

**PG DEPARTMENT OF COMMERCE****M.COM. SYLLABUS****FIRST SEMESTER**

SL. NO.	SUBJECT	MARKS (100)	PAPER
1.1	MANAGERIAL ECONOMICS	80+ 20	101
1.2	MCOB	80+ 20	102
1.3	ADVANCED STATISTICAL ANALYSIS	80+ 20	103
1.4	ACCOUNTING FOR MANAGERIAL DECISION	80+ 20	104
1.5	FINANCIAL MANAGEMENT	80+ 20	105

**SECOND SEMESTER**

SL. NO.	SUBJECT	MARKS (100)	PAPER
2.1	BUSINESS ENVIRONMENT	80+ 20	201
2.2	MARKETING MANAGEMENT AND ADVERTISEMENT	80+ 20	202
2.3	STRATEGIC FINANCIAL MANAGEMENT	80+ 20	203
2.4	COMPUTER APPLICATION IN BUSINESS	80+ 20	204
2.5	HUMAN RESOURCES MANAGEMENT	80+ 20	205

**THIRD SEMESTER**

SL. NO.	SUBJECT	MARKS (100)	PAPER
3.1	TAX PLANNING AND MANAGEMENT	80+ 20	301
3.2	INTERNATIONAL BUSINESS AND FINANCE	80+ 20	302
3.3	FINANCIAL INSTITUTION, MARKET AND SERVICES	80+ 20	303
3.4	ACCOUNTING STANDARD & CORPORATE REPORTING	80+ 20	304
3.5	RESEARCH METHODOLOGY	80+ 20	305

**FOURTH SEMESTER**

SL. NO.	SUBJECT	MARKS (100)	PAPER
4.1	MANAGEMENT INFORMATION SYSTEM	80+ 20	401
4.2	PROJECT MANAGEMENT AND FINANCING	80+ 20	402
4.3	PORTFOLIO MANAGEMENT	80+ 20	403
4.4	INDIA'S FOREIGN TRADE AND INVESTMENT	80+ 20	404
4.5	DISSERTATION AND VIVA	80+ 20	405

**1<sup>ST</sup> & 3<sup>RD</sup> SEMESTER 50 MARKS INTERNAL ASSIGNMENT AND 50 MARKS HOME ASSIGNMENT**

**2<sup>ND</sup> & 4<sup>TH</sup> SEMINAR PRESENTATION & VIVA 100 MARKS**

**FIRST SEMESTER**

**PAPER: 101- MANAGERIAL ECONOMICS**

**Marks: 100 (80+20)**

**Objectives:** This course aims to develop managerial perspective to economic fundamentals as an aid to decision making under given environmental constraints.

**UNIT –I**

Nature and Scope of Managerial Economics, Economic Theory and Managerial Theory, Managerial Economist's Role and Responsibilities, and Objectives of Business Firm. Demand Analysis: Determinants of Demand, demand estimation of durable and non durable products. Demand forecasting techniques. Theory of Consumer Choice: Cardinal Utility Approach, Indifference Curve Approach.

**UNIT- II**

Production Theory: Production Function, Law of Variable Proportion, Law of Returns to Scale, Economics of Scale, Cost Concepts, Short and Long Run Cost Functions - their Nature, Shape and Inter Relationship.

**UNIT- III**

Price Determination: Methods of Price Determination, Characteristics of Different Market Structure, Price Determination under Perfect Competition, Monopolistic Competition, Oligopoly and Monopoly. Price Discrimination, Transfer Pricing, Dumping.

**UNIT – IV**

Business Cycles: Nature and Phases of Business Cycle. Theories of Business Cycles- Monetary, Innovation, Cobweb, Samuelson and Hicks Theories. Inflation: Meaning, Characteristics and its effects.

**References**

1. Varshney R.L., and maheswari K.L., Managerial Economics, (sultan Chand & sons )
2. Mote, V.L., Paul S & Gupta, G.S., Managerial Economics Concepts & cases ( Tata mcgrawhill)
3. Dwivedi, D.N, Managerial Economics, (Vikas Publication House)
4. Chopra OP: Managerial Economics, s ( Tata Mcgrawhill)
5. Mishra & Puri, Economics for Management : text and cases (Himalaya)
6. H.L. Ahuja, Business Economics: Micro & Macro, (S.Chand & Co. Ltd.)

## **PAPER: 102 - MANAGEMENT CONCEPT AND ORGANIZATIONAL BEHAVIOR**

**Marks: 100 (80+20)**

**Objectives:** the objectives of this course are to help students understand the conceptual framework of management and organizational behavior.

