

Minutes of the meeting of Board of Studies of the Department of Commerce held on 27-08-2022 at 2:00 PM in the Department of Commerce, Rayalaseema University, Kurnool, followed by Common Boards of Studies held at Senate Hall and addressed by Vc and the other Top Functionaries

Members Present:

1. Prof. C. Viswanath Reddy Chairman
2. Prof. A. Sudhakar Member
3. Prof. S. Raghunatha Reddy Member

The committee discussed the matters relating to Agenda and resolved the following

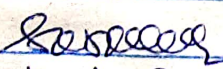
1. That the new structure of Courses distributed over the ^(two) 2 year M.Com program spread over 4 (four) semesters in tune with the New Education policy 2020 following the guideline of the Ugc and Apsche be adopted and implemented from the Academic year 2022-23. Giving due representation and recognition to the Core, foundation and elective courses (including Audit courses).

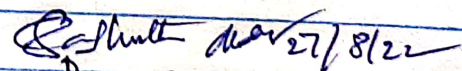
The structure carries an overall 98 Credits,

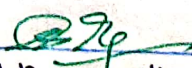
with 2500 marks 100 marks for the project:

2. M.Com (G & F) Students admitted for the AY 2021-22 should adopt the modified structure as per NEP-2020

Signatures:


27.8.22
1. Prof. A. Sudhakar
BOS member


27/8/22
2. Prof. S. Raghunatha Reddy
BOS, member


3. Prof. C. Viswanatha Reddy, BOS, chairman

HEAD

Department of Business Management
Rayalaseema University
KURNOOL - 518 007

RAYALASEEMA UNIVERSITY:: KURNOOL



UNIVERSITY COLLEGE OF ARTS, COMMERCE AND MANAGEMENT

DEPARTMENT OF COMMERCE

(Revised scheme of Instruction and Examination, Syllabus etc., under CBCS Regulations – 2016 is amended as per NEP-2020 with effect from the AY 2022-23)

MASTER OF COMMERCE

SEMESTER – I

Components of Study	Code	Title of the Course	Hrs/Week	No. of Credits	Internal Marks	Sem End Exam Marks	Total
Core	101	Management and Organisational Behaviour	04	04	20	80	100
	102	Managerial Economics	04	04	20	80	100
	103	Principles of Marketing	04	04	20	80	100
Compulsory Foundation Course	104	Quantitative Techniques	04	04	20	80	100
Internal Elective -1*	105-A	<i>Advanced Financial Accounting</i>	04	04	20	80	100
	105-B	Consumer Rights & Education					
	105-C	Accounting Standards and Reporting					
Internal Elective -2*	106-A	<i>Business Environment</i>	04	04	20	80	100
	106-B	Banking and Insurance Services					
	106-C	Advanced Corporate Accounting					
Audit Course		Environmental Pollution and Control	-	-	-	-	-
TOTAL			24	24	120	480	600

SEMESTER – II

Components of Study	Code	Title of the Course	Hrs/Week	No. of Credits	Internal Marks	Sem End Exam Marks	Total
Core	201	Human Resource Management	04	04	20	80	100
	202	Marketing Management	04	04	20	80	100
	203	Financial Management	04	04	20	80	100
Compulsory Foundation Course	204	e-Banking Operations	04	04	20	80	100
Internal Elective*	205-A	<i>Advanced Cost and Management Accounting</i>	04	04	20	80	100
	205-B	Business Research Methods					
	205-C	Working Capital Management					

Open Elective*	206-A	<i>Personal Financial Planning</i>	04	04	20	80	100
	206-B	Taxation					
	206-C	Customer Relationship Management					
Audit Course		Human Values and Professional Ethics	-	-	-	-	-
Comprehensive Viva- Voce			-	01	50	-	50
TOTAL			24	25	120	480	650

SEMESTER – III

Components of Study	Code	Title of the Course	Hrs/Week	No. of Credits	Internal Marks	Sem End Exam Marks	Total
Core	301	Security Analysis and Portfolio Management	04	04	20	80	100
	302	International Business	04	04	20	80	100
	303	Financial Institutions and Services	04	04	20	80	100
Generic Elective	304-A	<i>Entrepreneurship and small Business Management</i>	04	04	20	80	100
	304-B	Accounting for Managerial Decisions					
	304-C	Financial Engineering(including Financial Modelling)					
Open Elective	305-A	<i>Security Market Operation</i>	04	04	20	80	100
	305-B	GST and Customs Duty					
	305-C	Business Correspondence and Report Writing					
Skill Oriented Course (Compulsory)	306	Computer aided Accounting	04	04	20	80	100
TOTAL			36	24	120	480	600

SEMESTER – IV

Components of Study	Code	Title of the Course	Hrs/Week	No. of Credits	Internal Marks	Sem End Exam Marks	Total
Core	401	International Financial Management	04	04	20	80	100
	402	Strategic Management	04	04	20	80	100

	403	International Accounting and Reporting	04	04	20	80	100
Generic Elective*	404-A	<i>Derivatives</i>					
	404-B	Insurance and Risk Management	04	04	20	80	100
	404-C	Strategic Financial Management					
Internal Elective*	405-A	Mergers and Acquisitions					
	405-B	Industrial relations and Labour Laws	04	04	20	80	100
	405-C	Financial Services Management					
Project Work	406	Project Work	04	04	20	80	100
Comprehensive Viva- Voce				01	50	-	50
TOTAL			24	25	120	480	650

- All **Core papers and Compulsory Foundation Courses** are Mandatory
- *Internal Elective - Choose one paper
- *Generic Elective- Choose one paper
- *Open Elective- OPEN Electives are for the all students. Minimum one paper should be opted. Extra credits may be earned by opting for more number of open electives depending on the interest of the student through self-study.
- Audit course – Zero Credits under Self Study
- In IV semester, paper 406 – Project Report and Viva-voce, this consists of 100 marks carriers 4 credits
- **Comprehensive Viva- Voce** will be at end of each Academic year for 50 Marks it carries 1 (One) credits. Should give equal weightage to all the papers, which covered in both the semesters during the Academic Year.

Prof C. Viswanath Reddy
(BOS Chairman)

Prof. A. Sudhakar
(BOS, Member)

Prof. S. Raghunath Reddy
(BOS, Member)

Core Course:

101: MANAGEMENT AND ORGANIZATION BEHAVIOUR

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To familiarize the students with the concepts and dimensions of Organization Theory.

Unit : I – Introduction Concept, Nature and Evolution of Management Thought: Early contributors, Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Social and Ethical issues in management, Challenges of managing 21st century corporations/organization

Unit : II Managerial Functions: Planning -concept, significance, types; Organizing -concept, principles, theories, types of organizations, authority, responsibility, power, delegation. Decentralization; Staffing; Directing; Coordinating; Control -nature, process, and techniques.

Unit : III Organizational Behaviour: Organisational behaviour -concept and significance; Relationship between management and organisational behaviour; organizational culture, Attitudes; Perception; Learning; Personality and values; emotions and moods.

Motivation: Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

Unit : IV Leadership: Concept; Leadership styles; Theories -trait theory, behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, contemporary issues in leadership

Group Dynamics and Team Development: Group dynamics -definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centred approach to team development.

Unit : V Organizational Conflict and Negotiations: Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.

Organizational Development: Concept; Need for change, resistance to change; Theories of planned change; organization change and stress management, Organizational diagnosis

Reference Books:

1. Robins P.Stephen and Judge: Organizational Behavior, 12/e PHI, New Delhi;
2. Greenberg and Baron: Behaviour in Organisation;
3. Daft: Organisation Theory and Design, Thomson;
4. Fred Luthans: Organizational Behavior, Me Graw Hill, New Delhi;
5. Nelson: Organisational Behaviour, 3e, Thomson;
6. Aswathappa: Organizational Behavior, Himalaya Publisher; New Delhi

Core Course:

SEMESTER –I
102: MANAGERIAL ECONOMICS

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To equip the student with the Knowledge of economic concepts, theories, Fundamentals for decision making under environmental constraints

UNIT –I: - Introduction to Managerial Economics

Nature and scope – Significance of Economics for management –Characteristics of Managerial Economics – Objectives of the Firm - Role and Responsibility of managerial Economist; Fundamental economic Concepts: incremental principle, opportunity cost principle, Discounting principle and Equi-Marginal principle

UNIT-II: - Demand and supply Analysis

Concept – Determinants of Demand –types of Demand – Law of Demand; Elasticity of Demand: - meaning, importance and types of elasticity- Price, income and cross elasticity of Demand- Demand forecasting; Supply: - Law of supply - Determinates of Supply

UNIT –III: - Cost Analysis

Cost concepts – cost classification – Cost Determinants – Cost-output relationships in short run and long run; Cost control and cost reduction: factors Hampering cost control in India

UNIT-IV: - Production Analysis

Meaning of production function-Laws of Production: – Law of marginal utility - Law of returns to scale and Law of variable proportions – Production function with One, Two and all variable input factors – Cobb Douglas Production function.

UNIT-V: - Price and Profit Analysis

Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly – Pricing strategies; Pricing Methods - Product Line Pricing - Transfer Pricing - Pricing by Retailers - Export Pricing - Dual Pricing - Administered Pricing; Nature of Profit – Kinds of profit –Theories of profit- Price determination under different market situation

Reference Books:

1. Joel Dean. Managerial Economics, Prentice Hall Ltd., India
2. Gupta, G.S.: Managerial Economics, Tata McGraw Hill Publishing Company Ltd.
3. D. Savatore, Managerial Economics , McGraw Hill , New Delhi
4. Dwivedi, D.N.: Managerial Economics, Vikas Publishing House Pvt. Ltd., 2003
5. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.
6. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
7. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004.

Core Course:

103: PRINCIPLES OF MARKETING

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: to familiarize the Students with basic concepts of Marketing

UNIT-I: INTRODUCTION: Meaning and Definition of Marketing - Scope of Marketing - Evolution of Marketing Concepts - Production Concept - Product Concept - Marketing Myopia - Selling Concept - Marketing Concept Societal Marketing Concept - Objectives of Marketing - Role of Marketing in Economic Development - Rural Marketing - Rural Markets Vs Urban Markets - Marketing Management Tasks - Marketing Mix-Direct Marketing - Online Marketing – Marketing Challenges and Opportunities. - Marketing of Services

UNIT-II: MARKETING ENVIRONMENT: Micro Environment (Company-Suppliers-Marketing Intermediaries- Customers- Competitors- Publics) - Macro Environment (Demographic-Economic-Natural-Technological-Political-Legal (Consumer Protection Act 1986) and Regulatory Cultural-Social) - International Marketing- GATT & WTO.

