

# **S.K.C.G. (AUTONOMOUS) COLLEGE**

PARALAKHEMUNDI - 761200

## **COURSES OF STUDIES**

**FOR**

**M.Com. EXAMINATION**

**COMMERCE**

Published By

**S.K.C.G. (AUTONOMOUS) COLLEGE**

PARALAKHEMUNDI - 761200

**COURSES OF STUDIES FOR  
MASTER OF COMMERCE**

**Papers**

**Marks**

### **SEMESTER - I**

Paper -511	:Management Concepts & Organisational Behaviour.	50(40+10)
Paper -512	:Advanced Marketing Management	50(40+10)
Paper -513	:Managerial Economics	50(40+10)
Paper -514	:Statistical Analysis	50(40+10)
Paper -515	:Financial Management	50(40+10)

### **SEMESTER - II**

Paper -521	:Management Concepts & Organisational Behaviour-II	50(40+10)
Paper -522	: Advanced Marketing Management-II	50(40+10)
Paper -523	:Managerial Economics-II	50(40+10)
Paper -524	:Statistical Analysis-II	50(40+10)
Paper -525	:Financial Management-II	50(40+10)

### **SEMESTER - III**

**Compulsory:**

Paper -531	:Accountancy for Managerial decision	50(40+10)
Paper -532	:Seminar Presentation	50(30+20)

**Specialisation: Accounting Group**

Paper -533	:Financial Institutions & Markets	50(40+10)
Paper -534	:Business Environment	50(40+10)
Paper -535	:Cost and Management Audit	50(40+10)

### **SEMESTER - IV**

**Compulsory:**

Paper -541	:Accountancy for Managerial Decision-II	50(40+10)
Paper -542	:Dissertation	50(30+20)

**Specialisation: Accounting Group**

Paper -543	:Financial Institutions & Markets-II	50(40+10)
Paper -544	:Business Environment-II	50(40+10)
Paper -545	:Cost and Management Audit-II	50(40+10)

**SEMESTER- I**

Paper -511

## MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR

Time : 3 Hours

Full Marks (40+10)

Objective: The objective of this course is to help students understand the conceptual framework of management and organization behaviour.

**Unit – I:** School of Management Thoughts: Meaning, nature and scope of management: Sciences of management: Human behaviour and social system school, decision theory school, system school, contingency theory of management: Functions of management.

Managerial functions: Planning-concepts, significance and types, Organisation-concepts, principles, theories, types, authority, responsibility, power delegation, process and techniques.

**Unit – II :** Organisational conflict concept: sources, causes and types of conflict: Traditional and modern approaches to conflict, Resolution of conflict.

**Unit – III :** Organisational Behaviour: Concept and significance: Relationship between management and organisational behaviour: Models of organisational Behaviour, Ethical perspectives: Attitudes, Perception and personality: Transactional analysis.

### Books Reference:

1. Knoontz, O'donell and wehrich, Essentials of Management, Tata McGraw Hill, New Delhi.
2. Drweker peter, Practice of Management.
3. L.M. Prasad, Principles and Practice of Management.
4. G.R. Terry, Principles of Management.
5. Allow, Organisation and Management.
6. Griffin Recky W., Organisational Behaviour, Honghton.
7. Sukla Madhukar, Understanding Organisations: Organisation theory and practice in India. Prentice Hall, New Delhi.
8. Gupta N.S., Principles and Practice of Management.

## SEMESTER-I

Paper -512

### ADVANCED MARKETING MANAGEMENT

Time : 3 Hours

Full Marks (40+10)

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**Unit – I**  
Introduction: Concept, evaluation, nature, scope and importance of marketing: Marketing Environment, Marketing mix, Market segmentation.

**Unit – II**  
Consumer Behaviour: Meaning, Nature, Significance, Buying Process, Buying Motives, Factors influencing buying behaviour.

Product – Meaning, Characteristics, Classification, Product Mix, Branding, Packaging, Labelling.

**Unit – III**  
Pricing – Concept, Objectives, Significance, Factors affecting pricing decisions methods of pricing, pricing policies and strategies.

