



**K. L. E. SOCIETY'S
LINGARAJ COLLEGE, BELAGAVI
(AUTONOMOUS)**

- **Re-Accredited at the "A" level by NAAC**
- **Research Center for Rani Channamma University, Belagavi**
- **Affiliated to Rani Channamma University, Belagavi**

**STUDENTS' HAND BOOK
2021-2022**

**M.COM.
(I & III Semester)**

Our Vision: Man Making and Nation Building

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STAFF LIST

PRINCIPAL: Dr. B. M. Tejasvi, Associate Professor of Political Science

Sl. No.	Faculty Name	Designation	Department
1	Dr. R M Patil	Associate Professor	Commerce
2	Smt. Laxmi Shivannavar	Assistant Professor	Commerce
3	Dr. Nandini H. P.	Assistant Professor	Commerce
4	Shri. Vinayak Varute	Assistant Professor	Commerce
5	Smt. Roopa Gandh	Assistant Professor	Commerce
6	Miss. Soubhagya. V. Hosamath	Assistant Professor	Commerce
7	Miss. Sampada M. Patil	Assistant Professor	Commerce
8	Miss. Jyoti F. Sangolli	Assistant Professor	Commerce
9	Miss. Sneha Ashok. Chilakwad	Assistant Professor	Commerce
10	Dr. C. Rama Rao	Assistant Professor, Director-PE & Sports	Physical Education & Sports
11	Smt. Preeti Patil	Librarian	Library & Information Center
12	Miss. Rashmi. U. Mutnal	Asst. Librarian	Library & Information Center

Sl. No.	Employee Name	Designation	Department
1	NCC Officer Dr. M. C. Gurangoudar	Assistant Professor	Kannada
2	NSS Officer Dr. H. M. Channappagol	Assistant Professor	Kannada

Sl. No.	Employee Name	Designation	Department
1	Shri. Bahubali T Janagouda	<i>Office Superintendent</i>	Office
2	Shri. B.U.Marigoudar	FDA	Office
3	Shri. Basava Chalavudi	FDA	Office
4	Shri. Shivraj V. Hiremath	FDA	Office
5	Shri Shridhar Banoshi	FDA	Office
6	Shri P N Pujeri	FDA	Office
7	Shri Vinod Koshavar	FDA	Office
8	Miss. Amruta Tallur	FDA	Office
9	Shri G D Pattil	SDA	Office
10	Shri Basavaraj Amargol	System admin	Office
11	Shri Sunil Mulimani	System admin	Office

12	Miss. Pratiksha Bhandge	Lab Instructor	Office
13	Shri. Guruvijay.A.Yaragatti	Peon	Office
14	Shri. Subhas Koujalgi	Peon	Office
15	Shri. Mahantesh Karki	Peon	Office
16	Shri Basavaraj Benni	Peon	Office
17	Smt. Kavita Chitagi	Peon	Office
18	Shri. Mallikarjun Harkuni	Peon	Office
19	Smt. Rekha Mahabaleshwar	Peon	Office
20	Smt. Kalavati Kamble	Peon	Office
21	Smt. Bhagyashree mathpati	Peon	Office
22	Smt. Sunanda Kumbar	Peon	Office
23	Shri. Nilakant B Shiddabasannavar	Peon	Office
24	Smt. Laxmi Kamble	Aaya	Office
25	Smt. Aruna R patil	Garden maintenance	Office
26	Smt. Anita S Apatekar	Garden maintenance	Office
27	Shri. R. G Sakhe	Scavenger	Office

M.Com. I – Semester

QUESTION PAPER BLUE PRINT / PATTERN

This Question Paper Pattern is applicable for
 Problems Oriented Subjects of M.Com. Programme
 (w.e.f From 2021-2022 and onwards)

Sections	No. of Questions	Question X Marks = Total Marks
Part: A	Answer all 10 Questions	10 X 2 = 20
Part: B	Answer any 4 Questions Out of 6 Questions	4 X 5 = 20
Part: C	Answer any 2 Questions Out of 4 Questions	2 X 10 = 20
Part: D	Compulsory Question	1 X 10 = 10
	Total Theory Marks	70
	Internal Assessment Marks	30
	Total Marks	100

DEPARTMENT OF COMMERCE

M.Com. – I Semester

MCOM 106 : MARKETING MANAGEMENT

Revised (19) w.e.f from 2019-20 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understand the dynamics of marketing business tools.

CO2: Understand the relevant functional areas of Marketing environment and its applications.

CO3: Get the knowledge about analytical skills, marketing plans and resolution of problems pertaining to marketing management.

CO4: Understand unique marketing strategies according to Product Life Cycle.

CO5: Understand the tools used by marketing managers in decision making.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction to Marketing Management Introduction to market and marketing-The Exchange process-Core concepts of marketing- Functions of Marketing-Importance of Marketing - Changing Concept of marketing and Recent Innovation in Modern Marketing (Digital marketing).	10 Hrs
UNIT II	Product Management Product Concept and Classification-Major Product Decisions-Product Line Strategies- Product Mix Strategies- Packaging and Labeling- Branding- New Product Development-Product Life Cycle.	10 Hrs
UNIT III	Pricing And Promotion Introduction- Objectives of Pricing-Factors affecting price of a product- Procedure for setting price- Pricing policies and strategies. Promotion – Concepts – Promotion Decisions - Promotion Strategies	10 Hrs

UNIT IV	<p>Distribution Management</p> <p>Introduction-Need for marketing channels-Decisions involved in setting up the channels- Channel Management-Introduction to Logistics Management and to Retailing.</p>	10 Hrs
UNIT V	<p>Service Marketing</p> <p>Concept-Features of service- Classification of services-Marketing of services- Need for marketing services- Service marketing mix and job opportunities in the field of service marketing.</p>	10 Hrs

TEXT BOOKS

1. RajanSaxena, Marketing Management, TMH, New Delhi.
2. Ramaswamy and Namakumari, Marketing Management, Macmillan, Delhi.