### **UNIT – I**

Schools of Management Thoughts: Nature and Scope of Management, Traditional Theories of Management., Human Behavior and Social System School; Decision Theory School; System School; Contingency Theory of Management Functions of a Manger.

### **UNIT- II**

Managerial Functions: Planning Concept, Significance, Types: Organizing Concept, Principles, types of Organizations, Authority , Responsibility, Power, Delegation, Decentralization. Staffing, Directing, controlling and Communication.

### **UNIT- III**

Organizational behavior: Concept and Significance: Relationship Between Management and Organizational Behavior Ethical Perspectives : Attitudes, Perception And Personality. Organizational culture. Stress management, Power conflicting resolutions.

### **UNIT – IV**

Team Development: Leadership Concept; Leadership Styles; Theories- Trait Theory, Behavioral Theory, Fielder's Contingency Theory; Situational Theory; Likert's Four Systems of Leadership.

Motivation : process of Motivation : Theories Of Motivation : Maslow's Need Hierarchy Theory, Mc Gregor's Theory X & Y Mc Clelland's Need Theory, Victor Vroom's Expectancy Theory, Herzberg's Two Factor Theory, Skinners's Reinforcement Theory.

### **References**

1. Michael, V.P.: Organisational Behaviour and managerial effectiveness , S Cand ,
2. Dr. Inder jeet & Dr. Suman solanki,organization behavior,Taxmann
3. Aswathappa, K; Organisational Behaviour , Himalaya Publishing House, Mumbai.
4. Koontz,Harold, Cyril O'Donnell and Heinz Weihrich: Essentials of Management, Tata McGrawHill, N.Delhi.
5. Luthans Fred: Organisational Behaviour, McGrawHill, New York.
6. Robbins, Stephen P, and Mary Coulter: Management, Pearson Education
7. Sukla Madhukar: Understanding Organisations: Organisation Theory and Practice in India, PH, New Delhi.
8. Terry G.R: Principles of Management
9. Drawker, Peter: Practice of Management.
10. Prasad, L.M: Principles of Practice of Management.
11. Neeru Vasishth-Taxmann

## **PAPER: 103 - ADVANCED STATISTICAL ANALYSIS**

**Marks: 100 (80+20)**

**Objectives:** The course aims at making the students learn the application of statistical tools and techniques for decision making.

### **UNIT –I**

Univariate Analysis: An overview of Central Tendency, Dispersion and skewness & kurtosis

### **UNIT- II**

Probability Theory – Probability-Classical, Relative and Subjective Probability, Addition And Multiplication Probability Models- Conditional Probability And Bayes Theorem.

Probability distributions, Binomial, Poisson and Normal Distribution, Their Characteristics and Application.

### **UNIT- III**

Data types, Data Collection and Analysis: Sampling, need, Errors and Methods of Sampling, Probability and Non-Probability Method, Sampling and Non-Sampling Errors, Law of Large Numbers and Central Limit Theorem, Sampling Distribution and Their Characteristics.

### **UNIT – IV**

Theory of Estimation and Testing of Hypothesis. Significance Test of Large Sample and Small Sample Test : T-test , Z-test, and F-test, Non Parametric Test: Chi-Square Test, Sign Test, Rank Sum Test, one Sample Runs Test, H Or Kruskal Walls Test.

### **References**

1. S.P Gupta, Statistical Methods. (Sultan Chand ad Sons).
2. S.C. Gupta, Fundamentals of Statistics.(Himalaya Publishing House).
3. Digambar patri, business statistics, kalyani publisher
4. D.N. Elhance, Beena Helhance and B.M Agarwal: Bussiess Statistics(Kitab Mohal).

## **PAPER: 104 - ACCOUNTING FOR MANAGERIAL DECISION**

**Marks: 100 (80+20)**

**Objectives:** The objectives of this course are to acquaint students with the accounting concepts, tools and technique for managerial decision.

### **UNIT –I**

Financial Statement Analysis, Interpretation and Criticism – Trend Analysis-Trend Analysis –Financial Ratio Analysis; Solvency Ratios, Leverage Ratios and Capital Structure Ratios- Fund Flow Statement & Cash flow Statements .Present Practices Regarding Published Accounts.

### **UNIT- II**

Costing and Break-Even Analysis : Concept Of Marginal Cost ;Cost-volume-Profit Analysis ;Break-Even Analysis ;Decisions Regarding Sales-Mix ,Make or Buy Decisions and Discontinuation of a Product Line.

### **UNIT- III**

Budgeting: Definition of Budget: Essential of Budgeting; Types of Budget-Functional Budget, Cash Budget, and Flexible Budget .

### **UNIT – IV**

Standard costing and Variance Analysis: Standard Costing As A Control Technique; Variance Analysis-Meaning and Importance , Kinds of Variance And Their Uses; Materials, Labour and Overhead Variance and sales Variance.