### Books Reference :

1. Kotler, Phillip and Gary Armstrong : Principles of marketing, Prentice Hall, New Delhi.
2. Kotler, Phillip : Marketing mangement - Analysis, Planning, Implementation and Control, Prentice Hall, New Dehli.
3. Ramaswamy, V.S., and Namakumari, S : Marketing management, Mac Millan India, Delhi.
4. Srinivasan, R: Case Studies in Marketing : The Indian Context, Prentice Hall, New Delhi.
5. Stanton, William J., and Charles Futrell : Fundamentals of Marketing :Mcgraw Hill Publishing Co., New York.
6. Still, Richard R. Edward W. Cundiff and Norman A.P. Govani: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi.

## SEMESTER-I

Paper -513

## MANAGERIAL ECONOMICS

Time : 3 Hours

Full Marks (40+10)

Objective: This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

### Unit – I

Nature and scope of Managerial Economics: Economic theory and Managerial theory, Managerial Economists role and responsibilities. Fundamental economic concepts – incremental principle, opportunity cost principle, discounting principle, equimarginal principle, objectives of business firm.

### Unit – II

Demand analysis: Individual and market demand functions, Law of demand, determinants of demand, Elasticity of demand – its meaning and importance, price elasticity, income elasticity and cross elasticity.

Theory of consumer choice: Cardinal utility approach, indifference approach, revealed preference theory, Demand estimation, Demand forecasting methods.

### Unit – III

Production Theory: Production function – production with one and two variable inputs, law of variable proportions: law of returns to scale, Economics of scale, cost concepts, classification of cost, short and long run cost, function – their nature, shape and inter relationship, Break even analysis, cost control and cost reduction.

### Books Recommended:

1. Varshney R.L. and Maheswari K.L., Managerial Economics, Sultan chand and Sons, New Delhi.
2. Dean, Joel, Managerial economics Prentice Hall of India, New Delhi.
3. Mote, V.L.Paul S. and Gupta, G.S., Managerial Economics concepts and Cases, Tata Mc. Graw Hill, New Delhi.
4. Rahman Habib-Ur, Managerial Economics, Himalaya Publishing House, New Delhi.
5. Dwivedi, D.N. Managerial Economics, Vikar Publishing House Pvt. Ltd., New Delhi.
6. D.Gopal Krishna “A study of managerial economics”.
7. Adhikary M. Business Economics, Excel Books, New Delhi.
8. Chopra OP : Managerial Economics, Tata Mc Graw Hill, Delhi.
9. Petasen H., Craig and W Cris leans : Managerial Economics Prentice Hall, New Delhi.

**SEMESTER-I**

Paper -514

## STATISTICAL ANALYSIS

Time : 3 Hours

Full Marks (40+10)

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

### Unit – I

Univariate Analysis: An overview of central tendency, dispersion, and skewness.

### Unit – II

Probability Theory: Probability – Classical, relative, and subjective probability: Addition and multiplication probability models. Conditional probability and Baye's theorem.

Probability Distributions: Binomial, Poisson, and normal Distributions: Their characteristics and applications.

### Unit – III

Sampling and Data Collection: Sampling and sampling (Probability and non – probability) methods: Sampling and non – sampling errors: Law of Large Number and Central Limit Theorem: Sampling distribution and their characteristics.

### Books Reference :

1. Hooda, R.P. : Statistics for Business and Economics, macmillan, New Delhi.
2. Heinz, Kohler : Statistics for Business & Economics, Harper Collins, New York.
3. Levin, Richardd I and David S Rubin : Statistics for managemnet, Prenjtice Hall, Delhi.
4. Wasternam Terry J. and Keith Parramor : Quantitative Methodsin finance, International Thompson Business Press, London.

**SEMESTER-I**

Paper -515

## FINANCIAL MANAGEMENT

Time : 3 Hours

Full Marks (40+10)

Objectives: The objective of this course is to help students to understand the conceptual framework of financial management, and its applications under various environmental constraints.

### Unit – I

Meaning, nature and scope of financial management. Financial goal – profit Vs. wealth maximization. Finance functions – investment, financing and dividend decisions.

### Unit – II

Capital Budgeting – Nature of investment decisions, investment evaluation criteria payback period, accounting rate of return, net present value, internal rate of return and profitability index, Capital rationing, Risk analysis in capital budgeting.

### Unit – III

Cost of Capital – Meaning and significance of cost of capital, calculation of cost of debt. Preference capital, equity capital and retained earnings. Combined cost of capital.