REFERENCE BOOKS:

1. Gandhi, Marketing : A Managerial Introduction, TMH, New Delhi
2. IAN Chasten, New Marketing Strategies, Response, New Delhi
3. J.S. Panwar, Marketing in the New Era, Response Books, Delhi
4. Jha, Service Marketing, Himalaya Publication House, New Delhi

DEPARTMENT OF COMMERCE

M.Com. – I Semester

MCOM 107: FINANCIAL MARKETS AND INSTITUTIONS

Revised (19) w.e.f from 2019-20 and onwards

Teaching hours per week – 4:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understanding of the fundamental concepts and working of Financial System.

CO2: Understand the Role and functions of financial markets and its classification.

CO3: Understand the concepts of NBFC and Mutual Funds.

CO4: Inculcate knowledge on Derivatives Market and Foreign Exchange Market.

CO5: Understand and critically evaluate different types of money and bond markets instruments and how these markets work.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Financial System Nature and Role of Financial System-Structure of Financial System – Financial Intermediaries – Indian Financial System an Overview.	08 Hrs
UNIT II	Financial Markets Money Market: Organization-Instruments-Functioning – Regulation. Capital Market: Primary and Secondary Market –Organization-SEBI and its role as a Regulator.	12 Hrs
UNIT III	Non-Banking Financial Institutions & Mutual Fund Companies NBFC-Concept - Types – Functions. Mutual Fund –Concept- Regulation of Mutual Fund (with special reference to SEBI guidelines) – An Overview of Latest Mutual Fund Schemes in India.	10 Hrs

UNIT IV	<p>Financial Institutions in Different Sectors Developmental Financial Institutions: IFCI-ICICI-IDBI-SIDBI-IRBI-KSFC. Insurance: LIC- GIC and its Subsidiaries-Private Sector Insurance Companies.</p>	10 Hrs
UNIT V	<p>Foreign Exchange Market Meaning and Objectives-Features of Foreign Exchange Market- Foreign Exchange Rates, Quotations- Types of Quotations, Dealers in Foreign Exchange Market- Foreign Exchange Transactions and Regulatory Framework.</p>	10 Hrs

TEXT BOOKS:

1. Avadhani – Investment and Securities Markets in India- Himalaya Publications, Delhi
2. Khan M.Y.-Indian Financial System- Tata Mcgrow Hill, New Delhi.

REFERENCE BOOKS:

1. Averbach, Robert D – Money, Banking and Financial Markets- Macmillan
2. Giddy I.H. – Global Financial Markets – A.I.T.B.S., Delhi
3. Srivastava R.M.- Management of Indian Financial Institutions – Himalaya Publishing House, Mumbai
4. Varshney P.N. – Indian Financial System – Sultan Chand & Sons, New Delhi

DEPARTMENT OF COMMERCE

M.Com. – I Semester

MCOM 108: STRATEGIC MANAGEMENT

Revised(19) w.e.f from 2019-20 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understand the various perspectives and concept in the field of strategic management.

CO2: Learn about the Various Analysis related to Environment.

CO3: Understand the Principles of Strategy Formulation and Choice.

CO4: Learn about the preparation of organizations strategies which will be effective for the current business environment.

CO5: Devise strategic approaches to managing a business successfully in a global content.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction Concept and Role of Corporate Strategy-Levels of Strategy- Basic Model of Strategic Management- Approaches to Strategic Decision Making- Strategic Implications of Social and Ethical Issues.	10 Hrs
UNIT II	Environmental Analysis: Environment-Concept –Components-PEST Analysis - Analysis of Michael Porter’s Five Forces Model-SWOT Analysis-ETOP Analysis-Value Chain Analysis-Core and Distinctive Competencies- Resources and Capabilities.	10 Hrs
UNIT III	Strategy Formulation and Choice Modernization- Diversification and Integration Strategies-Mergers-Takeovers-Joint Venture -Strategic Alliance-Growth-Stability Turn Around Liquidation and Reengineering Strategies- Generic Competitive Strategies Process of Strategic Choice- Factors Affecting Strategic Choice.	10 Hrs

UNIT IV	<p>Strategic Implementation Strategic Implementation Issues- Planning and Allocating Resources- Organization Structure and Design; Functional Strategies- Production- Human Resource- Finance- Marketing - R & D-Managing Strategic Change.</p>	10 Hrs
UNIT V	<p>Strategic Evaluation and Control: Strategic Evaluation-Overview-Strategic Control- Techniques of Strategic Evaluation and Control- Gap Analysis- Strategic Control System- ROI-Budgeting-Auditing-Systems Feedback and Information System.</p>	10 Hrs

TEXT BOOKS

1. Azar Kaxmi, Business Policy, TMH, New Delhi.
2. Johnson and K.Scholes, Exploring Corporate Strategy, Prentice Hall, New York.

REFERENCE BOOKS:

1. G.Hamel&C.K.Pralhad, Competing for the Future, Free Press, New York.
2. Hill & Jones, Strategic Management– Text & Cases, All India Publishers, Chennai
3. Hill and Jones, Strategic Management, All India, Publishers, Chennai.
4. M.E.Porter, Competitive Advantage, Free Press, New York.

