in Accounting and Finance in the Mark Sheets of M.Com 3rd and 4th Semester Examinations-2017 onwards have been duly executed.

Agendum-3/11/19: To consider the proposal of reframing M.Com. Syllabus in the light of the recent UGC-NET Syllabus.

The draft syllabus prepared by the Faculty members of the Department of Commerce was placed in the meeting. After a threadbare discussion, it was unanimously resolved that a syllabus committee with an external member from other university shall be constituted along with the faculty members of the Department. The syllabus will be finalised by that committee. In this connection, Prof. A. Pal, the external member present in the meeting proposes that Prof. Debdas Rakshit/ Prof. A. Rajmani Singh/Prof. Asish Kumar Sana may be invited to finalise the contents of the proposed syllabus.

After that Sri Rajat Deb, member of the said meeting took leave from the meeting room.

Agendum-4/11/19: To consider the proposals of reconstitution of RAC as per Tripura University Ph. D. Regulations 2014 for the different Ph. D scholars.

The Chairman informed the members about the superannuation of one of the senior faculty member from the Department. Accordingly, as per the proposal of the different supervisors, it was unanimously resolved that the name of Dr. Joy Das, Assistant Professor, Department of Commerce, T.U. be incorporated in place of Prof. P. K. Halder, Professor Department of Commerce, T.U. Accordingly, the Research Advisory Committee (RAC) of different Scholars in the department is reconstituted (Annexure-I).

Agendum-5/11/19: To consider the proposals for incorporating NPTEL courses for Elective Papers as an alternative option.

The Chairman reported that regarding NPTEL courses, all the faculty members unanimously agreed to switch over to related NPTEL/SWAYAM MOOC courses at least for internal assessment

part of their respective paper if available and deemed fit by the concerned faculty member(s).

Further, after a detail discussions on NPTEL/SWAYAM MOOC courses and recent initiative taken by the University, it was unanimously resolved that, for inter-departmental elective paper students be given the options to replace it by related NPTEL/SWAYAM MOOC courses with due consent from the Mentor in the Department.

Agendum-6/11/19: To report the proposal of Guest Faculty position in the Department.

The Chairman placed the relevant notification of Requirement of Guest Faculty by the authority. It was also informed to the members that presently, there are 04 (four) vacant faculty positions (Sanctioned: 09, vacant: 04). In lieu of these 04 (four) vacant Faculty positions, the Department needs the services of 03 (three) Guest Faculties and the service of the existing Guest Faculty may be extended and additional 02 (two) more Guest faculties may be engaged for the current semester for smooth functioning of academic activity of the Department.

Further, One System Analyst with expertise in handling Tally, Spreadsheet based applications, Proficiency in 'R' as well as handling NPTEL related courses is desirable for smooth teaching learning process for the papers of COMM703C: Business Statistics, COMM804C: Business Data Analysis using Spreadsheet, COMM905E: Operations Research etc.

The Chairman is entrusted to communicate the same in this regard.

Agendum-7/11/19: Miscellaneous.

(A) The chairman informed the members about the proposal submitted by Prof. P. Debnath, Convenor, RAC of Sri Rajat Deb that Sri Deb has submitted the Summary Results for his Pre-Ph.D. Public Seminar vide Clause 10.01(a) of Tripura University Ph.D. Regulations, 2014 on 21/01/2019. In pursuant to Clause 10.01 (c) of the Addendum of the Tripura University Ph.D. Regulations, 2014, the Convener, RAC of Sri Rajat Deb has recommended the


name of Dr. Dhruva Ranjan Dandapat, Professor, Department of Commerce, University of Calcutta as the External Expert for arranging the public seminar of Sri Deb. The members appraised Sri Deb for submitting the Summary results and unanimously resolved that the External Expert be invited for holding the Pre-Ph.D. Public seminar of Sri Deb after getting the report of the said External Expert on the summary results of Sri Deb so submitted.

- (B) The Chairman placed the proceedings of different RAC on Annual Progress Reports of different Scholars for consideration. The members unanimously resolved that the said Annual Progress Reports be accepted as reported in **Annexure-II** and the Chairman is entrusted to forward the same to the Dean, Faculty of Arts & Commerce, T.U. for considerations.
- (C) In pursuant to Clause 10.01(c) of the Addendum of the Tripura University Ph.D. Regulations, 2014, Prof. Chinmoy Roy, Convener, RAC of Sri Pranesh Debnath, has recommended the name of Dr. H. K. Singh, Professor, Department of Commerce, BHU, U. P., Varanasi as External Expert for assessing the Summary Results of Sri Debnath after submission. It was unanimously resolved that the External Expert be invited for arranging the Pre-Ph.D. Public seminar of Sri Debnath after getting the report of the External Expert on the submitted summary results of Sri Debnath.
- (D) In pursuant to Clause 10.01(c) of the Addendum of the Tripura University Ph.D. Regulations, 2014, Dr. Subir Kumar Sen, Convener, RAC of Ms. Rupa Debbarma, has recommended the name of Dr. Asish Kr. Sana, Professor, Department of Commerce, University of Calcutta as External Expert for assessing the Summary Results of Ms. Debbarma after its submission. It was unanimously resolved that the External Expert be invited for arranging the Pre-Ph.D. Public seminar of Ms. Debbarma after getting the report of the External Expert on the submitted summary results of Ms. Debbarma.

(E) The Chairman reported that the 06 (six) numbers of Research Scholar have been admitted through RET 2018-19 for Pre-Ph.D. Course Work as per the rules and regulations for Doctor of Philosophy (Ph.D.)-2016 based on UGC 2016 guidelines. Accordingly, the Departmental Research Committee (RDC) allotted the supervisor for different Research Scholars vide clause 8(III) as under-

Sl. No.	Name of Supervisor	Name of Scholar
01	Prof. Prallad Debnath	Ms. Madhu Kumari
02	Prof. Chinmoy Roy	Sri Sankar Debnath
03	Prof. Chinmoy Roy	Sri Mrinal Choudhury
04	Prof. Chinmoy Roy	Sri Ashit Das
05	Dr. Subir Kumar Sen	Sri Harsanglian Haram
06	Dr. Joy Das	Sri Animesh Bhattacharjee

Then, the meeting ended with a vote of thanks from the Chair.


(Prof. Chinmoy Roy)
Head, Department of Commerce & Chairman,
Board of Post Graduate Studies in Commerce
Tripura University

Copy to:

1.Member, Board of Post Graduate Studies in Commerce,
T.U.
2. The Dean, Faculty of Arts & Commerce, T.U.
3. The Director, CDC, T.U.
4. P.S. to the Hon'ble Vice-Chancellor, T.U.

(Prof. Chinmoy)
Head, Department of Commerce & Chairman,
Board of Post Graduate Studies in Commerce
Tripura University

**Syllabus for
Master of Commerce (M.Com.)**

Under

***Tripura University Rules & Regulations for the Post Graduate Degree
Programme in the Choice Base Credit System (CBCS)
(With effect from the Academic Session 2015-16)***

based on

UGC-2015-16 Guidelines



**Department of Commerce
Tripura University
(A Central University)
2015**

**[https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-
DepartmentsHome](https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-DepartmentsHome)**

Course Contents

M.Com. (Choice Based Credit System)

Semester I

Sl. No.	Paper Code	Type	Name of the Course	Credit
1	COMM701C	Core 1	Management and Organisational Behaviour	4
2	COMM702C	Core 2	Marketing Management and Human Resource Management	4
3	COMM703C	Core 3	Corporate Accounting and Reporting	4
4	COMM704C	Core 4	Business Statistics	4
5	COMM705C	Core 5	Business Analysis Using Spreadsheet (Practical)	2
Total Credit(I)				18

Semester II

Sl. No.	Paper Code	Type	Name of the Course	Credit
6	COMM801C	Core 6	Strategic Financial Management	4
7	COMM802C	Core 7	Managerial Economics	4
8	COMM803C	Core 8	Macro Economics and Business Environment	2
9	COMM804E	Elective 1	Any <i>TWO Papers</i> from the following list or any two papers from any other department of the University	4
10	COMM805E	Elective 2	2.1. Banking and Insurance 2.2. Entrepreneurial Dynamics and New Venture Creation 2.3. International Business 2.4. Business Ethics and Corporate Governance	4
Total Credit (II)				18

Semester III

Sl. No.	Paper Code	Type	Name of the Course	Credit
11	COMM901C	Core 9	Accounting Theory	4
12	COMM902C	Core 10	Computer Application in Business [#]	2
13	COMM903E	Elective 3	Any <i>ONE Paper</i> from the following list or any one paper from any other department of the University 3.1. Operation Research 3.2. Strategic Management 3.3. Project Management	4
<i>Students can select any ONE Group either Group A: Accounting or Group B: Finance, consisting of Four (4) papers, Two (2) in Semester III and Two (2) in Semester IV</i>				
14	COMM904E	Elective 4*	Group A: Direct Taxes and Tax Planning; or Group B: Taxation and Financial Decisions	4
15	COMM905E	Elective 5*	Group A: International Accounting; or Group B: International Finance	4
Total Credit (III)				18

Semester IV

Sl. No.	Paper Code	Type	Name of the Course	Credit
16	COMM1001C	Core 11	Cost and Management Accounting	4
17	COMM1002C	Core 12	Research Methodology	2
<i>Students who have selected Group A in Semester III will take Group A Papers and Students who have selected Group B in Semester III will take Group B Papers, respectively</i>				
18	COMM1003E	Elective 6*	Group A: Auditing and Assurance Services Group B: Financial Market and Services	4
19	COMM1004E	Elective 7*	Group A: Financial Accounting Practices Group B: Security Analysis and Portfolio Management	4
20	COMM1005C	Core 13	Dissertation/ Term Paper/ Internship and Viva-voce	4
Total Credit(IV)				18
Total Credit of the Course(I+II+III+IV)				72

* Elective 4, 5, 6 and 7 are open for Commerce Department Students only. Students can select any one Group either **Group A: Accounting** or **Group B: Finance**, consisting of Four (4) papers, Two (2) in Semester III and Two (2) in Semester IV. These are specialisation papers and students will get their degree accordingly, M.Com (Accounting) or M.Com (Finance).

Students will be directed to produce a Certificate of Completion of Tally ERP from any recognised institution approved by Government of India.

Marks Distribution of Papers

Full Marks: 100

Of which

Internal Assessment: 20

Term End Examination: 80

For papers having no Halves

A Typical Question Paper in Term End Examination shall follow the following distribution pattern of marks.

Full Marks: 80

Answer All the Sections.

Section A

Answer any two of the following Questions 2½X2 =5

A1.

A2.

A3.

A4.

Section B

Answer any four of the following Questions 5X4 =20

B1.

B2.

B3.

B4.

B5.

B6.

Section C

Answer any four of the following Questions 10X4 =40

C1.

C2.

C3.

C4.

C5.

C6.

Section D

Answer any one of the following Questions 15X1 =15

D1.

D2.

For papers having two halves

A Typical Question Paper in Term End Examination shall follow the following distribution pattern of marks.

(Half: 1st/ 2nd)

Full Marks: 40

Answer All the Sections.

Section A

Answer any two of the following Questions

2 ½ x 2 = 5

- A1
- A2
- A3
- A4

Section B

Answer any three of the following Questions

5 x 3 = 15

- B1
- B2
- B3
- B4
- B5

Section C

Answer any two of the following Questions

10 x 2 = 20

- C1
- C2
- C3

Paper Code: COMM701C

**Principles and Practice of Management
&
Organisational Behaviour**

Contents

**First Half
(Principles and Practice of Management)**

- Dynamic role of management.
- History of management thought- Management as a profession- Management process- Management levels.
- Different approaches to the study of Management.
- Challenges of Management. Planning- Importance, elements, objective, process.
- Planning process- philosophy and principles; planning by objectives- emerging trends in planning.
- Decision making-Nature and Steps: The Rational Model, Decision-making styles, Decision-making criteria: aids to Decision-making: Management Information System.
- Motivation: Process of motivation; Theories of motivation. Leadership: Concept; Leadership styles; Theories of Leadership.
- Communication-concept, types, feedback, barriers to communication system. Controlling-Nature and importance, Relation of control with other Management Functions. Pre-requisites of control systems: requirements of an Adequate control system. Control techniques.

(Second Half: Organisational Behaviour)

- The concept of organisation- meaning and context.
- Organisational behaviour-organisational behaviour in the global context.
- Objectives and goals of the study of Organisational Behaviour. The organisational system – foundations of organisational structure, organisational culture.
- Foundations of individual behavior, Perception.
- Groups in the organisation – foundations of group behavior- stages of group development- group decision making.
- Organisational power and politics.
- Organizational change and conflict management.

Suggested Readings:

1. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.

2. Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of Management, McGraw-Hill, New Delhi.
3. Robbins, Stephen P: Organizational Behavior, Prentice Hall, New Delhi.
4. C. B. Gupta: Management Principles & Practices, Sultan Chand & Sons, New Delhi.
5. K. Aswathappa: Organizational Behavior, Himalaya Publishing House, New Delhi.
6. Ivancevich; John and Micheol T.Matheson: Organizational Behavior and Management, Business Publication Inc., Texas.
7. Fred Luthans, "Organization Behavior", McGraw Hill, Millennium Ed.
8. Streers, Richard M. and J. Stewart Black: Organizational Behavior, Harper Collins College Publishers, New York.
9. P. Subba Rao: Management Principles & Practices, Himalaya Publishing House, New Delhi.
10. Stroner, Freeman & Gilbert Jr.: Management,Prentice Hall, New Delhi.

Paper Code: COMM702C

Marketing Management & Human Resource Management

Contents

(First Half: Marketing Management)

- Evolution of marketing concept, Concepts of Marketing, Marketing Mix and Marketing Environment, Buying Behaviour, Market Segmentation;
- Product Decision, Pricing Decision;
- Distribution Decisions, Promotion Decisions, Marketing Planning, Organising and Control

(Second Half: Human Resource Management)

- Human Resource Management (HRM) – concept, role and functions;
- Human Resource Planning, Recruitment and Selection; Training and Development; Career planning and succession; Compensation, Performance appraisal;
- Industrial Relations, Health, Safety, Welfare and Social Security; Workers' Participation in Management

Suggested Readings:

1. Gupta, C. B. Human Resource Management. New Delhi: S. Chand & Sons.
2. Jayachandra, S. Marketing Management. New Delhi: Excel Books.
3. Kothler, P. Marketing Management. New Delhi: Prentice Hall.
4. Prasad, L. M.. Human Resource Management. New Delhi: Sultan Chand & Sons.
5. Ramaswamy, V. S., & Namakumari, S. Marketing Management: Global Perspective. Mac Millan Publishers India Ltd.
6. Rao, V. P. Human Resource Management. New Delhi: Excel Books.

Paper Code: COMM703C

Corporate Accounting and Reporting

Contents

- Aims and objectives of corporate financial accounting and reporting; Issues and problems with special reference to published financial statements; Structure of company accounts Valuation of assets, liabilities and shares.
- Group accounts – Consolidated Financial Statements; Accounting for merger and acquisition; Accounting for companies in financial distress.
- Accounting Standards in India; Analysis and interpretation of published accounts.
- Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries.
- Human Resource Reporting; Inflation Accounting.
- Developments in Financial Reporting; Value Added Statement, Economic Value Added; Social Responsibility Reporting; Environmental Accounting; Brand Accounting.

Suggested Readings:

1. Ahmed, N., Khan, N. A., & Kumar, R. *Fundamentals of Corporate Accounting*. New Delhi: Ane Books Pvt Ltd.2010
2. Goyal, V. K., & Goyal, R. *Corporate Accounting*. New Delhi: Prentice Hall India. 2013
3. Maheshwari , S. N., & Maheshwari , S. K. *Corporate Accounting*. New Delhi: Vikas Publishing Company Ltd. 2009
4. Mukherjee, A., & Hanif, H. *Corporate Accounting*. New Delhi: Tata McGraw Hill. 2006
5. Rajasekaran, V., & Lalitha, R. *Corporate Accounting*. New Delhi: Pearson, 2011
6. Verma, K. K. *Corporate Accounting*. New Delhi: Excel Books.2008

Paper Code: COM704C

Business Statistics

Contents

- Definition of Probability- Unconditional Probability statement; Conditional Probability statement and its implications; Bayes' Theorem and its applications; Joint Probabilities and its implications; Mathematical Expectations; Some Theoretical Probability Distributions – Binomial, Poisson and Normal (Their Characteristics and Applications in Business).
- Concept of Population and samples; Types of Sampling; Sampling and Sampling Distributions; Sampling from a Population; Sampling Error and Non-sampling Error; Selection of a Random Sample; Sampling of variables- small and large samples; Sampling of Attributes; Population Point Estimation and Population Interval Estimation; Some other continuous Probability distribution based on Normal Population.
- Concept and Errors of Hypothesis Testing; Hypothesis Test Construction and Testing Procedure; Parametric vs. non-parametric tests of differences; Parametric Tests; The Power of a Test, The Power Function and the Operating-Characteristics Curve; Some non-parametric (distribution free) Tests.
- Chi-Square Tests- Tests of association and Tests of Goodness of Fit; Concept and Types of factorial experiments; Single Factor Experiments- Single factor (or one-way) ANOVA; Two factor experiments with No Replication- Two-way ANOVA with no repeated measures (or one factor with repeated measures), Two factor experiments with Equal Replication-Two-way ANOVA with equal replications.
- Concept and Types of Index Numbers- Price index, Quantity Index, Value Index, Stock Market Index; Linear Correlation Analysis- Scatter Plot, Covariance, Pearson's Correlation Coefficient (r), Spearman's rank Correlation Coefficient (r_s), Testing the significance of ' r ' and ' r_s '; Linear Regression Analysis- Sample versus Population Regression Models, The Least-Square estimation of β_1 and β_0 , the standard error of estimate and the coefficient of Determination, test of significance of β_1 and β_0 , test of significance of r ; Time Series Data Analysis- Classical Time Series component Model, moving average and seasonally adjusted time series.

Suggested Readings:

1. Mathai, A. M., and P. N. Rathie. Probability and Statistics. Macmillan India Ltd., New Delhi, 1975.
2. Lee, Cheng F., John C. Lee, and Alice C. Lee. Statistics for business and financial economics. Singapore: Springer World Scientific, 2000.
3. Aczel, A. D. "i Sounderpandian, J.(2009)." Complete Business Statistics. Mcgraw-Hill Cos.In. Boston, 2009.
4. Mustafi, C. K. Statistical Methods in Managerial Decisions, Macmillan India Inc., New Delhi, 1981

Paper Code: COMM705C
Data Analysis Using Spreadsheet (Practical)

Contents

- Loading a spreadsheet; Entering Data and Formatting; Handling ASCII data-fixed width and delimited format; Performing Basic calculations- Mathematical functions, coordinate geometry, Basic Statistical Functions, Basic Financial Functions.
- Types of Data Variable; Presentation of Data in Tabular Form; Presentation of Data in Chart Form; Presentation of Data in Graphical Form.
- Concept and Types of Data Description; Measure of Central Tendency; Measures of Dispersion; Measures of relative Positions; Measures of Shapes; Exploratory Data Analysis.
- Linear Correlation Analysis; Linear Regression Analysis; Time Series Data Analysis.
- Introduction to Multiple Linear Regression- Assumption, Model; Multicollinearity-Definition and Effect, Rules of Thumb in Determining the Degree of Collinearity; Heteroscedasticity-Definition and Concept, Evaluating the Existence of Heteroscedasticity; Autocorrelation- Basic Concept, The Durbin–Watson Statistic; Model Specification and Specification Bias.

Suggested Readings:

1. Davis, Glyn, and Branko Pecar. Business statistics using Excel. Oxford University Press, 2013.
2. Lee, Cheng F., John C. Lee, and Alice C. Lee. Statistics for business and financial economics. Singapore: Springer World Scientific, 2000.
3. Quirk, Thomas, J. Excel 2007 for Business Statistics, Springer, Heidelberg, 2012
4. Linda Herkenhoff & John Fogli, Applied Statistics for Business and Management using Microsoft Excel, Springer New York, 2013

COMM801C: Strategic Financial Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Financial Policy & Corporate Strategy:** Financial Management, Corporate Strategy, Strategic Financial Management (SFM), Interface of financial policy with corporate strategic management, strategic decision making framework, financial forecasting – concept, benefit & techniques.
- **Project Planning & Control:** Capital investment process and kinds of projects, project organization structure, stages in setting up of a project, cash flow estimation – Detailed Project Report (DPR), project appraisal by Financial Institutions. Cost of project and means of finance, discounting and non-discounting techniques of appraisal.
- **Risk evaluation in capital budgeting:** Decision making under risk and uncertainty, Risk management, Probability Analysis, DTA, Sensitivity analysis, best and worst estimates, Standard Deviation (SD) & Coefficient of Variation (CV), Certainty Equivalent (CE) approach.
- **Lease Decisions:** Concept, Methods – lease rent calculations and practice.
- **Merger & Acquisitions (M&A):** Types, motives, stages, tax planning, practice.
- **Corporate sickness:** Concept, causes, Altman's model, Treynor model and practice.

Suggested Readings:

1. Strategic Financial Management: Ravi M. Kishore, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Strategic Financial Management: J. B. Gupta,, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
3. Strategic Financial Management: A. N. Sridharan, Taxmann Shroff Publishers and Distributors Pvt. Ltd, Mumbai, latest edition.
4. Strategic Financial Management: V. Patabji Ram, S. D. Bala, Snow White Publications Pvt. Ltd., Mumbai, latest edition.
5. Strategic Financial Management: P. Chandra, McGrawhill Publications, New Delhi.

COMM802C: Managerial Economics

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Managerial Economics- Definition, nature, scope, relation with other discipline; basic mathematical preliminaries.
- Consumer Behaviour- Determination of demand; the type of goods and the demand function; Estimation and forecasting of demand.
- Theory of Production: production function, concept of productivity, isoquants, ridge lines, isoclines; isocost lines, expansion path; some empirical production functions; estimation of production functions.
- Theory of Cost: Classification of costs, short run and long run cost functions; law of variable proportion, return to scale, economies of scale, economies of scope; Estimation of cost function; Problem of estimating cost and production functions; Duality between production and cost functions; Efficiency of the firm; Input-Output Analysis.
- Price and output relationship under different market structures: perfect competition, monopoly, discriminating monopoly, monopolistic competition, oligopoly; game theory and oligopolistic behaviour; relating the structure with the market situations; economics of advertisement costs, barrier to entry; different pricing strategies in practice.
- Firm and its objectives: theories of the firm, managerial theories, behavioural approaches; relevance of profit maximization in the modern context.
- Economics of information: symmetric and asymmetric information; risk and uncertainty and the decision making; concept of risk, risk-return evaluation, risk preference, risk aversion, adjusting business decision for risk.

Suggested Readings:

1. Ravindra H. Dholakia and Ajay N. Oza, (1996), *Micro Economics for Management Students*, Oxford University Press, New Delhi.
2. Baumol, William, J., *Economic Theory and Operations Analysis*, Prentice-Hall of India Pvt. Ltd., New Delhi.
3. Barthwall, R. R.,(2010) *Industrial Economics* (Third Ed.), New Age International Publishers., New Delhi.
4. Paul, G., Keat Philip K, Y. Young, Sreejata Banerjee,(2006), *Managerial Economics Economic Tools for Today's Decision Makers*, Fifth Edition, Pearson Education India Pvt. Ltd., New Delhi.
5. Ramesh, C, Das, (2011), *Microeconomics*, Kunal Books., New Delhi.

COMM803C: Macro Economics and Business Environment

Marks: 50 (Theory = 35, Internal Assessment = 15); Credit: 2

Contents:

- Basics of Macro Economics: National Income Accounting, Government Budgetary Policies; Concept of Inflation
- Business Environment: Meaning and Elements of Business Environment
- Economic Environment: Economic Policies, Economic Planning
- Legal Environment of Business in India
- Societal Environment: Social Responsibility of Business; Corporate Governance; Business Ethics; Consumer Rights, Consumerism and Business

Suggested Readings:

1. Ahuja, H. L. (2010). *Economic Environment of Business: Macro Economic Analysis*. New Delhi: S.Chand & Company Ltd.
2. Branson, W. H. (2005). *Macroeconomics : Theory and Policy*. Affiliated East-west Press Pvt Ltd.
3. Cherunilam, F. (2014). *Business Environment: Test & Cases*. New Delhi: Himalaya Publishing House.
4. Datt , R., & Sundharam, K. (2013). *Indian Economy (67 ed.)*. (G. Datt, & A. Mahajan, Eds.) New Delhi: S. Chand & Company Pvt. Ltd.
5. Fernando, A. C. (2011). *Business Environment*. New Delhi: Pearson.
6. Musgrave, R., & Musgrave, P. B. (1989). *Public Finance in Theory and Practice*. US: McGraw-Hill Inc.
7. Saleem, S. (2010). *Business Environment*. New Delhi: Pearson.

Banking and Insurance

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Banking

- Introduction to Banking: Brief History, Business of Banking, Types of Banks, Function of Banks, Sources of Bank's Income, Annual Report and Balance Sheet of a Bank.
- Indian Banking System: Structure of Indian Banking System, Public Sector Banks, Private Sector Banks, Local Area Banks, Indian Banks, Foreign Banks, Regional Rural Banks, Cooperative Banks.
- Banking Regulation and Legislation: Reserve Bank of India (RBI), RBI's Constitution and Objectives, RBI's Main Functions; Important Laws.
- Commercial Banking: Banker-Customer Relationship, Bank Deposits, Loans and Advances, Priority Sector Lending, Payment and Collection of Cheques and Other Negotiable Instruments, Ancillary Services, Risk Management; Financial Inclusion; New Concepts in Banking.
- Banking Technology: Core Banking, Electronic Payments Systems, Electromagnetic Cards, Electronic Banking, Signature Storage and Retrieval System, New Age Clearing, New Age Payment.

