

**SOLAPUR UNIVERSITY, SOLAPUR**  
**Semester Pattern Syllabus (FOR REGULAR STUDENTS)**  
**M.Com Part – II**  
**TAXATION- Paper – IV**  
**RESEARCH METHODOLOGY AND PROJECT WORK**  
**(w. e. f. June 2012)**  
**Semester – III**

**Course Objectives:** To provide basic research knowledge on formulation, appraisal, financing, administration and control of projects.

**Periods – 60**

**Course Inputs:-**

**Marks – 50**

1. Research: Meaning, Objectives, Types of research, Methods of research – Survey Method and case study method.
2. Research Design: Meaning and Objectives, Characteristics of good research design, Components of the research design.
3. Data Collection: Meaning, Method of Data Collection, Analysis and Interpretation of Data.
4. Scientific research process-steps in scientific research process.
5. Report Writing – Elements, Characteristics of a good report.

**References:**

1. Baily K.D, 1982, Methods of Social Research Free press, New York.
2. Bajpai S.R. 1969. Social Survey and Research. Kanpur: Kitab Ghar.
3. Barnes, John A, 1979, Who Should Know What ? Social Science, Privacy and Ethics, Harmondsworth, Penguin.
4. Bleicher M. 1988. The Hermeneutic Imagination, London. Routledge and Kegan Paul (Introduction only)
5. Bose. Pradip Kumar, 1995: Research Methodology, New Delhi, ICSSR.
6. Bryman, Alan, 1988, Quality and Quantity in Social Research, London: Unwin Hyman.
7. Elhance, D. N. (1962), Fundamentals of Statistics, Kitab Mahal, Allahabad.
8. Fayerabad, Paul, 1975, Against Method: Outline of an Anarchistic Theory of Knowledge, London, Humanities Press.
9. Goode, J. and Hatt P.J., Methods in Social Research, New York McGraw Hill.
10. Gupta, S. C. (1981), Fundamentals of Statistics, Himalaya Publishing House, Bombay.
11. Gupta, S. C. (1993), Fundamentals of Applied Statistics, S. Chand & Sons., New Delhi.
12. Handry, A. T. (1999), Operations Research, Prentice Hall of India, New Delhi.

13. Hughes, Jon, 1987, The Philosophy of Social Research, London, Longman. Indian Journal of Social work 1985, Special issue of Research Methodology Irvine. J.I. Miles and J. Evans (eds) 1979. Demystifying Social Statistics. London, Pluto Press.
14. Kothari, C. R. (1992), An Introduction to Operations Research, Vikas Publishing House, New Delhi.
15. Mathur, P. N. and R. Bharadwaj (Eds.) (1967), Economic Analysis in Input-Output Research, Input-Output Research Association of India, Pune.
16. Monga, G. S. (1972), Mathematics and Statistics for Economists, Vikas Publishing House, New Delhi.
17. Mukherjee, P.N. (eds), 2000, Methodology in Social Research. Dilemmas and perspectives, New Delhi, Sage (Introduction).
18. N. M. Downie and R. W. Heath (1970), Basic Statistical Methods, Harper and Row, New York.
19. Popper K., 1999, The Logic of Scientific Discovery, London, Routledge.

### **Semester – IV**

**Periods – 60**

**Marks – 50**

**Project Reports :**

All Students should prepare the project report on any one of the following areas.

- Taxation of Co-operative Societies (Income Tax)
- Taxation of Charitable Trust / Societies (Income Tax)
- Taxation of Private / Public Ltd. Co. (Income Tax)
- Taxation of Partnership Firm and HUF (Income Tax)
- Tax Planning for individual (Income Tax)
- Tax Deduction at Sources – under Income Tax Act.
- Taxation (BST & CST) for Manufactures
- Sales tax benefits under Packages Schemes of incentives, 1993
- Wealth tax of individual
- Approval under section 80G and section 35 A under Income Tax Act
- Excise procedure applicable to Small Scale Industries
- Service Tax applicable to Professional
- Taxation aspects for an Exporter – Excise, customs & Income Tax
- Taxation of Non-Residents

