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<tr>
<th>Annexure-1</th>
<th>M.COM COURSE STRUCTURE (CBCS) (UNDER DUAL SPECIALISATION)</th>
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<td><strong>SEMESTER-I</strong></td>
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<td><strong>Core Paper</strong></td>
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<td></td>
<td>1  Management Theory &amp; Practice</td>
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<td></td>
<td>2  Business Environment (India &amp; International)</td>
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<td></td>
<td>3  Advanced Management Accounting</td>
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<td>4  Business Economics</td>
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<td>5  Business Communication</td>
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<td>6  Soft Skills (Business &amp; Spoken English)</td>
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<td><strong>SEMESTER-II</strong></td>
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<td><strong>Core Paper</strong></td>
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<td>1  E- Business</td>
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<td></td>
<td>2  Financial Management</td>
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<td>3  Human Resource Management</td>
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<td>4  Marketing Management</td>
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<td><strong>ELLECTIVE  Choose any Two</strong></td>
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<td></td>
<td>1  Quantitative Techniques for Business Decision</td>
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<td>2  Soft Skills (Personality Development &amp; GD)</td>
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<td>3  Entrepreneurship Development</td>
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<td>4  Corporate Governance</td>
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<td><strong>SEMESTER-III</strong></td>
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<td><strong>Core Paper</strong></td>
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<td></td>
<td>1  Insurance Products and Management</td>
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<td><strong>ELECTIVE: ACCOUNTING  Choose any Two</strong></td>
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<tr>
<td></td>
<td>1  Corporate Accounting</td>
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<td>2  International Accounting</td>
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<td>3  Total Cost Management</td>
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<td>4  Management and Cost Audit</td>
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<td><strong>ELECTIVE: FINANCE  Choose any Two</strong></td>
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<td>1  Strategic Financial Management</td>
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<td>2  Financial Markets and Services</td>
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<td>3  Management of Mutual Funds</td>
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<td>4  Financing Foreign Trade</td>
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<td><strong>ELECTIVE: TAXATION  Choose any Two</strong></td>
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<td>1  Direct Taxes</td>
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<td>2  Indirect Taxes</td>
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<td>3  Customs Act</td>
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<td>4  Public Finance</td>
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<td><strong>ELECTIVE: BANKING  Choose any Two</strong></td>
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<tr>
<td></td>
<td>1  Advanced Banking</td>
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<td>2  Bank Financial Management</td>
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<td>4  Rural Banking</td>
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<td>Semester-V</td>
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<td>Core Paper</td>
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<td>1</td>
<td>Computer Applications in Accounting</td>
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<td>Audit Paper</td>
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<td>Ethics and Moral Values</td>
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<td>ELECTIVE: ACCOUNTING Choose any Two</td>
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<td>1</td>
<td>Strategic Cost Management</td>
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<td>2</td>
<td>Management Control Systems</td>
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<td>Financial Statement Analysis</td>
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<td>Accounting for Public Utilities</td>
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<td>ELECTIVE: FINANCE Choose any Two</td>
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<tr>
<td>1</td>
<td>Security Analysis and Portfolio Management</td>
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<td>Financial Derivatives</td>
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<td>Treasury Management</td>
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<td>International Financial Management</td>
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<td>ELECTIVE: TAXATION Choose any Two</td>
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<tr>
<td>1</td>
<td>Vat and Service Tax</td>
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<td>2</td>
<td>Tax Planning Management</td>
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<td>3</td>
<td>Excise Duty</td>
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<td>Fiscal Policy</td>
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<td>ELECTIVE: BANKING Choose any Two</td>
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<td>1</td>
<td>Financial Institutions</td>
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<td>Banking Technology</td>
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<td>International Banking</td>
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<td>Central Banking</td>
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<td>Project Report</td>
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<td>Comprehensive Viva Voce</td>
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M.COM. FIRST SEMESTER (w.e.f. 2015 – 16 Admitted Batch)

CP 1: MANAGEMENT THEORY AND PRACTICE

Objectives: To familiarise the students with basic management concepts and the process of organisation.


Unit – V: Process of Control, Techniques of control, PERT and CPM.

Suggested Books:


Objective: To familiarize the students with the business environment prevailing in India and international and understand its implications to business.


Suggested Books:

7. Govt. of India, Latest Economic Survey.
8. Chari, S. N: International Business, Wiley India
CP 3: ADVANCED MANAGEMENT ACCOUNTING

Objective: To develop an insight of postulates, principles and techniques of accounting and utilisation of financial and accounting information for planning, decision-making and control.