### Books Reference:

1. Pandey, I.M., "Financial Management", Vikas Publishing House, Pvt.Ltd., New Delhi.
2. Chandra, P."Financial Management" : Theory and Practice, Tata McGraw Hill Publishing Company, New Delhi.
3. Khan, M.Y., and Jain P.k., "Financial Management" : Text and Problems" Tata McGraw Hill Publishing Company, New Delhi.
4. Sharma R.k., and Gupta S.K., "Financial Management", Kalyani Publishers, New Delhi.
5. Hampton John : "Financial Decision Making" Prentice Hall, New Delhi.
6. Van Home James C. "Financial management and Policy" Prentice Hall, new Delhi.

## SEMESTER-II

Paper -521

## MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR-II

Time : 3 Hours

Full Marks (40+10)

Objective: The objective of this course is to help students understand the conceptual framework of management and organization behaviour.

### Unit – I:

Motivation: Process of motivation: Theories of motivation – Maslon's need hierarchy theory. Mc Greyor's theory X and theory Y, Mc clelland's need theory, victors vroom's expectancy theory, Herzberj's two factor theory, Skinner's reinforcement theory.

### Unit – II:

Leadership: concepts: Organisational climate: Leadership styles: Theories of leadership trait theory, behavioural theory, contingency theory of Fielder, situational theory, Likert's four systems of leadership.

### Unit – III:

Interpersonal and Organisational Communication: concept of two-way communication: communication process: Barriers to effective communication: Types of organisational communication: Improving communication.

### Books Reference:

1. Knoontz, O'donell and wehrich, Essentials of Management, Tata McGraw Hill, New Delhi.
2. Drweker peter, Practice of Management.
3. L.M. Prasad, Principles and Practice of Management.
4. G.R. Terry, Principles of Management.
5. Allow, Organisation and Management.
6. Griffin Recky W., Organisational Behaviour, Houghton.
7. Sukla Madhukar, Understanding Organisations: Organisation theory and practice in India. Prentice Hall, New Delhi.
8. Gupta N.S., Principles and Practice of Management.

## SEMESTER-II

Paper -522

### ADVANCED MARKETING MANAGEMENT-II

Time : 3 Hours

Full Marks (40+10)

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

#### Unit – I

Distribution – Physical distribution, Channels of distribution: functions and types, Retailing and wholesaling.

#### Unit – II

Promotion – Promotion mix - advertising, personal selling, sales promotion, publicity and public relations, factors affecting promotion mix.

#### Unit – III

Marketing Organisation and Control: Organising and controlling marketing operations.

Recent Developments in Marketing - Social Marketing, Online Marketing, Direct Marketing, Services Marketing and Green Marketing.

#### Books Reference :

1. Kotler, Phillip and Gary Armstrong : Principles of marketing, Prentice Hall, New Delhi.
2. Kotler, Phillip : Marketing management - Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Ramaswamy, V.S., and Namakumari, S : Marketing management, Mac Millan India, Delhi.
4. Srinivasan, R: Case Studies in Marketing : The Indian Context, Prentice Hall, New Delhi.
5. Stanton, William J., and Charles Futrell : Fundamentals of Marketing :Mcgraw Hill Publishing Co., New York.
6. Still, Richard R. Edward W. Cundiff and Norman A.P. Govani: Sales Management: Decisions, Strategies and Cases, Prentice Hall, New Delhi.

## SEMESTER-II

Paper -523

### MANAGERIAL ECONOMICS-II

Time : 3 Hours

Full Marks (40+10)

Objective: This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

#### Unit – I

Price determination under different market conditions – characteristics of different market structures, price determination and firm's equilibrium in short and long run under perfect competition, monopolistic competition, oligopoly and monopoly.

#### Unit – II

Pricing Practices: Methods of price determination, pricing of multiple products, price discrimination. Transfer pricing, dumping.

#### Unit – III

Business Cycles: Nature and Phases of a business cycle. Theories of business cycles – Monetary, innovation, cobweb, Samuelson and Hicks theories.

Inflation: Definition, characteristics and types, Inflation in terms of demand pull and cost push factors, Effects of inflation.

