M.COM PART TWO
SEMESTER III
STATISTICAL TECHNIQUES

Theory: 80 Marks
Internal Assessment: 20 Marks

Objective: The Objective of the course is to make the Students learn the application of Statistical Tools and Techniques for Decisions Making.

Periods Allotment

SECTION-A (THEORY)

1. **Statistical Decision Theory**: Decision Environment – Decision making under risk and certainty and utility theory.   **5**

2. **Statistical Quality Control**: Causes of Variations in Quality, Characteristics –Types of Quality Control, Chart – Production Control Acceptance Sampling.   **5**

3. **Analysis of Time Series**: Components, Importance, Measurement of Trends, Graphical Methods, Semi-Average Method and the Method of Moving Average.Theory of Sampling **5**

SECTION-B (PROBLEMS)

4. Correlation Analysis-Bivariate, Partial and Multiple Correlations	**5**
5. **Chi-Square Test including Coefficient of Contingency**	**5**
6. **Analysis of Variances- "F" Test**	**5**
7. Interpolation and Extrapolation: Binomial Expansion Method, Newton Expansion Method, Lagrange Method.	**5**
8. Association of Attributes: Criteria of Independence, Contingency, Two and Three Attributes, Consistency of Data.	**5**
9. Sampling: Problems relating to Large and Small Samples, Sampling on "T" Test	**10**
10. **Probability:** Basic Concepts, the Binomial, Normal and Poisson Distributions-an Elementary treatment of the theory-Law of Probability-Sample and Compound Probabilities – Permutations and Combinations.	**10**

REFERENCE BOOKS:

1. Fundamentals of Statistics : D.V.Elhance and Veena Elhance
2. Statistical Analysis : Dr.Rahul Sawlikar and Dr.R.P.Ingole, Payal Prakashan,Nagpur ISBN- 978-81-922554-3-9
3. Statistics : R.S.N.Pillai and V.Bagavathi,S.Chand and Company, New Delhi
4. Standard Problems and Formulae of Statistics : Dr.Rahul Sawlikar, Dr.S.B. Kishor, Das Ganu Prakashan,Nagpur ISBN- 978-93-81660-24-9
5. Fundamental of Statistics : S.C.Gupta, Himalaya Publishing House
6. Problems in Statistics : Y.R.Mahajan, Pimplapure Publishers, Nagpur
7. Business Mathematics and Statistics : NEWK.Nag and S.C.Chanda, Kalyani Publishers
8. Introduction to Business and Economic Statistics : Stockton and Clerk, D.B.Taraporewala and Sons, Mumbai
9. Business Statistics : S.Saha,New Central Book Agency, Kolkata
10. Statistical Methods : S.P.Gupta, Sultan Chand and Sons
11. Statistics : V.K.Kapoor, Sultan Chand and Sons
12. Statistics : B.Gupta, Sahitya Bhavan, Agra

M. COM. PART II
PAPER PATTERN
SEMESTER III
STATISTICAL TECHNIQUES

Time 3 Hours   **Marks: 80**

N. B. 1) All question any equal Marks

2) Solve any Five Question minimum One Question should be from Each Section

Section A (Theory)

1) Theory…………………………………………………………16 Marks

2) Theory……………......................................……………16 Marks

3) Theory……………......................................……………16 Marks

Section B (Problem)

1) Problem ………………….....................................……………16 Marks

2) Problem... …………..16 Marks

3) Problem... …………..16 Marks

4) Problem... …………..16 Marks

5) Problem... ………......16 Marks

TAX PROCEDURE AND PRACTICE

Time : 3 Hours   **Marks : 80**

Objectives

1. To Provide understanding of Direct and Indirect Taxes and their application to different Business situations.
2. To understand Basic concept of VAT.
3. To understand Basic Terms and Principles of Service Tax.

Unit-I- Income tax Act - 1961

i. Definitions: - Person, Assesses, Income, Previous year, Assessment year, Agricultural Income, Company, Business, Residential Status, Capital Assets, Short term capital Assets.

Deduction U/s 80

U/s 80C, 80CCF, 80D, 800DD, 80DDB, 80E, 80U.

Deduction of tax at sources (T.D.S.)

Collection of tax at sources (T.C.S.)

Advance payment of tax, interest and penalties,

ii. A) Income from Business and Profession (Practical problems)

   B) Income from Capital Gain (Practical problems)

Unit-II

i. Computation of Income of Firm (Practical problems)

ii. Computation of Income of Company (Practical problems)

Unit-III

i. Provision for filling of return of Income (including forms of return) sec-139(1),(5)

ii. Tax Planning: - Meaning of Tax Planning and Management tax evasion and tax avoidance

  nature and scope of tax planning and management in the corporate sector.

iii. **VAT -** Basic concept of VAT, Objectives and Scope of VAT, Merits and Demerits of VAT. Brief overview of State level VAT in India,

Unit IV - Service Tax

    i. Introduction to service tax, Basic terms,

    ii. Provision related to following taxable services and computation of tax liability.