UNIT-III: SEGMENTING, TARGETING & POSITIONING: Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market – Market Segmentation: Bases-Benefits-Requirements for Effective Segmentation - Market Segmentation Analysis for Consumer and Service - Product Positioning: Concepts – Bases

UNIT- IV: CONSUMER BEHAVIOUR: Consumer Behaviour - Nature-Scope-Importance - Factors influencing Consumer Behaviour - Economic - Psychological-Cultural-Social and Personal - Models of Consumer Behaviour - Marshallian-Maslow Freudian-Howard-Sheth - Steps in consumer Decision Process – Post Purchase Behaviour - Cognitive Dissonance - Organizational Buyer - Industrial Markets-Reseller Market-Government Market. Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs Consumer Behaviour – Factors influencing organizational Consumer Behaviour

UNIT-V: MARKETING PLANNING AND STRATEGY: Corporate Strategic Planning - Vision-Mission – Strategic Business Units – Planning new businesses - Business Strategic Planning - SWOT Analysis - Goal Formulation-Strategy Formulation-Program Formulation – Implementation - Feedback and Control – Marketing Process - Nature and Contents of a Marketing Plan – Marketing Control - Annual Plan Control – Profitability Control – Efficiency Control – Strategic Control

SUGGESTED READINGS:

1. Marketing Management - Philip Kotler - Pearson Education/PHI
2. Marketing Management - Rajan Saxena - Tata McGraw Hill
3. Marketing Management: Planning, Implementation and Control: Global Perspective Indian Context – VS Ramasamy & S. Namakumari – SAGE
4. Marketing Management: A South Asian Perspective – Philip Kotler and Kevin Lane Kotler, Pearson Education
5. Basic Marketing - Perreault and McGarthy - Tata McGraw Hill

Compulsory Foundation Course

104: QUANTITATIVE TECHNIQUES

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives: To make the students familiar with business research concepts and statistical tools and their applications in business decision making.

UNIT-I Correlation and Regression analysis: -Concept and types of correlation, Scatter diagram Karl Pearson and rank correlation coefficient. **Regression analysis**-Introduction-Types-Lines of regression-regression coefficients-Relation between regression analysis and correlation analysis

UNIT: II Probability and Theoretical distribution- Meaning and Definition of Probability- Types of Events – Theorems of Probability- Addition & Multiplication Theorem of Probability (simple Problems). Meaning of Probability Distribution – Binomial –Poisson- Normal distributions (Theory & Problems)

Unit -III: Test of Significance- Meaning and Definition of Hypothesis – Formulation of Hypothesis – Procedure of testing of Hypothesis –t-Test –F-Test, Chi-square and Z test (Theory & Problems)

UNIT-IV: Linear programming: Introduction-Assumptions-Advantages-Formulation of problems - Graphical method- Simplex method-Maxima and Minimum problems

UNIT-V: Transportation and Assignment: Transportation-Introduction-Problem statement-Steps in transportation method- Testing the optimality-Dual of transportation model. **Assignment:** Introduction- Characteristics of the problem-Hungarian assignment method-Constrained assignment problems

Text Books:

1. N.Arora,Sumeet Arora, s. Arora, Comprehensive statistical methods S.Chand & Company limited, New Delhi.
2. Kanthi Swarup, P.K.Gupta, Manmohan Operations research Sulthan Chand & Sons,New Delhi

Reference Books:

1. Guptha S.P., and Gupta M.P., Business Statistics, Prentice Hall, New Delhi
2. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, Private Limited. New Delhi.
3. Hood R.P Statistics for Business and Economics, Sultan Chand & Sons, New Delhi.

Internal Elective -1*

105A: ADVANCED FINANCIAL ACCOUNTING

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: The objective of this course is to expose students to advanced accounting issues and practices students should learn advance treatment only to the given chapters in the source.

Unit I Bank accounts: Preparation of Final Accounts: Bank accounts-Books and registers to be maintained by Banks-Slip system of posting-Rebate on bills discounted-preparation of final accounts according to banking regulation act (Theory & Problem) 10Hr

Unit II: Insurance companies

Life insurance companies-preparation of revenue account, profit and loss account, Balance sheet and valuation balance sheet (Theory & Problem) 10Hr

General insurance accounts-Preparation of final accounts-with special reference to Fire & Marine insurance only. Fire Insurance Claims: Average Clause- Loss of Stock Method, Loss of Profit Methods. (Theory & Problem) 10Hr

Unit-III Accounting for Amalgamation and Internal reconstruction: Amalgamation-In nature of merger and purchase- calculation of Purchase consideration as AS14. Accounting treatment in the books of transferor and transferee as per accounting standard 14, excluding inter-company holdings
Internal reconstruction-Accounting treatment-preparation of final statements after reconstruction. (Theory & Problem) 15Hr

Unit IV Accounts of Holding companies (Including rights issue and Bonus Issue of Share, Inter Owing company transactions. Preparation of consolidated balance sheet (Theory & Problem) 10Hrs

Unit V Trends in Accounting: Human Resources Accounting (HRA): Meaning and Definition of HRA – Importance and Objectives- Development of the Concept; **-Social Accounting:** Definition, Features, need and importance; **Lease Accounting:** Concept, Types and importance (Theory)

Text books

1. Gupta R. L. Advanced Financial Accounting – S. Chand & Sons
2. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd., New Delhi)
3. Corporate accounting S.p.Jain & K.I.Narang Kalyani publishers, New delhi

Reference Books:

1. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)

Internal Elective -1*

105B-CONSUMER RIGHTS & EDUCATION

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: to develop the awareness of consumer rights and need role and importance of consumer education, to understand finer nuances of Consumer Protection Act in India in the arena of marketing.

UNIT I: CONSUMER RIGHTS: Consumer Rights: Definition, The right to be protected from all kind of hazardous goods and services, The right to be fully informed about the performance and quality of all goods and services, The right to free choice of goods and services, The right to be heard in all decision-making processes related to consumer interests, The right to seek redressal, whenever consumer rights have been infringed and The right to complete consumer education.

Concept of Consumer: a) Consumer in India. b) Consumer of goods and services. c) Professional services- Medical, legal, educational and welfare services. Consumer movement and consumer protection in India, historical perspectives, the post independence scenario. Emergence of consumer protection in India, U.S.A. and Britain. Consumerism: Concept of consumerism, consumer justice and consumer sovereignty, and development of public policy and consumer justice.

UNIT II: CONSUMER BEHAVIOUR IN INDIAN MARKETING SYSTEM: Countervailing influence: Responsibility of manufacturers, producers organizations. Consumer groups and tools of consumer organizations: Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance.

UNIT III: DEVELOPMENT OF CONSUMER PROTECTION MOVEMENT IN INTERNATIONAL SPHERE: International Convention on Consumer Justice, role of Consumer International (CI), International Activities for Consumers Protection, IOCU, FAO, ILO, WIPO, WHO, UNCTAD, UN guidelines for Consumer Protection. Emergence of new Consumer Movements: Green Consumerism, Cyber Consumerism.

UNIT IV: CONSUMER EDUCATION: Consumer awareness of rights and duties, lack of awareness, particularly in rural areas and amongst the farmers, lack of access to information. Role of media in consumer protection, social effect of advertisement, remedies for false and deceptive advertisement, code for commercial advertisements.

UNIT V: CONSUMER LAW IN INDIA: Historical and Sociological Background of Consumer Law in India, Rights of Consumer under the Consumer Protection Act 1986, nature and characteristics. Definitions: complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, restrictive trade practices. Consumer Protection Councils, role, objects, and composition. Structure composition, power and functions of District Forum, State Commission and National Commission. Law of compensation, approach of Consumer Forum while awarding compensation. Procedure to be followed by consumer redressal agencies, provisions regarding execution of the decision and Appeals. Judgments of Supreme Court and NCDRC.

SUGGESTED READINGS:

1. Gordon Barrier, The Development of Consumer Law and Policy (1984)
2. Joel R. Ivans, Consumerism in the United States and Inter- industry Analysis
3. Ram Krishana Bajaj, Consumer view-point
4. Wilson M. Herman, Business Economic Problems
5. M.M. Prasad, Top Consumer Behaviour (Top Publication, Delhi).
6. Robert N. May, Consumer Movement-Guardians of Market Place (1980).
7. Foo Gaik Sim, 10 CU on Record, A Documentary History of the International Organisation of Consumer Unions 1969-90.
8. United Nations Guidelines on Consumer Protection, 9th April 1985.
9. J.N. Barowalia, Commentary on the Consumer Protection Act, 1986 (1996), Universal Publishing Co,Pvt. Ltd.
10. Dr. Gurjeet Singh, Law of Consumer Protection in India (1996)

Internal Elective -1*

105 C : ACCOUNTING STANDARDS AND REPORTING

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Unit –I Introduction: Accounts Concepts and Principles – GAAP (AS–1)–Branches of Accounting – Users of Accounting; Accounting Standards: Concepts – Types – Benefits – Accounting Standards in India –Indian Accounting Standards. (Theory only)

Unit – II Inventory Valuation: (AS–2) Concept – Need for inventory valuation –Inventory Valuation methods – Valuation of Inventory. (Theory and Problems)

Unit – III Cash flow statement (AS–3): Meaning and definitions – Scope – Objectives – Benefits – Classification of cash inflow and outflow–Presentation of cash flow statement – Methods – Disclosures.(Theory only)

Unit –IV Valuation of Goodwill (AS–26) : Concept– Factors affecting goodwill – Types of goodwill – Need for valuation – Methods of goodwill Valuation – Average method– Super profit method – Annuity method (Theory and Problems)

Unit – V Reporting: International Financial Reporting Standards (IFRS)–Concept–List of IFRS– Segment Reporting (AS–17)–Concept – Objectives – Purposes – Segment reporting (AS–17) – Advantages and disadvantages of segment reporting. (Theory only)

REFERENCE BOOKS:

1. JawaharLal; Accounting theory and Practice, Himalya Publishing House, New Delhi.
2. B. K .Banerjee, Financial Accounting – A dynamic approach Printice Hall India Pvt. Ltd., New Delhi
3. CA. Ravi KanthMiriya; Accounting standards made easy, Bharat Law House Pvt. Ltd. New Delhi
4. NithinBalwani, Accounting and Finance for Manager, Excel Books, New Delhi.

106A: BUSINESS ENVIRONMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: The objective of the course is to familiarize the students with business environment and government policy of the country.

UNIT - I: INTRODUCTION

Business environment: micro-environment - macro environment – environmental scanning.

Policy environment: Industrial Policy - Industrial Policy Resolution 1956 – New Industrial Policy 1991 – Fiscal policy – Monetary policy.

UNIT - II: LIBERALIZATION AND GLOBALIZATION

New economic policy: economic reforms - liberalization.

Globalization: meaning - stages - factors facilitating and impeding globalization in India - consequences of globalization for India.

UNIT - III: PUBLIC SECTOR AND PRIVATIZATION

Public sector: changing role of public sector - relevance of public sector – public Sector reforms.

Privatization: concepts – nature – objectives – forms - regulatory framework with reference to insurance, power and telecom sectors.

UNIT - IV: FOREIGN CAPITAL

Foreign direct investment: policy - trends - problems - consequences – FEMA- objectives - provisions - multinational corporations - entry strategies - role - growth – problems - consequences.

Mergers and acquisitions: reasons - trends - advantages and disadvantages - competition law.

UNIT - V: WTO AND TRADE POLICY

WTO agreements - Agreement on Agriculture (AOA) - Multi-fibre Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS) - Barriers to trade.

Trade policy changes consequent to WTO - Recent EXIM policy - Consequences of WTO for India.

Reference Books

1. Francis Cherunilam: Global Economy and Business Environment – Himalaya
2. Francis Cherunilam: Business Environment - Text and Cases - Himalaya
3. S.K.Misra & V.K.Puri: Economic Environment of Business - Himalaya
4. Prof. Laxmi Narain: Globalization – Liberalization and Privatization of Public enterprises – Sultan Chand & Co.
5. S.K.Misra & V.K.Puri: Indian Economy - Himalaya
6. Aswathappa: Business Environment - Himalaya
7. Dutt and Sundharam: Indian Economy
8. Ray: Indian Economy, PHI

Internal Elective -2*

106-B : BANKING AND INSURANCE SERVICES

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Unit – I Financial System – Structure of Indian Financial System – Financial Institutions – Role in the Economy – Introduction to Banking Business – Historical Perspective – Types of Bank – Structure of Indian Banking System– Recent Trends in Banking Sector.(Theory only).