### **References:**

1. M.N Arora. cost accounting,Vikash publication
2. Jawaharlal:Adv.Management Accounting-s.Chand,New Delhi.
3. Jain & Narang,cost accounting,Kalyani Publishers.
4. Lall, B.M., and I.C. Jain: Cost Accounting: Principles and practice, Prentice Hall, Delhi.
5. Pandey, I.M.: Management Accounting, VIKAS publishers.
6. Dr. S Kr paul,management accounting,new central book agency,

## **PAPER: 105 - FINANCIAL MANAGEMENT**

**Marks: 100 (80+20)**

**Objectives:** The objective of this course is to acquaint students with the conceptual framework of financial management and its applications under various environmental constraints.

### **UNIT –I**

Meaning Nature and Scope of Finance. Financial Goal- Profit vs. Wealth Maximization. Finance Functions - Investment, Financing and Dividend Decisions.

Capital Budgeting – Investment Evaluation Criteria – Payback Period, Accounting Rate of Return, Net Present Value Internal Rate of Return and Profitability Index. Risk Analysis in Capital Budgeting.

### **UNIT- II**

Operating and Financial Leverage – measurement of Leverage, Effects of Operating and Financial Leverage on Profit, Combined Financial and Operating Leverage.

Capital Structure Theories- Traditional Approach, Net Income Approach, Net Operating Income Approach, and MM Hypothesis, Determinants of Capital Structure Decision.

### **UNIT- III**

Cost of Capital: Meaning and Significance of Cost of Capital, Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings. Combined Cost of Capital.

Dividend Policies – Issues in Dividend Policies, Walter’s Model, Gordon’s Model (Relevance Concepts) MM Hypothesis (Irrelevance Concepts) Determinants of Dividend Policy, Dividend Policy in Practice- Forms of Dividend Policy.

### **UNIT – IV**

Management Of Working Capital- Meaning, Significance, And Types Of Working Capital, Need For Working Capital- Concept Of Operating Cycle, Estimation Of Working capital Requirement, Financing of Working Capital.

Dimensions of Working Capital Management – Management Of Inventories Receivable And Cash.

### **References:**

1. Pandey, I.M: Financial Management(Vikas).
2. Chanda P: Financial Management; Theory & Practice(Tata McGraw Hill).
3. Khan M.Y & Jain P.K:Financial Management; Text & Problems(Tata McGraw Hill).
4. Sharma R.K and Gupta S.K: Financial Management(Kalyani).
5. T.P.Ghosh: Accounting and Finance for Managers(Taxmann).

## **SECOND SEMESTER**

## **PAPER: 201 - BUSINESS ENVIRONMENT**

**Marks: 100 (80+20)**

**OBJECTIVES:** The objective of study is to develop the ability to understand and scan business environment analyze opportunities and take decisions under uncertainty.

### **UNIT - 1 : An overview of business environment**

Meaning, nature, and characteristics of modern business .meaning and significance of business environment, types of environment internal and external, micro and macro. Environmental analysis-process, Benefits and limitations.

### **UNIT - 2 : Economic environment**

Nature of the economy, structure of economy ,economic policies, economic conditions, Govt. policies, NITI Aayog, Industrial policies , EXIM policy, public sector , private sector , industrial sickness ,MSME

### **UNIT - 3 : Political and legal environment**

Government and business, FERA and FEMA, Consumer protection Act, Protection of patents, Protection of trade marks. Competition Act.

### **UNIT – 4 : Socio-cultural Environment:**

Business and society, Nature and impact of culture on business, Consumerism, Social responsibilities of business, business ethics ,Social audit.

### **REFERENCES**

1. Cherunilam F. Business Environment: text and cases (Himalaya)
2. Aswathappa k.E Essentials of business environment.(Himalaya)
3. Agrawal and diwan, Business Environment (excel)
4. Mishra and puri Economic Environment of Business (Himalaya)
5. Jain P.C., Government and business policy(Galgotia)
6. Ghosh B. Economic Environment of business (vikas)
7. Adhikary M. Economic Environment of business (Sultan chand)

# **PAPER: 202 - MARKETING MANAGEMENT AND ADVERTISEMENT**

**Marks: 100 (80+20)**

Objective: the objective of the course is to facilitate understanding of the conceptual frame work oh marketing and its application in decision making under various environmental constraints.

## **UNIT - 1**

Introduction, Evolution of marketing ,concepts of marketing ,Marketing mix , Strategic marketing planning and overview .

Market analysis and selection, Marketing environment macro and micro components and their impact on marketing decision , market segmentation and positioning.