    A) Courier
    B) Construction Services
    C) Event Management Services
    D) Advertising agency services
    E) Architect's services

Books Recommended

1. Ahuja G.K. and Ravi Gupta:- Systematic Approach to Income tax and Central Sales tax, Bharat law House, New Delhi.
2. Singhania V.K.:- Direct taxes:- Law and Practice, Taxman's publication, Delhi
3. Jain K.C., Gour V.P., Narang D.B.:- Direct taxes Kalyani Publishers, Delhi.
4. Jain Dr. V.K.:- Income tax for beginners - Seth publishers, Mumbai.
5. Goyal Dr. S.P.:- Direct tax planning &Management
6. Datey V.S. :- Indirect taxes Law and practice, Taxman, New Delhi, customs and excise law Time :- various
7. Sonegaonkar Dr. Shripad, Sontakke Dr. Ravindra, Patil Dr. Milind :- Auditing and Income tax - Himalaya publishing. House, Nagpur.
8. UpgadeDr. V. and Shende Dr. A.K.:- Direct taxes -Anuradha publication, Nagpur.

SYLLABUS
M.Com. - II
Semester - III
COMPUTER APPLICATION IN COMMERCE

- **Level of knowledge :** Basic Knowledge

- **Objectives :** To develop conceptual understanding of the fundamentals of Entrepreneurial development and procedure requirements. To impart skills in Development.

CONTENTS

Unit- I : **Computer Hardware: -**

Computer system as information processing system, types of computer system, Block diagram of computer, CPU, input devices, output devices, storage devices, configuration of hardware devices, CPU, RAM, ROM, and secondary storage devices, other peripherals used with PC; Factors influencing PC performance; PC as a virtual office. Virus, types of viruses, antivirus utilities.

Unit- II : **Computer Software :-**

Operating systerm, System Software needs, Types of Operating system Batch processing, Real time processing, Multitasking, Multiprogramming, Multiprocessing, application software's, Programming languages; features of DOS; windows operating system, print manager, control panel & setting. Types of file organization, types of files.

Unit III : **Networking : -**

Network topology, Local Area Networks(LAN) and Wide Area Network (WAN); E-mail; internet technologies, access devices, concept of a world wide web and internet browser; serch engines.

Internet services and Applications, Web Services, E-Learning, Web information system. Web Based Software, Agent-Oriented Computing, E-Business, E-Governance, M-commerce.

Unit VI : **Introduction to MS-Office :-**

Word Processing - Introduction and working with MS-Word in MS-Office; word basic commands; Formatting - text and documents; Sorting and tables; Working with graphics; introduction to mail-merge.
Spread Sheet - Working with EXCEL - formatting functions., Chart features; Working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas.
Power -Point = Basics, creating presentations the easy way; working with graphcs in Power Point; Show time, Sound effects and animation effects.

BOOKS RECOMMENDED

1) I.T. today (encyclopedia) by S. Jaiswal (Text book)

2) Computer today by donald senders

3) Computer fundamentals by P.K.Sinha

4) Office automation by K.K. Bajaj (Macmilan)

5) Business on the net an introduction to the whats and hows of e-comerce by K.N.Agrawala and others (Macmilan)

6) Information technology by S. B. Kishor (Dsganu Prakashan)

7) Computer Applications in Management - Usha Dahiya, Sapna Nagpal (Taxmann's pub)

8) Information Technology - Dr. Sushila Madan (Taxmann's)

9) Bhushan Diwan - E-commerce - S.Chand & Co.

10) Fundamentals of Computers - ITI Education Solutions Ltd. (Pearson)

M.com.II

Semester- III

Service Sector Management

Theory : 80 Marks
Internal Assessment :20 Marks

Unit – I Introduction of Service Sector
Definition of Service, Characteristics of services, Growth of Service Sector, Career Opportunities of Service Sector

Unit II Services Sector in the Indian Economy
Reason for Growth of Services in India, service Tax, Emerging key Service Businesses in India : Insurance, Transport, Postal Service, Telecommunication, Software, Electricity, Tourism, Health Care, Education.

Unit III Service Demand Management
Variation in Demand for Services, Formulation of Strategies for demand management, Flexing Capacity to meet demand

Unit IV Consumer Protection in Services
Consumer Rights, Consumer Movement in India, The consumer Protection Act 1986, Protection to Consumers of Services.

Reference Books :-
1) Service Marketing- K. Rama Mohan Rao, Pearson Education
2) Service Marketing , S. M. Jha Himalaya Publishing House.