Insurance

- Introduction to Insurance: Definition and Nature of Insurance, Evolution of Insurance, Functions of Insurance, Role and Importance of Insurance, Principles of Insurance, Insurance Contract.
- Insurance in India: Life Insurance; General Insurance: Fire Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance and other miscellaneous insurance.
- Insurance Regulation and Insurance Legislation: Insurance Regulatory and Development Authority of India (IRDAI), Duties, powers and functions of IRDAI; Important Laws.
- Principles and Process of Insurance Business: Reinsurance, Insurance Pricing, Underwriting, Claim Settlement, Channels of Distribution.

Suggested Readings:

1. Gulati, N. C. (2007). Principles Of Insurance Management: A Special Focus On Developments In Indian Insurance Sector. New Delhi: Excel Books.
2. Iyengar, V. (2007). Introduction to Banking. New Delhi: Excel Books.
3. Machiraju, H. (2012). Modern Commercial Banking. New Delhi: New Age International.
4. Mohapatra, S. R., & Acharya, D. (2012). Banking and Insurance. New Delhi: Pearson.
5. Sethi, J., & Bhatia, N. (2012). Elements of Banking and Insurance. New Delhi: PHI Learning Pvt. Ltd.
6. Tripathy, N. P., & Pal, P. (2006). Insurance: Theory and Practice. New Delhi: PHI.

Business Ethics and Corporate Governance

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Business Ethics:** The concept of ethics; 'ethics' and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility –an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.
- **Conceptual Framework of Corporate Governance:** Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholders' activism; corporate governance in PSUs and banks; legislative framework of corporate governance –an international perspective (United Kingdom, USA, Australia, China, Russia, South Africa).
- **Corporate Management:** Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman - qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.
- **Role and Functions of Board Committees:** Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board-audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees.
- **Whistleblowing and Corporate Governance:** The Concept of Whistle-Blowing; Types of Whistle- blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India.
- **Corporate Social Responsibility (CSR):** Meaning; corporate philanthropy; CSR – an overlapping concept; corporate sustainability reporting; CSR through triple

bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India.

Suggested Readings:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi

International Business

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Introduction to International Business:** Importance, nature and scope of international business; Modes of entry into International Business; Internationalization process and managerial implications;
- **International Business Environment:** Economic, Political, Cultural and Legal environments in International Business. Framework for analysing international business environment
- **Theoretical Foundations of International Trade:** Reasons for international trade; theories of international trade; Gains from trade; foreign trade multiplier; Terms of trade.
- **International liquidity, International Economic Institutions:** IMF, World Bank IFC, IDA, ADB.
- **World Trade Organisation:** Functions and policies.
- **Balance of Payments:** Meaning, Principles and Conceptual Framework, Components of Balance of Payments, Balance of Payment Disequilibrium- Factors and Methods of Correcting Disequilibrium.
- **Multinational Corporations (MNCs):** Meaning, Organisational Models, Importance and Dominance of MNCs, Code of Conduct; Technology Transfer.
- **Trade Policy and Performance of India:** Foreign Trade Policy; Regulation and Promotion of Foreign Trade; Composition and Direction of Foreign Trade.

Suggested Readings:

1. Aswathappa, K. (2010). *International Business*. New Delhi: Tata McGraw Hill.
2. Cherunilam, F. (2010). *International Business*. New Delhi: PHI Learning Private Limited.
3. Hill, C. W., & Jain, A. K. (2008). *International Business*. New Delhi: Tata McGraw Hill.

4. Neelankavil, J. P., & Rai, A. (2009). *Basics of International Business*. New York: Routledge.
5. Sharan, V. (2009). *International Business: Concept, Environment and Strategy*. New Delhi: Pearson Education.
6. Sinha, P. K., & Sinha, S. (2008). *International Business Management: A Global Perspective*. New Delhi: Excel Books.

COMM901C: Accounting Theory

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- The nature and scope of Accounting theory
- Formulation of Accounting theory
- Alternative theory approaches
- Evolution of accounting thoughts
- Social Cultural Behavioural dimension of Accounting
- Accounting as an information system
- Concepts and Views of Accounting
- Conceptual framework of Accounting
- Income-Value and Capital
- Revenue and Recognition; Nature- Recognition, Criteria and Basis
- Depreciation
- Accounting Standards- Theoretical and Conceptual issues
- Process and Approaches to standard setting

COMM902C: Computer Application in Business

Marks: 50 (Theory = 35, Internal Assessment = 15); Credit: 2

Contents:

- E-commerce: Meaning and Concept, E-Commerce versus traditional Commerce;
- E-Commerce and E- Business; Business application of E-Commerce; need for E-Commerce
- E-Commerce as electronic trading system- special features.
- Models of E-Commerce; B to C Model, B to B Model, benefits of E-Commerce, Limitations of E-Commerce.
- Regulatory and Legal Framework of E-Commerce with special reference to India.
- Information System Audit.

Direct Tax and Tax Planning

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Set off and carry forward of losses.
- Deductions from gross total income.
- Tax Planning – concept, significance & problems.
- Tax evasion and avoidance methods of tax planning.
- Tax planning with reference to location, nature and form of organizations.
- Tax consideration in Specific business decisions- leasing, make or buy, capital structure decisions, replacement decisions, plant shutdown and foreign collaboration.
- Tax provisions relating to Free Trade Zones, Infrastructure Sectors and Backward areas.
- Tax Incentive for Exporters.
- Tax Deductions and Collection at Source.
- Submission of returns and procedure of assessment.
- Appeals and revisions.
- Provisions for search and seizures.

Suggested Readings:

1. Corporate Tax Planning & Business Tax Procedures with Case Studies- V. K. Singhania & Monica Singhania, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Simplified Approach to Corporate Tax Planning & Tax Management- Girish Ahuja & Ravi Gupta, Bharat Law House, New Delhi, latest edition.
3. Corporate Tax Planning - Khushal Kumar Agarwal, Atlantic Publishers, New Delhi, latest edition.
4. Direct Tax Planning & Tax Management- Rajeshwar Trikha, A B D Publishers, New Delhi, latest edition.
5. Tax Planning and Management- S. P. Goyal, Sahitya Bhavan Publications, Agra, latest edition.

International Accounting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- International Accounting: concept, development process, interaction with environment, scope, importance, difficulties.
- International Accounting Standards and organizations, harmonization of international accounting, pressure for harmonization, obstacles in harmonization, measuring harmonization.
- International Financial Reporting Standards (IFRSs): concept, adoption, convergence, determinants, rationale, effect of convergence, roadmap for convergence, Ind AS.
- Comparative Accounting Practices and Disclosures: a global assessment.
- Accounting for Currency Exchange, Rate Exchange.
- Accounting for Segmental Reporting.
- International Financial Statement Analysis.
- Accounting for Transfer Pricing.
- Tax Effect Accounting.
- Accounting Information system for Multinational Corporation performance.

Suggested Readings:

1. International Accounting: A. K. Das Mahapatra, PHI Learning Pvt. Ltd., New Delhi, latest edition.
2. International Accounting: Sirin Rathore, PHI Learning Pvt. Ltd., New Delhi, latest edition.
3. International Accounting A User Perspective: Shahrokh M. Saudagaran, Thomson, South Western, USA, latest edition.
4. IFRSs For Finance Executives: T. P. Ghosh, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
5. Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS Converged Ind AS: Mukhesh Saraf, Bharat Law House Pvt. Ltd., New Delhi, latest edition.
6. First Lessons in IFRS, Beginners Guide: M. P. Vijay Kumar, Snow White Publications Pvt. Ltd., Mumbai, latest edition.
7. IFRS for India- A Quick Ready Reckoner and Implementation Guide: A. L. Saini, Snow White Publications Pvt. Ltd., Mumbai, latest edition.

8. The Chartered Accountant, monthly journal for practitioners, The Institute of Chartered Accountants of India, New Delhi.

COMM1001C: Cost and Management Accounting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Introduction to Management Accounting as an area of Accounting, Objectives, Nature and Scope of Financial Accounting and Management Accounting; Management Accounting and Managerial decisions; Management Accountants Position, Role and Responsibilities. Management Accounting vs Cost Accounting vs Financial Accounting.

Analysis of Financial Statements

Fund flow analysis & working capital management.

Accounting Plan and Responsibility Accounting: Meaning and Significance of Responsibilities Accounting; Responsibility Centre- Cost centre, Profit Centre and Investment Centre; Problems in Transfer Pricing; Objectives and Determinants of Responsibility Centre.

Marginal Costing and Decision Making: Concept of Marginal cost; Marginal Costing and Absorption Costing; Marginal Costing vs Direct Costing. Cost Volume Profit Analysis; Break even analysis, assumption and practical applications of break-even analysis: decision regarding sales mix, make or buy decisions, discontinuation of product line, export vs local sale decision, expand of contract decision, sell or further process decision, marketing decisions etc.

Standard Costing and Variance Analysis: Standard Costing as a control technique, setting of standards and their revision; Variance Analysis meaning and importance, kinds of variances and their uses- material, labour and overhead variances, Disposal of variances, relevance of variance analysis and standard costing.

Contemporary Issues in Management Reporting: Value chain analysis; Activity- based costing, Quality costing; Target and life cycle costing. Meaning and objective of reporting, Types and mode of reporting, Types and mode of reporting, reporting at different levels of management.

Corporate Sickness

Merger & Acquisition

COMM1002C: Research Methodology

Marks: 50 (Theory = 35, Internal Assessment = 15); Credit: 2

Course Inputs

Fundamentals of Research

Definition and Objectives of Research – Motivation, Types of Research – Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical, Research Process- Meaning of research problems, Identification and Formulation of research problem, Research objectives, Formulation of Hypothesis. Pilot study.

Review of Literature

Need for Reviewing Literature, Planning of Review work, Sources of Literature, Literature Review Procedure, Identifying Research Gap

Data and Methodology

Sources of Data - Use of Primary Data and Secondary Data; Methods of Collecting Primary Data and Secondary Data, Questionnaire, Features of good Questionnaire. Processing of data; Methodological Issues in research problem.

Report Writing

Structure and Components of Research Report, Types of Report, Planning of Report Writing, Layout of Research Report, Characteristics of a good report, referencing in academic writing.

Reference:

1. Bryman, A. *Social Research Methods*. New York: Oxford University Press.
2. Gill, J., & Johnson, P. *Research Methods for Managers*. New Delhi: SAGE Publication Ltd.
3. Kothari, C. R. *Research Methodology: Methods and Techniques*. New Delhi: New Age International.
4. Murthy, S. N., & Bhojanna, U. *Business Research Methods*. New Delhi: Excel Books India.
5. Sekaran, U. *Research Methods For Business: A Skill Building Approach*. New Delhi: Wiley India Pvt Ltd.
6. Azzara, C. V. *Questionnaire Design for Business Research: Beyond Linear Thinking-An Interactive Approach*. Oklahoma: Tate Publishing & Enterprises.
7. Zikmund, W. G., Babin, Carr, J. C., & Gri, M. *Business Research Methods*. Mason: Cengage Learning.

COMM1013E: Auditing and Assurance Services

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Auditing Concepts: Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

Auditing and Assurance Standards: Overview, Standard-setting process, Role of Standards Board; Significant differences between Indian Standards on Auditing and International Standards on Auditing.

Audit evidence: Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system; Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Audit under computerized information system (CIS) environment: Special aspects of CIS Audit Environment; Internal Control and Computerized Environment, Approaches to Auditing in Computerised Environment.

Company Audit: Rights, duties, and liabilities of auditors; third party liability, Auditing for Dividends and divisible profits.

Audit reports: Meaning, Types; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members.

Audit Sampling: Types of sampling, Test checking, Techniques of test checks.

Professional Ethics: Code of Ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the Regulations thereunder.

Special audits: Cost audit, management audit, operational audit, forecast audit & Environmental audit.

COMM1014E: Group A: Financial Accounting Practices

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

- Disclosure Practices
- Ratio Analysis
- Cash Flow Analysis
- Economic Value Added, Market Value Added and Value Added Statement
- Horizontal, Vertical and Trend Analysis
- Human Resource Accounting
- Inflation Accounting
- Sustainable Reporting
- Distress Analysis
- Corporate Governance
- Emerging trends in reporting practices

COMM1023E: Financial Market and Services

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Security Markets: Primary and secondary market; Primary market- Role , Functions & Methods of Selling securities in Primary Market; Allotment procedure; National Stock exchanges and major international stock exchanges; security market indicators and their contraction.

Public Issues: SEBI guidelines on public issue, size of issue, pricing of issue, promoters contribution, appointment of merchant bankers, underwriters, broker, register and managers, bankers and allotment of shares.

Secondary Market: Role, Importance, Type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading, Demat- Depository- role and need NSDL, and CDSL depository participant.

Financial Services: Meaning, Classification, Scope, regulatory Environment of Financial Services.

Merchant banking: Role of services of Merchant Banks. Merchant Banks Guidelines. Scope and Progress of Merchant Banking in India.

Leasing and Hire Purchase: Leasing - Meaning , Nature and Types, Evolution and Current Structure of Leasing Industry in India,

Hire Purchase: Genesis, Feature, Banks and Hire Purchase Business. Hire Purchase and Credit Sale.

Leasing vs Hire Purchase and Instalment Sales. Leasing as a Tax Planning instrument.

Mutual Funds: Meaning, Functions and Types, Valuation of Life Policies, Regulations and Current Scenario.

Underwriting: Concept, SEBI, regulations and Recent Developments.

Venture Capital: Meaning, Elements and Evolution, Forms of assistance, Present Structure of Venture Capital Funds in India, SEBI Guidelines.

Factoring: Meaning, Features and Benefits, Type of Factoring Modus operandi, Factoring in India.

COMM1024E: Security Analysis and Portfolio Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Investment: Nature and Scope of investment analysis, elements of investment, avenues of investment, approaches of investment analysis.

Financial Assets: Types and their characteristics, Sources of financial information.

Security Markets: Primary and secondary market

Risk and Return Analysis: Concept of return and risk: Security returns and risk analysis
Concept of Systematic and Unsystematic Risk, Risk and Return Measurement, Using Beta to Estimate return

Valuation of Securities: Bonds, Debentures, Performance shares, securities.

Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis.

Technical Analysis: Important tools, Dow Theory, Chart and trend lines, moving averages.

Efficient Market theories: Weak, semi strong and strong market and its testing.

Portfolio Analysis: Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk- return optimization, single index model or Market Model, Portfolio total risk, portfolio market risk and unique risk, simple Sharpe's optimization solution.

Capital Market theory: Capital Market line, security market line, risk free lending and borrowings; factor models, CAPM, Arbitrage pricing theory two factors and multi factor models principle of arbitrage, arbitrage portfolios.

Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return
market timing, evaluation criteria and procedures

COMM1005C: Dissertation/ Term Paper/ Internship and Viva-voce

Marks: 100 (Project =50, Viva = 50); Credit: 4

PROJECT/ DISSERTATION

60 Marks for Project/ Dissertation Preparation.

40 Marks for Viva-voce on Research Methodology and Project / Dissertation.

Note: While preparing the Project /Dissertation, the Students are required to incorporate the following Categories of information:-

- Statement of the Problem.
- Review of the Literature.
- Hypothesis (if required).
- Data Collect & Methodology.
- Data Analysis & Interpretation.
- Conclusion/ Recommendation.

Taxation and Financial Decisions

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Set off and carry forward of losses.
- Deductions from gross total income.
- Tax Planning – concept, significance & problems.
- Tax evasion and avoidance methods of tax planning.
- Tax planning with reference to location, nature and form of organizations.
- Tax consideration in Specific business decisions- leasing, make or buy, capital structure decisions, replacement decisions, plant shutdown and foreign collaboration.
- Tax provisions relating to Free Trade Zones, Infrastructure Sectors and Backward areas.
- Tax Incentive for Exporters.
- Tax Deductions and Collection at Source.

- Submission of returns and procedure of assessment.
- Appeals and revisions.
- Provisions for search and seizures.

Suggested Readings:

1. Corporate Tax Planning & Business Tax Procedures with Case Studies- V. K. Singhania & Monica Singhania, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Simplified Approach to Corporate Tax Planning & Tax Management- Girish Ahuja & Ravi Gupta, Bharat Law House, New Delhi, latest edition.
3. Corporate Tax Planning - Khushal Kumar Agarwal, Atlantic Publishers, New Delhi, latest edition.
4. Direct Tax Planning & Tax Management- Rajeshwar Trikha, A B D Publishers, New Delhi, latest edition.
5. Tax Planning and Management- S. P. Goyal, Sahitya Bhavan Publications, Agra, latest edition.

International Finance

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Introduction to International Finance:** Meaning, Scope of International Finance, International Finance Function and Domestic Finance Function, Balance of Payment.
- **International Monetary System:** Evolution of the International Monetary System, Classical Gold Standard, Inter-war period, Bretton Woods System, Triffin's Paradox, Special Drawing Rights, Flexible Exchange Rate Regime, Present Day Currency Regimes; Fixed versus Floating exchange rate systems; International Monetary Fund, European Monetary System, European Monetary Union, World Bank.
- **International Financial Markets-** Euro- markets, Institutions and Instruments- Main instrument of Equity Market, Debt Market, GDR, ADR.
- **Foreign Exchange Market:** Structure of Foreign Exchange Market and Participants, Types of Transactions, Mechanism of Currency Dealing, Exchange Rate Quotations, Arbitrage, Forward Rates, Foreign Exchange Market in India.

- **Theories of Exchange rate:** Purchasing Power Parity (PPP) theory, Interest Rate Parity (IRP) theory, International Fisher Effect (IFE), Comparison of PPP, IRP and IFE Theories, Methods of Forecasting Exchange rates.
- **Nature and Measurement of Foreign Exchange Exposure:** Exchange Risk Meaning, Types of Exposure, Tools and Procedures of Foreign Exchange Risk Management, Management of Transaction Exposure, Translation Exposure
- **Financial Management of Multinational Firm:** International Investment Decision, International Working Capital Management, Country Risk Analysis, International Taxation

Suggested Readings:

1. Apte, P.G. (2014). *International Financial Management*. New Delhi: Tata McGraw Hill.
2. Sharan, V. (2016). *International Financial Management*. New Delhi: Prentice Hall of India
3. Avadhani, V.A. (2014). *International Finance*. New Delhi: Himalaya Publishing House.
4. Shapiro, A.C. (2009). *Multinational Financial Management*. New Delhi: Wiley India.
5. Bekaert, G. and Hodrick, Robert J. *International Financial Management*, Prentice Hall.
6. Madura, Jeff. *International Financial Management*. Cengage Learning.
7. Levi D, Maurice. *International Finance*. Routledge.

COMM905E: Operation Research

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Group-A (Theory)

- Linear Programming Problem
- Formulation,
- Graphical Solution,
- Simplex Algorithm,
- Duality
- Solution of Primal Problem via Dual;

- Transportation Problem-Formulations,
- Solution; its relation with LPP;

- Assignment Problem- Formulations,
- Solution of assignment problem using Hungarian Method.

- Theory of Games- Formulations,
- Solution of TPZS game,
- Concept of Non-Constant Sum game;
- Application of Prisoner's Dilemma

- Network analysis
- Critical Path Method(CPM);
- Project Evaluation and Review Technique (PERT);

- Concept of Shortest Path problem;
- Application of Dijkstra's Algorithm
- Application of Floyd's Algorithm

- Simulation Technique- Concept
- Different Steps
- Congruential Method of Random number Generation;
- Monte-Carlo Simulation Technique.

Group-B (Practical)

Computer Applications- Solution using Excel Solver, TORA & R

Suggested Readings:

1. Taha, H. A. (2011). *Operations Research: An Introduction (9th Edition)*. Pearson Education India.
2. Mustafi, C. K. (1996). *Operations Research methods and practice*. New Age International.
3. Eiselt, H. A., & Sandblom, C. L. (2012). *Operations research: a model-based approach*. Springer Science & Business Media.
4. Chiang, A. C. (1984). *Fundamental methods of mathematical economics*. Mc-Graw Hill Book Inc, Singapore
5. Ragsdale, C. T. (2004). *Spreadsheet modeling and decision analysis*. Thomson South-Western.
6. Schumacker, R., & Tomek, S. (2013). *Understanding statistics using R*. Springer Science & Business Media.

COMM906E: Strategic Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

**Syllabus for
Master of Commerce (M.Com.)**

Under

*Tripura University Rules & Regulations for the Post Graduate Degree
Programme in the Choice Base Credit System (CBCS)
(With effect from the Academic Session 2016-17)*

based on

UGC-2015-16 Guidelines



**Department of Commerce
Tripura University
(A Central University)
2016**

[https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-
DepartmentsHome](https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-DepartmentsHome)

M.Com. Course Contents

Semester I

Sl. No.	CODE	Name of the Course	Credit
1	COMM701C	Management and Organisational Behaviour	4
2	COMM702C	Corporate Accounting and Reporting	4
3	COMM703C	Business Statistics	4
4	COMM704C	Macro Economics and Business Environment	2
Any <u>ONE</u> Paper from the following:			4
5	COMM705E	Banking and Insurance	
6	COMM706E	Business Ethics and Corporate Governance	
For Non-Commerce Students Only			
7	COMM707E	Fundamentals of Accounting	
<u>Total Credit (I)</u>			18

Semester II

Sl. No.	CODE	Name of the Course	Credit
8	COMM801C	Strategic Financial Management	4
9	COMM802C	Marketing Management and Human Resource Management	4
10	COMM803C	Managerial Economics	4
11	COMM804C	Business Analysis Using Spreadsheet (Practical)	2
Any <u>ONE</u> Paper from the following:			4
12	COMM805E	Entrepreneurship Dynamics and New Venture Creation	
13	COMM806E	International Business	
For Non-Commerce Students Only:			
14	COMM807E	Business Communication	
<u>Total Credit (II)</u>			18

Semester III

Sl. No.	CODE	Name of the Course	Credit
15	COMM901C	Accounting Theory	4
16	COMM902C	E-Commerce	2
<i>Select any ONE Group either Accounting or Finance, consisting of Four (4) papers, Two (2) in Semester III and Two (2) in Semester IV (Only for Students of Department of Commerce)</i>			
Accounting Group; OR			
17	COMM913E	Group A: Direct Tax and Tax Planning	4
18	COMM914E	Group A: International Accounting	4
Finance Group			
19	COMM923E	Group B: Direct Tax and Tax Planning	4
20	COMM924E	Group B: International Finance	4
Any ONE Paper from the following:			4
21	COMM905E	Operation Research	
22	COMM906E	Strategic Management	
Total Credit (III)			18

Semester IV

Sl. No.	CODE	Name of the Course	Credit
23	COMM1001C	Cost and Management Accounting	4
24	COMM1002C	Research Methodology	2
<i>Students who have selected Group A in Semester III will take Group A Papers and Students who have selected Group B in Semester III will take Group B Papers, respectively (Only for Students of Department of Commerce)</i>			
Accounting Group; OR			
25	COMM1013E	Group A: Auditing and Assurance Services	4
26	COMM1014E	Group A: Financial Accounting Practices	4
Finance Group			
27	COMM1023E	Group B: Financial Market and Services	
28	COMM1024E	Group B: Security Analysis and Portfolio Management	4
Dissertation/Term Paper			
29	COMM1005C	Dissertation/ Term Paper/ Internship and Viva-voce	4
<u>Total Credit (IV)</u>			18
<u>Total Credit of the Course (I+II+III+IV)</u>			72

M.Com. 1st Semester

COMM701C: Management and Organisational Behaviour

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Principles and Practice of Management

- Dynamic role of management.
- History of management thought- Management as a profession- Management process- Management levels.
- Different approaches to the study of Management.
- Challenges of Management. Planning- Importance, elements, objective, process.
- Planning process- philosophy and principles; planning by objectives- emerging trends in planning.
- Decision making-Nature and Steps: The Rational Model, Decision-making styles, Decision-making criteria: aids to Decision-making: Management Information System.
- Motivation: Process of motivation; Theories of motivation.
- Leadership: Concept; Leadership styles; Theories of Leadership.
- Communication-concept, types, feedback, barriers to communication system.
- Controlling-Nature and importance, Relation of control with other Management Functions. Pre-requisites of control systems: requirements of an Adequate control system. Control techniques.

Organisational Behaviour

- The concept of organisation- meaning and context.
- Organisationalbehaviour-organisationalbehaviour in the global context.
- Objectives and goals of the study of OrganisationalBehaviour. The organisational system – foundations of organisational structure, organisational culture.
- Foundations of individual behavior, Perception.
- Groups in the organisation – foundations of group behavior- stages of group development- group decision making.
- Organisational power and politics.
- Organizational change and conflict management.

Suggested Readings:

1. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.

2. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, McGraw-Hill, New Delhi.
3. Robbins, Stephen P: Organizational Behavior, Prentice Hall, New Delhi.
4. C. B. Gupta: Management Principles & Practices, Sultan Chand & Sons, New Delhi.
5. K. Aswathappa: Organizational Behavior, Himalaya Publishing House, New Delhi.
6. Ivancevich; John and MicheolT.Matheson: Organizational Behavior and Management, Business Publication Inc., Texas.
7. Fred Luthans, "Organization Behavior", McGraw Hill, Millennium Ed.
8. Streers, Richard M. and J. Stewart Black: Organizational Behavior, Harper Collins, College Publishers, New York.
9. P. Subba Rao: Management Principles & Practices, Himalaya Publishing House, New Delhi.
10. Stroner, Freeman & Gilbert Jr.: Management,Prentice Hall, New Delhi.

COMM702C: Corporate Accounting and Reporting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- Aims and objectives of corporate financial accounting and reporting; Issues and problems with special reference to published financial statements; Structure of company accounts Valuation of assets, liabilities and shares.
- Group accounts – Consolidated Financial Statements; Accounting for merger and acquisition; Accounting for companies in financial distress.
- Accounting Standards in India; Analysis and interpretation of published accounts.
- Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries.
- Human Resource Reporting; Inflation Accounting.
- Developments in Financial Reporting: Value Added Statement, Economic Value Added; Social Responsibility Reporting; Environmental Accounting; Brand Accounting.