## **UNIT - 2**

Product decision ,product classification ,major product design ,product line and product mix , branding , packaging and labeling ,product life cycle, new product development , and consumer adoption process.

## **UNIT - 3**

Pricing decisions, Factors influencing pricing decisions ,pricing policies and strategies discounts and rebate.

## **UNIT- 4**

Promotion and distribution decisions, promotion mix advertising, personal selling, sales promotion, publicity and public relations . Nature function and types of distribution channels, distribution channel intermediaries, channel management decisions.

CRM- Customer relationship Management concept and functions.

## **References**

1. kotler Phillips and Gray Armstrong :principles of marketing ,(PRENTICE HALL)
2. Kotler Phillips ; Marketing management (prentice hall)
- 3.RAMASWAMY V.S and Namkumari. Marketing management (macmillan)
4. Srinivasan r. case studies in marketing (prentice hall)
- 5.F.CHERUNILAM Industrial marketing .(Himalaya).



## **PAPER: 203 - STRATEGIC FINANCIAL MANAGEMENT**

**Marks: 100 (80+20)**

Objectives: The objective of the course is to acquaint students with the advanced concepts of financial management and the application of the same in developing financial strategies for organization.

### **UNIT - 1**

Nature and value of Strategic Management, dimension of strategic decisions, benefits and risk of strategic Management

Financial policy and strategic planning; changing face of financial management.

Linkage between corporate strategy and financial strategy

### **UNIT - 2**

Investment decisions under risk and uncertainty, techniques of investment decisions –risk adjusted discount, rate, certainty equivalent factor, statistical method, sensitivity analysis.

### **Unit - 3**

Expansion and financial restructuring; merger and amalgamation, corporate restructuring, expansion strategy, reason for merger, benefit and cost of merger: evolution of merger proposal

Leasing; meaning, importance, type's tax, evolution of lease from point of view of lessor and lessee; lease vs buy decision.

### **UNIT - 4**

Managing of financial risk with derivatives, types of corporate risk, derivative securities, hedging risk future contracts, and forward contracts option swaps insurance, risk mgt tools and practice, corporate governance and ethical business strategy.

### **REFERENCE;**

1. Chandra prasanna financial management. TATA MC GRAW HILL.
3. Hamlon jane ; financial management and decisionmaking. PHI (New Delhi)
4. Pandey I.M. financial management, vikas publication Delhi.
5. Smith c.w. and D.s. wilford managing financial risk Harpor and Row NY.

## **PAPER: 204 - COMPUTER APPLICATION IN BUSINESS**

**Marks: 100 (Theory-60+practical-40)**

### **UNIT- 1**

Word processing: introduction to MS- WORD, Creation and editing, of Text files. Find and replace, cut, copy, paste, text formatting and spacing, fonts, indents, page setup, page numbering, header and footer, print setting, spell check, creation of tables, drawing, simple objects, mail merge facility.

Spread sheet: introduction to MS- EXCELL, worksheet, cell, range, tool bars, creation of worksheet, editing, insertion of columns, rows, deletion of columns and rows, formatting data, copying and moving data, manipulation of worksheet data, use of formula, drawing different types of charts, printing of worksheet data.

### **UNIT – 2**

Presentation: introduction to MS- Power point, preparation and presentation of slides, creation of graphs, table, organization charts, addition of new slides, changing slides layouts, slide show.

Accounting package: introduction to Tally ERP 9, preparation of vouchers, invoice and salary statement, maintenance of inventory records, maintenance of accounting books and financial accounts, balance sheet, financial report generation

**UNIT-3 Theory** Application of Tally ERP 9.0 (sixth Series) with GST

**UNIT-4 practical** of unit-1, unit-2 and unit-3

### **REFERENCE**

- 1-** Computer aided management, sanjeev Gupta, Excel Books.
- 2-** MS office k k shahjahan, Excel Books.
- 3-** Data and computer communications ,william stallings, prentice hall
- 4-** Data communication and networking, Behrouz a. forouzan, McGraw hills.

## **PAPER: 205 - HUMAN RESOURCES MANAGEMENT**

**Marks: 100 (80+20)**

### **Unit 1**

Introduction to Human Resource Management: Introduction, Concept of Human Resource Management, Scope of Human Resource Management, History of Human Resource Management, Function of Human Resource Management, Role of HR Executives.

Human Resource Planning: Process of Human Resource Planning, Need for Human Resource Planning, HR Forecasting Techniques, Successful Human Resource Planning

### **Unit -2**

Recruitment and Selection: Concept of Recruitment, Factors Affecting Recruitment, Sources of Recruitment, Recruitment Policy, Selection, Selection Process, Application Forms, Selection Test, Interviews, Evaluation, Placement, Induction.

