

M.Com II (Semester-III)
Session: 2023-2024

Course No.	Course Title	Internal Assessment	External Assessment	Credits
SEMESTER –III				
MC 301	Operations Research	30	70	(4+1)
MC 302	Marketing Management	30	70	(4+1)
MC 303	Seminar on Current Business Issues	50	(2)
MC(E)	Elective 1	30	70	(4+1)
MC(E)	Elective 2	30	70	(4+1)
MC(OE)	Open Elective 1	30	70	(4)

Elective Courses	
MC(E)304	Corporate Tax Planning
MC(E)305	Management of Financial Services
MC(E)306	Security Analysis and Portfolio Management
MC(E)307	Banking Products and Practice
Open Elective Courses	
MC(OE) 308	Project Management
MC(OE) 309	Management Information and Control System

M.Com II (Semester-IV)
Session: 2023-2024

Course No.	Course Title	Internal Assessment	External Assessment	Credits
SEMESTER –IV				
MC 401	Strategic Cost Management	30	70	(4+1)
MC 402	Human Resource Management	30	70	(4+1)
MC 403	Viva-Voce*	50	2
MC(E)	Elective 3	30	70	(4+1)
MC(E)	Elective 4	30	70	(4+1)
MC(OE)	Open Elective 2	30	70	(4)

Elective Courses	
MC(E) 404	International Finance
MC(E) 405	Financial Derivatives
MC(E) 406	Personal Financial Planning
MC(E) 407	Forensic Accounting and Fraud Examination
Open Elective Courses	
MC(OE) 408	Strategic Management
MC(OE) 409	Legal Framework for Business

* Viva-Voce will be conducted by one External Examiner and one Internal Examiner nominated by Head of the Department. Date for the viva-voce will be intimated through department notice before final semester examinations.

SESSION 2023-2024
M.COM-II (SEMESTER-III)
MC 301: OPERATIONS RESEARCH

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks
External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: The course aims to develop the knowledge of quantitative tools for decision making and to prepare for application of these tools in different organizational settings.

Course Outcomes: After successful completion of this course, the student shall be able to:

CO1. Understand different decision-making situations in business and the role of different quantitative approaches in solving them.

CO2. Learn the quantitative approaches to problem solving in business situations constrained by availability of resources or alternatives with Linear Programming Problem Techniques.

CO3. Ensure prudent and cost-effective decision making in Transportation, Assignment and Trans-shipment problems.

CO4. Work on project scheduling and controlling problems using PERT & CPM techniques.

CO5. Usage of Decision Theory and Games Theory to the decision situations requiring prediction about outcomes.

UNIT-I

Operations Research: Evolution, methodology and role in decision making. **Linear programming:** Meaning, assumptions, advantages, scope and limitations, Formulation of Problem and its solution by graphical and simplex, special cases in simplex method; infeasibility, degeneracy, unboundedness and multiple optimal solutions, duality, Dual Simplex Method. **Transportation problems:** trans-shipment problems, Special cases in transportation problems, unbalanced problems, degeneracy, maximization objective and multiple optimal solutions. **Assignment problems:** travelling salesman's problem; Special cases in assignment problems; unbalanced problems, maximization objective and multiple optimal solutions.

UNIT-II

PERT/CPM: Difference between PERT and CPM, network construction, calculating EST, EFT, LST, LFT and floats, probability considerations in PERT, time cost trade off. **Decision theory:** decision making under uncertainty and risk, decision trees. **Replacement problem:** Individual and Group replacement problems. **Gametheory:** principle of dominance, two-person zero sum game, pure and mixed strategy games.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each (two numerical and two theory questions) from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each (two numerical and two theory questions) from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Hillier, F. S., Lieberman, G. J., Nag, B. Basu P., Introduction to Operations Research, McGraw Hill Education.
2. Powell, S.G, and Baker, K.R., Management Science - The Art of Modeling with Spreadsheets, Wiley.
3. Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi.
4. Paneerselvam, Operations Research, Prentice Hall of India, New Delhi.
5. Vohra, N.D., Quantitative Techniques in Management, Tata McGraw Hills Publishing Company Ltd., New Delhi.

SESSION 2023-2024
M.COM-II (SEMESTER-III)
MC 302: MARKETING MANAGEMENT

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks
External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: The course aims to familiarize the students with the basic concepts & principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

Course Outcomes: After successful completion of this course, the student shall be able to:

CO1: To familiarize the students with the fundamentals of marketing to enable them to take better marketing decisions.

CO2: To discuss and make the students understand the nuances and complexities involved in various product and pricing decisions.

CO3: To equip the students to take effective distribution decisions for products and services.

CO4: To develop the skills among students to enable them to design the Promotion-Mix strategies advertising campaigns.

