

UNIVERSITY OF JAMMU

MASTER'S DEGREE PROGRAMME IN COMMERCE(M.COM)

M.COM 1st Semester

<u>C.NO.</u>	<u>COURSE TITLE</u>	<u>CREDITS</u>
400	Business Economics	4
401	Management Thoughts and Perspective	4
402	Accounting Theory	4
403	Quantitative Techniques for Business Decisions	4
404	Taxation Theory	4
405	Indian Banking System	4
406	Corporate Legal Environment	4
407	Seminar	2

Each student will have to offer courses carrying total credits of 22, Course Nos.400 to 403 and 407 are compulsory. A student will also have the option to offer any one course out of courses Nos. 404 to 406. The University reserves the right not to offer some of the options during a given academic year.

mm

mm
15/07/09

4/4/09
S. S. Sharma
4/4/09
Liberal
S. S. Sharma

Course No. 400
Credit : 4

DETAILED SYLLABUS

Title : Business Economics
a) Semester Examination : 80
b) Internal Assessment : 20
Total : 100

Duration of examination: 2½ hour.

Syllabus for the examinations to be held in Dec. 2010, 2011 and 2012.

Objective: The objective of the course is to acquaint the students with principles of business economics and their application to different business situations.

UNIT-I **Theory of Demand:** Derivation of the demand curve with the aid of diminishing marginal utility and the principle of equi-marginal utility; Indifference curve analysis: Equilibrium, income effect, substitution effect and the price effect; Breaking up of price effect into income and substitution effects; Indifference curve as an analytical tool, Revealed preference theory of demand: Preference hypothesis and strong ordering, Demand theorem and revealed preference hypothesis, Critical approach of the revealed preference theory.

UNIT-II **Production and Cost Analysis:** Production function for a single product; Law of variable proportions; Least cost combination of factors of production; Production function for a multiple product; Short run total costs; total fixed and variable costs; Short run average total cost curves: average fixed cost, average variable cost, average total cost, average marginal cost, long run average cost curve; Modern cost curves: Short run and long run curves.

UNIT-III **Market Structure & Pricing Decisions:**
Monopoly: Price-output Determination, Price discrimination:- Concept degrees & equilibrium Monopoly Vs Perfect competitions
Monopolistic Competition: Equilibrium under Monopolistic competition; Individual equilibrium, group equilibrium, product equilibrium under monopolistic competition, group equilibrium and product variation.
Oligopoly: Types of price leadership, price output determination under price leadership, price leadership models.
Optimality of competitive market structure, Market failure and corrective measures – Social welfare, Market failure and conservatism versus liberalism.

UNIT-IV **Welfare Economics:** Conditions of Pareto Optimality; Pareto Criteria; Marginal conditions of Pareto Optimality; Kaldor Hicks Welfare Criterion; compensation Principle, Scitovsky Paradox and scitovsky double criterion; An evaluation of the

om
15/07/09

hand
4/6/09

4/6/09
Ratinder Singh

compensation principle; Bergson-Samuelson social welfare function, Arrows impossibility theorem.

Books Recommended:

- | | |
|------------------|---|
| 1. Koutsoyiannis | : Modern Micro Economics (McMillan Publisher) |
| 2. Satya P.Das | : Micro Economics for Business (Sage Publisher) |
| 3. Ajuja HL | : Advanced Economic Theory (S. Chand & Co.) |
| 4. Dwivedi DN | : Micro Economic Theory & Application (Pearson) |
| 5. Seth ML | : Micro Economics (S. Chand & Co.) |
| 6. Stiegler, G | : Theory of Price (Prentice Hall) |
| 7. Salvatore, D | : Micro Economics (Oxford University Publisher) |

NOTE FOR PAPER SETTING

The question paper shall consist of three sections as follows. Each section will cover whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question shall be upto 5 lines in length. All questions will be compulsory. Each question will carry 2 marks. Total weightage of this section shall be 20 marks.

Section B: It will consists of short answer type questions with answer to each question upto 2 pages in length. Twelve questions will be set by the examiner and eight will be attempted by the candidate. Each question will carry 4½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question upto 5 pages in length. Four questions will be set by the examiner and the candidate will be required to attempt any two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

MODEL QUESTION PAPER

BUSINESS ECONOMICS

Section A

Attempt all questions. Each question carries two marks. Answer to each question shall be within five lines (50 words.)

1. Define law of substitution.
2. What is strong ordering ?
3. Comment how business economics is related to economics.
4. What is production function ?
5. Learning by doing is an important factor which causes the long-run average cost curve to slope down ward throughout. Explain.
6. When is price discrimination profitable ?

am
15/07/09

Bam

hand
4/6/09

2
4/6/09

7. Explain price rigidity under oligopoly.
8. What do you mean by Pareto optimality?
9. State the marginal condition of Pareto optimum that relates to optimum factor-product relationship.
10. How income effect is different from substitution effect?

Section B

Attempt any eight questions. Each question carries 4½ marks. Answer to each question should be within two pages (200 words).

1. Critically examine the cardinal utility theory.
2. Derive the demand curve with the aid of price consumption curve.
3. Establish the relationship between price and demand by assuming that income elasticity of demand is positive.
4. Explain the equilibrium of a multi-product firm.
5. Explain and illustrate the three stages of production with the help of isoquants.
6. What are the reasons that the firm first enjoys internal economies of scale and then beyond a certain point it has to suffer internal diseconomies of scale?
7. The equality of marginal cost and marginal revenue is a necessary condition for equilibrium but it is by itself not sufficient to achieve equilibrium? Explain the statement.
8. Examine the theory of group equilibrium under monopolistic competition clearly bringing out its underlying assumptions.
9. Show in a diagram the kinky demand curve and the equilibrium of a firm facing such a curve.
10. Explain and illustrate price leadership by a dominant firm.
11. Give the essential features of Bergson's social welfare function.
12. "The analysis of welfare in terms of Pareto Optimality leaves considerable indeterminacy in the solution". Discuss.

Section C

Attempt any two questions. Answer to each question shall be within five pages. Each question carries 12 marks.

1. Do you agree that indifference curve analysis is more important than utility analysis of consumer's behaviour? Discuss.
2. State and explain the marginal conditions for the achievement of Pareto Optimality.
3. "The theory of monopolistic competition is essentially a long run theory. In the short run, there is virtually no difference between the analysis of monopoly and of monopolistic competition", Discuss the statement.
4. Graph all the four short run cost curves. Explain the derivation and shape of each of these four curves and the relationship they bear with one another. Explain why the curve cuts average cost curve from its lowest point.

am
15/07/09

honey
4/6/09

Bala
Am
4/6/09

DETAILED SYLLABUS

Course No: 401
Credit : 4

Title: Management Thought & Perspective
Max. Marks: 100

c) Semester examination: 80
d) Sessional examination: 20

Duration of examination: 2½ hours

Syllabus for the examinations to be held in Dec. 2009, 2010 & 2011

Objectives: To widen the horizon of the students with regard to management thought, philosophy and its comparative style.

UNIT I : Evolution of Management Theory

- i. Pre classical theorist, Classical theory-Taylor's Scientific Management, Fayol's Administrative Management Theory, Weber's Bureaucracy.
- ii. Behavioural theory-Human Relation Theory & Behavioural Science Theory.
- iii. Modern Management Theory-Quantitative Theory, System Theory, Contingency Theory, Operational Theory
- iv. The emergence of modern management thought , Challenges of management & new paradigm in management.

UNIT II Pattern of Management Analysis

- i. Various approaches to management-The Empirical Approach, the Interpersonal Approach, the Group Behaviour Approach, the Cooperative Social System Approach, the Mathematical or Management Science Approach, the Operational Approach
- ii. Functions of the managers and tasks & responsibilities of professional manager.
- iii. Social responsibilities of a manager and managerial ethics.
- iv. External environment-the Farmer Richman Model and the Negandhi-Estafen Model

UNIT III: Decisions and Decision Making

- i. Decisions-concept, types of decisions, decision making process, decision making under different states of nature.
- ii. Models of decision making process-Econologic, Bounded rationality and Implicit Favourite Models
- iii. Individual Vs Group decision making; Overcoming barriers to effective decision making; Management by objectives and decision making
- iv. PERT and CPM

am
15/07/09

UNIT IV: Contemporary Management

- i. Japanese Management and theory of Z; International management and multinational business; Managerial functions in international business
- ii. Globalisation-Concept, globalisation & competitiveness, global business practices, quality revolutions-history, Deming's fourteen points, TQM, Six Sigma Signals Quality.
- iii. Management of information system-Concept, objectives, functions of information system, role of information in planning & control and designing of MIS.
- iv. Theory of constraints-Issues and managerial implications.

Note for paper setting

The question paper consists of three sections. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions, answer to each question upto 5 lines in length. All questions will be compulsory. Each question will carry 2 marks. Total weight age being 20 marks.

Section B: It will consist of 12 short answer type questions and the candidate has to attempt only eight questions. Each question will carry 4½ marks. Total weight age of this section shall be 36 marks

Section C: It will consist of essay type questions with answer to each question upto 5 pages in length. Four questions will be set by the examiners and the candidate will be required to attempt two. Each question will carry 12 marks. Total weight age of this section shall be 24 marks.

Suggested Readings:

1. L.M Prasad, 'Principles and Practice of Management', Sultan Chand and Sons.
2. George R. Terry, 'Principles of Management', Richard D Irwin Inc, Fifth Edition
3. Gene Burton and Monab Thakur, 'Management Today-Principles and Practices, Tata McGraw-Hill.
4. Harold Koontz and Heinz Wehrich, 'Essentials of Management', McGraw Hill Series in Mgt. Fifth Edition.
5. Harold Koontz and Cyclic o' Donnell, 'Management -A Systems and Contingency Analysis of Managerial Functions', McGraw Hill, Sixth Ed.
6. Peter F Drucker, 'The Frontiers of Management, Heinemann, London.
7. Peter F Drucker, 'Managing for the Future, Tata McGraw Hill Company.
8. J.S Chandan, 'Management Theory and Practice', Vikas Publishing House Pvt. Ltd.
9. T.N Chabra, 'Principles and Practice of Management', Dhanpat Rai and Sons.
10. Eliyahu M Goldreth, 'The Goal', North River Press Inc.
11. Peter F. Drucker, 'New Paradigms in Management'(Article)
12. Indian Management (Journal), All India Management Association (Monthly)

MODEL QUESTION PAPER

SECTION A

Note: Attempt all questions. Each question carries two marks. Answer to each question shall be within five lines.

1. What is the system approach to management?
2. What is the difference between Taylorism and Fayolism?
3. What is Chester Barnard's Social Cooperative School?
4. What is Contingency Approach to Management?
5. Define Six Sigma Signals Quality?
6. What is Economic Man Decision Making model?
7. What is Management by Objective?
8. What is PERT?
9. What is the difference between Japanese and American Management style?
10. What is theory of Z?

SECTION B

Note: Attempt any eight questions. Each question carries 4½ marks. Answer to each question should be within two pages (200 words)

1. Who have been the early contributors to the management theory and how?
2. What are the fundamentals of Scientific Management?
3. What are the tasks of a professional manager?
4. What are responsibilities of a professional manager?
5. Discuss Farmer Richman's external environment model of management?
6. Define Negandhi Estafen model of management environment?
7. What is the difference between the bounded rationality and implicit favourite models of decision making?
8. Compare and contrast CPM with PERT?
9. What are the managerial functions of a manager in international business?
10. Briefly explain Deming Fourteen points relating to quality?

dmw
15/07/09

11. How does IT aid MIS?

12. Briefly explain the basic principles of 'Theory of Constraints'?

SECTION C

Note : Attempt any two questions. Answer to each question shall be within five pages. Each question carries 12 marks.

1. Discuss the contribution of Henri Fayol to management philosophy?
2. What are the various approaches to management ? Discuss?
3. What are the various models of decision making and what are their implications for a practising manager?
4. What are the managerial challenges that the managers are likely to face in the future in the context of international management?

Accounting Theory

M.Com First Semester

Course No. 402

Credit: 4

Duration of Examination: 2½ hrs.

Total Marks: 100

External Examination: 80

Internal Assessment: 20

Examinations to be held in 2009, 2010, 2011

Objective: The course aims to acquainting the students with coherent set of logical Principles, general frame of reference for the evaluation of sound accounting practices and recent trends in accounting.

UNIT-I

Introduction

Nature and Foundation, Accounting Environments-Social, Economic and Legal, Accounting Theory-Methodology, Levels and Approaches, Accounting-Various Stakeholders, Their Needs and Modes of Presenting Information, Critical Review of Accounting Concepts, Accounting Standards and its Meaning and Setting Procedures for Indian and International Accounting Standard.

UNIT-II

Income Measurement

Income Concept of Financial Reporting, Measurement of Revenues, Expenses, Gain and Losses, Valuation of Assets & Liabilities, Depreciation, Inventory Valuation.

UNIT-III

Corporate Reporting

Concept and Objective of Financial Reporting, International Financial Reporting Qualities, Trueblood Report and Stamp Report Objectives, Disclosure Requirements for Financial Reporting, Specific Issues in Corporate Reporting viz Segment Reporting and Interim Reporting- Their Needs and Problems, Harmonization in Reporting- Need and Problem and Measures.

UNIT-IV

Contemporary Issues

Social Accounting- Corporate Social Performance, Objectives and Standards of Social Accounting, Social Cost- Benefit Analysis, Human Resources Accounting- Its meaning, Need and Methods, Conceptual Framework of Balance Scorecard, Environment Accounting, Intellectual Capital, Forensic Accounting and Carbon Trading.

am

15/07/09

Books Recommended

1. Accounting Theory - S Porwal, Tata McGraw Hill Publications.
2. Accounting Theory - Jawahar Lal, Himalaya Publications House.
3. Corporate Financial Reporting - Theory and Practices, Jawahar Lal, Taxmann.
4. Accounting Theory - I.S Hendriksen,. Richard Irwin Press
5. Corporate Financial Reporting, Text and Cases - David F Hawkins Irwin Publications.
6. Accounting Theory, Watts Ross & Zimmerman, Prentice-Hall

Note for Paper Setting

The question paper shall consist of three sections. Each section shall cover whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question shall be 50 words in length. All questions will be compulsory. Each question will carry 2 marks. Total weightage of this section shall be 20 marks.

Section B: It will consist of short answer type questions with answer to each question shall be within 200 words in length. Twelve questions will be set by the examiner and eight will be attempted by candidate. Each question will carry 4½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question within 800 words in length. Four questions will be set by the examiner and the candidate will be required to attempt two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

Model Question Paper

Section A: Attempt all the question. Each question carries two marks. Answer to each question should be written fifty words.

1. Define accounting theory?
2. What is relevance of normative methodology in accounting theory?
3. What is the relationship between accounting and business income?
4. What are the different decision rules used in asset valuation?
5. How would you calculate economic value added?
6. Distinguish between harmonization and standardization.

8. Define social auditing.
9. What do you understand by carbon trading?
10. Justify the significance of intellectual capital.

Section B: Attempt any eight questions. Each question carries 4 marks. Answer to each question should be within 200 words.

1. Discuss nature of accounting theory. Is it descriptive or normative in nature or both?
2. Differentiate syntactical, semantic and pragmatic theories.
3. How is measurement different from valuation? Explain this in context to depreciation.
4. Write a note on the relevance of economic value added.
5. Explain the factor responsible for greater harmonization efforts at the international level.
6. Discuss qualities of financial reporting information.
7. Briefly explain the major objective of corporate social accounting approaches.
8. Discuss the argument for and against the inclusion of the values of human assets in external reports.
9. What procedure is followed for setting International Accounting Standards.
10. Highlight the significant features of Balanced Scorecard.
11. Distinguish between human resources accounting and social accounting.
12. Write a note on environment accounting.

Section C: Attempt any two questions. Each question carries 12 marks. Answer to each question should be within 800 words.

1. Accounting systems have to be in time with environment. Discuss with appropriate examples.
2. Discuss briefly the various recognition criteria for measuring revenues and losses.
3. Discuss the difficulties faced by international accounting standards committee in the process of bringing harmonization in accounting and reporting.
4. What is Social Accounting? Explain various issues pertaining to its recognition, disclosures and measurements

m/

15/07/09

DETAILED SYLLABUS

Course No. 403	Title : Quantitative Techniques for Business Decisions
Credit : 4	a) Semester Examination : 80
	b) Internal Assessment : 20
	Total : 100

Duration of examination 2½ hour.

Syllabus for the examinations to be held in Dec. ~~2010, 2011 and 2012~~ ^{2009, 2010 and 2011}.