Training and Management Development: Meaning of Training, Area of Training, Methods of Training, Concept of Management Development, Management Development Methods, Differences Between Training and Development, Evaluation of Training and Management Development.

### **Unit -3**

Performance Appraisal: Concept and Need for Performance, Reviews, Overview of Performance Appraisal, Types of Appraisal Methods, 360 degree appraisal, Benefits.

Compensation Management: Wage and Salary Administration, Managing Wages, Concept of Rewards and Incentives, Managing Benefits in Organisations.

### **Unit - 4**

Grievance and Grievance Handling & Redressal Procedure:

Concept of Grievance, Causes of Grievances, Forms and Effects of Grievance, the Grievance Handling Procedure, Need for Grievance Redressal Procedure

Employee Welfare and Working Conditions: Concept of Employee Welfare, Welfare Measures, Types, Employee Welfare Responsibility, the Business Benefits of Employee Welfare Activities

### **REFERENCE :**

1. Armstrong, M. (1995). *Armstrong's handbook of human resource management practice*. Kogan Page. 147.
2. Dessler, Garry, '*Human Resources Management*', Prentice Hall, New Jersey, 1997.
3. Aswathappa K, '*Human Resource Management*', Fifth Edition, Tata McGraw-Hill companies, 2008.
4. Mirza S Saiyadain, '*Human Resources Management*', Third Edition, Tata McGraw-Hill Publishing Company Ltd, New Delhi, 2003.
5. Bhatia S K, '*Human Resource Management*', Deep and Deep Publication Pvt Ltd, 2006.

**2<sup>ND</sup> YEAR****THIRD SEMESTER**

<b>SL. NO.</b>	<b>SUBJECT</b>	<b>MARKS (100)</b>	<b>PAPER</b>
<b>3.1</b>	<b>TAX PLANNING AND MANAGEMENT</b>	<b>80+ 20</b>	<b>301</b>
<b>3.2</b>	<b>INTERNATIONAL BUSINESS AND FINANCE</b>	<b>80+ 20</b>	<b>302</b>
<b>3.3</b>	<b>FINANCIAL INSTITUTION, MARKET AND SERVICES</b>	<b>80+ 20</b>	<b>303</b>
<b>3.4</b>	<b>ACCOUNTING STANDARD &amp; CORPORATE REPORTING</b>	<b>80+ 20</b>	<b>304</b>
<b>3.5</b>	<b>RESEARCH METHODOLOGY</b>	<b>80+ 20</b>	<b>305</b>

**FOURTH SEMESTER**

<b>SL. NO.</b>	<b>SUBJECT</b>	<b>MARKS (100)</b>	<b>PAPER</b>
<b>4.1</b>	<b>MANAGEMENT INFORMATION SYSTEM</b>	<b>80+ 20</b>	<b>401</b>
<b>4.2</b>	<b>PROJECT MANAGEMENT AND FINANCING</b>	<b>80+ 20</b>	<b>402</b>
<b>4.3</b>	<b>PORTFOLIO MANAGEMENT</b>	<b>80+ 20</b>	<b>403</b>
<b>4.4</b>	<b>INDIA's FOREIGN TRADE AND INVESTMENT</b>	<b>80+ 20</b>	<b>404</b>
<b>4.5</b>	<b>DISSERTATION AND VIVA</b>	<b>80+ 20</b>	<b>405</b>

**THIRD SEMESTER****PAPER: 301 - Tax Planning and Management****Marks: 100 (80+20)**

**Objective:** To gain knowledge about the direct and international tax laws in force for the relevant rules and principles emerging from leading cases, to provide and insight into practical aspects and apply the provisions of laws to various situations.

**Unit I**

Nature and Scope of Tax Planning: Nature, Objectives of Tax Management, Tax Planning, Tax Avoidance & Tax Evasion, Assessment Year, Previous Year, Assessee – types, Residential status, Non-resident Indians.

**Unit II**

Deductions, clubbing of income, set off and carry forward, Assessment of income and Computation of tax liability of Various Entities a. Individual including non-resident b. Company c. Trust d. firm

**Unit-III**

Tax Management: Advance payment of tax, TDS and TCS  
Return and Assessment Procedure a. Return of Income b. Assessment Procedure c. Interest and fees, d. e. Survey, Search and Seizure e. Refund, demand and recovery

**Unit-IV**

- a. Business Restructuring :- a. Amalgamation b. Demerger c. Slump sale d. Conversion of sole proprietary business to company e. Conversion of firm into company f. Conversion of private limited company / unlisted public company into LLP (Limited Liability Partnership)
- b. International Taxation:-
- Transfer Pricing including specified domestic transactions
  - Techniques for determination of Arm's Length Price
  - Advance Pricing Agreement – Concept and Application
  - Safe Harbor Rules & their capitalization

**References:**

1. Singhanian, Vinod K. and Monica Singhanian. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. CA G.Sekar, Direct taxes A Ready reference, Padhuka Publication
4. T.N.manoharan Direct tax laws and international taxation, Snow white publication

**PAPER: 302 - INTERNATIONAL BUSINESS AND FINANCE**

**Marks: 100 (80+20)**

**Objective:** The objective of this course is to provide a glimpse of global business environment and the emerging trends thereof.