DEPARTMENT OF COMMERCE

M.Com. – I Semester

MCOM 111: BUSINESS ENVIRONMENT

Revised (19) w.e.f from 2019-20 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understand the Conceptual Framework of Business Environment.

CO2: Learn about the Macro Economic Environment and its components.

CO3: Understand the concept of Privatization, Globalization and Business Ethics.

CO4: Understand the Various Economic Policies.

CO5: Learn about the Regulatory Bodies Emerging in Business Environment.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction to Business Environment Business environment: nature and importance; Interaction matrix of different environment factors; Environmental scanning.	10 Hrs
UNIT II	Macro-economic Environment Macro-economic environment, Economic Growth (Theories in Modern Context) its variables and strategic planning. Macro-economic indicators and forecasting of economy. Economic Policies, Macro Economic movements in an open economy.	10 Hrs
UNIT III	Privatization; Globalization; Disinvestment in Public Sector Units; Business Ethics; Corporate Governance; Social responsibility of Business.	10 Hrs

UNIT IV	<p>Economic Policies Fiscal Policy; Monetary Policy; Industrial Policy; Industrial Licensing Policy; EXIM Policy; Industrial sickness; Development and protection of Small Scale Industry.</p>	10 Hrs
UNIT V	<p>Regulatory Bodies The Environment (Protection) Act; Consumer Protection Act; W.T.O. and emerging business environment.</p>	10 Hrs

TEXT BOOKS

1. Branson William H., *Macro Economic Theory and Policy*, First East – West Press, 3rd edition 2005.
2. Dornbusch, R. and S. Fischer *Macro Economic* 6th edition Publisher Tata McGraw Hill.

REFERENCE BOOKS:

1. Branson William H., *Macro Economic Theory and Policy*, First East – West Press, 3rd edition 2005.
2. Dornbusch, R. and S. Fischer *Macro Economic* 6th edition Publisher Tata McGraw Hill.
3. Oliver Blanchard *Macro Economic* 4th edition Pearson Education, LPE.
4. Mankiw, N. Gregory, *Macro Economic* 4th edition. Macmillan.

DEPARTMENT OF COMMERCE

M.Com. – I Semester

MCOM 112 : ACCOUNTING THEORY

Revised (19) w.e.f from 2019-20 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO 1: Understand the concept of Accounting Theory.

CO 2: Evaluate the competing theories of why accounting is the way it is.

CO3: Understand the Market Models Related to Accounting Theory.

CO4: Learn about the Behavioral Research in Accounting and Standard Setting Procedure.

CO5: Understand the Role of Conceptual Framework and Valuation Methods.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Theory and method: Overview of Accounting Theory- Theory Formulation-Testing a theory-Accounting theory Construction- Pragmatic theories-Syntactic and Semantic theories-Normative theories-Positive theories	10 Hrs
UNIT II	Measurement Theory: what are measurement- Scales-Permissible operations of scales-Types of Measurement-Reliability and Accuracy-Adopting an Accounting Perspective-Proprietary theory-entity theory-Commander theory-Investor theory-Enterprise theory-Historical Cost –Objective and Criticisms-Current Cost Accounting-Rationale-Financial versus Physical Capital	10 Hrs
UNIT III	Exit Price Accounting: Rationale and Criticism-Philosophy of positive Accounting theory-Dissatisfactions with normative accounting theory- Market Model-Impact of Accounting earnings on share prices-Information asymmetry and firm size-Changes Versus level in earnings-Mechanistic and no effect Hypothesis -Early demand for theory-Contracting theory-Agency theory-Information perspective and signalling-Evaluation of the theory	10 Hrs

UNIT IV	Behavioural Research in Accounting: Development of Behavioural Accounting-The Brunswick Lens Model- -Probabilistic judgment – Accounting and Behaviour-Standard setting in a political environment-Development of Indian Standard Setting procedure-Theories of Regulation-Public interest theory-Regulatory capture theory-Private Interest theory-Standard setting approaches-Free or regulated market?	10 Hrs
UNIT V	Conceptual framework of Accounting-Information's for decision making-Decision theory approach-Scientific criticisms of conceptual framework-Measurement of Assets and Liabilities-Subjective value-True economic value-Approximations of true value-Valuation Methods- Present value-Expected cash-historical cost-Market price-Special cases	10 Hrs

TEXT BOOKS

1. Godfrey Jayne, Hodgson Allan, Holmes Scott., “Accounting theory” John Wiley and Sons Australia Limited.
2. Ahmed Riahi-Belkaoui “Accounting theory” Cengage Learning EMEA

REFERENCE BOOKS:

1. Godfrey Jayne, Hodgson Allan, Holmes Scott., “Accounting theory” John Wiley and Sons Australia Limited.
2. Ahmed Riahi-Belkaoui “Accounting theory” Cengage Learning EMEA
3. Porwal L S, Accounting Theory, 3E Tata McGraw-Hill Education
4. Harry I. Wolk, Michael G. Tearney Accounting theory: a conceptual and institutional approach South-Western College Pub.

DEPARTMENT OF COMMERCE

M.Com. – I Semester

MCOM 113: FINANCIAL ANALYSIS

Revised (19) w.e.f from 2019-20 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO 1: Understand the Financial statement and techniques.

CO 2: Illustrate the financial statement using various ratios.

CO 3: Demonstrate EPS and performance of Matrix.

CO 4: Get the knowledge of preparing fund flow and cash flow statement.