Objective of the course is to acquaint the students with the application of statistical tools and techniques in the area of business decision making.

- UNIT-I** Concept of Quantitative Techniques; Classification of quantitative techniques, Distrust of statistics, Statistical fallacies, Biased errors, errors in filed operations, Faulty deductions, Inappropriate comparisons, Misuse of statistical tools, Faulty generations and interpretations, Hints in formulating generalization and interpretation, Role of quantitative techniques in business and industry, Quantitative techniques & management, Limitation of quantitative techniques, Use of computer in quantitative techniques.
- UNIT-II** Association of Attributes: Introduction; Notation and terminology, Consistency of data, Association and disassociation, Comparative study of methods: Comparison method, Proportion method, Yule's coefficient of association and Coefficient of colligation, Coefficient contingency, Partial and illusory association; Partial and multiple correlation and regression analysis.
- UNIT-III** Probability: Concepts and basic theorems of probability and their applications; Binomial distribution, Poisson distribution and Normal distribution, Mathematical expectation, Analysis of variance; Its assumptions, Computation of Analysis of variance, one-way and two-way classifications.
- UNIT-IV** Basic techniques of sampling: Simple random sampling Systematic random sampling, Stratified random sampling, Cluster sampling, Convenience and Judgement sampling; Sample distribution and concept of standard error, Tests of significance for large sample. Z-Test of significance for attributes, chi-square test, Z-test and F-test and their applications.

Books Recommended:

1. R.P. Hooda : Statistics for Business Economics
2. S.C. Gupta : Fundamentals of Statistics
3. S.P. Gupta and M.P. Gupta : Business Statistics
4. B.N. Gupta : Statistics
5. Murty : Sampling Techniques
6. Stockton : Business Statistics
7. Wessel and Willet : Statistics as applied to Economics and Business
8. Richardson : An Introduction to Statistical Analysis
9. S.P. Gupta : Statistical Methods
10. C.D. Gupta : Statistical Methods
11. C.K. Kothari : Quantitative Techniques.

Gaur

15/10/09

(13)

Model question Paper

Section A: Marks:20

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be written in five lines (fifty words).

1. What do you understand by term 'Quantitative Techniques'?
2. What are statistical fallacies in collection of data ?
3. What do understand by Association of Attributes ?
4. Define Probability .
5. Explain Poisson Distribution.
6. Distinguish between Cor-relation and Association of Attributes.
7. Explain 'Test of significance.'
8. Define Random Sampling.
9. Give a set of conditions of consistency in case of two attributes.
10. Explain the terms population and sample.

Section B:

Attempt any eight questions. Each question carried 4½ marks. Answer to each question should be within 2 pages (200 words).

1. What are the mistakes commonly committed in collection of data for research ?
2. "Quantitative analysis has considerable accomplishment to its credit but it is not a panacea, and hence is in occasional danger of living oversold", Discuss.
3. 200 candidates appeared for a Competitive examination and of these 60 were successful, 35 had attended a coaching class and of these 20 came out successful. Estimate the utility of the coaching class.
4. State & prove the multiplicative theorem of probability. How is the result modified when the events are dependent ?
5. Two balls are drawn from a bag containing 8 red and 7 white balls. Find the chance that
 - i) They are both red.
 - ii) They are both white
 - iii) One is red and other is white.
6. Define Normal Distribution. What are the main characteristics of a Normal Distribution ?
7. Define null hypothesis, critical region and two sided test used in testing a hypothesis.
8. Below are given the gain in weights (lb) of lions on two diets X and Y.

Contd. 2/-

[Signature]
15/07/09

Gain in Weight (lbs)
 Diet X 25 32 30 35 24 14 32
 Diet Y 24 34 28 30 42 31 40 30 32 35

Test at 5% level of significance, whether the two diets differ significantly with regard to increase in weight. ($V=15, t_{15}=1.573$)

9. Two random samples were drawn from two normal populations and their values are

A 66 67 75 76 82 84 88 90 92
 B 64 66 74 78 82 85 87 92 93 95 97

Test two population has same variance at 5% level of significance.

10. What is meant by Association of two Attributes? How is it measured?

11. Do you find any association between the temperaments of brothers and sisters from the following data: -

Good matured Brother and good matured sister = 1230
 Good matured Brothers and Sullen sisters = 850
 Sullen Brothers and Good matured sisters = 530
 Sullen Brothers and Sullen sisters = 980

12. Write a note on use of computer in Quantitative Techniques.

Section C:

Attempt any two questions. Each question carries 12 marks. Answer to each question should be within 5 pages (1000 words).

1. i) Distinguish between

- a) Partial and Multiple correlation
- b) Simple regression and Multiple regression.

ii) Given $r_{12} = 0.28$ $r_{23} = 0.49$ $r_{31} = 0.51$

$r_1 = 2.7$ $r_2 = 2.4$ $r_3 = 2.7$

Find the regression equation of x_3 on x_1 and x_2

2. i) What is analysis of variance? What are underlying assumptions of their technique?

ii) The data about the number of units of production per day turned out by 4 different workers using 5 different types of machines are: -

Workers	A	B	C	D	E
1.	24	25	23	27	26
2.	26	28	26	25	24
3.	27	26	27	28	28
4.	23	25	24	28	22

On the basis of this information, can it be concluded that:-

- i) Mean productivity is the same for different types of machines?
- ii) The workers do not differ as far as their productivity is concerned.

20

3. What is χ^2 test of goodness of fit? What precautions are necessary while using this test? What are its uses? How do you calculate χ^2 in a 2×2 contingency table, where the frequencies are given?

4. Describe the importance of analysis and interpretation in research. What are the mistakes commonly committed in interpretation? What precautions are necessary to avoid them.

am/
15/07/09

DETAILED SYLLABUS

Examinations to be held in 2009, 2010 and 2011

C.No. 404
Credits: 4

Title: Taxation Theory	
a) Semester Examination	: 80
b) Internal Assessment	: 20
Total	: 100

Objective: To equip the students with the basis of taxation and the various theories of taxation.

Unit-I

Introduction

Introduction to public finance, Principles of public finance, conceptual analysis of tax. Type & choice of tax, Canons of taxation. Characteristics & requirements of a good tax system. Role of direct & indirect taxes in an economy. Objectives of taxation in developed & underdeveloped economy.

Unit-II

Theories of Taxation:

The Physiocratic Theory, the expediency/Financial Theory, The Socio-political Theory, Principles of Equity in Taxation: The Benefit received; Cost of Services; Ability to pay approach, Criteria of equity: Horizontal & Vertical Equity. Taxable capacity & Optimal Taxation.

Unit-III

Incidence and Shifting

Conceptual analysis of impact, Shifting & incidence of taxes. Significance of incidence of Tax, theories of shifting (concentration, diffusion & Modern Theory) Role elasticity of demand & Supply in shifting of taxes, Incidence of taxes under different market condition.

Unit-IV

Effect of Taxation

Effect of Taxation on production: Efficiency effect & Allocative effect. Effect of taxation on distribution. Taxation & Economic stabilisation /inflationary pressure. Measuring Inequalities: Lorenz curve & Gini's coefficient.

*Jeevan
yona
1-04-08*

50

*Jee
1/11
1/8/09*

om
15/07/09

NOTE FOR PAPER SETTING

The question paper shall consist of three sections as follows. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question shall be upto 5 lines in length. All question will be compulsory. Each question will carry 2 marks. Total weightage : 20 marks.

Section B: It will consist of short answer type questions with answer to each question upto 2 pages in length. Twelve questions will be set by the examiner and eight will be attempted by the candidate. Each question will carry 4 ½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type question with answer to each question upto 5 pages in length. Four question will be set by the examiner and the candidate will be required to attempt two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

Books Recommended:

- | | |
|--------------------------------|--|
| 1. Philip E. Taylor | : The Economics of Public Finance |
| 2. H.L. Bhatia | : Public Finance |
| 3. Raja J. Chelliah | : Fiscal Policy in underdeveloped countries. |
| 4. B.P. Tyagi | : Public Finance |
| 5. K.K. Anddey
and M.P.M. S | : Public Economics and
Public Finance |
| 6. Richard A. Musgrave: | : The Theory of Public Finance |
| 7. E.S. Papola | : Public Finance |
| 8. C.S. Sheth | : Theory and Practice of Public Finance |
| 9. R.K. Lekhi | : Public Finance. |

Model Question Paper

Section A

Note:- Attempt all the questions. Each question carries two marks. Answer to each question should be written within five lines (fifty words).

1. What is Tax ?
2. Define direct and indirect tax ?
3. Mention four characteristics of good Tax system ?
4. What is vertical equity ?
5. Define the concept of Optimal Taxation ?
6. What is Shifting ?
7. What is the role of price in shifting ?

*Jeewan
yoti
1.04.08*

[Signature]
15/07/09

8. What is the effect of tax on work efforts ?
9. How production is affected by taxes ?
10. Give meaning and examples of progressive tax ?

Section B

Note:- Attempt any eight questions. Each question carries 4 ½ marks. Answer to each question should be within 2 pages (200 words).

1. Differentiate direct and indirect taxes for give examples ?
2. Discuss in brief the role of indirect taxes in an under-developed country ?
3. Discuss the forms of VAT ?
4. Throw some light on the taxable capacity of a country ?
5. Critically analyses the benefit received over cost of service theory ?
6. Discuss the Expediency theory ?
7. Differentiate between tax impact, shifting and incidence ? give Examples ?
8. Discuss the incidence of tax under monopolistic competition ?
9. What is difference between concentration and diffusion theories of shifting ?
10. Write a note on allocative effect of direct taxes ?
11. Discuss the effects of taxation on private savings and investments ?
12. How inequalities are measured in an economy ?

Section C

Note :- Attempt any two questions. Each question carries 12 marks. Answer to each question should be within 5 pages (800 words).

1. Critically discuss the Principle of Public Finance?
2. Discuss the Ability of pay approach ?
3. Write a detailed note on modern theory of tax shifting ?
4. Analyze the role of taxation on economic stabilization of a country ?

om

25/07/09

Jeewan
Joshi
1.04.08

Examinations to be held in 2009, 2010 and 2011

Title: Indian Banking System

Course No. 405

Max Marks: 100

Duration: 2 ½ hours.

a) Semester examination: 80

b) Internal assessment: 20

Objectives: To acquaint the students with the Indian Banking System and its contribution towards growth and development of Indian economy as a whole.

UNIT-1: Origin of modern Banking, Evolution of Indian Banking, Present position of Indian Banking, Role of central banks, Functions of Reserve Bank Of India, Lead Bank schemes, Future direction.

UNIT-2: Nature & Scope of Commercial Banking, functions of Indian Commercial Banks, Concept of social control, Nationalisation of commercial banks, Bank Profitability- its determinants, Branch Bank Management. Impact of Foreign Banks in India

UNIT-3: Development Banking- Historical Growth and features, Working of IDBI, IFCI, ICICI, EXIM Bank of India, Cooperative banking in India- its Structure and Organisation, RRB. Role of BABARD

UNIT-4: Effect of liberalisation on Banking sector, Bank investments- treasury functions, control on the treasury department. Risk management- measurement of risk, banks efforts in controlling risk, operational risk, liquidity risk, IT risk, risk management for Electronic Banking, Organisation for risk management.

Note for Paper Setting

The question paper consists of 3 sections. Each section will cover the whole of the syllabus without any repetition in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question should be within fifty words. All questions will be compulsory. Each question carries 2 marks. Total weightage will be 20 marks.

Section B: It will consist of short answer type questions; answer to each question should be within 200 words. 12 questions will be set by the examiner and 8 will be attempted by the candidate. Each question will carry 4 ½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question within 800 words. Four questions will be set by the examiner and the candidate will be required to attempt 2 questions. Each question will carry 12 marks. Total weightage will be 24 marks.

ms

ms
15/07/09

BOOKS RECOMMENDED

1. Adarkar, B.N., (1971) Commercial Banks In India. After nationalisation, A.D. Shroff Memorial Trust, Mumbai.
2. Beekort, Benamen H (1970); Banking Systems, The times of India Press, Mumbai.
3. Mahajan VS (1989); Studies in Indian Banking & Finance, Dean & Dean, New Delhi.
4. Patnaik, UC and R.N. Meshra (1993). Rural Banking in India, Anmol, New Delhi.
5. Verme; M.R. (1988). Rural Banking in India, Rawat Publications, Jaipur.
6. Arora, Kaushal K (1992). Development Banking in India, Atlautie Publishers, New Delhi.
7. Joshi & Joshi: Managing Indian Banks, Sage publications, New Delhi.
8. Amandeep: Profits and profitability in Commercial banks, Deep & deep publications, New Delhi.

MODEL QUESTION PAPER

Section A. Total Marks: 20: Attempt all the questions. Each question carries 2 marks.
Answer to each question shall be within 50 words.

1. Trace the origin of modern banking.
2. Why the lead banking scheme was introduced?
3. Summarise the working of EXIM Bank of India.
4. Discuss the role of NABARD.
5. Discuss the supervisory role of central banks.
6. What is the status of development banking in India?
7. What do you mean by social control?
8. What is liberalisation?
9. Why should nationalised banks not be privatised?
10. What is operational risk?

Section B. Total Marks: 36: Attempt any 8 questions. Each question carries 4 ½ marks.
Answer to each question should be within 200 words.

1. Critically examine the present status of Indian Banking.
2. How far IFCI has been successful in achieving its objective?
3. What organisational changes are necessary in the nationalised banks?
4. What is the impact of recent increase in capital structure of RRB's?
5. How cooperative banks can be made more effective?
6. What are the major functions of ICICI?

mf

mf
15/07/09

DETAILED SYLLABUS

*Examinations to be held in
2009, 2010, 2011*

Course No: 406
Credit : 4

Title: Corporate Legal Environment
Max. Marks: 100

- a) ~~Semester examination~~: 80
b) ~~Sessional examination~~: 20

Duration of examination: 2½ hours

Syllabus for the examinations to be held in Dec. 2009, 2010 & 2011

Objective: To acquaint and provide basic understanding of some of the business laws and procedure there under which have a bearing on the business operations

Unit I: Public Corporations & Management

- i. Public Corporations-characteristics, classification & reason for growth
- ii. Control of public corporations - parliamentary, ministerial and judicial
- iii. Finance and audit of public corporation
- iv. Corporate personality – liability: tortuous and criminal.

Unit II: Principles of Insurance Laws

- i. Contract of insurance - basic legal concepts, types of insurance, Insurance agents and brokers - regulation of insurance business
- ii. Insurable interest and insurable value in different kinds of insurance. Terms of insurance contracts
- iii. Attachment and duration of risk - excepted perils
- iv. Avoidance of liability by insurers. Proximate cause of loss,

Unit III: Commercial and Financial Laws

- i. The Trade and Merchandise Marks Act, 1958-Laws and procedure relating to registration of trade marks, use of trade marks and registered users.
- ii. The Patent Act, 1978:-Basic laws relating to registration of patents-Licensing, revocation and action against infringement of patents.
- iii. The Copyright Act, 1957- Basic laws and procedure in relation to duration of and registration of copy rights, assignments of the copy rights and licensing of copyrights.
- iv. The Competition Policy and Laws- Definition, regulation over concentration of economic power, restrictive, unfair and monopolistic trade practices.

Unit IV: Financial and International Laws

- i. Securities and Exchange Board of India Act, 1992
- ii. Depositories Act, 1996
- iii. Trade and financial scenario under WTO and GATT
- iv. Tariff, non-tariff barriers and anti dumping laws

Note for paper setting

ms
15/07/09

The question paper consists of three sections. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions, answer to each question upto 5 lines in length. All questions will be compulsory. Each question will carry 2 marks. Total weight age being 20 marks.

Section B: It will consist of 12 short answer type questions and the candidate has to attempt only eight questions. Each question will carry 4½ marks. Total weight age of this section shall be 36 marks

Section C: It will consist of essay type questions with answer to each question upto 5 pages in length. Four questions will be set by the examiners and the candidate will be required to attempt two. Each question will carry 12 marks. Total weight age of this section shall be 24 marks.

