



FACULTY OF COMMERCE
MOHANLAL SUKHADIA UNIVERSITY
UDAIPUR

Ac-11/11/17

Minutes of the meeting of the Local Members of the Faculty of Commerce, MLSU, Udaipur held on 29.06.2017 at 10:30 a.m. in the Chamber of the Dean, UCCMS.

Following members were present:

1. Prof. G. Soral : In Chair
2. Prof. Vijay Shrimali
3. Prof. Renu Jatana
4. Prof. Shurveer S. Bhanawat
5. Prof. P.K.Singh
6. Prof. Mukesh Mathur
7. Prof. C.M.Jain
8. Prof. Ashok Nagar
9. Prof. B.L.Verma
10. Dr. Shilpa Vardia

However, Prof. R.Narendran, Member could not attend the meeting.

Following decisions were taken:

1. Minutes of the last meeting of local members of the Faculty of Commerce held on 14.03.2017 were read and confirmed.
2. Considered the Minutes of the meeting of the local members of the Committee of Courses in Accountancy & Statistics held on 28.06.2017.

It was RESOLVED to approve the minutes of the meeting of local members of the Committee of Courses in Accountancy & Statistics held on 28.06.2017 -Appendix-I.

3. Considered the restructured courses according to CBCS of M.Com. Business Administration received from Convener, Committee of Courses in Business Administration vide his letter No.UCCMS/BUS.ADM./17/ dt.2.6.2017

It was RESOLVED to approve the restructured courses according to CBCS of M.Com. Business Administration received from Convener, Committee of Courses in Business Administration -Appendix-II.

4. Considered the Minutes of the meeting of local members of the Committee of Courses in Banking & Business Economics held on 29.05.2017

It was RESOLVED to approve the minutes of the meeting of local members of the Committee of Courses in Banking & Business Economics held on 29.05.2017 - Appendix-III.

In the course of M.com(1B) Paper 403 (International Bus. Laws and Taxation) and 405 (Multi-national Financial Mgt.) has been restructured for the inclusion of GST.

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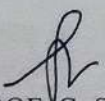
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5. Considered MOOCs Courses available at SWAYAM Portal of MHRD and recommended the following to be adopted as Add-on Courses for different Postgraduate courses running in the Faculty:

- (i) Money and Banking (/course/260-money-and-banking).
- (jj) Management Concept and Organizational Behavior (/course-4280-management-concept-and-organizational-behavior).
- (iii) Accounting for Managerial Decisions (/course/4283-accounting-for-managerial-decisions).
- (iv) International Business (/course/4285-international-business).
- (v) International Financial Management (/course/4304-international-financial-management).

Resolved to approve the above recommended courses.

Meeting ended with a vote of thanks to the Chair.


 (PROF. G. SORAL)
 CHAIRMAN

6. In BBA (Semester IV) the paper of Taxation (405) has been restructured and included GST.



DEPARTMENT OF BANKING AND BUSINESS ECONOMICS
UNIVERSITY COLLEGE OF COMMERCE AND MANAGEMENT STUDIES
MOHANLAL SUKHADIA UNIVERSITY, UDAIPUR
(Accredited with 'A' Grade by NAAC)

Prof. P. K. Singh
HEAD

No. UCCMS/BBE/2020/2251

Dated: 18/02/2020

Minutes of the meeting of Committee of courses held on 18th February
2020 in the chamber of HEAD.

Following were Present:-

- | | |
|------------------------|------------------|
| 1. Prof. P. K. Singh | Convener and HOD |
| 2. Prof. Renu Jatana | Member |
| 3. Prof. Mukesh Mathur | Member |

Special Invitee

1. Dr. Shalendra Singh Rao

Following decisions were taken:

1. It was resolved in the meeting to introduce following two Papers in Semester First and Third.
 - I. Elements of Taxation in place Business Ethics in I Semester - Appendix A
 - II. Two parts of Papers No 4 2-Quantitative Techniques and Operations Research with introduction another paper of Business Statistics in place of paper Contemporary Issues in semester Third - Appendix B
2. Practical training in two papers viz E- Banking (I Semester) and Retail Banking (III Semester).
3. These papers are divided into two parts 50 theory and 50 practical both will have internal assessment of 10 marks each.
4. The training will be provided in computer lab.