CO5: To make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

UNIT-I

Market and Marketing: Definition, nature and scope of marketing; Exchange process; Functions of marketing; Core marketing concepts; Evolution of modern marketing concept; Selling vs. Marketing; Marketing Mix (7 P's & 7 C's); 4 A's of Marketing; Marketing environment. **Buyer behavior:** Different consumer roles; Need for studying buyer behavior; Different buying motives; Consumer buying decision process and influences; Consumer vs. business buying behavior; Industrial buying process. **Market Segmentation, Targeting and Positioning:** Characteristics of a segment; Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Benefits of market segmentation; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process. **Product Decisions:** concept of a product, classification of products, major product decisions, product line and product mix; Branding; Packaging and labelling; Product life-cycle-strategic implications; New product development and consumer adoption process. **Pricing Decisions:** Factors affecting price determination; Pricing policies and strategies, Ethical issues in pricing decisions

UNIT-II

Physical Distribution Decisions: Nature, functions and types of distribution channels, Channel management decisions, retailing and wholesaling, Developments in retailing and wholesaling in Indian perspective. **Promotion Decisions:** Role of promotion in marketing; Promotion-Mix; **Integrated Marketing Communication** – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing promotion campaigns, sales promotion, direct marketing, public relations, digital and social media; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion tools and techniques; Various steps in selling; Training, supervising and motivating the salesforce. **Trends in Marketing:** Service Marketing, e-marketing, Green Marketing, Customer Relationship Management, Rural marketing; Other emerging trends- ethical issues in marketing. **Marketing Research:** Meaning, importance, scope and process.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Kotler, P., Marketing Management, Pearson Education.
2. David, L. Kurtz & Boone Louis Principles of Marketing, Thomson South-Western.
3. Saxena and Rajan, Marketing Management, Tata McGraw-Hill Education.
4. Kotler, P. & Keller, K. L., Marketing Management, Pearson.
5. McCarthy, E. J., Cannon, J. & Perreault, W., Basic Marketing, McGraw-Hill Education.
6. Kotler, P. & Armstrong, G., Principles of Marketing, Pearson Prentice Hall.

SESSION 2023-2024
M.COM-II (SEMESTER-III)
MC 303: SEMINAR ON CURRENT BUSINESS ISSUES

Credits: 3

Internal Assessment: 50 Marks

Course Objective: To enhance student's knowledge by exploring various current issues related to business environment and also to enhance their presentation skills on respective theme.

Course Outcomes: From this course the students will be introduced with:

CO1: The changing scenario of business world

CO2: The latest technologies in business

CO3: The various scams in corporations

CO4: Dynamic Environment

Seminar topic can be selected out of the following broader areas-

1. Current developments in Banking Sector.
2. Scams in Banking and various corporate organizations.
3. Recent developments in Entrepreneurship
4. Effects of various government policies on the economy.
5. Latest developments in Capital Market.
6. Concept of Financial Literacy.
7. Contemporary issues related to International Environment
8. Role of Global Economic Organizations in Indian Economy.
9. Innovations in IT and its usage in Business.
10. Initiatives/Schemes of government for economic and social development.

INSTRUCTIONS FOR EVALUATION

The students shall prepare a report and presentation on the respective topic assigned by the teacher concerned. The evaluation will comprise of the following:

Seminar Report	-20 marks
Presentation	- 25 Marks
Attendance	-05 marks

SESSION 2023-2024
M.COM-II (SEMESTER-III)
MC(E) 304: CORPORATE TAX PLANNING

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: To provide Basic knowledge of corporate tax planning and its impact on decision making.

Course Outcomes: After completing the course, the student shall be able to:

CO1: Differentiate between various tax planning concepts and understand the concept of corporate tax along with the types of corporate assesses.

CO2: Devise strategies for tax planning in respect of a new business and comprehend the Income Tax provisions relevant for financial management decisions.

CO3: Decipher the tax factors relevant for managerial decisions.

CO4: Understand how to claim relief in case of double taxation of income.

UNIT-I

Introduction to Tax Management: Concept of tax planning; Tax avoidance and tax evasions, Methods of tax planning, justification of tax. **Tax Planning for New Business:** Tax planning with reference to location, nature and form of organization of new business. **Special Tax Provisions:** Tax provisions relating to free trade zones, infrastructure sector and backward areas. **Tax incentives for exporters.** **Tax issues Relating to Amalgamation:** Tax Planning with reference to amalgamation and demerger of companies.

UNIT-II

Tax Planning and Financial Management Decisions: Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares. **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 shutdown or continue decisions. **Tax planning and compensations package. Double taxation avoidance agreements. Tax planning and non-residents. Tax-payment:** Tax deductions and collection at source, Advance Payment of tax.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Ahuja Girish, Corporate Tax Planning, CCH India.
2. Lakhotia, R.N., Corporate Tax Planning, Vision books Pvt. Ltd.
3. Ranina, H.P., Corporate Tax Planning, Arihant Publishers.
4. Singhanian, V.K., Direct Taxes, Taxman Publishers.