Suggested Readings:

1. Ahmed, N., Khan, N. A., & Kumar, R. Fundamentals of Corporate Accounting. New Delhi: Ane Books Pvt Ltd.
2. Goyal, V. K., & Goyal, R. Corporate Accounting. New Delhi: Prentice Hall India.
3. Maheshwari , S. N., &Maheshwari , S. K. Corporate Accounting. New Delhi: VikasPublishing Company Ltd.
4. Mukherjee, A., &Hanif, H. Corporate Accounting. New Delhi: Tata McGraw Hill.
5. Rajasekaran, V., &Lalitha, R. Corporate Accounting. New Delhi: Pearson.
6. Verma, K. K. Corporate Accounting. New Delhi: Excel Books.

COMM703C: Business Statistics

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Probability and Probability Distributions

- Definition of Probability- Unconditional Probability statement
- Conditional Probability statement and its implications
- Bayes Theorem and its applications
- Joint Probabilities and its implications
- Mathematical Expectations
- Theoretical Probability Distributions – Binomial, Poisson and Normal (Their Characteristics and Applications in Business).

Sampling Distributions and Estimating

- Concept of Population and samples
- Types of Sampling.
- Sampling and Sampling Distributions
- Sampling from a Population
- Sampling Error and Non-sampling Error
- Selection of a Random Sample
- Sampling of variables- small and large samples
- Sampling of Attributes
- Population Point Estimation and Population Interval Estimation
- Some other continuous Probability distribution based on Normal Population

Hypothesis Testing

- Concept and Errors of Hypothesis Testing
- Hypothesis Test Construction and Testing Procedure
- Parametric vs. non-parametric tests of difference
- Parametric Tests
- The Power of a Test, The Power Function and the Operating-Characteristics Curve
- Some non-parametric (distribution free) Tests

Chi-square Tests and Factorial Experiments

- Chi-Square Tests- Tests of association and Tests of Goodness of Fit
- Concept and Types of factorial experiments
- Single Factor Experiments- Single factor (or one-way) ANOVA, Kruskal-Wallis test
- Two factor experiments with No Replication- Two-way ANOVA with no repeated measures (or one factor with repeated measures), Friedman's Test

- Two factor experiments with Equal Replication- Two-way ANOVA with equal replications, Friedman's Test with equal replicates in each cell

Index Number and Forecasting Techniques

- Concept and Types of Index Numbers- Price index, Quantity Index, Value Index, Stock Market Index
- Linear Correlation Analysis- Scatter Plot, Covariance, Pearson's Correlation Coefficient (r), Spearman's rank Correlation Coefficient (r_s), Testing the significance of ' r ' and ' r_s '
- Linear Regression Analysis- Sample versus Population Regression Models, The Least-Square estimation of α and β , the standard error of estimate and the coefficient of Determination, test of significance of α and β , test of significance of p
- Time Series Data Analysis- Classical Time Series component Model, moving average and seasonally adjusted time series, Forecasting Model for Seasonal and non-seasonal time series data.

Suggested Readings:

1. Mathai, A. M., and P. N. Rathie. *Probability and Statistics*. Macmillan India Ltd., New Delhi, 1975.
2. Lee, Cheng F., John C. Lee, and Alice C. Lee. *Statistics for business and financial economics*. Singapore: Springer World Scientific, 2000.
3. Aczel, A. D. "iSunderpandian, J.(2009)." *Complete Business Statistics*. McGraw-HillCos.In. Boston, 2009.
4. Mustafi, C. K. *Statistical Methods in Managerial Decisions*, Macmillan India Inc., New Delhi, 1981
5. Das, J. K. *Statistics for Business Decisions*, Academic Publishers, Kolkata, 2010.

COMM704C: Macro Economics and Business Environment

Marks: 50 (Theory = 35, Internal Assessment = 15); Credit: 2

Contents:

- Basics of Macro Economics: National Income Accounting, Government Budgetary Policies; Concept of Inflation
- Business Environment: Meaning and Elements of Business Environment
- Economic Environment: Economic Policies, Economic Planning
- Legal Environment of Business in India
- Societal Environment: Social Responsibility of Business; Corporate Governance; Business Ethics; Consumer Rights, Consumerism and Business

Suggested Readings:

1. Ahuja, H. L. (2010). *Economic Environment of Business: Macro Economic Analysis*. New Delhi: S.Chand & Company Ltd.
2. Branson, W. H. (2005). *Macroeconomics : Theory and Policy*. Affiliated East-west Press Pvt Ltd.
3. Cherunilam, F. (2014). *Business Environment: Test & Cases*. New Delhi: Himalaya Publishing House.
4. Datt , R., & Sundharam, K. (2013). *Indian Economy (67 ed.)*. (G. Datt, & A. Mahajan, Eds.) New Delhi: S. Chand & Company Pvt. Ltd.
5. Fernando, A. C. (2011). *Business Environment*. New Delhi: Pearson.
6. Musgrave, R., & Musgrave, P. B. (1989). *Public Finance in Theory and Practice*. US: McGraw-Hill Inc.
7. Saleem, S. (2010). *Business Environment*. New Delhi: Pearson.

COMM705E: Banking and Insurance

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Banking

- Introduction to Banking: Brief History, Business of Banking, Types of Banks, Function of Banks, Sources of Bank's Income, Annual Report and Balance Sheet of a Bank.
- Indian Banking System: Structure of Indian Banking System, Public Sector Banks, Private Sector Banks, Local Area Banks, Indian Banks, Foreign Banks, Regional Rural Banks, Cooperative Banks.
- Banking Regulation and Legislation: Reserve Bank of India (RBI), RBI's Constitution and Objectives, RBI's Main Functions; Important Laws.
- Commercial Banking: Banker-Customer Relationship, Bank Deposits, Loans and Advances, Priority Sector Lending, Payment and Collection of Cheques and Other Negotiable Instruments, Ancillary Services, Risk Management; Financial Inclusion; New Concepts in Banking.
- Banking Technology: Core Banking, Electronic Payments Systems, Electromagnetic Cards, Electronic Banking, Signature Storage and Retrieval System, New Age Clearing, New Age Payment.

Insurance

- Introduction to Insurance: Definition and Nature of Insurance, Evolution of Insurance, Functions of Insurance, Role and Importance of Insurance, Principles of Insurance, Insurance Contract.
- Insurance in India: Life Insurance; General Insurance: Fire Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance and other miscellaneous insurance.
- Insurance Regulation and Insurance Legislation: Insurance Regulatory and Development Authority of India (IRDAI), Duties, powers and functions of IRDAI; Important Laws.
- Principles and Process of Insurance Business: Reinsurance, Insurance Pricing, Underwriting, Claim Settlement, Channels of Distribution.

Suggested Readings:

1. Gulati, N. C. (2007). Principles Of Insurance Management: A Special Focus On Developments In Indian Insurance Sector. New Delhi: Excel Books.
2. Iyengar, V. (2007). Introduction to Banking. New Delhi: Excel Books.
3. Machiraju, H. (2012). Modern Commercial Banking. New Delhi: New Age International.
4. Mohapatra, S. R., & Acharya, D. (2012). Banking and Insurance. New Delhi: Pearson.
5. Sethi, J., & Bhatia, N. (2012). Elements of Banking and Insurance. New Delhi: PHI Learning Pvt. Ltd.
6. Tripathy, N. P., & Pal, P. (2006). Insurance: Theory and Practice. New Delhi: PHI.

COMM706E: Business Ethics and Corporate Governance

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Business Ethics:** The concept of ethics; 'ethics' and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility –an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.
- **Conceptual Framework of Corporate Governance:** Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholders' activism; corporate governance in PSUs and banks; legislative framework of corporate governance –an international perspective (United Kingdom, USA, Australia, China, Russia, South Africa).
- **Corporate Management:** Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman-qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.
- **Role and Functions of Board Committees:** Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board-audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees.
- **Whistleblowing and Corporate Governance:** The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India.

- **Corporate Social Responsibility (CSR):** Meaning; corporate philanthropy; CSR – an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India.

Suggested Readings:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi

COMM801C: Strategic Financial Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Financial Policy & Corporate Strategy:** Financial Management, Corporate Strategy, Strategic Financial Management (SFM), Interface of financial policy with corporate strategic management, strategic decision making framework, financial forecasting – concept, benefit & techniques.
- **Project Planning & Control:** Capital investment process and kinds of projects, project organization structure, stages in setting up of a project, cash flow estimation – Detailed Project Report (DPR), project appraisal by Financial Institutions. Cost of project and means of finance, discounting and non-discounting techniques of appraisal.
- **Risk evaluation in capital budgeting:** Decision making under risk and uncertainty, Risk management, Probability Analysis, DTA, Sensitivity analysis, best and worst estimates, Standard Deviation (SD) & Coefficient of Variation (CV), Certainty Equivalent (CE) approach.
- **Lease Decisions:** Concept, Methods – lease rent calculations and practice.
- **Merger & Acquisitions (M&A):** Types, motives, stages, tax planning, practice.
- **Corporate sickness:** Concept, causes, Altman's model, Treynor model and practice.

Suggested Readings:

1. Strategic Financial Management: Ravi M. Kishore, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Strategic Financial Management: J. B. Gupta,, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
3. Strategic Financial Management: A. N. Sridharan, TaxmannShroff Publishers and Distributors Pvt. Ltd, Mumbai, latest edition.
4. Strategic Financial Management: V. Patabji Ram, S. D. Bala, Snow White Publications Pvt. Ltd., Mumbai, latest edition.
5. Strategic Financial Management: P. Chandra, McGrawhill Publications, New Delhi.

COMM802C: Marketing Management and Human Resource Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Marketing Management

- Evolution of marketing concept, Concepts of Marketing, Marketing Mix and Marketing Environment, Buying Behaviour, Market Segmentation;
- Product Decision, Pricing Decision;
- Distribution Decisions, Promotion Decisions, Marketing Planning, Organising and Control

Human Resource Management

- Human Resource Management (HRM) – concept, role and functions;
- Human Resource Planning, Recruitment and Selection; Training and Development; Career planning and succession; Compensation, Performance appraisal;
- Industrial Relations, Health, Safety, Welfare and Social Security; Workers' Participation in Management

Suggested Readings:

1. Gupta, C. B. Human Resource Management. New Delhi: S. Chand & Sons.
2. Jayachandra, S. Marketing Management. New Delhi: Excel Books.
3. Kothler, P. Marketing Management. New Delhi: Prentice Hall.
4. Prasad, L. M.. Human Resource Management. New Delhi: Sultan Chand & Sons.
5. Ramaswamy, V. S., & Namakumari, S. Marketing Management: Global Perspective. Mac Millan Publishers India Ltd.
6. Rao, V. P. Human Resource Management. New Delhi: Excel Books.

COMM803C: Managerial Economics

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Managerial Economics- Definition, nature, scope, relation with other discipline; basic mathematical preliminaries.
- Consumer Behaviour- Determination of demand; the type of goods and the demand function; Estimation and forecasting of demand.
- Theory of Production: production function, concept of productivity, isoquants, ridge lines, isoclines; isocost lines, expansion path; some empirical production functions; estimation of production functions.
- Theory of Cost: Classification of costs, short run and long run cost functions; law of variable proportion, return to scale, economies of scale, economies of scope; Estimation of cost function; Problem of estimating cost and production functions; Duality between production and cost functions; Efficiency of the firm; Input-Output Analysis.
- Price and output relationship under different market structures: perfect competition, monopoly, discriminating monopoly, monopolistic competition, oligopoly; game theory and oligopolistic behaviour; relating the structure with the market situations; economics of advertisement costs, barrier to entry; different pricing strategies in practice.
- Firm and its objectives: theories of the firm, managerial theories, behavioural approaches; relevance of profit maximization in the modern context.
- Economics of information: symmetric and asymmetric information; risk and uncertainty and the decision making; concept of risk, risk-return evaluation, risk preference, risk aversion, adjusting business decision for risk.

Suggested Readings:

1. Ravindra H. Dholakia and Ajay N. Oza, (1996), *Micro Economics for Management Students*, Oxford University Press, New Delhi.
2. Baumol, William, J., *Economic Theory and Operations Analysis*, Prentice-Hall of India Pvt. Ltd., New Delhi.
3. Barthwall, R. R.,(2010) *Industrial Economics* (Third Ed.), New Age International Publishers., New Delhi.
4. Paul, G., Keat Philip K, Y. Young, Sreejata Banerjee,(2006), *Managerial Economics Economic Tools for Today's Decision Makers*, Fifth Edition, Pearson Education India Pvt. Ltd., New Delhi.
5. Ramesh, C, Das, (2011), *Microeconomics*, KunalBooks., New Delhi.

COMM804C: Business Analysis Using Spreadsheet (Practical)

Marks: 50 (Theory = 35, Internal Assessment = 15); Credit: 2

Contents:

- **Introduction:** Loading a spreadsheet; Entering Data and Formatting; Handling ASCII data- fixed width and delimited format; Performing Basic calculations- Mathematical functions, coordinate geometry, Basic Statistical Functions, Basic Financial Functions
- **Visualizing and Presenting Data:** Types of Data Variable, Presentation of Data in Tabular Form; Presentation of Data in Chart Form ; Presentation of Data in Graphical Form
- **Descriptive Statistics:** Concept and Types of Data Description; Measure of Central Tendency; Measures of Dispersion; Measures of relative Positions; Measures of Shapes; Exploratory Data Analysis
- **Forecasting Techniques:** Linear Correlation Analysis; Linear Regression Analysis; Time Series Data Analysis
- **Multiple Linear Regressions:** Introduction to Multiple Linear Regression- Assumption, Model; Multicollinearity-Definition and Effect, Rules of Thumb in Determining the Degree of Collinearity; Heteroscedasticity-Definition and Concept, Evaluating the Existence of Heteroscedasticity; Autocorrelation- Basic Concept, The Durbin–Watson Statistic; Model Specification and Specification Bias

Suggested Readings:

1. Davis, Glyn, and Branko Pecar. *Business statistics using Excel*. Oxford University Press, 2013.
2. Lee, Cheng F., John C. Lee, and Alice C. Lee. *Statistics for business and financial economics*. Singapore: Springer World Scientific, 2000.
3. Sah, Ash Narayan. *Data Analysis Using Microsoft Excel*. Excel Books, New Delhi. 2009.

COMM805E: Entrepreneurship Dynamics and New Venture Creation

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Entrepreneurial Dynamics- Concepts, new dimension.
- New venture creation- concept, procedural steps.
- Status of ventures in India.
- Concepts of entrepreneurship and characteristics of entrepreneur
- Theories of entrepreneurship.
- Legal, Social, Cultural and Economic environment of entrepreneurial activities
- Women entrepreneurs.
- Creativity and its process -Techniques of generating Idea- creating. shaping and recognizing opportunity- Screening Business Opportunities & Ideas
- What needs to start a business- business plan: creating and starting a venture; Importance, scope and value of a business plan to investor
- Forms of Business in Perspective- Importance & understanding of key Financial Statements- Balance Sheet- income Statement- Cash Flow Statement- Fund Flow Statement- Capital Budgeting- Break-Even point- Ratio Analysis.

COMM806E: International Business

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Introduction to International Business:** Importance, nature and scope of international business; Modes of entry into International Business; Internationalization process and managerial implications;
- **International Business Environment:** Economic, Political, Cultural and Legal environments in International Business. Framework for analysing international business environment
- **Theoretical Foundations of International Trade:** Reasons for international trade; theories of international trade; Gains from trade; foreign trade multiplier; Terms of trade.
- **International liquidity, International Economic Institutions:**IMF, World Bank IFC, IDA, ADB.
- **World Trade Organisation:** Functions and policies.
- **Balance of Payments:** Meaning, Principles and Conceptual Framework, Components of Balance of Payments, Balance of Payment Disequilibrium- Factors and Methods of Correcting Disequilibrium.
- **Multinational Corporations (MNCs):** Meaning, Organisational Models, Importance and Dominance of MNCs, Code of Conduct; Technology Transfer.
- **Trade Policy and Performance of India:** Foreign Trade Policy; Regulation and Promotion of Foreign Trade; Composition and Direction of Foreign Trade.

Suggested Readings:

1. Aswathappa, K. (2010). *International Business*. New Delhi: Tata McGraw Hill.
2. Cherunilam, F. (2010). *International Business*. New Delhi: PHI Learning Private Limited.
3. Hill, C. W., & Jain, A. K. (2008). *International Business*. New Delhi: Tata McGraw Hill.

4. Neelankavil, J. P., & Rai, A. (2009). *Basics of International Business*. New York: Routledge.
5. Sharan, V. (2009). *International Business: Concept, Environment and Strategy*. New Delhi: Pearson Education.
6. Sinha, P. K., & Sinha, S. (2008). *International Business Management: A Global Perspective*. New Delhi: Excel Books.

COMM807E: Business Communication

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Basic Principles of Communication:** Introduction, Understanding Communication, the Communication Process, Barriers to Communication, the Importance of Communication in the Workplace
- **Types and Channels of Communication:** Introduction, Types of Communication, Classification of Communication Channels
- **The Nature of Business Communication:** Introduction, Types of Business Communication, Communication Network in Organizations
- **Effective Listening and Reading:** Introduction, Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context; Reading Style, Reading Process, Essentials of Effective Reading
- **Guidelines for Written Business Communication:** Introduction, General Principles of Writing, Principles of Business Writing
- **Developing Oral Business Communication Skills:** Introduction, Advantages of Oral Communication, Oral Business Presentations
- **Internal Business Communication: Guidelines for Meetings:** Introduction, Types of Meetings, Before the Meeting, During the Meeting, After the Meeting, and Common Mistakes made at Meetings
- **Internal Business Communication: Writing Memos, Circulars and Notices:** Introduction, What is a Memo? Circulars and Notices, Communicating through Email
- **External Business Communication: Writing Business Letters:** Introduction, Principles of Business Letter Writing, Types of Business Letters, Format for Business Letters
- **Employment Communication: Resumes and Cover Letters:** Introduction, Writing a Resume, Writing Job Application Letters, Other Letters about Employment
- **Employment Communication: Group Discussions and Interviews:** Introduction, What is a Group Discussion? Attending Job Interviews

Suggested Readings:

1. Bhatia, R. C. (2009). *Business Communication*. New Delhi: Ane Books Pvt. Ltd.
2. Sethi, A. & Adhikari, B. (2010). *Business Communication*. New Delhi: Tata McGraw Hills
3. Ellis, M. & Johnson, C. (2003). *Teaching Business English*. Oxford: Oxford University Press

COMM901C: Accounting Theory

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- The nature and scope of Accounting theory
- Formulation of Accounting theory
- Alternative theory approaches
- Evolution of accounting thoughts
- **Social Cultural Behavioural dimension of Accounting**
- Accounting as an information system
- Concepts and Views of Accounting
- Conceptual framework of Accounting
- Income-Value and Capital
- Revenue and Recognition; Nature- Recognition, Criteria and Basis
- Depreciation
- Accounting Standards- Theoretical and Conceptual issues
- Process and Approaches to standard setting

COMM902C: E-Commerce

Marks: 50 (Theory = 35, Internal Assessment = 15); Credit: 2

Contents:

- E-commerce: Meaning and Concept, E-Commerce versus traditional Commerce;
- E-Commerce and E- Business; Business application of E-Commerce; need for E-Commerce
- E-Commerce as electronic trading system- special features.
- Models of E-Commerce; B to C Model, B to B Model, benefits of E-Commerce, Limitations of E-Commerce.
- Regulatory and Legal Framework of E-Commerce with special reference to India.
- Information System Audit.

COMM913E: Direct Tax and Tax Planning

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Set off and carry forward of losses.
- Deductions from gross total income.
- Tax Planning – concept, significance & problems.
- Tax evasion and avoidance methods of tax planning.
- Tax planning with reference to location, nature and form of organizations.
- Tax consideration in Specific business decisions- leasing, make or buy, capital structure decisions, replacement decisions, plant shutdown and foreign collaboration.
- Tax provisions relating to Free Trade Zones, Infrastructure Sectors and Backward areas.
- Tax Incentive for Exporters.
- Tax Deductions and Collection at Source.
- Submission of returns and procedure of assessment.
- Appeals and revisions.
- Provisions for search and seizures.

Suggested Readings:

1. Corporate Tax Planning & Business Tax Procedures with Case Studies- V. K. Singhania & Monica Singhania, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Simplified Approach to Corporate Tax Planning & Tax Management- Girish Ahuja & Ravi Gupta, Bharat Law House, New Delhi, latest edition.
3. Corporate Tax Planning - Khushal Kumar Agarwal, Atlantic Publishers, New Delhi, latest edition.
4. Direct Tax Planning & Tax Management- Rajeshwar Tripathi, A B D Publishers, New Delhi, latest edition.
5. Tax Planning and Management- S. P. Goyal, Sahitya Bhavan Publications, Agra, latest edition.

COMM914E: International Accounting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- International Accounting: concept, development process, interaction with environment, scope, importance, difficulties.
- International Accounting Standards and organizations, harmonization of international accounting, pressure for harmonization, obstacles in harmonization, measuring harmonization.
- International Financial Reporting Standards (IFRSs): concept, adoption, convergence, determinants, rationale, effect of convergence, roadmap for convergence, Ind AS.
- Comparative Accounting Practices and Disclosures: a global assessment.
- Accounting for Currency Exchange, Rate Exchange.
- Accounting for Segmental Reporting.
- International Financial Statement Analysis.
- Accounting for Transfer Pricing.
- Tax Effect Accounting.
- Accounting Information system for Multinational Corporation performance.

Suggested Readings:

1. International Accounting: A. K. Das Mahapatra, PHI Learning Pvt. Ltd., New Delhi, latest edition.
2. International Accounting: SirinRathore, PHI Learning Pvt. Ltd., New Delhi, latest edition.
3. International Accounting A User Perspective: Shahrokh M. Saudagaran, Thomson, South Western, USA, latest edition.
4. IFRSs For Finance Executives: T. P. Ghosh, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
5. Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS Converged Ind AS: MukheshSaraf, Bharat Law House Pvt. Ltd., New Delhi, latest edition.
6. First Lessons in IFRS, Beginners Guide: M. P. Vijay Kumar, Snow White Publications Pvt. Ltd., Mumbai, latest edition.

7. IFRS for India- A Quick Ready Reckoner and Implementation Guide: A. L. Saini, Snow White Publications Pvt. Ltd., Mumbai, latest edition.
8. The Chartered Accountant, monthly journal for practitioners, The Institute of Chartered Accountants of India, New Delhi.

COMM923E: Direct Tax and Tax Planning

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Set off and carry forward of losses.
- Deductions from gross total income.
- Tax Planning – concept, significance & problems.
- Tax evasion and avoidance methods of tax planning.
- Tax planning with reference to location, nature and form of organizations.
- Tax consideration in Specific business decisions- leasing, make or buy, capital structure decisions, replacement decisions, plant shutdown and foreign collaboration.
- Tax provisions relating to Free Trade Zones, Infrastructure Sectors and Backward areas.
- Tax Incentive for Exporters.
- Tax Deductions and Collection at Source.
- Submission of returns and procedure of assessment.
- Appeals and revisions.
- Provisions for search and seizures.

Suggested Readings:

1. Corporate Tax Planning & Business Tax Procedures with Case Studies- V. K. Singhania & Monica Singhania, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Simplified Approach to Corporate Tax Planning & Tax Management- Girish Ahuja & Ravi Gupta, Bharat Law House, New Delhi, latest edition.
3. Corporate Tax Planning - Khushal Kumar Agarwal, Atlantic Publishers, New Delhi, latest edition.
4. Direct Tax Planning & Tax Management- Rajeshwar Tripathi, A B D Publishers, New Delhi, latest edition.
5. Tax Planning and Management- S. P. Goyal, Sahitya Bhavan Publications, Agra, latest edition.

COMM924E: International Finance

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Introduction to International Finance:** Meaning, Scope of International Finance, International Finance Function and Domestic Finance Function, Balance of Payment.
- **International Monetary System:** Evolution of the International Monetary System, Classical Gold Standard, Inter-war period, Bretton Woods System, Triffin's Paradox, Special Drawing Rights, Flexible Exchange Rate Regime, Present Day Currency Regimes; Fixed versus Floating exchange rate systems; International Monetary Fund, European Monetary System, European Monetary Union, World Bank.
- **International Financial Markets-** Euro- markets, Institutions and Instruments- Main instrument of Equity Market, Debt Market, GDR, ADR.
- **Foreign Exchange Market:** Structure of Foreign Exchange Market and Participants, Types of Transactions, Mechanism of Currency Dealing, Exchange Rate Quotations, Arbitrage, Forward Rates, Foreign Exchange Market in India.
- **Theories of Exchange rate:** Purchasing Power Parity (PPP) theory, Interest Rate Parity (IRP) theory, International Fisher Effect (IFE), Comparison of PPP, IRP and IFE Theories, Methods of Forecasting Exchange rates.
- **Nature and Measurement of Foreign Exchange Exposure:** Exchange Risk Meaning, Types of Exposure, Tools and Procedures of Foreign Exchange Risk Management, Management of Transaction Exposure, Translation Exposure
- **Financial Management of Multinational Firm:** International Investment Decision, International Working Capital Management, Country Risk Analysis, International Taxation

Suggested Readings:

1. Apte, P.G. (2014). *International Financial Management*. New Delhi: Tata McGraw Hill.
2. Sharan, V. (2016). *International Financial Management*. New Delhi: Prentice Hall of India
3. Avadhani, V.A. (2014). *International Finance*. New Delhi: Himalaya Publishing House.
4. Shapiro, A.C. (2009). *Multinational Financial Management*. New Delhi: Wiley India.

5. Bekaert, G. and Hodrick, Robert J. *International Financial Management*, Prentice Hall.
6. Madura, Jeff. *International Financial Management*. Cengage Learning.
7. Levi D, Maurice. *International Finance*. Routledge.

