ANDHRA UNIVERSITY
DEPARTMENT OF COMMERCE AND
MANAGEMENT STUDIES

Program - M.Com
Regulations and Syllabus
Effective from 2020-2021 batch
<table>
<thead>
<tr>
<th>Annexure-1</th>
<th>M.COM PROGRAM STRUCTURE (CBCS) (UNDER DUAL SPECIALISATION)</th>
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<td>Strategic Financial Management</td>
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Total: 2400
M.Com

Program Outcomes

PO1: To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.

PO2: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision.

PO3: To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.

PO4: To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

PO5: To provide in-depth understanding of all core areas

Program Specific Outcomes

PSO1: After Completing Masters in Commerce students are able to Develop an ability to apply knowledge acquired in problem solving.

PSO2: Ability to work in teams with enhanced interpersonal skills and communication.

PSO3: The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.

PSO4: To develop team work, leadership and managerial and administrative skills.
SI-1 Management Theory & Practice

Course Outcomes:

SI-2 Business Environment (India & International)

Course Outcomes:
1. To study the model and process of research and its applications in business environment.
2. Use of statistical tools and techniques for research viz., exploratory, conclusive and causal research.
3. To study the need of data types, variables, scaling and tabulation.
4. To use statistical techniques for analysis of research data.

SI-3 Advanced Management Accounting

Course Outcomes:
1. Understand and describe strategic management accounting
2. Make decisions based on customer profitability using activity costing
3. Incorporate risk and uncertainty in project appraisal.

SI-4 Business Economics

Course Outcomes:
1. Learners acquire the knowledge of basic tools and economic theory and practical application.
2. Learners get familiarized with understanding of economic aspects of current affairs.
3. Learners are able to analyze Market Behaviour with economic way of thinking.
4. Learners understand different economic principles in business decision.

SI-5 Business Communication

Course Outcomes:
1. The fundamental gateways of business communication
2. To know better about management report writing
3. Would be able to better manage the inter personal relationship which is a necessary professional skill
4. Work place case study will develop knowledge and high lever skills in business writing
5. Know more about the importance of team working
SI-6 Soft Skills (Business & Spoken English)

Course Outcomes:
1. Students imbibe the rules of language unconsciously and tune to deduce language structure and usage.
2. Students perform various speaking and writing tasks, such as roleplays, debates, group discussions

SII-1 E- Business

Course Outcomes:
1. Provide technical framework to understand the emerging world of Business.
2. Gain an understanding of the rapidly changing business models.

SII-2 Financial Management

Course Outcomes:
1. Learners understand the need, types and sources of finance.
2. Learners are made aware of the importance of Capital Budgeting and different techniques of capital budgeting for decision making.
3. Learners understand the concept of working capital, cash management, receivable management, inventory management and its requirements and control policies.
4. Learners understand the concept of budgetary control its importance, limitations and preparation of different types of budget.

SII-3 Human Resource Management

Course Outcomes:
1. Students get the knowledge about the basics of Human resource management, HRP and Recruitment and selection procedure.
2. Students get the information about Human Resource Development through the knowledge of the training techniques and performance appraisal of the organizations.
3. Students get to know the laws related to human resources through the information about the various acts and labour legislation.
4. Students get the knowledge about the emerging trends like welfare of the employees in various areas. Students understand of the facilities given to the employees and their welfare.
SII-4 Marketing Management

Course Outcomes:
1. Students shall be able to get introduced and understand the knowledge of marketing management with the need, importance and process of marketing planning and control, enhancing their ability for the dynamic nature of marketing.
2. Attainment of organizational marketing goals.

1. Corporate Accounting

Course Outcomes:
1. Describe the basic understanding and issuing principles & Procedures of Accounting Standards, Ind AS & IFRS.
2. Interpret and illustrate the Investment Accounts with relevant accounting standard.
3. Explain Accounting for Voyage Accounts, & Royalty Accounts.
4. Learn the deep insight of all the accounting aspects of liquidation of company.