**UNIT-I** International Business, Meaning, Nature, Theories of International Business, Scope, Competitive Advantage, Problems of International Business, Challenges of International Business.

**UNIT-II** Modes of Entering International Business: International Business Analysis, Different Modes of Entry into International Business Globalization: Meaning and Definition, Features, Stages of Globalization, Benefits and Demerits of Globalization Methods of Globalization.

**UNIT-III** World Trade Organization (WTO): Functions and objectives of WTO, Agriculture Agreement; GATS; TRIPS AND TRIMS

Regional Economic integration-Levels of regional economic integration, Trade Creation and diversion effects; Regional trade agreements –EU(European union, ASEAN,SAARC, NAFTA)

**UNIT-IV International Finance:** International Financial Institutions-World bank, IMF and UNCTAD. Balance of payments (BOP) -Importance and components of BOP Foreign Exchange market: Exchange rate risk, hedging techniques & International Arbitrage

**Reference:**

1. InternationalBusiness: Text and Cases P. SubbaRao (Himalaya)
2. InternationalBusiness, Cherunilam (S. Chand)
3. InternationalBusinessEnvironment, F. Cherunilam (Himalaya)
4. InternationalBusiness, V.K. Bhalla&S.Sivaramu (Anmol)
5. InternationalBusiness, K. Aswathappa (TataMc.Graw)
6. International Marketing Management, Varshney & Bhattacharyya(Sultanchand)
7. InternationalFinance,Manju Agarwal, (IIF, Delhi)
8. International Trade& Export Management,F.Cherunilam (Himalaya)
9. Export &Import Management, Acharya&Jain (Himalaya)

**PAPER: 303 - FINANCIAL INSTITUTIONS, MARKETS & SERVICES**

**Marks: 100 (80+20)**

**Objectives:** The course aims at providing students with an understanding of the structure, organization and working of financial institutions and markets in India.

**UNIT-I** Introduction, Nature and Role of Financial System, Indian Financial System, Financial markets: Money market and capital market, Role and function of SEBI and RBI.

**UNIT-II** Commercial Banks: functions, management and investment policies of commercial banks, present structure, e-banking, e-trading, Recent developments in commercial banking; Reforms in Banking Sector.

**UNIT-III** Development banks: Concept, objectives, functions, operational and promotional activities of development banks: IFCI, ICICI, IDBI, IIBI and NABARD

**UNIT-IV** Foreign investment: types, trends, implications, Regulatory framework for foreign investment in India.

Concept of Some Key Financial Services: Mutual Funds, Venture Capital, Factoring, Forfeiting, Credit Rating, Depositories, Credit Cards, Debit cards, Housing Finance, Learning, Hire purchase, Merchant Banking.

**References:**

1. Bhole, L.M., Financial Markets and Institutions, (Tata McGraw Hill)
2. Khan M. Y., Indian Financial System, (Tata Mc.Graw Hill)
3. Srivastav, R.M., Management of Indian Financial Institutions, (Himalaya)
5. Avdhani, Investment and Securities Market in India, (Himalaya)
6. Giddy, I.H., Global Financial Markets, AITBS.
7. Gordan & Natarajan, Financial Markets & Services, (Himalaya)
8. Varshaney, P.N., Indian Financial Systems, (Sultan Chand & Sons)
9. Verma, J.C, Guide to Mutual Funds and Investment Portfolio, (Bharat Publishing)
10. M.Y. Khan, Indian Financial System, (Tata Mc.Graw Hill)



**PAPER: 304 – ACCOUNTING STANDARD & CORPORATE REPORTING**

**Marks: 100 (80+20)**

**Objective:** To provide an understanding to the students regarding Accounting theories, standards and corporate reporting.

**UNIT-I**

**Accounting Standards in India:** Objectives, Process of Standard Setting, scope and applicability of accounting standard, Advantages and disadvantages of accounting standards

**UNIT-II Brief Idea:**

About first fifteen accounting standards developed by ASB. (Special emphasis on AS-1, 2, 3,10,11,13 and 14)

**UNIT-III Brief Idea:**

About other Accounting Standards, Developed by ASB. (Special emphasis on AS-15,17,18,19,20,21,23, 25 and 27)

**UNIT-IV Corporate Reporting:** Concept of financial reporting, Qualitative Characteristics of Financial Reporting, Benefits of Financial Reporting Objective of financial reporting, General purpose and specific purpose reporting.