CO 5: Learn about the different types of distress analysis models.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction Nature and Components of Financial Statements - Objectives of Financial Statements - Traditional and modern approaches to Financial Statement Analysis - Parties interested in Financial Statements - Techniques of Financial Statement Analysis: Comparative Analysis, Common Size Analysis, Index Number, Trend Analysis.	10 Hrs
UNIT II	Ratio Analysis Meaning - objectives and terminology of ratio analysis - Classification of accounting ratios: Profitability analysis, Activity analysis, Credit (risk) analysis - Computation of various ratios under each category - Decomposition of ROI and ROE (Du Pont Analysis). Financial Leverage and Operating Leverage - Interpretation of Ratios Benchmark ratios, Trend Analysis and Cross-Section Analysis - Determining comparable companies, Adjustments to reported figures.	10 Hrs

UNIT III	<p>EPS and Performance Metrics</p> <p>Presentation and calculation of EPS - Measures of basic EPS - Measurement of diluted EPS - Performance Metrics: ROIC and growth rate, Economic Profit, Total Return to Shareholders, Market Value Added - Price-Earnings Ratio.</p>	10 Hrs
UNIT IV	<p>Fund Flow and Cash Flow Analysis</p> <p>Sources and applications of funds - Funds from operations - Analysis of Funds Flow Statement - Presentation of cash flow statement – direct and indirect methods. Classification of activities – operating, investing and financing. Analysis of cash flow statements.</p>	10 Hrs
UNIT V	<p>Distress Analysis</p> <p>Financial distress- Meaning - Bankruptcy prediction models - Statistical models; Univariate models and multivariate models of distress prediction - Discriminant Analysis - Altman’s Z Score Model - Zeta Model - Limitations of financial statements.</p>	10 Hrs

TEXT BOOKS

1. Bhattacharya, Asish K; ‘Introduction to Financial Statement Analysis’, First Edition, Elsevier, New Delhi, 2007.
2. Penman, H Stephen; ‘Financial Statement Analysis and Security Valuation’, Third Edition, McGraw Hill International, New Delhi, 2008.

REFERENCE BOOKS:

1. White, Gerald I, Sondhi, Ashwinpaul C and Fried, Dov; ‘The Analysis and Use of Financial Statements’, Third Edition, Wiley India, New Delhi, 2010.

DEPARTMENT OF COMMERCE

M.Com. – I Semester

MCOM 114: INFORMATION SYSTEMS AND COMPUTERS

Revised (19) w.e.f from 2019-20 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understand the Role of Information System in Business.

CO 2: Learn about the IT-GRC.

CO3: Understand the Various IT ACT 2008.

CO4: Get the knowledge about Database

CO5: Understand the Concept of Spreadsheet and its uses.

SYLLABUS

UNITS	CONTENTS	HOURS
Unit I	Information Systems and their role in businesses : Types of information systems – Operation support system, management support system, TPS, PCS, EIS, MIS, OAS, DSS, GDSS, expert systems, artificial intelligence, Information systems at levels of management, HRIS, Accounting Information system, Marketing information systems, manufacturing and production information system, Developing information systems — systems analysis and design, SDLC – types, introduction to ERP, introduction to cloud computing.	10 Hrs
Unit II	IT-GRC (Governance, Risk and Compliance): Information system audit standards – ISO 27001 – Information security and management standard (ISMS) , Capability Maturity Model (CMM), Control Objectives for Information and related Technology (COBIT) – IT Governance model, Health Insurance Portability and Accountability Act (HIPAA), Statement on Auditing Standards (SAS) for service organization.	10 Hrs

Unit III	<p>Overview of specific section of IT ACT 2008 : Different sections, electronic contracting, digital signature, cyber offence, certifying authorities, Concepts of Cyber forensics/Cyber Fraud investigation, Overview of Information Security Standards - ISAE 3402/SA 402, ITIL</p>	10 Hrs
Unit IV	<p>Database: Definition, types of structures, DBMS software-creating, editing, modifying, searching and sorting databases, creating and printing formatted reports, designing custom screen displays, multiple data files, executing queries and relational algebra</p>	10 Hrs
Unit V	<p>Spread sheet software : Range, formulas, types of functions, types of charts, what-if analysis-Goal Seek Analysis, data validation, subtotal, Applying Absolute (Fixed), statistical functions – min, max, count, countif, countA, stdev, mean, mode, median, variance, correlation, percentile, quartile, rank, financial functions – PV, NPV, NPER, PMT, RATE, IRR, SLN, SYD, IPMT, DB, logical functions – if, else, and, or, not, multiple if statements, Vlookup, Hlookup, sorting data - types, conditional formatting, page layout - settings, filtering data, data analysis - descriptive statistics, pivot tables</p>	10 Hrs

TEXT BOOKS :

1. O' Brien James — A Management Information Systems, Tata Mc Graw Hill, New Delhi.
2. 2. Lauden and Lauden —. Management Information Systems, Prentice flail of India, New Delhi.
3. Gordan B Davis — Management Information Systems, Mc Graw Hill

REFERENCE BOOKS:

1. Information Systems Control & Audit, By Weber, Pearson Education, India
2. Information Technology Control and Audit, Third Edition, Sandra Senft, Frederick Gallegos, CRC Press
3. Information System Audit and Assurance, By D. P. Dube, Ved Prakash Gulati, Maraw Hill Education
4. For modules 4 and 5 the teacher will decide the software of his/her choice and a appropriate books
5. A viva-voce and Practical exam for 30 marks will be conducted for above subject.

DEPARTMENT OF COMMERCE

M.Com. – I Semester

MCOM 115: RISK MANAGEMENT

Revised (19) w.e.f from 2019-20 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understand the Concept of Internal and External Risk and Uncertainty.

