

THIRD SEMESTER

(COMCC-10) ENTREPRENEURSHIP DEVELOPMENT IN INDIA

- Unit - I** Entrepreneur : The Concept, Characteristics, Entrepreneurial Traits, Types of Entrepreneurs, Role of Entrepreneurs in Economic Growth.
- Unit - II** Entrepreneurship Theories and Development : Theories of Entrepreneurship, Entrepreneur Development Programme, Promotional Policies and Strategies.
- Unit - III** Motivation and Behaviour : Entrepreneurial Behaviour and Motivation, Entrepreneurial Success in Rural Areas, De-motivating Factors of entrepreneurial Development.
- Unit - IV** Ideas and Inputs : Sources of ideas, Ideas Processing, Input Requirements, Financing Criteria, Technical Assistance, Marketing Assistance, Stocking and Remedial Assistance, Preparation of Feasibility Reports.
- Unit - V** Women Entrepreneurs : Segments of Women Entrepreneurs, Profile of a Women Entrepreneur of India, Thrust areas in the Development of Women Entrepreneurs in India.

BOOKS RECOMMENDED :

1. Gupta and Krishnan - Entrepreneurship Development in India, Sultan Chand, New Delhi
2. Gupta and Mittal - Entrepreneurship Development, International Book House Pvt. Ltd., New Delhi
3. Lal and Sahai - Entrepreneurship, Excel Books, New Delhi
4. Khanna - Entrepreneurship Development, S. Chand, New Delhi.
5. Yasud Datta - Entrepreneurial Development, Himalaya Publishing House, Mumbai.

(COMCC-11) RESEARCH METHODOLOGY

- Unit - I** Introduction
Concept and Types of Research, Steps in Research Process, Formulation of Research Problem, Hypothesis Development, Research Design
- Unit - II : Collection and Presentation of Data**
Types of Data - Primary and Secondary; Scaling of Parametric and non-Parametric Quality, Collection, Classification, Tabulation and Pictorial Presentation; Questionnaire and Schedule, Case Study Method and Field Study
- Unit - III : Sampling Methods and Techniques**
Meaning and Methods of Sampling, Probability and non-probability methods, Random and Non-random techniques, Stratification
- Unit - IV : Hypothesis Testing**
Hypothesis Testing, Tests of Significance - t Test, F Test, χ^2 Test and ANOVA
- Unit - V : Report Writing**
Types of Report, Steps in Report Writing, Research Report Format - Contents and Style, Documentation : Footnotes and Bibliography, Paper Writing for a Journal / Seminar Presentation.

BOOKS RECOMMENDED :

1. G.R. Krishnaswami & M. Ranganathan - Methodology of Research in Social Science, HPH, Mumbai
2. J.K. Sachdeva - Business Research Methodology, HPH, Mumbai
3. C.R. Kothari - Research Methodology - Methods and Techniques, New Age International Publishers
4. Shashi K. Gupta & Praveen Rang - Research methodology - methods Tools and Techniques, Kalpana Publishers

(COMCC-12) ADVANCED ACCOUNTANCY

- Unit - I** Investment Accounting : Concept of Investment, Types of Investment, trading in Securities, Investment Ledger, Accounting for Investments
- Unit - II** Voyage Accounting : Introduction, Meaning of Voyage Accounting, Expenses and Income Related to Voyage, Preparation of Voyage Account
- Unit - III** Social Accounting : Social Responsibility of Business, Meaning of Social Accounting, Approaches to Social Accounting, Measurement of Social Costs/Benefit
- Unit - IV** Accounting for Price Level Changes (Inflation Accounting) : Introduction, Limitations of Historical Accounting, Meaning of Accounting for Changing prices, Approaches to Price level Accounting (or Inflation Accounting); Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA).
- Unit - V** Financial Reporting for Corporate Sector : Introduction, Objectives of Corporate Reporting, Users of Accounting Information, External Users and Internal Users, Disclosure Requirements, Director's Report, Auditor's Report, Internal/Intra-Company Reporting.

BOOKS RECOMMENDED :

1. Shukla and Grewal - Advanced Accounts, S Chand, New Delhi
2. Jain and Narang - Advanced Accountancy, Kalyani Publications, Jaipur
3. Shukla and Gupta - Advanced Accounting, S.P. Agar
4. Rao, M E Theakarem - Advanced Accountancy, New Age International Pvt., New Delhi
5. Maheshwari, S N. - Advanced Accountancy - V.Kalyani Publications, New Delhi

(COMCC-13) CORPORATE DIRECT TAX

- Unit - I** Direct Taxation - Concepts and objectives of Income tax scheme, Corporate Tax, Meaning and Objectives, Types of Companies/Associates
- Unit - II** Computation of Total Income of a Company- Income from House Properties, Income from (Dis)incorporated Profession, Capital Gains, Income from Other Sources
- Unit - III** Computation of Corporate Tax- Rebates on Income Tax for Companies, Set off and carry forward of losses, Computation tax liabilities on Total Income of Company
- Unit - IV** Special Tax Provisions - Tax provisions in Respect of Free Trade Zone, Tax Provisions in Respect of Infrastructure Development, Tax Provision respect of backward Areas, Tax Provisions in Respect of Tax Incentives to Exporters
- Unit - V** Tax payment - Tax Deduction at Source, and Tax collection at source

BOOKS RECOMMENDED :

1. V.K. Singhania - Direct Tax - Law and Practice, Taxmann, New Delhi
2. H.C. Mehta - Income Tax, Sahitya Bhawan, Agre
3. H. C. Mehta - Wealth Tax, Sahitya Bhawan, Agre
4. Chawla & Gupta - Wealth Tax.

(COMCC-14) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

1. Investment Management - Concept of Investment Management, Investment Management Functions, Investment Management Organisations.
2. Concept of Investment - Investment Process Investment Outlook, Investor, Investment Environment, Portfolio, Selecting the Best Portfolio.
3. Risk & Return - Security Returns Risk, Systematic Risk, Unsystematic Risk/Return Relationships.
4. Security Analysis - Approaches of Security Analysis, Technical Analysis, Fundamental Analysis, Efficient Market Hypothesis.
5. Portfolio Analysis and Revision - Markowitz theory, sharp Index Model, Optimum Portfolio, Portfolio Revision

BOOKS RECOMMENDED

1. Fundan P., Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi
2. Bhalla, V.K. : Investment Management, Englewood cliffs, New Jersey, Prentice Hall Inc.
3. Fischer, Donald & Jordan, Ronald J Security analysis and Portfolio Management. New Delhi, Prentice Hall of India.
4. Sharpe, William F etc: Investment, New Delhi, Prentice Hall of India.
5. Fuller, Russell J and Farrell James, L - Modern Investment and Security Analysis - New York, Mc Graw Hill, 1993.
6. Huang, Stanley, S.C. and Randall Maury, R. - Investment Analysis and Management, London Allyn and Bacon, London 1987.
1. (The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.)