Suggested Readings:

1. Griffith & Street - Principles of Administrative Law (1973) Ch 7.
2. Friedmann - Legal Theory (1967) Ch. 33
3. Administrative Reforms Commission - Report on Public Sector Undertakings (1967)
4. B.N.Banerjee, "Law of Insurance", 2 vols., Law Book Company, Allhabad, (1994)
5. Francis Cherunilam: International Business
6. V.K Bhal & S. Shiva Ram : International Business

MODEL QUESTION PAPER

SECTION A

Note: Attempt all questions. Each question carries two marks. Answer to each question shall be within five lines

1. State the reasons for the growth of public corporations?
2. Differentiate between tortious and criminal liability?
3. What is performance audit?
4. List the duties of an insurance broker?
5. Define risk in insurance context?
6. What is reinsurance?
7. Define 'Patent'?
8. What is 'Copyright'?
9. How non-tariff barriers are different from tariff barriers?
10. State the significance of stock exchanges?

SECTION B

Note: Attempt any eight questions. Each question carries 4½ marks. Answer to each question should be within two pages (200 words).

1. Briefly explain the characteristics and types of corporations?
2. How is Parliamentary control over corporations is exercised? Would you regard such control as excessive? Explain fully?
3. Discuss the role and duties of Comptroller and Auditor General in audit control of corporations?
4. Explain the concept and types of insurance businesses in India?
5. Explain the significance of attachment and duration of risk in insurance businesses?
6. What do you understand by copy right? Discuss the merits and demerits of basic laws regarding assignment of copyrights and licensing of copyrights?
7. Describe the provisions regarding revocation of patents and action against infringement of patents under the Patent law?

am
15/07/09

8. Trace the origin and growth of capital markets in India?
9. Briefly state the various constituents of Indian financial systems?
10. State the specific functions of WTO?
11. Briefly explain the concept of bull and bear in security markets? How the fluctuations can be regulated?
12. Write a brief note on tariff barriers?

SECTION B

Note: Attempt any eight questions. Each question carries 4½ marks. Answer to each question should be within two pages (200 words)

1. What is meant by ministerial control over the corporations? Discuss briefly the devices through which this control is exercised?
2. Explain the role of Govt in the regulation of insurance businesses in India?
3. Explain the law and procedure relating to registration of trade marks? How far the legal provisions have been successful in achieving the basic objectives?
4. How far Securities and Exchange Board of India Act has been successful in maintaining objectivity and rationality in India securities market? Evaluate the functioning of the SEBI with special reference to recent scandals in Indian share markets?

Course No. 407 Marks: 50 Course Title: Seminar

Objectives: To develop the skill of comprehension communication among the students so that they present their arguments with logic and confidence

3 seminars to be held in 2009, 2010, 2011

Each M. Com. I semester student shall have to make seminar presentation in the presence of his fellow examinees, an external expert i.e. an expert from outside the Jammu University and one internal expert appointed by the Vice-Chancellor. Topics of the seminar shall be decided by the respective HODs in consultation with HOD, Commerce, University of Jammu in such a manner that no two candidates of the semester takes the same topic and the same shall be communicated by the respective HODs to the candidates within one month from the date of their admission to M.Com. I Semester.

Each of the experts will evaluate the performance of a candidate during the seminar presentation he makes in a session of 25-30 candidates within a period of not less than three hours and each candidate is required to make presentation on the topic given for 8-10 minutes. Paper reading by the candidate in the seminar will automatically amount to his/her disqualification.

Each candidate will be evaluated during the seminar for 50 marks comprising five components of his/her seminar presentation as under.

Marks :	10	10	10	10	10
Dimension:	Contents	Presentation & communication	Updated knowledge	Quality of questions asked	Quality of answers given

Each candidate will be awarded average marks calculated from the total marks obtained from both the experts as per aforesaid detail.

Agreed

Prof. Veda Sagar Hans. Varma

Dr. Ajit Angral

com/
15/07/09

com/
08/02/08

DETAILED SYLLABUS

Course No. 450
Credit : 4

Title : Business Environment
a) Semester Examination : 80
b) Internal Assessment : 20
Total : 100

Duration of examination: 2½ hour.

Syllabus for the examinations to be held in May. 2010, 2011 and 2012.

Objectives: To make the students aware about the present state of affairs of business in India in the context of ongoing globalization of business.

UNIT-I Introduction

Business Environment: Meaning; Environmental scanning; Types of environment; Environmental Analysis; Benefits & limitations of environmental analysis; Business environment & strategic management.

UNIT-II Economic and Legal Environment

Industrial Policy; Industrial licensing; Economic reforms; Planning in India; Public sector enterprises; Privatization; Small scale industries; Industrial sickness; MRTP Act, FERA & FEMA.

UNIT-III Socio-Cultural Environment

Socio-Cultural Environment; Business ethics; Corporate social responsibility; Social Audit; Corporate governance; Business and society; Balanced regional development.

UNIT-IV International Environment

International Business Environment, Globalisation; Foreign investment; Multinational corporations; India's export-import policies;

Books Recommended:

- | | |
|---------------------------------------|---------------------------------------|
| 1. Business Environment | : Vivek Mittal (Excel Books) |
| 2. Essentials of Business Environment | : K. Aswathappa (Himalaya Pub. House) |
| 3. Business Environment | : Shaikh Saleem (Pearson Education) |
| 4. Business and its Environment | : Kaith Davis & Blastorm Rober. |

[Signature]

[Signature]
29/12/09

NOTE FOR PAPER SETTING

The question paper shall consist of three sections as follows. Each section will cover whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question shall be upto 50 words. All questions will be compulsory. Each question will carry 2 marks. Total weightage of this section shall be 20 marks.

Section B: It will consists of short answer type questions with answer to each question upto 200 words. Twelve questions will be set by the examiner and eight will be attempted by the candidate. Each question will carry $4\frac{1}{2}$ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question upto 800 words. Four questions will be set by the examiner and the candidate will be required to attempt any two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

my
29/12/09

Raw

Model Question Paper

Course No. 450

Title: Business Environment

SECTION - A

Note: Attempt all questions. Each question carries two marks. Answer to each question should be written within 50 words.

1. What is system approach?
2. How does legal framework effect location of industrial units?
3. The success of a firm depends to a very large extent on its adoptability to the environment. Explain.
4. What constitutes business ethics ?
5. Explain oppression of minority share holders.
6. What are the objectives of FERA?
7. Define monetary policy.
8. How does culture influence business ?
9. Differentiate between 'economic growth' and 'economic development'.
10. Explain the term GNP?

SECTION - B

Note: Attempt any eight questions. Each question carries 4½ marks.. Answer to each question should be written within 200 words.

1. State the basic goals of environmental analysis.
2. How is the system approach to business environmental more effective?
3. How could you classify business environment ?
4. Write a note on the Govt. business relationship.
5. Define the term 'economic development'. How non-economic factors influence the economic development?
6. Explain the Keynesian concept of National income.
7. What is meant by autonomous investment?
8. Give the long term objectives of planning as accepted by the Govt of India.
9. What is the latest Government thinking on FERA?
10. Bring out the differences between RTPs and UTPs.
11. Why do businessmen try to be ethical?
12. Critically evaluate the New Trade Policy.

Gram

mm/
29/12/09

SECTION -C

Note: Attempt any two questions. Each question carries 12 marks. Answers to each question should be within 800 words.

1. What constitutes business ethics? How far are the Indian business organizations ethical in their activities and what needs to be done to correct the unethical practices of business organizations in India?
2. What is industrial policy? Critically evaluate the industrial policy? Critically evaluate the industrial policy of 1991.
3. Explain the meaning and inter-relationships of Consumption, Savings and Investments.
4. Write short notes on:
 - i) Distribution of essential goods.
 - ii) Present global competitive business environment.

om/
29/12/09

gram

DETAILED SYLLABUS

Course No. 451

Title: **Organisational Behaviour**

Credits : 4

Maximum Marks: 100

Duration of Examination: 2½ hrs.

a) Semester examination : 80

b) Sessional assessment : 20

Syllabus for the examinations to be held in May 2010, 2011 and 2012

Objectives: The objective of the course is to acquaint the student with variables of individual behaviour, group behaviour and organisational behaviour. The course aims to explain to the managers, the various elements of behaviour in organizations which have to be considered by them to manage organizations efficiently and effectively.

UNIT-I **Organisation**-Concept, features, types, significance, organisational goals; Concept of Organisational Behaviour (OB); Disciplines contributing to OB; Nature of OB- Role of organisational behaviour and the application of OB knowledge to management practices; Foundations of OB-Hawthorne experiments and Human behaviour approach; Individual dimensions of organisational behaviour, individual differences, models of man and limits of rationality.

UNIT-II **Perception** -Concept & meaning, perception & sensation, perceptual process, perceptual selectivity, distortion in person's perception, managerial implications of perception and developing perceptual skills; **Learning**-Meaning and components of learning process, learning theories, reinforcement principle, OB modification. **Personality**- Meaning, theories of personality, determinants of personality, personality & behaviour, personality traits of Indian Managers. **Attitudes**-Concept and meaning, theories of attitude formation, factors in attitude formation, attitude change. **Stress**-Meaning, causes, effects and coping strategies for stress.

UNIT-III **Interpersonal behaviour**-Meaning, transactional analysis (TA) - Meaning, levels of self awareness, ego states, life script, life positions, transaction, stroking, psychological games, benefits and uses of TA; **Group**-Meaning, types, informal group/organisation, group norms, group cohesiveness, group decision making, behaviour in group decision making, techniques for improving group decision making, positive and negative aspects of group decision making, organisational committees, task force, quality circle, inter group behaviour.

UNIT-IV **Organisational politics**; Organisational conflicts-Concept and meaning, individual level conflict, inter-personal conflict, organisational level conflict and conflict management; Organisational climate and developing a sound organizational climate; **Organisational Effectiveness**-Concept goal approach, functional approach, system resource approach, maximising or optimizing effectiveness, organisational effectiveness vs. managerial effectiveness, factors in organisational effectiveness, interrelationship among variables, intergration of individual-organisational goals effectiveness through adaptive-coping cycle. **Organisational change and development** - Reasons for organisational change,

wt
5

29/12/09

objectives and process in planned change, human reaction and resistance to change, change agents, organisational failure to change, organisational growth and change. **Organisational development (OD):** Meaning, need, limitations, OD and management development and steps in OD, OD interventions.

Note for paper setting

The question paper consists of three sections as follows. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answers to each question shall be within 50 words. All questions will be compulsory. Each question will carry 2 marks. Total weightage is 20 marks.

Section B: It will consist of short answer type questions with answer to each question within 200 words. Twelve questions will be set by the examiner and eight will be attempted by the candidate. Each question will carry 4½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question within 800 words. Four questions will be set by the examiner and the candidate will be required to attempt two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

am
29/12/09

h b

Time Allowed: 2½ Hours

Maximum Marks: 80

SECTION – A

Note: Attempt all questions. Each question carries two marks. Answer to each question should be written within 50 words.

1. What do you understand by organizational goals ?
2. What is sociology's contribution to organizational behaviour ?
3. What do you mean by perceptual selectivity ?
4. How does the environment affect the personality of an individual ?
5. Why are attitudes important in organizations ?
6. What do you understand by Group Cohesiveness ?
7. What do you mean by quality circle ?
8. Difference between organizational effectiveness and organizational efficiency.
9. What do you understand by organizational level conflict ?
10. What is O.D. intervention ?

SECTION – B

Note: Attempt any eight questions. Each question carries 4½ marks . Answer to each question should be written within 200 words.

1. Explain the types of organizations.
2. What is the role of organizational behaviour ?
3. Describe the main findings of Hawthorne studies.
4. What is O.B. modification ?
5. What are the personality traits of Indian Managers ?
6. Briefly discuss the causes of stress.
7. What are the benefits of Transactional Analysis ?
8. What are the negative aspects of group decision making ?
9. Difference between task force and organizational committees.
10. What do you understand by functional and dysfunctional conflict ?
11. Define organizational development. Discuss its steps.
12. What do you understand by human reaction and resistance to change ?

SECTION – C

Note: Attempt any two questions. Each question carries 12 marks. Answers to each question should be within 800 words.

u l

7

0211
29/12/09

1. Explain the main models of man. Discuss the individual dimensions of organizational behaviour.
2. Discuss various components of learning process.
3. Elucidate the ingredients of 'Transactional Analysis'. Explain as to how its understanding helps in reducing interpersonal and inter group conflicts.
4. What are the approaches to conflict management? Which of these do you think is most effective for managing conflict?

wt

am/
29/12/09

DETAILED SYLLABUS

Course No. 452

Credit : 4

Title : Higher Accounting

a) Semester Examination : 80

b) Internal Assessment : 20

Total : 100

Duration of examination: 2½ hour.

Syllabus for the examinations to be held in May, 2010, 2011 and 2012.

Objective: To acclimatize students about the advanced accounting tools, specialized accounting and accounting standards.

- UNIT-I Shares and debentures-Issues, allotment and call, arrears and forfeiture, bonus and rights shares, underwriting and redemption of preference shares. Issue of debentures, writing off loss on debentures and redemption of debentures.
- UNIT-II Consolidated Financial Statements- Accounting standards AS21-(Consolidated financial statements) AS 23 (Accounting for investment in associates in consolidated financial statements) and AS 27 (Financial reporting of interests in joint ventures). Advanced treatment-Dividends, Bonus shares, Group consisting of more than one subsidiary, cross holdings, sale and purchase of shares, Foreign subsidiaries, preparation of consolidated balance sheet and profit and loss account. Internal reconstruction, legal requirements accounting adjustments reconstruction scheme.
- UNIT-III Valuation of fixed and Current Assets, Need & principles, general factors affecting valuation-Accounting standards, Valuation of Assets – AS 10 (Accounting for fixed assets), AS 13 (Accounting for investments), AS 26 (Intangible Assets) and AS 27 (Impairment of Assets), Valuation of rate of return on capital employed, computation, Dupont control chart, uses and advantages of capital employed, Valuing and Accounting for Bonds Lease Evaluation. Net Present Value (NPV) and Internal Rate of Return (IRR)
- UNIT-IV Specialized Accounting : Accounts of co-operative societies, government accounting, accounting for local self government, accounting in educational institutions, charitable institutions and hospitals. Introduction to Tally-creation and analysis of financial statements.

Books Recommended:

1. Accounting Standards by D.S. Rawat, IV Edition, Taxmann Publications.
2. Corporate Accounting by S.N. Maheshwani and SK Maheshwani 4th edition, Vikas Publishing House.
3. Higher Accounting by S.P. Jain & K.L. Narang, Kalyani Publishers.
4. Advanced Accounts R.L. Gupta Sultan Chand & Sons, New Delhi.
5. Advanced Accounting by Ashok Sehgal and Deepak Sehgal Taxmann Publications.
6. Advanced Accounts by Shukla Grewal & Gupta, S. Chand Publishers.

9

29/12/09

14/12/09

7. Introduction to Financial Accounting by Horngren, Sundens, Elliot, Pearson Education Publishers.
8. Financial Accounting by PC Tulsian, Tata McGraw Hill Publications.
9. Fundamentals of Financial Accounting by Welsch and Anthony, Richard D Irwin. Inc.

NOTE FOR PAPER SETTING

The question paper shall consist of three sections as follows. Each section will cover whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question shall be upto 50 words. All questions will be compulsory. Each question will carry 2 marks. Total weightage of this section shall be 20 marks.

Section B: It will consist of short answer type questions with answer to each question upto 200 words. Twelve questions will be set by the examiner and eight will be attempted by the candidate. Each question will carry 4½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question upto 800 words. Four questions will be set by the examiner and the candidate will be required to attempt any two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

Model Question Paper

SECTION – A

Note: Attempt all questions. Each question carries two marks. Answer to each question should be written within 50 words.

1. Which sources can be used for redeeming preference shares ?
2. State how will you deal with loss on issue of debentures in the books of accounts.
3. What is the significance of AS 23 ?
4. What is the effect of issue of bonus shares from pre-acquisition and post acquisition profit.
5. State the treatment of arrears of preference dividends in internal reconstruction.
6. What is impairment of assets ?
7. What is the use of Du pont chart ?
8. What is the significance of NPV in lease evaluation ?
9. In what ways are the accounts of co-operative societies different from accounts of other type of organizations.
10. What is the role of treasurer in government accounting ?

~~SECTION – B~~

on next page

am
14/12/07

handip
14/12/07

Section B

Note: Attempt any eight questions. Each question carries 4½ marks . Answer to each question should be written within 200 words.

1. Write a brief note on underwriting.
2. A company offered for public subscription 10,000 shares of Rs. 10 each at Rs. 11 per share. Money was payable as follows:
Rs. 3 on application
Rs. 4 on allotment
Rs. 4 on first and final call.

Applications were received for 12,000 shares and the directors made per rate allotment. A, an applicant for 120 shares, could not pay the allotment and call moneys. B, a holder of 200 shares, failed to pay the call. All these shares were later on forfeited. Out of the forfeited shares, 150 shares (the whole of A's shares being included) were issued at Rs. 9 per share.