2. International Accounting

Course Outcomes:
1. Students are familiarized with recent developments in the area of financial reporting and to gain ability to solve financial reporting problems in special cases.
2. Students get the ability to keep on following the changing trends in corporate affairs, accounting and reporting for business combinations as per International Standards, with the support of case analysis, reference work as suggested by concerned teacher.
3. To enable them get global perspective on issues related to business such as IHRM, International Financial accounting, International market, etc.,

3. Total Cost Management

Course Outcomes:
1. Understand the concept of strategic cost management, strategic cost analysis – target costing, life cycle costing.
2. Describe the decision-making; relevant cost, differential cost, incremental cost and opportunity cost, objectives of a costing system.
4 Management and Cost Audit

Course Outcomes:
1. Acquire conceptual knowledge of basics of accounting
2. Identify events that need to be recorded in the accounting records
3. Describe the role of accounting information and its limitations
4. Recognize circumstances providing for increased exposure to errors and frauds

5. Direct Taxes

Course Outcomes:
1. Students are made to understand implications of laws of various direct taxes (Income Tax and Wealth Tax) in business organizations such as firms, companies and corporations
2. Students get the practical skills in the computation of total taxable income of companies by considering provisions such as 80 G/ 80 IA — 80 IB — 80 IC 3.5.
3. Students get idea on assessment, deduction of tax at source, advance payment of tax, and refunds, appeals and revision

6. Indirect Taxes Customs Act

Course Outcomes:
1. Student will be equipped with the knowledge of basic concepts of goods and service tax, CGST, SGCT, IGST, classification of goods and valuation rules.
2. Student will learn the basic procedures under GST incorporating the registration, filing of returns and payment of tax.
3. Students will also learn about the customs law, valuation and baggage rules.

7. Public Finance

Course Outcomes:
1. Understand the course goal, methods and expectations;
2. Discuss trends in public sector reforms;
3. List most important developments in the practice of public finance in the world;
4. Discuss the role of administrative, political, and economic constraints in public finance reforms.
8. Strategic Financial Management

Course Outcomes:
1. Critically evaluate the impact of financial decisions on the strategic direction of the organisation
2. Identify and evaluate the exposure of a company to financial risk and the techniques required to manage this risk
3. Explain alternative sources of finance and investment opportunities and their suitability in particular circumstances
4. Analyse a company’s performance and make appropriate recommendations

9. Financial Markets and Services

Course Outcomes:
1. Understand the role and function of the financial system in reference to the macro economy.
2. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
3. Evaluate and create strategies to promote financial products and services.

10. Management of Mutual Funds

Course Outcomes:
1. Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features
2. Organization structure and services can be recommended to investors and prospective investors in the market.
3. Get oriented to distribution and acquainted with Offer Document

11. Financing Foreign Trade

Course Outcomes:
1. Comprehend the meaning of standardisation of Export Documents
2. Learn the format and preparation of Auxiliary commercial documents
3. Understand the format, preparation and uses of Principle commercial documents
4. Learn the format, preparation and contents of Regulatory documents
12. Advanced Banking
Course Outcomes:
1. The various advanced accounting concepts and its Practical approach.
3. The practical approach of account writing using Software.
4. Concept of analysis of financial statements

13. Bank Financial Management
Course Outcomes:
1. Explain the concept of fundamental financial concepts, especially time value of money.
2. Apply capital budgeting projects using traditional methods.
3. Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
4. Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting

14. Rural Banking
Course Outcomes:
1. The main functions of Commercial Banks and RRBs are deposit creation and lending.
2. The study will enable the students to understand the banking activities in rural areas, lending operations, recovery strategies and problems faced by banks in lending and recovery of loans and, also the difficulties faced in availing loan, other financial services by the rural customers.