SESSION 2023-2024
M.COM-II (SEMESTER-III)
MC (E) 305: MANAGEMENT OF FINANCIAL SERVICES

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: To enable the students to appreciate and understand the concepts, mechanism and utility of different financial services.

Course Outcomes: After completing the course, the student shall be able to:

CO1: Understand the various types of financial services and their features.

CO2: Comprehend the mechanism of Merchant Banking and Venture capital in detail.

CO3: Apprehend the tax treatment of Leasing and Hire-Purchase agreement.

CO4: Understand the measurement of varied Mutual Funds.

CO5: Know the Forfeiting and Factoring services.

UNIT-I

Financial Services: Nature and types. **Merchant Banking:** Role, Services provided by merchant bankers, structure of merchant banking in India, SEBI regulations, recent developments. **Venture Capital:** characteristics, SEBI guidelines, venture capital funds in India. **Leasing:** characteristics and types, leasing and Hire-Purchase, Leasing as a tax planning instrument. **Underwriting:** concept, SEBI regulations.

UNIT-II

Mutual Funds: Meaning, types, Measuring return of mutual funds, SEBI guidelines, performance of mutual funds in India, Current developments. **Credit Rating:** Meaning, significance, types, SEBI regulations for credit rating, credit rating agencies. **Factoring and Forfeiting:** characteristics and forms, factoring in India. **Consumer Finance and Housing Finance. Plastic money:** concept, various forms of plastic money, Growth and present scenario of Plastic money in India, Prospects and Challenges.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

- 1.S Gurusamy, “Financial Services”, Tata Mc Graw Hill Education.
1. Khan, M.Y., Financial Services, Tata Mc Graw Hill Education, New Delhi
2. Bhole, L. M., Financial Institutions and Markets, Tata Mc Graw Hill Education, New Delhi.
3. Desai, Vasant, Financial Markets and Financial Services, Himalaya Publishers.
4. Pandian, Dr. Punithavathy, Financial Services and Markets, Vikas Publishers House.
5. Shanmugham, Dr R., “Financial Services”, Wiley Publications.

SESSION 2023-2024
M.COM-II (SEMESTER-III)
MC (E) 306 : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.

Course Outcomes: After successful completion of this course the student should be able to:

CO1: Understand the environment of investment and risk return framework.

CO2: Understanding the Fundamental Analysis and various tools of Technical Theory in order to comprehend the market trends.

CO3: Analyse equity shares and debentures using different approaches and models.

CO4: Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.

CO5: Compute the figures for portfolio investments using different models

UNIT-I

Investment: Concept, Investment and speculation, Nature and scope of investment analysis, objectives of investment. **Risk:** concept, types, measurement of risk. **Return:** meaning & measurement.

Investment alternatives: types and their features. **Investment Analysis:** Fundamental analysis covering economic, industry and company analysis. **Valuation of securities:** various models of shares and debentures.

UNIT-II

Efficient Market Theory: market forms. **Technical Analysis:** Chartist techniques, Dow Theory, Advance-Divide Line, Support and Resistance Levels, moving Averages, Odd lot theory. **Portfolio Management:** Concept, objectives, and Significance. **Portfolio Construction Models:** Markowitz risk return optimization, Sharpe index model, Capital Asset Pricing Model, Arbitrage pricing theory. **Portfolio Performance Evaluation and Revision Techniques.**

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Kevin,S.,Security Analysis and Portfolio Management ,Pearson Publishers.
2. E.Fischer, Donald , J Jordan Ronald, Security Analysis and Portfolio Management,PHI.
3. Punithvathy Pandian, Security Analysis and Portfolio Management,Vikas Publishers House.
4. Bhalla, V.K, Security Analysis and Portfolio Management,Sultan Chand & Sons.

SESSION 2023-2024
M.COM-II (SEMESTER-III)
MC (E) 307: BANKING PRODUCTS AND PRACTICE

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: The purpose of this course is to equip students with an understanding of the Indian banking system, its evolution, current practices and challenges in the future.

Course Outcomes: After doing this course, students should be able to:

CO1. Understand the evolution and current state of the Indian banking industry.

CO2. Understand the different services and products offered by banks and the challenges associated with them.

CO3. Understand the concept of Financial Inclusion.

CO4. Understand and analyse the different risks faced by banks and the risk management mechanism.

CO5. Analyse the major banking scams in India and the world.