#### Books Recommended:

1. Varshney R.L. and Maheswari K.L., Managerial Economics, Sultan chand and Sons, New Delhi.
2. Dean, Joel, Managerial economics Prentice Hall of India, New Delhi.
3. Mote, V.L.Paul S. and Gupta, G.S., Managerial Economics concepts and Cases, Tata Mc. Graw Hill, New Delhi.
4. Rahman Habib-Ur, Managerial Economics, Himalaya Publishing House, New Delhi.
5. Dwivedi, D.N. Managerial Economics, Vikar Publishing House Pvt. Ltd., New Delhi.
6. D.Gopal Krishna "A study of managerial economics".
7. Adhikary M. Business Economics, Excel Books, New Delhi.
8. Chopra OP : Managerial Economics, Tata Mc Graw Hill, Delhi.
9. Petasen H., Craig and W Cris leans : Managerial Economics Prentice Hall, New Delhi.
10. Dholokia r.H. Micro Economics for Management students, Oxford University, new Delhi.
11. Varian H.R., International Micro Economics, A Modern Approach, East West Press, New Delhi.

## SEMESTER-II

Paper -524

### STATISTICAL ANALYSIS-II

Time : 3 Hours

Full Marks (40+10)

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

#### Unit – I

Statistical Estimation and Testing: Point and interval estimation of population mean, proportion, and variance: Statistical testing - - hypotheses and errors: sample size: Large and small sampling tests – Z tests, T tests, and F tests.

#### Unit – II

Non parametric Tests: Chi-square tests: Sign tests: Wilcoxon Signed – Rank tests: Wals – Wolfowitz tests, Kruskal – Wallis test.

#### Unit – III

Correlation and Regression analysis: Two variables case.

#### Books Reference :

1. Hooda, R.P. : Statistics for Business and Economics, macmillan, New Delhi.
2. Heinz, Kohler : Statistics for Business & Economics, Harper Collins, New York.
3. Levin, Richardd I and David S Rubin : Statistics for managemnet, Prenjtice Hall, Delhi.
4. Wasternam Terry J. and Keith Parramor : Quantitative Methodsin finance, International Thompson Business Press, London.

### SEMESTER-II

Paper -525

#### FINANCIAL MANAGEMENT-II

Time : 3 Hours

Full Marks (40+10)

Objectives: The objective of this course is to help students to understand the conceptual framework of financial management, and its applications under various environmental constraints.

#### Unit – I

Operating and Financial leverage – Measurement of leverage, Effects of operating and financial leverage on profit, combined financial and operating leverage. Capital Structure Theories – Net Income approach, Net operating Income Approach, Traditional approach and MM Hypothesis, Determinants of Capital structure decision.

#### Unit – II

Dividend Policies – Issues in dividend policies, Walter’s Model, Garden’s Model (relevance Concepts), M.M. Hypothesis (Irrelevance Concept) Determinants of dividend policy, dividend policy in practice – forms of dividend policy.

#### Unit – III

Management of Working Capital – Meaning, significance and types of Working capital, Need for working capital – concept of operating cycle, estimation of working capital requirements, Financing of working capital and norms of bank finance. Dimensions of Working capital management – Management of inventories receivable and cash.

#### Reference :

1. Pandey, I.M., “Financial Mangement”, Vikas Publishing House, Pvt.Ltd., New Delhi.
2. Chandra, P.”Financial Management” : Theory and Practice, Tata McGraw Hill Publishing Company, New Delhi.
3. Khan, M.Y., and Jain P.k., “Financial Management” : Text and Problems” Tata McGraw Hill Publishing Company, New Delhi.
4. Sharma R.k., and Gupta S.K., “Financial Management”, Kalyani Publishers, New Delhi.
5. Hampton John : “Financial Decision Making” Prentice Hall, New Delhi.
6. Van Home James C. “Financial management and Policy” Prentice Hall, new Delhi.

### SEMESTER-III

Paper -531

#### ACCOUNTANCY FOR MANAGERIAL DECISION

Time : 3 Hours

Full Marks (40+10)

**SEMINAR PRESENTATION**

Full Marks -30+20

**Unit – I**

Management Accounting – Origin, Emergence, nature, objectives, functions, limitations. Role of Management Accountant  
 Financial Statement analysis – Meaning, Purpose, Parties interested, Tools and techniques of Financial statement analysis including present practices regarding published Accounts.

**Unit – II**

Ratios Analysis, Fund flow & Cash flow Statements (simple problems only)

**Unit – III**

Capital Budgeting – Concept, Rationale, Estimation of cash flow for new projects, Investment evaluation techniques: Payback period, Accounting rate of return, NPV, IRR and PI, Conflicts between NPV and IRR

**Books Recommended :**

1. Principles of Management Accounting by Manmohan & Goyal.
2. Management Accounting by Athony.
3. Management Accounting by Choudhury.
4. Cost Accounting by Wheldon.
5. Management Accounting by Hingurani.