CO 2: Learn about the Management of Risk.

CO3: Understand the different Risk Models..

CO4: Get the knowledge about factors of Market Risk

CO5: Understand the Concept of Operational Risk.

SYLLABUS

UNITS	CONTENTS	HOURS
Unit I	Definition of Risk and uncertainty:- Classification of Risk, Sources of Risk-external and internal. Risk Management: nature, risk analysis, planning, control and transfer of risk, Administration of properties of an enterprise, provision of adequate security arrangements. Interface between Risk and Insurance- Risk identification, evaluation and management techniques, Risk avoidance, Retention and transfer, Selection and implementation of Techniques. Various terminology, perils, clauses and risk covers.	10 Hrs
Unit II	Introduction to Risk Management : Types of Risk, Evolution of Risks, Steps in risk management, RBI guidelines.	10 Hrs
Unit III	Credit Risks Credit Risk Management models : - Introduction, Motivation, and Functionality of good credit. Risk Management models- Review of Markowitz's Portfolio selection theory –Credit Risk Pricing Model – Capital and Regulations. Risk Management of Credit Derivatives.	10 Hrs

Unit IV	Market Risk (includes asset liability management) : Yield Curve Risk Factor-Domestic and global contexts-handling multiple risk factor-principal component analysis- value at Risk (VAR) – implementation of a VAR system- Additional Risk in fixed income markets-Stress testing- Bank testing.	10 Hrs
Unit V	Operational Risk : Introduction-typology of operational risk- measuring operational risk -Who manages operational risk- key to implementing bank-wide operational risk management- why invest in operational risk management. Technology Risk- Best practice –operational risk systems/Solutions. Tools for Risk Management Derivatives Futures, Options, Swaps, ECGS	10 Hrs

TEXT BOOKS:

1. The professional's Hand book of Financial Risk Management by Marc Lox and Lev Borodorsky.
2. Thomas S. Coleman A, Practical Guide to Risk Management

REFERENCE BOOKS:

1. Paul Hopkin, Fundamentals of Risk Management
2. George E Rejda and Michael McNamara, Principles of Risk Management & Insurance
3. John C. Hull, Risk Management & Financial Institution

DEPARTMENT OF COMMERCE

M.Com. – III Semester

MCOM 301: INTERNATIONAL FINANCIAL MANAGEMENT

Revised (21) w.e.f from 2021-22 and onwards

Teaching hours per week – 04	:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	:	Semester End Examination	:	70 Marks
	:	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understand the Global Financial Management and its relationship with Domestic Financial Management.

CO 2: Understand the various transactions in Foreign Exchange Market.

CO 3: Get the knowledge of different Corporate Sources and its uses.

CO 4: Understand the concept of Capital Budget and Working Capital Management.

CO 5: Evaluate the various Foreign Exchange Risk Management techniques.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Multinational Financial Management: Meaning and objectives, Global financial manager: functions, Global financial management – scope and relationship with domestic financial management-International Financial Flows-Risks and Rewards in IFM- BOP (Theory only)	08 Hrs
UNIT II	Foreign Exchange Market: Function and Structure of the forex markets, Participants in foreign exchange market, Exchange rate behavior – Bid-Ask-Spread, Exchange rate quotations- Direct and Indirect quotes, cross rate Spot and forward rates, hedging and arbitrage operations, Illustrations of Arbitrage operations,	12 Hrs
UNIT III	Financing Foreign Operations: Corporate Sources and Uses of Funds- National Capital Markets, Euro Markets- Special Financial Vehicles-Interest Rate and Currency Swaps- Debt- Equity- Swaps- Illustrations on SWAP; Internal Leasing- Designing Global Financing Strategy.	10 Hrs

UNIT IV	International Capital Budgeting & Working Capital Management Basics of Capital Budgeting- Issues- Foreign Project Appraisal. Multinational Working Capital Management- Short-Term Financing- Objectives and Options, Borrowing Strategy and Exchange Risk Management- Current Assets Management Strategy.	10 Hrs
UNIT V	Foreign Exchange Risk Management: Foreign Exchange Risk and Exposure- Types of Foreign Exchange Risks; Risk Exposure: Transaction- Translation and Economic Exposure- Internal and External Techniques of Foreign Exchange Risk Management, Exchange Earners Foreign Currency Accounts.(EEFC)	10 Hrs

TEXT BOOKS:

1. Buckley Adrian, Multinational Finance, PHI, New Delhi.
2. Apte P.G., International Financial Management, TMH, New Delhi.

REFERENCE BOOKS:

1. Buckley Adrian, Multinational Finance, PHI, New Delhi.
2. Alan. C. Shapiro, Multinational Financial Management, PHI, New Delhi.
3. C.Jeevanandan, Foreign Exchange and Risk Management, Sultan Chand and Sons, New Delhi.
4. Chatterjee B.K., Principles of Foreign Exchange, Himalaya, Bombay.

DEPARTMENT OF COMMERCE

M.Com. – III Semester

MCOM 311: BUSINESS ETHICS

Teaching hours per week – 4	:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	:	Semester End Examination	:	70 Marks
	:	Internal Assessment	:	30 Marks

Course Outcomes:

At the end of the course students will be able to:

- 1: Understand the Concept of Ethics in Business.
- 2: Understand the various areas of Dilemma in Business.
3. Learn about the different models related to Corporate Social Responsibility and Ethics.
4. Get the knowledge about Beliefs, disciplines in Business.
5. Understand the Decision making applications in Business Ethics.