UNIT I

Introduction: Evolution of banking in India; Size, structure and composition of the banking industry, Contemporary issues in banking including mergers and acquisitions. **Digitalization of banking:** E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards. **Innovations in Banking:** Introduction to IFSC, MICR, UPI, BHIM and Paytm, Wholesale and Retail banking, Universal and Narrow Banking, off Shore Banking and Multinational banking and cheque truncation system, TReDS. **Social Banking:** Need, Challenges, policy initiatives. Priority Sector Lending, Service Area Approach, genesis of Microfinance, Introduction to the concept of Financial Inclusion.

UNIT II

Management of Commercial Banks in India: Liquidity Management, Assets and Liabilities Management and Risk management. **IBC and BASEL Norms:** Insolvency and Bankruptcy Code 2016. BASEL Accord I, II and III- Capital Adequacy, Implications for Banks. CRAR and Prudential norms for Asset Classification, Income Recognition and Provisioning. Provisions of BASEL I II and III. **Demonetization:** Concept and impact on Indian banking sector. **Banking Scams and Frauds:** Major banking scams in India, reasons for occurrence, handling of the same and preventive measures. **Banking Ombudsman Scheme.**

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested readings:

1. Paul and Suresh, "Management of Banking and Financial Services", Pearson Education.
2. Joshi, Vasant and Joshi, Vinay, "Managing Indian Banks: challenging Ahead", 2nd Edition, Sage Publications.
3. Varshney, P.N, "Banking Law and Practice", Sultan Chand and Sons.
4. Gurusamy, S., "Banking Theory: Law and Practice", Tata McGraw Hill.
5. Bhole, L.M., "Financial Institutions and Markets", Tata McGraw Hill.
6. Cecchetti, S. & Schoenholtz, K., Money, Banking and Financial Markets, McGraw Hill.

Session 2023-2024
M.Com-II (Semester-III)
MC (OE) 308: PROJECT MANAGEMENT

Credits: 4

L	T	P
4	0	0

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: To familiarize the students with the knowledge to undertake feasibility study of industrial projects, appraise the projects from private, commercial as well as social angle.

Course Outcomes: After doing this course, students should be able to:

CO1. Understand the concept of project, project life cycle and project planning.

CO2. Comprehend the concept of project management and get to know about screening project ideas

CO3. Analysis market, demand, technical, financial and cost benefit analysis in order to develop effective business plan.

CO4. Understand the Network techniques and sources of Project Finance.

UNIT-I

Project Management: Meaning and Definition of a Project, Characteristics of a Project, Project Selection Process, Project Life Cycle Phases. **Project Planning:** Capital Investments-Types of Capital Investment, Phases of Capital Budgeting. **Project Analysis:** Market and Demand Analysis, Technical Analysis, Financial Estimates and Projections. **Project Risk Analysis:** Analysis of Project Risk, Market Risk and Firm Risk, Appraisal Under Risk and Uncertainty, Sensitivity Analysis, Scenario Analysis. **Project Selection** time value of money , Investment Criteria, Project Cash Flows. **Estimating Cost of Project:** Estimating Fixed Capital and Working Capital Investment in project. **Social Cost Benefit Analysis:** Rationale, Fundamentals of Shadow Pricing, Basic approaches to Social Cost Benefit Analysis, UNIDO approach

UNIT-II

Multiple Projects and Constraints: Constraints, methods of ranking projects. **Project Implementation:** forms of Project organisation, project planning and control, Pre-requisites for successful project implementation **Network Techniques:** Development of Project Network, PERT and CPM model, Time Analysis, Resource Analysis and Allocation. **Project Financing in India:** meaning, importance of Project Finance, sources of project finance in India, Norms of finance and term loan procedure, Venture capital and private equity. **Environmental Appraisal of Projects:** Types, Environmental Dimensions of a Project, Environmental Impact Assessment methodologies.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Clifton, Davis S. and Syflie, David E, Project Feasibility Analysis, John Wiley, New York.
2. Chandra, Prasanna, "Projects: Planning, Analysis, Selection, Implementation & Review", Tata McGraw-Hill Publishing Company Ltd., New Delhi, 6th Edition.
3. Desai, Vasant, Project Management, Himalaya Publishing House.
4. Heaney, Joseph, Fundamentals of Project Management, American Management Association.
5. Harvey, Maylor, "Project Management, Pearson Education", New Delhi, 2nd Edition.
6. United Nations Industrial Development Organisation, Guide to Practical Appraisal , Social Benefit Cost Analysis in Developing Countries, Oxford & IBH.

SESSION 2023-2024
M.COM-II (SEMESTER-II)
MC (OE) 309: MANAGEMENT INFORMATION AND CONTROL SYSTEM

Credits: 4

L	T	P
4	0	0

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: The purpose of this course is to acquaint students with Management Information System and Management Control System.

Course Outcomes: After doing this course, students should be able to:

CO1: Understand the concept of MIS and its development.

CO2: Know the ethical and social impact of Information System.

CO3: Understand the concept of Management Control System in context to Management Control Environment.