**Reference Books**

1. Ahuja Girish & Gupta Ravi : Practical Approach to Income Tax, Wealth Tax and Central Sales Tax Act.
2. Indirect Taxes : V. S. Datey (Taxmann)
3. Vinod Singhania : Direct Taxes (Taxmann)
4. Indirect Taxes Mode Easy : Prof. N. S. Govidan, C. Sitarman & co. Pvt. Ltd
5. The Maharashtra Value Added Tax Act : Mahendra Jain, Law Times, Mumbai
6. The Maharashtra Value Added Tax Act : By Shantila Shaha
7. Service Tax Practice Made Easy : Avadhesh Oza & Shrikant Oza, The Tax Publister.

Old Syllabus	New Syllabus (w. e. f. June – 2011)
Taxation Paper – IV Research Methodology & Project Work	Taxation Paper – IV Research Methodology & Project Work Semester – III - 50 Marks Semester – IV– 50 Marks



**Solapur University, Solapur**

**Nature of Question Paper For Semester Pattern**  
**• Faculty of Commerce (B.Com., M.Com.)**

**Model Question Paper**  
**(w.e.f. June 2011)**

**Time: - 2 hrs.**

**Total Marks-50**

<b>Q. 1</b>	<b>Multiple choice questions</b> <b>(four alternatives should be given)</b>	<b>10</b>
	1 -----	
	(a)            (b)            (c)            (d)	
	2	
	3	
	4	
	5	
	6	
	7	
	8	
	9	
	10	
<b>Q. 2</b>	<b>Answer the following</b> <b>(Short note/Short problem/Short answer)</b>	
	(A)	<b>05</b>
	(B)	<b>05</b>
<b>Q. 3</b>	<b>Answer the following</b> <b>(Short note/Short answer/Short problem)</b>	
	(A)	<b>05</b>
	(B)	<b>05</b>
<b>Q. 4</b>	<b>Answer any one (Long answer/Problem)</b>	<b>10</b>
	i)	
	ii)	
<b>Q. 5</b>	<b>Answer any one (Long answer/Problem)</b>	<b>10</b>
	i)	
	ii)	

1. Structure of the courses :-

- A) Each paper of every subject for Arts, Social Sciences & Commerce Faculty shall be of 50 marks as resolved by the respective faculties and Academic Council.
- B) For Science Faculty subjects each paper shall be of 50 marks and practical for every subject shall be of 50 Marks as resolved in the faculty and Academic Council.
- C) For B. Pharmacy also the paper shall be of 50 marks for University examination. Internal marks will be given in the form of grades.
- D) For courses which were in semester pattern will have their original distribution already of marks for each paper.
- E) For the faculties of Education, Law, Engineering the course structure shall be as per the resolutions of the respective faculties and Academic Council.

## 2. Nature of question paper:

### A) Nature of questions.

"20% Marks - objectives question" **(One mark each and multiple choice questions)**

"40% Marks - Short notes / Short answer type questions / Short Mathematical type questions/ Problems. **(2 to 5 Marks each)**

"40% Marks - Descriptive type questions / Long Mathematical type questions / Problems. **(6 to 10 Marks each)**

- B) Objective type question will be of multiple choice (MCQ) with four alternatives. This answer book will be collected in first 15 minutes for 10 marks and in first 30 minutes for 20 marks.  
Each objective question will carry one mark **each**.
  - C) Questions on any topic may be set in any type of question. All questions should be set in such a way that there should be permutation and combination of questions on all topics from the syllabus. As far as possible it should cover entire syllabus.
  - D) There will be only five questions in the question paper. All questions will be compulsory. There will be internal option **(40%)** and not overall option.  
**for questions 2 to 5.**
3. Practical Examination for B. Sc. I. will be conducted at the end of second semester.
  4. Examination fees for semester Examination will be decided in the Board of Examinations.

The structures of all courses in all Faculties were approved and placed before the Academic Council. After considered deliberations and discussion it was decided not to convene a meeting of the Academic Council for the same matter as there is no deviation from any decision taken by Faculties and Academic Council. Nature of Question Paper approved by Hon. Vice Chancellor on behalf of the Academic Council.