SYLLABUS

UNITS	SYLLABUS	HOURS
UNIT I	Introduction to Business Ethics: Meaning of business ethics, need, values and ethics. Nature and goals of business ethics- Business ethics and the law. Importance of Ethics in Business, Normative Ethics: Teleological Ethics, Deontological Ethics.	10 Hrs
UNIT II	Ethical Dilemma: Various Areas of dilemma in business ethics, Preparatory Ethics, Common Sense Ethics, Case studies	08 Hrs
UNIT III	Corporate social responsibility and Ethics: Introduction- The classical model of Corporate social responsibility- critical assessment of the classical model- the responsibility-critical assessment of the classic model-The private property defense- modified version of the classical model- the moral minimum-the stake holder theory.	12 Hrs

UNIT IV	<p>Ethics in Business Discipline Ethics and HRM-Moral rights in the work place-employees responsibilities and ethics, Ethics and marketing ethical issues in marketing-ethics of sale and advertising-marketing ethics and consumer autonomy.</p>	10 Hrs
UNIT V	<p>Business Ethics Theories : Ethics and finance ethical theories and decision making application of traditional theories to decision making. Ethics and production-Ethical implications of technology Ethics in the natural and global environment-ethics in the global business and earth environment and ethics in global business.</p>	10 Hrs

TEXT BOOKS:

1. Joseph R. Desjardins An introduction to business ethics, TMH, New Delhi.
2. Laura Hartman Perspectives in business ethics, TMH, New Delhi.
3. David J. Fritzsche Business Ethics: A global and Managerial perspective, TMH, New Delhi 25.

REFERENCE BOOKS:

1. Laura Hartman Perspectives of business ethics, TMH, New Delhi, Abha Chattarjee
2. R.C.Shekhar Ethical Choices in business, response Book, New Delhi
3. Rituparana Raj A study in business ethics, Himalaya, Bombay
4. Chakraborty S.K. Ethics in management, Oxford University Press, New Delhi
5. William H. Shaw Business ethics, Thomson, Bangalore
6. R.V.Badi & N.V.Badi Business ethics, Vrinda Publications, New Delhi

DEPARTMENT OF COMMERCE

M.Com. – III Semester

MCOM 312: BUSINESS RESEARCH METHODOLOGY

Teaching hours per week – 4:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

- 1: Familiarize with the basic knowledge about social of research and process.
- 2: Understand how research problems are identified, hypotheses are formulated
- 3: Understand how various statistical tools are used in research studies.
- 4: Understand the Sampling Methods and types of data collection.
- 5: Develop the skill of writing research project

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction to Research Meaning, definition, features, objectives, and types of research. Importance and problems of social research and research process and its stages.	08 Hrs
UNIT II	Formulation of Research Problem and Hypothesis Meaning and sources of research problem, Criteria for good research problem, Formulating and stating the research problem, Meaning of Hypothesis and its importance in research.	12 Hrs
UNIT III	Data Collection and Sampling Design Types of data – primary and secondary, Methods of primary data collection, Sources of secondary data, Meaning and features of Sampling, Features affecting on the size of sample. Types of Sampling- Probability and Non- Probability.	10 Hrs

UNIT IV	<p>Processing and Analysis of Data</p> <p>Processing OF Data- Meaning, steps in processing- Editing, Coding, Classification and tabulation, Analysis of Data and its types, presentation and interpretation of Data, Hypothesis testing- T-Test, Z- Test, F- Test and Chi-Square Test.</p>	10 Hrs
UNIT V	<p>Research Report</p> <p>Meaning and types of research report, Steps in Research writing/ Contents (Form) of Research Writing, Documentation: Footnotes - Bibliography.</p>	10 Hrs

TEXT BOOKS:

1. C R Kothari, Gaurav Garg, Research Methodology Methods and Techniques, New Age International Publishers
2. Krishnaswamy, Research methodology, Himalaya Publications.
3. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
4. Richard Levis, Statistics for Management, PHI, New Delhi.

REFERENCE BOOKS:

1. Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic, Random House, New York.
2. Dr. M. M. Munshi and Dr. Gayathri Reddy, Research methods.
3. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
4. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.
5. Krishnaswamy, Research methodology, Himalaya Publications.
6. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
7. Richard Levis, Statistics for Management, PHI, New Delhi.
8. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
9. William G. Zikm Business Research Methods, The Dryden Press, New York.

DEPARTMENT OF COMMERCE

M.Com. – III Semester

ELECTIVE GROUP – I (ACCOUNTING AND TAXATION)

MCOM 304: CORPORATE ACCOUNTING

Revised (21) w.e.f. from 2021-22 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

- CO 1: Analyze the Companies Final Accounts.
- CO 2: Illustrate the Valuation of Goodwill and Shares.
- CO 3: Understand the concept of Amalgamation.
- CO 4: Understand the Liquidation Procedure of Companies.
- CO 5: Differentiate Subsidiary and Holding Companies.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Company Final Accounts Provisions Relating to Maintenance of Accounts- Divisible Profits- Managerial Remuneration- Transfer of Profits to Reserves- Vertical and Horizontal Forms of Financial Statements.	12 Hrs
UNIT II	Valuation of Goodwill and Shares Valuation of Goodwill: Concept – Need- Methods of Valuation; Share Valuation: Need - Methods of Valuation.	10 Hrs
UNIT III	Accounting for amalgamation Amalgamation: Introduction – Meaning - A S 14; Classification Pooling of Interests-Method and Purchase Method- Intercompany Owings- Unrealized Profits- Intercompany Investments.	10 Hrs

UNIT IV	Holding and Subsidiary Companies: Accounting Treatment and disclosures- Consolidation of Accounts – Balance Sheet and Profit and Loss Account- Single Subsidiary- Chain Holdings and Cross Holdings.	08 Hrs
UNIT V	Liquidation accounts: Winding Up vs. Liquidation- Types of Liquidation- Statement of Affairs- Deficiency Accounts, Liquidators Final Statement of Accounts, Preparation of List-B Contributories.	10 Hrs

TEXT BOOKS:

1. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi
2. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.