I SIXTY PERCENT WEIGHTAGE FOR SEMINAR PAPERS AND FORTY PERCENT WEIGHTAGE FOR PRESENTATION.

II FIVE SEMINAR PAPERS TO BE PRESENTED DURING THE SEMESTER PERIOD COVERING THE AREAS OF COMMERCE & MANAGEMENT.

**Guidelines**

1. NAME OF TOPIC
2. NAME, CLASS, ROLL NO. & DEPT ADDRESS
3. ABSTRACTS
4. KEY WORDS
5. BACKDROP OF THE STUDY
6. OBJECTIVE OF THE STUDY
7. SCOPE OF THE STUDY
8. LITERATURE REVIEW
9. RESEARCH METHODOLOGY
10. SOURCES OF STUDY
11. SAMPLE SIZE
12. PERIOD OF THE STUDY
13. METHODS OF ANALYSIS
14. HYPOTHESIS OF STUDY
15. ANALYSIS OF DATA
16. TESTING OF HYPOTHESIS
17. FINDINGS AND CONCLUSION
18. REFERENCES

**Regulations**

1. Abstract: maximum 200 words in Times New Roman with font size of 12. Three to five keywords related to the main topic must be specified with abstract.
2. Paper title: 20 pt. Times New Roman, Bold, Centered, Upper and Lower Case.
3. Students name: 14 pt. Times New Roman, Bold Centre, Upper and Lower Case; Department, University, Roll No. & Email-id.
4. Full Paper: Manuscripts should contain original research work of the student, which have not been published elsewhere in any form.
5. Manuscript should be typed in MS Word, 1.5 spacing with 12 points Times New Roman font, justified aligned. Margin of 1 inch on all sides should be maintained.
6. Tables, figures and diagrams should be titled properly.

**SEMESTER-III**

**SPECILISATION: ACCOUTING GROUP  
SEMESTER-III**

Paper -533

**FINANCIAL INSTITUTIONS AND MARKETS**

Time : 3 Hours

Full Marks (40+10)

Objective: This course aims at providing students with an understanding of the structure, organisation and working of financial markets and institutions in India.

**Unit – I**

Introduction: Nature and role of financial system: Financial system and financial markets: financial system and economic development: Indian financial system and overview. Financial Markets: Money and capital markets: Money market-meaning, constituents, functions of money market: Money market instruments call money, treasury bills, certificates of deposits, commercial bills, trade bills etc: Recent trends in Indian money market: Capital market-primary and secondary markets: Depository system: government securities market: role of SEBI – an overview: Recent developments.

**Unit – II**

Reserve Bank of India: Organisation, management and functions: Credit creation and credit control: Monetary policy Commercial Banks: Meaning, functions, management and investment policies of commercial banks: Present structure: Recent developments in commercial banking.

**Unit – III**

Concept, objectives, and functions of development banks: Operational and promotional activities of development banks: IFCI, ICICI, IDBI, IRBI, SIDBI, State development banks, state financial corporations.

**Books Reference:**

1. Bhole, L.M., Financial Institution and Markets, Tata Mc Graw Hill Publishing company Ltd, New Delhi, 3rd edu. 2002
2. Avadhani, V.A, Studies in Indian Financial System, Jaico, Bombay, 1978
3. Fenstermaker, J.V, Reading in Financial Markets and Institutions, Application, New Yeark, 1969
4. Khan, M.Y. Indian Financial system, Tata McGraw Hill, New Delhi, 1996
5. Verma , J.c, A Mamal of market ranking Bharat Law Hours, New Delhi.

**SPECILISATION: ACCOUTING GROUP  
SEMESTER-III**

Paper - 534

**BUSINESS ENVIRONMENT**

Time : 3 Hours

Full Marks (40+10)

**Unit – I :**

Theoretical Framework of Business Environment: Meaning and significance of Business Environment: elements of Business Environment-internal and external, Environmental analysis process and limitations. The emerging scenario: the Indian scenario, the International scenario.

**Unit – II :**

Economic Environment of Business: Significance and Elements of Economic Environment, Economic Systems and Business Environment.

**Unit – III :**

Political and Legal Environment: elements of Political Environmental government and Business. Government Policies – Industrial Policy. EXIM policy, public sector, private sector, Industrial sickness.

