

**SRI SAI UNIVERSITY, PALAMPUR**  
**MASTER IN COMMERCE (M.COM.)**  
**SCHEME & SYLLABUS**  
**SESSION 2017-18**

## SRI SAI UNIVERSITY, PALAMPUR

Name of the Course: **Master in Commerce (M.COM.)**

Course Durations: Two years (Full Time) (Extended over 4 semesters)

Medium of Instruction: English

Methods of Instructions:

- a) Lecture method
- b) Seminar Group Discussion
- c) Test, Tutorials, Home assignment

### SEMESTER I

S.Code	Subject	L	T	P	TC	TH
MC101	Accounting for Managers	3	1	0	3.5	4
MC102	Recent Trends in Business Environment	4	0	0	4	4
MC103	Organizational Behaviour	3	0	0	3	3
MC104	Managerial Economics	4	0	0	4	4
MC105	Business Statistics	3	1	0	3.5	4
HU009	Business Communication and Presentation Skills	2	0	2	3	4
MC106	Seminar 1: E filing for IT Returns	0	0	2	1	2
	Total	15	2	4	18	21

### SEMESTER II

S.Code	Subject	L	T	P	TC	TH
MC201	Financial Management	3	0	0	3	3
MC202	HRM and Industrial Relations	3	0	0	3	3
MC203	Marketing Management	4	0	0	4	4
MC204	Legal Aspects of Business	3	0	0	3	3
BM110	MIS and Decision support system	2	0	2	3	4
MC205	Research Methodology	2	0	2	3	4
MC206	Seminar 2: Emerging Trends in e accounting	0	0	2	1	2
	Total	17	0	6	20	23

#### Summer training

After 2<sup>nd</sup> Semester examination all students will be required to undergo Summer Training for eight weeks in approved organizations They will submit two copies of the report to the department after the training

Summer Training report will be submitted within two weeks of the commencement of 3<sup>rd</sup> Semester and viva voce will be held thereafter and the marks will be added in the third semester

### SEMESTER III

S.Code	Subject	L	T	P	TC	TH
MC301	Strategic management	3	0	0	3	3
MC302	Entrepreneurship Development	3	0	0	3	3
	Major 1	3	0	0	3	3
	Major 2	3	0	0	3	3
	Minor 1	3	0	0	3	3
MC303	Seminar 3: Business plan	3	0	0	3	3
	Viva vice and summer training	0	0	0	3	0
	Total	21	0	0	21	21

### SEMESTER IV

S.Code	Subject	L	T	P	TC	TH
MC401	Corporate Governance & Social Responsibilities	4	0	0	4	4
MC402	E commerce	4	0	0	4	4
	Major 1	3	0	0	3	3
	Major 2	3	0	0	3	3
	Minor 1	3	0	0	3	3
MC403	Project viva	0	0	2	1	1
	Total	17	0	0	18	18

Each Student shall select any three subjects out of the major specialization group and two out of the minor specialization group.

#### Group A Accounting And Taxation

S.Code	Subject	L	T	P	TC	TH
MC511	Marginal Costing and Decision Making with Advanced Accounting					
MC512	Corporate Tax Law Planning					
MC513	Cost Accounting					
MC514	Auditing					

#### Group B Financial Management For Co-Operation And Rural Development

S.Code	Subject	L	T	P	TC	TH
MC521	Security Analysis and Portfolio Management					
MC522	Organization and Management of Cooperative Business					
MC523	Project Development & Control					
MC524	Co-operative Credit and Banking Systems					

#### Group C Advanced Banking And Finance

S.Code	Subject	L	T	P	TC	TH
MC531	Law and Practice of Banking					
MC532	Central Banking and Monetary Policy					
MC533	Foreign Exchange and International Finance					
MC534	E Banking					

**COURSE**  
**CONTENT**

# SEMESTER I

## MC101: ACCOUNTING FOR MANAGERS

L	T	P	Cr
3	1	0	3.5

**Objective:-** The basic purpose of this course is to develop an insight of postulates, principles and techniques of accounting and utilisation of financial and accounting information for planning, decision-making and control.