COMM905E: Operation Research

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Group-A (Theory)

- Linear Programming Problem
- Formulation,
- Graphical Solution,
- Simplex Algorithm,
- Duality
- Solution of Primal Problem via Dual;

- Transportation Problem-Formulations,
- Solution; its relation with LPP;

- Assignment Problem- Formulations,
- Solution of assignment problem using Hungarian Method.

- Theory of Games- Formulations,
- Solution of TPZS game,
- Concept of Non-Constant Sum game;
- Application of Prisoner's Dilemma

- Network analysis
- Critical Path Method(CPM);
- Project Evaluation and Review Technique (PERT);

- Concept of Shortest Path problem;
- Application of Dijkstra's Algorithm
- Application of Floyd's Algorithm

- Simulation Technique- Concept
- Different Steps
- Congruential Method of Random number Generation;
- Monte-Carlo Simulation Technique.

Group-B (Practical)

Computer Applications- Solution using Excel Solver, TORA & R

Suggested Readings:

1. Taha, H. A. (2011). *Operations Research: An Introduction (9th Edition)*. Pearson Education India.
2. Mustafi, C. K. (1996). *Operations Research methods and practice*. New Age International.
3. Eiselt, H. A., & Sandblom, C. L. (2012). *Operations research: a model-based approach*. Springer Science & Business Media.
4. Chiang, A. C. (1984). *Fundamental methods of mathematical economics*. Mc-Graw Hill Book Inc, Singapore
5. Ragsdale, C. T. (2004). *Spreadsheet modeling and decision analysis*. Thomson South-Western.
6. Schumacker, R., & Tomek, S. (2013). *Understanding statistics using R*. Springer Science & Business Media.

COMM906E: Strategic Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

COMM1001C: Cost and Management Accounting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Introduction to Management Accounting as an area of Accounting, Objectives, Nature and Scope of Financial Accounting and Management Accounting; Management Accounting and Managerial decisions; Management Accountants Position, Role and Responsibilities. Management Accounting vs Cost Accounting vs Financial Accounting.

Analysis of Financial Statements

Fund flow analysis & working capital management.

Accounting Plan and Responsibility Accounting: Meaning and Significance of Responsibilities Accounting; Responsibility Centre- Cost centre, Profit Centre and Investment Centre; Problems in Transfer Pricing; Objectives and Determinants of Responsibility Centre.

Marginal Costing and Decision Making: Concept of Marginal cost; Marginal Costing and Absorption Costing; Marginal Costing vs Direct Costing. Cost Volume Profit Analysis; Break even analysis, assumption and practical applications of break-even analysis: decision regarding sales mix, make or buy decisions, discontinuation of product line, export vs local sale decision, expand or contract decision, sell or further process decision, marketing decisions etc.

Standard Costing and Variance Analysis: Standard Costing as a control technique, setting of standards and their revision; Variance Analysis meaning and importance, kinds of variances and their uses- material, labour and overhead variances, Disposal of variances, relevance of variance analysis and standard costing.

Contemporary Issues in Management Reporting: Value chain analysis; Activity- based costing, Quality costing; Target and life cycle costing. Meaning and objective of reporting, Types and mode of reporting, Types and mode of reporting, reporting at different levels of management.

Corporate Sickness

Merger & Acquisition

COMM1002C: Research Methodology

Marks: 50 (Theory = 35, Internal Assessment = 15); Credit: 2

Course Inputs

Fundamentals of Research

Definition and Objectives of Research – Motivation, Types of Research – Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical, Research Process- Meaning of research problems, Identification and Formulation of research problem, Research objectives, Formulation of Hypothesis. Pilot study.

Review of Literature

Need for Reviewing Literature, Planning of Review work, Sources of Literature, Literature Review Procedure, Identifying Research Gap

Data and Methodology

Sources of Data - Use of Primary Data and Secondary Data; Methods of Collecting Primary Data and Secondary Data, Questionnaire, Features of good Questionnaire. Processing of data; Methodological Issues in research problem.

Report Writing

Structure and Components of Research Report, Types of Report, Planning of Report Writing, Layout of Research Report, Characteristics of a good report, referencing in academic writing.

Reference:

1. Bryman, A. *Social Research Methods*. New York: Oxford University Press.
2. Gill, J., & Johnson, P. *Research Methods for Managers*. New Delhi: SAGE Publication Ltd.
3. Kothari, C. R. *Research Methodology: Methods and Techniques*. New Delhi: New Age International.
4. Murthy, S. N., & Bhojanna, U. *Business Research Methods*. New Delhi: Excel Books India.
5. Sekaran, U. *Research Methods For Business: A Skill Building Approach*. New Delhi: Wiley India Pvt Ltd.
6. Azzara, C. V. *Questionnaire Design for Business Research: Beyond Linear Thinking-An Interactive Approach*. Oklahoma: Tate Publishing & Enterprises.
7. Zikmund, W. G., Babin, J. C., & Gri, M. *Business Research Methods*. Mason: Cengage Learning.

COMM1013E: Auditing and Assurance Services

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Auditing Concepts: Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

Auditing and Assurance Standards: Overview, Standard-setting process, Role of Standards Board; Significant differences between Indian Standards on Auditing and International Standards on Auditing.

Audit evidence: Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system; Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Audit under computerized information system (CIS) environment: Special aspects of CIS Audit Environment; Internal Control and Computerized Environment, Approaches to Auditing in Computerised Environment.

Company Audit: Rights, duties, and liabilities of auditors; third party liability, Auditing for Dividends and divisible profits.

Audit reports: Meaning, Types; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members.

Audit Sampling: Types of sampling, Test checking, Techniques of test checks.

Professional Ethics: Code of Ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the Regulations thereunder.

Special audits: Cost audit, management audit, operational audit, forecast audit & Environmental audit.

COMM1014E: Group A: Financial Accounting Practices

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

- Disclosure Practices
- Ratio Analysis
- Cash Flow Analysis
- Economic Value Added, Market Value Added and Value Added Statement
- Horizontal, Vertical and Trend Analysis
- Human Resource Accounting
- Inflation Accounting
- Sustainable Reporting
- Distress Analysis
- Corporate Governance
- Emerging trends in reporting practices

COMM1023E: Financial Market and Services

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Security Markets: Primary and secondary market; Primary market- Role , Functions & Methods of Selling securities in Primary Market; Allotment procedure; National Stock exchanges and major international stock exchanges; security market indicators and their contraction.

Public Issues: SEBI guidelines on public issue, size of issue, pricing of issue, promoters contribution, appointment of merchant bankers, underwriters, broker, register and managers, bankers and allotment of shares.

Secondary Market: Role, Importance, Type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading, Demat- Depository- role and need NSDL, and CDSL depository participant.

Financial Services: Meaning, Classification, Scope, regulatory Environment of Financial Services.

Merchant banking: Role of services of Merchant Banks. Merchant Banks Guidelines. Scope and Progress of Merchant Banking in India.

Leasing and Hire Purchase: Leasing - Meaning , Nature and Types, Evolution and Current Structure of Leasing Industry in India,

Hire Purchase: Genesis, Feature, Banks and Hire Purchase Business. Hire Purchase and Credit Sale.

Leasing vs Hire Purchase and Instalment Sales. Leasing as a Tax Planning instrument.

Mutual Funds: Meaning, Functions and Types, Valuation of Life Policies, Regulations and Current Scenario.

Underwriting: Concept, SEBI, regulations and Recent Developments.

Venture Capital: Meaning, Elements and Evolution, Forms of assistance, Present Structure of Venture Capital Funds in India, SEBI Guidelines.

Factoring: Meaning, Features and Benefits, Type of Factoring Modus operandi, Factoring in India.

COMM1024E: Security Analysis and Portfolio Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Investment: Nature and Scope of investment analysis, elements of investment, avenues of investment, approaches of investment analysis.

Financial Assets: Types and their characteristics, Sources of financial information.

Security Markets: Primary and secondary market

Risk and Return Analysis: Concept of return and risk: Security returns and risk analysis
Concept of Systematic and Unsystematic Risk, Risk and Return Measurement, Using Beta to Estimate return

Valuation of Securities: Bonds, Debentures, Performance shares, securities.

Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis.

Technical Analysis: Important tools, Dow Theory, Chart and trend lines, moving averages.

Efficient Market theories: Weak, semi strong and strong market and its testing.

Portfolio Analysis: Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk- return optimization, single index model or Market Model, Portfolio total risk, portfolio market risk and unique risk, simple Sharpe's optimization solution.

Capital Market theory: Capital Market line, security market line, risk free lending and borrowings; factor models, CAPM, Arbitrage pricing theory two factors and multi factor models principle of arbitrage, arbitrage portfolios.

Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return market timing, evaluation criteria and procedures

COMM1005C: Dissertation/ Term Paper/ Internship and Viva-voce

Marks: 100 (Project =50, Viva = 50); Credit: 4

PROJECT/ DISSERTATION

60 Marks for Project/ Dissertation Preparation.

40 Marks for Viva-voce on Research Methodology and Project / Dissertation.

Note: While preparing the Project /Dissertation, the Students are required to incorporate the following Categories of information:-

- Statement of the Problem.
- Review of the Literature.
- Hypothesis (if required).
- Data Collect & Methodology.
- Data Analysis & Interpretation.
- Conclusion/ Recommendation.

**Syllabus
For
Masters of Commerce (M.Com.)**

Under

*Tripura University Rules & Regulations for the Integrated Masters' Degree
Programme in the Choice Base Credit System (CBCS)*



**Department of Commerce
Tripura University
(A Central University)
2020**

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M.Com Course Structure, 2020

Semester I

Course Code	Name of the Course	Type of Paper	Credit
COMM701C	Corporate Accounting and Reporting	CC	4
COMM702C	Organisational Behaviour and Human Resource Management	CC	4
COMM703C	Business Statistics	CC	4
COMM704C	Entrepreneurship Dynamics and New Venture Creation	SEC	4
Any <u>ONE</u> Paper from the following:			
COMM705E	Banking and Insurance	GE	4
COMM706E	Corporate and Allied Laws	GE	4
<u>Total Credit (I)</u>			

Semester II

Course Code	Name of the Course	Type of Paper	Credit
COMM801C	Strategic Financial Management	CC	4
COMM802C	Marketing Management	CC	4
COMM803C	Managerial Economics	CC	4
COMM804C	Business Analysis Using Spreadsheet (Practical)	CSK-II	4
Any <u>ONE</u> Paper from the following:			
COMM805E	International Business	GE	4
COMM806E	Business Ethics and Corporate Governance	GE	4
<u>Total Credit (II)</u>			20

Semester III

Course Code	Name of the Course	Type of Paper	Credit
COMM901C	Direct Tax and Tax Planning	CC	4
COMM902C	E-Commerce	SEC	4
<i>Select any ONE Group either Accounting or Finance, consisting of Four (4) papers, Two (2) in Semester III and Two (2) in Semester IV(Only for Students of Department of Commerce)</i>			
Group A: Accounting; OR			
COMM913E	Group A: Accounting Theory	DSE	4
COMM914E	Group A: International Accounting	DSE	4
Group B: Finance			
COMM923E	Group B: Working Capital Management	DSE	4
COMM924E	Group B: International Financial Management	DSE	4
Any ONE Paper from the following:			
COMM905E	Operations Research	DSE	4
COMM906E	Strategic Management	DSE	4
Total Credit (III)			20

Semester IV

Course Code	Name of the Course	Type of Paper	Credit
COMM1001C	Cost and Management Accounting	CC	4
COMM1002C	Research Methodology	CC	4
<i>Students who have selected Group A in Semester III will take Group A Papers and Students who have selected Group B in Semester III will take Group B Papers, respectively(Only for Students of Department of Commerce)</i>			
Group A: Accounting; OR			
COMM1013E	Group A: Auditing and Assurance Services	DSE	4
COMM1014E	Group A: Financial Accounting Practices	DSE	4
Group B: Finance			
COMM1023E	Group B: Financial Market and Services	DSE	
COMM1024E	Group B: Security Analysis and Portfolio Management	DSE	4
Dissertation/Term Paper			
COMM1005C	Dissertation/ Term Paper/ Internship and Viva-voce	CC	4
Total Credit (IV)			20
Total Credit of the Course (I+II+III+IV)			80

Abbreviations:

GE: Generic Elective

CSK-II: Computer Skill II

CC: Core Course;

DSE: Discipline Specific Elective

SEC: Skill Enhancement Elective Course;

COMM701C: Corporate Accounting and Reporting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- Aims and objectives of corporate financial accounting and reporting; Issues and problems with special reference to published financial statements; Structure of company accounts, Valuation of assets, liabilities and shares.
- Consolidated Financial Statements; Accounting for Business Combinations; Fair Value Measurement, Accounting for companies in financial distress.
- Accounting Standards in India; Presentation of Financial Statements, Inventories, Statement of Cash flows, Accounting Policies, Changes in Accounting Estimates and Errors, Events after the Reporting Period, Recognition and Measurement of Intangible Assets, Analysis and interpretation of published accounts.
- Financial Reporting by Mutual funds, Non-banking finance companies, Merchant bankers, Stock and commodity market intermediaries.
- Human Resource Reporting; Inflation Accounting.
- Developments in Financial Reporting: Value Added Statement, Economic Value Added; Social Responsibility Reporting; Environmental Accounting; Brand Accounting.

Suggested Readings:

1. Ahmed, N., Khan, N. A., & Kumar, R. Fundamentals of Corporate Accounting. New Delhi: Ane Books Pvt Ltd.
2. Goyal, V. K., &Goyal, R. Corporate Accounting. New Delhi: Prentice Hall India.
3. Maheshwari , S. N., &Maheshwari , S. K. Corporate Accounting. New Delhi: VikasPublishing Company Ltd.
4. Mukherjee, A., &Hanif, H. Corporate Accounting. New Delhi: Tata McGraw Hill.
5. Rajasekaran, V., &Lalitha, R. Corporate Accounting. New Delhi: Pearson.
6. Verma, K. K. Corporate Accounting. New Delhi: Excel Books.

COMM702C: Organisational Behaviour and Human Resource Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Organisational Behaviour

- The concept of organisation- meaning and context.
- Organisationalbehaviour-organisationalbehaviour in the global context.
- Objectives and goals of the study of OrganisationalBehaviour. The organisational system – foundations of organisational structure, organisational culture.
- Foundations of individual behavior, Perception.
- Groups in the organisation – foundations of group behavior- stages of group development- group decision making.
- Organisational power and politics.
- Organizational change and conflict management.

Human Resource Management

- Human Resource Management (HRM) – concept, role and functions;
- Human Resource Planning, Recruitment and Selection; Training and Development; Career planning and succession; Compensation, Performance appraisal;
- Industrial Relations, Health, Safety, Welfare and Social Security; Workers' Participation in Management

Suggested Readings:

1. Robbins, Stephen P: Organizational Behavior, Prentice Hall, New Delhi.
2. K. Aswathappa: Organizational Behavior, Himalaya Publishing House, New Delhi.
3. Ivancevich; John and MicheeolT.Matheson: Organizational Behavior and Management, Business Publication Inc., Texas.
4. Fred Luthans, "Organization Behavior", McGraw Hill, Millennium Ed.
5. Streers, Richard M. and J. Stewart Black: Organizational Behavior, Harper Collins, College Publishers, New York.
6. Gupta, C. B. Human Resource Management. New Delhi: S. Chand & Sons.
7. Prasad, L. M.. Humar Resource Management. New Delhi: Sultan Chand & Sons.
8. Rao, V. P. Human Resource Management. New Delhi: Excel Books.

COMM703C: Business Statistics

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Probability and Probability Distributions: Definition of Probability- Unconditional Probability statement, Conditional Probability statement and its implications, Bayes Theorem and its applications, Joint Probabilities and its implications, Mathematical Expectations, Theoretical Probability Distributions – Binomial, Poisson and Normal (Their Characteristics and Applications in Business).

Sampling Distributions and Estimating: Concept of Population and samples, Types of Sampling, Sampling and Sampling Distributions, Sampling from a Population, Sampling Error and Non-sampling Error, Selection of a Random Sample, Sampling of variables- small and large samples, Sampling of Attributes, Population Point Estimation and Population Interval Estimation, Some other continuous Probability distribution based on Normal Population

Hypothesis Testing: Concept and Errors of Hypothesis Testing, Hypothesis Test Construction and Testing Procedure. Parametric vs. non-parametric tests of difference, Parametric Tests. Some non-parametric (distribution free) Tests

Chi-square Tests and Factorial Experiments: Chi-Square Tests- Tests of association and Tests of Goodness of Fit , Concept and Types of factorial experiments, Single Factor Experiments- Single factor (or one-way) ANOVA, Kruskal-Wallis test, Two factor experiments with No Replication- Two-way ANOVA with no repeated measures (or one factor with repeated measures), Friedman's Test, Two factor experiments with Equal Replication- Two-way ANOVA with equal replications, Friedman's Test with equal replicates in each cell

Forecasting Techniques: Linear Correlation Analysis- Scatter Plot, Covariance, Pearson's Correlation Coefficient (r), Spearman's rank Correlation Coefficient (r_s), Testing the significance of ' r ' and ' r_s ' Linear Regression Analysis- Sample versus Population Regression Models, The Least-Square estimation of α and β , the standard error of estimate and the coefficient of Determination, test of significance of α and β , test of significance of ρ

Suggested Readings:

1. Mathai, A. M., and P. N. Rathie. *Probability and Statistics*. Macmillan India Ltd., New Delhi, 1975.
2. Lee, Cheng F., John C. Lee, and Alice C. Lee. *Statistics for business and financial economics*. Singapore: Springer World Scientific, 2000.
3. Aczel, A. D. "i Sounderpandian, J.(2009)." *Complete Business Statistics*. Mcgraw-HillCos.In. Boston, 2009.
4. Mustafi, C. K. *Statistical Methods in Managerial Decisions*, Macmillan India Inc., New Delhi, 1981

COMM704C: Entrepreneurship Dynamics and New Venture Creation

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Entrepreneurial Dynamics- Concepts, new dimension.
- New venture creation- concept, procedural steps.
- Status of ventures in India.
- Concepts of entrepreneurship and characteristics of entrepreneur
- Theories of entrepreneurship.
- Legal, Social, Cultural and Economic environment of entrepreneurial activities
- Women entrepreneurs.
- Creativity and its process -Techniques of generating Idea- creating. shaping and recognizing opportunity- Screening Business Opportunities & Ideas
- What needs to start a business- business plan: creating and starting a venture; Importance, scope and value of a business plan to investor
- Forms of Business in Perspective- Importance & understanding of key Financial Statements- Balance Sheet- income Statement- Cash Flow Statement- Fund Flow Statement- Capital Budgeting- Break-Even point- Ratio Analysis.

COMM705E: Banking and Insurance

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Banking

- Introduction to Banking: Brief History, Business of Banking, Types of Banks, Function of Banks, Sources of Bank's Income, Annual Report and Balance Sheet of a Bank.
- Indian Banking System: Structure of Indian Banking System, Public Sector Banks, Private Sector Banks, Local Area Banks, Indian Banks, Foreign Banks, Regional Rural Banks, Cooperative Banks.
- Banking Regulation and Legislation: Reserve Bank of India (RBI), RBI's Constitution and Objectives, RBI's Main Functions; Important Laws.
- Commercial Banking: Banker-Customer Relationship, Bank Deposits, Loans and Advances, Priority Sector Lending, Payment and Collection of Cheques and Other Negotiable Instruments, Ancillary Services, Risk Management; Financial Inclusion; New Concepts in Banking.
- Banking Technology: Core Banking, Electronic Payments Systems, Electromagnetic Cards, Electronic Banking, Signature Storage and Retrieval System, New Age Clearing, New Age Payment.

Insurance

- Introduction to Insurance: Definition and Nature of Insurance, Evolution of Insurance, Functions of Insurance, Role and Importance of Insurance, Principles of Insurance, Insurance Contract.
- Insurance in India: Life Insurance; General Insurance: Fire Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance and other miscellaneous insurance.
- Insurance Regulation and Insurance Legislation: Insurance Regulatory and Development Authority of India (IRDAI), Duties, powers and functions of IRDAI; Important Laws.
- Principles and Process of Insurance Business: Reinsurance, Insurance Pricing, Underwriting, Claim Settlement, Channels of Distribution.

Suggested Readings:

1. Gulati, N. C. (2007). Principles Of Insurance Management: A Special Focus On Developments In Indian Insurance Sector. New Delhi: Excel Books.
2. Iyengar, V. (2007). Introduction to Banking. New Delhi: Excel Books.
3. Machiraju, H. (2012). Modern Commercial Banking. New Delhi: New Age International.
4. Mohapatra, S. R., & Acharya, D. (2012). Banking and Insurance. New Delhi: Pearson.
5. Sethi, J., & Bhatia, N. (2012). Elements of Banking and Insurance. New Delhi: PHI Learning Pvt. Ltd.
6. Tripathy, N. P., & Pal, P. (2006). Insurance: Theory and Practice. New Delhi: PHI.

COMM706E: Corporate and Allied Laws

Marks: 50 (Theory = 35, Internal Assessment = 15); Credit: 2

Contents:

- Provisions of the Companies Act relating to: Rules of Interpretation of Statutes, Deeds and Documents; Types of Companies; Share capital; Board composition and functioning; Inter corporate loan and investment; Loans and borrowings from Directors (sec-185)
- Provisions of the Companies Act relating to: Meetings of directors and shareholders; Drafting of minute of meetings and resolutions; Accounts and audit; Annual Compliances
- Important provisions with reference to Labour Laws
- Role and Functions of SEBI and Important provisions of SEBI Act, 1992; Securities And Exchange Board Of India (Listing Obligations And Disclosure Requirements) Regulations,
- Foreign Exchange Management Act, 1999 (FEMA)
- Main Provisions of Competition Act-2002, Consumer Protection Act, 1986
- Emerging trends in Corporate and Allied Laws

Suggested Readings:

1. Jain D. K, Company Law Ready Reckoner, Bharat Law House Pvt. Ltd, New Delhi.
2. Sharma J. P, Simplified Approach to Labour Laws Bharat Law House Pvt. Ltd, New Delhi.
3. Singh Avtar, Introduction to Labour & Industrial Law, Wadhwa and Company, Nagpur.
4. G K Kapoor Sanjay Dhamija, A Comprehensive Text Book on Companies Act 2013, Taxmann.

COMM801C: Strategic Financial Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Financial Policy & Corporate Strategy:** Financial Management, Corporate Strategy, Strategic Financial Management (SFM), Interface of financial policy with corporate strategic management, strategic decision making framework, financial forecasting – concept, benefit & techniques.
- **Project Planning & Control:** Capital investment process and kinds of projects, project organization structure, stages in setting up of a project, cash flow estimation – Detailed Project Report (DPR), project appraisal by Financial Institutions. Cost of project and means of finance, discounting and non-discounting techniques of appraisal.
- **Risk evaluation in capital budgeting:** Decision making under risk and uncertainty, Risk management, Probability Analysis, DTA, Sensitivity analysis, best and worst estimates, Standard Deviation (SD) & Coefficient of Variation (CV), Certainty Equivalent (CE) approach.
- **Lease Decisions:** Concept, Methods – lease rent calculations and practice.
- **Merger & Acquisitions (M&A):** Types, motives, stages, tax planning, practice.
- **Corporate sickness:** Concept, causes, Altman's model, Treynor model and practice.

Suggested Readings:

1. Strategic Financial Management: Ravi M. Kishore, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Strategic Financial Management: J. B. Gupta,, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
3. Strategic Financial Management: A. N. Sridharan, TaxmannShroff Publishers and Distributors Pvt. Ltd, Mumbai, latest edition.
4. Strategic Financial Management: V. Patabji Ram, S. D. Bala, Snow White Publications Pvt. Ltd., Mumbai, latest edition.
5. Strategic Financial Management: P. Chandra, McGrawhill Publications, New Delhi.

COMM802C: Marketing Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Concepts, Nature, Scope & Importance of marketing; Types of marketing; Marketing Mix.
- Market segmentation, Buyers behaviour: Household & organizational buyers; Consumers decision making process.
- Product Decisions Process of decision, Concept of product; classification of products; Major product decision: Product line & product branding; packaging & labeling; Product Life Cycle: Strategies & implications; New product development & adaptation process.
- Factors affecting price determination; pricing situation, pricing process, pricing policies & strategies. Discounts & rebates.
- Promotion decisions: Communication Process; Promotion Mix: Advertising, Personal selling; Sales promotion: Publicity & Public relations; Sales promotion – tools & techniques; Advertising: Copy designing & testing, Media selection; Advertising effectiveness: Meaning & Concepts.
- Distribution Decisions: Distribution & channels & physical distributions; Nature, Functions & types of distribution channels; channel Management: Retailing & wholesaling.
- Marketing Research & Issues in marketing: Meaning & scope of marketing research; Marketing research process.
- Social, ethical & legal aspects of marketing, International Marketing, Digital Marketing

Suggested Readings:

1. Jayachandra, S. Marketing Management. New Delhi: Excel Books.
2. Kothler, P. Marketing Management. New Delhi: Prentice Hall.
3. Ramaswamy, V. S., & Namakumari, S. Marketing Management: Global Perspective. Mac Millan Publishers India Ltd.

COMM803C: Managerial Economics

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Managerial Economics- Definition, nature, scope, relation with other discipline; basic mathematical preliminaries.
- Consumer Behaviour- Determination of demand; the type of goods and the demand function; Estimation and forecasting of demand.
- Theory of Production: production function, concept of productivity, isoquants, ridge lines, isoclines; isocost lines, expansion path; some empirical production functions; estimation of production functions.
- Theory of Cost: Classification of costs, short run and long run cost functions; law of variable proportion, return to scale, economies of scale, economies of scope; Estimation of cost function; Problem of estimating cost and production functions; Duality between production and cost functions; Efficiency of the firm; Input-Output Analysis.
- Price and output relationship under different market structures: perfect competition, monopoly, discriminating monopoly, monopolistic competition, oligopoly; game theory and oligopolistic behaviour; relating the structure with the market situations; economics of advertisement costs, barrier to entry; different pricing strategies in practice.
- Firm and its objectives: theories of the firm, managerial theories, behavioural approaches; relevance of profit maximization in the modern context.
- Economics of information: symmetric and asymmetric information; risk and uncertainty and the decision making; concept of risk, risk-return evaluation, risk preference, risk aversion, adjusting business decision for risk.