**BOOKS REFERENCE:**

1. Aswathappa K.: Essentials of Business Environment (Himalaya)
2. Cherunilam P.: Business Environment (Himalaya)
3. Agrawal Rand Diwan P.: Business Environemnt (Excel Books)
4. Adikary M.: Economic Environment of Business (Sultanchand)
5. Ghosh B.: Economic Environment of Business (Vikas)
6. Ghosh P.K.: Business Policy and Environment (Sultan Chand)



**SPECILISATION: ACCOUTING GROUP**

**SEMESTER-III**

Paper -535

**COST AND MANAGEMENT AUDIT**

Time : 3 Hours

Full Marks (40+10)

**Unit – I**

Introduction: Meaning necessity, and types of audit: Generally accepted audit, principles and techniques: standard auditing practices.

**Unit – II**

Cost Audit: Characteristics, scope and functions of cost audit: Benefits and limitations: Provisions of cost audit in Companies Act: Cost audit rules.

**Unit – III**

Cost Audit Procedure: cost accounting rules for various industries: Cost audit programme and procedure: cost audit reports.

**Books References:**

1. Kamal Gupta, Contempoary Auditing, Tata Mc Grace Hill Publishing Company, New Delhi 2005.
2. The Institute of Charatered Accountnants of India, Hand book of Auditing Pronouncements, Volume-I and Volume II (Box Pack with CD-Rom), ICAI, Post Box 7100, Indra Prastha marg, New Delhi - 110002
3. Saxena and Vashist, Cost and Mangement Audit, Sultan Chand & Sons, New Delhi,2004
4. Khawaja Amjad Saeed, Advanced Auditing, Institute of Business Man agement, GPO Box 1164, Lahore, Pakistan - 2004
5. ICWAI, Cost Audit - Solinl Objective, KOLKATA, 1987

**SEMESTER-IV**

Paper -541

**ACCOUNTANCY FOR MANAGERIAL DECISION-II**

Time : 3 Hours

Full Marks (40+10)

**Unit – I**

Reconciliation of Cost and Financial Accounts, Marginal Costing & Cost-Volume Profit Analysis.

**Unit – II**

Methods of costing: job Costing, Batch Costing, Operating Costing, Unit Costing.

**Unit – III**

Process Costing (including inter process profit and equivalent production), Joint Products and By Products.

**Books Recommended :**

1. Principles of Management Accounting by Manmohan & Goyal.
2. Management Accounting by Athony.
3. Management Accounting by Choudhury.
4. Cost Accounting by Wheldon.
5. Management Accounting by Hingurani.

## SEMESTER-IV DISSERTATION

Paper -542

Full Marks -30+20

- I. SIXTY PERCENT WEIGHTAGE FOR DISSERTATION PAPERS AND FORTY PERCENT WEIGHTAGE FOR PRESENTATION.
- II. DISSERTATION IS TO BE PREPARED UNDER THE GUIDANCE OF A FACULTY OF THE DEPARTMENT DURING THE SEMESTER PERIOD COVERING THE AREAS OF COMMERCE & MANAGEMENT.

### GUIDELINES FOR DISSERTATION

The objective of the project course is to help the student develop ability to apply multi-disciplinary concepts, tools and techniques to solve organisational problems. The project may be from any one of your areas preferably of specialisation area: Comprehensive case study (covering single organisation/multifunctional area, problem formulation, analysis and recommendations). Inter-organisational study aimed at inter-organisational comparison/validation of theory/survey of management practices, field study (empirical study).

### SYNOPSIS

The Proposal of the proposed Project should essentially have the following:

- I. Introduction, brief background and relevance of the topic chosen for the project.
- II. Statement of the problem.
- III. Objectives (clearly stated in behavioural terms).
- IV. Research Methodology:
  - Research Design
    - Nature and source of data/information to be collected. Sample and sampling technique.
    - Rationale of chosen organisation and the sample.
    - Tools and Techniques to be used for data collection - details of the tools/questionnaire to be used and its relevance with the objectives of the project.
    - Method/s to be used for data collection.
- V. Data handling and analysis- organisation and analysis of data. Statistical tools

to be used for analysis. Relevance of statistical tools with the objectives of the project.

- VI. Findings and conclusions.
- VII. Limitation of the proposed project, if any.
- VIII. Scope for further research (optional).
- IX. Any other relevant detail which will help better appreciation and understanding of the project proposal.

