

M.COM.PART-II, EXAMINATION
SEMESTER-III
M.COM.301
RESEARCH METHODOLOGY
(Effective from Winter – 2014 Exam.)

Time : 3 Hours Marks : 80

Objective :- This Course aims at making students conversant with the basic principles and theoretic concepts of the research and guide them in their applications, so the students will be able to write project report for course M.Com. 401 (Semester-IV)

Unit-I : 1.1 Meaning – Nature-Practical Importance-Limitations

1.2 The Research Problem- The Process of the choice and factors involved in the process.

Unit-II : 2.1 Basic elements of the Research Methodology

a) Concepts

b) Formulation of Hypothesis-Types and Characteristics

c) Research Design- a) Meaning –b) Types.

Unit-III: 3.1 Data Collection a) Data-meaning-sources b) Sampling Techniques-meaning-basic principles Process-Types applications in Research-advantages & disadvantages b) observation-meaning-types advantages & disadvantages c) Interview-meaning process-classification-merits & demerits d)Questionnaire& schedule -meaning-types-process merits& demerits e) Secondary Sources of Data collection-Library.

Unit-IV: 4.1 Analysis & Interpretation of Data- Importance, Classification, Coding-Tabulation of Data- Statistical analysis of data- Interpretation & Generalisation, Graphic Presentation.

Unit-V: 5.1 Research Report- a) Meaning b) Designing c)Construction d) Coherence e) Language f) Interpretation g) References.

BOOKS RECOMMENDED:

* W.J.Good :- Methods in Social Research

* M.R.Cohen & E Nagar :- An Introduction to Logic & ScientificMethods.

* A.K.Das Gupta :- Methodology of Economics Research.

* Wilkinson & Bhandarkar :- Methodology & Techniques of SocialResearch.

* A Guide of Research Economics :- Editor-Prof. C.T.Kurine, Published for the Madras Institute for Development.

* Fundamentals of Statistics: S.C. Shrivastava, Sangya Shrivastava - Anmol Publications Pvt. Ltd. New Delhi-110002.

* Research Methodology (Methods & Techniques) : C.R.Kothari, Wishwa Prakashan, Dariaganj, New Delhi.

M.COM. 302
STATISTICAL ANALYSIS

TIME: 3 Hours MARKS: 80

OBJECTIVE: The objective of this course is to make the student learn the application of statistical tools and techniques for decision making.

UNIT-I : Co-relation and Regression Analysis :

Co-efficient of Rank-correlation (spearman's); Limit of the values of co-efficient of co-relation, Concurrent Deviation, Correlation method, Standard error & Probable error.

Meaning, Difference between co-relation and Regression Analysis, Regression Equations; Regression co-efficient.

UNIT-II : Sampling and Data collection.

Sampling and Sampling (Probability and non-probability) Method; Sampling and non-sampling errors, Sampling distributions and their characteristics.

Statistical Estimation and Testing.

Point and interval estimation of population mean, Proportion variance; Statistical testing-hypotheses and errors; Sample size; Large and small sampling tests ; Z test, T test, F test.

UNIT III : Non Parametric Tests & Association of Attributes:

Chi-square Test and Goodness of fit, Meaning of Degree of freedom, uses of Chi-square test.

Association of Attributes :

Meaning, Difference between co-relation and Association; Class frequency, order of classes and class frequencies; Ultimate class frequencies; Yule's co-efficient of Association; Consistency of data.

Index numbers

Meaning and types; Problems in the construction of Index numbers; Methods of constructing Index numbers. Test of Adequacy of Index numbers formulae.

UNIT-IV : Probability Theory :

Probability-classical, relative and subjective probability; Addition and multiplication probability models; Conditional probability and Baye's theorem.

Probability Distribution : Binomial, Poisson and normal distribution; Their characteristics and application.

Statistical Decision Theory : Introduction, Meaning, Environment; Expected Profit under uncertainty and assigning probabilities; Utility theory.

Interpolation and Extrapolation :

Interpolation, Parabolic curve method; Newton's method; Binomial method.

UNIT-V : Statistical Quality Control :

Concept, Quality control methods; How to set-up the control limits; Constructing control charts.

Analysis of Time Series :

Utility of Time series Analysis; Components of Time series, Preliminary Adjustments before Analysis of Time Series, Methods of measuring Trend with merits and Limitations;

Selecting the type of trend with merits and limitations; Methods of measuring seasonal variations with merits and Limitations. Least square method to fit straight line trend,

Moving average method.