Suggested Readings:

1. Ravindra H. Dholakia and Ajay N. Oza, (1996), *Micro Economics for Management Students*, Oxford University Press, New Delhi.
2. Baumol, William, J., *Economic Theory and Operations Analysis*, Prentice-Hall of India Pvt. Ltd., New Delhi.
3. Barthwall, R. R.,(2010) *Industrial Economics* (Third Ed.), New Age International Publishers., New Delhi.
4. Paul, G., Keat Philip K, Y. Young, Sreejata Banerjee,(2006), *Managerial Economics Economic Tools for Today's Decision Makers*, Fifth Edition, Pearson Education India Pvt. Ltd., New Delhi.
5. Ramesh, C, Das, (2011), *Microeconomics*, Kunal Books., New Delhi.

COMM804C: Business Analysis Using Spreadsheet (Practical)

Marks: 100 (Practical= 70, Internal Assessment = 30); Credit: 4

Contents:

- **Introduction:** Loading a spreadsheet; Entering Data and Formatting; Handling ASCII data- fixed width and delimited format; Performing Basic calculations- Mathematical functions, coordinate geometry, Basic Statistical Functions, Basic Financial Functions
- **Introduction to R Software:** Basics of R Software
- **Visualizing and Presenting Data:** Types of Data Variable, Presentation of Data in Tabular Form; Presentation of Data in Chart Form ; Presentation of Data in Graphical Form
- **Descriptive Statistics:** Concept and Types of Data Description; Measure of Central Tendency; Measures of Dispersion; Measures of relative Positions; Measures of Shapes; Exploratory Data Analysis
- **Inferential Statistics:** Probability, Probability Distribution; Sampling and Sampling Distributions; Estimation; Testing of Hypothesis, Chi-square Tests & ANOVA; Some Non-parametric Tests
- **Forecasting Techniques:** Linear Correlation Analysis; Linear Regression Analysis; Time Series Data Analysis
- **Multiple Linear Regressions:** Introduction to Multiple Linear Regression- Assumption, Model; Multicollinearity-Definition and Effect, Rules of Thumb in Determining the Degree of Collinearity; Heteroscedasticity-Definition and Concept, Evaluating the Existence of Heteroscedasticity; Autocorrelation- Basic Concept, The Durbin–Watson Statistic; Model Specification and Specification Bias
- **Basic Accounting concepts using R Software:**

Suggested Readings:

1. Davis, Glyn, and Branko Pecar. *Business statistics using Excel*. Oxford University Press, 2013.
2. Lee, Cheng F., John C. Lee, and Alice C. Lee. *Statistics for business and financial economics*. Singapore: Springer World Scientific, 2000.
3. Sah, Ash Narayan. *Data Analysis Using Microsoft Excel*. Excel Books, New Delhi. 2009.

COMM805E: International Business

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Introduction to International Business:** Importance, nature and scope of international business; Modes of entry into International Business; Internationalization process and managerial implications;
- **International Business Environment:** Economic, Political, Cultural and Legal environments in International Business. Framework for analyzing international business environment
- **Theoretical Foundations of International Trade:** Reasons for international trade; theories of international trade; Gains from trade; foreign trade multiplier; Terms of trade.
- **International liquidity, International Economic Institutions:**IMF, World Bank IFC, IDA, ADB.
- GATT, GATTS and Recent Development and future prospects in removing the trade barriers, World Trade Organization, UNCTAD, EU, ASEAN Functions and policies.
- **Balance of Payments:** Meaning, Principles and Conceptual Framework, Components of Balance of Payments, Balance of Payment Disequilibrium- Factors and Methods of Correcting Disequilibrium.
- **Multinational Corporations (MNCs):** Meaning, Organizational Models, Importance and Dominance of MNCs, Code of Conduct; Technology Transfer.
- **Problem of third world in a global economy; Concerns about impact on domestic firms, Suggestions.**
- **Regional Economic Integration**
- **Trade Policy and Performance of India:** Foreign Trade Policy; Regulation and Promotion of Foreign Trade; Composition and Direction of Foreign Trade.

Suggested Readings:

1. Aswathappa, K. (2010). *International Business*. New Delhi: Tata McGraw Hill.
2. Cherunilam, F. (2010). *International Business*. New Delhi: PHI Learning Private Limited.

3. Hill, C. W., & Jain, A. K. (2008). *International Business*. New Delhi: Tata McGraw Hill.
4. Neelankavil, J. P., & Rai, A. (2009). *Basics of International Business*. New York: Routledge.
5. Sharan, V. (2009). *International Business: Concept, Environment and Strategy*. New Delhi: Pearson Education.
6. Sinha, P. K., & Sinha, S. (2008). *International Business Management: A Global Perspective*. New Delhi: Excel Books.

COMM806E: Business Ethics and Corporate Governance

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Business Ethics:** The concept of ethics; ‘ethics’ and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility –an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.
- **Conceptual Framework of Corporate Governance:** Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act; secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholders’ activism; corporate governance in PSUs and banks; legislative framework of corporate governance –an international perspective (United Kingdom, USA, Australia, China, Russia, South Africa).
- **Corporate Management:** Management vs. Governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman - qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO; separation of roles of chairman and CEO; CFO; manager; company secretary; auditor.
- **Role and Functions of Board Committees:** Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board-audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees.
- **Whistleblowing and Corporate Governance:** The Concept of Whistle-Blowing; Types of Whistle- blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; developments in India.

- **Corporate Social Responsibility (CSR):** Meaning; corporate philanthropy; CSR – an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India.

Suggested Readings:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi

COMM901C: Direct Tax and Tax Planning

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Set off and carry forward of losses.
- Deductions from gross total income.
- Tax Planning – concept, significance & problems.
- Tax evasion and avoidance methods of tax planning.
- Tax planning with reference to location, nature and form of organizations.
- Tax consideration in Specific business decisions- leasing, make or buy, capital structure decisions, replacement decisions, plant shutdown and foreign collaboration.
- Tax provisions relating to Free Trade Zones, Infrastructure Sectors and Backward areas.
- Tax Incentive for Exporters.
- Tax Deductions and Collection at Source.
- Submission of returns and procedure of assessment.
- Appeals and revisions.
- Provisions for search and seizures.

Suggested Readings:

1. Corporate Tax Planning & Business Tax Procedures with Case Studies- V. K. Singhanian & Monica Singhanian, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Simplified Approach to Corporate Tax Planning & Tax Management- Girish Ahuja & Ravi Gupta, Bharat Law House, New Delhi, latest edition.
3. Corporate Tax Planning - Khushal Kumar Agarwal, Atlantic Publishers, New Delhi, latest edition.
4. Direct Tax Planning & Tax Management- Rajeshwar Tripathi, A B D Publishers, New Delhi, latest edition.
5. Tax Planning and Management- S. P. Goyal, Sahitya Bhavan Publications, Agra, latest edition.

COMM902C: E-Commerce

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 2

Contents:

- Information Technology Law: Information Technology Act – Definitions, Important terms under Information Technology Legislation
- Information Systems: Overview, Information and Data, Features and Qualities of Information, Types of Information, Process of Generating Information, Value and Cost of Information, Factors Influencing Information Needs
- Information Systems: Definition and Elements, Information System Activities, Types of Information Systems, Information Systems in Business Management
- Internet and Other Technologies: Internet and World-Wide Web, Intranets, Extranets, Applications Of Internet, Internet Protocols.
- E-Commerce - Nature, Types (B2B, B2C, C2C), Supply Chain Management, CRM, Electronic Data Interchange (EDI), Electronic Fund Transfers (EFT), Payment Portal, E-Commerce Security, Mobile Commerce.
- Management Information Systems – An Overview, Concept, Evolution and Elements, Structure, Computerized MIS, Approaches of MIS Development, Pre-requisites of an Effective MIS, MIS and Decision Support Systems, MIS and Information Resource Management.
- Enterprise Resource Management
- E-Governance in India
- Systems Audit – An Overview

Suggested readings:

1. Ramesh Behl, Information Technology for Management, Tata McGraw Hill Education Private Ltd.
2. Jerome Kanter : Managing with Information, Prentice Hall of India
3. P.K. Sinha : Computer Fundamentals: Concepts, Systems and Applications, B.P.B. Publications
4. D.P. Mittal : Law of Information Technology (Cyber Law) with Information Technology (Certifying Authorities) Rules, 2000, Taxmann Publications Pvt. Ltd.
5. Dr. L.M. Prasad and Usha Prasad : Information Systems & Technology, Sultan Chand & Sons

COMM913E: Accounting Theory

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- The nature and scope of Accounting theory
- Formulation of Accounting theory
- Alternative theory approaches
- Evolution of accounting thoughts
- Social Cultural Behavioural dimension of Accounting
- Accounting as an information system
- Concepts and Views of Accounting
- Conceptual framework of Accounting
- Income-Value and Capital
- Revenue and Recognition; Nature- Recognition, Criteria and Basis
- Depreciation
- Accounting Standards- Theoretical and Conceptual issues
- Process and Approaches to standard setting

COMM914E: International Accounting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- International Accounting: concept, development process, interaction with environment, scope, importance, difficulties.
- International Accounting Standards and organizations, harmonization of international accounting, pressure for harmonization, obstacles in harmonization, measuring harmonization.
- International Financial Reporting Standards (IFRSs): concept, adoption, convergence, determinants, rationale, effect of convergence, roadmap for convergence, Ind AS.
- Comparative Accounting Practices and Disclosures: a global assessment.
- Accounting for Currency Exchange, Rate Exchange.
- Accounting for Segmental Reporting.
- International Financial Statement Analysis.
- Accounting for Transfer Pricing.
- Tax Effect Accounting.
- Accounting Information system for Multinational Corporation performance.

Suggested Readings:

1. International Accounting: A. K. Das Mahapatra, PHI Learning Pvt. Ltd., New Delhi, latest edition.
2. International Accounting: SirinRathore, PHI Learning Pvt. Ltd., New Delhi, latest edition.
3. International Accounting A User Perspective: Shahrokh M. Saudagaran, Thomson, South Western, USA, latest edition.
4. IFRSs For Finance Executives: T. P. Ghosh, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
5. Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS Converged Ind AS: MukheshSaraf, Bharat Law House Pvt. Ltd., New Delhi, latest edition.
6. First Lessons in IFRS, Beginners Guide: M. P. Vijay Kumar, Snow White Publications Pvt. Ltd., Mumbai, latest edition.
7. IFRS for India- A Quick Ready Reckoner and Implementation Guide: A. L. Saini, Snow White Publications Pvt. Ltd., Mumbai, latest edition.
8. The Chartered Accountant, monthly journal for practitioners, The Institute of Chartered Accountants of India, New Delhi.

COMM923E: Working Capital Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Introduction, meaning, concepts, classification and importance of working capital, Relevance of current assets and current liabilities in the balance sheet, Objectives of WCM.
- Factors determining working capital requirements, Assessment and forecasting of working capital requirements, Operating cycle, Weighted Operating cycle
- Relevance of current assets and current liabilities and their inter-relationship
- Management of Inventory: Risk and cost of holding inventory, Inventory management - tools, techniques, Inventory management models; Determining stock levels and safety stocks, Types of organizations holding inventory, Inventory strategies & techniques, Inventory strategies & techniques.
- Management of Accounts Receivables: Creation and size of accounts receivables, Motives of extending credit, Limitations of A/Rs-Marginal tax considerations; Determining maximum length of credit period, Credit terms, opportunity costs; Financial statements analysis wrt. A/Rs,
- Cash management-meaning and concept statements analysis wrt. Cash flow presentation as per IFRS, NOCF & priority outflows, Management of liquidity.
- Window dressing, Certainty model by Baumol, Uncertainty model by Miller & Orr, Cash flow forecasting, Cash collection system.
- Management of Accounts Payables, Trade credits-terms of purchase, stretching accounts payables, Cost of Stretching A/Ps.
- Financing Working Capital Gap, Sources of working capital finance, Bank finance.

COMM924E: International Financial Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- **Introduction to International Finance:** Meaning, Scope of International Finance, International Finance Function and Domestic Finance Function, Balance of Payment.
- **International Monetary System:** Evolution of the International Monetary System, Classical Gold Standard, Inter-war period, Bretton Woods System, Triffin's Paradox, Special Drawing Rights, Flexible Exchange Rate Regime, Present Day Currency Regimes; Fixed versus Floating exchange rate systems; International Monetary Fund, European Monetary System, European Monetary Union, World Bank.
- **International Financial Markets-** Euro- markets, Institutions and Instruments- Main instrument of Equity Market, Debt Market, GDR, ADR.
- **Foreign Exchange Market:** Structure of Foreign Exchange Market and Participants, Types of Transactions, Mechanism of Currency Dealing, Exchange Rate Quotations, Arbitrage, Forward Rates, Foreign Exchange Market in India.
- **Theories of Exchange rate:** Purchasing Power Parity (PPP) theory, Interest Rate Parity (IRP) theory, International Fisher Effect (IFE), Comparison of PPP, IRP and IFE Theories, Methods of Forecasting Exchange rates.
- **Nature and Measurement of Foreign Exchange Exposure:** Exchange Risk Meaning, Types of Exposure, Tools and Procedures of Foreign Exchange Risk Management, Management of Transaction Exposure, Translation Exposure
- **Financial Management of Multinational Firm:** International Investment Decision, International Working Capital Management, Country Risk Analysis, International Taxation

Suggested Readings:

1. Apte, P.G. (2014). *International Financial Management*. New Delhi: Tata McGraw Hill.
2. Sharan, V. (2016). *International Financial Management*. New Delhi: Prentice Hall of India
3. Avadhani, V.A. (2014). *International Finance*. New Delhi: Himalaya Publishing House.
4. Shapiro, A.C. (2009). *Multinational Financial Management*. New Delhi: Wiley India.
5. Bekaert, G. and Hodrick, Robert J. *International Financial Management*, Prentice Hall.
6. Madura, Jeff. *International Financial Management*. Cengage Learning.
7. Levi D, Maurice. *International Finance*. Routledge.

COMM905E: Operations Research

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

Group-A (Theory)

- Linear Programming Problem; Formulation, Graphical Solution, Simplex Algorithm, Duality; Solution of Primal Problem via Dual;
- Transportation Problem-Formulations, Solution; its relation with LPP;
- Assignment Problem- Formulations, Solution of assignment problem using Hungarian Method.
- Theory of Games- Formulations, Solution of TPZS game, Concept of Non-Constant Sum game; Application of Prisoner's Dilemma
- Network analysis; Critical Path Method(CPM); Project Evaluation and Review; Technique (PERT);
- Concept of Shortest Path problem; Application of Dijkstra's Algorithm; Application of Floyd's Algorithm
- Simulation Technique- Concept; Different Steps; Congruential Method of Random number Generation; Monte-Carlo Simulation Technique.

Group-B (Practical)

Computer Applications- Solution using Spreadsheet based Solver, TORA & R

Suggested Readings:

1. Taha, H. A. (2011). *Operations Research: An Introduction (9th Edition)*. Pearson Education India.
2. Mustafi, C. K. (1996). *Operations Research methods and practice*. New Age International.
3. Eiselt, H. A., & Sandblom, C. L. (2012). *Operations research: a model-based approach*. Springer Science & Business Media.
4. Chiang, A. C. (1984). *Fundamental methods of mathematical economics*. Mc-Graw Hill Book Inc, Singapore
5. Ragsdale, C. T. (2004). *Spreadsheet modeling and decision analysis*. Thomson South-Western.
6. Schumacker, R., & Tomek, S. (2013). *Understanding statistics using R*. Springer Science & Business Media.

COMM906E: Strategic Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

- **Concept of Strategy: Definition of strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, Objectives and goals; Strategic business unit (SBU); Functional level strategies.**

- Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; strategic advantage analysis diagnosis: SWOT analysis.
- Strategy Formulation and Choice of Alternatives: Strategies- modernization, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice- industry, competitor and SWOT analysis; factors affecting strategic choice; Generic competitive strategies – Cost leadership, differentiation, focus, value chain analysis, bench marking, service blue printing.
- Functional Strategies: Marketing, Production/ Operations and R & D plans and policies.
- Functional Strategies: Personal and Financial plans and policies.
- Strategy Implementation: Inter- relationship between formulation and implementation Issues in strategy implementation: Resource allocation.
- Strategy and Structure: Structural considerations, structures for strategies, Organisational design and change.
- Strategy Evaluation: Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control.
- Global Issues in Strategic Management.

Suggested Readings:

1. Bhattachary. S.K. and N. Venkataramin : Meaning Business Enterprises: Strategies Structures and System, Vikas Publishing House, Delhi.
2. Budhiraja. S. B. and M. B Athreya: Cases in strategic Management, Tata McGrew Hill, New Delhi.
3. Christensen, C. Roland, Kenneth R. Andrews, Joseph I, Bower, Rochard G. Hamermesh, Michael E. Porter Business Policy: Text and Cases, Richard D. Irwin, Inc. Homewood Illinois.
4. Coulter. Mary K.: Strategic Management in Action, Prentice Hall New Delhi.
5. David, Fred R: Strategic Management, Prentice hall, New Delhi.
6. Glueck William F. and Lawrence R Jauch: Business Policy and Strategic Management McGrew Hill International Edition.

COMM1001C: Cost and Management Accounting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Introduction to Management Accounting as an area of Accounting, Objectives, Nature and Scope of Financial Accounting and Management Accounting; Management Accounting and Managerial decisions; Management Accountants Position, Role and Responsibilities.

Management Accounting vs Cost Accounting vs Financial Accounting. Analysis of Financial Statements; Cash flow and Fund flow analysis & working capital management.

Accounting Plan and Responsibility Accounting: Meaning and Significance of Responsibilities Accounting; Responsibility Centre- Cost centre, Profit Centre and Investment Centre; Problems in Transfer Pricing; Objectives and Determinants of Responsibility Centre.

Marginal Costing and Decision Making: Concept of Marginal cost; Marginal Costing and Absorption Costing; Marginal Costing vs Direct Costing. Cost Volume Profit Analysis; Break even analysis, assumption and practical applications of break-even analysis: decision regarding sales mix, make or buy decisions, discontinuation of product line, export vs local sale decision, expand or contract decision, sell or further process decision, marketing decisions etc.

Standard Costing and Variance Analysis: Standard Costing as a control technique, setting of standards and their revision; Variance Analysis meaning and importance, kinds of variances and their uses- material, labour and overhead variances, Disposal of variances, relevance of variance analysis and standard costing.

Contemporary Issues in Management Reporting: Value chain analysis; Activity- based costing, Quality costing; Target and life cycle costing. Meaning and objective of reporting, Types and mode of reporting, reporting at different levels of management.

Corporate Sickness, Performance measurement and Benchmarking.

COMM1002C: Research Methodology

Marks: 100 (Theory = 70, Internal Assessment = 15); Credit: 2

Course Inputs

Group-A(Theory)

Fundamentals of Research

Definition and Objectives of Research – Motivation, Types of Research – Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical, Research Process- Meaning of research problems, Identification and Formulation of research problem, Research objectives, Formulation of Hypothesis. Pilot study.

Review of Literature

Need for Reviewing Literature, Planning of Review work, Sources of Literature, Literature Review Procedure, Identifying Research Gap

Data and Methodology

Sources of Data - Use of Primary Data and Secondary Data; Methods of Collecting Primary Data and Secondary Data, Questionnaire, Features of good Questionnaire. Processing of data; Methodological Issues in research problem.

Report Writing

Structure and Components of Research Report, Types of Report, Planning of Report Writing, Layout of Research Report, Characteristics of a good report, referencing in academic writing.

Group-B (Computer Practical)

- Preparing of Word template for Dissertations; Creating merged file; Automatic Bibliography Preparation; Mail merge;
- Academic Presentation
- Panel data analysis
- Time Series Regression Analysis

Reference:

1. Bryman, A. *Social Research Methods*. New York: Oxford University Press.
2. Gill, J., & Johnson, P. *Research Methods for Managers*. New Delhi: SAGE Publication Ltd.
3. Kothari, C. R. *Research Methodology: Methods and Techniques*. New Delhi: New Age International.
4. Murthy, S. N., & Bhojanna, U. *Business Research Methods*. New Delhi: Excel Books India.
5. Sekaran, U. *Research Methods For Business: A Skill Building Approach*. New Delhi: Wiley India Pvt Ltd.
6. Azzara, C. V. *Questionnaire Design for Business Research: Beyond Linear Thinking-An Interactive Approach*. Oklahoma: Tate Publishing & Enterprises.
7. Zikmund, W. G., Babin, Carr, J. C., & Gri, M. *Business Research Methods*. Mason: Cengage Learning.

COMM1013E: Auditing and Assurance Services

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Auditing Concepts: Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

Auditing and Assurance Standards: Overview, Standard-setting process, Role of Standards Board; Significant differences between Indian Standards on Auditing and International Standards on Auditing.

Audit evidence: Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system; Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Audit under computerized information system (CIS) environment: Special aspects of CIS Audit Environment; Internal Control and Computerized Environment, Approaches to Auditing in Computerised Environment.

Company Audit: Rights, duties, and liabilities of auditors; third party liability, Auditing for Dividends and divisible profits.

Audit reports: Meaning, Types; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members.

Audit Sampling: Types of sampling, Test checking, Techniques of test checks.

Professional Ethics: Code of Ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the Regulations thereunder.

Special audits: Cost audit, management audit, operational audit, forecast audit & Environmental audit.

COMM1014E: Group A: Financial Accounting Practices

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

- Disclosure Practices
- Ratio Analysis
- Cash Flow Analysis
- Economic Value Added, Market Value Added and Value Added Statement

- Horizontal, Vertical and Trend Analysis
- Human Resource Accounting
- Inflation Accounting
- Sustainable Reporting
- Distress Analysis
- Corporate Governance
- Emerging trends in reporting practices

COMM1023E: Financial Market and Services

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Security Markets: Primary and secondary market; Primary market- Role , Functions & Methods of Selling securities in Primary Market; Allotment procedure; National Stock exchanges and major international stock exchanges; security market indicators and their contraction.

Public Issues: SEBI guidelines on public issue, size of issue, pricing of issue, promoters contribution, appointment of merchant bankers, underwriters, broker, register and managers, bankers and allotment of shares.

Secondary Market: Role, Importance, Type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading, Demat- Depository- role and need NSDL, and CDSL depository participant.

Financial Services: Meaning, Classification, Scope, regulatory Environment of Financial Services.

Merchant banking: Role of services of Merchant Banks. Merchant Banks Guidelines. Scope and Progress of Merchant Banking in India.

Leasing and Hire Purchase: Leasing - Meaning , Nature and Types, Evolution and Current Structure of Leasing Industry in India,

Hire Purchase: Genesis, Feature, Banks and Hire Purchase Business. Hire Purchase and Credit Sale.

Leasing vs Hire Purchase and Instalment Sales. Leasing as a Tax Planning instrument.

Mutual Funds: Meaning, Functions and Types, Valuation of Life Policies, Regulations and Current Scenario.

Venture Capital: Meaning, Elements and Evolution, Forms of assistance, Present Structure of Venture Capital Funds in India, SEBI Guidelines.

Factoring: Meaning, Features and Benefits, Type of Factoring Modus operandi, Factoring in India.

Securitisation of Debts

Credit Rating Agencies

COMM1024E: Security Analysis and Portfolio Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Investment: Nature and Scope of investment analysis, elements of investment, avenues of investment, approaches of investment analysis.

Financial Assets: Types and their characteristics, Sources of financial information.

Security Markets: Primary and secondary market

Risk and Return Analysis: Concept of return and risk: Security returns and risk analysis
Concept of Systematic and Unsystematic Risk, Risk and Return Measurement, Using Beta to Estimate return

Valuation of Securities: Bonds, Debentures, Performance shares, securities.

Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis.

Technical Analysis: Important tools, Dow Theory, Chart and trend lines, moving averages.

Efficient Market theories: Weak, semi strong and strong market and its testing.

Portfolio Analysis: Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk- return optimization, single index model or Market Model, Portfolio total risk, portfolio market risk and unique risk, simple Sharpe's optimization solution.

Capital Market theory: Capital Market line, security market line, risk free lending and borrowings; factor models, CAPM, Arbitrage pricing theory two factors and multi factor models principle of arbitrage, arbitrage portfolios.

Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return market timing, evaluation criteria and procedures

Portfolio Revision

COMM1005C: Dissertation/ Term Paper/ Internship and Viva-voce

Marks: 100 (Project =70, Viva = 30); Credit: 4

PROJECT/ DISSERTATION

70 Marks for Project/ Dissertation Preparation.

30 Marks for Viva-voce on Research Methodology and Project / Dissertation.

Note: While preparing the Project /Dissertation, the Students are required to incorporate the following Categories of information:-

- Statement of the Problem.
- Review of the Literature.
- Hypothesis (if required).
- Data Collect & Methodology.
- Data Analysis & Interpretation.
- Conclusion/ Recommendation.

POST GRADUATE DIPLOMA IN FINANCE AND TAXATION (P.G.D.F.T.)