CO4: Understand the concept of Responsibility Centres.

UNIT-I

Introduction to Management Information System (MIS): Meaning and Role, MIS concepts, Types, Information Flow in Management, Development of Management Information System. **Managing Information System:** Information System Security and Control, Challenges of Management Information Systems, Ethical and Social Impact of Information System. **MIS for Management Support:** Planning with MIS, Control with MIS, Problem Solving and Decision Making.

UNIT-II

Nature of Management Control System (MCS): Basic concepts, boundaries of Management Control. Management Control Environment; Understanding Strategies, Goals, Business Unit Strategy. Behaviour in organizations, Goal Congruence, Informal factors influencing goal congruence, Formal Control Systems. **Responsibility Centres:** Concept, nature, types. **Expense Centres:** Administrative & Support Centres, R&D centres. **Revenue Centres. Profit Centres:** General considerations, Business Unit as profit centre. **Investment Centres:** Structure of analysis. **Budget preparation process. Performance Measurement Systems. Interactive Control.**

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Anthony, Robert N., Govindrajan, Vijay, Management Control System, McGraw Hill.
2. Merchant, Kenneth A., Modern Management Control Systems: Text and Cases, Pearson Education Asia.
3. Merrdick and Ross, Information Systems for Management.
4. O' Brian, James A, Management Information Systems, Tata McGraw Hill, New Delhi.
5. Gordon B Davis, Management Information System; Prentice Halll of India, New Delhi.

SESSION 2023-2024
M.COM-II (SEMESTER-IV)
MC 401: STRATEGIC COST MANAGEMENT

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks
External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: This course aims to provide students with the knowledge and analytical skills necessary to use accounting cost information as a basis for formulating and evaluating corporate strategies.

Course Outcomes: After completing the course, the student will be able to:

CO1: Describe strategic cost analysis techniques and apply these techniques for performance evaluation and managing a profitable and competitive enterprise.

CO2: Explain the concept of target costing, life costing techniques, and Kaizen costing.

CO3: Comprehend strategic decision using techniques in various spheres of organizational operations.

CO4: Know the strategies in terms of preparing of activity-based budgets in comparison traditional budgets.

CO5: Understand the measurement and control of productivity

UNIT-I

Traditional Costing System: Cost Management System, Concept, Factors Affecting Cost Management, Cost Assignment, Direct tracing, Driver Tracing, and Allocation. **Strategic Cost Management (SCM):** Concept and Philosophy, Key elements in SCM, Strategic Positioning and Cost Driver Analysis. **Contemporary Cost Management:** Activity Based Costing(ABC)- Concept, rationale, issues, limitations, Activity Cost behaviour, Design and Implementation of Activity Based Costing. **Activity Based Management:** Concept and Uses, Relationship between ABC and ABM, Techniques of ABM.

UNIT-II

Activity Based Budgeting (ABB): ABB Process, Capacity Utilization, Role of ABB in Cost Management. Target costing, Life cycle costing, Kaizen Costing, Back Flush Costing. **Performance Evaluation:** Evaluation criterion, ROA, EVA and MVA. **Performance measurement systems:** The Balanced Scorecard, Strategic Based Control; concept, process and implementation of Balanced Scorecard, Challenges in implementation of Balanced Scorecard. **Transfer pricing:** Concept, Divisional Performance, Transfer pricing in International Business. **Productivity measurement and control-** Productivity efficiency, Partial and total productivity measurement, Measuring changes in Activity and Process efficiency, Quality cost management and reporting.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. D. Hansen, M. Mowen and L. Guan, "Cost Management: Accounting and Control", South Western Cengage Learning, USA.
2. Saxena and Vashisht, Cost Management, Sultan Chand & Sons.
3. V.S.P.Rav, Strategic Management Text and Cases, Excel Books, New Delhi.
4. Lal, Jawahar, Strategic Cost Management, Himalaya Publishing House.
5. Eldenburg, Leslie G. & Wolcott, Susan K., Cost Management, John Wiley and Sons.
6. Kishore Ravi M., "Strategic Cost Management", Taxmann Publication Pvt. Ltd., New Delhi.
7. Azhar Kazmi, Business Policy and Strategic Management, Tata McGraw hill, New Delhi.

SESSION 2023-2024
M.COM-II (SEMESTER-IV)
MC 402: HUMAN RESOURCE MANAGEMENT

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks
External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: The objective of the course is to acquaint students with the techniques and principles to Manage human resource of an organisation.

Course Outcomes: After completing the course, the student shall be able to:

CO1: understand basic concept, nature and importance of human resource management and its role in effective business administration.

CO2: understand the role of recruitment and selection in relation to organisation's business and HRM objectives.

CO3: explain the importance of performance management system in enhancing employee performance.

CO4: design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.

