

# P.G. DEPARTMENT OF COMMERCE

## M.COM. SYLLABUS

### 1ST SEMESTER

PAPER	SUBJECT	MARKS	CREDIT POINTS
101	MANAGERIAL ECONOMICS	80+20	4
102	MANAGEMENT CONCEPT AND ORGANISATIONAL BEHAVIOUR	80+20	4
103	ADVANCED STATISTICAL ANALYSIS	80+20	4
104	ACCOUNTING FOR MANAGERIAL DECISION	80+20	4
105	FINANCIAL MANAGEMENT	80+20	4
	<b>TOTAL</b>		20

### 2ND SEMESTER

PAPER	SUBJECT	MARKS	CREDIT POINTS
201	BUSINESS ENVIRONMENT	80+20	4
202	MARKETING MANAGEMENT	80+20	4
203	STRATEGIC FINANCIAL MANAGEMENT	80+20	4
204	SECURITY MARKET OPERATION	80+20	4
205	HUMAN RESOURCE MANAGEMENT	80+20	4
	<b>TOTAL</b>		20

### 3RD SEMESTER

PAPER	SUBJECT	MARKS	CREDIT POINTS
301	TAX PLANNING AND MANAGEMENT	80+20	4
302	INTERNATIONAL BUSINESS AND FINANCE	80+20	4
303	COMPUTER APPLICATION IN BUSINESS	60+40	4
304	INDIAN ACCOUNTING STANDARD AND CORPORATE REPORTING	80+20	4
305	RESEARCH METHODOLOGY	80+20	4
	<b>TOTAL</b>		20

### 4TH SEMESTER

PAPER	SUBJECT	MARKS	CREDIT POINTS
401	ADVANCED ACCOUNTING	80+20	4
402	DIGITAL MARKETING	80+20	4
403	PORTFOLIO MANAGEMENT	80+20	4
404	FINANCIAL REGULATORY FRAMEWORK	80+20	4
405	DISSERTATION AND VIVA VOCE	100	4
	<b>TOTAL</b>		20

- 1<sup>ST</sup> and 3<sup>RD</sup> SEMESTER INTERNAL ASSIGNMENT 100 MARKS.
- 2<sup>ND</sup> and 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 BEHAVIOUR**

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

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

### **UNIT –I**

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

### **UNIT- II**

Managerial Functions: Planning Concept, Significance, and Types: Organizing Concept, Principles, and types of Organizations, Authority, Responsibility, Power, Delegation, and Decentralization, Staffing, Directing, Controlling and Communication- Process & barriers.

### **UNIT- III**

Organizational Behaviour: Concept and Significance, Relationship between Management and Organizational Behaviour, Ethical Perspectives: Attitudes, Perception and Personality. Organizational Culture. Stress Management, Power Conflicting Resolutions.

### **UNIT – IV**

**Leadership-** Concept, Leadership Styles, Theories- Trait Theory, Behavioural Theory, Fielder's Contingency Theory, Situational Theory, Likert's Four Systems of Leadership.

**Motivation :** Process, 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 Wehrich: 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. Prasad, L.M: Principles of Practice of Management.

## **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**

Data: Collection and Classification of Data, Diagrammatic and Graphic Representation of Data, Correlation and Regression.

### **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 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, F-test, ANOVA, Rank correlation test and Chi-Square 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, Financial Ratio Analysis: Solvency Ratios, Leverage Ratios and Capital Structure Ratios, Fund Flow Statement & Cash flow Statements .

### **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, Essential of Budgeting, Types of Budget-Functional Budget, Cash Budget, and Flexible Budget. Zero Base Budgeting, Performance Budgeting, Budgetary Control.

### **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, Scope and Objectives of Financial Management. 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-Return Trade-off.

### **UNIT- II**

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

**Dividend Policies** – Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter’s model, Gordon’s Model, MM Hypothesis and Bird-in-hand theory). Relevance of dividend policy under market imperfections. Issues in dividend policy. Types of dividend policies in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy etc.) Determinants of dividend policy.

### **UNIT – IV**

**Management of Working Capital-** Concept and types of working capital. Operating And cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baumol’s Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management.