Suggested Books:

2. N.M. Singhvi, Management Accounting: Text and Cases, Prentice Hall of India.
4. Ravi M. Kishore, Management Accounting, Taxman Publications.
10. Paresh P. Shah, Management Accounting, Wiley India, New Delhi.
CP 4: BUSINESS ECONOMICS

Objective: To enable the students to understand economic concepts and theories and their application in management decision-making.

Unit - I: Introduction: Nature and Scope of Business Economics; Objectives of the Firm – Traditional Theory, Sales and Revenue Maximizing Theories, Managerial Theories and Behavioral Theories; Profit Maximization Vs. Wealth Maximization; Demand Forecasting – Methods of forecasting demand for Existing and New Products, Criteria for Good Forecasting Method.

Unit - II: Production Analysis and Cost Analysis: Production Function – Law of Variable Proportions, Isoquant and Isocost Curves, Least Cost Combination, and Returns to Scale; Economies of Large Scale; Cobb-Douglas Production Function and C.E.S. Production Function; Cost-Output Relationships – Short and Long Run; Cost Oriented Pricing Methods – Full Cost Pricing, Marginal Cost and Differential Cost Pricing.

Unit - III: Market Analysis: Price and Output Determination Under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly.


Suggested Books:

CP 5: BUSINESS COMMUNICATIONS

Objective: To equip the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.


Suggested Books:

10. Scot Ober, Contemporary Business Communication, Wiley India, New Delhi.
Objective: To train students in English language to improve their oral and written business communication

Unit-I: Business Correspondence: Meaning, Scope and Significance - Formal, informal and semiformal introductions – Describing company activities and structures – Describing job responsibilities – Understanding and writing letters - Differences between formal and informal writing – Use of formal vocabulary and functional language in business letter writing – Planning effective initial business letters and responses – email writing skills, call taking etiquette/skills/

Unit-II: Business Information: Completing forms with required details: Asking appropriate questions to gather information – Polite phrases of confirmation and communication breakdown- understanding native speaking accents and dialects; Functional language used in making verbal agreements — Effective techniques of making and accepting offers – Efficient written offer making and accepting.

Unit-III: Business Presentations: Basic presentation techniques – Use of information in presenting product features – Explaining technical features for simplification; Giving and interpreting numerical data, common useful business abbreviations and acronyms - Oral and written conventions for expressing numerical information in English – Pronunciation issues in expressing numbers and the alphabet.

Unit-IV: Business Reporting: Use of grammar in giving instructions– Effective presentation of oral instructions – effective presentation of written instructions, Presenting and describing company information: Vocabulary of describing graphical and numerical information – Expressing cause and result in English – Summarizing important information concisely.


Suggested Books:

4. Marie M. Stewart, Business & Communication
M.Com: SECOND SEMESTER

CP: 1 E-BUSINESS

OBJECTIVE:
Objective of this course is to provide basic concepts of e-business and equip the student with the skill of integrating business process with electronic technology.

UNIT –I

UNIT - II

UNIT - III
E-Business Models based on Relationship of Transaction Parties and based on Relationship of Transaction Types – E-Business for Service Industry – Travel and Tourism, Employment Placement, Real Estate, Stocks Trading, Publishing - Mobile Commerce through different Apps

UNIT –IV

UNIT –V

SUGGESTED READINGS:
P.T.Joseph, S.J. E-Commerce: An Indian Perspective, Prentice Hall of India
Kenneth C. Laudon, Carol Guercio Traver, E-Commerce: Business, Technology, Society, Pearson Education
Efraim Turban, Jae Lee, David King and H. Michael Chung, Electronic Commerce, Pearson Education
C.S.V. Murthy, e-commerce : concepts, models and strategies, Himalaya Publishing/
Kamalesh Bajaj and Debjani Nag, E-Commerce, Tata McGraw Hill.
. Abhjit Choudhary, E-Business and E-Commerce Infrastructure Technologies supporting
Objective: To develop an understanding of the Finance functions and relevant techniques of financial administration.


Unit – IV: DIVIDEND AND RETAINED EARNINGS: Dividend Policy Decisions; Parameters, Dividend Models; Policies Regarding Retained Earnings.