**References:**

1. N. Das Gupta, Accounting Standards: Indian International, Sultan Chand, New Delhi
2. L. S. Porwal, Accounting Theory, Tata McGraw, New Delhi
3. S. Rathore, International Accounting, Tata McGraw, New Delhi
4. D.S.Rowat, Students' Guide to Accounting Standards, Taxman, New Delhi
5. Corporate Financial Reporting: Theory and Practice, Prof. Jawaharlal, (Taxmann)

**PAPER: 305 - RESEARCH METHODOLOGY (AE)**

**Marks: 100 (80+20)**

**Objective:** The course is envisaged to provide the student the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

**UNIT-I** Research: Meaning and Definition, Functions of Social Science Research Difficulties and Limitations of Social Science Research, research in Functional Areas: Finance, Marketing, Production, Human Resources, and Ethics in Business Research.

**UNIT-II** Planning of Research: the planning Process, Selection of a Research Problem, Sources of Research Problems, Formulation of the Research Problem, Formulation of the Hypothesis, Research Design.

**UNIT-III** Managing Research Assignment: Questionnaire Design-Sampling and Fieldwork Techniques-Measurement and Scaling Concepts-Attitude Measurement.

**UNIT-IV** Analysis and Presentation: Application of Univariate, Bivariate and Multivariate methods of Statistical Analysis-Methods of Business Research Report Writing-Language- Referencing-Bibliography.

**References**

1. *C.R Kothari, New age International publisher*
2. *Aggarwal Navdeep, Gupta Mohit , Kalyani publisher*
3. *Naresh ku. Malhotra, Marketing research, pearson Education, New Delhi*

**FOURTH SEMESTER****PAPER: 401- MANAGEMENT INFORMATION SYSTEM****Marks: 100 (80+20)**

**Objective:** To provide an understanding to the students the basic information needs of manager for the decision making process. The supporting systems which continuously provide the information to the managers.

**UNIT –I** Introduction to MIS: concept of information system. Data & information, MIS and levels of management, Characteristics of MIS, importance and significance of computer based MIS, Goals of Information System.

**UNIT-II** Planning & Controlling Information System: Introduction to planning, strategic information system spanning, tactical and operational planning, business a system planning, critical success factors, computer aided planning tools, acquisition of hardware, software and services, hardware evaluation factors, software evaluation factors, evaluation of vendor support, implementation MIS, problems of MIS. Controlling information system: Why controls are needed? Information system controls: input controls, processing control, output controls, storage controls, procedural controls, physical facility controls, controls for end user computing, controlling information systems costs, auditing information systems.

**UNIT-III** Decision support system : introduction, managerial decision making, phases in decision making, process factors that shape the decision process, architecture of DSS(DBMS,MBBS,DGMS).Information support for intelligence, Design and choice phase, DSS as tool for decision making, difference between EDP, MIS and DSS. Introduction to ERP: concept and importance.

**UNIT-IV** Application of information system:

- i. Accounting information system – order processing, inventory control, accounts receivable: accounts payable etc.
- ii. Financial information system – Cash and securities management, capital budgeting, financial forecasting, financial planning.
- iii. Marketinginformationsystem-sales, product, managementadvertisingandpromotion, sales forecasting, market research.
- iv. Manufacturing information system-process control, product control and scheduling etc.
- v. Human Resources Information System

**References:**

1. Computer in Business Management an Introduction by James A.O. Brien
2. Management Information Systems: Conceptual Fundamentals, Structure and Development by Gorden B. Davis Margre the H.Olson.
3. InformationSystemsforModernManagementbyRobertG.Mardick,& Ross.(PrinticeHall)
4. ManagementInformationSystemforHigherEducationbyCentreforEducationalResearch&Innovatio ns, Canada.
5. Management Information System by W.S. Jawadekar ,(Tata Mc Graw Hill)
6. Management Information System (Text & Applications)by Mr. C. S. V. Murthy,(Himalaya)

## **PAPER; 402 - PROJECT MANAGEMENT AND FINANCING**

**Marks: 100 (80+20)**

### **Objective:**

The aim of the course is to enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.

**Unit- 1:** Concepts of Project Management: Project – Meaning – Nature- scope -Types of project; project life cycle; Project management as a profession; Role of project manager.

**Unit- II:** Project identification and formula: Project environment – identification of investment opportunities – project screening – prefeasibility study – project selection; project formulation – stages in project formulation –; project report preparation; planning Commission's guidelines for project formulation.