### UNIT I

**FINANCIAL ACCOUNTING:** Introduction to Cost and Management Financial, Generally accepted accounting principles, Accounting-Concepts-Balance Conventions and concepts- Profit and Loss account and sheet and related Introduction to related concepts - Introduction to human resources inflation accounting-accounting. (8 hours)

### UNIT II

**COMPANY ACCOUNTS:** Meaning of Company -Maintenance of Books of Account-Statutory Books- Profit or Loss Prior to incorporation- Final Accounts of Company-Alteration of share capital-Preferential allotment, Employees stock option- Buy back of securities. (9 hours)

### UNIT III

**ANALYSIS OF FINANCIAL STATEMENTS:** Analysis of financial statements – Financial ratio analysis, cash flow (as per Accounting Standard 3) and funds flow statement analysis. (8 hours)

### UNIT IV

**COST ACCOUNTING:** Cost Accounts - Classification of manufacturing costs - Accounting for manufacturing costs. Cost Accounting Systems: Job order costing - Process costing- Activity Based Costing- Costing and the value chain- Target costing- Marginal costing including decision making-Budgetary Control & Variance Analysis - Standard cost system. (9 hours)

### UNIT V

**ACCOUNTING IN COMPUTERISED ENVIRONMENT:** Significance of Computerised Accounting System- Codification and Grouping of Accounts- Maintaining the hierarchy of ledgers-Prepackaged Accounting software. (8 hours)

#### **Text Books:-**

1. *M.Y.Khan & P.K.Jain, Management Accounting, TMH*
2. *R.Narayanaswamy, Financial Accounting – A managerial perspective, PHI Learning, New Delhi, 2008.*
3. *Pandey, Management Accounting, Vikas Publishing house*
4. *Jan Williams, Financial and Managerial Accounting – The basis for business Decisions, TMH*
5. *Horngren, Surdem, Stratton, Burgstahler, Schatzberg, Introduction to Management Accounting, PHI Learning.*
6. *Stice & Stice, Financial Accounting Reporting and Analysis, Cengage Learning*
7. *Needles, Belverd, etc. Financial and Managerial Accounting. Boston, Houghton Mifflin Co.,*

## MC102: RECENT TRENDS IN BUSINESS ENVIRONMENT

L	T	P	Cr
4	0	0	4

**Objective:** The objective of the course is to acquaint students with the concepts of macro – economics and the macro environment in which a business organization operates. The course would also make the student capable of analyzing and understanding the macro economic policies of the government implemented from time to time and assess their impact on business

### . UNIT I

**Business Environment:** Cultural, social, political, technological, economic and legal environment scanning techniques of environmental forecasting SWOT Internal environment their impact on policy formulation. (9 hours)

### UNIT II

**Economic reforms in India** Liberalization, privatization and globalization Competitive Strength of Indian industry. Impact of liberalization policy on different sectors Foreign Investments policy in India. Multinational corporations -Their participation in India Their strategies, competitive strengths policies and performance. (10 hours)

### UNIT III

**Industrial Policies:** A brief review of industrial policies since independence, Industrial policy of 1991 and recent developments, Policy on foreign direct investment in Indian industry. Fiscal Policy: Public revenues, public expenditure, public debt, development activities financed by public expenditure, an evaluation of recent fiscal policy of Government of India. (10 hours)

### UNIT IV

**Monetary Policy:** Demand for and supply of money, Objectives of monetary and credit policy, recent trends Role of Finance Commission. Integration of World s economies and its impact on Indian Business. (10 hours)

### UNIT V

**Money and Capital market:** Features and components of Indian Financial system, objectives, features and structure of Money market and capital market, recent developments Stock Exchanges, Investor Protection and Role of SEBI. Legal Framework: Consumer Protection Act, 1986, Right to Information and Right to Service Acts and its implications for business. (9 hours)

*Text Books:-*

1. N. D. Kapoor, *Elements of mercantile Law, Sultan Chand and Company*
2. P. K. Goel, *Business Law for Managers, Bizentra Publishers*
3. Akhileshwar Pathack, *Legal Aspects of Business, TMH*
4. Tulsian, P.C. *Business Law , TMH, New Delhi.*
5. P. P. S. Gogna, *Mercantile Law, S. Chand & Co. Ltd.*
6. Dr. Vinod, K. Singhanian, *Direct Taxes Planning and Management, 2008.*
7. Richard Stim, *Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.*
8. V. S. Datey, *Taxman Publication*
9. *Economic Survey, Govt. of India – Latest Issue.*
10. *Monthly Bulletin, Reserve Bank of India, Mumbai*

## MC103: ORGANIZATIONAL BEHAVIOUR

L	T	P	Cr
3	0	0	3

**Objective:** The primary goal of this course is to prepare students for advanced leadership roles in modern organization. This course will provide a good foundation for students intending to study in any major, as the main objective of this course is to provide students with the essential content and experiences they need to become a motivating student, successful manager and an effective employee in any type of work they do in the future.