Suggested Books:

CP 3: HUMAN RESOURCE MANAGEMENT

Objective: To enable the students to familiarize with the main aspects of Human Resource Management at the organization level and apply the same in management of Human Resources.

Unit – I: Human Resources Management: Concept, Significance and Evolution; Functions of HR Manager, Place of HR Department in Organization.


Unit – V: Industrial Relations: Significance, Causes of Disputes and Settlement - Role of State in Industrial Relations - Collective Bargaining - Employee Participation in Management.

Suggested Books:

CP 4: MARKETING MANAGEMENT

**Objective:** To develop an understanding of the concepts, strategies and issues involved in marketing and its Management.

**Unit – I:** Importance of Marketing – Concepts – Approaches to the Study of Marketing – Marketing Environment.

**Unit – II:** Consumer Behaviour – Market Segmentation – Market Targeting and Positioning – Marketing Information System and Research.


**Unit – IV:** Pricing: Objectives – Methods and Strategies – Distribution – Channel Selection and Management Retail Management.


**Suggested Books:**

5. Tapan K. Panda, marketing management, Excel.
ELECTIVE
(Choose any Two)

1. QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Objective: To make the students familiar with the statistical and mathematical techniques and their applications in business decision making.


Unit – II: Measures of Central Tendency – Measures of Dispersion – Simple Correlation and Regression Analysis – Concept and Applications of Multiple Regressions.


Unit – IV: Sampling and Sampling Distributions – Estimation – Point and Interval Estimates of Averages and Proportions of Small and Large Samples – Concepts of Testing Hypothesis – One Sample Test for Testing Mean and Proportion of Large and Small Samples.

Unit – V: Tests of Two Samples – Tests of Difference Between Mean and Proportions of Small and Large Samples – Chi-square Test of Independence and Goodness of Fitness – Analysis of Variance.

Suggested Books:

7. Shenoy, Sarma and Srivatsava, Quantitative Techniques for Management, New Age (International) Pvt. Ltd.
2. SOFTSKILLS
(Personality Development & GD)

**Objective:** to equip students with the most needed personality characteristics of modern professional managers with an emphasis on positive thinking, creativity, goal-setting, time management, self-discipline and interview skills.

**Unit - I:** CAREER PLANNING: Meaning And Importance – The Process Of Career Planning – Different Dimensions – Factors To Be Considered For Career Planning - Goal Setting - Positive Thinking

**Unit - II:** PERSONALITY DEVELOPMENT: Intra-personal Skills - Inter-personal Skills - Communication Skills – Spoken, Written, Non-Verbal (Body Language), Listening skills - Time Management – Leadership – Creativity - Problem Solving - Strategic Planning.

**Unit - III:** INTERVIEW PREPARATION: Art of Facing Interview - Resume Preparation- Preparation for Campus Interviews - Pre-requisites for Campus Interviews - Stress and Anxiety Management - Dress Code & Appearance.

**Unit - IV:** INTERVIEW PROCESS: Written Test - Group Discussion - Role-Play- Response to Oral Questions - Employer’s Criteria.

**Unit - V:** NEGOTIATION WITH PROSPECTIVE EMPLOYER: Terms and Conditions - Compensation Package - Place of Posting - Career, Succession - Multi-Skill Development.

**Suggested Books:**


3. ENTREPRENEURSHIP DEVELOPMENT

Objective: The objective of this course is to expose the students to the subject of entrepreneurship and small business management, so as to prepare them to establish and effectively manage the same.

Unit – I: Entrepreneurship: Importance, Characteristics and Qualities of Entrepreneurship; Entrepreneurial; Role of Entrepreneurship, Ethics and Social Responsibilities.

Unit – II: Role of Government; Role of IDBI, NIESBUD, SISI, DIC Financial Institutions Commercial Banks, Entrepreneurial Development Institutes, Universities and other Educational Institutions Offering Entrepreneurial Development Programme.


Unit – IV: Women Entrepreneurship – Role & Importance, Profile Women Entrepreneur, Problems of Women Entrepreneurs, Women Entrepreneurship Development in India.

Unit – V: Creativity and Entrepreneurship Sources and Methods of Ideas Planning and Development of Programmes E-Business Ventures; New Venture Management.