15. Strategic Cost Management
Course Outcomes:
1. Students are exposed to the internal environment of business and to enable them to formulate strategies relating to cost.
2. Students are enabled to use costing strategies in performance evaluation in business organizations
3. Students learn the use of Activity Based Costing, significance of activity based costing in business organizations as compared to traditional costing methods and techniques
4. Student will have an idea of importance of using Life Cycle Costing in manufacturing organizations
16. Management Control Systems

Course Outcomes:
1. Acquire knowledge and skills to excel in the area of management control systems.
2. Equip the students with analytical and evaluation abilities to evaluate the management controls and budgetary systems.
3. Make the students to apply different management styles in the organization for an efficient and effective control.

17. Financial Statement Analysis

Course Outcomes:
1. Demonstrate the applicability of the concept of Accounting to understand the managerial Decisions and financial statements
2. Apply the Financial Statement Analysis associate with Financial Data in the organization.
3. Analyse the complexities associated with management of cost of product and services in the Organization
4. Demonstrate how the concepts of accounting and costing could integrate while identification and
5. resolution of problems pertaining to Energy Sector

18. Accounting for Public Utilities

Course Outcomes:
Understanding of the basics of utility regulatory economics, covering topics such as rate structuring; applications of economic principles for regulated and non-regulated utility operations; and economic analysis of financial operations.

19. Security Analysis and Portfolio Management

Course Outcomes:
1. To provide a theoretical and practical background in the field of investments.
2. Designing and managing the bond as well as equity portfolios in the real word.
3. Valuing equity and debt instruments.
4. Measuring the portfolio performances.
20. Financial Derivatives

Course Outcomes:

1) Students will be able to analyze the risks in different financial markets.
2) Acquire ability to selection of various options and then can apply them to specific markets.
3) Student will be able to strategically manage the financial derivatives.

21. Treasury Management

Course Outcomes:

1. To have a comprehensive and in depth knowledge about treasury management.
2. To understand the various risks for companies and role of treasury management in mitigating them.
3. To know the various treasury management processes and how risk is to be managed in the treasury.

22. International Financial Management

Course Outcomes:

1. To recognize the difference in the operations in the international and domestic financial markets
2. To explain the various ways the exchange rate evolved over the years in the International markets.
3. To analyze and prepare the Balance of Payments account for a country.
4. To recognize the operations in the currency market and solve the exchange rate determination in spot and forward markets. To examine the Parity relationship in exchange rate determination
5. To explain the exchange rate fluctuations in the market and recognize opportunity of managing exchange risk using the forward markets

23. Vat and Service Tax

Course Outcomes:

1. explain the concept of tax and the objective for its levy
2. describe the concept of direct and indirect tax and the differences between the two types of taxes
3. enumerate the basic features of indirect taxes and the principal indirect taxes in India
4. explain the concept of VAT and the need for VAT in India.
5. discuss the framework introduced in India and understand the various benefits to be accrued from implementation of VAT.
24. Tax Planning Management

Course Outcomes:
1. Calculate income under various heads.
2. Compute total income.
3. Make tax plan for individual.
4. File tax return.

25. Excise Duty

Course Outcomes:
1. Determine the Excise authorizations
2. Define the Excise duties for producers & manufacturers
3. Identify binding tariff information
4. Clarify the export process and customs information requirements

26. Fiscal Policy

Course Outcomes:
1. Develops an understanding of various aspects public choice theory
2. Familiarity with the different aspects of fiscal federalism
3. Acquaintance with the technique of cost-benefit analysis for project appraisal
4. Understanding of various aspects of fiscal policy and debt management

27. Financial Institutions

Course Outcomes:
1. To differentiate between fund based and fee based financial activities of the Indian financial system.
2. To acquire an understanding of various concepts related to leasing, hirepurchase, factoring, bill discounting, VC and Merchant banking

28. Banking Technology

Course Outcomes:
1. They will gain a comprehensive understanding of the current and emerging business models and the technology and infrastructure underpinnings of the banking.
2. They will be able to develop an understanding on how internet can help in growth of the business.
3. They will gain an understanding on the importance of security, privacy and ethical issues as they relate to ECommerce.
4. They will be able to describe fundamental concepts behind modern e-banking/mobile banking technologies.