Unit – II Commercial Banks – Structure – Functions – Types – Retail Banking – Rural Banking – Electronic Banking – NPAs – Mobile Banking – Merits and Demerits – Banking Sector Reforms – Regulatory Mechanism.(Theory only).

Unit – III Concept of Risk – Types – Risk Management – Methods of Handling Risks – Risk Management in Banks – Concept of Insurance – Essentials of Insurance Contract – Functions – Classification of Insurance – Current Trends in Insurance Sector.(Theory only).

Unit – IV Life Insurance and Non Life Insurance – Features, Objectives and Classification of Life Insurance; **Non Life Insurance:** Fire Insurance – Types – Marine Insurance – Nomination – Assignment – Paid Up Value – Surrender Value – Claim Settlement – Progress in Business.(Theory only).

Unit – V Insurance Pricing – Insurance Rating – Methods – Calculation of Premium – Legal Frame Work – IRDA – Salient Features – Regulations – Future Prospects for Indian Insurance Industry.(Theory only).

REFERENCE BOOKS:

1. Agarwal, O.P, Banking and Insurance, Himalaya Publishing House, New Delhi.
2. TyotsnaSethi and Niswan Bhatia, Elements of Banking and Insurance, Prentice Hall Of India (P) Ltd, New Delhi.
3. Kaninika Mishra, Fundamentals of Life Insurance – Theories and Application, PHI Learning Private.Ltd, Delhi.
4. Periasamy, P and Veeraselvam, M.,Risk and Insurance Management, Vijay Nicole Imprints Private Ltd, Noida.
5. Satya Pal Sharma, N.K, Anthony,R, Banking and Insurance, Himalaya Publishing House, New Delhi.

Internal Elective -2*

106-C: ADVANCED CORPORATE ACCOUNTING

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives: To provide theoretical knowledge of International Financial Reporting Standards. To enable the students to gain ability to solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts

Unit-1: International Financial Reporting Standards (IFRS): Introduction –Meaning – Scope – An Overview of the International Financial Reporting Standards –IFRS 1 to 13 – Role of IASB – Arguments for Global Convergence – Required disclosure as per IFRS – Achievements of IASB and Obstacles in Convergence – Difference between IFRS and Indian Accounting Standards – US GAAP.

Unit-II: Accounting for Group companies – Holding of multiple Companies – Definition –Accounts Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest – Pre-acquisition or Capital Profits – Cost of Control or Goodwill – Inter-company Balance – Unrealised Inter-company profits – Revaluation of assets and liabilities – Bonus Shares – Treatment of Dividend.

Unit-III: Accounting for Corporate Restructuring – Meaning-Internal –External – Merger and acquisition – **Accounting for liquidation of companies** – Preparation of Statement of Affairs – Deficiency/Surplus Account - Liquidator's Final Statement of Account –Receiver's Statement of Accounts

Unit-IV: Voyage Accounts – Meaning of important terms – Voyage in Progress –Farm Accounts – Characteristics – Advantages and Disadvantages – Final Accounts of Farms

Unit-V: Human Resources Accounting – Objectives – Methods of valuation -Advantages and Disadvantages. Accounting for Price Level Changes – CPP – CCA and Hybrid.

Text Book:

1. R. L. Gupta & M. Radhaswamy, Financial Accounting Sultan Chand & Son's
2. MC Shukla, SC Gupta, TC Grewal Financial Accounting S.Chand
3. SN. Maheswari, Financial Accounting, Financial Accounting, Vikas Publications

SEMESTER –I Audit Course

ENVIRONMENTAL POLLUTION AND CONTROL

Objective: To Impart knowledge on fundamental aspects of air pollution & control, noise pollution, and solid waste management. To Provide basic knowledge on sustainable development. To Introduces some basics of sanitation methods essential for protection of community health.

UNIT-I Air Pollution: Sources and types of Pollutants - Natural and anthropogenic sources, primary and secondary pollutants. Criteria air pollutants. Sampling and monitoring of air pollutants (gaseous and particulates); period, frequency and duration of sampling. Principles and instruments for measurements of (i) ambient air pollutants concentration and (ii) stack emissions. Indian National Ambient Air Quality Standards. Impact of air pollutants on human health, plants and materials. Acid rain. Dispersion of air pollutants. Mixing height/depth, lapse rates, Gaussian plume model, line source model and area source model. Control devices for particulate matter: Principle and working of: settling chamber, centrifugal collectors, wet collectors, fabric filters and electrostatic precipitator. Control of gaseous pollutants through adsorption, absorption, condensation and combustion including catalytic combustion. Indoor air pollution, Vehicular emissions and Urban air quality.

UNIT-II Noise Pollution: Sources, weighting networks, measurement of noise indices (L_{eq} , L_{10} , L_{90} , L_{50} , L_{DN} , TNI). Noise dose and Noise Pollution standards. Noise control and abatement measures: Active and Passive methods. Vibrations and their measurements. Impact of noise and vibrations on human health.

UNIT-III Water Pollution: Types and sources of water pollution. Impact on humans, plants and animals. Measurement of water quality parameters: sampling and analysis for pH, EC, turbidity, TDS, hardness, chlorides, salinity, DO, BOD, COD, nitrates, phosphates, sulphates, heavy metals and organic contaminants. Microbiological analysis – MPN. Indian standards for drinking water (IS:10500, 2012). Drinking water treatment: Coagulation and flocculation, Sedimentation and Filtration, Disinfection and Softening. Wastewater Treatment: Primary, Secondary and Advanced treatment methods. Common effluent treatment plant.

UNIT – IV Soil Pollution: Physico-chemical and biological properties of soil (texture, structure, inorganic and organic components). Analysis of soil quality. Soil Pollution control. Industrial effluents and their interactions with soil components. Soil micro-organisms and their functions - degradation of pesticides and synthetic fertilizers.

UNIT – V Thermal, Marine Pollution and Radioactive: Sources of Thermal Pollution, Heat Islands, causes and consequences. Sources and impact of Marine Pollution. Methods of Abatement of Marine Pollution. Coastal management. Radioactive pollution – sources, biological effects of ionizing radiations, radiation exposure and radiation standards, radiation protection.

TEXT BOOKS

1. Environmental Engineering, by Ruth F. Weiner and Robin Matthews – 4th Edition Elsevier, 2003.
2. Environmental Science and Engineering by J.G. Henry and G.W. Heinke – Pearson Education.
3. Environmental Engineering by Mackenzie L Davis & David A Cornwell. McGraw Hill Publishing.

SEMESTER-II-Core

201: HUMAN RESOURCE MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: The objective of the course is to equip the student with the concepts and skills necessary to manage Human Resources

UNIT-I Introduction

Human resource management – concepts - significance – objectives – scope – functions – changing role of Human Resource Manager. Need for studying HRM – Emerging trends in HRM - Human Resource Development (HRD) concept – scope – objectives, - HRD techniques.

UNIT-II Human Resource Planning

HRP concept – nature - importance – factors affecting HRM – requisites for successful HRP – Job analysis – methods - purposes – Job description – Job specification - Job evaluation – process and methods of Job evaluation .

UNIT-III Recruitment Selection Training and Development

Recruitment – source of recruitment – factors governing recruitments, and recruitment process. Selection - process – interview - Training methods - evaluating training effectiveness - career planning and career development - career programme - advantages and limitations of career development.

UNIT-IV Appraising and Managing performance

Performance appraisal system - concept - appraisal methods –challenges of performance appraisal - possible errors in the appraisal process – planning for performance improvement –trends in appraisal system

UNIT-V Human Resource Maintenance

Wage and salary administration – principles - regulation of wages – trends in wage and salary administration – Monetary and Non- Monetary incentives to motivate the employees
Grievance - causes – Procedure – collective bargaining - Types essential conditions of collective bargaining.

Reference Books:

1. Bohlander: Human Resource Management, Thomson
2. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. BiswajeetPattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Mathis: Human Resource Management, 10e Thomson
6. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
7. Subba Rao P: Personnel and Human Resource Management, Himalaya.
8. VSP Rao:, Human Resource Management, Vikas

SEMESTER-II-Core

202: MARKETING MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: The objective of the course is to equip the student with various aspects relating Marketing Management

Unit – I Introduction: Concept of Marketing - Nature and scope- Evaluation- approaches to the study of marketing- Importance - Role of marketing in Indian economy- 4Ps of marketing- Marketing environment- Market segmentation – Concept – Need- Bases for market segmentation.

Unit – II Product and Price Management: Concept of product- Classification –Product item- Product line and product mix decisions- New product development – Concept - Factors contributing to new product development - Stages of new product development - Product Life Cycle (PLC) conditions and strategies in different phases- Reasons for the failure- Branding - Packaging and labeling - Pricing –Concept- Objectives -factors influencing pricing- Pricing policies- strategies and methods.

Unit – III Promotion Decision: Concept of promotions and communications, Process of marketing communications - Sales promotion – Significance of sales promotion -Objectives - Planning sales promotion programmes- Personal selling – Nature and steps in personal selling - Theories of personal selling – Advertising –Concept- Advertising agencies- Advertising media- Institutional frame work of advertising- Advertising decisions.

Unit – IV Place Management: Concept - Marketing Channels - Nature and significance- Role of middle men in marketing channels - Factors influencing channel selection - Channel levels - Whole sellers and retailers- Concept – Functions – Emerging trends in retailing- Formats of retail stores – Online marketing.

Unit – V Marketing services – Meaning – Factors influencing marketing services classification service marketing model – Marketing Social responsibility – Business and society legal issues facing marketing management – Ethics in marketing.

Text books:

1. Philip Kotler, Principles of Marketing, PHI.
2. Rama swamy & Namakumari, Marketing Management.

Reference books:

- Rajan Saxena, Marketing Management.
3. Dr. R.L.Varshney and Dr. S.L. Gupta, Marketing management Text and cases, Sulthan Chand & sons.
4. Arun Kumar, N. Meenakshi, Marketing Management, Vikas Publications.
5. Jain, Marketing planning and strategy

SEMESTER-II-Core

203: FINANCIAL MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To provide a comprehensive understanding of financial Management and their application.

UNIT-I: - Introduction to Financial Management

Meaning – Scope – Finance function- Financial Decisions- Objectives of financial Management-Role of Financial Manager (Theory) **Time value of money:-**Concept - Rationale of time preference for money- Future Value- Present Value (including Problems)

UNIT-II: - Investment Decisions

(a) Capital Budgeting: Meaning- Important- process-kinds of capital Budgeting Decisions- Techniques of capital Budgeting:- Traditional Techniques: Pay Back period —Accounting Rate of Return – Discounted Techniques - Improved Payback Period- Net Present Value – Internal Rate of return and Profitability Index- Capital Rationing (including Problems)

(b) Risk Analysis in Capital Budgeting Decision: Sources and Perspective of Risk – Methods: Risk Adjusted Cut-Off Rate- Certainty Equivalent Method- Sensitivity Techniques- Standard Deviation Method-Co-efficient of Variation Method and Decision Tree Analysis

UNIT-III: - (a) Financial Decisions

Cost of Capital: Meaning and Definition of Cost - Measurement of Specific Cost - Various Sources of Capital - Measurement of Weighted Average Cost of Capital. **Concepts of leverage** – Meaning – Types- Degree of operating leverage, Degree of financial leverage and Degree of Combined leverage; **Capital structure:-**Meaning -determinate of capital structure – Optimum Capital Structure- Capital Structure theories: Net Income Approach –Net Operating Income Approach –M.M. Hypothesis – Traditional view.