Pass the journal entries for recording the above transactions.

3. A company has 12% outstanding debentures of Rs. 1 lakh on 1 January 2009. It purchases its own debentures, as investment of Rs. 10,000 at 98 ex-interest on 1 May 2009. The company decides to cancel the own debentures purchased by it on 31 December 2009. You are required to pass the necessary journal entries in the books of the Company.
4. Explain with suitable examples treatment of following terms in the accounts of holding company.
 - a. Issue of bonus shares by subsidiary companies.
 - b. Preference shares of the subsidiary company held by holding company.
 - c. Payment of dividend by the subsidiary company.
5. Discuss in brief scheme of reconstruction .
6. From the following balance sheets of holding company and subsidiary company prepare a consolidated balance sheet of holding company and its subsidiary company.

As on 30th June 2009

	Holding Rs.	Subsidiary Rs.		Holding Rs.	Subsidiary Rs.
Share capital in shares of Rs. 10 each	20,00,000	10,00,000	Assets	25,00,000	12,00,000
liabilities	15,00,000	2,00,000	Investment in 1,00,000 shares of Rs. 10 each of the subsidiary company		
				10,00,000	
	<u>35,00,000</u>	<u>12,00,000</u>		<u>35,00,000</u>	<u>12,00,000</u>

7. Write a detailed note on As 10 (Accounting for fixed Assets).
8. Discuss the significance of Return on Capital Employed.
9. Write a brief note on lease evaluation.
10. Discuss general principles and role of audit and accounts department in government accounts in India.
11. Give the specimen of accounts used in hospital.

29/12/09

Handwritten signature
14/12/09

12. Describe in brief the procedure for the preparation of Final Accounts in cooperative institutions.

SECTION -C

Note: Attempt any two questions. Each question carries 12 marks. Answers to each question should be within 800 words.

1. Asian Chemicals Ltd. had issued debentures of the nominal value of Rs. 1,000 each at a discount of 3% redeemable at a premium of 5%. The relative balances as on 31 December 2007 were shown in their balance sheet as under:

	Rs.
Debentures Redemption Fund	7,13,200
Debenture Redemption Fund Investment	7,14,000
Cost of issue of debentures (to the extent not written off)	1,05,000
7½ Debenture	21,92,000

Under the terms of issue the company was to set aside every year a sum of Rs. 2,00,000 from its distributable profits which was to be invested forthwith in outside securities of a specified nature. Interest on such investments was also to be like wise invested during the year 2009. Debentures Redemption Fund Investments yielded Rs. 36590 (net) The company has also received a power to purchase from the market its own debentures with further power to resell them or to retain them or even to cancel them at its option.

During the year 2009 the company's dealings in its own debentures were as under:

1 April purchased 15 debentures @ Rs. 1,001

10 April purchased 10 debentures @ Rs. 990

5 May sold 10 debentures @ Rs. 995

8 May sold 10 debentures @ Rs. 1005

13 June purchased 20 debentures @ Rs. 1,000

10 August after retaining 10 own debentures, the remaining own debentures were cancelled.

During the year 2009 the company realized a part of its Debenture Redemption Fund investments as under:

Date	Cost of investments realized Rs.	Amount realized Rs.
1 April	23,850	24,200
13 June	4,900	5,100

It was decided to write off during the year 1979 a sum of Rs. 10,000 from the cost of issue of debentures. Show the necessary ledger accounts, ignoring interest on debentures and taxation.

2. The following are the balance sheets of H. Ltd., and B Ltd., as on 31.3.2009

Liabilities	H.Ltd.,	A Ltd.,	B Ltd.	Liabilities	H Ltd.	A Ltd.	B Ltd.
Sundry				Sundry Assets	8,00,000	1,20,000	1,00,000
Creditors	16,00,000	7,00,000		Stock	6,10,000	1,80,000	1,00,000
Share capital	10,00,000	2,00,000	1,00,000	Debtors	1,30,000	1,70,000	80,000
Reserve	1,00,000	60,000	60,000	B/R from A Ltd.	10,000		
P&L Account	4,00,000	1,20,000	60,000	Shares in A Ltd	1,50,000		
Creditors	2,00,000	1,20,000	60,000	Shares in B Ltd		60,000	
Bills payable	-	30,000	-				
	-----	-----	-----		-----	-----	-----
	17,00,000	5,30,000	2,80,000		17,00,000	5,30,000	2,80,000
	-----	-----	-----		-----	-----	-----

omp
29/12/09

Handy
14/12/09

H. Ltd. purchased 80% of shares in A Ltd. when latter's profit and a loss Account was Rs. 80,000 and reserve was Rs. 40,000.

A Ltd. purchased 75% of shares in B Ltd. when latter's profit and loss account as Rs. 40,000 and reserve was Rs. 20,000. Prepare Consolidated Balance sheet of H Ltd and its subsidiaries. A Ltd. and B Ltd. as on 31st March 2009 together with consolidation schedules.

3. Following are the summarized Profit and Loss Account and Balance sheet of J.K.J.P. Ltd. for the year ended 31st December 2009.

Profit and Loss Account

	Rs.		Rs.
To opening stock	1,50,000	By Sales	13,00,000
To purchases	8,50,000	By Closing Stock	2,00,000
To wages	50,000		
To Freight and Carriage	20,000		
To Gross Profit	4,30,000		
	-----		-----
	15,00,000		15,00,000
	-----		-----
To office and administrative Expenses	2,00,000	By gross profit	4,30,000
To selling and distribution expenses	10,000	By interest on Govt Securities	12,000
To interest on debentures	10,000	By profit on sale of plant	8,000
To interest on bank overdraft	5,000		
To depreciation	15,000		
To loss on sale of machine	10,000		
To provision for tax	1,00,000		
To net profit	1,00,000		
	-----		-----
	4,50,000		4,50,000
	-----		-----

Balance sheet

Liabilities	Rs.	Assets	Rs.
Equity share capital	4,00,000	Land & Building (Net)	2,50,000
8% Preference share capital	2,00,000	Plant & Machinery (Net)	3,00,000
Reserves	60,000	Investments in Govt. Securities	1,00,000
Profit & Loss A/c	40,000	Stock	2,00,000
10% Debentures	1,00,000	Sundry Debtors	1,00,000
Bank overdraft	50,000	Cash	40,000
Other current liabilities	1,50,000	Discount on issue of shares	10,000
	-----		-----
	10,00,000		10,00,000
	-----		-----

You are required to calculate:

- a. Return on Gross Capital Employed
- b. Return on Net Capital Employed.

4. What is municipal accounting. Explain various books of accounts which are maintained by municipality.

29/12/09

14/12/09

DETAILED SYLLABUS

Course No. 453
Credit : 4

Title : Entrepreneurial Development
a) Semester Examination : 80
b) Internal Assessment : 20
Total : 100

Duration of examination: 2½ hour.

Syllabus for the examinations to be held in Dec. 2010, 2011 and 2012.

Objective: The objective of the course is to expose the student to the growth of entrepreneurship with a view to develop proper awareness about the factors which facilitate entrepreneurial development with special reference for new ventures.

UNIT-I Entrepreneur & Entrepreneurship

Entrepreneurship: Concept, characteristics, theories of entrepreneurship, entrepreneurship stimulants, economic development & entrepreneurship, innovation & entrepreneurship. Corporate entrepreneurship: concept and approaches. Entrepreneur: concept, attributes & classification, success factors for entrepreneurs, entrepreneurship models, capacity building for entrepreneurship.

UNIT-II Policies and Programmes for Entrepreneurial Development

Entrepreneurial Environment, policies governing entrepreneurship, institutional arrangements for development of entrepreneurship: NIESBUD, IDBI, ICICI, SIDO, IFCI, women entrepreneurship: Concept, factors governing women entrepreneurship schemes for women entrepreneurship. Rural entrepreneurship: concept, advantages and challenges.

UNIT-III Entrepreneurial Development Programmes

Objectives, philosophy & phases of EDPs. Misconceptions about EDPs, factors, affecting success of EDPs. Role of EDP: Stimulatory role, supportive role, sustaining role & socio-economic role, operational difficulties of EDPs, strategies to overcome problems, entrepreneurial training, models for entrepreneurial development programmes.

UNIT-IV Model for New Ventures

The concept of Business Planning, growth model for new ventures, fundamentals of good feasibility plan, major components of a feasibility plan, the product development process. Legal requirements for setting up a venture, product protection: patents, trade marks & copyrights, global opportunities in the perspective.

omj
29/12/09
14
Jeyan
yoni
14/12/09

Books Recommended:

1. David. H. Holt : Entrepreneurship, Prentice Hall of India, New Delhi (2005)
2. Vasant Desai : Dynamics of Entrepreneurial Development and management, Himalaya Publishing House, New Delhi.
3. C.S.V. Murthy: Small Scale Industries & Entrepreneurial Development, Himalaya Publishing House.
4. Sangram Keshhari Mohanty: Fundamentals of Entrepreneurship, Prentice Hall of India Pvt. Ltd, New Delhi (2005)

NOTE FOR PAPER SETTING

The question paper shall consist of three sections as follows. Each section will cover whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question shall be within 50 words. All questions will be compulsory. Each question will carry 2 marks. Total weightage of this section shall be 20 marks.

Section B: It will consist of short answer type questions with answer to each question within 200 words. Twelve questions will be set by the examiner and eight will be attempted by the candidate. Each question will carry 4½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question within 800 words. Four questions will be set by the examiner and the candidate will be required to attempt any two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

MODEL QUESTION PAPER

ENTREPRENEURIAL DEVELOPMENT

Section A

Attempt all questions. Each question carries two marks. Answer to each question shall be within 50 words.

1. Find the difference between Entrepreneur and Entrepreneurship.
2. EDPs help in building up of a socialistic pattern of society. Do you agree ?
3. Name the various types of entrepreneurs on the basis of motivation.
4. What is a feasibility report ?
5. What are the requirements for selection of area for EDPs.
6. Name the development banks, which are playing important role in EEPs since independence.
7. Name the various phases of Entrepreneurship Development.
8. Explain the socio-economic environment for entrepreneurship.
9. What are major component in a feasibility plan ?

29/12/09

14/12/09

10. Write the export opportunities for a new venture.

Section B

Attempt any eight questions. Each question carries 4½ marks. Answer to each question should be within 200 words.

1. What are pre-requisites for successful entrepreneurship ?
2. Write a brief note on Entrepreneur V/s Professional Manager.
3. Describe the rural entrepreneurship.
4. Write a detailed note on capacity building for entrepreneurship.
5. Critically evaluate the training and development programme for entrepreneurship.
6. Write the Govt. policies for entrepreneurship development
7. Write detailed note on women entrepreneurship.
8. Explain different methods of training entrepreneurs.
9. What are fundamentals of a good feasibility plan ?
10. Write Govt. policies regarding registration of a venture.
11. Write in brief marketing plan of a new product.
12. What are the theories of Entrepreneurship ?

Section C

Attempt any two questions. Answer to each question shall be within 800 words. Each question carries 12 marks.

1. What is corporate Entrepreneurship ? What are the various approaches to Corporate Entrepreneurship. Write the impact of Entrepreneurship on Indian Economy.
2. What are institutional arrangement for entrepreneurial development in India ? What are reasons for its slow growth ?
3. Write the concept for EDP's. What are operational difficulties in conducting EDP's ? Give suggestions for improvement.
4. Write the formalities in setting up a venture. What are different stages in growth model of a product ?

29/12/09

14/12/09

DETAILED SYLLABUS

Course No. 454

Credit : 4

Title : Indian Tax System

a) Semester Examination : 80

b) Internal Assessment : 20

Total : 100

Duration of examination: 2½ hour.

Syllabus for the examinations to be held in May. 2010, 2011 and 2012.

Objective: The objective of the course is to acquaint the student with the Indian tax system and to educate them with the various aspects of fiscal management.

UNIT-I Indian Tax System

Objectives, features, Tax burden in India & problems of Indian Tax System-Tax evasion, tax avoidance & black money/parallel economy-impact of black money on social & economic system, factors responsible for generation of black money, a survey of measures taken to unearth black money, Critical appraisal of Wanchoo Committee & Jha Committee. Recent reports on tax reforms after liberalization-Chelliah report & Kelkar task force on tax reforms.

UNIT-II Indian Federalism & Federal Finance.

Principles, characteristics & problems of Indian federal finance, Historical background of Indian federal finance under constitution, transfer of resources through finance commission, critical evaluation of eleventh & twelfth finance commissions.

UNIT-III Finances of Central Govt.

Revenues & Expenditure of Central Govt. Debt obligations of central Govt.- internal & external, meeting revenue deficit finance, current Central Govt. budget, trends in taxation in central Govt. with special reference to service tax Value Added Tax (VAT), Fiscal Responsibility Management Bill (FRMB).

UNIT-IV Finances of State Govt. & Local Bodies.

Revenue & expenditure of State Govt.; Efforts of State Govt. in additional resources mobilization in recent times, debt obligations of state Govt. Finances of J&K State: Critical appraisal of current budget, finances of local bodies in India – A critical appraisal. Appraisal of State Finance Commissions with special reference to J&K. Critical appraisal of State value added tax.

Books Recommended:

1. Rudder Datt & K.M. Sundharam: Indian Economy S. Chand & C. Ltd.
2. S.K. Misra & V.K. Puri : Indian Economy, S. Chand & Co. Ltd.,
3. B.P. Tyagi: Public Finance, Jai Parkash Nath & Co.
4. T.S. Papola: Public Finance
5. R.K. Lekhi: Public Finance
6. H.L. Bhatia: The economics of Public Finance.

Gram

mm
29/12/09

NOTE FOR PAPER SETTING

The question paper shall consist of three sections as follows. Each section will cover whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question shall be upto 50 words. All questions will be compulsory. Each question will carry 2 marks. Total weightage of this section shall be 20 marks.

Section B: It will consists of short answer type questions with answer to each question upto 200 words. Twelve questions will be set by the examiner and eight will be attempted by the candidate. Each question will carry 4½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question upto 800 words. Four questions will be set by the examiner and the candidate will be required to attempt any two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

Exam

29/12/09

Deekis Reemangal

Model Question Paper

SECTION – A

Note: Attempt all questions. Each question carries two marks. Answer to each question should be written within 50 words.

1. What is tax evasion ?
2. Explain principle of adequacy & elasticity.
3. What is parallel economy ?
4. What are the objectives of Indian Tax System ?
5. Write a short note on VAT.
6. What is deficit financing ?
7. When was service tax introduced ?
8. What is federal finance ?
9. What are the debt obligations of state Govt. ?
10. Write a short note on finances of local bodies.

SECTION – B

Note: Attempt any eight questions. Each question carries 4½ marks . Answer to each question should be written within 200 words.

1. What are the factors responsible for generation of black money ?
2. Explain Kelkar's task force on tax reforms.
3. Give historical background of Indian federal finance.
4. Explain the internal debt obligations of central govt.
5. Explain fiscal Responsibility Bill.
6. Critically evaluate J&K VAT.
7. Highlight the measures taken to unearth black money.
8. Explain the items of expenditure of state govt.
9. What are the problems of federal finance ?
10. Critically evaluate the recommendations of latest finance commission.
11. Highlight the problems of tax burden in India.
12. How can you improve tax revenue position of central government.

SECTION –C

Note: Attempt any two questions. Each question carries 12 marks. Answers to each question should be within 800 words.

1. What are the problems of Indian tax system ? Explain the impact of black money on social & economic system ?
2. Explain the principles of federal finance. What are characteristics of federal finance ?
3. Critically evaluate current central Govt.'s Budget. Discuss its impact.
4. What are sources of revenue & expenditure of State Govt. ? Highlight the efforts of state govt. in additional resource mobilization.

29/12/09
19

[Signature]

M.COM.II Semester

Course No. 457

Marks :50

Course Title: Viva Voce.

Objectives: To enable the students to express their knowledge and communicate targetedly their views with logic and confidence.

Each M.Com IInd Semester student shall have to appear in viva-voce which will be conducted by two experts, one external and one internal. An external expert will be from outside the Jammu University and internal expert from the Faculty of Commerce, University of Jammu.

Viva voce will be comprehensive in nature on the topics of current relevance to commerce studied in the M. Com. course during I and II semesters. Students will have to answer queries in the subjects they have studied and have to express their views, exhibit their communication skills and knowledge in the subjects.