### **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 –I**

**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- II**

**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- III**

**Political and Legal Environment:** Government and Business, FERA and FEMA, Consumer Protection Act, Protection of Patents, Protection of Trademarks. Competition Act.

**UNIT – IV**

**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**

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

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

### **UNIT –I**

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- II**

Product Decision, Product Classification, Major Product Design, Product Line And Product Mix, Branding, Packaging and Labelling, Product Life Cycle, New Product Development, and Consumer Adoption Process.

### **UNIT- III**

Pricing Decisions, Factors Influencing Pricing Decisions, Pricing Policies and Strategies Discounts and Rebate.

### **Unit-IV**

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. Social Marketing, Rural Marketing, Green Marketing

### **References:**

1. kotler Phillips and Gray Armstrong :principles of marketing ,(PRENTICE HALL)
2. Kotler Phillips ; Marketing management (prentice hall)
- 3.RAMASWAMY V.S and Nam kumari. Marketing management (mac millan)
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 –I**

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- II**

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

### **UNIT- III**

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-IV**

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.

### **References:**

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 - SECURITY MARKET OPERATION**

Objective: To equip the students with the practical knowledge about the functioning of primary, secondary markets and some financial services.

### **UNIT –I**

**Introduction to Financial markets:** Types of financial markets – money market and capital market - its function, importance, features, Distinctions between capital market and money market.

### **UNIT-II**

**Primary Market:** Concept, objectives, function, advantages and disadvantages of primary market, principal steps of public issue, underwriting of issue, forms of underwriting, role of underwriting in corporate financing and Insider trading.

### **UNIT-III**

**Secondary market:** meaning of Stock Exchange, functions of stock exchange, listing of securities and the requirements, objective of listing, advantages of listing, functionaries of stock exchange, types of speculators, Role of SEBI on stock exchange.

### **UNIT-IV**

**Depository system:** meaning, objectives, depository operation process, benefits of depository system, NSDL and CDSL.

**Derivatives:** meaning, concept, kinds of financial derivatives- forward, futures, option and swap - their meaning and importance.

### **References:**

1. Bhalla, V.K. Investment Management, Security Analysis, S. Chand, New Delhi.
2. Dalton, John M.; How the Stock Market works, Prentice Hall, New Delhi.
3. Gupta, L.C.: Stock exchange trading in India; Society for Capital Market Research and Development, Delhi
4. Machi Raju H.R. Indian financial system
5. Machi Raju, H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd., N. Delhi
6. Web site of [bseindia.com](http://bseindia.com), [nse-india.com](http://nse-india.com)
7. Donald E. Fisher, Ronald J. Jordan; Security Analysis and Portfolio Management; Prentice Hall, N. Delhi.
8. Gordon and Natarajan, Financial Markets & Services, (Himalaya)

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

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

### **UNIT I**

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 II**

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 III**

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 IV**

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, the Business Benefits of Employee Welfare Activities.

### **References:**

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.

**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.

**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) Survey, Search and Seizure, (e) Refund, demand and recovery.

**UNIT-IV**

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)

**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; GATT; 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**

**References:**

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

## **PAPER: 303 – COMPUTER APPLICATION IN BUSINESS**

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

### **UNIT-I**

**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, Macros, Drop cap; Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents.

**Presentation:** introduction to MS- Power Point, Preparation of Slides, Addition of New Slides, Changing Slides Layouts, Inserting: Tables, Images, Graphs, Organization Charts, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow

### **UNIT-II**

**Spread sheet:** Introduction to MS- EXCEL, 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, Drawing Different Types of Charts, Printing of Worksheet Data.

**Uses of Formulas** in excel:

Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.],

Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.],

Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.]

Logical [AND, OR, IF etc.],

Date and Time, lookup and reference, Database and Text functions.

### **UNIT-III**

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.

**Application of Tally ERP 9.0** (sixth Series) with GST

### **UNIT-IV**

**Practical** of unit-1, unit-2 and unit-3

### **References:**

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

## **PAPER: 304 -IND AS AND CORPORATE REPORTING**

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

### **Course Objective:**

The objective of this paper is to let the students know the fundamentals of Accounting standards and corporate reporting practices. This paper will help the students to gain the knowledge on selective accounting standard.