UNIT-IV: - Dividend Decisions

Dividend Policy: - Concept - Types of Dividends -Determinants of Dividend Policy – Forms of Dividing **Dividend Theories:-** Relevance Theories- Walter’s model –Gorden’s model - Irrelevance Theory - MM Hypothesis (including Problems)

UNIT-V: - Working Capital Management

Concept of working Capital – determinants of working capital –optimum level of current assets – estimating working capital requirement.(Theory)

References Books:

1. Pandey I.M. Financial Management, Vikas Publishing House Limited.
2. Khan, M.Y. and Jain, P.K. Financial Management, Tata McGraw Hill
3. Chandra prasanna: Financial Management, Tata Mc- Graw Hill
4. Hampton. Johni. Financial Decisions-Making: prentice Hill India (p)
5. Maheswari, S.N, Principles of Financial Management, Sultan Chand.
6. Van Horn, James C. Financial Management, Prentice Hall India (p) Ltd

Semester-II Compulsory Foundation Course

204- e-BANKING OPERATIONS

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective:

UNIT – I Indian Banking: Definition – Functions – Public vs. private sector banks; Banks vs. NBFCs – Foreign banks – Regional Rural Banks – State Co-operative Banks – District Central Co-operative Banks – Urban Co-operative Banks. (Theory only).

UNIT –II Banking services: Accepting of Deposits – Lending of funds – Retail banking – Merchant banking – Factoring services – Investment banking – Mutual fund services – Bill discounting – Issue of Letter of Credit (LC). (Theory only).

UNIT – III E-banking: Concept – NPCI – UPI – Debit Cards – Credit cards – RTGS vs. NEFT – Electronic Clearing System – Telephone Banking – Pros and cons of E-banking – Challenges in E-Banking. (Theory only).

UNIT–IV Payment systems: Pre-paid (PP) cards – Open and closed Pre-Paid cards – Post-paid credit cards – Steps in credit card processing – Requirement metrics of an effective e-payment system. (Theory only).

UNIT–V E-banking frauds: Electronic Clearing Services – Frauds in E-banking operations – The security measures taken by banks. (Theory only).

Reference Books

1. Ravindra Kumar, Deshpande, E-Banking, Pacific Books International.
2. Indian Institute of Banking, Digital Banking, Mumbai.
3. The Banker, Mumbai (Journal)

Semester-II -Internal Elective*

205-A: ADVANCED COST AND MANAGEMENT ACCOUNTING

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To provides an in-depth study of financial and non-financial information including theory and problems. The course covers many of management accounting information systems and performance measurement tools

UNIT –I: Process costing, joint Products and by-products: Features-Applications and Types of Process Costing, Process Loss, Abnormal Gains and Losses, Equivalent Units, Inter-Process Profit, Joint Products, By-Products and Accounting-distinguish between by-product and joint product-value of by-product and joint product at the point of separation (Theory & Problems)

UNIT-II: - Service/operation costing: Features and Applications, Unit Costing and Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control- Carryout service cost analysis in simple service industry situations (Hotel & Canteen, Hospital, Transport and Electricity) (Theory & Problems)

UNIT –III: - Responsibility Accounting and Performance Evaluation: meaning, features, objectives, different types of responsibility centers-principles of responsibility accounting- advantages of responsibility accounting - steps implementation of responsibility accounting system; **Performance Evaluation:** concept, techniques:- responsibility accounting-budgetary control and reporting-balanced scorecard-Variance Analysis-Contribution Margin-return on capital employed/return on investment-residual income-value-added-bench marking-ratio analysis-non-financial quality performance measures (Theory & Problems)

UNIT-IV: - Transfer Pricing: concept-objectives-methods-transfer pricing in international business-financial aspects-strategic aspects-environmental risks-Government attitudes-Indian scenario (Theory & Problems)

UNIT-V: - Information System and Reporting to Management: Importance-Management Information System: Steps-Level of management and reporting-objectives of MIS-general principles of report presentation-forms of presentation of information-classification of reports-forms of reporting-information to be presented: reports to production division-reports to sales division-reports to finance division-reports on cost-special reports: reports provided by cost accounting department-social reporting (Theory)

Text Books:

1. SP Jain, KL Narang, Cost and Management Accounting, Kalyani Publishers, New Delhi
2. Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.

Reference Books:

3. V.K. Saxena& C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
4. M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. BhaleraoMarg, Kelewadi, Girgaon, Mumbai-400 004.
5. S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
6. I.M. Pandey : Management Accounting; Vikas Publishing House (P) Ltd. A-22, Sector 4, Noida – 201 301
7. M.Y. Khan & P.K. Jain : Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301.

Semester-II -Internal Elective*

205-B: BUSINESS RESEARCH METHODS

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives: the objective of this course is to develop an understanding of various kinds of research, objectives of doing research, research process, research designs, and sampling.

UNIT-I:- Introduction : Nature and Scope of Business Research – Objective, Types and Characteristics of Business Research – Importance of Business Research –Application of Business Research – Steps involved in research Process

UNIT-II:- Formulation of Business Research Problem: Selecting and defining the Problems
Research Design: Meaning- Purpose- Research design decisions- Research designs for exploratory, descriptive and experimental studies

UNIT-III:- Collection of primary Data- Interview, Questionnaires and Schedules – Designing Questionnaires- Collection of secondary data- Sources of Secondary data for business research. Sampling design, Types of samples-Criteria for selection of sample –Characteristics of good sample design.

UNIT-IV:- Data Processing and Analysis: Validity and Reliability- Data Processing- Editing, coding and Tabulation. Analysis of Quantitative data – Application of statistical techniques- Averages, correlation, regression, time series- Analysis of Qualitative data: Scaling techniques –important scaling techniques.

UNIT-V:- Interpretation and Report writing: Inferences and generalizations- Significance of business research reports Format of Research Report – Steps in preparing business research report – Precautions in writing business research report- Characteristics of good research report.

Text Books:

1. C.R.Kothari : Research Methodology Methods and Techniques WishwaPrakashan, New Delhi.
2. Wilknson and Bhandarkar Methodology and Techniques of social Science Research Himalaya Publishing House.
3. Ferber R and Verdoom F.H.: Research Methods in Economics and Business
4. Nammers B.E. & Mysers J.H. Business Statistics, F.J. Prentice Hall
5. Spegal M.R. An Introduction to Management for Business Analysis, Mc. Graw Hill
6. Michael V.P. Research Methodology in Management, Himalaya Publishing

Semester-II -Internal Elective*

205-C : WORKING CAPITAL MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Unit–I Introduction: Concept of working of capital – Need and Significance – Types of working capital – Permanent and Variable working capital – Sources of Working Capital – Long–term sources – Short–term sources – Financing of Current Assets: Matching – Conservative – Aggressive Approaches (Theory only)

Unit–II Estimation of Working Capital: Determinants of Working Capital – Techniques of Forecasting Working Capital – Operating Cycle – Estimation of Gross and Net Working Capital requirements (Theory and Problems)

Unit–III Cash Management: Concept – Objectives – Motives – Facets – Cash collection and disbursement – Optimum Cash balances – Investment of surplus funds – Cash Budget – Cash Management Techniques – Cash Management Models: Baumol Model – Miller and Orr Model. (Theory and Problems)

Unit–IV Receivables Management: Concept – Nature and goals – Variables – Credit policy – Optimum credit policy – Credit evaluation – Monitoring receivables. (Theory only)

Unit–V Inventory management: Concept – Need – Objectives – Level of Inventory – Techniques of Inventory Management – EOQ analysis – ABC analysis – JIT system – VED analysis. (Theory and problems)

REFERENCE BOOKS:

1. Pandey, I.M. Financial Management, Vikas Publishing House, New Delhi.
2. Hrishikes Bhattacharya, Working Capital Management–Strategies and Techniques, Prentice–Hall of India Pvt. Ltd., New Delhi.
3. G.V. SatyaSekhar, Working Capital Management, Wiley India Pvt. Ltd., New Delhi.
4. R.P. Rutagi, Working Capital Management, Taxmann Publications Private Limited, New Delhi.
5. Khan and Jain: Financial Management, Tata McGraw Hill, New Delhi.
6. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
7. Van Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.
8. Maheswari, S.N: Financial Management, Sultan Chand and Sons, New Delhi.
9. Kulakarni, P.V., Financial Management, Himalaya Publishing House, Mumbai.

Semester-II -Open Elective*

206-A: PERSONAL FINANCIAL PLANNING

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives:

UNIT I Personal Finance Planning– Nature – Scope – Objectives– Need – Process – Principles of Personal Finance –Safety– Liquidity–Solvency and Management of Wealth.(Theory only)

UNIT II Products of Personal Finance Planning – Bank Deposits – Post Office Savings – Mutual Funds –Shares–Corporate and Govt. Bonds– Chit Funds–Real Estate– Gold– Silver.(Theory only)

UNIT III Risk and Return– Concepts – Types of Risk and Return – Diversification of Risk – Measurement of Risk and Return – Investment Planning– Time value of Money – Compound Value –Computation of Returns on Personal Investments. (Theory only)

UNIT IV Personal Tax Planning: Nature of Income – Expenses – Deductions– Taxable Benefits– Income Splitting–Tax Advantaged Investment–Deferred Income Plans– Income and Dividends from Business and Self–Employment.(Theory only)

UNIT V Personal Finance and Policy Perspectives: Impact of Government Policy– Union Budget– Cost of Living –Retirement Saving Plans– Pension plans– Provident Fund, Gratuity–LIC – GIC – Reverse Mortgage Plans. (Theory only)

REFERENCE BOOKS:

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw–Hill Publishing Company Ltd. New Delhi.
2. Financial Education by Reserve Bank of India – rbi.org.
3. Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.
4. Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies
5. Internet Sources– BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

Semester-II -Open Elective***206-B: TAXATION**

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: to provide basic concepts of Taxation and equip the student with the skill of computing tax and to provide overview of GST

Unit – I Introduction: Fundamental Concepts of Tax- Tax-Income Tax Act 1961- Wealth Tax, Personal Tax and Corporate - Person, Assesse, assessment year, Income, Total Income Tax avoidance-tax evasion - Residential Status- Agriculture Income-Exempted Incomes (Theory)

Unit – II: Income from Salaries: Features of Salary- Determinants of Salary Income- items to be included in salary Income: Basic Salary, Allowances, Perquisites P.F. and advance salary- salary arrears -Retirement Benefits - Deductions allowable- Rebate from Tax liability U/S 80 (Problems)

Unit – III:

Income from House Property : Annual Value, Gross Value-Self occupied property and let out property – deemed to be let out property – Permissible deductions- Exempted Incomes from House Property – Recovery of Unrealized Rent (Problems)

Unit – IV:

Income from Business & Profession: Introduction- Method of Accounting – Key Definitions-computation of Profits and Gains- Computation of Income from Profession-Depreciation-Deductions (Problems)

Unit – V:

Capital Gains and Income from Other: Introduction- Meaning of Capital Assets- Kinds of Capital Assets-Indexation of Capital gains- Computation of Capital Gains- Exemptions under capital Gains-Incomes included under ‘Income from other Sources’- General incomes u/s 56 and specific incomes u/s 57 - Deductions (Problems)

Reference Books:

1. Dr. Girish Ahuja & Dr. Ravi Gupta, DIRECT TAXES Law & Practice, *Bharat* Law House Pvt. Ltd. India
2. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
3. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
4. Gaur & Narag, Income Tax , Kalyani Publications, New Delhi .