Course Structure

Semester	Paper No.	Subjects	Internal Assessment	Semester End Examination	Total
I	PGDFT 701	Managerial Accounting	30	70	100
	PGDFT 702	Financial Management	30	70	100
	PGDFT 703	Financial Institutions and Financial Markets	30	70	100
	PGDFT 704	Direct Taxes-I	30	70	100
	PGDFT 705	Information Technology	30	70	100
II	PGDFT 801	Security Analysis & Portfolio Management	30	70	100
	PGDFT 802	Quantitative Techniques for Financial Decisions	30	70	100
	PGDFT 803	Direct Taxes-II	30	70	100
	PGDFT 804	Indirect Taxes-Structure and Procedure	30	70	100
	PGDFT 805	Project Work/ Dissertation	30	70	100

PGDFT 701: Managerial Accounting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- **Basic Concept: Overview of Management Accounting, Financial Accounting and Cost Accounting. Role of each in business organization. Relationship between financial, cost and management accounting. Special features of management accounting. Role of management accounting in the global business environment.**
- **Analysis and interpretation of financial statements. Tools of financial analysis. Comparability, Ratio analysis, common -size statement, trend analysis, functional classification of ratios. Applications of various financial analytical tools.**
- **Cash flow and Fund flow statements, sources and uses of funds, statement changes in working capital, transactions involving accounts from current and non-current categories and thus resulting in the flow of fund. Analysis of transactions of difficult nature.**
- **Budgetary Control, Uses of budgetary system, Preparation of Working Capital Budget, Cash Budget, Flexible budget, Master budget.**
- **Marginal costing, cost-volume-profit analysis, break- even analysis. Applications of marginal costing.**
- **Variance analysis, material variances, labour variances, overhead variances and sales variances; Identification of various causes of deviation and Reconciliation between the actual with standard.**
- **Reporting for management, functions of accounting reports, requirements of a good report, report improvement programme.**

References:

1. **Management Accounting- Mahesh Kulkarni**
2. **Management Accounting- Anthony Atkinson, Robert Kaplan**
Management Accounting -Khan and Jain

PGDFT 702: Financial Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- **Financial Management: Concept, objectives, functions, role of CFO.**
- **Time Value of Money: concept, present value, future value, annuity, perpetuity, loan amortization.**
- **Risk and Return: Concept, risk and return of a single asset, risk and return of a portfolio, relationship between risk and return, determination of beta, capital asset pricing model.**
- **Sources of Finance: Long term and short term sources.**
- **Leverage: Concept, business risk, financial risk, operating leverage, financial leverage, combined leverage, indifferent point, EBIT-EPS relationship.**
- **Cost of Capital: concept, importance, relevance, computation of cost of capital, weighted cost of capital using book value, market value and marginal value.**
- **Capital Structure: Concept, importance, determinants, optimum capital structure, capital structure theories: NI approach, NOI approach, MM approach, Traditional approach.**
- **Capital Expenditure Decisions: Concept, objectives, importance, process, discounting and non-discounting techniques of evaluation under certainty.**
- **Dividend Policy: Concept, types of dividend, objectives, determinants, dividend policy-relevant and irrelevant models.**

Suggested Readings:

1. **Financial Management: Theory and Practice- P. Chandra, McGraw Hill Publishing Co., New Delhi, latest edition.**
2. **Financial Management- I. M. Pandey,**
3. **Financial Management- Ravi M. Kishore, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.**
4. **Financial Management: Text & Problems- M. Y. Khan & P. K. Jain, McGraw Hill Publishing Co., New Delhi, latest edition.**
5. **Financial Management and Policy- C. T. Horngren, PHI Learning Pvt. Ltd., New Delhi, latest edition.**
6. **Financial Decision Making- J. J. Hampton, PHI Learning Pvt. Ltd., New Delhi, latest edition.**

7. Financial Management- S. K. Gupta & R. K. Sharma, Kalyani Publishers, Ludhiana, latest edition.

PGDFT 703: Financial Institutions and Financial Markets

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- Roles of Financial Markets and Institutions: Overview and Role of Financial Markets, Securities Traded in Financial Market; Role of Financial Institutions; depository and non-depository institutions, consolidation & competition among financial institutions, financial conglomerates
- Overview of the Indian financial system including financial sector reforms
- Money Market: Money market instruments, Institutional use of money Market, Money Market Intermediaries
- Capital Market Theory: History of Indian Capital Markets, Capital Market Scams, Reforms in Capital Market, Capital market Integration, Role of Capital market in India
- Primary Market: Free Pricing Regime, Book-building, Green-shoe Option, Online IPOs, Primary Issues, Resource Mobilisation from International Capital Markets
- Secondary Market: Pre Reforms and Post reforms Scenario, Listing of Securities, Trading Arrangements, Trading and Settlement, Stock Exchanges, Stock Market Indices, BSE, NSE
- Depositories and Custodians: Depository System, Depositories in India, Demat Accounts
- Debt Market: Background of Debt Market, Private Companies Debt Market, Public Sector Undertaking Bond Market, Government Securities Market
- Credit Rating and Credit Rating Agencies in India
- Development Financial Institutions: Evolution of Development Banks, Role of Development Financial Institutions, Development Banks in India: IDBI, EXIM Bank, NABARD, ICICI, NHB
- Financial Regulation: Regulation of Capital Market, SEBI, Reserve Bank of India

PGDFT 704: Direct Taxes-I

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- **Basic Concepts in Income Tax**
- **Residential Status and Tax Incidence**
- **Income exempt tax**
- **Income under Salary**
- **Income from House Property**
- **Profits and Gains of Business or Profession**
- **Capital Gains**
- **Income from other Sources**
- **Set off and Carry forward of Losses**
- **Deductions from Gross Total Income: 80C, 80D, 80E, 80G**

PGDFT 705: Information Technology

Marks: 100 (Theory = 35, Practical = 35, Internal Assessment = 30); Credit: 4

Contents

- E-commerce: Meaning and Concept, E-Commerce as electronic trading system- special features.
- Models of E-Commerce; B to C Model, B to B Model, benefits of E-Commerce, limitations of E-Commerce.
- Regulatory and Legal Framework of E-Commerce with special reference to India.
- Introduction and working with Word Processor, Presentation software
- Statistical Packages- Excel, SPSS
- Use of Internet for E-filing of return, Online Payment of Taxes, Internet Banking, Handling Demat Accounts
- Tally

PGDFT 801: Security Analysis & Portfolio Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Investment: Nature and Scope of investment analysis, elements of investment, avenues of investment, approaches of investment analysis, concept of return and risk: Security returns and risk analysis, measurement of return and risk.

Financial Assets: Types and their characteristics, Sources of financial information.

Security Markets: Primary and secondary market; Primary market- Role , Functions & Methods of Selling securities in Primary Market; Allotment procedure; National Stock exchanges and major international stock exchanges; security market indicators and their contraction.

Public Issues: SEBI guidelines on public issue, size of issue, pricing of issue, promoters contribution, appointment of merchant bankers, underwriters, broker, registrar and managers, bankers and allotment of shares.

Secondary Market: Role, Importance, Type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading, Demat- Depository- role and need for NSDL, and CDSL depository participant.

Valuation of Securities: Bonds, Debentures, Performance shares, securities.

Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis.

Technical Analysis: Important tools, Dow theory, Chart and trend lines, moving averages.

Efficient Market theories: Weak, semi strong and strong market and their testing.

Portfolio Analysis: Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk- return optimization, single index model or Market Model, Portfolio total risk, portfolio market risk and unique risk, optimization solution.

Capital Market theory: Capital Market line, security market line, risk free lending and borrowings; factor models, Arbitrage pricing theory two factors and multi factor models principle of arbitrage, arbitrage portfolios.

Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return market timing, evaluation criteria and procedures

PGDFT 802: Quantitative Techniques for Financial Decisions

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Measures of Central Tendency

Introduction, Mean, Median and Mode for Ungrouped and Grouped Data, Relation between Mean, Median and Mode.

Measures of Dispersion

Introduction and Definition, Range, coefficient of Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of variation, Relation between Measures of Dispersions, Skewness & Kurtosis; Moments

Correlation and Regression Analysis

Correlation: Introduction, Kinds of Correlation, Measures of Correlation, Probable Error. Regression: Introduction, Regression Lines, Properties of Regression Coefficients, Properties of Regression Lines.

Time Series

Introduction, Analysis of Time Series (Models of Decomposition), Measurement of Trend.

Index Numbers

Introduction, Types of Index Numbers, Methods of Construction of Index Numbers: Laspeyre's Price Index Number, Paasche's Index Number, Fisher's Ideal Index Number, Marshal-Edgeworth's Index Numbers.

Matrix & Determinant

Types of matrices, Addition & Subtraction rule, multiplicative rule, inverse of a matrix. Determinant of 2X2 and 3X3 determinant. Application of matrix and determinant-Input-Output model.

Linear Programming Problem

Introduction, Formulation, Graphical Solution, Simplex Algorithm.

PGDFT 803: Direct Taxes-II

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Set off and carry forward of losses.
- Deductions from gross total income.
- Tax Planning – concept, significance & problems.
- Tax evasion and avoidance methods of tax planning.
- Tax planning with reference to location, nature and form of organizations.
- Tax consideration in Specific business decisions- leasing, make or buy, capital structure decisions, replacement decisions, plant shutdown and foreign collaboration.
- Tax provisions relating to Free Trade Zones, Infrastructure Sectors and Backward areas.
- Tax Incentive for Exporters.
- Tax Deductions and Collection at Source.
- Advance Payment of Taxes
- Submission of returns and procedure of assessment.
- Appeals and revisions.
- Provisions for search and seizures.

Suggested Readings:

1. Corporate Tax Planning & Business Tax Procedures with Case Studies- V. K. Singhania & Monica Singhania, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
2. Simplified Approach to Corporate Tax Planning & Tax Management- Girish Ahuja & Ravi Gupta, Bharat Law House, New Delhi, latest edition.
3. Corporate Tax Planning - Khushal Kumar Agarwal, Atlantic Publishers, New Delhi, latest edition.
4. Direct Tax Planning & Tax Management- Rajeshwar Trikha, A B D Publishers, New Delhi, latest edition.
5. Tax Planning and Management- S. P. Goyal, Sahitya Bhavan Publications, Agra, latest edition.

PGDFT 804: Indirect Taxes-Structure and Procedure

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Indirect Taxes: Conceptual Framework

Central Excise: Central Excise Law – Goods – Manufacturer – Valuation Rules – Related Party – Captive Consumption - Registration – Payment of Duty – Monthly Returns – Job Work. CENVAT – input Services capital goods and procedures under Cenvat Credit Rules, Export procedures, SSI provisions

Customs Laws: Concepts– Types of Duties, Anti-dumping duties, Valuation rules – Import Procedures – Export Procedures – Baggage – Stores – Warehousing – Demurrage

Service Tax: Introduction, Nature of Service Tax, Service Provider and Service Receiver - Registration Procedure, Records to be maintained - Negative List of Services, Exemptions and Abatements - Valuation of Taxable Services (applicable services will be notified for each term of exam) - Payment of Service Tax, Returns of Service Tax - Point of Taxation Rules, 2012 - Place of Provision of Service Rules, 2012 - Other aspects of Service Tax

Central Sales Tax: Introduction, Definitions, Salient Features of CST Act - Stock Transfer, Branch transfer, Inter State Sale -Various forms for filing of returns under CST -Procedures under Central Sales Tax (CST)

Value Added Tax (VAT): Introduction, definitions, salient features of Sate VAT Act - Treatment of stock & branch transfer under State VAT Act - Filing of return under State VAT Act - Accounting & Auditing VAT

Recent reforms and changes in Indirect Taxation in India

Suggested Readings:

- 1. Indirect Taxes: Law & Practice Taxmann, Taxmann**
- 2. Central Excise Rules & Forms, Taxmann, Taxmann**
- 3. Central Excise Manual, R.K.Jain, Centax Publications**
- 4. Customs Manual, R.K.Jain, Centax Publications**
- 5. Central Sales Tax & VAT, V.S.Datey, Taxmann**

PGDFT 805: Project Work (Written + Viva)

Marks: 100 (Project =60, Viva = 40); Credit: 4

All the students are required to submit a project in the topics assigned to them by the department.

PROJECT/ DISSERTATION

60 Marks for Project/ Dissertation Preparation.

40 Marks for Viva-voice on Research Methodology and Project / Dissertation

**Syllabus
For
Post Graduate Diploma in Finance and Taxation
(P.G.D.F.T.)**

Under

**Tripura University Rules & Regulations for the Post Graduate Diploma
Programme in the Choice Base Credit System (CBCS)**



**Department of Commerce
Tripura University
(A Central University)
2020**

[https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-
DepartmentsHome](https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-DepartmentsHome)

POST GRADUATE DIPLOMA IN FINANCE AND TAXATION (P.G.D.F.T.)
(One Year: 02 Semesters)

Course Structure

Semester	Paper No.	Subjects	Internal Assessment	Semester End Examination	Total
I	PGDFT 701	Managerial Accounting	30	70	100
	PGDFT 702	Financial Management	30	70	100
	PGDFT 703	Financial Institutions and Financial Markets	30	70	100
	PGDFT 704	Direct Taxes-I	30	70	100
	PGDFT 705 (Skill-I)	Information Technology	30	70	100
II	PGDFT 801	Security Analysis & Portfolio Management	30	70	100
	PGDFT 802	Quantitative Techniques for Financial Decisions	30	70	100
	PGDFT 803	Direct Taxes-II	30	70	100
	PGDFT 804	Indirect Taxes-Structure and Procedure	30	70	100
	PGDFT 805	Project Work/ Dissertation	30	70	100

PGDFT 701C: Managerial Accounting

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- Basic Concept: Overview of Management Accounting, Financial Accounting and Cost Accounting. Role of each in business organization. Relationship between financial, cost and management accounting. Special features of management accounting. Role of management accounting in the global business environment.
- Analysis and interpretation of financial statements. Tools of financial analysis. Comparability, Ratio analysis, common -size statement, trend analysis, functional classification of ratios. Applications of various financial analytical tools.
- Cash flow and Fund flow statements, sources and uses of funds, statement changes in working capital, transactions involving accounts from current and non-current categories and thus resulting in the flow of fund. Analysis of transactions of difficult nature.
- Budgetary Control, Uses of budgetary system, Preparation of Working Capital Budget, Cash Budget, Flexible budget, Master budget.
- Marginal costing, cost-volume-profit analysis, break- even analysis. Applications of marginal costing.
- Variance analysis, material variances, labour variances, overhead variances and sales variances; Identification of various causes of deviation and Reconciliation between the actual with standard.
- Reporting for management, functions of accounting reports, requirements of a good report, report improvement programme.

References:

- *Management Accounting- Mahesh Kulkarni*
- *Management Accounting- Anthony Atkinson, Robert Kaplan*
- *Management Accounting -Khan and Jain*

PGDFT 702: Financial Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- Financial Management: Concept, objectives, functions, role of CFO.
- Time Value of Money: concept, present value, future value, annuity, perpetuity, loan amortization.
- Risk and Return: Concept, risk and return of a single asset, risk and return of a portfolio, relationship between risk and return, determination of beta, capital asset pricing model.
- Sources of Finance: Long term and short term sources.
- Leverage: Concept, business risk, financial risk, operating leverage, financial leverage, combined leverage, indifferent point, EBIT-EPS relationship.
- Cost of Capital: concept, importance, relevance, computation of cost of capital, weighted cost of capital using book value, market value and marginal value.
- Capital Structure: Concept, importance, determinants, optimum capital structure, capital structure theories: NI approach, NOI approach, MM approach, Traditional approach.
- **Capital Expenditure Decisions: Concept, objectives, importance, process, discounting and non-discounting techniques of evaluation under certainty.**
- Dividend Policy: Concept, types of dividend, objectives, determinants, dividend policy-relevant and irrelevant models.

Suggested Readings:

- Financial Management: Theory and Practice- P. Chandra, McGraw Hill Publishing Co., New Delhi, latest edition.
- Financial Management- I. M. Pandey,
- Financial Management- Ravi M. Kishore, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.
- Financial Management: Text & Problems- M. Y. Khan & P. K. Jain, McGraw Hill Publishing Co., New Delhi, latest edition.
- Financial Management and Policy- C. T. Horngren, PHI Learning Pvt. Ltd., New Delhi, latest edition.

PGDFT 703: Financial Institutions and Financial Markets

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- Roles of Financial Markets and Institutions: Overview and Role of Financial Markets, Securities Traded in Financial Market; Role of Financial Institutions; depository and non-depository institutions, consolidation & competition among financial institutions, financial conglomerates
- Overview of the Indian financial system including financial sector reforms
- Money Market: Money market instruments, Institutional use of money Market, Money Market Intermediaries
- Capital Market Theory: History of Indian Capital Markets, Capital Market Scams, Reforms in Capital Market, Capital market Integration, Role of Capital market in India
- Primary Market: Free Pricing Regime, Book-building, Green-shoe Option, Online IPOs, Primary Issues, Resource Mobilisation from International Capital Markets
- Secondary Market: Pre Reforms and Post reforms Scenario, Listing of Securities, Trading Arrangements, Trading and Settlement, Stock Exchanges, Stock Market Indices, BSE, NSE
- Depositories and Custodians: Depository System, Depositories in India, Demat Accounts
- Debt Market: Background of Debt Market, Private Companies Debt Market, Public Sector Undertaking Bond Market, **Government Securities Market**
- Credit Rating and Credit Rating Agencies in India
- Development Financial Institutions: Evolution of Development Banks, Role of Development Financial Institutions, Development Banks in India: IDBI, EXIM Bank, NABARD, ICICI, NHB
- **Financial Regulation: Regulation of Capital Market, SEBI, Reserve Bank of India**

Suggested Readings:

- *Khan, M. Y.: Financial Services, McGraw-Hill Publications, New Delhi.*
- *Bhole, L. M. & Mahakud, J.: Financial Institution and Markets, McGraw-Hill Publications, New Delhi.*
- *Shanmugham, R.: Financial Services, Wiley Publications.*
- *Sharma, R. & Mehata, K.: Financial Services, Carnage Publications.*
- *Siddaiah, T.: Financial Services, Pearson India.*

PGDFT 704: Direct Taxes-I

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents

- Basic Concepts in Income Tax
- Residential Status and Tax Incidence
- Income exempt tax
- Income under Salary
- Income from House Property
- Profits and Gains of Business or Profession
- Capital Gains
- Income from other Sources
- Set off and Carry forward of Losses
- Deductions from Gross Total Income: 80C, 80D, 80E, 80G

Suggested Readings:

1. V. K. Singhania & M. Singhania: *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., New Delhi.
2. V. S. Datey, : *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., New Delhi.
3. S. Kumar: *Systematic Approach to Indirect Taxes*, Taxmann Publications Pvt. Ltd., New Delhi.
4. K. Garg: *Understanding GST*, Barat's Publication, New Delhi.
6. N. K., Gupta & S. Bhatia: *Goods & Services Tax – Indian Journey*, Barat Publication, New Delhi.

PGDFT 705C (Skill-I): Information Technology

Marks: 100 (Theory = 35, Practical = 35, Internal Assessment = 30); Credit: 4

Group A: Theory

- E-commerce: Meaning and Concept, E-Commerce as electronic trading system- special features.
- Models of E-Commerce; B to C Model, B to B Model, benefits of E-Commerce, limitations of E-Commerce.
- **Regulatory and Legal Framework of E-Commerce with special reference to India.**

Group A: Practical

- Introduction and working with Word Processor,
- Presentation software
- Statistical Packages- Spreadsheets, Libre Office etc
- Use of Internet for E-filing of return, Online Payment of Taxes, Internet Banking, Handling Demat Accounts
- Tally

Suggested Readings:

- Davis, Glyn, and Branko Pecar. (2013): Business statistics using Excel. Oxford University Press
- Lee, Cheng F., John C. Lee, and Alice C. Lee. (2020) Statistics for business and financial economics. Singapore: Springer World Scientific
- *Firouz Mosharraf (2008): Basics of computer science Behrouz Forouzan, Firouz Mosharraf, Cengage Learning, New Delhi*
- *Allan F. Livers (2008): Using Microsoft Office to Enhance Student Learning, SAGE Publications*
- *Qusay F. Hassan (2018): Internet of Things A to Z Technologies and Applications, Willey*

PGDFT 801: Security Analysis & Portfolio Management

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Investment: Nature and Scope of investment analysis, elements of investment, avenues of investment, approaches of investment analysis, concept of return and risk: Security returns and risk analysis, measurement of return and risk.

Financial Assets: Types and their characteristics, Sources of financial information.

Security Markets: Primary and secondary market; Primary market- Role , Functions & Methods of Selling securities in Primary Market; Allotment procedure; National Stock exchanges and major international stock exchanges; security market indicators and their contraction.

Public Issues: SEBI guidelines on public issue, size of issue, pricing of issue, promoters contribution, appointment of merchant bankers, underwriters, broker, registrar and managers, bankers and allotment of shares.

Secondary Market: Role, Importance, Type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading, Demat- Depository- role and need for NSDL, and CDSL depository participant.

Valuation of Securities: Bonds, Debentures, Performance shares, securities.

Fundamental Analysis: Economic Analysis, Industry Analysis, Company Analysis.

Technical Analysis: Important tools, Dow theory, Chart and trend lines, moving averages.

Efficient Market theories: Weak, semi strong and strong market and their testing.

Portfolio Analysis: Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk- return optimization, single index model or Market Model, Portfolio total risk, portfolio market risk and unique risk, optimization solution.

Capital Market theory: Capital Market line, security market line, risk free lending and borrowings; factor models, Arbitrage pricing theory two factors and multi factor models principle of arbitrage, arbitrage portfolios.

Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return market timing, evaluation criteria and procedures

Suggested Readings:

- *Alpha C. Chiang: An Introduction to Mathematical Economics, Prentice Hall Inc.*
- *N. D. Vohra: Business Mathematics and Statistics, McGraw Hill Education: New Delhi.*
- *J. K. Singh: Business Mathematics, Himalaya Publishing House: New Delhi.*
- *N. K. Nag: Business Mathematics, New Central Book Agency: Kolkata.*

PGDFT 802: Quantitative Techniques for Financial Decisions

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Measures of Central Tendency: Introduction, Mean, Median and Mode for Ungrouped and Grouped Data, Relation between Mean, Median and Mode.

Measures of Dispersion: Introduction and Definition, Range, coefficient of Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of variation, Relation between Measures of Dispersions, Skewness & Kurtosis; Moments

Correlation and Regression Analysis: Correlation: Introduction, Kinds of Correlation, Measures of Correlation, Probable Error. Regression: Introduction, Regression Lines, Properties of Regression Coefficients, Properties of Regression Lines.

Time Series: Introduction, Analysis of Time Series (Models of Decomposition), Measurement of Trend.

Index Numbers: Introduction, Types of Index Numbers, Methods of Construction of Index Numbers: Laspeyre's Price Index Number, Paasche's Index Number, Fisher's Ideal Index Number, Marshal-Edgeworth's Index Numbers.

Matrix & Determinant: Types of matrices, Addition & Subtraction rule, multiplicative rule, inverse of a matrix. Determinant of 2X2 and 3X3 determinant. Application of matrix and determinant- Input-Output model.

Linear Programming Problem: Introduction, Formulation, Graphical Solution, Simplex Algorithm.

Suggested Readings:

- *Alpha C. Chiang: An Introduction to Mathematical Economics, Prentice Hall Inc.*
- *N. D. Vohra: Business Mathematics and Statistics, McGraw Hill Education: New Delhi.*
- *J. K. Singh: Business Mathematics, Himalaya Publishing House: New Delhi.*
- *N. K. Nag: Business Mathematics, New Central Book Agency: Kolkata.*

PGDFT 803:Direct Taxes-II

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Contents:

- Set off and carry forward of losses.
- Deductions from gross total income.
- Tax Planning – concept, significance & problems.
- Tax evasion and avoidance methods of tax planning.
- Tax planning with reference to location, nature and form of organizations.
- Tax consideration in Specific business decisions- leasing, make or buy, capital structure decisions, replacement decisions, plant shutdown and foreign collaboration.
- Tax provisions relating to Free Trade Zones, Infrastructure Sectors and Backward areas.
- Tax Incentive for Exporters.
- Tax Deductions and Collection at Source.
- Advance Payment of Taxes
- Submission of returns and procedure of assessment.
- Appeals and revisions.
- Provisions for search and seizures.

Suggested Readings:

- *Corporate Tax Planning & Business Tax Procedures with Case Studies- V. K. Singhania & Monica Singhania, Taxmann Publications Pvt. Ltd., New Delhi, latest edition.*
- *Simplified Approach to Corporate Tax Planning & Tax Management- Girish Ahuja & Ravi Gupta, Bharat Law House, New Delhi, latest edition.*
- *Corporate Tax Planning - Khushal Kumar Agarwal, Atlantic Publishers, New Delhi, latest edition.*
- *Direct Tax Planning & Tax Management- Rajeshwar Trikha, A B D Publishers, New Delhi, latest edition.*
- *Tax Planning and Management- S. P. Goyal, Sahitya Bhavan Publications, Agra, latest edition.*

PGDFT 804: Indirect Taxes-Structure and Procedure

Marks: 100 (Theory = 70, Internal Assessment = 30); Credit: 4

Introduction History of Indian Indirect tax system. Goods and Service Tax-I: Concepts and general principles, Charge of goods and service tax and taxable goods and services,

GST Acts: CGST Act, SGST features of CGST Act, SGST Act (Tripura), IGST Act – Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge.

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services – Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit – Simple Problems on utilization of input tax credit.

Customs Law: Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions (b)Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-Tax Deducted at Source/e-Tax Collected from Source.

Suggested Readings:

- V. K. Singhania & M. Singhania: *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., New Delhi.
- V. S. Datey,; *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., New Delhi.
- S. Kumar: *Systematic Approach to Indirect Taxes*, Taxmann Publications Pvt. Ltd., New Delhi.
- K. Garg: *Understanding GST*, Barat's Publication, New Delhi.
- N. K., Gupta & S. Bhatia: *Goods & Services Tax – Indian Journey*, Barat Publication, New Delhi.

PGDFT 805: Project Work (Written +Viva)

Marks: 100 (Project =70, Viva = 30); Credit: 4

All the students are required to submit a project in the topics assigned to them by the department.