(Case Studies are Compulsory)

Suggested Books:

1. NVR Naidu and T.Krishna Rao, Management and Entrepreneurship, IK Int Pub House, New Delhi
2. S Anil Kumar, Small Business and Entrepreneurship, IK Int Pub House, New Delhi
3. Balraj Singh, Entrepreneurship Development, Wisdom, Delhi
4. Timmons and Spinelli, New Venture Creation:Entrepreneurship for 21st Century, TMH, ND
5. Tabarrok – Entrepreneurial Economics, Oxford University Press.
4. CORPORATE GOVERNANCE

**Objectives:** This course exposes the students to the various concepts of Corporate Governance and business ethics and provides an in-depth study of various issues there under.

**Unit I:** Corporate Governance – concept -meaning – scope – need – Corporate Governance mechanism – Corporate Governance and stakeholders – Investors protection – obligation to investors – obligation to employees – obligation to customers – managerial obligation – obligation to government – Corporate governance and value maximization.

**Unit II:** Historical perspective of Corporate Governance – World Bank on Corporate Governance – OECD Principles – Mckinsey survey on corporate governance – Sarbanes-Oxley Act 2002 – Indian Committees and guidelines and corporate governance- Naresh Chandra committee – Narayana murthy committee - J.J.Irani committee- Kumar mangalam birla committee – The Confederation of Indian industry’s Initiatives – SEBI initiatives – Corporate Governance practices in India.

**Unit III:** Corporate Governance and role of Board of directors – Role of Board – governance issues relating to the Board – the role of directors – independent directors – Clause 49 of Listing agreement – Directors” remuneration – Corporate Governance Reporting and Best practices.

**Unit IV:** Corporate Governance and the role of Audit committees – role , duties and responsibilities of auditors – types of auditors – corporate governance and internal auditors – cost audit methodology – quality audit – Naresh Chandra Committee report on Corporate audit and governance.


Suggested books:


2. Dr. Singh, Corporate Governance: Global concepts and practices.

3. ICSI, Corporate Governance – Modules of Best Practices.

4. Report on Corporate excellence on a sustained basis, Dr. M.R.Rao, Director, IIMB.
SEMESTER THREE

CP:1 INSURANCE PRODUCTS AND MANAGEMENT


Unit – V: Re-Insurance Reasons For Reinsurance- Types of Reinsurance – Alternatives to Traditional Reinsurance Functions of Reinsurance – Advantage and Disadvantage of Reinsurance.

Suggested Books:


Elective: Accounting  
(Choose any Two) 

1. CORPORATE ACCOUNTING 

**Unit - I:** Corporate Financial Accounting: Objectives-Scope - Role of Corporate Accountant-Analysis and Interpretation of Financial Statements - Inflation Accounting.


**Unit - IV:** Accounting Standards: Objectives – Advantages and Disadvantages of Accounting Standards – Accounting Standards Board (ASB) – Compliance with Accounting Standards – International Accounting Standards and Linkage with Indian Accounting Standards – Accounting Standards Under US GAAP and Indian GAAP.


**Suggested Books:**

2. INTERNATIONAL ACCOUNTING

**Unit – I:** International Dimensions of Accounting – Definition and Importance of International Accounting – Scope of International Accounting – Status of International Accounting in India.

**Unit – II:** Internationalisation of Accounting Profession – Harmonization of Accounting Practices – Comparative Analysis Between US GAAP, Indian GAAP and IAS – Models of Uniformity in Accounting.


**Unit – IV:** Transfer Pricing – Definition – Evolution and Approaches to Transfer Pricing in International Business with Special Reference to Multinational Corporations – Indian Experience.


*Suggested Books:*


3. ‘International Accounting and financial reporting, Rueshoff (Norlin G)


3. TOTAL COST MANAGEMENT

Objective: To enable the students to have a comprehensive understanding about the concept and components of Total Cost Management.


Unit II: Activity Based Costing system-Meaning and scope-Limitations of traditional costing allocation methods-Application of ABC system-Target Costing-Benchmark Costing.

Unit III: Quality cost systems-meaning and application-Conflict between quality and cost-Trade-off between Quality and Price-Value analysis-Life Cycle costing-Learning Curve Analysis-JIT and Cost Reductiion


Text Book:


Reference Books:

2. Benerjee, B, Cost Accounting, World Press, Calcutta
4. MANAGEMENT AND COST AUDIT

Objective: To expose the student with the managerial issues of cost and management audit.

Unit I: Objectives of Audit-Meaning and scope of cost and management audit-Managerial uses of cost and management audit.


Unit II: Management Audit-Nature and Scope –Statutory audit Vs.Management Audit.