Semester-II -Open Elective*

206-C: CUSTOMER RELATIONSHIP MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Unit-I Emerging Concepts in Customer Relationship Management: CRM Definition, Need and Importance : Conceptual Framework of Customer Relationship Management ; The Value Pyramid , Customer Interaction Cycle , Customer Profiling and Total Customer Experience, Goals of a CRM Strategy and Obstacles, CRM Solutions Map, Discussing People, Processes and Technology, CRM myths.

Unit-II CRM as a Business Strategy :CRM - Issues and Strategies; Winning Markets through Effective CRM; CRM as a business strategy, CRM Process, Effective Customer Relation Management through Customer Knowledge Management; Customer Interaction Management, Call Centre management in CRM. Customer Centricity in CRM-Concept of Customer centricity, Customer touch points, Customer Service, Measuring Customer life time value-. Customer life cycle Management.

Unit-III Technological Tools for CRM and Implementation :Data Mining for CRM - Some Relevant Issues ; Changing Patterns of e-CRM Solutions in the Future; Structuring a Customer Focused IT Organization to Support CRM; Organizational Framework for Deploying Customer Relationship; measuring profitability CRM implementation –set by step process.

Unit-IV CRM in Services : Status of Customer Relationship Management in service industry in India; Relevance of CRM for Hospital Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance Sector, Supply-Demand Mismatches and their impact on CRM; The Past, Present and Future of CRM;

Unit-V Relationship management in B2B commerce: Building customer loyalty-cross border B2B relationships with intermediaries- managing relationships in supply chains of the 21st century: role of CRM- emerging issues in supply chain.IT enabled supply chain-global supply chain.

RECOMMENDED TEXT BOOK

1. Jagdish N Sheth, Parvatiyar Atul, G Shainesh, Customer Relationship Management: Emerging Concepts, Tools and Applications, 1st Edition, Tata McGraw Hill, June 2008

REFERENCE BOOKS

1. Judith W .Kincaid , Customer Relationship Management Getting it Right, Pearson Education
2. H.Peeru Mohamed , A Sagadevan, Customer Relationship Management, A Step by Step Approach, Vikas Publishing House
3. Customer Centricity –Focus on right customer for strategic advantage, by Peter Fader, Wharton Digital Press, 2012

SEMESTER –II Audit Course

HUMAN VALUES AND PROFESSIONAL ETHICS

IA: 100 Marks

Objectives: To help the students appreciate the essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity which are the core aspirations of all human beings. To facilitate the development of a Holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Value based living in a natural way.

UNIT - I: Course Introduction - Need, basic Guidelines, Content and Process for Value Education: Understanding the need, basic guidelines, content and process for Value Education. Self Exploration - what is it? - its content and process; 'Natural Acceptance' and Experiential Validation - as the mechanism for self exploration. Continuous Happiness and Prosperity - A look at basic Human Aspirations. Right understanding, Relationship and Physical Facilities - the basic requirements for fulfilment of aspirations of every human being with their correct priority. Understanding Happiness and Prosperity correctly - A critical appraisal of the current scenario. Method to fulfill the above human aspirations: understanding and living in harmony at various levels.

UNIT - II: Understanding Harmony in the Human Being - Harmony in Myself! : Understanding human being as a co-existence of the sentient 'I' and the material 'Body'. Understanding the needs of Self ('I') and 'Body' - Sukh and Suvidha. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer). Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail. Programs to ensure Sanyam and Swasthya.

UNIT - III: Understanding Harmony in the Family and Society - Harmony in Human - Human Relationship: Understanding harmony in the Family the basic unit of human interaction. Understanding values in human - human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship. Understanding the meaning of Vishwas; Difference between intention and competence. Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship. Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astiva as comprehensive Human Goals. Visualizing a universal harmonious order in society - Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha) - from family to world family!

UNIT - IV: Understanding Harmony in the nature and Existence - Whole existence as Co-existence: Understanding the harmony in the Nature. Interconnectedness and mutual fulfillment among the four orders of nature - recyclability and self-regulation in nature. Understanding Existence as Co-existence (Sah-astiva) of mutually interacting units in all-pervasive space. Holistic perception of harmony at all levels of existence.

UNIT - V: Implications of the above Holistic Understanding of Harmony on Professional Ethics: Natural acceptance of human values, Definitiveness of Ethical Human Conduct, Basic for Humanistic Education, Humanistic Constitution and Humanistic Universal Order. Competence in professional ethics:

TEXT BOOKS:

1. R. R. Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Human Values and Professional Ethics.
2. Prof. K. V. Subba Raju, 2013, Success Secrets for Engineering Students, Smart Student Publications, 3rd Edition.

Semester –III Core

301: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: *To equip the students with Concepts, tools and techniques required to understand analyse securities and portfolios.*

UNIT: I: - Investment-Nature and scope of investment Analysis- Characteristics of investment Gambling –Investment Vs Speculation –types of investment – Investment Avenues: Financial and non-financial investment avenues –Need for and importance of investment analysis- Approaches to investment Analysis – sources of financial information.

UNIT: II: - Elements of investment:- Return and Risk; Elements – systematic Risk and unsystematic Risk-measurement of Return and Risk. **Valuation of Securities:-** Concept of present value – Valuation of bonds /Debentures, preference shares, and Equity shares

UNIT: III: Fundamental Analysis:- Economic Analysis, Industry Analysis and Company Analysis. **Technical Analysis:-** Meaning and principles of technical Analysis; Dow theory-Trends, indicator, indices and moving Average applied in Technical Analysis.

UNIT: IV: Efficient Market Hypothesis: weak, semi – strong and strong market. **Portfolio Analysis** - Estimating Rate of Return and standard Deviation of portfolio- Effect of Combing the securities- Markowitz Risk – Return Optimisation - Single index model or Market model –portfolio total risk, portfolio market risk and unique risk – measurement of portfolio performance.

UNIT: V: - Capital Market Theory:- Capital market line - Security market line – Risk free lending and borrowings – Factor model Arbitrage pricing theory- Principles of Arbitrage, Arbitrage portfolios.

References Books:

1. Ambling, Fundamental of Investment Analysis, Prentice Hall, International Edition
2. Bhalla, Investment Analysis, S Chand & Co., Delhi
3. Donal, Fishen, and Donald Borden: Security Analysis and Portfolio Management, Prentice Hall, New Delhi.
4. Febozzi, Frank J. Investment Management, Prentice Hall, International edition.

302: INTERNATIONAL BUSINESS

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To understand the International Business theories and methods, Economic Environment, Strategic and Operational issues of International Business.

UNIT - I: Introduction to International Business- Need for International Business- Drivers of Globalization- Distinction between Domestic and International Business- International Business Approaches - Modes of International Business - Impediments in international Business- Opportunities and Challenges of International Business - Multi National Corporation(MNCs) - International Business Environment- Cultural, Political and Technological Environment.

UNIT - II: International Trade Theories: Mercantilism- Absolute Advantage Theory- Comparative Advantage Theory- Product Life cycle theory- New Trade Cycle theory- National Competitive advantage- India’s Foreign Trade- Foreign Direct Investment in India- Balance of Payments.

UNIT - III: International Business and Economic Integration: Levels of Economic Integration- Benefits and Challenges of Economic Integration- Free Trade Agreement (FTA)- The Customs Union, The Common market, The Economic Union. Arguments surrounding Economic Integration, Regional Economic Groups, European Union, NAFTA, ASEAN, SAARC. Multilateral Trade agreements- GAAT, WTO, TRIPS and TRIMS, UNCTAD. International Trade Policy of India.

UNIT - IV: Strategy and Structure of International Business: Environmental Analysis, Value Chain Analysis, Types of Strategies, Strategy Implementation Process, Control and Evaluation, Strategic Alliances- Nature, Benefits, Pitfalls of Strategic Alliances, Scope of Strategic Alliance, Alliance development process, Economic Considerations for Strategic alliances. Organizational Design-Factors influencing organizational Structure – organizational Structures- Choosing a structure, issues in Global Organizational Design.

UNIT - V: International Business Operations: Issues involving International Production- Sourcing and vertical Integration, - Major activities in International Marketing- Brand Decisions-Issues of International Financial management- Forex market, International Monetary System, International Financial Markets- Export Financing- Managing International HR Activities- HR Planning, Recruitment and selection, Expatriate Selection. Cross Cultural Issues in International Business.

Reference Books:

1. Michael R. Czinkota, Iika A. Ronkainen, Michael H. Moffett, International Business, 7e, Cengage Learning, 2008.
2. K Ashwatappa, International Business, 3e, Tata McGraw Hill, 2008.
3. Sanjay Misra, P. K. Yadav, International Business, PHI, 2009.
4. A Ehad Menipaz, Amit Menipaz, Shiv S Tripathi, International Business Theory and Practice, Sage publications ,2017
5. Rakesh Mohanh Joshi, International Business, Oxford University Press, 2009
6. Subba Rao, International Business, Himalaya Publications, 2007

Semester –III Core

303: FINANCIAL INSTITUTIONS AND SERVICES

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives:- *To equip the student with an understanding of the structure, organization, and working of financial markets and services connected with the regulation of these markets in India.*

UNIT – I : Structure of Financial System – Introduction, functions of financial system and its components. **Financial institutions:** Definition, types, role in economic development, Commercial banks: emergence of private sector bank after liberalization, financial innovation in commercial banks

UNIT – II : Non-Banking Financial Companies (NBFCs): Concept, guidelines, growth and prospects, IFCI, SFCs, IRBI, SIDC, SIDBI– Introduction and operational policies. **NABARD:** Role and functions **Financial Regulation:** Reserve bank of India, its role and functions, SEBI-introductions and guidelines,

UNIT – III : Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing.

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 Securitization – Concept and Application – De – mat Services-need and Operations-role of NSDL and CSDL. (Case Studies are Compulsory)

REFERENCE BOOKS

1. Bhole & Mahakud, Financial Institutions and Market, TMH, New Delhi
2. V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. DK Murthy, and Venugopal, Indian Financial System, IK Int Pub House
4. Anthony Saunders and MM Cornett, Fin Markets & Institutions, TMH, ND
5. Edminister R.D., Financial Institution, Markets and Management:6.
7. Punithavathy Pandian, Financial Markets and Services, Vikas, New Delhi
8. Vasanth Desai, Financial Markets & Financial Services, Himalaya, Mumbai
9. Meir Khan – Financial Institutions and Markets, Oxford Press.
10. Madura, Financial Markets & Institutions, Cengage, ND

Semester III-Generic Elective:

304-A: ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To create understanding of the concept and process of entrepreneurship Management of small business and other types of small scale enterprises.

Unit I: Introduction

Evolution and concept of Entrepreneurship- Entrepreneurial functions and tasks; characteristics of successful entrepreneurs; individual and corporate entrepreneurs; and different types of entrepreneurs.

Unit II: Entrepreneurship Infrastructure in India

Scope of small business activities; place in national economy; institutional support programmes; role and functions of major support institutions such as SIB, CSIO, SSDO, SISIs, etc; entrepreneurship development programmes and management education for entrepreneurs, EDPs and Role of Women Entrepreneurs

Unit III: Framework for Small Business Management

Concept, definition, and framework of Small Business, Project Identification and Selection, Project Formulation, and Project Appraisal, Financing of Enterprise, social benefits and governmental policies for small scale sector; benefits and incentives for small industry in India; registration and licensing; application for registration and organisational structure of a small business.