UNIT-I

Introduction to Human Resource Management: Meaning, Definition, Scope of HRM, Objectives and functions of HRM, Role and qualities of HRM manager, HRM Policies and Principles, HRM Model. Evolution of HRM, Organisation of HRM Department. Environment of HRM, Role of Government and other external and internal forces which effect HRM functions. Human Resource Planning and Development of Human Resource Information System (HRIS). **Job Analysis:** Job Description & Job specification. **Human Resource Procurement and Development:** Recruitment, Sources & Process and its effectiveness, Selection Process & Its effectiveness, Orientation & Placement, Human Resource Training & Development & its effectiveness.

UNIT-II

Human Resource Potential Appraisal System. Performance Appraisal: Concept & Techniques. **Compensation Management:** Employee Remuneration Incentive Payments, Individual as well as group incentive plans, Employee Benefits and Executive Remuneration. Employee Welfare, Safety & Health. Internal Mobility through Promotion & Transfer. Strategies of Employee Retention, Engagement and Work Life Balance. **Work Redesigning:** Job enlargement, Job Evaluation, Job rotation. Quality of Work life. **HRM at international level.**

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Desslier and Garry, Human Resource Management, Pearson education.
2. Robert L. Marthis and John H. Jackson, Human Resource Management.,South Western College Publishers.
3. K. Aswathappa, Human Resource and Personnel Management:Text and Cases,Tata Mc Graw Hill.
- 4.Dr.SunainaSardana, Human Resource Management, Taxman.

SESSION 2023-2024
M.COM-II (SEMESTER-IV)
MC (E) 404: INTERNATIONAL FINANCE

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks
External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: The objective of the course is to acquaint students with the mechanism of International Finance in context to foreign exchange markets.

Course Outcomes: After completing the course, the student shall be able to:

CO1: Understand the concept of International Finance and the relevance if International Financial Markets.

CO2: Comprehend the evolution of International Monetary System.

CO3: Decipher the operations in foreign exchange markets and the concept of Balance of Payments.

CO4: Know the importance of the regulatory framework within which international financial transactions can take place.

UNIT-I

Foundations of International Finance: concept, Goals of International Finance, role of International Finance Manager in an MNC, International Financial Markets. **Globalisation of World economy.** **Evolution of International Monetary System:** Classical Gold Standard, Bretton Woods System, Current Exchange Rate Arrangements, European Monetary System. **International Parity Relationships:** Forecasting Foreign Exchange Rates, Interest Rate Parity, Purchasing Power Parity, Fisher Effect. **Balance of Payments (BOP):** Current Account, Capital Account, Official Reserve Account.

UNIT-II

Foreign Exchange Market: Function and structure. **Foreign Exchange Exposure and Management:** Types of exposure, Transaction Exposure, Translation Exposure, Economic Exposure and Operating Exposure. Measurement of Exposure and Exposure Management Techniques. **Foreign Direct Investment (FDI).** **Multinational Corporations.** **International Financial Management:** International Capital Budgeting, International Working Capital Management.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Aggarwal, Manju, International Finance.
2. Shapiro, Multinational Financial Management, Wiley Publications.
3. Mauric D. Levi, International Finance, Routledge.
4. Avadhani, V.A. International Financial theory and Practice.
5. Sharan, Vyuptakesh, International Financial Management, PHI.

SESSION 2023-2024
M.COM-II (SEMESTER-IV)
MC (E) 405: FINANCIAL DERIVATIVES

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: The objective of the course is to acquaint students with the mechanism of Financial Derivatives Market.

Course Outcomes: After completing the course, the student shall be able to:

CO1: Understand the concept of Financial Derivatives and its growth in India.

CO2: Comprehend the forward and future contracts and their trading on BSE and NSE.

CO3: Understand the options market and its pricing models.

CO4: Understand the Structure of swaps and its various types.

UNIT – I

Introduction to Financial Derivatives: Meaning and Need, Growth of Financial Derivatives in India.

Derivative Markets: Participants, Functions, The Regulatory Framework of Derivatives Trading in India.

Introduction to Forward and Future contracts: Features of Futures, Differences Between Forwards and Futures, Financial Futures- Trading, Currency Futures, Interest Rate Futures, Pricing of Future Contracts, Types of Members and Margining System in India, Futures Trading on BSE & NSE.

UNIT – II

Options Market: Meaning & Need, Options Vs Futures, Types of Options Contracts, Trading Strategies Involving Options, Pricing – Intrinsic Value and Time Value, Pricing at Expiration, Factors Affecting Options pricing, Pricing Models - Black Scholes Option Pricing Model, Binominal Option Pricing Model.
Swaps: Structure of Swaps, Interest Rate Swaps, Currency Swaps, Commodity Swaps, Equity Swaps, Pricing and Valuing Swaps.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Hull C. John, "Options, Futures and Other Derivatives", Pearson Education Publishers.
2. David Thomas, W & Dubofsky Miller. Jr., Derivatives valuation and Risk Management, Oxford University, Indian Edition.
3. ND Vohra & BR Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd.
4. Red Head: Financial Derivatives: An Introduction to Futures, Forward, Options" PrenticeHall of India.
5. David A. Dubofsky, Thomas W. Miller, Jr.: Derivatives: Valuation and Risk Management, Oxford University Press.
6. S.L. Gupta, Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India.