BOOKS RECOMMENDED :

1. Statistics for Business and Economics : By Hood R.P (Publisher : Macmillan, New Delhi)
2. Statistics for Management: By Levin Richard I and Devid S. Rubin (Publisher - Prentice Hall, Delhi)
3. Fundamentals of Statistics : By D.N. Elhance.
4. Statistics : Theory, Methods and Application : By D.C. Sancheti, V.K. Kapoor (Publisher - S.Chand)
8. Statistical Methods : By S.P. Gupta Fundamentals of Applied Statistics : By S.C. Gupta & V.K. Kapoor. Applied Statistics : By Bowley.
9. Modern Approach to Statistics : By Dr. Varsha S. Sukhadeve, Sugawa Prakashan, Pune 30.
10. A Text Book on Business Mathematics & Statistics : Dr. Varsha S. Sukhadeve, Sugawa Prakashan, Pune.

CORPORATE TAX PLANNING AND MANAGEMENT

Time :3 Hours Marks:80

Objective :- This course aims at making students conversant with the corporate assessment, concepts of Corporate Tax Planning and Indian Tax Laws, as also their implications for Corporate Management.

Unit-I : 1.1 Provisions of Residence for Companies and its Tax liability, Income exempt from Income Tax for Companies.

1.2 House Property, Profits and gains for Business/Profession, Capital gains and Income from other Sources with special reference to companies.

1.3 a) Deductions to be made in computing total Income of the company and
b) Set off and carry forward of losses.

Unit-II : 2.1 Problems on computation of total income of companies and tax liability.

2.2 Introduction to Tax Management: Concept of Tax Planning, Tax avoidance and Tax evasions, Corporate Taxation and dividend tax.

Unit-III: Tax Planning:

3.1 Tax Planning for New Business: Tax Planning with reference to location, nature and form of organisation of new business.

3.2 Tax Planning and Financial Management Decisions: Tax Planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.

3.3 Tax Planning and Managerial Decisions: Tax Planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions, Repair, replace, renewal or renovation and shut down or continue decisions.

Unit-IV : Special Tax Provisions : Tax Provisions relating to free trade zones, infrastructure sector and backward areas, Tax incentives for exporters.

Unit-V : 5.1 Tax Issues Relating to Amalgamation : Tax Planning with reference to amalgamation of Companies.

5.2 Tax payment : Tax deductions and collection at source, Advance Payment of Tax.

BOOKS RECOMMENDED :

* Ahuja G.K. and Ravi Gupta : Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.

* Circulars issued by C.B.D.T.

* Income Tax Act. 1961.

* Income Tax Rules, 1962.

* Lakhotia, R.N.: Corporate Tax Planning, Vision Publications, Delhi.

* Singhanian, V.K. : Direct Taxes : Law and Practice, Taxman's Publication, Delhi.

* Singhanian, Vinod K. : Direct Tax Planning and Management, Taxmann Publication, Delhi.

* Kanga & Palkhiwala : Income Tax.

* Bhagwati Prasad : Law and Practice of Income Tax in India.

* S.Mistry: Direct Tax Law in Practice.

* Mistry & Kumar : Practical Tax Planning.

NOTE : The Act shall be studied in detail with reference to companies including preparation of the returns and computation of Tax liability of the company, so the students will be able to do the Corporate Tax planning and will be able to suggest appropriate decisions in relation to Tax Management. The Act shall be studied related to the academic year as assessment year.

E-COMMERCE AND LEGAL SECURITY

Theory - 60 Marks

Practical- 40 Marks

Objective : The objective of this course is enable students to gain knowledge about E-Commerce and its various components.

Unit-I : 1.1 Introduction to E-Commerce :- Meaning and concept; Electronic commerce versus traditional commerce; Media convergence; E-commerce and E-business; Channels of E Commerce; Business applications of E-Commerce; Needs for E-Commerce, E-Commerce as an electronic trading system special features.

1.2 Internet Concepts and Technologies :- Concept and evolution of internet; Web technologies- global publishing concept, universal reader concept and client server concept, Hypertext publishing and hypertext information network, Benefits of hypertext, **URLs, HTTP, HTTPD servers, HTML, HTML Forms and CGI** gateway services.

1.3 Business Models of E-Commerce and Infrastructure :- Ecommerce models; Supply chain management, product and service digitisation, remote servicing, procurement, On-line marketing and advertising; E-commerce resources and infrastructure, resources and planning for infrastructure.

Unit-II: 2.1 Business to Consumer E-Commerce :- Cataloguing, order planning and Order generation, cost estimation and pricing, order receipt and accounting, order selection and prioritization, order scheduling, order fulfilling and delivery, order billing and payment management; Post sales services.