Unit IV: Institutional Support for Small Business and Management of SSE

Need, types and sources of finance; role of financial institutions and schemes for assisting small scale units. Government Policy towards small business. Fundamentals of Management, Working Capital Management, Inventory Management, Production and Operations Management, Marketing Management, HRM, and TQM for Small Scale Enterprises

Unit V: Problems of Small Business Units

Teething problems in setting small units; location, technology, marketing, recoveries, labour, and planning, international business ecommerce, franchising etc; problem of sickness; modernization; mergers and takeovers; and future potential and need for small units.

Reference Books:

1. Dr. S. S. Khanka , Entrepreneurial Development, S. Chand Publishing, New Delhi.
2. Vasant Desai, Small-Scale Enterprises And Entrepreneurship Ecosystem – Himalaya Publishing House, Mumbai
3. Baumbach C.M. & Mancuso, J.R., Entrepreneurship and Venture Management, Taraporevala, Bombay.
4. Khanka S.S., Entrepreneurial Development, S. Chand & Company, New Delhi, 2001
5. Desai, V., Management of a Small Scale Industry, 3rd ed., Himalaya Publishing House, Bombay.
6. Taub, R.P. & Taub D.L., Entrepreneurship in India's Small Scale Industries, Manohar, New Delhi, 1989.
7. Tewari, V.K., Philip J. & Pandey, A.N., Small Industry Success and Failure Concept Publishing Company, New Delhi.

Semester III-Generic Elective:

304-B: ACCOUNTING FOR MANAGERIAL DECISIONS

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To understand concepts of Managerial Accounting, the practical application for managerial decision-making and how to develop the skills to analyse the Financial statements.

Unit- I: Introduction: Nature and scope of financial accounting, cost accounting and management accounting; Management accounting and managerial decisions; role and responsibilities of management accountant in a modern organisation. **Responsibility accounting;** Responsibility centre, cost centre, profit centre and investment Centre; Problem in transfer pricing; objective and determinants of responsibility centre.

UNIT- II Budgeting and Budgeting Control: definition of budget; Essentials of budgeting, types of budgets-functional masters etc., Fixed and flexible budgetary control; Zero based budgeting – performance budgeting.

UNIT- III Standard Costing and Variance Analysis: standard costing as a control technique; setting of standards and their revision; Variance analysis -meaning and importance kinds of variance and their uses –material, labour and overhead variance; Disposal of variances; Relevance of variance budgeting to budgeting and standard costing.

UNIT- IV Marginal Costing and Break-even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; cost-volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even analysis; decisions regarding sales-mix make or buy decision and discontinuation of a product line etc.

UNIT- V Analysis of Financial Statements: Horizontal and Vertical Analysis Ratio Analysis; Cash Flow Analysis. Funds Flow Analysis

Reference Books:

1. R.K.Sharma &Sashik Gupta accounting for managerial decisions, kalyani publishers, Newdelhi
2. S.N. Maheswari, Management Accounts, Sultan Chand & Sons, New Delhi
3. R.K.Sharma &Sashik Gupta Management accounting kalyani publishers, Newdelhi
4. Antony, Robert, Management accounting, Taraporewala Mumbai.
5. Horngren, C.T., Gary L. Sundem and Williard O Stration Introduction Management Accounting, Prentice Hall, Delhi.
6. Pandey I.M., Management Accounting, Vani publication, Delhi.
7. Welsh Glern, A.Ronald W.Hilton and Pual N. Garden., Budgeting: Pro-Planning and Control, Prentice Hall, Delhi.

Semester III-Generic Elective:

304-C: FINANCIAL ENGINEERING

(including Financial Modelling)

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective : The primary objective of this course is to introduce advanced derivative products and its modelling related dimensions in financial markets. The course will enhance the students computational skills in the areas of financial mathematics, derivatives.

Unit -I – Stochastic Calculus and Martingale Pricing and Monte Carlo Simulation: Martingales. Brownian motions. Ito processes. Diffusions and stochastic differential equations. Ito's lemma. Girsanov's theorem. - Fundamental Theorem of Asset Pricing - Arbitrage, numeraires and martingale measures. The martingale property of asset prices. The martingale property of forward and futures prices. The risk-neutral martingale measure and the forward martingale measure. - The martingale approach to derivative pricing. - Examples: Black-Scholes and Black formulas. Monte Carlo simulation. Euler discretization. Choleski decomposition. Estimating the greeks through Monte Carlo simulation.

Unit -II Equity Derivatives and Modelling Volatility: Key features of empirical volatility surfaces for equity derivatives. Implications for price distributions. Time-series evidence from the VIX. Local volatility models: the constant elasticity of variance (CEV) model and the implied volatility function (IVF) model. Stochastic volatility models: the Heston model. Calibration and Monte Carlo implementation of stochastic volatility models.

Unit -III Modelling Jumps and Derivatives: The need for jumps. The Poisson process. The Merton jump-diffusion model. The affine stochastic volatility jump (ASVJ) model. Calibration and Monte Carlo implementation of jump models. Volatility derivatives. Variance swaps: pricing and synthetic replication. The construction of the VIX. Quantos. Hedging with stochastic volatility and jumps.

Unit-IV Fixed Income Derivatives: Basic instruments (swaps, caps and floors, swaptions). The market pricing formulas and quoting conventions. Empirical volatility surfaces for fixed income derivatives. Pricing caps, floors and swaptions as bond options.

Unit-V Credit Derivatives: Key instruments. Basic pricing relations. Hazard rates and credit spreads. Hazard rate curves implied by Credit Default Swaps. Calibration of intensity models. Modelling correlated defaults. Dynamic copula-based models. Stochastic Recovery. Monte Carlo implementation

Reference Books

1. John F. Marshall and Vipul K. Bansal (1991), Financial Engineering: A complete Guide to Financial Innovation, Prentice-Hall of India Private Ltd. New Delhi.
2. John Hull, (2015) "Options, Futures and Other Derivatives", Prentice Hall.
3. Yuh – DauhLyuu, "Financial Engineering and Computation", Cambridge University Press, 2002.
4. Perry H. Beaumont, "Financial Engineering Principles", John Wiley and Sons Inc, New Jersey, 2004.
5. Robert Kosowski, Salih Neftci, "Principles of Financial Engineering", Academic Press Advanced Finance (AP), 3rd Edition, 2015
6. Peter Forsyth, An Introduction to Computational Finance - Without Agonizing Pain, Springer, 2015
7. Sheldon M. Ross (2002), An Elementary Introduction to Mathematical Finance, 2/e, Cambridge University press
8. Paul Glasserman, Monte Carlo Methods in Financial Engineering, 1st edition, Springer, 2004.

Semester III- Open Elective

305-A: SECURITY MARKET OPERATIONS

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives:

UNIT – I Indian Securities Market: Concept– Functions – Intermediaries –Primary Market – Nature–Role of Primary Market–Problems of New Issues Market –IPOs –SEBI Guidelines for Primary Market– Recent Trends in Primary Market.(Theory only)

UNIT – II Secondary Market: Concept – Nature – Functions – Organization – Regulatory Framework for Stock Exchanges in India – SEBI Guidelines for Secondary Market–Recent Trends in Secondary Market.(Theory only)

UNIT– III Listing of Securities: Concept – Merits and Demerits of Listing – Listing Requirements– Listing of Rights Issue– Bonus Issue– Further Issue – Listing Conditions of BSE and NSE – Delisting.(Theory only)

UNIT – IV Indian Stock Exchanges: Concept–Functions–BSE –Different Trading Systems – Different Types of Settlements –NSE–Market Segments–NEAT System Operations–Market Types – Demat Settlement.(Theory only)

UNIT – V Stock Market Indices: Concept – Purpose and Consideration in Developing Index – Methods – Market Indices in India – BSE SENSEX– NSE Indices – S&P CNX Nifty.(Theory only)

REFERENCEBOOKS

1. PunithahvathyPandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
2. V. A. Avadhani, investment and securities Market in India, Himalaya Publishing House.
3. Prasanna Chandra, Security Analysis and portfolio management, Tata McGraw – Hill.
4. SanjeevAgarwal, A Guide to Indian Capital Market, Bharat Publishers.
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

Semester III- Open Elective

305-B: GST AND CUSTOMS DUTY

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives:

Unit-I Introduction: Concept of GST – Structure of GST – Features of CGST, SGST, UTGST, and IGST Acts – Objectives of GST – VAT vs. GST – Benefits of GST – Applicability of GST – Exemptions from GST – Rates of GST (Theory only).

Unit-II Registration under GST: Persons liable and persons not-liable for registrations; Types of dealers in GST – Deemed registration – Registration process for new applicants – Cancellation of registration and revocation; Reverse Charge Mechanism; Returns under GST: Person liable to pay GST– Computation of GST – Liability and payment of GST –Types of GST returns– Revision of GST returns – Penalty/Late fee – Refund of GST (Theory and problems).

Unit-III Supply of goods and services: Scope of supply: Types of supply based on location, combination, and recipient and tax treatment – Time of Supply – Place of Supply – Value of Supply (Theory and problems).

Unit-IV Input Tax Credit (ITC) and Filing GST Returns: Concept – Eligibility for taking Input Tax Credit (ITC)–Utilization of ITC – Conditions for taking ITC – Input Tax Credit in special circumstances – Distribution of ITC by Input Service Distributor (ISD) – Computation of ITC; **Filing GST Returns:** Types of different GST returns and their formats, process of filing of GST returns- payment of GST (mode of payment of Tax Liability through GST Challans) (Theory and problems).

Unit-V Customs duty: Definitions–Circumstances of levy of customs duties – Types of customs duties – Exemption from customs duties – Import procedure under customs –Export Procedure under customs – Method of valuation for customs – Calculation of assessable value – Calculation of custom duty (Theory and problems).

REFERENCES:

1. R. G. Saha, Divyesh Shah, Usha Devi N, GST (Indirect Taxes), Himalaya Publishers.
2. ICAI, Study material on Indirect taxation, ICAI.
3. VandanaBangar and YogendraBangar, Indirect Tax Laws, AadhyaPrakashan Publishers.
4. V. S. Datey, GST Ready Reckoner, Taxmann Publications.
5. AvadeshOjha, GST, Taxmann Publications.

Semester III- Open Elective

305 C : BUSINESS CORRESPONDENCE AND REPORT WRITING

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To acquire and develop good communication skills requisite for business correspondence and reporting.

Unit-I: Communication: Types- Directions-Network- Process – Problems- Barriers- Types of Communication: Interpersonal Skills, Listening Skills and Emotional Intelligence

Unit-II: Sentence Types and Word Power: Sentence: Definition- Classification of sentence based on connotation - sentence Structure- types of sentences - Direct-Indirect Speech- Active Passive Voice: Introduction - Vocabulary Root Words, Synonyms, Antonyms, Prefixes, Suffixes), Phrasal verbs, Collocations and Idioms.

Unit-III Comprehension Passages and Note Making: Comprehension Passages: Introduction to Comprehension Passages, Points to ponder- ample Passages with answers - **Note Making:** Introduction to Note Making- Significance of Note Making- Detailed Format Heading(Title)- Steps to Comprehend and summarize text

Unit IV Developing Writing Skills: Introduction to Basic Writing: Process of writing- Styles of Writing- Significance of writing skills for students- Writing Conventions- Characteristics of good writing- Do's and Don'ts of good writing. *Précis Writing:* Features of good Précis writing- Article Writing- Report Writing- Writing formal Letters- Writing formal Mails.