Management Audit-Efficiency Measures-Questionnaire for evaluation of management functions-Techniques for assessing managerial efficiency-Preparing for management audit report.

Unit III: Appointment of Cost Auditor-Powers and Duties of cost Auditor-Professional Ethics for Cost Auditor

Cost Audit Planning-Checking of basic records-Study of cost structure of the company-Familiarity with industry cost structure-Precautions for including Cost Audit Report

Unit IV: Practical aspects of Cost Audit-Material checking –Payroll checking-Overhead checking-Depreciation checking-Production records checking-Stock valuation checking-Post-checking work.

Unit V: Cost Audit Report Writing- The main certificate-Cost Accounting system-Financial position-Production –Process of manufacturing-various expenses-Sales

Prescribed Text Book:

1. Ramanathan, A.R., Cost and Management Audit, Tata McGraw Hill, New Delhi

Reference Books:

1. STRATEGIC FINANCIAL MANAGEMENT


*Suggested Books:*

2. FINANCIAL MARKETS AND SERVICES


Unit - IV: Credit Rating – Meaning, Functions - Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting –Types of Factoring Arrangements-Factoring in the Indian Context.

Unit - V: Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. Debt Securitisation - Concept and Application - De-mat Services-need and Operations-role of NSDL and CSDL.

Suggested Books:

1. I.M. Bhole, Financial Institutions and market, Tata McGraw Hill.
3. Vasant Desai, Indian financial system, Himalaya Publisher.
8. N. Vinaykan, A Profile of Indian Capital Market.
3. MANAGEMENT OF MUTUAL FUNDS

Objective: To facilitate the students in having comprehensive understanding about the conceptual framework of mutual funds and their progress in India.


Unit II: Mutual Funds-Concept-importance-classification-Advantages-Rationale for investments in mutual funds.


Unit IV: Regulatory framework of Mutual Funds in India-Guidelines by the Ministry of Finance-SEBI Guidelines-Evaluation of Mutual Funds-Role of Association of Mutual Funds of India.

Unit V: Mutual Funds in India-Trends and Progress of Mutual Funds-Emerging issues in Mutual Funds in India.

Suggested Books:

Text Book:


Reference Books:


4. FINANCING FOREIGN TRADE

Objective: To make the students aware of different concepts and techniques involved in financing foreign trade in India.

Unit I: Foreign Trade-Meaning-Need for Foreign Trade-Balance of Trade-Methods of Foreign Trade-Instruments of Foreign Trade.

Unit II: Exchange controls-Meaning, need for exchange controls-Methods of exchange control measures in India.

Unit III: Import Finance (Documentary credit) – Finance Exports (pre and post shipment)

Unit IV: Project Exports – Meaning and importance – Methods of finance project exports

Unit V: Role of commercial banks and Exim Bank of India in financing India’s foreign trade.

Suggested Books:

Text Book:


Books and Reference:


Elective: Taxation  
(Choose any Two)  

1. DIRECT TAXES  


**Unit – II:** Income from Salaries: Chargeability, Deductions, Perquisites, Computation of Salary Income.  

**Unit – III:** Income from House Property, Chargeability, and Computation of Income.  

**Unit – IV:** Income from Business & Professions - Capital Gains and Income from Other Sources – Computation of Total Income.  


**Suggested Books:**  


2. INDIRECT TAXES


Suggested Books:


3. CUSTOMS ACT

**Unit-I** Tax System – Indirect Taxes - Background of Customs Law – Overview of Customs Act – Customs Tariff Act, 1975 – Territorial Waters and Customs Waters - Administrative Set up of Customs


**Unit-IV** Other Provisions of Customs – Penalties under Customs Act – Anti Dumping Duty on Dumped Articles - Value for Purpose of Customs Act – Tariff Value

**Unit-V** Methods of Valuation of Imported Goods - Valuation of Export Goods – Risk Management System (RMS) – Provisional Assessment of Duty (Sec.18)

**References**

2. Central Excise Manual and Central Excise Tariff- Taxman's
3. CENVAT Law and Procedure- Taxman's
5. Direct taxes Law & Practice – Vinodh Singhania, Kapil Singhania, Taxman.
4. PUBLIC FINANCE

Objective: To make the students familiarizing with the theoretical framework of public finance.