SESSION 2023-2024
M.COM-II (SEMESTER-IV)
MC(E)406: PERSONAL FINANCIAL PLANNING

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks

External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

Course Outcomes: After completing the course, the student shall be able to:

- CO1:** understand the meaning and relevance of Financial Planning.
- CO2:** familiarize with regard to the concept of Investment Planning and its methods.
- CO3:** examine concept of Personal Tax Planning.
- CO4:** analyze Insurance Planning and its relevance
- CO5:** develop insights in to Retirement planning and its relevance

UNIT-I

Personal Financial Planning: Financial goals, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc. Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.

UNIT- II

Insurance: Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. **Retirement Planning:** Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Overdraft protection, Credit History, Retirement solutions, Analysis of Retirement planning, pension plans including taxes and inflation. **Estate Planning-** Objectives of will, creating a valid will, Power of attorney.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Buffet. Marry and Clark. David, Warren Buffett and the Interpretation of Financial Statement.
2. Fisher. A. Philip, Common Stocks and Uncommon Profits. Wiley.
3. Graham, Benjamin, The Intelligent Investor, 6th Edition.
4. Keown, A J., Personal Finance – Turning money into wealth. Pearson Publication.
5. Khurshed, Arif, Initial Public Offerings: The mechanics and performance of IPOs', Harriman House Publishing.
6. Madura, Jeff., Personal Finance, 6th Edition. Pearson.
7. Soota, Ashok and Gopalan, S.R., Entrepreneurship Simplified: From Idea to IPO'. Penguin Random House India.
8. Spier Guy., The Education of Value Investor. Palgrav

SESSION 2023-2024
M.COM-II (SEMESTER-IV)
MC(E) 407: FORENSIC ACCOUNTING AND FRAUD EXAMINATION

Credits: 5

L	T	P
4	1	0

Internal Assessment: 30 Marks
External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.

Course Outcomes: After completing the course, the student will be able to:

CO1: Understand forensic accounting.

CO2: Describe various kinds of corporate frauds.

CO3: Develop the strategies to prevent corporate fraud, use fraud investigation techniques, Inquiry methods generate Fraud reports and discuss Policy implications at top management level

CO4: Discuss about Banking, Insurance and Capital Market Frauds.

CO5: Do Legal follow-up, including evidence gathering.

UNIT - I

Forensic Accounting & Fraud Auditing Fundamentals: Meaning, nature and scope, Auditors liability for undetected frauds. **Fraud auditing (forensic audit) phases:** Recognition and planning, Evidence collection and evaluation, Communication of results. **Fraud Definition & Taxonomy:** Ingredients of fraud, why is a fraud committed and who commits a fraud, Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud. **Types of Corporate Frauds:** Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. **Fraud Prevention:** Strategies, Fraud prevention for consumers and businesses

UNIT- II

Banking Frauds: Overview- Case study/examples. **Insurance Frauds:** Overview, Case study/examples. **Capital Market Frauds:** Overview, Case study/examples. **Fraud management:** Fraud Detection, Symptoms of fraud, Fraud Investigation- Inquiry methods, Fraud reports, Management of Fraud- Culmination, consequences, and policy implications of corporate frauds, Resolution of Fraud-Legal follow up.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Albrecht, W. Steve.,Forensic Accounting & Fraud Examination. Cengage Learning (India Edition).
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve &Zimbelman, Mark F.,Forensic Accounting & Fraud Examination. Cengage Learning (India Edition).
3. Banerjee, Robin,Who Cheats and How? Sage Publications, New Delhi.
4. Bologna, Jack and Lindquist, Robert J.,Fraud Auditing and Forensic Accounting. Wiley.
5. Bremser, Wayne G.,Forensic Accounting and Financial Fraud.American Management Association.
6. Dalal, Chetan,Novel& Conventional Methods of Audit, Investigation and Fraud Detection. Wolters Kluwer India Pvt. Ltd.
7. Gupta, Sanjeev, Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd.

SESSION 2023-2024
M.COM-II (SEMESTER-IV)
MC(OE)408: STRATEGIC MANAGEMENT

Credits: 4

L	T	P
4	0	0

Internal Assessment: 30 Marks
External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: The objective of the course is to develop the knowledge about strategy making process that is informed, integrative and responsive to rapid changes in organization environment and also about tasks implementing in a global market.