REFERENCE BOOKS:

1. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
2. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
3. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
4. S.K.Paul, Advanced Accounts, World Press, Calcutta

DEPARTMENT OF COMMERCE

M.Com. – III Semester

ELECTIVE GROUP – I (ACCOUNTING AND TAXATION)

MCOM 305: CORPORATE TAX PLANNING - I

Revised (21) w.e.f from 2021-22 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

- CO1: Understand the concept of Tax planning.
CO2: Learn about the provisions for various perquisites and facilities for employees wage policy.
CO3: Compute the income under different heads.
CO4: Understand the tax planning and promotions to setting up of new business.
CO5: Get the knowledge about making financial decisions with reference to tax planning.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Tax Planning Meaning and objectives, scope of corporate tax planning, tax planning, tax avoidance and tax evasion, types of companies, residential status of a company and tax incidence, areas for tax planning, tax management, assessment of income, filing of returns.	08 Hrs
UNIT II	Tax Planning and Employees Remuneration Formulation of an ideal wage policy or salary package for employees, provision for various perquisites and facilities, tax incidence of a wage policy in the hands of employees, deduction of tax at source.	08 Hrs
UNIT III	III Taxation of companies: Computation of income under the heads, of income applicable to corporate assesses, set off and carry forward of losses, deductions available in respect of gross total income, computation of taxable income, tax liability of a company.	12 Hrs

UNIT IV	<p>Tax planning and corporate financial decisions: Tax planning vis-à-vis corporate capital structure, investment decision, dividend decision, issue of bonus share, tax planning and merger or demerger decisions, tax planning with reference to other managerial decisions, purchase of assets out of owned funds or out of borrowed funds, own or lease, purchase by installments or hire, sale of assets used for scientific research work, make or buy, shutdown or continue.</p>	12 Hrs
UNIT V	<p>Tax Planning for Start Ups in India. Tax Planning for Start up in India, Eligibility for Startup India, Tax Exemptions allowed to Eligible startups under Startup India Program. Tax Benefits for Start Ups in India. Tax Planning for Investors.</p>	10 Hrs

TEXT BOOKS:

1. Singhanian V.K., Direct Taxes – Laws and Practices, Taxman Publications, New Delhi.
2. Singhanian, et al., Direct Taxes – Planning and Management, Taxman Publications, New Delhi.

REFERENCE BOOKS:

1. Dinkar Pagare, Tax Laws, Sultan Chand, New Delhi.
2. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.
3. Lall, B.B., Direct Taxes, Konark, New Delhi.
4. Mehrotra and Goyakm Direct Taxes – Tax Planning and Management, Sahitya Bhavan, Agra.

DEPARTMENT OF COMMERCE

M.Com. – III Semester

ELECTIVE GROUP – II: (COST AND MANAGEMENT ACCOUNTING)

MCOM 309: COST MANAGEMENT

Revised (21) w.e.f from 2021-22 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understand concept of Cost management.

CO2: Learn about the different elements of Cost and Analysis.

CO3: Understand the Factors of Budgetary Control.

CO4: Understand the Standard Costing and Variance Analysis.

CO5: Learn about the preparation of Cost Books of Accounts.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction Concept of Cost Management- Importance and Areas of Cost Management; Cost Management v/s Cost Accounting; Cost Management Tools and Techniques.	06 Hrs
UNIT II	Cost Management Issues in different Elements of Cost-Material, Labour and Overheads – Product Design, Value Analysis and Value Engineering, Time and Motion Study, Work Study Analysis, Strategic Analysis of Cost, Cost Drivers in Overhead Allocation	12 Hrs
UNIT III	Budgetary control: Concept of Budget, Budgeting and Budgetary Control, Essentials, Features, Importance and Limitations of Budgetary Control, Classification of Budgets and Preparation, Key Factor Analysis, Flexible Budget, Performance Budgeting and Zero-Base Budgeting.	12 Hrs

UNIT IV	<p>Standard Costing: Concept, Essentials, Importance, Fixation of Standards and Advantages and Limitations of Standard Costing Techniques, Types of Standards and Classification of Standard Costs, Variance Analysis – Cost Variances and Profit Variances, Accounting for Variances, Disposal of Variances, Investigation of Variances.</p>	12 Hrs
UNIT V	<p>Emerging trend in Cost Accounting: Transfer Pricing and Divisional Performance Analysis, Business Process Re-Engineering MRP.</p>	08 Hrs

TEXT BOOKS:

1. Jain and Narang, Advanced Cost Accounting, Kalyani, New Delhi.
2. Jawahar Lal, Cost Accounting, TMH, New Delhi.
3. N.K.Prasad, Advanced Accounting, Book Syndicate, Calcutta.

REFERENCE BOOKS :

4. Babhatosh Banerjee, Cost Accounting, World Press Pvt. Ltd., Calcutta.
5. Edward Blocher, Cost Management: A Strategic Emphasis, TMH, New Delhi.
6. Govindaraju, et al., Strategic Cost Management, Free Press, Calcutta.
7. Hilton, Cost Management, TMH, New Delhi.
8. Horngren, et al., Cost Accounting: A Managerial Emphasis, PHI, New Delhi.
9. Ravi M. Kishore, Advanced Cost Accounting and Cost Systems, Taxman Publications, New Delhi.
10. Robert Kaplan and Atkinson, Advanced Management Accounting, PHI, New Delhi.