Suggested Books:

Text Book:


Reference Books:


Elective: BANKING  
(Choose any Two)

1. ADVANCED BANKING

**Unit – I:** Central Banking Concept – Central Banking Policy in Developed and Developing Economics – Functions – Note Issues – Banker to the Government; Banker to Commercial Banks – Credit Control – Techniques – Structure and Organization of RBI – Role of RBI as Central Bank.

**Unit – II:** Structure and Organisation of Central Bank in USA and UK – Objectives and Techniques of Central Banking Policy in Developed and Less Developed Countries – A Critical Study of Theory and Practice of Central Banking in USA and UK.

**Unit – III:** Development of Commercial Banking in UK, USA and India – Study of Nature and Structure of Commercial Banking in India and Abroad – Theories of Asset Management of Commercial Banks, Recent Developments in Commercial Banking in USA, UK and India. A Study of Money and Capital Markets in UK, USA and India.


*Suggestive Books:*

2. BANK FINANCIAL MANAGEMENT


Suggested Books:

3. Non-Banking Financial Companies

Objective: To acquaint the student with the different types of NBFCs and their contribution to the overall development of the Indian financial system.


Unit II: Nature and categories of NBFCs-Importance of NBFCs-Structure and growth of NBFCs in India.

Unit III: Regulatory Framework of NBFCs in India-Role of RBI.


Unit V: Non-Bank Financial Services Companies-Merchant Banks-Venture Capital Funds-Credit Rating Agencies.

Suggested Books:

Text Book:


Reference Books:


4. RURAL BANKING

Objective: To expose the students with the functioning of rural credit institutions in India along with the prospects and problems of financial inclusion including priority sector.

Unit I – Rural India: Demographic features-Economic features-Rural poverty(main causes and methods of measuring rural poverty)-Rural Infrastructure-Rural Development Policy-Govt. policies and programmes-Economic Reforms and its impact on rural economy

Unit II-Financing Rural Development: Functions and policies of RBI and NABARD ;Rural Credit Institutions-Role and functions -Role of Information and Communication Technologies in rural banking- Regulation of Rural Financial Services;

Unit III-Financial inclusion: Concept and its role in inclusive growth- Micro credit, micro insurance scheme - Business Facilitators and Business Correspondents in rural financing-SHGs/NGOs, linkages with banking, latest guidelines of GOI and RBI

Unit IV-Priority Sector Financing and Govt. initiatives: Components of priority sector-RBI Guidelines; Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes-Rural housing and Urban housing schemes under priority sector-Educational loans

Unit V-Problems and prospects of Rural Banking: Problems of rural branches of commercial banks and regional rural banking-emerging trends in rural banking-financing poor as bankable opportunity.

(Case Studies are compulsory)

Suggested Books:

3. Pai Panandikar & NC Mehra, Rural Banking, National Institute of Bank Management, Pune
5. Uppal RK, & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi
6. Indian Institute of Banking & Finance, Rural Banking, Mumbai
7. Uppal RK & Pooja, Transformation in Indian Banks-Search for better tomorrow, Sarup Book Publisher Private Ltd., New Delhi
FOURTH SEMESTER

CP:1 COMPUTER APPLICATIONS IN ACCOUNTING


(Lab – with practicals)


Unit – IV: Inventory Handling Using Tally Ver 7.2 – A Practical Approach: Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Creation of Godown – Creation of Units of Measure – Inventory Vouchers. (Lab – with practicals)


Suggested Books:


Elective: ACCOUNTING
(Choose any Two)

1. STRATEGIC COST MANAGEMENT


Unit – V: Cost Control and Cost Reduction – Managerial and Technical Aspects – Meeting the Cost Reduction Challenges Role of Cost Accountant.

Suggested Books:


2. ‘Cost Accounting’ – Principles and Practice, B.M. Lall Nigam, Prentice Hall of India.


‘Cost Accounting’ – Jain and Narang.

‘Cost Accounting’ – A Managerial Emphasis’ Charles T Horngren.

MANAGEMENT CONTROL SYSTEMS


Suggested Books:

Elective: Accounting: 3 FINANCIAL STATEMENT ANALYSIS


References

1. Management Accounting Advanced Management Accounting By Ravi M.Kishore – Taxman Publication
5. Dr.Mannmohan & S.N.Goyal, Principles of Management Accounting Shakithabhavan Publication, Agra,
Elective: Accounting: 4 ACCOUNTING FOR PUBLIC UTILITIES

Unit – 1  Concept of Public utilities – Origin, Objectives and Special Features - Accounting concept, American concept, types of Public utility regulations - Capital Account and General Balance Sheet - Treatment of Capital Losses, Depreciation, Extensions, Replacement etc. - Application of the System to Different Enterprises Practical Problems

Unit-2  Rate making in public utilities - Rate level and rate structure - Meaning and distinction, determination of rate level, determination of rate structure. Marginal cost pricing. Rate making in Electricity Undertaking.