(Prof. P. K. Singh)

BUSINESS STATISTICS

M3BBE05ET18

Unit-I Statistics: Meaning, Definition, Use in business, limitations. Data Collection: Primary and Secondary Data, Classification, Frequency Distribution and Tabulation of Data.

Unit-II Measures of Central Tendency: Requisites of Good Average, Types, Computation and uses of Arithmetic mean, Median and Mode. Dispersion: Meaning, Objective, Absolute and Relative Measures. Quartile Deviation, Standard Deviation, Kurtosis.

Unit-III Correlation Analysis: Meaning, Uses, Types, Karl Pearson's Coefficient, Coefficient of Determination and Non-determination, Probable Error, Rank Correlation, Regression Analysis: Meaning, Uses, Types, Regression Coefficients, Regression Equation.

Unit-IV Theory of Probability: Probability as a concept, Addition and multiplication Laws of Probability. Probability Distribution: Probability distribution as a concept, and practical questions on Normal distributions.

Unit-V z-test, t-test, chi-square test and Anova.

Suggested Books:

S.P. Gupta: Statistical Methods (Sultan chand & Sons, New Delhi)

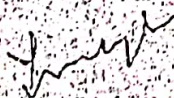
K.N.Nagar: Shankhyanki Ke Mool Tatva (Meenakshi Prakashan, Merrut)

S.V.S Bhanawat: Business Statistics (Ramesh Book Depot, Jaipur)

S.C. Gupta: Fundamental of Statistics (Himalaya Publishing House)

D.C.Sancheti and V.K. Kapoor: Statistics: Theory, Methods and Application (Sultan chand & Sons, New Delhi)

Note: Equal weightage to theory and practical equal be given in question paper



Elements of Taxation

MIBBE04CT4

Unit 1- Important Definitions: Concept of Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, Agriculture Income, Residential Status of Assesses and Incidence of Tax. Computation of income under head Salary.

Unit 2- Heads of Income: Income from House Property, Business and Profession, Capital Gains and Income from Other Sources.

Unit 3- Clubbing of Income, Set off and Carry forward of Losses. Deductions from Gross Total Income u/s 80. Assessment of Income of an Individuals, Hindu Undivided Family and Firm. Advance Payment of Tax and Tax deduction at source.

Unit 4- Important definition of Goods and Service Tax, 2017, Levy and Collection of Tax, Administration. Determination of Nature of Supply, Place of Supply of goods on service or both, Refund to International tourist.

Unit 5- Zero rated supply, Apportionment of tax and settlement of fund transfer of input tax credit, Application of CGST Act, Miscellaneous provision of IGST Act.

Suggested Books:

Vinod K. Singhania: Direct Taxes

Dr. H.C. Malhotra and Goyal (Sahitya Bhawan): Income Tax Law and Practice

Ahuja: Income Tax

N.P. Agrawal, Mangal, Dr. C.M. Jain And Dr. O.P. Jain (Rainesh Book Depot): Income Tax

Kothari, Jain & Jain (Ajmera Book Depot): Goods And Service Tax

Income Tax Act related to Previous Year

Income Tax Rules



M.Com. Banking & Business Economics

Semester Scheme (CBCS)

2020-21

SYLLABUS

HEAD
Dept. of Banking Business Economics
UCCMS, MLSU
Udaipur



MOHANLAL SUKHADIA UNIVERSITY: UDAIPUR

MASTER OF COMMERCE (BANKING & BUSINESS ECONOMICS)

1. Duration of the Course: The Master of Commerce ((**BANKING & BUSINESS ECONOMICS**)) course will be of four semester duration to be conducted in two years. Each semester will be of approximately six months (minimum 90 working days in a semester) duration.

2. Eligibility: Candidates seeking admission to the first semester of Master of Commerce ((**BANKING & BUSINESS ECONOMICS**)) must have B.Com or equivalent degree with minimum 48% marks.