The experts will evaluate the performance of a candidate during viva-voce for atleast 10 minutes for 50 marks. Invariably the performance will be seen in contents presented by the candidate, his/her confidence, communication skill, arguments with logic and evidence, and over all knowledge etc.

aw
15/12/09

DETAILED SYLLABUS

Course No. 500

Credit: 4

Title : Financial Management

Maximum Marks : 100

a) Semester examination : 80

b) Sessional assessment : 20

Duration of examination 2½ hours

Syllabus for the examinations to be held in Dec. 2010, 2011 & 2012

Objectives: The objective of this course is to develop an understanding of the finance function and relevant techniques of financial administration.

Unit-I Introduction

Nature, Scope and Objectives of Financial Management; Basic Financial Concepts; Techniques of Financial Analysis; Statement of Changes in Financial Position – Working Capital Basis, Cash Basis and Total Resource Basis; Capital Asset Pricing Model.

Unit-II Investment Decisions

Capital Budgeting – Nature, Techniques of Evaluating Capital Budgeting: Payback Period, Accounting Rate of Return; Discounted Cash Flow Techniques; Net Present Value Method, Internal Rate of Return and Profitability Index.

Cost of Capital – Concept, Importance and Measurement of Specific Costs

Unit-III Financing Decisions

Capital Structure: Theories of Optimal Capital Structure, Capital Structure Approaches; Designing Capital Structure; Leverages – Operating, Financial and Combined Leverage.

Unit-IV Dividend Policy and Current Asset Management

Dividend and Valuation, Determinants of Dividend Policy; working Capital Management: Approaches, Determinants and Sources; Management of Cash; Receivable Management; Inventory Management.

Note for paper setter

The question paper consists of three sections as follows. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section-A: It will consist of 10 very short answer type question, answer to each question is upto 50 words in length. All questions will carry one mark. Total weightage being 10 marks.

Section –B: It will consist of twelve short answer type questions with answer to each question upto 200 words in length. Candidates are required to attempt eight questions. Each question carries two marks and total weightage being 16 marks.

Prave

Section-C: It consists of four essay type questions with answer to each question upto 800 words in length. The candidates is required to attempt any two. Each question carries 12 marks and total weightage being 24 marks.

Books Recommended:

1. James C.Van Horne : Financial Management and Policy (Prentice Hall of India)
2. Prasanna Chandra : Financial Management (Tata Mc-Graw Hill)
3. Khan, M.Y. & Jain PK : Financial Management (Tata Mc-Graw Hill)
4. Pandey, I.M. : Financial Management (New Delhi, Vikas Publishing House).

Pravin

Model Question Paper

C.No. 500 (Financial Management)

Section-A : Attempt all the questions. Each question carries one mark. The answer should be of 50 words.

1. What is the basic objective of Financial Management ?
2. What are the basic financial decisions ?
3. Why is capital budgeting significant for a firm ?
4. Define cost of capital.
5. Are the retained earnings less expensive than the new issue of common shares ?
6. How is the weighted average cost of capital calculated ?
7. Does financial leverage always increase the earning per share ?
8. What are the basic assumptions of M-M Hypothesis of irrelevance of dividend ?
9. What is lead time ?
10. Briefly explain the Hedging Approach of Working Capital Management.

Section-B: Attempt any eight questions. Each question carries 4½ marks. Answer to each question should be upto 200 words.

1. Discuss the concept of 'Capital Asset Pricing model'.
2. Explain the concept of 'profit maximisation' and 'wealth maximisation'
3. "Financial management has changed substantially in scope and complexity in recent decades". Explain.
4. What is meant by the term 'leverage' ? What type of risk is generally associated with each leverage ?
5. Discuss the Net Operating. Income Approach of Capital Structure.
6. Briefly explain the factors which determine the working Capital requirements of a company.
7. Explain how the cost of capital serve as a screening tool when dealing with the net present value method.
8. What is meant by ABC inventory control system ? On what key premise is this system based ?
9. Critically examine the different approaches to the calculation of cost of equity capital.
10. What are collection policies ? How can they be evaluated ?
11. What are the factors that determine the dividend policy of a company ?
12. A company wishes to invest Rs. 50,000 in a project, which has a life of 5 years and no salvage value. The tax rate is 35% and cash flows before tax are as follows

Year	CFBT (Rs.)
1	10,000
2	10692
3	12,769
4	13,462
5	20,385

Calculate Pay Back Period.

Spaw

Section-C: Attempt any two questions. Each question carries twelve marks and answer to each question should be in about 800 words.

1. Explain any four methods of ranking the investment proposals that are available to a firm.
2. Discuss Walter model and Gordon model of share valuation vis-à-vis dividend policy.
3. Explain briefly some of the techniques of inventory control used in manufacturing organization.
4. What is combined leverage and how is it measured? Also discuss how would you compute indifference point in EBIT-EPS Analysis?

Raw

SYLLABUS [for Examinations 2010 onwards]

Course No. 501

Course Title: Marketing Management

Maximum Marks: 100

External Examination: 80 Internal Examination: 20

Credits: 04

Duration: 2.5 Hours

Objective: To acquaint the students with basics of marketing and equip them with managerial skills for decision making in marketing.

Unit-I

Concept of market and marketing, Role of Marketing, Marketing Philosophies, Marketing Process, Functions of Marketing, Marketing Mix, and Global Marketing, Challenges in Marketing.

Unit-II

Consumer Markets, Consumer Behaviour, Demand Measurement and Forecasting, Market Segmentation, Marketing Information System, Marketing Intelligence, and Marketing Research.

Unit-III

Concept of Product, Product Policy, Product Line, Product Mix, Image Building Features, Product Development Process, Product Life Cycle, Concept of Price, Pricing Objectives, Pricing Policies, and Pricing Methods.

Unit-IV

Physical Distribution Mix, Channels of Distribution, Major Considerations in the Selection of Channels, Concept of Promotion and Marketing Communication, Contemporary Issues in Marketing including Consumerism and Green Marketing.

Suggested reading:

1. Kotler Philip (1986), *Marketing Management*, Prentice Hall of India New Delhi.
2. Pride William M and Ferrel O C, *Marketing*, Houghton-Mifflin, Boston
3. Stanton W J, Etzel Michael J and Walker Bruce J, *Fundamentals of Marketing* Mc Graw-Hill, New York.
4. Kotler, Keller, Koshy and Jha, *Marketing Management-A South Asian Perspective*, Pearson

Note for Paper Setting: The question paper will have the following three sections:

- A. Section A: Paper setter will set ten questions in all, selecting not more than three questions from each unit. The candidate will have to attempt all the questions with an answer to each question within fifty words. Each question carries two marks
- B. Section B: Under this section the examiner will set in all twelve questions, selecting ^{not} more than two questions from each unit and candidate will attempt any eight questions with an answer to each question within 200 words. Each question carries four marks.
- C. Section C will have four questions, not more than one question from each unit. The candidate will attempt any two questions with an answer to each question within 800 words. Each question carries 14 marks.

85

25/03/10



Model Question Paper

Section A: 20 Marks. Attempt all the questions with an answer to each question within fifty words. Each question carries two marks.

1. Compare and contrast the concept of market with the concept of marketing.
2. What do you understand by global marketing scenario?
3. Summarise consumer environment in India.
4. What is concentrated segmentation?
5. What are product mix decisions?
6. Explain the suitability of penetration pricing policy.
7. What do you mean by physical distribution mix?
8. How can you strengthen consumerism in India?
9. What directions marketers get from the concept of green marketing?
10. How can you create marketing orientation holistically?

Section B: 32 Marks. Attempt any eight questions with an answer to each question within 200 words. Each question carries 4 marks.

11. How do you create and maintain an ideal marketing mix in the present context of fast moving goods?
12. Compare and contrast product concept of marketing with production concept. Under what conditions do you follow these concepts?
13. Discuss marketing as economic way of life.
14. Discuss consumer behaviour as sub set of human behaviour.
15. What basic conditions are necessary for segmenting a market?
16. What are recent trends in marketing research?
17. How do you build long lasting image of the products?
18. What strategic actions do you take during decline stage of PLC?
19. How are pricing objectives formulated?
20. How can you convert channel conflicts into marketing opportunities?
21. Discuss personal selling as method of marketing communication in the context of present concept of market economy.
22. Discuss consumerism as social movement.

Section C: 24 Marks. Attempt any two questions with an answer to each question within 800 words. Each question carries 14 marks.

23. What challenges marketers in India face in the context of ongoing process of globalisation of marketing practices? Discuss in the light of holistic approach to marketing.
24. Why is the significance of marketing research increasing these days so significantly even in non-business organisations? Discuss with examples.
25. Why do most of the product ideas fail? How can you generate most relevant product ideas in the age of increasing rate of product failures?
26. How can you make marketing efforts much more socio-economically relevant? What precautions do you take in this context?

mm
25/03/10



DETAILED SYLLABUS

Course No. 502 Title : Personnel Management
Credits : 4 Maximum Marks : 100
a) Semester examination : 80
b) Sessional assessment : 20

Duration of examination : 2½ hours

Syllabus for the examinations to be held in Dec. 2010, 2011 & 2012.

Unit-I Personnel Management :

Features, functions, principles, philosophy & challenges of personnel management; Professionalism & Ethics in personnel management; Qualities & responsibilities of personnel manager; Personnel policies & procedures; Future of personnel management; Role of computers in personnel management; Personnel Management Model.

Unit-II Procurement, Training & Appraisal

Human resource planning; Job analysis – job description & job specification; Recruitment, selection & placement; and orientation; Promotion, transfers, separation, absenteeism & labour turnover; Employee training and development; Performance appraisal - Approach, evaluation process, methods & ethics of appraisal; Industrial psychology; Principles of industrial psychology.

Unit-III Compensation & Grievance Redressal Mechanism

Job evaluation-method; Wage & Salary administration – Wage determination process, factors affecting wage & salary structure, principles of wage administration, theories of wage; Incentives – Monetary & non-monetary incentives; Fringe benefits & profit sharing. Grievance Redressal Mechanism - Causes, need, machinery & guiding principles. Discipline, disciplinary action, code of conduct.

Unit-IV Industrial Relations & Labour Welfare

Concept & approaches of industrial relations; Industrial dispute – Causes & machinery for settlement of disputes; Conflict resolution-Collective bargaining; Workers' participation in management; Workers' empowerment & quality circles; Labour welfare - Features, need & approaches; Labour welfare officer - Qualification, functions & duties; Trade Unions - Objectives, functions, principles & essentials of successful trade union.

Note for paper setter

The question paper consists of three sections as follows: Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section-A: It will consist of 10 very short answer type questions, answer to each question should be upto 50 words in length. Each questions will carry one mark. Total weightage being 10 marks.

7

Jeeva
yoti

Section –B: It will consist of twelve short answer type questions & answer to each question should be upto 200 words in length. Candidates are required to attempt eight questions. Each question carries two marks and total weightage being 16 marks.

Section-C: It consists of four essay type questions. Answer to each question should be upto 800 words in length. The candidates is required to attempt any two. Each question carries 12 marks and total weightage being 24 marks.

Books Recommended:

1. Edwin B Flippo : Personnel Management
2. Michael J Jucious : Personnel Management
3. Pigours and Myars : Personnel Administration
4. Scott, Clothier and Spwegal : Personnel Management
5. C.B. Memoria & SV Gankar : Personnel Management

Model Question Paper

Section-A Marks : 20

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be written with 50 words.

1. What is personnel policy ?
2. Distinguish between job analysis and job description.
3. Define labour turnover?
4. Explain the role of transfer in placement of personnel?
5. Write the ways by which employees separate themselves from the organization ?
6. What is job evaluation ?
7. What are limitations of profit sharing ?
8. Name factors affecting wage administration ?
9. What is quality circles ?
10. What is meant by "Collective Bargaining".

Section :B

Attempt any eight questions. Each question carries 4 ½ marks. Answer to each questions should be 200 words.

1. "Personnel management is a basic management function pertaining to all levels and all types of management". Discuss.
2. "A policy is a guide to taking decisions". Discuss this statement and bring out the characteristics of a policy.
3. Write a note on 'Professionalism in Personnel Management'.
4. Briefly discuss the steps involved in manpower planning in industry.
5. Outline the legal, economical, social and political considerations in recruitment.
6. Discuss modern techniques of performance 'appraisal
7. Explain different methods of employee training.
8. What different methods of conflict resolution ?

9. Discuss the model grievance procedure that is applicable, in India. What are essential pre-requisites of a grievance procedure.
10. What is meant by 'Fringe Benefits' ? Explain the importance & purpose.
11. What is impact of outside leadership on the working of a trade union ? why should trade unions have internal leaders ?
12. Write a brief note on 'worker participation in management' .

Section – C

Attempt any two questions. Each question carries 12 marks. Answer to each question should be upto 800 words.

1. Discuss the objectives of personnel management. Describe the functional and organisational role of personnel manager in achieving the organisational – goals.
2. Discuss in detail the procedure for human resource planning with a hypothetical example of manufacture enterprise.
3. Discuss the terms 'wages' and salary. What factors determine the wage structure in an industrial enterprise ? Discuss the various theories for determining wages in industry.
4. Define Labour Welfare and discuss its scope in the modern context. Which agencies are engaged in labour welfar ? Discuss.

*Jeeva
yoni*

DETAILED SYLLABUS

Course No. 504
Credit: 4

Title : Accounting for Business Decisions
Maximum Marks : 100
a) Semester examination : 80
b) Sessional assessment : 20

Duration of examination 2 ½ hours

Syllabus for the examinations to be held in Dec. 2010, 2011 & 2012

Objectives: To provide students with an insight into accounting for business decisions and international issues.

Unit-1 Role of the management accounting, Information age and management accounting, nature of responsibility accounting, requirement of effective responsibility, responsibility centres and managerial support, realistic budgets, progressive organizational environment, cost control through responsibility accounting, evaluation of responsibility centres.

Unit-II Activity based costing and management systems, Absorption - cost equation, uses and merits, defects and weaknesses; Cost volume profit solution, variable cost equation, break even point, multi product situation, alternate choice decisions.

Unit-III Flexible budgeting, budgetary control, Zero based budgeting standard costing, Variance analysis value chain analysis, target and Life cycle costing.

Unit-IV Internationalisation of accounting profession - Accounting for currency translation, Consolidation of accounts of subsidiaries and affiliates, Multinational transfer pricing methods, International financial reporting and analysis, performance evaluations in the multinational firms, International issues in management accounting.

Note for paper setter

The question paper consists of three sections as follows. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section-A: It will consist of 10 very short answer type question, answer to each question is upto 50 words in length. All questions will carry one mark. Total weightage being 10 marks.

Section -B: It will consist of twelve short answer type questions with answer to each question upto 200 words in length. Candidates are required to attempt eight questions. Each question carries two marks and total weightage being 16 marks.

Section-C: It consists of four essay type questions with answer to each question upto 800 words in length. The candidates is required to attempt any two. Each question carries 12 marks and total weightage being 24 marks.

Handwritten signature
5/11/10

Books Recommended:

- | | |
|--|--|
| 1. Introduction to Management Accounting | : Horngren, Sundem Stratton, Prentice Hall Pub |
| 2. Management Accounting | : Atkusan Kapak, Pearson Publication |
| 3. Managerial Accounting | : James Jiamtalvo-Wiley Publication |
| 4. International Accounting | : Shirin Rathore, Prentice Hall Publication |
| 5. Management Accounting | : I.M. Pandey, Vikas Publishing House |
| 6. Management Accounting | : SP Gupta, Sahitaya Bhawan Publication |
| 7. Management Accounting | : Hansen and Mowen, Thompson |

changed
5/11/16

Model Question Paper

Accounting For Business Decisions (C.No. 504)

Section-A : Attempt all the questions. Each question carries one mark. Each answer should be of 50 words.

1. Cost centre
2. Residual income
3. Marginal cost equation
4. ABM system.
5. Overhead variance
6. Break even point
7. Value chain analysis
8. Flexible budgeting.
9. Currency translation
10. Transfer pricing.

Section-B: Attempt any eight questions. Each question carries 4½ marks. Answer to each question should be upto 200 words.

1. Discuss the significance of information technology in the field of management accounting.
2. What does the term responsibility accounting mean? Does the basic idea of this term has policy implications.
3. How does responsibility accounting differ from conventional cost accounting.
4. Explain briefly the advantage of activity based costing.
5. How do income statements/profit and loss accounts prepared under absorption and marginal costing concept differ?
6. Discuss in detail the important types of break-even charts.
7. Write self explanatory role on life cycle costing.
8. Write a short note on zero based budgeting.
9. Explain the utility of variance analysis.
10. Write a short note on internationalization of accounting profession.
11. Discuss methods used to consolidate financial statements of multinational firms.
12. What are the contents and techniques of international financial reporting and analysis.