29. International Banking

Course Outcomes:
1. Students understand importance of international banking.
2. Students note definitions of various terms explained in related laws.
3. Students understand importance of development training.

30. Central Banking

Course Outcomes:
1. This course studies the purpose and the functions of banks and monetary policies and how they have evolved over time.
2. Students are introduced to the tools of monetary policy and to the rules that banks follow, with special attention to inflation targets.
3. At the end of the course students know the effects of the main policy tools and understand how banks affect the financial system
M.COM. FIRST SEMESTER (w.e.f. 2021 –22 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:


CP 2: BUSINESS ENVIRONMENT (India & International)

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


**Unit-III:** Indian Companies -Competitiveness, Changes and Challenges, Sustainable Development, Social Responsibilities, Ethics in Business- Competition Act 2002 - Emerging Trend in Indian Business Environment.


**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.

**Unit - IV:** Profit Analysis: Meaning of Profit, Limiting Factors of Profit, Criteria for Standard Profit: Theories of Profit; Business Forecasting – Nature and Scope of Forecasting and Different Methods of Business Forecasting and their Advantages and Disadvantages.

**Unit - V:** Macro Economic Concepts: National Income, Trade Cycles, Inflation, Monetary and Fiscal Policies.

**Suggested Books:**

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
Kamalesh Bajaj and Debjani Nag, E-Commerce, Tata McGraw Hill.
Abhijit Choudhary, E-Business and E-Commerce Infrastructure Technologies supporting
CP 2: FINANCIAL MANAGEMENT

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:

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


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 a new enterprise 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 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 - 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 – 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 Reduction


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:

Elective: FINANCE  
(Choose any Two)

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
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-SHG/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 banks-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 – II:** Activity Based Costing System – Meaning and Scope – Limitations of Traditional Costing Allocation Methods – Application of ABC System – Activity – Based Management – Concept and Scope – Target Costing – Benchmark Costing.


**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’ Chrles Tn 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.Manmohan & S.N.Goyal, Principles of Management Accounting Shakithabhavan Publication, Agra,
**Elective: Accounting: 4 ACCOUNTING FOR PUBLIC UTILITIES**

**Unit – I** 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.
Elective: FINANCE
(Choose any Two)

1. SECURITY 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.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mcwgraw Hill.
5. J.C. Francis, Investments – Analysis and Management, Mcgraw Hill Int.
2. FINANCIAL DERIVATIVES


**Unit - II:** Features of Futures – Differences Between Forwards and Futures – Financial Futures – Trading – Currency Futures – Interest Rate Futures – Pricing of Future Contracts - Value at Risk (VaR)-Hedging Strategies – Hedging with Stock Index Futures – Types of Members and Margining System in India – Futures Trading on BSE & NSE.

**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.

**Unit – V:** Swaps – Meaning – Overview – The Structure of Swaps – Interest Rate Swaps – Currency Swaps – Commodity Swaps – Swap Variant – Swap Dealer Role –Equity Swaps – Economic Functions of Swap Transactions - FRAs and Swaps.

*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.

(Case Studies 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 – III:** Procedure and Administration of the Act - Maintenance of Books of Accounts by Dealers – Assessment Procedure.

**Unit – IV:** Service Tax: Nature of Service Tax - Service Provider and Service Receiver, Individual Service, CENVAT Vs. Service Tax – Exemptions.

**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

**Unit – I:** Origin – Concept – Definition – Structure – Role of Financial Institutions.

**Unit – II:** Non-Bank Financial Companies – Introduction – Concept – Definition – Scope and Meaning – Role.

**Unit – III:** NBFCs – Structure – Growth – Regulation of NBFCs. - An Overview of the Present Position of NBFCs.


**Unit – V:** Financial Performance of Non-Banking Statutory Financial Organisations – Investment Pattern – Strengthening of NBFCs. – Reforms in NBSFOs.

*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