### **Unit I:**

Introduction to Indian Accounting Standards- Introduction, Applicability, Carve- Outs and Carve- Ins, Framework for the preparation and presentation of Financial Statements in accordance with Indian Accounting Standards.

### **Unit II:**

Presentation of Financial Statements (IndAS-1), Separate financial statements (IndAS-27), Interim financial reporting (IndAS- 34), Annual Report, Triple Bottom Line.

### **Unit III:**

Inventories (IndAS-2), Statement of Cash Flows (Ind AS-7), Property, plant and equipment (Ind AS-16), Income Tax (Ind AS -12)

Intangible Assets (Ind AS-38), Impairment of Assets (Ind AS-36), Fair value measurement (Ind AS-113), Leases (Ind AS-116)

### **Unit IV:**

Corporate Reporting Practices- Sustainability reporting, Integrated Reporting, Forensic Accounting

### **References:**

1. N. Das gupta: Accounting Standards: Indian International, Sultan Chand
2. L.S.Porwal: Accounting Theory, Tata McGraw
3. S. Rathore: International Accounting, Tata McGraw
4. E.R.Brown Lee II, K.R.Ferris & M.E.Haskins: Corporate Financial Reporting, Irwin
5. D.S.Rowat: Students' Guide to Accounting Standards, Taxman
6. A.K.Basu (University of Calcutta): International Accounting Harmonization.
7. Jawahar Lal: Corporate Financial Reporting, Taxman.

**PAPER: 305 - RESEARCH METHODOLOGY**

**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: Planning Process, Identification and 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
4. Dr. Y D Nayak, Business research methods and project work, Liispring 2021



**FOURTH SEMESTER****PAPER: 401- ADVANCED ACCOUNTING****Marks: 100 (80+20)****Objective**

The objective of the course is to expose the students to advanced company account as well as specialized accounts for different types of organization.

**UNIT-I**

**Holding Company Accounting:** Meaning, Definitions and requirement, Philosophy of Consolidation; Minority Interest, Cost Control, Revaluation of Assets and Liabilities, Bonus shares & Dividends, Consolidation of P/L Account and Balance Sheet.

**UNIT-II****Accounting For Internal and External Reconstruction:**

Amalgamation- nature of merger and nature of purchase, purchase consideration and its method, preparation of journal and ledger account in the books of transferor and Transferee Company.

Internal Reconstruction- Methods, Entries, preparation of capital reduction account and balance sheet after reconstruction.

**UNIT-III**

**Banking Company Accounts:** Different Systems of Posting, Different Statutory Books to be maintained. P & L Account and P & L Appropriation Account & Balance Sheet as per Banking Regulation Act 1949.

**UNIT-IV**

**Insurance Company Accounts:** Life Insurance Companies & the Statutory Books to be maintained. Statutory provisions in preparing the Revenue Account, Valuation Balance Sheet and Balance Sheet. Marine & Fire Insurance Accounts.

**References:**

1. Advanced Accounting – Vol. II,III & IV R.L.Gupta & M.Radhsamy S.Chand Publication
2. Advanced Accounting – Arunanandan & Raman, Himalaya Publication
3. Advanced Accounting – Maheswari & Maheswari, Vikash Publication
4. Practice in Accountancy – Basu and Das, Rabindra Library
5. Fundamentals of Advanced Accounts-Vol. II- Francis Xavier, TMH Publication
6. Advanced Accounting – Vol II, Hanif & Mukherjee, Tata McGraw Hill Publication

## **PAPER: 402 –DIGITAL MARKETING AND ARTIFICIAL INTELLIGENCE**

### **Course Objective:**

The objective of this paper is to help students to acquire the basic conceptual knowledge of Digital Marketing and artificial intelligence to impart skills for use of technology in marketing.

### **Unit-1**

Fundamentals of Digital marketing & Its Significance, Traditional marketing Vs Digital Marketing, Evolution of Digital Marketing, Emerging trends of Digital Marketing tools, Introduction to Internet -Search Engine Optimization, Search Advertising, Develop an idea on Display advertising, Web Analytics.