Course Outcomes: The successful completion of this course shall enable the student:

CO1: To describe the role of Strategic Management

CO2: To understand various levels at which Strategy exist namely Corporate, Business and Functional level

CO3: To help students learn strategic management Process.

CO4: To analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.

CO5: To analyze how firms implement and evaluate strategy and to understand various issues in Strategic Management at an International level.

UNIT-I

Strategy: Definition, Features, Levels of Strategy, Difference between Strategy and Operational Decisions.

Strategic Management: Meaning, Features, Scope, Role and Limitations of Strategic Management. **Strategic**

Objectives: Types and hierarchy, Difference between business policy and strategic management. **Strategic**

management process: meaning, sequences. **Organizational appraisal. Strategic advantage analysis and**

diagnosis. Strategy Formulation: 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.** Benchmarking. Service blue printing.

UNIT-II

Functional Strategies: Marketing, production/operations and R&D plans and policies, Personnel and financial

plans and policies. **Strategy Implementation:** Inter-relationship between formulation and implementation,

Issues in strategy implementation, Resource allocation. **Strategy and Structure:** Structural consideration,

structures for strategies, Organizational design and change. **Strategy Evaluation:** Overview of strategic

evaluation, Strategic control, Techniques of strategic evaluation and control. **Global Issues in Strategic**

Management.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Lawrence R. Jauch, William F. Glueck, Business Policy and Strategic Management, Mcgraw-Hill.
2. John A. Pearce and R.B. Robinson, Strategic Management, McGraw-Hill Education.
3. Fred R. David, Strategic Management - Concepts and Cases, Pearson.
4. Wheelen and Hunger, Strategic Management, Pearson.
5. Azhar Kazmi, Adela Kazmi, Strategic management, Mc Grow Hill Education

SESSION 2023-2024
M.COM-II (SEMESTER-IV)
MC(OE) 409: LEGAL FRAMEWORK FOR BUSINESS

Credits: 4

L	T	P
4	0	0

Internal Assessment: 30 Marks
External Assessment: 70 Marks

Time Allowed: 3 Hrs.

Course Objective: To acquire knowledge and understanding of major business, commercial and economic laws.

Course Outcomes: The successful completion of this course shall enable the student: -

CO1: To create premise and clear understanding for legal aspects of contracts.

CO2: To equip the students about the knowledge of legitimate rights and obligations under The Right to Information Act.

CO3: To provide comprehensive knowledge about the establishment and functioning of trust and societies form of business.

CO4: To initiate start-ups and entrepreneurial ventures independently.

CO5: To provide insights into company proceedings under Companies Act, 2013 and their inferences thereof.

UNIT I

Law Relating to Contract: Meaning and essentials of a valid contract, Legality of objects, Special contracts (Indemnity and guarantee, Bailment and Pledge, Law of Agency), **Contract of Sale:** Conditions and warranties, Transfer of ownership of goods including sale by non-owners. **Law Relating to LLP:** Limited Liability Partnership Act, 2008- Salient features of LLP, Difference between LLP, partnership and a company, LLP agreement, Nature of LLP, Partners and designated partners, Incorporation document, Incorporation by registration, Registered office of LLP and change therein, Change of name, Partners and their relations, Extent and limitation of liability of LLP and Partners, Whistle-Blowing, Contributions, Financial disclosures, annual return, taxation of LLP, Conversion to LLP, Winding up and dissolution.

UNIT II

Law Relating to Information: Right to Information Act, 2005- Definitions, Right to Information, Obligations of public authorities, Request for obtaining information, Disposal of request, Exemption from disclosure of information, Grounds for rejection to access in certain cases, Severability, Central information commission- its constitution, term of office, conditions of service and removal, Powers and functions of information commissions, Appeals and penalties. **Law Relating to Competition and Consumer Protection:** Concept of competition, Competition Act, 2002 - Anti competitive agreements, Abuse of dominant position, Combination, regulation of combinations, Competition Commission of India, Compliance of Competition Law, Consumer Protection Act, 1986- Consumer Protection in India, Rights of Consumers, Consumer disputes redressal agencies. **Laws Related to Company Proceedings under The Companies Act 2013:** Types of companies, Formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts, Memorandum of association, Articles of association, National Company Law Tribunal, bankruptcy and winding up of company. Introduction to IT Act.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 10 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 10 marks each from Unit-II of the syllabus. Section-C will consist of 10 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 10 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Bare Act on Right to Information Act
2. Bhandari, Munish, Professional Approach to Corporate Laws and Practice. New Delhi: Bharat Law House.
3. Lee, Reach, Business Laws UK, Oxford University Press.
4. Sharma, J. P., Corporate Laws, Ane Books Pvt. Ltd.
5. Sharma, J. P. & Kanojia, S., Business Laws, Bharat Law House Ltd.
6. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company