**Unit- III :** Objectives of Project Planning, monitoring and control of investment projects. Relevance of social cost benefits analysis, identification of investment opportunities.

Project Preparation: Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; financial planning; Estimation of fund requirements, sources of funds. Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.

**Unit IV :** Project appraisal: Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate. Project review/control-Evaluation of project. PERT/CPM. Cost and Time Management issues in Project planning and management.

### **Suggested Readings;**

1. Khan M.Y., *Financial Services*, 4th ed., McGraw Hill, New Delhi, 2007.
2. Prasanna Chandra, *Project Preparation Appraisal and Implementation*, 5th ed., Tata McGraw Hill, 2002.
3. Dietrich J.K. *Financial Services and Financial Institutions: Value Creation in Theory and Practice*, Prentice Hall, New Jersey, 1996.
4. Clifford Gray, *Project Management*, Richard D. Irwin, 2005 (latest Edition).

## **PAPER: 403 - PORTFOLIOMANAGEMENT**

**Marks: 100 (80+20)**

**Objective:** The Objective of this course is to enable students learn various methods of building portfolios, evaluation, and revision under various economic environmental constraints.

**UNIT-I** Portfolio Management: Meaning, importance and objectives, Phase of Portfolio Management.

Portfolio Analysis: Estimating rate of return and standard deviation of portfolio returns; Effects of combining securities; Markowitz risk-return optimization.

**UNIT-II** Single Index Model: Portfolio total risk, portfolio market risk and unique risk, Sharpe's optimization solution.

Capital Asset Pricing Model (CAPM) and its assumptions, Capital market line, Security market line; Risk free lending and borrowing.

**UNIT-III** Portfolio Revision, Need and constraints, Revision Strategies, Portfolio Performance Evaluation: Measure of return, Risk adjusted measure of performance evaluation.

**UNIT-IV** Market Efficiency: Concept and importance, Random Walk Theory, The Efficient Market Hypothesis. Forms of Market Efficiency, Weak Form, Semi strong form and strong form.

### **References:**

1. Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi.
2. Clark, James Francis: Investment management. McGraw Hill, International Edition, New York.
4. Bhalla V.K. - Investment Management, Portfolio Analysis - S. Chand, New Delhi
5. Fischer D.E. and Jordan R.J., Security Analysis and Portfolio Management, Prentice Hall, Delhi.
7. Strong Robert; Portfolio Construction: Management and Protection, West Publishing Co.
8. Sharpe William F.; Portfolio Theory and Capital Markets, McGraw Hill, New York.

## **PAPER: 404 - INDIA'S FOREIGN TRADE AND INVESTMENT**

**Marks: 100 (80+20)**

### **Objective:**

The objective of this course is to acquaint the students with structure and policy framework of India's foreign trade and investments.

### **Course Outline:**

**Unit –I** India's Foreign Trade : Pattern and Structure of India's foreign trade; India's trade in service; Terms of trade; India on the world trading map; Analysis of thrust export products and markets.

**Unit –II** Foreign Trade Policy and Economic Relations: Policy making body and regulatory framework; Trends and developments in India's foreign trade policy; Bilateralism and multilateralism in India's trade relations; India and WTO. India's trade and economic relations with EU and other regional groupings.

**Unit –III** Foreign Trade policy: Export Promotion Measures and Facilities: Export promotion measures and schemes; Export and trading houses, Import facilities for exports; Export processing/special economic zones (EPZs/SEZs) and 100% EOUs – Policy framework and operational aspect.

**Unit IV** Procedural and Documentary Framework – An Overview: Trade operations and documentation; Procedure for getting started in export – import business. Excise and customs clearance.

Foreign Trade Finance and Insurance: Pre-shipment and post-shipment finance; Sources and schemes of foreign trade finance; Exim Bank and foreign trade finance; Coverage of Credit, transit, commercial and political risks.. Balance of Payment Account: India's Balance of Payment account and adjustment policies; foreign reserves and debt situation.

### **Suggested Readings:**

1. Nayyar Deepak, *Foreign Trade Sector, Planning and Industrialisation in India*, in Terance J. Byres (ed.), *The State Development Planning and Liberalisation in India*, Delhi, 1997.
2. Nayyar Deepak, *India's Exports and Export Policies in 1960*, Cambridge University, Press.

**PAPER -405**

**DISSERTATIONS AND VIVA-VOCE**

**Marks: 100 (50+50)**

Every student shall have an appropriate topics elected for doing Dissertation at the beginning of the third semester and shall submit the same and face a viva-voce at the end of the fourth semester for evaluation. Dissertation and the Viva-Voce carry 50 marks each.