Unit-V Resume Writing: Essential Elements of Resume- Name and contact details- Objective Summary- Academic Qualifications and Achievements- Co-curricular Achievements- Training Programs attended/completed- Strengths-interests/Hobbies-Declaration-Signature. **Meetings:** Notice-Agenda- Drafting minutes- Action Taken Report

Reference Books:

1. R. C. Sharma, Krishna Mohan Business correspondence and report writing : a practical approach to business & technical communication, Tata McGraw-Hill, New Delhi, 2017
2. Business correspondence and report writing, Manglam Publications, Delhi, India, 2016
3. Business correspondence and report writing

Semester-III -Skill Oriented Course (Compulsory)

306: COMPUTER AIDED ACCOUNTING

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives:

Unit-I_Basics of Accounting

Introduction – Accounting Principles -Concepts and Conventions- Double Entry System of Book Keeping -Types of Accounts, Rules of Accounting, Journal, Ledger, Trail balance and Financial Statements- (Theory and Practicals)

Unit-II Fundamentals of Tally. ERP 9: Getting Functional with Tally.ERP 9- Creation up of Company in Tally - **Accounting Masters** F11: Features - F12: Configurations- Setting up Account Heads **Voucher Entry:** - Pre defined Vouchers- creating vouchers- Vouchers Entry;

Preparation of Reports:- Financial statements- Profit and Loss Account, Balance Sheet- accounting books and registers- Ratio Analysis- report generation of financial statements- important shortcut keys- (Theory and Practicals))

Unit-III

Inventory: - Introduction to Inventory -Stock Groups- Stock Categories- Godowns / Locations Units of Measure- Stock Items- Creating Inventory Masters – Inventory voucher entry- **Inventory Based Reports generation:-** Statement of accounts- inventory books- Statement of inventory (Theory and Practicals)

Unit-IV Payroll Accounting and Compliance:- Configuring Payroll in Tally. ERP 9 - Introduction to Payroll -Creating Payroll Masters - Employee Group - Salary Details - Attendance / Production Type Voucher Types in Pay Roll - Generating Payroll Reports; **Backup Restore & Security Features:-**Data Backup & Restore- Export and import of Data-Security levels-types of security- Tally vault-tally audit feature important shortcut keys- (Theory and Practicals)

Unit-V Introduction to GST and TDS:- Basics of GST- Configuring GST and TDS- GST Configuring GST- Reports generation - shortcut keys- (Theory and Practicals)) TDS Configuring GST- Reports generation – important shortcut keys- (Theory and Practicals)

Reference Books:-

1. Financial Accounting by Jain & Narang, Kalyani Publishers
2. Learn Tally ERP 9, Tally solutions
3. Tally Power of simplicity by Shraddha Singh, V&S Publications
4. Tally 9.0 in Simple Steps by- Kogent Solutions
5. Nadkarni Tally ERP 9

Semester –IV Core

401: INTERNATIONAL FINANCIAL MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective: To give an understanding about MNC Financial Management, Balance of Payments and Forex markets.

Unit – I International Financial Management (IFM) : Concept – Importance – Nature and Scope of IFM – Domestic and offshore markets –Role of International Financial Manager – Changes in global financial markets –challenges- International Monetary System-Recent Changes - (Theory only).

Unit – II Foreign Exchange Market and Exchange Rate Mechanism: Foreign Exchange Markets – Structure – Types of Exchange rates - Exchange rate quotations – Direct and Indirect – Buying and selling rates – Forward market quotation – Nominal and Real exchange rates – Determination of exchange rates in spot market and forward market. (Theory and Problems)

Unit – III Foreign Exchange Exposure: Concept - Relevance of Foreign exchange exposure – Classification - Transaction exposure- Operating exposure – Accounting exposure – Need - Hedging of Transaction exposure – Hedging of real operating exposure – Management of accounting exposure (Theory and Problems)

Unit – IV International Project Appraisal: Concept – Approaches - Net present value approach – Adjusted present value framework – Options approach – The practice of cross border direct investment appraisal- International perspectives of working capital; Cash - Bills receivable and Inventory policies (Theory only).

Unit – V International Equity Investment: Concept – Risk and Return from Foreign Equity Investment – Equity Financing in the International Markets – Long-Term Borrowings in Global Capital Markets –Major Market Segments –International Financing Decision. (Theory only)

REFERENCE BOOKS:

1. Apte.P.G.,: International Financial Management, Tata Mc Graw Hill Publishing House, New Delhi.
2. Siddaiah, T, International Financial Management, Pearson, New Delhi.
3. Sharan V. : International Financial Management, Prentice Hall of India Publishing, New Delhi
4. Bhalla,V.K. : International Financial Management, Anmol Publicatins, New Delhi.
5. Avadhani V.A. : International Finance, Himalaya Publishing House, Mumbai.
6. Eun & Resnick., : International Financial Management, Tata Mc Graw Hill Publishing Company ILtd., New Delhi.

Semester –IV Core

402: STRATEGIC MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives: - Integrating the knowledge gained in functional areas of Management. Helping the students to learn about the process of strategic management, and Helping the students to learn about strategy formulation and implementation

Unit – I Introduction: Understanding strategy – Dimensions of strategic decisions –Process of strategic management - Strategists and their role in strategic management – Hierarchy of strategic intent – Strategic intent- Vision- mission, Business definition- Goals and objectives.(Theory only)

Unit – II Environmental appraisal and Organizational appraisal: Concept of environment- Environmental sectors- Environmental scanning- Appraising the environment-Organizational appraisal – Dynamics of internal environment- Organizational capability factors- Considerations in organizational appraisal – Methods and techniques used for organizational appraisal- Structuring organizational appraisal.(Theory only)

Unit – III Strategy Formulation: Concept - Strategy framework for analyzing competition -Porters value chain analysis- Competitive advantage of a firm - Entry and exist barriers – Formulation of strategy at corporate- Business and functional levels - types of Strategies - Offensive strategy - Defensive strategy- Vertical integration strategy- Horizontal strategy- Tailoring strategy- strategic analysis and choice.(Theory only)

Unit – IV Strategy Implementation: Concept - Activating strategies – Inter relationship between formulation and implementation- Aspects of strategy implementation - Project implementation - Resource allocation - Structural implementation- Structural considerations - Structures for strategies - Organizational design and change - Organizational systems - Behavioral implementation – Leadership implementation - Corporate culture - Corporate politics and use of power - Personal values and business ethics- Social responsibility and strategic management - Functional and operational implementation. (Theory only)

Unit – V Strategy Evaluation: Concept - Strategic review- Evaluation and control – Nature of strategy evaluation- Strategy evaluation framework – Published sources of strategy – Evaluation in formation – Characteristics of an ethical evaluation system – Contingency planning – Auditing - Computer to evaluate strategy.(Theory only)

REFERENCE BOOKS

1. Azhar Kazmi, Business Policy and Strategic Management, TATA Mc Graw Hill.
2. Subba Rao. P, Business Strategic Management, Himalaya Publications.
3. John A. Pearce & Richard B. Robbin, Strategic Management, AITBS Publications.
4. Srinivastava, Management policy and strategic management, Himalaya Publications.
5. Porter. M Competitive Strategic techniques for analyzing industries and competitor, the free Press, New York.
6. Thomas L. Wheelen, J. David Hunger, Krish Rangarajan, Concept in strategic management and business policies, PHI
7. Fred R. David, strategic Management Concepts and cases, PHI

Semester –IV Core**403: INTERNATIONAL ACCOUNTING AND REPORTING**

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Unit –I International Accounting: concept –nature – scope– importance – international audit types– Status of International Accounting in select countries. (Theory only)

Unit– II International Accounting Standards– Concept – Objectives– Need for harmonization– IFRS and Indian GAAP– Global convergence accounting – Need for Convergence – Benefits and challenges of Convergence (Theory only)

Unit – III International Business Combinations and Consolidations – Concept – Need for consolidations Motives of combinations –Accounting treatment of combinations–Consolidation techniques– Mechanics of Consolidations. (Theory only)

Unit–IV International Financial Statement Analysis– Concept – Need for financial statement analysis– techniques – Complexities in analysis of global financial statements– Challenges and Opportunities in cross border analysis. (Theory only)

Unit –V International Financial Reporting and Disclosure – Introduction– Need for Transnational reporting and disclosure– Developments of disclosure – Reporting and disclosure practices; Segment Disclosure, Corporate governance disclosure.(Theory only)

REFERENCE BOOKS:

1. Mohapatra, A.K.Das “International Accounting, prentice Hall of Indian Pvt.Ltd. New Delhi.
2. RathoreShirin: “ International Accounting” Prentice Hall India, New Delhi.
3. SuddagaranM.Shahrokh, International Accounting – A User perspective” Taxman India., New Delhi.
4. Gupta Ambarish “Financial Accounting for Management – An analytical perspective “ Pearson Education, New Delhi.
5. NobesChristopher& Parker Rober. “ Comparative International Accounting” Pearson Education, New Delhi.
6. FDC Choi and G.G. Mueller, ‘ An introduction to multinational Accounting’ Prentice Hall, New Delhi.
7. Richard E Baker, Valdean C. LembkeThomas King, McGraw – Hill Higher Education, Irwin.

Semester –IV Generic Elective*

404-A: DERIVATIVES

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

OBJECTIVE: *to make student efficient in the area of derivatives, giving them the knowledge of basics in Derivates. Future Markets, Options and Swaps etc.*

UNIT-I: INTRODUCTION TO DERIVATIVES:

Definition – Features - Types - Uses - Critiques - History of Derivatives Markets - Derivatives Indian Scenario - Evolution of Derivatives in India; Benefits of Derivatives - Equity Derivatives - Derivatives Trading at NSE and BSE and MCX CX- Emerging Structure of Derivatives Markets in India (Theory only).

UNIT- II: FUTURE AND FORWARD CONTRACTS AND MECHANISM:

Introduction to Forward and Future contracts - Distinction between Futures and Forwards contracts - Future Terminology and Types of future contracts - Future payoffs - Operation of Traders in Futures market - Growth of Future market in India - Future market trading Mechanism - Forward market trading Mechanism - Forward Prices Vs. Future Prices - Determination of Future prices of specific assets- Futures on commodities - Theory of future prices - Recommendations of L.C Gupta Committee (Theory only).

UNIT- III: PRICING OF OPTION: Concept of Option - Futures Vs. Options - Determinants of option prices - Black Scholes Option pricing- Binomial Pricing model (Including Problems).

UNIT- IV: SWAP MARKET: Concept and Nature - Evolution of Swap Market - Features of Swap - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap - Credit Risk in Swap and Credit Swap - Using Swap to Manage Risk - Pricing and Valuing Swap (Including Problems).

UNIT- V: STOCK INDEX FUTURES: Concept of Stock Index – Stock Index Futures - Stock Index Futures as a Portfolio Management Tool –Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market (Theory only).

Text Book:

1. S.L. Gupta: Financial Derivatives: Theory, Concepts and Problems, Prentice Hall,
2. 4. S.S.Kumar, Financial Derivatives, PHI,

Reference Books:

1. Jayanth Rama Varma: Derivatives and Risk Management, TMH,
2. Mishra Financial Derivatives, Excel,
5. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk Management, Oxford,
6. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengag

404- B : INSURANCE AND RISK MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective:

Unit I - Introduction: Nature, Importance and Types of Business - Insurance Markets and Functions - Insurance Industry - Pricing of Insurance - Insurance Regulatory Development Authority of India - Recent Developments in Insurance Sector.