Section-C: Attempt any two questions. Each question carries twelve marks and answer to each question should be in about 800 words.

1. What is responsibility accounting? Why should non-controllable costs be excluded from performance report prepared in accordance with responsibility accounting.
2. V.Ltd. manufactures and market s a standard product and the following standard cost data for 2000 have been supplied:

	Per units (Rs)	Total (Rs)
Sales (120,000 units)	1.00	1,20,000
Production cost of sales:		
Variable cost	0.65	78,000
Fixed cost	0.20	(0.85) 24,000
		(102,000)

10

Harad
5/11/20

Gross profit	0.15	18,000
Selling and administration cost		(8,400)
Fixed		
Net profit		9,600

It was anticipated that production would be equal to sales. But actual production, sales and stocks for the year

	Quarters (Units)				Total
	1	2	3	4	
Opening stock	-	6,000	2,000	7,000	
Production	34,000	28,000	33,000	27,000	122,000
Sales	28,000	32,000	28,000	32,000	120,000
Closing stock	6,000	2,000	7,000	2,000	2,000

- Prepare quarterly statements of profitability on the basis of absorption and marginal costing.
 - Reconcile the resulting profits.
- The variance analysis, the key element in standard costing, essentially consists of the application of the principle of management by exception. Discuss.
 - Define multinational transfer pricing. Briefly discuss in detail the various methods used for transfer pricing with focus on these advantages and limitations.

Charalp
5/11/20

Detailed Syllabus

Course No: 508

Title: Tax Planning and Management

Credits: 4

Maximum Marks : 100

- a) Semester examination : 80
- b) Sessional assessment :

Duration of
Examination : 2 1/2 hrs.

Syllabus for the examination to be held in December 2002, 2003 and 2004.

Objective: The objective of the course is to give an integrated view of tax laws and finance to assess and apply tax measures in managerial decisions.

UNIT-1 Introduction

Concept, significance and areas of tax planning; Appraisal of annual Finance Act; Tax Amendments; Advance Tax Rulings; Recognised Methods of tax planning: Legal Diversion of income, Ensuring Maximum claims for deductions; Taking Advantage of available Relief; Tax Free sources of income; Tax considerations in setting up a new business.

UNIT-II Tax planning and forms of business organizations- sole proprietorship, partnership firm, joint stock company, hindu undivided family; Indian branch of a foreign company Vs. Indian company; Foreign branch of an Indian company Vs. Separate foreign company.

UNIT-III Tax Considerations in Specific Managerial Decisions:

- a) Make or Buy, b) Own or Lease, c) Retain or Replace,
- b) Export Vs. domestic sales, e) Shut down or continue f) Hire or lease.

UNIT-IV Tax Considerations in Specific Areas:

- a) Foreign Collaboration Agreements.
- b) Amalgamation.
- c) Capital/Financial Structure,
- d) Depreciation Allowances.
- e) Dividend policy.
- f) Personnel Compensation Plans.
- g) Conversion of sole proprietary or Partnership firm into Joint stock company.

Alke. G

Note for paper setting

The question paper consists of three sections as follows:
Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions, answer to each question upto 5 lines in length. All questions will be compulsory. Each question will carry 2 marks. Total weightage being 20 marks.

Section B: It will consist of short answer type questions with answer to each question upto 2 pages in length. Twelve questions will be set up examiner and eight will be attempted by the candidate. Each question will carry 4/1/2 marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question upto 2 pages in length. Four questions will be set up examiner and the candidate will be required to attempt two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

Books Recommende:

1. R.N. Lakhotia : Corporate Tax Planning.
2. E.A. Srinivas : Corporate Tax Planning.
3. Vinod.K. Singhania : Direct Taxes- Theory and Practice.
4. Philip.E. Taylor : The Economics of Public Finance.

ACKS. G

Model Question Paper

Section A: 20 Marks

Note: Attempt all the questions. Each question carries two marks.
Answer to each question should be within five lines.

1. What is meant by tax planning?
2. Name five areas of tax planning.
3. Explain section 80-G.
4. Name four methods of tax planning.
5. Give maximum exemption limit in the case of senior citizens.
6. Explain the term "current repairs".
7. How many forms of organizations are there? Name them.
8. What is amalgamation?
9. Explain the term "non resident company".
10. Explain amendment relating to wealth tax.

Section B: 36 Marks

Note: Attempt any eight questions. Each question carries 4 1/2 marks.
Answer to each question should be within 2 pages.

1. What is the significance of tax planning in the present scenario?
2. Discuss four areas of tax planning.
3. Explain briefly tax planning aspects of leasing.
4. Explain tax incentives available with regard to location of business.
5. Is there any scope for tax planning for Hindu undivided family? Discuss.
6. What is a partnership firm?
7. Compare Indian Company with Indian branch of a foreign company.
8. Discuss any four concessions granted to an Indian company which signs foreign collaboration agreements.
9. What concessions are available to a company in regard to replacement of its assets?
10. Explain the deductions available to a company in the case of amalgamation.
11. Discuss depreciation allowance in tax planning.
12. Discuss deductions to a sole proprietary firm.

Section C: 24 Marks

Note: Attempt any two questions. Each question carries 12 marks. Answer to each question should be within 5 pages.

1. Explain Advance Tax Rulings. Discuss in detail
2. Compare partnership firm with a joint stock company from the tax planning point of view.
3. Which managerial decision fetches maximum concession-Own or Lease?
4. Give deductions available to a company under any two methods of tax planning.

Alka S.

DETAILED SYLLABUS

Course no: 509
Credits: 4

Title: Business Policy

Time : 2 ½

Maximum Marks : 100
Semester Examination: 80
Internal Assessment : 20

Syllabus for the examinations to be held in ^{Dec.} ~~May~~ 2010, 2011 and 2013

Objectives: To impart knowledge about the pattern of plan that integrates an Organisation's major goals, policies and actions into a cohesive whole.

Unit-1: Fundamentals of Business Policy and Strategic Management

Business Policy- Evolution, meaning, objectives, importance & shift from the term business policy to strategic management; Strategy-Meaning & components, kinds & importance; Strategic Management-Meaning, nature and strategic management process; The McKinsey 7s framework; Corporate planning-Meaning, process, benefits, approaches, benefit, approaches, why corporate planning fails and pre-requisites for its success.

Unit-2: Strategy Formulation

Environmental analysis-Concept, components, environment scanning and appraising; Organisational appraisal-Dynamics for internal environment, organizational capability factors, techniques used for organizational appraisal & structuring organizational appraisal; Strategic alternatives-Modernisation, diversification, integration, mergers, takeover, joint ventures, turnaround, disinvestment, liquidation, combination, strategic alliance; Strategic choice process; Corporate portfolio analysis-Industry, competition, SWOT analysis, subjective factors in strategic choice, contingency strategies and strategic plan

Unit-3: Strategic Implementation

Strategy implementation-Issues, project implementation, procedural implementation, resource allocation, structural implementation & structure for strategies; Organisation design and change; organizational systems; Functional plans and policies-Marketing, operations, personnel, financial, integration of functional plans and policies; Behavioural implementation- leadership implementation, corporate culture, corporate politics, business ethics, social responsibilities

Unit-4: Strategic Evaluation

An overview of strategic evaluation and control, Types of control-Strategic & operational control; Techniques of strategic evaluation and control; role of organizational systems and control.

wt

17

NOTE FOR PAPER SETTER: The question paper consists of three sections and each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section A: It will consist of 10 very short answer type questions. Answer to each question shall be upto 5 lines in length. All questions will be compulsory and each question will carry two marks. Total weightage of this section will be 20 marks.

Section B: It will consist of short answer type questions with answer to each question upto 2 pages in length. Twelve questions will be set by the examiner and eight will be attempted by the candidate. Each question will carry 4 and ½ marks. Total weightage of this section shall be 36 marks.

Section C: It will consist of essay type questions with answer to each question upto 5 pages in length. Four questions will be set by the examiner and the candidate will be required to attempt two. Each question will carry 12 marks. Total weightage of this section shall be 24 marks.

BOOKS RECOMMENDED

1. Business Policy and Strategic Management
Himalayan Publication : P. Subha Rao
2. Business Policy, Tata Mc Graw Hill : Azhar Kazami
3. Business Policy and Strategic Management,
Himalayan Publication : Acharaya and Grover
4. Business Planning and Policy & Strategic
Management, Tata Mc Graw Hill : Lawrence R. Jauch and William F. Gluock

nt

MODEL QUESTION PAPER

SECTION A

Note: Attempt all questions. Each question carries two marks. Answer to each questions shall be within five lines (50 words).

1. Define business policy?
2. State the component of a strategy?
3. List the processes involved in strategic management?
4. State the Mc Kinsey's 7s framework?
5. What is environmental scanning?
6. What are the methods used for organizational appraisal?
7. What is SWOT analysis?
8. How do you integrate functional plans and policies?
9. What is leadership implementation?
10. What are the techniques of strategic evaluation?

SECTION B

Note: Attempt any eight questions and answer to each question should be with in two pages (200 words). Each question carries 4 ½ marks.

1. Briefly state the features of a business policy?
2. State the reasons for the shift from the term business policy to strategic management?
3. Distinguish between strategy and policy?
4. Discuss the economic environment which exert influence on the selection and design of a strategy?
5. Discuss how organization culture affects strategy formulation, implementation and evaluation?
6. Compare and contrast synergistic diversification with conglomerate diversification in the context of internal growth by diversification.
7. Explain why organizational structure is so important in strategic implementation?

ut

~~19~~

19

8. Discuss the methods of resource allocations. Which of them is more suitable?
9. What are the parameters of an effective control mechanism?
10. Discuss the role of corporate social responsibility in selection and design of a strategy?
11. Define business ethics? State its role in strategic control process?
12. Write a detailed note on turnaround strategy?

SECTION C

Note: Attempt any two questions and answer to each question should be within five pages (800 words). Each question carries 12 marks.

1. What do you understand by Corporate planning? Explain its advantages and prerequisites for success?
2. Define BCG Matrix? What are its limitations?
3. 'The key to successful implementation of strategy is effective leadership'. Do you agree? Discuss.
4. Discuss the qualitative and quantitative criteria for strategy evaluation?

Wls

Project Work: Review of Literature *C for 3rd year 2010 onwards*

Course No. 511

Maximum Marks: 50

Objective: To acquaint the students with evolutionary phases of development of the literature on different topics of current relevance to business education.

Guidelines: A candidate is required to critically examine the literature on any topic of the syllabus and submit it in hard bound form of about 50 A4 size pages to be completed within not less than 5000 words. The candidate is required to mention only University Roll No. on the front page of the Project Report. The report must be submitted before the commencement of examination of M Com III Semester. The report on the literature reviewed must be in candidate's own language and in no case it should be copied from any source otherwise it will amount to be a case of unfair means.

mm/
24/03/10



INTERNATIONAL BUSINESS

Course No.: 550-A

Duration of Examination: 2½ hour

Maximum Marks: 100

a) Semester Examination : 80

b) Sessional Assessment : 20

Syllabus for the examinations to be held in 2011, 2012, 2013.

OBJECTIVE: To acquaint the students with the techniques, procedure and various aspects of international business.

- UNIT -I** Theoretical foundations of international business; Balance of payments; International business environment; International economic institutions: IMF, World Bank, IFC, IDA, and ADB.
- UNIT-II** Globalization of world economy; Multinational corporations, MNCs culture; MNCs and LDCs; Joint venture; Regional economic integration: SAARC; ASEAN, EC, NAFTA.
- UNIT-III** Foreign exchange; Exchange rate mechanism; Risk management; Transfer of international payment; Convertability of rupee; Current and capital account ;International business intelligence.
- UNIT-IV** Foreign investments; Factors affecting foreign investment; Growth of foreign investment; Theories of foreign investment; India and WTO, Intellectual property rights; EXIM policy of India.

Books Recommended:

1. Francies Cherunilam, International Business, Wheeler Publishing, New Delhi
2. K Aswathappa, International Business, McGraw Publication
3. Vyupta Sharan, International Business, Pearson Education
4. Rao, P. Subba (2001) International Business- Text and Cases, Himalaya Publishing House, Mumbai.
5. Bhalla, V.K. and S. Shiva Ramu (2000) International Business-Environment and Management, Anmol, New Delhi.
6. Ball, Domold a, and Wendell H. Me Culloch (1982), International Business, Business Publication, Plano.

Note for paper setting:

The paper consists of three sections. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

am/ 31/12/10

Int. Busin

Flourance

Section A It will consist of ten very short answer questions, answer to each question shall be within 50 words. All questions will be compulsory. Each question carries two marks. Total weightage shall be 20 marks.

Section B It will consist of short answer type questions with answer to each question within 200 words. Twelve questions shall be set by the examiners and eight shall be attempted by the candidate. Each question will carry 4 marks; total weightage shall be 36 marks.

Section C It will consist of essay type questions with answer to each question within 800 words. Four questions shall be set by the examiner and the candidate will be required to attempt two questions. Each question will carry 12 marks. Total weightage shall be 24 marks.

MODEL QUESTION PAPER

Section A

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What is international business?
2. What is process of globalization of business?
3. How WTO is different to GATT?
4. Discuss in brief the difference between domestic business and international business.
5. What is international economic integration?
6. Analyze the trends in the exports of leading exports.
7. What do you mean by international business intelligence?
8. How do you determine exchange rate?
9. What is disequilibrium in the balance of payment?
10. Discuss in brief international business environment.

10x2

Section B

Note: Attempt any eight questions with an answer to each question within 200 words. Each question carries 4½ marks.

1. What are the differences between standardization and customerisation of products and services in the context of domestic and international business?
2. What is vertical integration? When does an international firm select this strategy to manufacture inputs?
3. What are the various factors affecting foreign investment?
4. Would China become a threat to India? If so, explain the strategies an Indian business can implement to overcome the threat.
5. Critically analyze international business intelligence from Indian perspective?
6. What is economic environment? Explain different kinds of economic systems and their influence on international business.
7. Discuss globalization of world economy. Also discuss its advantages and disadvantages.

omw
31/12/10
with Anden
F. D. hmc

8. How do the companies globalize sourcing of finance? Discuss the globalization of production facilities.
9. Explain the role of India in WTO and WTO's role in Indian socio-economic development.
10. What is a multinational corporation? How is it different to a global company, international company and transactional company?
11. What is the impact of international relations and international law on international business?
12. Describe the steps taken by NAFTA in bringing economic integration among USA, Canada and Mexico.

8x4½

Section C

Note: Attempt any two questions with an answer to each question within 800 words.

1. What is economic integration? Why ASEAN is next to EEC in achieving economic integration? Explain its organizational structure and potentialities.
2. Who are the leading importers in the world? Why the USA has a major defect in the balance of trade despite being a major exporter in the world?
3. What do you mean by foreign exchange? Discuss exchange rate mechanism.
4. Discuss the various factors affecting foreign investment. Discuss the theories of international investment.

2x12

into India

Finance

on/
31/12/10

E-COMMERCE

Course No.: 550-B

Duration of examination: 2½ hour

Maximum Marks: 100

a) Semester Examination: 80

b) Sesssional Asscssment: 20

Syllabus for the examinations to be held in 2011, 2012, 2013

OBJECTIVE: To acquaint students with the applications and issues relating to e-commerce and e-marketing

- UNIT -I** E-Commerce - Internet based e-commerce – its benefits and impediments, Application services of e-commerce, Electronic data interchange as a business decision tool; Types of e-commerce and e-commerce business models, Mechanics of e-commerce.
- UNIT-II** E-business, Types of e-markets, Marketing process, Marketing information system, Mercantile models from consumers perspective, Online advertising, New CRM Building block architecture.
- UNIT-III** Value-added service, industry characteristics, Customer participation, Customer satisfaction and loyalty, Virtual value-chain, Value chain and e- strategy, Logistics of ISP, Extranet and Intranet- Meaning and application.
- UNIT-IV** Electronic payment system – Digital token base, Credit cards and Smart cards, World-Wide-Web, banking network in on-line commerce, Indian E-commerce laws, Issues and opportunities in implementation, role of government and policy recommendations; Legal and ethical issues.