Unit – 3 Public utilities in India – Forms of organization, Post and telegraph services, Radio and television- Air organisation, T.V. services in India. Autonomy for Radio and T.V. Prasar Bharti.

Unit – 4 Working of SEB’s, salient features of electricity supply Act, Electricity rate schedules, consumer categories.

References
2. Sleeman J.F. – British Public Utilities.
4. Ramanadhan V.V. – The structure of Public Enterprises in India.
1. SECURIT Y ANALYSIS AND PORTFOLIO MANAGEMENT


Unit – IV: Technical Analysis – Concept and Tools of Techniques Analysis – Technical Analysis Vs Fundamental Analysis. Efficient Market Hypothesis; Concept and Forms of Market Efficiency.


Suggested Books:

1. Donald E. Fischer, Ronald J. Jordan, Security Analysis and Portfolio Management; Prentice Hall of India.
5. J.C. Francis, Investments – Analysis and Management, McGraw Hill Int.
2. FINANCIAL DERIVATIVES


Unit - III: Options Market – Meaning & Need – Options Vs Futures -Types of Options Contracts – Call Options – Put Options- Trading Strategies Involving Options – Basic Option Positions – Margins – Options on Stock Indices – Option Markets in India on NSE and BSE.

Unit - IV: Option Pricing – Intrinsic Value and Time Value- Pricing at Expiration – Factors Affecting Options pricing- Put-Call Parity Pricing Relationship- Pricing Models - Introduction to Binominal Option Pricing Model – Black Scholes Option Pricing Model.


Suggested Books:

4. Red Head: Financial Derivatives: An Introduction to Futures, Forward, Options” Prentice Hall of India.
3. TREASURY MANAGEMENT

Objective: To provide an insight into Treasury Management practices in India.

Unit I: Treasury Management: Objectives of Treasury, Structure and Organization, Functions of a Treasurer, Responsibility of a Treasurer.

Unit II: Liquidity Management Concept, importance and objectives-Liquidity planning-Liquidity flow cycle-Cash budgeting and forecasting-sources of liquidity.

Unit III: Treasury operations: Treasury Instruments-CRR/CCIL/RTGs-objectives, sources and deployment, internal control, Netting-Cost centre/Profit centre, integrated treasury, planning and control, Risk analysis.

Unit IV: Treasury and investment policy.

Unit V: Role of IT in treasury management-Regulation and companies-Internal and External Audit.

Suggested Books

Text Book:

1. Indian Institute of Bankers, Treasury, Investment and Risk Management.

Reference Books.

RBI and Government of India Publications.
4. INTERNATIONAL FINANCIAL MANAGEMENT

**Objective:** to enlighten the students with the Concepts and Practical applications of International Financial Management.

Unit I: International Monetary and Financial System: Evolution; Breton Woods Conference and Other Exchange Rate Regimes; European Monetary System, South East Asia Crisis and Current Trends.


Unit IV: Foreign Investment Decisions: Corporate Strategy and Foreign Direct Investment; Multinational Capital Budgeting; International Acquisition and Valuation, Adjusting for Risk in Foreign Investment.

Unit V: International Accounting and Reporting; Foreign Currency Transactions, Multinational Transfer Pricing and Performance Measurement; Consolidated Financial Reporting.

*Casestudies are Compulsory*

**Suggested Books:**

Elective TAXATION
(Choose any Two)

1. VAT AND SERVICE TAX


Unit – II: Registration of Dealers – Determination of Taxable Value – Calculation of VAT Payable.


Unit – V: Procedures of Service Tax: Registration, Maintenance of Records, Payment of Service Tax, Taxable Services – Computation of Service Tax.