2.2 Web-site Design :- Role of web site in B2C e-commerce; Website strategies and web-site design principles; Push an pull technologies, alternative methods of customer communication.

Unit-III: 3.1 Business to Business E-Commerce :- Need and alternative models of B2B e-commerce Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure, feature of EDI service arrangement, Internet based EDI and FTP-based messaging.

3.2 E-Business :- Workflow management, mass customization and product differentiation; Organization restructuring; Integrated logistics and distribution; Knowledge management issues and role of e-commerce infrastructure.

3.3 Intenet Protocols :- Layers and networking, OSI layering and TCP layering, TCP, UDP,IP, DNS, SLIP and PPP, Emerging scenario in ISP.

Unit-IV: 4.1 Electronic Payment Systems :- Special features required in payment systems for e-commerce; Types of e-payment systems; E-cash and currency servers; e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational credit and legal risks of e-payment systems; Risk management options in e payment systems; Components of an effective electronic payment system.

4.2 Multi-Media and E-Commerce :- Concept and role of multimedia; Multimedia technologies; Digital Video and digitization of product and customer communication; Desktop video conferencing and marketing; Broadband network sand related concepts; ISDN, ATM, Cell relay.

Unit-V: 5.1 Security issues in E-Commerce :- Security risks of ecommerce, exposure of resources, types of threats, sources of threats, security tools and risk-management approach, ecommerce security and a rational security policy for ecommerce; Corporate Digital Library; I.T. Act 2000.

5.2 Regulatory and Legal Frame work of E-Commerce :- Cyber laws-aims and sailent provisions; Cyber-laws in India and their limitations; Taxation issues in e-commerce.

BOOKS RECOMMENDED :

- * Agarwala. K.N. and Deeksha Ararwala : Business on the Net: What's and How's of E-Commerce: Macmillan, New Delhi.
- * Agarwala. K.N. and Deeksha Ararwala: Business on the Net: Bridgeto the Online storefront: Macmillan, New Delhi.
- * Cady, Glcc Harrab and Mcgregor Pat : Mastering the Internet, BPB Publication, NewDelhi.
- * Diwan Parag and Sunil Sharma : Electronic Commerce-A Manager'sGuide to E-Business, Vanity Books International, Delhi.
- * Janal. D.S. : On-line Marketing Hand Book, Van Nostrand Reinhold,New York.
- * Kosivr, David : Understanding Electronic Commerce, Microsoft Press, Washington.33 34
- * Minoli and Minal : Web Commerce Technology Handbook, TataMcGraw Hill, New Delhi.
- * Schnelder. Gary P : Electronic Commerce, Course Technology, Delhi.
- * Young, Margaret Levine : The Complete Reference to Internet, TataMcGraw Hill, New Delhi.
- * O'Brien J : Management Information Systems, Tata McGraw Hill,New Delhi.
- * Parag Diwan and Sunil Sharma : E-Commerce- A Manager's Guide toE-Business ; Excel Books, New Delhi.
- * C.S.V. Murthy : E-Commerce- Concepts, Models, Strategies, HimalayaPublishing House.
- * Electronic Commerce - By Bharat Bhaskar, Tata Mc Graw HillPublication, New Delhi.
- * E-Commerce - By Bhushan Diwan, S.Chand & Co. Ltd. New Delhi-55.
- * Computer Applications in Business and Banking : By R.S. Virmal,K.M. Gupta-Umesh Publication, 5-B, Nath Market, Nai Sarak- Delhi-6.

Division of Marks :

- (1)Practical's:- 20 Marks (Record Preparation-5, Practical description & Performance-10, Viva-Voce-5).
- (2)Assignment:- 20 Marks (Home assignment-4), (Each assignment of 5 Marks)

40 Marks



SEMESTER-IV
M.COM.401
ENTREPRENEURSHIP
M.COM.402

(OPTIONAL GROUP B-MARKETING)

(1) ADVERTISING AND SALES MANAGEMENT

Time : 3 Hours Marks : 80

Objective: - To acquaint student with the theory and practice and advertising as well as management of a firm's sales operation

Unit I: ADVERTISING

- 1.1 Meaning of advertising, advertising as tool of marketing
- 1.2 Advertising effect – Economic and Social
- 1.3 Advertising objective- DAGMAR Approach
- 1.4 Advertising budgets – Meaning and Methods
- 1.5 Advertising consumer behavior

Unit II: ADVERTISING MEDIA AND MESSAGE

- 2.1 Media types – print media, broadcasting media
- 2.2 Media planning and scheduling
- 2.3 Media selection decision
- 2.4 Message design and development – copy development, type of appeal, copy testing.
- 2.5 Advertising on Internet

Unit III: SELLING.