3. Admission: Admission will be made on the basis of merit.

**Courses of Study
as per CBCS
with effect from July 2017**

| Course Serial No. | Course Code | Title of Course | Type of Course | No. of Credits | Maximum Marks | | |
|-------------------|-------------|-----------------|----------------|----------------|---------------|---------------------|-------|
| | | | | | University | Internal Assignment | Total |

Semester – I

| | | | | | | | |
|---|------------|----------------------------------|------|---|----|----|-----|
| 1 | M1BBE01CT1 | Economic Analysis | Core | 4 | 80 | 20 | 100 |
| 2 | M1BBE02CT2 | Economic Environment of Business | Core | 4 | 80 | 20 | 100 |
| 3 | M1BBE03CT3 | Public Finance | Core | 4 | 80 | 20 | 100 |
| 4 | M1BBE04CT4 | Element of Taxation | Core | 4 | 80 | 20 | 100 |
| 5 | M1BBE05CT5 | Macro Economics | Core | 4 | 80 | 20 | 100 |
| 6 | M1BBE06CT6 | E- Banking | Core | 4 | 80 | 20 | 100 |

Semester – II

| | | | | | | | |
|----|-------------|------------------------------------|-------|---|----|----|-----|
| 7 | M2BBE07CT7 | Principles & Practice of Insurance | Core | 4 | 80 | 20 | 100 |
| 8 | M2BBE08CT8 | International Trade and Finance | Core | 4 | 80 | 20 | 100 |
| 9 | M2BBE09CT9 | Financial Management | Core | 4 | 80 | 20 | 100 |
| 10 | M2BBE10CT10 | Financial Services Management | Core | 4 | 80 | 20 | 100 |
| 11 | M2BBE11CT11 | Banking Law & Practice | Core | 4 | 80 | 20 | 100 |
| 12 | M2BBE12CT12 | Economic Law | Core | 4 | 80 | 20 | 100 |
| 13 | M3BBE13AT13 | Mental Ability & Reasoning | Audit | 2 | 80 | 20 | 100 |

Semester – III

| | | | | | | | |
|----|-------------|--------------------------|------|---|----|----|-----|
| 14 | M3BBE14CT14 | Research Methodology-I | Core | 4 | 80 | 20 | 100 |
| 15 | M3BBE15CT15 | Global Trade Environment | Core | 4 | 80 | 20 | 100 |

Any Four

| | | | | | | | |
|----|--------------|-----------------------------|----------|---|----|----|-----|
| 16 | M3BBE 16ET16 | Insurance Practice in India | Elective | 4 | 80 | 20 | 100 |
| 17 | M3BBE17ET17 | Capital Market in India | Elective | 4 | 80 | 20 | 100 |
| 18 | M3BBE18ET18 | Business Statistics | Elective | 4 | 80 | 20 | 100 |
| 19 | M3BBE19ET19 | Monetary Economics | Elective | 4 | 80 | 20 | 100 |
| 20 | M3BBE20ET20 | Retail Banking | Elective | 4 | 80 | 20 | 100 |
| 21 | M3BBE21ET21 | Financial Market Operations | Elective | 4 | 80 | 20 | 100 |
| 22 | M3BBE22ET22 | Credit Management | Elective | 4 | 80 | 20 | 100 |
| 23 | M3BBE23ET23 | Project Presentation & Viva | Elective | 4 | 80 | 20 | 100 |

Semester – IV

| | | | | | | | |
|----|-------------|-------------------------|------|---|----|----|-----|
| 24 | M3BBE24CT24 | Indian Banking System | Core | 4 | 80 | 20 | 100 |
| 25 | M3BBE25CT25 | Quantitative Techniques | Core | 4 | 80 | 20 | 100 |

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| Any Four | | | | | | | |
|----------|-------------|---|----------|---|----|----|-----|
| 26 | M3BBE26ET26 | Mutual Funds | Elective | 4 | 80 | 20 | 100 |
| 27 | M3BBE27ET27 | Project Planning & Control | Elective | 4 | 80 | 20 | 100 |
| 28 | M3BBE28ET28 | Research Methodology – II | Elective | 4 | 80 | 20 | 100 |
| 29 | M3BBE29ET29 | Economic Administration | Elective | 4 | 80 | 20 | 100 |
| 30 | M3BBE30ET30 | Information Technology in Banking | Elective | 4 | 80 | 20 | 100 |
| 31 | M3BBE31ET31 | FOREX Management and International Financial Institutions | Elective | 4 | 80 | 20 | 100 |
| 32 | M3BBE32ET32 | General Bank Management | Elective | 4 | 80 | 20 | 100 |
| 33 | M3BBE33ET33 | Comprehensive Viva-voce | Elective | 4 | | | 100 |
| 34 | M3BBE34AT34 | Oral Communication Skills | Audit | 2 | 80 | 20 | 100 |

***CHOICE OF ELECTIVES SHALL DEPEND ON AVAILABILITY OF FACULTY**

Note: Comprehensive Viva-Voce shall be conducted by a panel of examiners consisting of Senior Most Professor, HOD, and External Expert.