PROJECT/ DISSERTATION

70 Marks for Project/ Dissertation/ Term Paper Preparation.

30 Marks for Viva-voice on Research Methodology and Project / Dissertation/ Term Paper

**Syllabus
For
Integrated Masters Degree in Commerce
(IMD in Commerce)**

Under

*Tripura University Rules & Regulations for the Integrated Masters' Degree
Programme in the Choice Base Credit System (CBCS)*



**Department of Commerce
Tripura University
(A Central University)
2020**

[https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-
DepartmentsHome](https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-DepartmentsHome)

Tripura University
Suryamaninagar-799022
West Tripura, Tripura
Integrated Masters' Degree (IMD) in Commerce
COURSE STRUCTURE AND SYLLABUS
(With exit option after completion of 6th Semester successfully)

Course Structure

First Semester

Subject Code	Subject	Type of Paper	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures / Classes
COMM 101C	Business Communication	AECC1	4	30	70	100	60
COMM 102C	Financial Accounting	CC1	4	30	70	100	60
COMM 103C	Principles of Management	CC2	4	30	70	100	60
COMM 104C	Business Mathematics	GE1	4	30	70	100	60
COMM 105C	Fundamentals of Computer	GE 2 (Skill-I)	4	30	70	100	60
Total		-	20	-	-	500	-

Second Semester

Subject Code	Subject	Type of Paper	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures / Classes
COMM 201C	Environmental Studies	AECC2	4	30	70	100	60
COMM 202C	Advanced Accountancy	CC3	4	30	70	100	60
COMM 203C	Principles of Marketing	CC4	4	30	70	100	60
COMM 204C	Micro Economics	GE3	4	30	70	100	60
COMM 205C	Business Law	CC7	4	30	70	100	60
Total		-	20	-	-	500	-

Third Semester

Subject Code	Subject	Type of Paper	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures / Classes
COMM 301C	Human Resource Management	CC5	4	30	70	100	60
COMM 302C	Business Statistics	CC6	4	30	70	100	60
COMM 303C	Corporate Accounting	CC7	4	30	70	100	60
COMM 304C	Business Environment	GE4	4	30	70	100	60
COMM 305C	E-Commerce	SEC1	4	30	70	100	60
Total		-	20	-	-	500	-

Fourth Semester

Subject Code	Subject	Type of Paper	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures / Classes
COMM 401C	Financial Management	CC8	4	30	70	100	60
COMM 402C	Cost Accounting	CC9	4	30	70	100	60
COMM 403C	Computer Applications in Business	CC10	4	30	70	100	60
COMM 404C	Macro Economics	GE5	4	30	70	100	60
COMM 405C	Entrepreneurship	SEC2	4	30	70	100	60
Total		-	20	-	-	500	-

Fifth Semester

Subject Code	Subject	Type of Paper	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures / Classes
COMM 501C	Direct Tax Law & Practice	CC11	4	30	70	100	60
COMM 502C	Indian Financial System	CC12	4	30	70	100	60
COMM 503C	Management Accounting-I	DSE1	4	30	70	100	60
COMM 504C	Principles of Banking & Insurance	DSE2	4	30	70	100	60
COMM 504C	Self Project/ Industrial Training & Viva	4	30	70	100	60	4
Total		-	20	-	-	500	-

Sixth Semester

Subject Code	Subject	Type of Paper	Credit	Internal Evaluation Marks	Semester End Examination Marks	Total Marks	No. of Lectures / Classes
COMM 601C	Auditing	CC13	4	30	70	100	60
COMM 602C	Indirect Tax Law & Practice	CC14	4	30	70	100	60
COMM 603C	Management Accounting-II	CC15	4	30	70	100	60
COMM 604C	Fundamentals of Investment	DSE3	4	30	70	100	60
COMM 605C	Dissertation & Viva	DSE4	4	30	70	100	60
Total		-	20	-	-	500	-

Syllabus of Semesters VII-X will be as per the Syllabus of M.Com.

Other Relevant Information:

- Semester and Credits:** The syllabus comprises of 10 Semesters of 6 months duration of each semester. 200 Credits for 5,000 marks are allotted among the 10 Semesters considering 120 credits (3,000 marks) up to exit point (i.e. , 6th semester for B.Com. (Hons.) in Accounting & Finance) as desired by the authority.
- Exit Option:** All the students will be awarded B. Com. (Hons.) in Accounting & Finance degree after completion of 6th Semester (i.e., 120 credits for 3,000 marks) successfully. M. Com. degree will be awarded only after completion of 10th Semester (i.e., 200 credits for 5,000 marks) successfully. The students have option to quit the course after completion of 6th Semester successfully and will be awarded **B. Com. (Hons.) in Accounting & Finance** degree.
- Elective:** There are two optional elective groups offered in Integrated Masters' Degree (IMD) in Commerce namely Accounting (Code: 913E, 914E, 1013E & 1014E) and Finance (Code: 923E, 924E, 1023E & 1024E). Students may opt for either Accounting or Finance Group as special papers but cannot choose one paper from Accounting and another paper from Finance. The decision to select either Accounting Group or Finance Group will be taken by the students during their entry at the 9th Semester only.
- Involvement of Faculty from other Disciplines:** 104C, 204C, 702C and 804C are Economics related subjects. Therefore teachers with Economics background are only suitable to teach these subjects. Similarly 202C, 302C, and 802C are Statistics / Mathematics related subjects. Teachers with Statistics / Mathematics background are only suitable to teach these subjects. Likewise, 305C and 902C are IT/Computer related subjects. Teachers with IT/Computer Science background are only suitable to teach these subjects. Teachers with Environmental Studies background are only suitable to teach the subject 105FC (Environmental Studies). Teachers from English Department are only suitable to teach the subject 205FC (English Communication).
- Number of Lectures/Classes:** Lecture/Class means teaching-learning process of 60 minutes. The number of lectures includes the viva-voce of assignment submitted by the students pertaining to internal assessment.

6. Evaluation Procedure:

(i) *Internal Assessment*: Internal Evaluation Marks is 30 per subject. The students will be asked to submit assignment(s) in own hand writing based on the questions/problems/case studies given by the respective faculty member/ Department at the beginning of each Semester (preferably within 2 months from the commencement date of the Semester). The submitted assignments will be evaluated by the respective faculty / Department. The maximum marks allotted for this evaluation is 10 marks. Based on the submitted assignments by the students Viva-Voce will also be conducted by the concerned faculty member/ Department. 10 marks are kept for the performances of the students during the viva-voce based on the submitted assignments.

Subject 605C (6th Semester) and 1002C (10th Semester) are Dissertation and Viva-Voce. Therefore no assignment submission by the students is required for these two papers. Viva-Voce of dissertation carrying 20 marks will be considered as internal assessment. Evaluation of Dissertation carrying 80 marks will be considered as Semester end examination.

The Paper 801C (Advanced Marketing & Human Resource Management) comprises of two subjects viz. Marketing and Human Resource. Similarly Paper 1001C (Research Methodology and Statistical Software for Research) comprises of two subjects namely Research Methodology and Statistical Software. In case of above mentioned 2 Subjects (801C and 1001C) the students have to submit 2 assignments of 10 marks each for both the papers/ groups. 5 marks are allotted for evaluation of assignment and 5 marks are allotted for students' performances during the viva-voce based on the submitted assignments.

(ii) *Semester End Examination*: The Semester Examination will be held at the end of the Semester. Semester End Examination Marks is 70 per subject.

7. **Practical Component**: 105C (Basic Computer Learning), 305C (Information Technology & its Application in Business) and 902C (Computer Applications in Business) are practical related subjects. Out of 100 marks 70 marks relate to Semester End Practical Examination and 30 marks relate to Assignment. The Paper 1001C comprises of two subjects namely Research Methodology and Statistical Software for Research. The 2nd component namely Statistical Software for Research is Practical Component carrying 50 marks. Out of 50 marks 35 marks relate to Semester End Practical Examination and 15 marks relate to Assignment.

8. **Dissertation and Viva-Voce**: Paper 605C (6th Semester) and Paper 1002C (10th Semester) are Dissertation and Viva-Voce. The students will submit a dissertation on a title/topic approved by the department. The student will select a title/topic on any issues covered in the syllabus or related areas and submit the same for approval to the department. The respective

department will reject / modify / accept the same with the name of a teacher as Supervisor to monitor the work. The details are explained in relevant portion of syllabus.

9. Question Structure for Term end Examination (without any Group):

Short Type Questions (5 Questions of 2 Marks each)	= 10 Marks
Long Type Questions (5 Questions of 12 Marks each with split option)	= 60 Marks
Total	= 70 Marks

There will be separate question setters/ scripts pertaining to those papers having Group-A & Group-B.

Question Structure for Term end Examination (For Group):

Short Type Questions (5 Questions of 1 Marks each)	= 5 Marks
Long Type Questions (3 Questions of 10 Marks each with split option)	=30 Marks
Total	= 35 Marks

The students will be encouraged to opt for at least One MOOC in every semester starting from 2nd semester onward after consulting with the Department.

Abbreviations:

AECC	: Ability Enhancement Compulsory Course
CC	: Core Course
GE	: Generic Elective
SEC	: Skill Enhancement Elective Course
DSE	: Discipline Specific Elective

SYLLABUS of Integrated Masters' Degree (IMD) in Commerce

First Semester

COMM101C: Business Communication

Nature of Communication: Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Process, Channels of communication, Significance of Feedback, Barriers to Effective Communication, Ways to overcome the Barriers.

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume, Comprehending notices, advertisements, official documents, booklets, newspapers, instructional manuals and other documents.

Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft and check lists for reports.

Vocabulary: Words often confused Words often misspelt, common errors in English.

Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids; Group Discussion.

Suggested Readings:

- *Bovee, and Thill, Business Communication Today, Pearson Education.*
- *Lesikar, R.V. & Flatley, M. E. Kathryn Rentz; Business Communication Making Connections in Digital World, 11th ed., McGraw Hill Education.*
- *Shirley Taylor, Communication for Business, Pearson Education*
- *Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Publications.*
- *Leena Sen, Communication Skills, PHI Learning*

COMM 102C: Financial Accounting

Accounting as an Information System: the users of financial accounting information and their needs. Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting, Branches of Accounting. Bases of accounting: cash basis and accrual basis. Accounting Equation, Entity concept, Going concern concept, Dual aspect concept, Fund concept, periodicity concept, GAAP, Accounting Standard.

Measurement of Business Income: Net income, the accounting period, the continuity doctrine and matching concept, Objectives of measurement; Revenue recognition: Recognition of expenses; Preparation of Bank Reconciliation Statement (Advanced Levels). Depreciation: Definition, Nature, Accounting concept, Factors relating to the measurement of Depreciation. Methods of computing depreciation: straight line method and diminishing balance method with retrospective calculation.

Preparation of Final Accounts (Profit Seeking and Non-Profit Seeking): Capital and revenue expenditures and receipts; Preparation of financial statements of both profit seeking (Proprietorship only) and non-profit seeking organisation.

Bill of Exchange and Promissory Notes: Record of bills of exchange or promissory notes, endorsement of bills, noting, renewal of bills, accommodation of bills, bankruptcy, bills sent for collection.

Accounting for Consignment, Joint Venture and Hire-Purchase Transactions: Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession. ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee. iii) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Suggested Readings:

- M.C., Shukla, T.S. Grewal, & S.C.: Gupta, *Advanced Accounts Vol.-I*. S. Chand & Co.: New Delhi.
- M. Hanif & A. Mukherjee: *Financial Accounting*, McGraw-Hill Publishing Co.: New Delhi.
- S. N. Maheshwari & S. K., Maheshwari: *Financial Accounting*, Vikas Publishing House: New Delhi.
- D. Sehgal : *Financial Accounting*, Vikas Publishing House: New Delhi.
- P. C. Tulsian: *Financial Accounting*, Pearson Education: New Delhi.
- *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

COMM103C: Principles of Management

Introduction: Concept, objective and importance of Management, Managerial Functions—An overview; Evolution of the Management Thought, Classical Approach: F.W. Taylor, Henry Fayol, Neo-Classical and Human Relations Approaches: Elton Mayo, Merry Parker Follet. Hawthorne Experiments, Behavioral Approach, Systems Approach, Contingency Approach: Lawrence & Lorsch, MBO: Peter F. Drucker, 'Fortune at the Bottom of the Pyramid': C.K. Prahalad.

The Process of Management Planning: Decision-making; Strategy Formulation. Organizing: Basic Considerations; Formal and Informal Structure; Principles of Organising Departmentalization: – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Dynamics of group behaviour.

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor theory, Vroom's Expectancy Theory.

Communication: Process and Barriers. Coordination: Concept, Features, Significance, Principles, Technique.

Controlling: Concept and Process; Principles of Effective Control, Major Techniques of control; and Emerging issues in management.

Suggested Readings:

- H. Koontz & H. Weihrich, : *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education: New Delhi.
- R.P. Stephen, P. Agrawal & M. Nanda: *Fundamentals of Management - Essential Concepts and Applications*, Pearson: New Delhi.
- P. F. Drucker: *Practice of Management*, Mercury Books, London.
- L. M. Prasad: *Principles of Management*, S. Chand & Sons: New Delhi.
- P. C. Tripathi: *Principles of Management*, McGraw Hill Publishing: New Delhi.

COMM104C: Business Mathematics

Introduction to Algebra: Indices - Positive indices - Fractional indices - Operation with power functions; Logarithms – Definition, General laws of logarithms and its applications (Without the application of antilog); Set theory - Representation of a set, Concept of Subset, Power sets, Size of a set: Set; operations-union, intersection, disjoint, set difference, compliment; Properties of union and intersection of sets, associative properties, commutative properties, identity property of union, intersection property of the empty set, distributive properties.

Matrix Algebra & Determinants: Definition of Matrix, Different types of Matrix; Matrix Operations – Equality, Addition, Subtraction and Multiplication. Transpose of matrices, Inverse of a Matrix; Solution of linear simultaneous equations by matrix inversion method (having unique solution and involving not more than three variables); Determinant of a square Matrix (up to third order), Expansion of a determinant; Types of determinants'; Properties of Determinants, Addition and Multiplication of determinants, Minor and cofactors of a determinant, Solution of system of linear equations (up to third order) using Cramer's Rule.

Calculus-I: Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials.

Calculus-II: Integration- Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; definite integration; Finding areas in simple cases [Without Trigonometric application]

Linear Programming Problem: Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.

Suggested Readings:

- *Alpha C. Chiang: An Introduction to Mathematical Economics, Prentice Hall Inc.*
- *N. D. Vohra: Business Mathematics and Statistics, McGraw Hill Education: New Delhi.*
- *J. K. Singh: Business Mathematics, Himalaya Publishing House: New Delhi.*
- *N. K. Nag: Business Mathematics, New Central Book Agency: Kolkata.*

COMM105C: Fundamentals of Computer

- **Basic Computer Concept:** Computer Appreciation - Characteristics of Computers, Input, Output, Storage units, CPU, Computer System; Computer Organization-Central processing Unit - Processor Speed, Cache, Memory, RAM, ROM, Booting; Memory-Secondary Storage Devices: Floppy and Hard Disks, Optical Disks CD-ROM, DVD, Mass Storage Devices: USB thumb drive. Managing disk Partitions, File System Input; Devices - Keyboard, Mouse, joystick, Scanner, web cam, Output Devices- Monitors, Printers – Dot matrix, inkjet, laser, Multimedia- What is Multimedia, Text, Graphics, Animation, Audio, Images, Video; Multimedia Application in Education, Entertainment, Marketing. Names of common multimedia file formats, Computer Software-Relationship; between Hardware and Software; System Software, Application Software, Compiler, names; of some high level languages, free domain software.
- **Introduction to Windows:** Operating system and basics of Windows-The User Interface; Windows Explorer Viewing of File, Folders and Directories; Windows Setting-Control Panels, Wall paper and Screen Savers, Setting the date and Sound, Concept of menu Using Help; Basics of Window Setup-Notepad, Window Accessories.
- **Word Processing:** Word processing concepts: saving, closing, Opening an existing document, Selecting text, Editing text, Finding and replacing text, printing documents, Creating and Printing Merged Documents, Character and Paragraph Formatting, Page Design and Layout. Editing and Profiling Tools: Checking and correcting spellings. Handling Graphics, Creating Tables and Charts, Document Templates and Wizards.
- **Spreadsheet Package:** Spreadsheet Concepts, Creating, Saving and Editing a Workbook, Inserting, Deleting Work Sheets, entering data in a cell / formula Copying and Moving from selected cells, handling operators in Formulae, Functions: Mathematical, Logical, statistical, text, financial, Date and Time functions, Using Function Wizard. Formatting a Worksheet: Formatting Cells –changing data alignment, changing date, number, character or currency format, changing font, adding borders and colors, Printing worksheets, Charts and Graphs – Creating, Previewing, Modifying Charts. Integrating word processor, spread sheets, web pages.
- **Presentation Package:** Creating, Opening and Saving Presentations, Creating the Look of Your Presentation, Working in Different Views, Working with Slides, Adding and Formatting Text, Formatting Paragraphs, Checking Spelling and Correcting Typing Mistakes, Making Notes Pages and Handouts, Drawing and Working with Objects, Adding Clip Art and other pictures, Designing Slide Shows, Running and Controlling a Slide Show, Printing Presentations.
- **Internet usage:** WWW and Web Browsers: Web Browsing software, Surfing the Internet, Chatting on Internet, Basic of electronic mail, Using Emails, Document

handling, Network definition, Common terminologies: LAN, WAN, Node, Host, Workstation, bandwidth, Network Components: Servers, Clients, Communication Media.

Suggested Readings:

- *Firouz Mosharraf (2008): Basics of computer science Behrouz Forouzan, Firouz Mosharraf, Cengage Learning, New Delhi*
- *Heather Goslin (2013): An Introduction to MS Office, CTI Education Group*
- *Allan F. Livers (2008): Using Microsoft Office to Enhance Student Learning, SAGE Publications*
- *Qusay F. Hassan (2018): Internet of Things A to Z Technologies and Applications, Willey*

Second Semester

COMM201C: Environmental Studies

COMM202C: Advanced Accountancy

Accounting for the Reconstitution of the Partnership Firm: Admission, Retirement, Insolvency of Partner, Death and Dissolution.

Branch and Departmental Accounts: Accounts for various types of branches, invoice pricing, stock and debtors system, Departmental accounts, inter-departmental transfers.

Insurance Claims: Loss of stock, consequential loss or loss of profits, computation of claim.

Insolvency Accounts: Statement of affairs, Deficiency accounts.

Royalties: Minimum rent, short workings recoverable, Royalties receivable, sub-lease.

Packages accounts and Investment accounts.

Suggested Readings:

- M.C., Shukla, T.S. Grewal, & S.C.: Gupta, *Advanced Accounts Vol.-I*. S. Chand & Co.: New Delhi.
- M. Hanif & A. Mukherjee: *Financial Accounting*, McGraw-Hill Publishing Co.: New Delhi.
- S. N. Maheshwari & S. K., Maheshwari: *Financial Accounting*, Vikas Publishing House: New Delhi.
- D. Sehgal : *Financial Accounting*, Vikas Publishing House: New Delhi.
- P. C. Tulsian: *Financial Accounting*, Pearson Education: New Delhi.
- *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

COMM203C: Principles of Marketing

Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.

Suggested Readings:

- *Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque: Principles of Marketing. 13th edition. Pearson Education.*
- *Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit: Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education*
- *William D. Perreault, and McCarthy, E. Jerome: Basic Marketing. Pearson Education.*
- *C. B. Gupta: Marketing Management, Sultan Chand Publications, New Delhi.*
- *Iacobucci and Kapoor: Marketing Management: A South Asian Perspective. Cengage Learning.*

COMM204C: Micro Economics

Introduction: Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination. Elasticity of Demand and Supply, Application of demand and supply.

Consumer Theory Ordinal Utility Theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Income Consumption Curve, Revealed Preference Theory

Theory of Production and Cost: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale. Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Market Structure Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition

Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.

Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta: *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw: *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. & E. Miller: *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Paul A Samuelson & William D Nordhaus: *Microeconomics*, McGraw-Hill Education.
5. Ramesh, C, Das, (2011), *Microeconomics*, Kunal Books., New Delhi.

COMM205C: Business Law

The Indian Contract Act, 1872: General Principles of Contract – meaning, characteristics and kinds. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts Quasi - contracts

The Indian Contract Act, 1872: Specific Contracts: Contract of Indemnity and Guarantee Contract of Bailment c) Contract of Agency

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Partnership Laws: The Partnership Act, 1932-Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners g. Mode of Dissolution of Partnership The Limited Liability Partnership Act, 2008- Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners Incorporation Document, Incorporation by Registration.

Suggested Readings:

- *M.C. Kuchhal, and Vivek Kuchhal: Business Law, Vikas Publishing House, New Delhi.*
- *Avtar Singh: Business Law, Eastern Book Company, Lucknow.*
- *Bhushan Kumar Goyal and Jain Kinneri: Business Laws, International Book House.*
- *Sushma Arora: Business Laws, Taxmann Pulications.*
- *P. C. Tulsian and Bharat Tulsian: Business Law, McGraw Hill Education.*

Third Semester

COMM301C: Human Resource Management

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System.

Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.

Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Maintenance: Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

Suggested Readings:

1. Bohlander and Snell: *Principles of Human Resource Management*, Cengage Learning
2. Ivancevich, John M.: *Human Resource Management*. McGraw Hill.
3. Wreather and Davis: *Human Resource Management*. Pearson Education.
4. Robert L. Mathis and John H. Jackson: *Human Resource Management*. Cengage Learning.
5. TN Chhabra: *Human Resource Management*, Dhanpat Rai & Co., Delhi
6. Biswajeet Pattanayak: *Human Resource Management*, PHI Learning

COMM302C: Business Statistics

Basics of Statistics: Definition of Statistics, Scope and limitation of Statistics, The Role of Statistics in Business and Economics; Attribute and variable, Primary and secondary data, Methods of data collection, Tabulation of data, Data Presentation- Tables, Charts and Graphs ,Applications; Tally Table for Constructing a Frequency Table, Diagrammatic presentation of frequency distribution- Histogram, frequency polygon and ogives. Economic and Business Applications

Measures of Central Tendency: Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles only, Combined/composite mean. Certain Summary Measures from Grouped Data

Measures of Dispersion and Shape: Meaning of dispersion, Absolute measures– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, combined standard deviation, Economic and Business Applications of different measures, Measures of Relative Position-Percentiles, Quartiles, and Interquartile Range; Measures of Shape-Moments, Skewness, and Kurtosis; Certain Summary Measures from Grouped Data

Correlation and Regression Analysis: Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Simple regression, Kendal's tau; Properties of simple regression, Standard Assumptions for Linear Regression, Identification of regression lines. Regression equations and estimation; Properties of regression coefficients. The Standard Error of Estimate and the Coefficient of Determination.

Index Numbers and Time Series Analysis: Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Value Index, Stock Market Indexes, Business and Economic Applications, Test of index numbers- Factor reversal test and Time reversal test only. Business and Economic Applications; Components of time series- additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares, Seasonal variations: Simple averages, Ratio-to-trend, and Deviation from trend and Deviation from moving average.

Suggested Readings:

- Mathai, A. M., and P. N. Rathie. Probability and Statistics. Macmillan India Ltd., New Delhi, 1975.
- Lee, Cheng F., John C. Lee, and Alice C. Lee. Statistics for business and financial economics. Singapore: Springer World Scientific, 2000.
- Aczel, A. D. "i Sounderpandian, J.(2009)." Complete Business Statistics. Mcgraw-HillCos.In. Boston, 2009.
- Mustafi, C. K. Statistical Methods in Managerial Decisions, Macmillan India Inc., New Delhi, 1981
- Richard Levin and David S. Rubin: *Statistics for Management*, Prentice Hall of India, New Delhi.

COMM303C: Corporate Accounting

Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

Valuation: Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only.

Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Suggested Readings:

- *J.R. Monga: Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.*
- *M.C. Shukla, T.S. Grewal & S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.*
- *S.N. Maheshwari & S. K. Maheshwari: Corporate Accounting. Vikas Publishing House, New Delhi.*
- *Ashok Sehgal: Fundamentals of Corporate Accounting. Taxman Publication, New Delhi*
- *Jain, S.P. & K.L. Narang: Corporate Accounting. Kalyani Publishers, New Delhi.*
- *P. C. Tulsian & Bharat Tulsian: Corporate Accounting, S. Chand Publishers, New Delhi.*
- *Amitabha Mukherjee & Mohammed Hanif: Corporate Accounting, McGraw Hill Education.*
- *Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.*

COMM304C: Business Environment

An Overview of Business Environment: Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis

Economic Environment: Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

Socio-Cultural Environment: Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.

Political Environment: Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology

Suggested Readings:

1. Rangarajan, C.A.; Perspective in Economics, S. Chand & Sons, New Delhi
2. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
3. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.
4. 4. Misra, S. K., & Puri, V. K. *Indian Economy*, Himalaya Publishing Co: New Delhi.
5. Ahuja, H. L. (2010). *Economic Environment of Business: Macro Economic Analysis*. S. Chand & Sons: New Delhi.

COMM305C: E-Commerce

Introduction: Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

Planning Online-Business: Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. E –commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

Technology for Online-Business: Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

Operations of E Commerce: Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems. Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences,

Suggested Readings:

- Agarwala, K. N., Lal, A., & Agarwala, D.: *Business on the Net: An Introduction to the Whats and Hows of E -Commerce*, Macmillan India Ltd.: New Delhi.
- Bajaj, Debyani: *E-Commerce*, McGraw Hill: New Delhi.
- Diwan, Prag & Sharma, S.: *Electronic Commerce -A Manager's Guide to E-Business*, Vanity Books International: New Delhi.
- Gupta, S. & Gupta, G.: *E-Commerce*, Khanna Books: New Delhi.
- Henry, C.: *E-Commerce, Fundamentals and Applications*, Wiley: New Delhi.