- 3.1 Concepts – objective, fundamental and function of sales Management
- 3.2 Selling process
- 3.3 Sales planning – importance, type and process.
- 3.4 Sales forecasting, sales quotas, and sales budget
- 3.5 Salesmanship, product and consumer knowledge.

Unit IV: SALES ORGANIZATION AND CONTROL

- 4.1 Principle of determining sales organization.
- 4.2 Setting up a sales organization.
- 4.3 Planning process for sales organization
- 4.4 Control process – analysis of sales volume, cost and profitability.
- 4.5 Meaning expenses – Sales personal expenses, evaluating sales for performance.

Unit V: SALES FORCE MANAGEMENT

- 5.1 Planning and estimation of manpower environment for sales department.
- 5.2 Recruitment, selection, training, and development, placement and induction of sales forces.
- 5.3 Motivating and leading sales force.
- 5.4 Compensation and promotion policies.
- 5.5 Sales meeting and contests.

Reference Books :

- * Advertising Management by Akker, Devid. Prentice Hall New Delhi.
- * Sales Management in the Indian Perspective by Gupta, Vaswar. Prentice Hall India.

M.COM. - 402-B (2)

CO-OPERATIVE MANAGEMENT

(Effective from Summer – 2015 Exam.)

Time : 3 Hours Max. Marks. : 80

- Unit-I** - i. Meaning & Definition of Co-operation.
ii. Principles of Co-operation.
iii. Characteristics of Co-operation.
iv. Importance & need of Co-operation.
v. Origin & development of Co-operative movement in India.

Unit-II- Working & functions of –

- i. Agricultural credit Co-operative Societies.
ii. Marketing Co-operative Societies.
iii. Industrial Co-operative Societies.
iv. Consumer Co-operative Societies.

Unit-III -Working & functions of –

- i. Sugar factories of Maharashtra.
ii. State Co-operative Bank.
iii. District Central Co-operative Bank.
iv. Student Consumer Co-operative Societies.

Unit-IV –

- i. Govt. policy on co-operation, Financial Assistance to Co-operative sector from Govt., S.B.I., N.C.D.C. & Co-operative Banks.
ii. Co-operative Education & Training.

Unit-V - Brief history of co-operative legislation in India.

- i. Formation of M.S. Co-operative Act. 1960, Registration, Byelaws, Membership, Capital, Meetings, Meeting Notice, Agenda, Quorum, Minutes & method of Resolution.

BOOKS RECOMMENDED-

1. Theory & practice of co-operation in India & abroad. Vol.I,II,III :Kulkarni R.K.
2. Co-operation in India by C.B.Memoria & R.D. Saksena.

(3) INTERNATIONAL MARKETING

Time :3 Hours Marks : 80

Objectives: - To expose students to the conceptual framework of International marketing management

Unit I: INTRODUCTION TO INTERNATIONAL MARKETING

- 1.1 Nature, significance and complexities in international marketing.
1.2 Transition from domestic of international marketing
1.3 Internal environment of international marketing
1.4 External environment of international marketing –Geographical, Demographic, Economic, Socio-cultural, Political and legal environment.
1.5 Impact of environment on international marketing decisions

Unit II: INTERNATIONAL MARKETING, PLANNING, ORGANIZING AND CONTROL

- 2.1 Issue in international marketing
2.2 International marketing, information system

- 2.3 Organizing and controlling, international marketing operations
- 2.4 Global market segmentation
- 2.5 Selection of foreign market and international positioning.

Unit III: PRODUCT AND PRICING DECISION

- 3.1 Products planning for global markets
- 3.2 New product development
- 3.3 Management of international brand
- 3.4 Packaging and labeling
- 3.5 Environmental influences on pricing decisions
- 3.6 International pricing policies and strategies.

Unit IV: PROMOTION AND DISTRIBUTION DECISIONS

- 4.1 Complexities and issues in promotion decision
- 4.2 International promotion mix decision – Advertising, personal selling, sales Promotion and public relations
- 4.3 Functions and types of distribution channels
- 4.4 Channels selection decisions
- 4.5 Selection of foreign distributors/ Agents & managing relation with them.

Unit V: EMERGING ISSUE AND DEVELOPMENTS IN INTERNATIONAL MARKETING

- 5.1 Ethical and social issues
- 5.2 International marketing of services
- 5.3 Information technology and international marketing.
- 5.4 Impact of globalization
- 5.5 World trade organization.