5. Scheme of Instruction:- The duration of each semester is 5 months. Instruction related to each paper is distinguish into Lectures & Tutorials.

5.1. Theory:- In the beginning of the course, class room Instructions as per Lecture will be announced.

5.2. Tutorials:- Tutorial will be organized for following:-

- (i) To direct on the Topic on which students require detailed explanation/ examples.
- (ii) Working out problems, Programme etc. to make students understand the Topics.
- (iii) To get feedback on students understanding in a topics.

5.3. Seminars:- In each semester and In each paper, students are required to give one seminar(10-15 min) using audio-visual aids detailed written work is required to be submitted on the seminar topics by them. One lecture on latest development, techniques, should be given by each teacher in each semester. Attendance by the students in compulsory in all the seminar. Marks proportionate to their absence will be deducted from seminar component of the Internal Marks.

5.4. Assignment:- Regular assignment will be given by the teachers to assess their group on the Topic. The assignment is required to be completed within the prescribed time period.

5.5. Projects:- In lieu of a Compulsory Paper, student are required to prepare a Project in the last semester. The Projects submitted by the students will evaluated as per following guidelines:-

- (i) Students have to select the topic at the end of third semester.
- (ii) Submission of project report through supervisor.
- (iii) Submission of project within prescribed time period.
- (iv) During the project examination, Candidates are required to make presentation in their project
- (v) One more chance under another supervisor will be given to the students whose projects are graded as unsatisfactory.
- (vi) Students will be permitted to undertake project work only at the bonafide organization
- (viii) A committee of one internal and one external examiner will conduct the project work examination.

6. Attendance: Regular attendance of the student is an important factor in the semester system. No candidate can be allowed to appear in the Semester Examination as a regular student unless he/she has attended the course regularly as per University rules.

6.1 Minimum 75% attendance is compulsory for all students for every course for appearing in examination. Students will be informed of the status of attendance at the end of every month and end of semester.

6.2 For students participating in Sports/Cultural event/NCC camps during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare and the student will be required to apply in advance for the leave to the Head/Course Director.

7. Examination scheme:

7.1 University shall conduct examinations only after completion of instructions as per course structure of each semester. External examination may be conducted on consecutive working days without any gap.

7.2 Each theory paper shall be of 100 marks.

7.3 The question paper shall consist of two parts. Part-A will contain fifty multiple choice questions and Part-B will contain ten questions, two questions being from each unit. Candidates shall be required to attempt five questions selecting one question from each unit (each to be answered in maximum 250 words).

8 Minimum passing marks and criteria for promotion to next higher semester

8.1 The minimum marks for passing a semester shall be 36% in each Paper.

8.2 A candidate would be promoted to the next semester if he/she has secured at least 36% marks in minimum four papers prescribed in one semester. Such candidate shall be required to appear in papers in which he/she secured less than 36% marks along with the next examination of the semester.

8.3 In case of result of a particular semester being not declared by the university, before the starting of the next higher semester, the students who have appeared in all the papers in the semester will be allowed to attend the classes of the next higher semester at their own risk. Candidates who are not later found eligible to be promoted to the next higher semester will have to leave that semester.

9. Internal Assessment

1. Internal assessment works for each paper with awarded in the basis of: two written examination each at the end of every six weeks

2. Preference and participation in the class activity

3. Attendance of the candidate in the class.

4. Students who fails to submit the Project Report as on the prescribed date of submission He\She shall be declared failed in the semester. However He\She will be allowed to submit the same in semester whenever the examination is conducted.

5. A student whose project work is fail unsatisfactory or is declared failed in the semester will be given one more chance within one year provided they undertake a fresh project work as per rules.

10. Result: At the end of final examination, the candidate's eligible for the award of M.Com (Banking & Business Economics) Degree shall be classified on the basis of the marks obtained in the first, second, third and fourth semester examination taken together, as follows:

(a) First Division: 60% or more marks.

(b) Second Division: 48% or more but less than 60% marks.

(c) Third Division: 36% or more make but less than 48% marks.

A candidate must pass the M.Com examination within three years from the initial admission to the first semester of the course.

Note: Since M.Com (Banking & Business Economics) is a Masters course, all other rules of examinations will be as applicable to other PG courses of the University.