### UNIT I

**FOCUS AND PURPOSE:** Definition, need and importance of organizational behaviour – Nature and scope – Frame work – Organizational behaviour models. (4 hours)

### UNIT II

**INDIVIDUAL BEHAVIOUR:** Personality – types – Factors influencing personality – Theories – Learning – Types of learners – The learning process – Learning theories – Organizational behaviour modification. Misbehaviour – Types – Management Intervention., Emotions - Emotional Labour – Emotional Intelligence – Theories. Attitudes – Characteristics – Components – Formation – Measurement- Values. Perceptions – Importance – Factors influencing perception – Interpersonal perception, Impression Management. Motivation – importance – Types – effect on work behavior. (10 hours)

### UNIT III

**GROUP BEHAVIOUR:** Organization structure – Formation – Groups in organizations – Influence – Group dynamics – Emergence of informal leaders and working norms – Group decision making techniques – Team building - Interpersonal relations – Communication – Control. (5 hours)

### UNIT IV

**LEADERSHIP AND POWER:** Meaning – Importance – Leadership styles – Theories – Leaders Vs Managers – Sources of power – Power centers – Power and Politics. (6 hours)

### UNIT V

**DYNAMICS OF ORGANIZATIONAL BEHAVIOUR:** Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behavior. Organizational change – Importance – Stability Vs Change – Proactive Vs Reaction change – the change process – Resistance to change – Managing change, Stress – Work Stressors – Prevention and Management of stress – Balancing work and Life. Organizational Development – Characteristics – objectives – Organizational effectiveness. (11 hours)

#### **Text Books:-**

1. Schermerhorn, Hunt and Osborn, *Organisational behavior*, John Wiley
2. Udai Pareek, *Understanding Organisational Behaviour*, , Oxford Higher Education,
3. Mc Shane & Von Glinov, *Organisational Behaviour*, TMH
4. Hellrigan, Slocum and Woodman, *Organisational Behavior*, Cengage Learning, Ivancevich, Konopaske & Maheson, *Oranisational Behaviour & Management*, TMH
5. Aswathappa, *Organizational Behaviour*, HPH
6. Stephen P. Robins, *Organisational Behavior*, PHI Learning / Pearson Education,
7. Fred Luthans, *Organisational Behavior*, McGraw Hill



## MC104 : MANAGERIAL ECONOMICS

L	T	P	Cr
4	0	0	4

**Objective:-** The objective of this course is to acquaint the participants with concepts and techniques used in Micro-Economic Theory and to enable them to apply this knowledge in business decision-making. Emphasis is given to changes in the nature of business firms in the context of globalization.

### UNIT I

**INTRODUCTION:** The themes of economics – scarcity and efficiency – three fundamental economic problems – society’s capability – Production possibility frontiers (PPF) – Productive efficiency Vs economic efficiency , economic growth & stability – Micro economies and Macro economies – the role of markets and government – Positive Vs negative externalities. (9 hours)

### UNIT II

**CONSUMER AND PRODUCER BEHAVIOUR:** Market – Demand and Supply – Determinants – Market equilibrium – elasticity of demand and supply – consumer behaviour – consumer equilibrium,– Approaches to consumer behaviour – Production – Short-run and long-run Production Function – Returns to scale – economies Vs diseconomies of scale – Analysis of cost – Short-run and long-run cost function – Relation between Production and cost function. (10 hours)

### UNIT III

**PRODUCT AND FACTOR MARKET:** Product market – perfect and imperfect market – different market structures – Firm’s equilibrium and supply – Market efficiency – Economic costs of imperfect competition – factor market – Land, Labour and capital – Demand and supply – determination of factor price – Interaction of product and factor market – General equilibrium and efficiency of competitive markets. (10 hours)

### UNIT IV

**PERFORMANCE OF AN ECONOMY – MACRO ECONOMICS:** Macro-economic aggregates and concepts: GNP and GDP – circular flow of macroeconomic activity – National income determination – Aggregate demand and supply – Macroeconomic equilibrium – Components of aggregate demand and national income – multiplier effect – Demand side management – Fiscal policy in theory. (10 hours)

### UNIT V

**AGGREGATE SUPPLY AND THE ROLE OF MONEY:** Short-run and Long-run supply curve – Unemployment and its impact – Okun’s law – WPI and CPI Inflation and the impact – reasons for inflation – Demand Vs Supply factors –Inflation Vs Unemployment tradeoff – Phillips curve –short-run and long-run –Supply side Policy and management- Money market- Demand and supply of money – money-market equilibrium and national income – the role of monetary policy. (9 hours)

#### **Text Books:-**

1. Paul A. Samuelson and William D. Nordhaus, *Economics*, TMH
2. William Boyes and Michael Melvin, *Textbook of economics*, Biztantra,
3. N. Gregory Mankiw, *Principles of Economics*, Thomson learning, New Delhi,
4. Richard Lipsey and Alee Charystal, *Economics*, Oxford University Press, New Delhi

## MC105: BUSINESS STATISTICS

L	T	P	Cr
3	1	0	3.5

**Objective:** The objective of this course is to enable students to describe data and make evidence based decisions using inferential statistics that are based on well-reasoned statistical arguments.