### PROJECT REPORT:

#### The Project Report must have the following:

- Cover Page – must have the name and roll no. of the student and the name & designation of the guide along with the title of the Project.

Acknowledgement, declaration, Certificate of originality signed by the guide with date.

- Detailed tables & figures of contents with page nos. Index of Chapters
- All pages of the Project Report must be numbered as reflected in Index of Chapters

Chapter-I: Introduction & Review of literatures, Chapter-II: Research Methodology, Chapter-III: Conceptual & Theoretical Descriptions, Chapter-IV: Analysis & Interpretations, Chapter-V: Testing of Hypotheses, Chapter-VI: Conclusion, suggestions & Scope for further research. References, Annexure,etc.

#### Research Methodology:

- Research Design
- Nature and Source of data/information
- Sample and Sampling method with rationale
- Details of the tools:
  - The Questionnaire and other methods used and their purpose
  - Reliability and Validity of the tools used
  - Administration of tools and techniques
- Data collection
- Data Handling, Statistical tools used for Data Analysis
- Data Interpretation and Findings
- Recommendations
- Summary and Conclusion
- Limitations of the Project
- Direction for further research
- Reference/Bibliography
- Annexure/Appendices (Questionnaire used etc.)

**SPECILISATION: ACCOUTING GROUP  
SEMESTER-IV**

Paper -543

**FINANCIAL INSTITUTIONS AND MARKETS-II**

Time : 3 Hours

Full Marks (40+10)

Objective: This course aims at providing students with an understanding of the structure, organisation and working of financial markets and institutions in India.

**Unit – I**

Mutual Funds: Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines): Designing and marketing of mutual funds schemes: Latest mutual fund schemes in India – an overview.

**Unit – II**

Merchant Banking: Concept, functions and growth: Government policy on merchant banking services: SEBI guidelines: future of merchant banking in India.

**Unit – III**

Foreign Investments: Types, trends and implications: Regulatory framework for foreign investments in India.

**Books Reference:**

1. Bhole, L.M., Financial Institution and Markets, Tata Mc Graw Hill Publishing company Ltd, New Delhi, 3rd edu. 2002
2. Avadhani, V.A, Studies in Indian Financial System, Jaico, Bombay, 1978
3. Fenstermaker, J.V, Reading in Financial Markets and Institutions, Application, New Yeark, 1969
4. Khan, M.Y. Indian Financial system, Tata McGraw Hill, New Delhi, 1996
5. Verma , J.c, A Mamal of market ranking Bharat Law Hours, New Delhi.

**SPECILISATION: ACCOUTING GROUP  
SEMESTER-IV**

Paper - 544

**BUSINESS ENVIRONMENT-II**

Time : 3 Hours

Full Marks (40+10)

**Unit – I:**

MRTP ACT. FERA & FEMA. Consumer Protection Act. Protection of patents and Trade Marks.

**Unit – II :**

Socio-Cultural Environment: Critical elements of Socio-Cultural environment, Nature and Impact of Culture on Business, Social Responsibility of Business, Consumerism, Business Ethics social Audit.

**Unit – III :**

International and Technological environment, Multinational Corporations, foreign Investment, Globalisation: Need and Importances, globalisation of Indian Business, Technological environment: Impact of Technology, Management of Technology, status of Technology in India.

**Books Reference:**

1. Aswathappa K.: Essentials of Business Environment (Himalaya)
2. Cherunilam P.: Business Environment (Himalaya)
3. Agrawal Rand Diwan P.: Business Environemnt (Excel Books)
4. Adikary M.: Economic Environment of Business (Sultanchand)
5. Ghosh B.: Economic Environment of Business (Vikas)
6. Ghosh P.K.: Business Policy and Environment (Sultan Chand)

**SPECILISATION: ACCOUTING GROUP  
SEMESTER-IV**

Paper -545  
**COST AND MANAGEMENT AUDIT-II**

Time : 3 Hours

Full Marks (40+10)

**Unit – I**

Management Audit: Management audit Vis-à-vis financial audit and cost audit. Audit of various operations and management functions.

**Unit – II**

Government and Tax Audit: Government Audit. Tax Audit, Audit of government departments.

**Unit – III**

Audit of Public sector undertakings: Tax audit under Income Tax Act.

**Books References:**

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