Fourth Semester

COMM401C: Financial Management

Introduction: Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Investment Decision: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Financing Decision: Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija: *Financial Management and Policy*, Pearson Education.
2. M. Y. Khan & P. K. Jain: *Basic Financial Management*, McGraw Hill Education
3. P. Chandra: *Fundamentals of Financial Management*, McGraw Hill Education
4. R.P. Rustagi: *Fundamentals of Financial Management*
, Taxmann Publication Pvt. Ltd.
5. I. M. Pandey: *Financial Management*. Vikas Publications.

COMM402C: Cost Accounting

Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation.

Elements of Cost: Material and Labour - Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

Labour- Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Methods of Costing: Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan: *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Jawahar Lal: *Cost Accounting*. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain: *Cost Accounting: Principles and Practice*. PHI Learning
4. Jain, S.P. and K.L. Narang: *Cost Accounting: Principles and Methods*. Kalyani Publishers
5. Arora, M.N.: *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.

COMM403C: Computer Applications in Business

Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

Preparing Presentations: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.

Spreadsheet and its Business Applications: Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

Creating Business Spreadsheet: Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

Suggested Readings:

1. S. Sudalaimuthu and S. Anthony Raj (2008): Computer applications in business : including introduction to information technology, MS Office, HTML and Tally, Himalaya Publishing House,, New Delhi
2. R Parameshwaran (2004): Computer applications in business, S.Chand & Company, New Delhi
Sushila Madan: *Computer Applications in Business*, Scholar Tech Press, New Delhi.
3. Sushil Mathur & Pooja Jain: *Computer Applications in Business*, Galghatia Publishing Company.

COMM404C: Macro Economics

National Income: Definition, concepts and measurement of GNP, NNP, GDP, NDP, NI, DI, GNP deflator, GDP deflator and price indices, • Different methods of measuring national income – product method, income method and expenditure method. • The Accounting identity of saving and investment. Problems of using national income as a measure of Economic welfare. Circular flow of income – equilibrium condition – concepts of injection, withdrawal etc.

Consumption & Investment Functions: Keynesian consumption function and its properties – factors affecting consumption expenditure – saving function and its properties. Relationship between MPC & MPS, APC & APS; four consumption hypothesis; Investment (Autonomous & Induced) and its Determinants.

The Simple Keynesian model of income determination: Determination of equilibrium level of income – nature of equilibrium – stability of equilibrium, Comparative Static analysis – the multiplier analysis with and without Governmental sector – Investment multiplier, Government expenditure multiplier, Balanced budget multiplier, limitations of the multiplier analysis, Paradox of thrift.

Money & Banking Sector: Fisherian Quantity Theory of Money & its Criticism, Meaning and Functions of Commercial Banks; The Process of Credit Creation and its Limitations; Functions of a Central Bank; Quantitative and Qualitative Methods of Credit Control, Monetary Policy: Objectives, Indicators and Instruments of Monetary Control.

Trade Cycles, inflation & Deflation Meaning and Characteristics of Trade Cycles; Theories of Trade Cycle: Hawtrey & Keynes; Measures to Control Trade Cycles; Inflation: Meaning, Causes and Anti-Inflationary Measures; Deflation: Meaning & Causes; Concept, Causes & Remedial measures of Inflationary Gap.

Suggested Readings:

- *H. Branson William (2005): Macroeconomic Theory And Policy (2nd Edition), A.I.T.B.S. Publishers*
- *Soumen Sikdar (2020): Principles of Macroeconomics, OUP India, New Delhi*
- *Rudiger Dornbusch, Stanley Fischer, Richard Startz (2017): Macroeconomics, McGraw-Hill Education*

COMM405C: Entrepreneurship

Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; **Dimensions of entrepreneurship:** intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Entrepreneurship and Micro, Small and Medium Enterprises: Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

Public and private system of stimulation, support and sustainability of entrepreneurship: Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Sources of business ideas and tests of feasibility: Significance of writing the business plan/project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Suggested Readings:

1. Kuratko and Rao: *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Vasant Desai: *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
3. Mare J. Dollinger: *Entrepreneurship: Strategies and Resources*, Illinois, Irwin.
4. Nagendra P. Singh: *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
5. S. S. Khanka: *Entrepreneurial Development*, S. Chand & Co, Delhi.

Fifth Semester

COMM501C: Direct Tax Law & Practice

Basic Concepts: Income, Agricultural Income, Causal Income, Assessment Year, Previous Years, Gross Total Income, Exempted Income, Total Income; Tax Evasion, Tax Avoidance, Tax Planning.

Basis of Charge: Scope of Total Income; Residence and Tax Liability; Income which does not fall part of total income.

Heads of Income I: Income from salary & Income from House Property.

Heads of Income II: Income from Business or Profession, Income from Capital Gains.

Heads of Income III: Income from Other Sources. Tax Deductions U/S 80C- 80U.

Tax Administration: Role of CBDT, PAN and Different types of assessments.

Suggested Readings:

1. Singhanar V.K: *Students' Guide to Income Tax*; Taxmann, Delhi.
2. Prasaci, Bhagwati: *Income Tax Law & Practice*, Wiley Publication, New Delhi.
3. Mehrotra H.C: *Income Tax Law & Accounts*, Sahitya Bhawan, Agra.
4. Dinker Pagare: *Income Tax Law and Practice*, Sultan Chand & Sons, New Delhi.
5. Girish Ahuja & Ravi Gupta: *Systematic Approach to Income Tax*, Sahitya Bhawan Publications, New Delhi.

COMM502C: Indian Financial System

Overview of the IFS: Definition and Meaning of Financial System Components of the Financial System: Institutions, Markets and Services; Financial System and Economic Development, Kinds of Finance – Rudimentary Finance, Direct and Indirect Finance.

Commercial Banks: Introduction, Its role in Project Finance and Working Capital Finance, Structure of Commercial Banking System in India; Credit Creation Process of Commercial Banks.

The Reserve Bank of India: Developmental Functions; Instruments of Monetary and Credit Control, Transmission channels of Monetary Policy.

Concept of Development Bank and their needs in Indian Financial System: Difference with Commercial Banks – Major Development Banks and their Functions (IFCI, IDBI, ICICI, EXIM Bank, SIDBI, SFCs, NABARD) Other Financial Institutions: Introduction; Life Insurance Corporation of India, General Insurance Corporation of India, Unit Trust of India, Mutual Funds- Introduction and their role in Capital Market Development.

Interest Rate Structure: Meaning – Gross and Net Interest Rate – their differences Nominal and Real Interest Rate – their difference, Differential Interest Rate Causes of Variation of Interest Rate Relationship between Interest Rate and Economic Progress Administered and Market determined Interest Rate Recent Changes in Interest Structure in India.

Suggested Readings:

1. M. Y., Khan: *Indian Financial System-Theory and Practice*, McGraw-Hill Publications, New Delhi.
2. B. Pathak: *Indian Financial System*, Pearson, New Delhi.
3. L. M. Bhole: *Financial Markets and Institutions*, McGraw-Hill Publications, New Delhi.
4. S. Mukherjee, A. Ghosh and A. Roy: *Indian Financial System and Financial Market Operations*, Dey Book Concern, Kolkata.
5. M. Y., Khan & P. K. Jain: *Financial Services*, McGraw-Hill Publications, New Delhi.

COMM503C: Management Accounting-I

Introduction: Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

Standard Costing: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis- algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Suggested Reading:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
2. Surender Singh: *Management Accounting*, Scholar Tech Press, New Delhi.
3. Rajiv Goel: *Management Accounting*. International Book House,
4. M. N. Arora: *Management Accounting*, Vikas Publishing House, New Delhi.
5. M.Y. Khan & P. K. Jain: *Management Accounting*, McGraw Hill Education, New Delhi.

COMM504C: Principles of Banking & Insurance

Introduction: Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Cheques and Paying Banker: Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Principles of sound lending: Secured vs. unsecured advances, Types of advances, Advances against various securities.

Internet Banking: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Insurance: Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested readings:

1. O. P. Agarwal: *Banking and Insurance*, Himalaya Publishing House, New Delhi.
2. C. Satyadevi: *Financial Services Banking and Insurance*, S. Chand Publications, New Delhi.
3. H. R. Suneja: *Practical and Law of Banking*, Himalaya Publishing House, New Delhi.
4. T. N. Chabra: *Elements of Banking Law*, Dhanpat Rai and Sons, New Delhi.
6. G. S. Saxena: *Legal Aspects of Banking Operations*, Sultan Chand and Sons, New Delhi.

COMM505C: Self Project/Industrial Training & Viva

The students are required to work in industry to manufacture for diagnose problems and resolutions. The students need to have industry exposure, where they can experience real life accounting and financial practices followed. This course has been designed for the students to have real life experiences to help them prepare for their career. The students are expected to select the industry / firm/ units as per her/ his area of interest in consultations with the Department to prepare a Report and Internal presentation and viva by the Department.

Marks for Content of Report = 70

Marks for Viva on submitted Report = 30

Total Marks = 100

Sixth Semester

COMM601C: Auditing

Introduction to Auditing: Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Vouching and Verification Vouching – Meaning, objectives, importance and factors, vouching of cash book, sales, receipts from debtors, preliminary and travelling expenses.

Verification and valuation of Assets & Liabilities – Meaning, objectives, importance and Auditor's duties in regard to verification and valuation of tangible, intangible assets and tangible liabilities.

Audit of Limited Companies: Qualification, Disqualification, Appointment, Removal, Remuneration of company Auditors. Audit Ceiling-Status, Power, rights, Duties and Liabilities of company Auditors under the Companies Act 2013, Auditor's Report & Certificate – Contents and Types. Maintenance of Books of Account –Related Party Disclosures- Segment Reporting. Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility). Representations by Management-Contents of Annual Report (A Brief Idea).

Special Areas of Audit and Recent Trends: Special Areas of Audit: Cost audit, Management audit, Performance audit, Tax audit, Social audit and Environment audit; Recent Trends in Auditing;

Suggested Readings:

1. R. Kumar & V. Sharma: *Auditing Principles and Practice*, PHI Learning, New Delhi.
2. A. Jha: *Auditing*, Taxmann Publication, New Delhi.
3. B. K. Basu: *An Insight to Auditing*, Book Syndicate Publications, Kolkata.
4. K. Gupta: *Auditing*, McGraw Hill Publishing Co.,New Delhi.
5. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.

COMM602C: Indirect Tax Law & Practices

Introduction History of Indian Indirect tax system. Goods and Service Tax-I: Concepts and general principles, Charge of goods and service tax and taxable goods and services,

GST Acts: CGST Act, SGST features of CGST Act, SGST Act (Tripura), IGST Act – Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge.

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services – Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit – Simple Problems on utilization of input tax credit.

Customs Law: Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions (b)Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-Tax Deducted at Source/e-Tax Collected from Source.

Suggested Readings:

1. V. K. Singhania & M. Singhania: *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., New Delhi.
2. V. S. Datey, : *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., New Delhi.
3. S. Kumar: *Systematic Approach to Indirect Taxes*, Taxmann Publications Pvt. Ltd., New Delhi.
4. K. Garg: *Understanding GST*, Barat's Publication, New Delhi.
6. N. K., Gupta & S. Bhatia: *Goods & Services Tax – Indian Journey*, Barat Publication, New Delhi.

COMM603C: Management Accounting-II

Ratio Analysis: Meaning of accounting ratio, importance, limitations, parties interested in ratio analysis, standard ratio, applicability of different ratios.

Funds Flow Analysis: Meaning of fund and funds flow statements, objectives, importance, limitations, differences, presentation of funds flow statement.

Cash Flow Statement: Definition, characteristics, uses, limitations, differences between cash flow statement and funds flow statement, preparation as per AS-3 (Revised) format.

Budgetary Control: Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Distress Analysis: Definition, activities in distressed area, Financial distress analysis-features and area of application, Distress analysis model-Uni-Variate model, Multi-Variate model, L. C. Gupta Model.

Suggested Reading:

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
- Surender Singh: *Management Accounting*, Scholar Tech Press, New Delhi.
- Rajiv Goel: *Management Accounting*. International Book House,
- M. N. Arora: *Management Accounting*, Vikas Publishing House, New Delhi.
- M.Y. Khan & P. K. Jain: *Management Accounting*, McGraw Hill Education, New Delhi.

COMM604C: Fundamentals of Investment

The Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Fixed Income Securities: Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Investor Protection: Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings:

1. C.P. Jones: *Investments Analysis and Management*, Wiley, 8th ed.
2. P. Chandra: *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R. P. Rustogi: *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra & B.R. Bagri: *Futures and Options*, McGraw Hill Education.

COMM605C: Dissertation & Viva

PROJECT/ DISSERTATION

70 Marks for Project/ Dissertation Preparation.

30 Marks for Viva-voice on Research Methodology and Project / Dissertation.

Note: While preparing the Project /Dissertation, the Students are required to incorporate the following Categories of information:-

- Statement of the Problem.
- Review of the Literature.
- Hypothesis (if required).
- Data Collect & Methodology.
- Data Analysis & Interpretation.
- Conclusion/ Recommendation.

Syllabus for Pre-Ph.D. Course Work in Commerce

Under

*Tripura University Rules & Regulations
for
Doctor of Philosophy (Ph.D.)-2016
based on
UGC-2016 Guidelines*



**Department of Commerce,
Tripura University,
(A Central University)
2018**

Department of Commerce
Tripura University

Coursework for Ph.D. in Commerce

Session: 2018-2019

Course Structure:

Sl. No.	Course Name	Course Code	Credit	Nature
Paper-I	Research Methodology I	PHD9001	4	Core
Paper-II	Research Methodology II	PHD9002	4	Core
Paper-III (Any One)	A. Accounting	PHD9013	4	Elective
	B. Finance	PHD9023	4	Elective
	C. Advanced Econometrics	PHD9033	4	Elective
Paper-IV	Term Paper	PHD9004	4	Core

PHD9001: Research Methodology I

Marks: 100; Credit: 4

Course Inputs

Fundamentals of Research

Definition and Objectives of Research – Motivation, Types of Research – Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical, Research Process- Meaning of research problems, Identification and Formulation of research problem, Research objectives, Formulation of Hypothesis, Pilot study.

Review of Literature

Need for Reviewing Literature, Planning of Review work, Sources of Literature, Literature Review Procedure, Identifying Research Gap

Data and Methodology

Sources of Data - Use of Primary Data and Secondary Data; Methods of Collecting Primary Data and Secondary Data, Questionnaire, Features of good Questionnaire. Processing of data; Methodological Issues in research problem.

Report Writing

Structure and Components of Research Report, Types of Report, Planning of Report Writing, Layout of Research Report, Characteristics of a good report, referencing in academic writing.

Research Ethics

Meaning, Approaches to Research Ethics, Ethical Issues in Research, Measures to make research more ethical, Legal Aspects.

Suggested Readings:

1. Bryman, A. *Social Research Methods*. New York: Oxford University Press.
2. Kothari, C. R. *Research Methodology: Methods and Techniques*. New Delhi: New Age International.
3. Marcoulides, G. A. (Ed.). *Modern Methods for Business Research*. Psychology Press.
4. Zikmund, W. G., Babin, Carr, J. C., & Gri, M. *Business Research Methods*. Mason: Cengage Learning.

PHD9002: Research Methodology II

Marks: 100; Credit: 4

(First Half: Theory, Marks: 50)

Course Inputs

Entering, Describing & Obtaining Data

Methods of Data Collection, Sources of Data, Classification of Data, Description and representation of Data, Probability and Probability Distributions

Issues in Sampling

Concept of Population and samples; Types of Sampling; Sampling and Sampling Distributions; Sampling from a Population; Sampling Error and Non-sampling Error; Selection of a Random Sample; Sampling of variables- small and large samples; Sampling of Attributes; Population Point Estimation and Population Interval Estimation; Some other continuous Probability distribution based on Normal Population

Hypothesis Testing

Concept and Errors of Hypothesis Testing, Hypothesis Test Construction and Testing Procedure, Parametric vs. non-parametric tests of difference

Parametric Tests, The Power of a Test, The Power Function and the Operating-Characteristics Curve, Some non-parametric (distribution free) Tests

Chi-square Tests and Factorial Experiments

Chi-Square Tests- Tests of association and Tests of Goodness of Fit, Concept and Types of factorial experiments, Single Factor Experiments- Single factor (or one-way) ANOVA, Kruskal-Wallis test; Two factor experiments with No Replication- Two-way ANOVA with no repeated measures (or one factor with repeated measures), Friedman's Test; Two factor experiments with Equal Replication- Two-way ANOVA with equal replications, Friedman's Test with equal replicates in each cell

Forecasting Techniques

Linear Correlation Analysis- Scatter Plot, Covariance, Pearson's Correlation Coefficient (r), Spearman's rank Correlation Coefficient (rs), Testing the significance of 'r' and 'rs'

Linear Regression Analysis- Sample versus Population Regression Models, The Least-Square estimation of α and β , the standard error of estimate and the coefficient of Determination, test of significance of α and β , test of significance of ρ

Time Series Data Analysis- Classical Time Series component Model, moving average and seasonally adjusted time series, Forecasting Model for Seasonal and non-seasonal time series data.

Multiple Linear Regressions

Introduction to Multiple Linear Regression- Assumption, Model; Multicollinearity-Definition and Effect, Rules of Thumb in Determining the Degree of Collinearity; Heteroskedasticity-Definition and Concept, Evaluating the Existence of Heteroskedasticity ; Autocorrelation-Basic Concept, The Durbin-Watson Statistics; Model Specification and Specification Bias

(Second Half: Practical, Marks: 50)

Computer Applications- Solution using Spreadsheet & R

Suggested Readings:

1. Bryman, A. *Social Research Methods*. New York: Oxford University Press.
2. Kothari, C. R. *Research Methodology: Methods and Techniques*. New Delhi: New Age International.
3. Marcoulides, G. A. (Ed.). *Modern Methods for Business Research*. Psychology Press.
4. Zikmund, W. G., Babin, Carr, J. C., & Gri, M. *Business Research Methods*. Mason: Cengage Learning.
5. Lee, Cheng F., John C. Lee, and Alice C. Lee. *Statistics for business and financial economics*. Singapore: Springer World Scientific, 2010.
6. Kerns, G. J. *Introduction to Probability & statistics using R*, Singapore: Springer World Scientific, 2010.

PHD9013: Accounting

Marks: 100; Credit: 4

Course Inputs

Accounting Theory

Evolution and Types of Accounting Theories, Accounting Concepts and Conventions, Accounting Policies.

Accounting Fundamentals

Conceptual Framework, Evolution of Accounting, Indian GAAP, GAAP Avoidance, Consequences and Techniques to managing the GAAP Avoidance, IFRSs, Accounting standards (AS) setting procedures and different Ass, IFRSs Convergence Issues, Indian Accounting Standards (Ind AS).

Financial Reporting Practices

Financial Reporting practices, Narrative Accounting, Financial Performance Evaluation and Financial Irregularities.

Auditing and Assurance

Multi-dimensional concept of auditing, Going Concern, Audit Evidence, Audit Sampling, Internal Control, Audit Risk, Standards on Auditing (SA), Audit under CIS Environment, Company Audit, Government Audit, Peer Review, Audit Reports.

Recent Trends in Accounting

Social Responsibility Accounting, Environmental Accounting, Green Accounting, Integrated Reporting and other contemporary issues in accounting and auditing.

Suggested Readings:

1. *Abacus: A Journal of Accounting, Finance and Business Studies*. Wily Publications.
2. Ghosh, T. P. (2016). *IFRSs for Finance Executives*, 1st Edition. Taxmann Publications Pvt. Ltd., New Delhi.
3. Lal, J. (2009). *Accounting Theory and Practice*. Himalaya Publishing House, 3rd Edition, Mumbai.
4. Miriyala, R. K., & Miriyala, S. (2018). *Commercial's Ind AS Made Easy*. 2nd Edition. Taxmann Publications Pvt. Ltd., New Delhi.

5. Oswal, V. (2018). *Comprehensive Approach To Advanced Auditing And Professional Ethics*. Wolters Kluwer India Private Limited; Thirteenth edition, Mumbai.

6. Rawat, D. S. (2018). *Students' Guide to Ind ASs (Converged IFRSs)*, 2nd Edition. Taxmann Publications Pvt. Ltd., New Delhi.
7. Sekar, G. (2017). *Professional Guide To Ind ASs*. Sree Guru Publications, Chennai.
8. Sekar, G., & Prasath, S. (2018). *Padhuka's Students Handbook on Auditing & Assurance*. Sree Guru Publications, Chennai.
9. *The Chartered Accountant*. Monthly Magazine of The Institute of Chartered Accountants of India (ICAI), New Delhi.
10. *The Accounting Review*. Bi-monthly Journal of American Accounting Association.

PHD9023: Finance

Marks: 100; Credit: 4

Course Inputs

Banking

Fundamentals in Banking, Banks' Financial Statements and its Analysis, Non-Performing Assets, Risk Management and Basel Accord, Priority Sector Lending, Recent Trends in Banking

New Financial Services

Development in Financial Services, Venture Capital Funds, Mutual Funds, Merchant Banking, Derivatives, Factoring and Forfeiting

Security Market and Analysis

Securities Market, Trading System in Stock Exchanges, Risk and Return Analysis, Security Analysis, Portfolio analysis and management.

Financial Management

Capital Structure Theories, Working Capital Management, Capital Budgeting Decisions, Dividend Policy

International Financial Management

Overview of IFM, Balance of Payments, Exchange Rate Mechanism, Foreign Exchange Market, International Investment Decisions, Management of Short-term Funds

Suggested Readings:

1. Apte, P. G. (2016). *International Financial Management*. New Delhi: McGraw Hill Education Pvt. Ltd.
2. Chandra, P. (2017). *Financial Management: Theory and Practice*. New Delhi: McGraw Hill Education.
3. Chandra, P. (2017). *Investment Analysis and Portfolio Management*. McGraw Hill Education: New Delhi.
4. Elton, E. J., Gruber, M. J., Brown, S. J., & Goetzmann, W. N. (2010). *Modern Portfolio Theory and Investment Analysis*. New Jersey: Wiley.
5. Fischer, D. E., & Jordan, R. J. (2006). *Security Analysis and Portfolio Management*. Mumbai: Pearson Education India.
6. Gordon, E., & Natarajan, K. (2016). *Financial Markets and Services*. Mumbai: Himalaya Publishing House Pvt. Ltd.

7. Iyengar , V. (2007). *Introduction to Banking*. New Delhi: Excel Books.
8. Khan, M. Y., & Jain, P. K. (2017). *Financial Management*. New Delhi: McGraw Hill Education.
9. Pandey, I. M. (2016). *Financial Management*. New Delhi: Vikas Publishing House.
10. Pandian, P. (2009). *Financial Services and Markets*. New Delhi: Vikas Publishing House Pvt. Ltd.
11. Pathak, B. V. (2018). *Indian Financial System: Markets, Institutions and Services*. Chennai: Pearson India Education Services Pvt. Ltd.
12. Sharan, V. (2016). *International Financial Management*. Delhi: PHI Learning Pvt. Ltd.
13. Suresh, P., & Paul, J. (2017). *Management of Banking and Financial Services*. Noida: Pearson India Education Services Pvt. Ltd.

PHD9033: Advanced Econometrics

Marks: 100; Credit: 4

Course Inputs

Introduction: Handling of Data Set, Data for Econometric analysis- Cross-Sectional data, Time series data & Panel data. Sources of data. Basics of Data Analysis using Spreadsheet, & R.

The Simple Linear Regression Model: Definition, specification and Assumptions, OLS Estimation, Properties of OLS Regression Line, Properties of Estimators, Properties of OLS Estimators, Measuring goodness of Fit, Analysis of Variance on OLS Regression, outliers.

The Multiple Linear Regression Model: Definition, Specification and Assumptions, OLS Estimation, Properties of OLS Estimators, Measuring goodness of Fit, Some Problems of Inference in MLRM.

Heteroskedasticity: Definition, Sources of Heteroskedasticity, Consequences of Heteroskedasticity, Detection of Heteroskedasticity, Remedial Measures.

Autocorrelation: Definition, Specification of Autocorrelation relationship, Consequences of Autocorrelation, Test of Autocorrelation, Remedial Measures.

Multicollinearity: Definition, Sources of Multicollinearity, Consequences of Multicollinearity, Test of Multicollinearity, Remedial Measures.

Panel Data Regression Models: Definition and Usefulness, Panel Data models, The Constant coefficients model (CCM), The Fixed-Effects Model, The Random Effects Model, Choosing between FEM and REM: The Hausman Test.

Time series Econometrics: Background, Some important concepts, Tests for Stationarity, Spurious regression Problem. Forecasting Methods for time series data-Moving Averages, Exponential smoothing. Decomposition. Measuring forecast accuracy.

Suggested Readings:

1. Bhaumik, S.K. *Principles of Econometrics*. New Delhi: Oxford University Press, 2015
2. Dielman, T.E. *Applied Regression Analysis*. New Delhi: Thomson 2007.
3. Andreß, Hans-Jürgen, Katrin Golsch, and Alexander W. Schmidt. *Applied panel data analysis for economic and social surveys*. Springer Science & Business Media, 2013.
4. Zikmund, W. G., Babin, Carr, J. C., & Gri, M. *Business Research Methods*. Mason: Cengage Learning.
5. Lee, Cheng F., John C. Lee, and Alice C. Lee. *Statistics for business and financial economics*. Singapore: Springer World Scientific, 2010.
6. Kerns, G. J. *Introduction to Probability & statistics using R*, Singapore: Springer World Scientific, 2010.

PHD9004: Term Paper

Marks: 100 (Submission = 70, Viva-Voce = 30); Credit: 4

1. Submission of an Annotated Bibliography
2. Preparation and Submission of a report on Methodological Issues on Proposed Research Topic
3. Writing of Seminar Research Paper.
4. Preparing a Plan of Work on Proposed Research Topic.
5. Presentation.

After which the Candidate has to prepare and submit a term paper on the proposed research topic to the department followed by Viva-voce on the submitted Term Paper.