DEPARTMENT OF COMMERCE

M.Com. – III Semester

ELECTIVE GROUP – II : COST AND MANAGEMENT ACCOUNTING

MCOM 310: PRODUCTION AND OPERATIONS MANAGEMENT

Revised (21) w.e.f from 2021-22 and onwards

Teaching hours per week – 4	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO1: Understand the concept of Operation Management.

CO2: Get the knowledge of quantitative and qualitative models of Plant location.

CO3: Understand product and process selection for manufacturing operations.

CO4: Understand the different types of Job Design Facilities.

CO5: Get the knowledge of Supply Chain Management in Production and Operation Process.

SYLLABUS

UNITS	Syllabus	HOURS
UNIT I	Production/Operations Management: Introduction- Meaning –Definition- Objectives- Nature -Context of Operations Management, Relationship between Strategic Management and Operations Management- Operations Strategy and Competitiveness.	8 Hrs
UNIT II	Plant Locational Planning: Stages in the Selection of Planning, Selection of Locality and Selection of Site, Determinants of Plant Location, Plant Location Theories, Qualitative and Quantitative Models for Plant Location, Locational Break-Even Analysis.	12 Hrs
UNIT III	Product Design and Process Selection: Product Design -Process Selection for Manufacturing Operations - Service Operations, Waiting Line Management- Quality Management- Statistical Quality Control Methods.	10 Hr

UNIT IV	Design of Facilities and Jobs: Strategic Capacity Planning Linear Programming- Just-in-Time Production Systems; Facility Location; Facility Layout; Job Design and Work Measurement; Learning Curves; Wage Incentives; Production Control Techniques; Measurement of Productivity.	12 Hrs
UNIT V	Supply Chain Management: Forecasting, Aggregate Planning, Inventory Systems for Dependent and Independent Demand, Material Revising the System, Business Process Re-Engineering, Syndronous Manufacturing and Theory of Constraints.	8 Hrs

TEXT BOOKS:

1. Adam and others, Production and Operations Management, PHI, New Delhi.
2. Ashwathappa and S.Bhatt, Production and Operations Management, Himalaya Bombay.
3. Prasanna Chandra, Project Analysis, Planning and Control, TMH, New Delhi.

REFERENCE BOOKS :

1. Chary, Production and Operations Management, TMH, New Delhi.
2. Chunawalla and Patel, Production and Operations Management, Himalaya, Bombay.
3. Dalela and Mansoor Ali, Industrial Engineering Management Systems, Standard Publishers, Distributors, Delhi.
4. Kanji and Mike, 100 Methods for Total Quality Management, Response Books, New Delhi.
5. Mahadevan, The New Manufacturing Architecture, TMH, New Delhi.
6. Nair, Production and Operations Management, TMH, New Delhi.
7. Richard B.Chase, Production and Operations Management, TMH, New Delhi.

DEPARTMENT OF COMMERCE

M.Com. – III Semester

Optional Elective Paper (OEC)

OEC: MCOM 2003 – PERSONAL FINANCIAL PLANNING

(Offered to other department students)

(Revised (21) w.e.f. 2021-22 and onwards)

Teaching hours per week – 4:	Maximum Marks	:	100 Marks
Teaching Contact Hours - 50	Semester End Examination	:	70 Marks
	Internal Assessment	:	30 Marks

Course Outcome:

At the end of this course students will be able to:

CO 1: Understand the different sources of Personal Finance.

CO 2: Understand the concept like Risk analysis management and insurance decision.

CO 3: Analyze the retirement plan and understand various retirement schemes.

CO 4: Know the importance of investment planning and different avenues of investment.

CO 5: Learn about the deduction, income tax returns.

SYLLABUS

UNITS	CONTENTS	HOURS
UNIT I	Introduction to Financial Planning Process of Financial Planning; Time Value of Money; Determinants of Savings; Sources of Personal Finance and Cost of Capital; Techniques of Personal Financial Management.	10 Hrs
UNIT II	Risk Analysis and Insurance Planning Risk Management and Insurance Decision in Personal Financial Planning: Life Insurance- Motor Insurance- Medical Insurance- Health Insurance.	10 Hrs
UNIT III	Retirement Planning and Employees Benefits Retirement Need Analysis- Development of Retirement Plan; Various Retirement Schemes: Employees Provident Fund (EPF) - Public Provident Fund (PPF) - Superannuation Fund, Gratuity- New Pension Scheme.	10 Hrs

UNIT IV	<p>Investment Planning Meaning and definition- Need and Importance of Investment, Investment Avenues – Bank Deposits, Life Insurance- Government Bonds- Real estate- Gold and Silver- Equity Shares and Mutual Funds; Factors Affecting Selection of Investment Avenue; Risk and Return Tradeoff; Portfolio Construction and Management.</p>	10 Hrs
UNIT V	<p>Tax Planning Income, Agricultural Income; Heads of Income; Deduction u/s 80C, Gross Total Income and Tax liability; Tax Deducted at Source; Income Tax Returns; Filing Online Returns.</p>	10 Hrs

TEXT BOOKS:

1. George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi.
2. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.

REFERENCE BOOKS:

1. Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
2. Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson, New Delhi.
3. Singhania V.K: Students' Guide to Income Tax; Taxmann, Delhi.