Unit II - Analysis of Insurance: Analysis of Insurance Coverage - Essential Elements of Contract of Insurance - Insurance Contract - Legal Aspects – Property and Liability Coverage – Healthcare - Financing and Health Insurance.

Unit III - Life Insurance: Features, Objectives and Classification of Life Insurance – Insurance Policy – Organization and Management of Life insurance Corporation – Life Insurance Products - Functions and Working of Life Insurance Corporation of India.

Unit IV- General Insurance: Objectives, Functions and features of General Insurance Corporation – General Insurance Policy – Types of General Insurance Companies – Health Insurance

Unit V - Risk Management Analysis: Meaning of Risk and Uncertainty – Importance Classification and Methods of Handling Risks – Rational for Risk Management - Risk Identification – Risk Analysis - Risk Management Decisions Methods.

REFERENCE BOOKS: -

1. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi
2. Kanika Mishra, Fundamentals of Life Insurance: Theories and Applications, Prentice Hall of India: New Delhi
3. George E.Rejda, Principles of Risk management and Insurance (Ninth Ed.,) Pearson education, Inc. and Dorling Kindersley Publishing Inc. Delhi.
4. Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, Hyderabad.
5. Mathew, J.J., Insurance: Principles and Practice, RBSA Publishers, Jaipur
6. Periasamy, P., and Veera Selvam, Risk and Insurance Management, Vijay Nicole Imprints Ltd., Chennai

404-C STRATEGIC FINANCIAL MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objectives:

Unit: - I: Introduction: Introduction Strategic Financial Planning- Corporate Strategic for Growth – Regulatory Frame work –Right Issue –Value of Right - Initial Public Offer – Private Placement –Venture Capital.

Unit: - II: - Capital Structure Planning: Estimating Financial Requirements – Understand Debt – Debt Securitization – Syndicatisation- Debt Policy –Pecking Theory Hypothesis – EBIT-EPS Analysis Indifference point- Levered Beta- Un-levered Beta (Simple Problems)

Unit: - III: - Corporate Acquisitions: Types of Acquisitions- Mergers- Reasons – Merits and Demerits- Exchange Ratio – Dilution and Accretion of Earnings- Evaluation of Mergers and Takeovers - Consolidated Balance Sheet (Simple Problems)

Unit: - IV: - Corporate Valuation: Approaches – Estimating Equity free cash Flows- Valuation based on EFCF – DCF- (Simple Problems) Value based Management – Economic Value Added Approach.

Unit: - V: - Corporate Restructuring : Corporate Restructuring and Reengineering Changing Ownership – Spin-off-Split-off- Leveraged Buyout – Financial Restructuring – Buy Back of Shares – Problems in implementing Corporate Restructuring Policies- (Theory Only)

Reference Books:

1. Prasanna Chandra – Financial Management. Tata Mc Graw-Hill Book Co ltd 4th edn.
2. Aswath Damodaran – Corporate finance Wiley Indian 2nd Edn.
3. Shridan Titman, John Dmatin, V.Ravi - Global opportunities, Person Education Ist Edn
4. J. Fred Weston, K wang Sc hung, Susan E.Hoag Mergers Restructuring and Corporate Control, Prentice Hall, India 2007.
5. Glen Arnold , Mohan Kumar - Glen Arnold Financial Management , 3rd Edn. Pearson Education.
6. Jonathan Berk Peter Demarzo – Financial Management Pearson Education Ist End 2007.
7. Sudhindra Bhat - Financial Management, 2nd Edn Excel Books 2008.

405-A : MERGERS AND ACQUISITIONS

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Unit-I Corporate Restructuring: Concept – Characteristics – Purposes for Restructuring – Forms of Corporate Restructuring: Expansion – Contraction – Corporate Control – Changes in Ownership Structures – Effects of Restructuring–Constraints of Corporate Restructuring. (Theory only)

Unit-II Mergers: Concept– Characteristics – Merger Waves – Reasons and Objectives of Mergers – Types of Mergers – Procedure and Steps for Merger – Legal Issues and Compliances of Merger in India – Role of Investment Banker. (Theory only)

Unit-III Acquisitions: Concept– Characteristics – Advantages – Types of Acquisitions/Takeovers – Modes of Takeover – Takeover Provisions before SEBI – SEBI Takeover Code – Takeover tactics and strategies – Constrains to Acquisitions. (Theory only)

Unit-IV Corporate Demergers: Concept– Types – Modes– Advantages of demergers/divisions/splits – Concept of Reverse Mergers – Provisions under Tax Laws for Reverse Merger – Requirements of reverse merger – Salient features of reverse merger under Sec.72 A. (Theory only)

Unit-V Accounting Aspects: Introduction – Accounting Standard-14 – Accounting Methods for M&A – Pooling of interest method – Purchase accounting method – Accounting practices in India – Treatment of Reserves and Goodwill. (Theory only)

REFERENCE BOOKS:

1. J.C. Verma, Corporate Mergers, Amalgamations & Takeovers, Bharat Law House, New Delhi
2. NishkantJha, Mergers, Acquisitions and Corporate Restructuring, Himalaya Publishing House, Mumbai
3. Prasad G Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas Publishing House Pvt. Ltd., Noida.
4. H.R. Machiraju, Mergers Acquisitions and Takeovers, New Age International Publishers, New Delhi.
5. RavindharVadapalli, Mergers, Acquisitions and Business Valuation, Excel Books, New Delhi.
6. J.B. Gupta, Strategic Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
7. SEBI Guidelines on Mergers & Acquisitions.

405-B : **INDUSTRIAL RELATIONS AND LABOUR LAWS**

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

OBJECTIVE: To explore contemporary knowledge and gain a conceptual understanding of industrial relations.

Outcome: Students will know how to resolve industrial relations and human relations problems and promote welfare of industrial labour.

UNIT I -INDUSTRIAL RELATIONS: Concepts- Importance - Industrial Relations problems in the Public Sector-Growth of Trade Unions - Codes of conduct.

UNIT II INDUSTRIAL CONFLICTS Disputes- Impact - Causes Strikes Prevention Industrial Peace Government Machinery Conciliation-Arbitration- Adjudication.

UNIT III LABOUR WELFARE : Concept-Objectives Scope- Need- Voluntary Welfare Measures Statutory Welfare Measures Labour Welfare Funds- Education and Training Schemes.

UNIT IV INDUSTRIAL SAFETY : Causes of Accidents-Prevention Safety Provisions-Industrial Health and Hygiene Importance- Problems- Occupational Hazards -Diseases –Psychological problems Counseling Statutory Provisions.

UNIT V WELFARE OF SPECIAL CATEGORIES OF LABOUR : Child Labour Female Labour -Contract Labour Construction Labour – Agricultural Labour - Differently abled Labour-BPO & KPO Labour Social Assistance- Social Security Implications.

REFERENCES Books:

1. Mamoria C.B., Sathish Mamoria, Gankar, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, 2012.
2. Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj. Industrial relations & Labour Laws. Tata McGraw Hill., 2012.
3. Ratna Sen, Industrial Relations in India, Shiting Paradigms,Macmillan India Ltd., New Delhi, 2007.
4. C.S.Venkata Ratnam, Globalisation and Labour Management Relations, Response Books, 2007.
5. Srivastava,Industrial Relations and Labour laws, Vikas, 2007.
6. P.N.Singh, Neeraj Kumar. Employee relations Management. Pearson. 2011.
7. P.R.N Sinha, Indu Bala Sinha, Seema Priyadarshini Shekhar. Industrial Relations, Trade Unions and Labour Legislation. Pearson. 2004

405-C: FINANCIAL SERVICES MANAGEMENT

Theory	4 Periods	Mid Marks	20
Lab Works	0 Periods	Ext. Marks	80
Exam duration	3 Hrs	Credits	04

Objective:

Unit: I:- Financial Services :-An Overview – Meaning and Concepts – Scope and Feature – Classification – Growth and Problems of financial services sector – Distinctiveness of Financial Services –Role of Financial Services in Economic Development.

Unit: II: Depository System and Dematerialisation: Introduction- depository participants (DP)- SEBI guidelines for DP- beneficial owner-the issuer-NSDL-CDSL- facilities offered by depository system-dematerialisation of share and rematerialisation of shares.

Unit: III: Securitisation: Meaning- parties to the securitisation- features/steps- Types of securitisations; **Consumer Finance:** Meaning-concept-types-sources-mechanism- advantages and disadvantages-reasons of boom in consumer financing-parties to the transaction-modes of consumer finance.

Unit: IV: Advisory Services on Corporate Finance- issue management by merchant banker-role of merchant banker as corporate advisor-underwriters-bankers to an issue-registrars to an issue and share transfer agent- debenture trustees- brokers to an issue- portfolio managers- insider trading

Unit: V: Investment Trusts:- Introduction- Investment Trust and investment counsel-development of investment trusts- investment trusts in India- types and features of Investment Trusts

Offshore Financing Instruments: - Meaning -ADRS- GDRS-FCP-financial information need and sources.

Reference Books:

1. Shashi.K. Gupta, Nisha Agarwal, 6th Edi Financial Services, Kalyani Publishers, New Delhi.
2. M.Y. KHAN: Financial Services, TATA Mc. Graw Hill Publishers, New Delhi.
3. Shashi.K. Gupta, Nisha Agarwal, Management of fianancial Services, Kalyani Publishers, New Delhi.
4. Vasant Desai:Financial Marketing and Financial Services, Himalaya Publishing House, Mumbai.
5. Gordon & Natarajan : Financial Marketing and Financial Services, Himalaya Publishing House, Mumbai.
6. Tripaty Nalini Prava : Financial Services, Prentice Hall of India, New Delhi.
7. Gumsvamy. S: Financial Services, TATA Mc. Graw Hill Publishers, New Delhi.
8. V.Avadhani : Financial Services,in India Himalaya Publishing House, Mumbai 2009
9. Sasidharan K& Alex K. Mathews : : Financial Services and System TATA Mc. Graw Hill, New Delhi

406: Project Work

Annexure-III

Model Question Paper for M.Com w.e.f the AY 2022-23

Section-A

Answer any all Question

20Marks

I. Fill-in the blacks –(one from each unit)

5X1 = 5 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

II. Multiple Choice Questions -(one from each unit)

5X1 = 5 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

III. Short-Answer Questions -(one from each unit)

5X2 = 10 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

Section - B

Answer all Questions using internal choice

5X12 =60 Marks

UNIT-I

1.

a.

(OR)

b.

UNIT-II

2.

a.

(OR)

b.

UNIT-III

3.

a.

(OR)

b.

UNIT-IV

4.

a.

(OR)

b.

UNIT-V

5.

a.

(OR)

b.

The question paper consisted two sections

- Section-A consists carries 20 Marks, split into the following:
 - Fill-in the blacks -one from each unit 5X1 = 5 Marks
 - Multiple Choice Questions one from each unit 5X1 = 5 Marks
 - Short-Answer Questions one from each unit 5X2 = 10 Marks
- student should answer all the questions in Section-A
- Section – B consists of 5 long answer questions with internal choice from 5 units. Each question carries 12 marks (5 X 12 = 60 Marks)
- Marks for internal assessment are 20

Prof C. Viswanath Reddy
(BOS Chairman)

Prof. A. Sudhakar
(BOS, Member)

Prof. D. Anjaneyulu
(BOS, Member)

Prof. S. Raghunath Reddy
(BOS, Member)