Books Recommended:

1. E-Business : Roadmap for success, Kalaota and Maria Robinson, Pearson Education
2. E-Commerce : Diwan and Sharma, Excel Books, Delhi
3. Internet Marketing : E-Commerce and Cyber Laws, Thakur and Narayan
4. E-Commerce : A Managerial Perspective, Turban et al., Pearson Education
5. E-Commerce : An Indian Perspective, PT Joseph, Prentice Hall of India
6. Kalakota and Whinston: Frontiers of e-commerce, Pearson Education
7. Strauss, Ansary : E-Marketing, Pearson Education and Frost

Note for paper setting

The paper consists of three sections. Each section will cover whole of the syllabus without repeating any question in the entire paper.

AM
31/12/10

uts Adh

hndy
22/12/10

Section A It will consist of ten very short answer questions, answer to each question shall be within 50 words. All questions will be compulsory. Each question carries two marks. Total weightage being 20 marks.

Section B It will consist of short answer type questions with answer to each question within 200 words. Twelve questions shall be set by the examiner and eight shall be attempted by the candidate. Each question will carry 4 marks. total weightage shall be 36 marks.

Section C It will consist of essay type questions with answer to each question within 800 words. Four questions shall be set by the examiner and the candidate will be required to attempt two questions. Each question will carry 12 marks. Total weightage shall be 24 marks.

MODEL QUESTION PAPER

Section A

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. Define e-commerce
2. What is the relevance of e-commerce in intra organizational transactions?
3. Highlight on the major characteristics of e-cash.
4. Differentiate between banner exchange and banner swapping.
5. Distinguish between internet and extranet.
6. Define the types of extranet.
7. What do you understand by e-customer loyalty?
8. Write down the differences between B2B and C2C models.
9. What are the various elements of on-line commerce in banking transactions?
10. What can government do to promote economy?

10x2

Section B

Note: Attempt any eight questions with an answer to each question within 200 words. Each question carries 4½ marks.

1. Write a note on e-commerce mechanics of commerce.
2. Discuss the application service of e-commerce.
3. Differentiate between e-commerce and e-commerce based business models.
4. Discuss in brief role of electronic marketing information systems.
5. Explain the mercantile models used in electronic marketing.
6. What is the role of information technology in the distribution process?
7. Briefly explain types of e-markets.
8. Discuss value added service and service industry characteristics.
9. Differentiate between smart and credit card.
10. What steps should be taken by government to grasp the developing opportunity in e-commerce?
11. Write a note on on-line banking network.

Q/M
31/12/10

with Huch

Handwritten signature
24/12/10

12. Discuss significant features of Indian IT Act.

8x4½

Section C

Note: Attempt any two questions with an answer to each question within 800 words. Each question carries 12 marks.

1. Explain the concept of Electronic data interchange. Why it is considered as a business decision tool? Explain.
2. Define online advertising. How is it different from traditional advertising? Discuss the online advertising strategies significant for organizations to improve their physical and virtual presence.
3. Write a critical note on virtual value chain and e-strategies.
4. Explain in detail the legal and ethical issues associated with e-commerce.

2x12

ans /
31/12/10

mts Adan

ans /
22/12/10

MANAGEMENT OF WORKING CAPITAL

Course No.: 551

Duration of examination: 2½ hour

Maximum Marks : 100

a) Semester Examination: 80

b) Session Assessment: 20

Syllabus for the examinations to be held in 2011, 2012, 2013

OBJECTIVE: The objective of this course is to acquaint the students with the tools and techniques of working capital management

UNIT -I Introduction

Various concepts and approaches to working capital; Tandon and Chore committee reports; Methods of estimating working capital requirements; Assessment of minimum, maximum and average requirements of working capital; Various sources of working capital and their relative merits; Redundancy of working capital; Factors influencing estimation of working capital requirements.

UNIT-II Management of Cash

Analysis of financial statements; Fund flow and cash flow techniques; Common size statements and liquidity ratios; Cash budgeting and zero cash budgeting; Public deposits; Commercial bank loans and other short term borrowing.

UNIT-III Management of Receivables

Problems of receivables in management; Formulation of suitable credit and collection policies; Designing of credit terms; Evaluation of credit applications; Collection procedures; Evaluation of receivable management.

UNIT-IV Management of Inventory

Role of financial manager in inventory management; Ordering and carrying costs and their impact on optimum level of inventory; Determination of optimum level of inventory -EOQ, re-order point, safety stock, technical and administrative lead time; Just-in-time inventory control; ABC and other techniques.

Books Recommended

1. James C. Van Horne : Financial Management Policy
2. Horngren : Management Accounting
3. P.L. Tandon : Report on Working Capital Management (Also CHORE Committee Report)
4. Prassanna Chandra : Financial Management
5. Arthur J. Keown, et al. : Basic Financial Management
6. K.M. Upadhyay : Financial Management
7. R.M. Srivastava : Financial Decision Making

Note for paper setting

31/12/10

W. to. H. K. - 22/12/10

MANAGEMENT OF WORKING CAPITAL

Course No.: 551

Duration of examination: 2½ hour

Maximum Marks : 100

a) Semester Examination: 80

b) Session Assessment: 20

Syllabus for the examinations to be held in 2011, 2012, 2013

OBJECTIVE: The objective of this course is to acquaint the students with the tools and techniques of working capital management

UNIT -I Introduction

Various concepts and approaches to working capital; Tandon and Chore committee reports; Methods of estimating working capital requirements; Assessment of minimum, maximum and average requirements of working capital; Various sources of working capital and their relative merits; Redundancy of working capital; Factors influencing estimation of working capital requirements.

UNIT-II Management of Cash

Analysis of financial statements; Fund flow and cash flow techniques; Common size statements and liquidity ratios; Cash budgeting and zero cash budgeting; Public deposits; Commercial bank loans and other short term borrowing.

UNIT-III Management of Receivables

Problems of receivables in management; Formulation of suitable credit and collection policies; Designing of credit terms; Evaluation of credit applications; Collection procedures; Evaluation of receivable management.

UNIT-IV Management of Inventory

Role of financial manager in inventory management; Ordering and carrying costs and their impact on optimum level of inventory; Determination of optimum level of inventory -EOQ, re-order point, safety stock, technical and administrative lead time; Just-in-time inventory control; ABC and other techniques.

Books Recommended

1. James C. Van Horne : Financial Management Policy
2. Horngren : Management Accounting
3. P.L. Tandon : Report on Working Capital Management (Also CHORE Committee Report)
4. Prassanna Chandra : Financial Management
5. Arthur J. Keown, et al. : Basic Financial Management
6. K.M. Upadhyay : Financial Management
7. R.M. Srivastava : Financial Decision Making

Note for paper setting

amf
31/12/10

W. to H. Ch.
22/12/10

The paper consists of three sections. Each section will cover whole of the syllabus without repeating any question in the entire paper.

Section A: It will consist of ten very short answer questions, with answer to each question shall be within 50 words. All questions will be compulsory. Each question carries two marks. Total weightage being 20 marks.

Section B: It will consist of short answer type questions, with answer to each question within 200 words. Twelve questions shall be set by the examiner and eight shall be attempted by the candidate. Each question will carry 4 marks. Total weightage being 36 marks.

Section C: It will consist of essay type questions, with answer to each question within 800 words. Four questions shall be set by the examiner and candidate will be required to attempt any two questions. Each question will carry 12 marks. Total weightage being 24 marks.

MODEL QUESTION PAPER

Section A

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. List three differences between permanent current assets and fluctuating current assets.
2. Define and contrast the terms working capital and net working capital.
3. State two basic recommendations of Chore Committee regarding working capital.
4. What is meant by common-size statement?
5. Differentiate between liquidity and solvency.
6. What is a firm's cash cycle?
7. What is the general objective of accounts receivable management?
8. Explain the meaning of the credit terms, 2/10, 1/30, 1/45, n/60.
9. What is the purpose of holding inventory?
10. Explain the purpose of the ABC inventory classification scheme.

10x2

Section B

Note: Attempt any eight questions with an answer to each question within 200 words. Each question carries 4½ marks.

1. What is the conservative approach to financing a firm's fund requirements? What kind of profitability risk trade off is involved?
2. Define the hedging principle. How can this principle be used in the management of working capital?
3. Define a zero-balance account and describe how it is used in disbursement accounts. What is a pseudo zero balance account?

ans/
21/12/10

Ans
22/12/10

4. Discuss the motive that a company may have for holding liquid assets. Explain the cost and benefits associated with holding liquid assets.
5. Compare and contrast credit standards and credit terms. How can credit standards and credit terms affect the amount invested in receivable and the return on such investment?
6. Identify some of the costs associated with accounts receivable and give examples of each type of cost.
7. List the factors influencing the formulation of suitable credit and collection policies.
8. Discuss the various provisions relating to Tandon committee report on working capital.
9. State the importance of 'analysis of financial statements' in making optimum financial decisions?
10. Discuss the various techniques of inventory control.
11. What purposes does safety stock serve? What are some of the benefits and costs associated with safety order?
12. Does a just-in-time approach to inventory accomplish any thing other than forcing the supplier to carry your raw materials inventory?

8x4½

Section C

Note: Attempt any two questions with an answer to each question should be within 800 words.

1. Discuss the risk-return relationship involved in the firm's assets investment decisions as it pertains to working capital management.
2. Consider the basic inventory model for cash management. If cash is ordered in lot sizes known as the optional cash conversion size, what does the firm minimize by this action?
3. What are the five traditional C's the financial manager might consider in evaluating credit worthiness of a potential customer.
4. Explain why total ordering cost decline at a decreasing rate as the quantity received with each order increases. Under what conditions might the curve appear differently?

2x12

Jravan
22/12/10
Uts Andar

my
31/12/10

FINANCIAL DECISION ANALYSIS

Course No. 554

Duration of examination: 2½ hour

Maximum Marks : 100

a) Semester Examination : 80

b) Sessional Assessment : 20

Syllabus for the examinations to be held in 2011, 2012, 2013

OBJECTIVE : The objective of this course is to give the students an intensive knowledge of the finance function in specified decision area.

- UNIT -I** Meaning of financial analysis and its possible frame work; Nature of financial decisions; Major financial decision-areas; Essence of financial decisions; Basic factors influencing financial decisions; Utility of financial forecasting; Techniques of financial forecasting; Financial information system; Nature of financial information system; Role of financial information system in Decision-Making; Designing suitable financial information system.
- UNIT-II** Concept of certainty; Risk and uncertainty; Source of risk; Measurement of risk; Utility theory and risk analysis in investment decisions; Methods of adjusting risk; Sensitivity analysis
- UNIT-III** Portfolio management theory- A synoptic view; Markowitz model; Prof. Sharpe's portfolio model; Bobmol's model; Problems in application of portfolio theory; Ingredients portfolio; Management, principles of portfolio management; Portfolio management policies.
- UNIT-IV** Concept of profit planning; Basics of profit planning; Approaches to profit planning ; Capital expenditure decisions; Nature and significance of capital expenditure decisions; Taxation and make or buy decision; Taxation and capital structure policies; Tax planning and dividend decisions; Need for tax planning in India; Scope of tax planning methods.

Books Recommended:

1. John J. Hampton : Financial Decision Making concepts-Problems and Cases
2. Engene F. Brigham : Fundamentals of Financial Management
3. James c. Van Horne : Financial Management and Policy
4. R.M. Srivastava : Financial Decision Making
5. Prassana Chandra : Financial management Theory and Practice
6. Khan and Jain : Financial Management
7. I.M. Pandey : Financial Management
8. Peerson and Hunt : Basic Business Finance.
9. S.C. Kneithal : Financial Management

Note for paper setting:

com/
31/12/10

with Huch

The paper consists of three sections. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section A It will consist of ten very short answer questions; answer to each question shall be within 50 words. All questions will be compulsory. Each question carries two marks. Total weightage shall be 20 marks.

Section B It will consist of short answer type questions with answer to each question within 200 words. Twelve questions shall be set by the examiners and eight shall be attempted by the candidate. Each question will carry 4 marks; total weightage shall be 36 marks.

Section C It will consist of essay type questions with answer to each question within 800 words. Four questions shall be set by the examiner and the candidate will be required to attempt two questions. Each question will carry 12 marks. Total weightage shall be 24 marks.

MODEL QUESTION PAPER

Section A

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What are the principles of financial decision making?
2. Give the nature of financial information system.
3. Discuss the role of financial information system in decision making.
4. What is sensitivity analysis?
5. Differentiate between risk and uncertainty.
6. Explain what is meant by the term portfolio management?
7. What are the basic ingredients of portfolio management?
8. What is Markowitz 'effective frontier'?
9. Write a note on capital market theory.
10. Discuss the relevance of tax planning in dividend decisions.

10x2

Section B

Note: Attempt any eight questions with an answer to each question within 200 words. Each question carries 4½ marks.

1. What are the major types of financial management decisions that business enterprise make?
2. Write short note on financial forecasting techniques.
3. Classify the main categories of cash inflows and cash outflows.
4. Differentiate between business risk and financial risk.
5. Explain how sensitivity analysis can take care of the risk and uncertainty in capital investment decisions.
6. Explain briefly the two basic principles of effective portfolio management.
7. What are the objectives of portfolio management?

31/12/10

into Audit

[Signature]

8. Write a short note on arbitrage.
9. Discuss marketing model of portfolio management.
10. Explain the different methods of adjusting risk while taking investment decisions.
11. "Business decisions devoid of tax consideration would be defective". Do you agree with the statement?
12. What are the salient features of taxation of dividend in India?

8x4½

Section C

Note: Attempt any two questions with an answer to each question should be within 800 words.

1. Discuss the utility of financial forecasting for the financial manager of a company. What kinds of anticipations are included in the scope of the financial forecasting?
2. Discuss marketing model of portfolio management. In what respects can Sharpe's model be regarded superior to marketing model?
3. What is difference between risk and uncertainty? Explain the different methods of adjusting risk while taking investment decisions.
4. Discuss the concept of profit planning. What are the various approaches to profit planning?

2x12

lets A don

[Handwritten signature]

com/
31/12/10

CONSUMER BEHAVIOUR AND MARKETING RESEARCH

Course No. 561

Duration of examination 2½ hour

Maximum Marks : 100

a) Semester Examination : 80

b) Sessional Assessment : 20

Syllabus for the examinations to be held in 2011, 2012, 2013

OBJECTIVE : To acquaint the students with the relevance of consumer behaviour in marketing decisions and the techniques & application of marketing research.

- UNIT -I** Concept of consumer behaviour; Factors influencing consumer behaviour; Purchase decision process; Consumer behaviour as a marketing discipline; Consumer buying motives; Human nature characteristics & post purchase behaviour.
- UNIT-II** Consumer perception; Consumer attitude; Attitude formation; Consumer learning; Consumer motivation and consumers & their socio-cultural settings.
- UNIT-III** Relevance of marketing research; Nature and scope of marketing research; Procedure of marketing research; Precautions in marketing research; Marketing information systems: Its nature and scope.
- UNIT-IV** Collection of data; Sources of secondary data; Basic methods of collecting primary data; Construction of data collection forms; Analysis and interpretation; Research report.

Books Recommended:

1. Loudon and Della : Consumer Behaviour: Concepts and Applications.
2. Schiffman and Kanuk : Consumer Behavior
3. Bennett : Consumer Behaviour
4. S.H. Britt : Consumer Behaviour in Theory and Action
5. Boyd : Marketing Research : Test and Cases
6. A. Pararuraman : Marketing Research
7. Naresh Malhotra : Marketing Research

Note for paper setting:

The paper shall consist of three sections. Each section will cover the whole of the syllabus without repeating any question in the entire paper.

Section A It will consist of ten very short answer questions, answer to each question shall be within 50 words. All questions will be compulsory. Each question carries two marks. Total weightage being 20 marks.

Section B It will consist of short answer type questions, answer to each question shall be within 200 words. Twelve questions shall be set by the examiners and eight shall be attempted by the candidate. Each question will carry 4 marks, total weightage shall be 36 marks.

am/ 31/12/11 utt Adh

Section C

It will consist of essay type questions with answer to each question within 800 words. Four questions shall be set by the examiner and the candidate will be required to attempt two questions. Each question will carry 12 marks. Total weightage shall be 24 marks.

MODEL QUESTION PAPER

Section A

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. Why is consumer behaviour considered as an applied science?
2. What is consumer imagery?
3. Why is scope of marketing research increasing significantly?
4. Compare and contrast schedule and questionnaire.
5. What is follow up action in research report?
6. What is relevance of marketing intelligence?
7. Why is sub-culture relevant in the study of consumer behaviour?
8. What are human nature characteristics?
9. How is Maslow's need hierarchical theory of motivation relevant to consumer behaviour?
10. How do you maintain objectivity in marketing research?

Section B

Note: Attempt any eight questions with an answer to each question within 200 words. Each question carries 4½ marks.