### **Unit-2**

Digital marketing Mix (4PS), Social networking sites (SNS), Social Media Marketing and Analytics, marketing through SNS, Email Marketing, Internet marketing strategy, Contextual marketing, and Affiliate Marketing, consumer behavior in the digital age.

### **Unit-3**

Understanding and principles of artificial intelligence, AI applications in digital marketing, MarTech, AI driven tools (Google Rankbrain, Chatbots, Alexa ) and effective campaigning through digital marketing, Product Recommendation, Dynamic Pricing, AI and Customer Engagement.

### **Unit-4**

Introduction FinTech, Technology & Application of FinTech, Electronic Payment Systems, E-payment, UPI Payment, Components of an effective electronic payment system, Privacy Concerns, Fraud Detection and Cyber Security.

### **References:**

1. Digital Marketing –Kamat and Kamat-Himalaya
2. Marketing Strategies for Engaging the Digital Generation, D. Ryan,
3. Digital Marketing, V. Ahuja, Oxford University Press
4. Digital Marketing, S.Gupta, McGraw-Hill
5. Quick win Digital Marketing, H. Annmarie , A. Joanna, Paperback edition

## **PAPER: 403 – PORTFOLIO MANAGEMENT**

**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, Efficient Market Hypothesis. Forms of Market Efficiency, Weak Form, Semi strong form and strong form.

### **References:**

1. Barua,Raghunathanand Verma: Portfolio Management ,Tata McGraw Hill,Delhi.
2. Clark, JamesFrancies: Investmentmanagement.McGrawHill, InternationalEdition, New York.
4. BhallaV.K. -Investment Management, Portfolio Analysis-S. Chand,New Delhi
5. FischerD.E.andJordanR.J, Security Analysis and Portfolio Management,PrenticeHall, Delhi.
7. StrongRobert; Portfolio Construction: Management and Protection, West PublishingCo.
8. SharpeWilliam F.; Portfolio Theoryand Capital Markets, McGraw Hill,New York.

## **PAPER: 404 - FINANCIAL REGULATORY FRAMEWORK**

### **Objective**

The basic purpose of this course is to enable the students to have fundamental knowledge about the financial regulatory systems prevailing in India.

### **UNIT-I**

**Banking Regulation Act, 1949:-** Provisions relating to: Definition (Sec -5) Functions of banking companies (Sec -6), Restrictions on business of banking companies (Sec -8, 19 and 20), Powers of the RBI (Sec -21, 35 and 36 to 36 AD), Winding up of a banking company (Part III and III-A of the Act), Applicability of the act to cooperative banks (Sec- 56).

### **UNIT-II**

**The Reserve Bank of India Act, 1934 :-**Provisions relating Incorporation, Capital management and Business (Sec 3 to 19),Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory, Collection and furnishing of credit information (45 A to 45 G) Penalties, (Sec 58 B to 58 -G), Changing role of the RBI.

### **UNIT-III**

**Securities & Exchange Board of India (SEBI):-** SEBI Act 1992 – Powers & Functions – Collectives, Investment scheme - Registration of intermediaries-Finance, Accounts & Audit of SEBI- Penalties for failure default, Inside trading & Non-disclosure of Acquisition of shares & Takeovers- securities Appellate Tribunals

### **UNIT-IV**

**Insurance Regulatory and Development Authority (IRDA), IRDA Act, 1999,** Establishment and incorporation of authority and duties, powers and functions of authority

**Pension Fund Regulatory and Development Authority Act, 2003(PFRDA)**

Forward Market Commission in India (FMC)

### **References**

1. Tanna's 'Banking', Law and Practice in India Banking
2. P.N. Varshney, Banking: Law and Practice
3. Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services
4. All relevant and recent Bare Acts
5. Indian Institute of Bankers: Laws and Practices relating to banking
6. All journals published by Indian Institute of Banking and Finance
7. Reserve Bank of India functions and working (latest edn.) R.B.I.
8. Monetary Economics for India, Dr. Narendra Jadhav
9. Central Banking for emerging market economies, A. Vasudevan
10. Monetary and financial sector reforms in India : A central banker's perspective, Dr. Y.V. Reddy
11. Indian economy : Essays on money and finance, Dr. C. Rangarajan.
12. Reserve Bank of India Bulletin

**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.