Suggested Books:

2. A.P. VAT Bill, 2005, Govt. of A.P. Commercial Taxes Department.
2. TAX PLANNING AND MANAGEMENT


**Unit – II:** Tax Planning for Salaried Persons.

**Unit – III:** Tax Planning for Firms and HUF.

**Unit – IV:** Tax Planning for Companies.

**Unit – V:** Tax Planning for Small Business.

*Suggested Books:*


3. EXCISE DUTY

Unit-I Taxation under Constitution in India – Indirect Taxes – Features – Administrative Set up of Central Excise – Constitutional Background of Central Excise – Overview of Central Excise Act – Central Excise Tariff Act, 1985 (CETA)

Unit-II Manufacture and Manufacturer – Definition of Manufacture - Definition of Manufacturer - Manufacturer-Other Aspects - Sales Exempt from Central Sales Tax, Interstate and Intra state sale, sales in the course of imports and exports, registration under CST Act.


Unit-IV Valuation of Goods – Methods & Techniques of Valuation – Captive Consumption – Refund & Other Important Provisions – Levy, Collection & Exemptions from Excise Duty - Assessment under Central Excise Law

Unit-V Warehousing – Export Benefits and Procedures – Excise on Small Scale Industries – Procedural Aspects under Central Excise Duty – Other Procedures in Central Excise

References
1. Central Excise Manual and Central Excise Tariff- Taxman's
2. CENVAT Law and Procedure- Taxman's
4. FISCAL POLICY

Objective: The main objective is to familiarize the students with different components of fiscal policy with special reference to India.


Unit-III: Public Revenue – Tax and Non-tax revenue – Classification different taxes.

Unit-IV: Budgets – Central and State Government budgets – Fiscal Responsibility and Budget Management Act - Deficit financing.


References


Reference Books:


Elective: Banking
(Choose any Two)

1. FINANCIAL INSTITUTIONS


Suggested Books:


4. RBI, Report on Trends and Progress of Banking in India, various issues, Mumbai.
2. BANKING AND TECHNOLOGY


Unit – V: PLANNING AND IMPLEMENTATION OF INFORMATION SYSTEM: Security and Control Aspects of Emerging Banking Technologies – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector.

Suggested Books:

4. R.G. Murdick, J.E. Ross and J. R. clagget, Information systems for modern management, PHI.
3. INTERNATIONAL BANKING

Objective: To enable the students familiarising with functions and performance of international financial institutions and operational mechanism of foreign exchange market in India.


Unit II: International Finance: Fundamental principles of lending to MNCs; International Credit Policy Agencies and Global Capital Markets; Methods of raising equity and debt resources through ECBS, ADRs/GDRs, ECCBS and other types of Bonds, etc. in international markets;

Unit III: Project and Infrastructure Finance-Investments both in India and abroad, joint ventures abroad by Indian Corporates, investment opportunities abroad for resident Indians; Financing of mergers and acquisitions.

Unit IV: Framework of Foreign Exchange: Sources and Uses of Foreign Exchange-Balance of Payments; Foreign Exchange Market Mechanism-Different types of exchange rates, exchange rate determination, convertibility of Indian Rupee; Role of Banks in Forex markets-Functions of a Forex Dept, maintenance of foreign currency accounts.

V: Forex Business: Foreign Exchange Management Act (FEMA) and its philosophy; Role of RBI and FEDAI in regulating foreign exchange business of banks/other authorised dealers-NRI customers and various banking and investment products available to them under FEMA.

(Case Studies are compulsory)

Suggested Books:

1. Jeevanandam C., Foreign Exchange, Practice, Concepts & Control, Sultan Chand & Sons, New Delhi
5. Indian Institute of Banking and Finance, International Banking, Mumbai
4. CENTRAL BANKING

Objective: To familiarise the students with the functions and performance of Central banks in general and Central banks in USA, UK, European Union and India in particular.

Unit I: Evolution and Functions of Central Banking-Development of Central Banks in Developed and Developing countries.Functions of a Central Bank-Regulatory and Developmental functions

Unit II Central Banking in USA, UK and, European Union-Organisational evolution, Constitution and Governance-Role, functions and performance-Recent Developments

Unit III: Reserve Bank of India:Organisational evolution, constitution and governance, major organizational and functional developments over time-RBI Act, Banking Regulation Act, Foreign Exchange Management Act, Banking Ombudsman Scheme, Financial Sector Reforms-Recent Developments


(Case studies are compulsory)

Suggested Books:

2. Decock, MH, Central Banking, UBS Publisher Distributors Pvt. Ltd., New Delhi
6. Indian Institute of Banking & Finance, Central Banking, Mumbai RBI, History and Evolution of Central Banking in India, Mumbai