1. What is the role of markets in the purchase decisions process?
2. Discuss consumer behaviour as a marketing discipline?
3. What directions do marketers get from the study of consumer buying motives?
4. Discuss the influence of consumer demography on marketing efforts?
5. What is the relevance of inter connectedness of human perceptual organs on consumer behaviour?
6. Discuss the process of attitude formation of consumers.
7. Is there any relationship between consumer involvement and buying decisions?
8. Discuss the relevance of learning theories to consumer behaviour?
9. What do you understand by the nature of marketing research?
10. When and why secondary information preferred in marketing research?
11. What principles and precautions are followed while preparing data collection forms?
12. Why interpretation of research report is considered more sensitive stage in marketing research?

Section C

sm
31/12/10

W. S. H. K.

Note : Attempt any two questions with an answer to each question within 800 words.

1. Discuss the impact of socio-cultural environment on consumer behaviour. What do marketers learn from such an environment?
2. How can marketers change the attitude of consumers in favour of costly items? Discuss various marketing strategies for managing such a change?
3. What precautions do you suggest for maintaining the reliability and validity in marketing research? How for the reliability and validity tools have been used in Indian marketing of research?
4. What are the ideal characteristics of a research report? What is the status of marketing researchers if their research report is not accepted by the marketers?

Urto A-dar

am/31/12/10

ADVERTISEMENT AND SALES MANAGEMENT

Course No.: 563

Duration of examination: 2½ hour

Maximum Marks: 100

a) Semester Examination: 80

b) Sessional Assessment: 20

Syllabus for the examinations to be held in 2011, 2012, 2013

OBJECTIVE: The objective of this course is to acquaint the students with the decisions in developing an advertising programme. An effort will also be made to acquaint them with the practice to manage sales operations and problems relating to the sales-force management.

UNIT -I ADVERTISING

Meaning, role and importance of advertising; Objectives of advertising; Advertising as a component of marketing mix; Advertising agency: Functions & significance; Advertising media and budget.

UNIT-II Legal, social and economic aspects of advertising; Advertising ethics, message generation, advertising themes and appeals; Preparation of an advertising copy; Planning and managing advertising campaign.

UNIT-III SALES MANAGEMENT

Objectives of sales management, sales executive as a coordinator; Theories of selling; Sales organizations; Process of selling; Sales forecasting; Sales budgets; Sales territories and sales quotas; New techniques of sales management- Relationship and internet marketing.

UNIT-IV Recruitment and selection of sales persons; Methods of training sales persons; Methods of compensating sales persons; Techniques of motivation, evaluation and control of sales force, Sales -promotion: Major decisions and Strategies.

Books Recommended:

1. Sandage, C.H. and Fryburger, V: Advertising Theory and Practice, Richard D.D. Irwin, Home Wood Illinois, 1978.
2. Little Field, J.E. and Krik Patrick, C.A.: Advertising- Mass Communication in Marketing, Koughton Mifflin Co., USA, 1970.
3. Anand, M.M. Marketing Communication: Text and Cases, University Press, Delhi, 1972
4. Borden, V hand Marshall, M.V.: Advertising Management -Text and Cases, D.D. Taraporewala, Bombay, 1971
5. Boyal, H.W. and Newman, J.W.: Advertisement Management, Richard D, Irwin, Home Wood, Illinois, 1972

into Andhra

Handwritten signature
22/12/10

Handwritten signature
31/12/10 16

6. Sarton, S.H. (ed): Hand Book of Advertising Management, Prentice Hall of India.
7. Stanefield, R.H.: Advertising Manages Hand Book, McGraw Hill, New York, 1970.
8. C.N Sontakki, Advertising and Sales Management, Kalyani Publishers, 2007.
9. Anderson, R.: Professional Sales Management, Prentice Hall Inc. New Jersey, 1981.
10. S L Gupta: Sales and Distribution Management-Text and Cases: An Indian Perspective, Excel Books, 2007.
11. C L Tyagi and Arun Kumar: Sales Management, Atlantic Publishers, Delhi 2004.
12. Still, Candiff and Govani: Sales Management-Decisions , Strategies and Cases, Prentice Hall of India, 2004.

Note for paper setting:

The paper consists of three sections. Each section will cover the whole of the syllabus without repeating any question in the entire paper.

Section A It will consist of ten very short answer questions; answer to each question shall be within 50 words. All questions will be compulsory. Each question carries two marks. Total weightage being 20 marks.

Section B It will consist of short answer type questions with answer to each question within 200 words. Twelve questions shall be set by the examiner and eight shall be attempted by the candidate. Each question will carry 4 marks, total weightage shall be 36 marks.

Section C It will consist of essay type questions with answer to each question within 800 words. Four questions shall be set by the examiner and the candidate will be required to attempt two questions. Each question will carry 12 marks. Total weightage shall be 24 marks.

MODEL QUESTION PAPER

Section A

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What is mass communication?
2. Explain advertising campaign?
3. What is brand differentiation?
4. What is the role of advertising agency?
5. State the limitations of advertising.
6. What is salesmanship?
7. Discuss AIDAS formula.
8. For designing sales promotion strategy, which features should a manager focus on for effective communication.
9. How are sales territories created?
10. Why after sale service is necessary?

10x2

mt. Hda
 31/12/10 17

Handwritten signature
 22/12/10

Section B

Note: Attempt any eight questions, with an answer to each question within 200 words. Each question carries 4½ marks.

1. List three promotional goals and explain how profit and promotion are related.
2. List five possible advertising objectives.
3. Describe the factors influencing the choice of advertising media.
4. What are some typical services that ad agencies provide for their clients?
5. State the processes involved in planning and managing an advertising campaign.
6. Write a short note on advertising themes.
7. What is prospecting? What are essentials of a prospect?
8. What is sales training? What is its significance?
9. What is sales quota? What factors do you consider while setting such quotas?
10. What is sales force control? What methods do you suggest for best results?
11. Explain major decisions in sales promotion programme.
12. What is a sales organization? Bring out its significance in modern world of commerce

8x4½

Section C

Note: Attempt any two questions, with an answer to each question should be within 800 words.

1. What are the ways of determining the size of the advertising budget? Which is the most commonly used way?
2. What are the social responsibilities of advertising? Do you feel advertising has successfully discharged out these responsibilities?
3. "Salesmanship is a persuasive communication between a seller and a buyer". Explain.
4. What is the difference between pure salary and pure commission methods? How can you remove defects of both?

2x12

Unit Advt
om/
31/12/10

Charaf
22/12/10

MARKETING OF SERVICES

Course No. 564

Duration of examination 2½ hour

Maximum Marks : 100

a) Semester Examination : 80

b) Sessional Assessment : 20

Syllabus for the examinations to be held in 2011, 2012, 2013

OBJECTIVE : The objective of this course is to acquaint students with the services marketing concept, techniques and strategies specific to marketing of services goods.

UNIT -I Introduction to Service Marketing

Concept, service marketing mix, consumption value consumer behaviour in service encounters, positioning services in competitive markets, customer expectations – models, antecedents and management.

UNIT-II Service Delivery Process

Services process redesigning, services operational designs, customer as co-producer, customer waiting and queues, Role of services personnel, dealing with conflicts and stress, internal marketing, Pricing approaches- cost, value, and competitive.

UNIT-III Implementing Services Marketing

Integrated communication programme, Managing relationship and building loyalty-beyond customer satisfaction, building loyalty, customer- firm relationship, relationship marketing, Customer feedback and services recovery- customer complaining behaviour abuse and opportunistic behaviour, services failure and recovery, services guarantee.

UNIT-IV Services Quality and Productivity

Service quality, GAP model, SERVQUAL, Balancing demand and supply, Service Productivity- measuring and improving service productivity, Leadership services organization and Synergy service management

Books Recommended:

1. Services Marketing- People, technology and Management by Lovelock, Wirtz and Chatterjee, Pearson Education
2. Services Marketing- Operation Management, and Strategy by Clow and Kurtz, Biztantra Publication.
3. Service Management – Operations, Strategy and Information Technology by Fitzsimmons and Fitzsimmons Tata McGraw Hill.
4. Services Marketing – Text and Cases by Nargundkar, Mc Graw Hill Publications
5. Services Marketing- Concepts, Strategy and Cases by Hoffman and Bateson, Thomson South Western
6. Services Marketing and Management- by Gilmore, Response Book, Sage Publications

Note for paper setting:

The paper consists of three sections. Each section will cover the whole of the syllabus without repeating any question in the entire paper.

Section A It will consist of ten very short answer questions, answer to each question shall be within 50 words. All questions will be compulsory. Each question carries two marks. Total weightage shall be 20 marks.

Section B It will consist of short answer type questions with answer to each question within 200 words. Twelve questions shall be set by the examiners and eight shall be attempted by the candidate. Each question will carry 4 marks; total weightage shall be 36 marks.

Section C It will consist of essay type questions with answer to each question within 800 words. Four questions shall be set by the examiner and the candidate will be required to attempt two questions. Each question will carry 12 marks. Total weightage shall be 24 marks.

MODEL QUESTION PAPER

Section A

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. Define servicescapes.
2. List various types of consumption value.
3. What do you understand by the term expanded service marketing mix?
4. What do you understand by zone of tolerance?
5. Briefly state the significance of value based pricing.
6. State the implications of service guarantee.
7. Identify the list of major determinants of service quality.
8. Identify the gaps which cause unsuccessful service delivery in a service provider organization.
9. Define relationship marketing.
10. Define customer apostle.

10x2

Section B

Note: Attempt any eight question with an answer to each question within 200 words. Each question carries 4½ marks.

1. Explain the salient features of customer expectation model.
2. Discuss the differences and similarities that exist between services and tangible goods marketing.
3. Define integrated marketing communication programme and discuss how a firm can use it.

20

mt to Huda
31/12/10

Handwritten signature
22/12/10

4. Briefly discuss the tools available to understand customer responses and for guiding the design and improvement of service environment.
5. Describe the factors favouring a strategy of employee empowerment.
6. How can a service firms build a strong service culture that emphasizes services excellence and productivity?
7. Explain the role of supplementary services and also differentiate between enhancing and facilitating services. Give example also.
8. How are the four levels of service performance defined ? Illustrate them using examples.
9. Discuss the main tools service firm can use to analyse and address service quality problems.
10. Productivity is more difficult issue for service firm than produce. Comment.

8x4½

Section C

Note : Attempt any two questions with an answer to each question should be within 800 words.

1. Define service marketing. Discuss its role in the present competitive market.
2. Discuss cost-based, value-based and competitive based pricing approaches. How these approaches can be integrated to arrive at good pricing for a particular service.
3. How service quality marketing and productivity related ? Discuss in detail the SERVQUAL Model.
4. Discuss cost based, value based and competitive based pricing approach. How their approaches can be integrated to arrive at good pricing for a particular service.

2x12

into H-don
 ans/
 31/12/10

Shanoy
 22/12/10

HUMAN RESOURCE DEVELOPMENT SYSTEM

Course No. 573

Duration of examination 2½ hour

Maximum Marks : 100

a) Semester Examination : 80

b) Sessional Assessment : 20

Syllabus for the examinations to be held in 2011, 2012, 2013

OBJECTIVE: To acquaint the students with the techniques, procedure and various aspects of Human Resource Development.

- UNIT -I Conceptual Analysis of HRD; Need, principles & functions of HRD; Role of HRD Manager; HRD mechanism; HRD climate; HRD matrix; Designing HRD system, Factors affecting the designing of HRD system; Personnel Management v/s HRD.
- UNIT-II Career planning & development; Performance appraisal & its methods; Potential appraisal; Executive development, techniques of executive development; Feed back & counseling; process of counseling, conditions for effective counseling; Participation & empowerment
- UNIT-III Job analysis; job design; techniques of job design; Job evaluation in HRD; quality of work-life, job enrichment, role efficacy
- UNIT-IV Change & organization development ;characteristics of OD, conditions for success of OD phases of OD, The 4-D model of OD, stress management, conflict management, job satisfaction.

Books Recommended:

1. Udai Pareek. T.V. Rao: Designing and Managing Human Resource System, Oxford and IBH Publishing W. Pvt. Ltd. Delhi (1997)
2. P.P. Arya B.B. Tandan : Human Resource Development, Deep & Deep Publications New Delhi (1995).
3. V.S. Rao : Human Resource Management , Excel Books New Delhi (2000)
4. A.K. Singh : HRD (1997)
5. V.P. Micheel : Human Resource Management and Human Relations, Himalaya Publishing House, New Delhi (1995)
6. U.B. Singh : Human Resource Development
7. B.L. Mathur : Human Resource Development
8. N.K. Singh : HRD in Indian Public Sector
9. Bennis Warren : Organisational Development
10. P.C. Tripathi : Human Resource Development , Sultan Chand & Sons
11. T.V. Rao : Human Resource Development Experiences, Interventions Strategies.
12. David Meggison Paul Barifield Jennifew Joy Mathews : Human Resource Development

Note for paper setting:

into Hindi
am/ 31/12/10
Jeev
yohi
22/12/10

The paper consists of three sections. Each section will cover the whole of the syllabus without repeating a question in the entire paper.

Section A It will consist of ten very short answer questions, answer to each question shall be within 50 words. All questions will be compulsory. Each question carries two marks. Total weightage being 20 marks.

Section B It will consist of short answer type questions with answer to each question within 200 words. Twelve questions shall be set by the examiners and eight shall be attempted by the candidate. Each question will carry 4 marks; total weightage shall be 36 marks.

Section C It will consist of essay type questions with answer to each question within 800 words. Four questions shall be set by the examiner and the candidate will be required to attempt two questions. Each question will carry 12 marks. Total weightage shall be 24 marks.

MODEL QUESTION PAPER

Section A

Note: Attempt all the questions. Each question carries two marks. Answer to each question should be within 50 words.

1. What is meant by HRD?
2. Name factors affecting HRD climate
3. Distinguish between HRD and Human Resource (HR)
4. Define Counseling.
5. Distinguish between performance appraisal and potential appraisal.
6. What do you mean by 'Empowerment'?
7. What are effects of stress?
8. Write the limitation of job evaluation.
9. What do you mean by OD?
10. What is conflict management?

10x2

Section B

Note: Attempt any eight question with an answer to each question within 200 words. Each question carries 4½ marks.

1. Describe the need for HRD. How does HRD differ from traditional personnel management?
2. What are the factors affecting the HRD culture?
3. What are the important tools of HRD- mechanism?
4. What is career development? Express the process of career development.
5. Write the process of counseling. How will you make it more effective ?
6. "Worker's participation in India has not been a resounding success". Do you agree ? Give reasons.
7. Define quality of work life what are factors that influence it ?

am

31/12/10

into Hand

23

Jeeya
yoni
22/12/10

8. What is role efficacy? How it can be practiced in organization.
9. "Job enrichment is the essence for developing HR" comment.
10. "Change is easy to devise but difficult to implement and nearly impossible to sustain". Discuss.
11. Explain 4-D model of OD
12. What are the factors affecting job satisfaction of employees?

8x4½

Section C

Note : Attempt any two questions with an answer to each question should be within 800 words.

1. Describe the process and points to be remembered in designing a new human resource development system.
2. Evaluate the significance of performance appraisal in an educational institution. How would you make it more effective? Write in detail the process of performance appraisal?
3. Why is the design of work an important issue for a manager to be concerned about? Write the techniques for designing jobs.
4. What is OD? Describe its importance characteristics. What are various phase of an OD programme?

2x12

W. H. Adar
am/
31/12/10

Jeet
22/12/10

PRESENTATION ON BUSINESS PERFORMANCE

Max. Marks:50

Course No: 600

Duration of Presentation: 10 minutes for each candidate

Each candidate shall make presentation on the Business Performance on any company of his/her choice out of top 500 companies. The said presentation will be evaluated by 2 internal examiners duly recommended as per University norms.

Each candidate shall make such presentation before a group of about 30 students of M.Com IV semester and the assessment will be made by the panel of 2 experts on the following parameters of the presentation:

- | | |
|------------------------------|----------|
| 1. Contents of presentation | 10 marks |
| 2. Quality of answers given | 10 marks |
| 3. Current knowledge | 10 marks |
| 4. Communication skill | 10 marks |
| 5. Quality of answers raised | 10 marks |

During the presentation, no candidate can leave the seminar room till presentation for the group of these 30 candidates is over as the performance of each one of them is also evaluated on the quality of questions raised during the entire session to the presenters and their participation in discussion. Moreover, no student should repeat the company whose business performance already stands presented by somebody else in the seminar presentation.

Handwritten signature and date: 25/10/11