### UNIT I

**INTRODUCTION TO STATISTICS & PROBABILITY:** Statistics – Definition, Types. Types of variables – Organising data - Descriptive Measures. Basic definitions and rules for probability, conditional probability independence of events, Baye’s theorem, and random variables, Probability distributions: Binomial, Poisson, Uniform and Normal distributions. (8 hours)

### UNIT II

**SAMPLING DISTRIBUTION AND ESTIMATION:** Introduction to sampling distributions, sampling distribution of mean and proportion, application of central limit theorem, sampling techniques. Estimation: Point and Interval estimates for population parameters of large sample and small samples, determining the sample size. (9 hours)

### UNIT III

**TESTING OF HYPOTHESIS:** Hypothesis testing: one sample and two sample tests for means and proportions of large samples (z-test), one sample and two sample tests for means of small samples (t-test), F-test for two sample standard deviations. ANOVA - one and two way – Design of experiments. (9 hours)

### UNIT IV

**NON-PARAMETRIC METHODS:** Chi-square test for single sample standard deviation. Chi-square tests for independence of attributes and goodness of fit. Sign test for paired data. Rank sum test. Kolmogorov-Smirnov – test for goodness of fit, comparing two populations. Mann – Whitney U test and Kruskal Wallis test. One sample run test, rank correlation. (8 hours)

### UNIT V

**CORRELATION, REGRESSION, INDEX NUMERS AND TIME SERIES ANALYSIS:** Correlation analysis, estimation of regression line. Time series analysis: Variations in time series, trend analysis, cyclical variations, seasonal variations and irregular variations. Index Numbers –Laspeyre’s, Paasche’s and Fisher’s Ideal index. (8 hours)

#### **Text Books:-**

1. Levin R.I. and Rubin D.S., *Statistics for Management*, PHI Srivatsava TN, Shailaja Rego, *Statistics for Management*, TMH.
2. Anand Sharma, *Statistics for Management*, Himalaya Publishing House
3. Anderson D.R., Sweeney D.J. and Williams T.A., *Statistics for business and economics*, Thomson (South – Western) Asia, Singapore
4. Aczel A.D. and Sounderpandian J., *Complete Business Statistics*, TMH Prem S. Mann, *Introductory Statistics*, Wiley Student Edition.

## HU009: BUSINESS COMMUNICATION AND PRESENTATION SKILLS

L	T	P	Cr
2	0	2	3

**Objective:-** The course is aimed at equipping the students with the necessary & techniques and skills of communication to inform others, inspire them and enlist their activity and willing cooperation in the performance of their jobs.

### UNIT I

**COMMUNICATION IN BUSINESS** Systems approach- forms - functions and principles of communication - management and communication- communication patterns - barriers to communication - interpersonal perception – SWOT analysis -Johari Window -Transactional Analysis. (8 hours)

### UNIT II

**NON-VERBAL AND INTERCULTURAL COMMUNICATION:** Importance of non-verbal communication - personal appearance - facial expressions- movement- posture – gestures - eye contact –voice - beliefs and customs- worldview and attitude. (7 hours)

### UNIT III

**ORAL COMMUNICATION:** Listening - types and barriers to listening - speaking - planning and audience awareness - persuasion- goals - motivation and hierarchy of needs - attending and conducting interviews-participating in discussions, debates - and conferences - presentation skills-paralinguistic features -fluency development strategies (7 hours)

### UNIT IV

**BUSINESS CORRESPONDENCE:** Business letter - principles of business writing- memos -e-mails – agendas- minutes- sales letter- enquiries- orders- letters of complaint- claims and adjustments-notice and tenders- circulars- letters of application and résumé. (7 hours)

### UNIT V

**BUSINESS PROPOSALS AND REPORTS:** Project proposals- characteristics and structure - Project reports – types- characteristics,-structure-Appraisal reports – performance appraisal, product appraisal- Process and mechanics of report writing- visual aids- abstract - executive summary-recommendation writing- definition of terms. (4 hours)

**PRESENTATION SKILLS:** The fear Barrier, , Use of Visual Aids, Positive Body Language, Power of Humor, Stage Managing, Handling Media, Audio and video Conferencing (3 hours)

#### **Textbooks:-**

1. McGrath, E. H., S.J, *Basic Managerial Skills for All*, PHI
2. Raman, Meenakhshi, and Prakash Singh, *Business Communication*. O U P,
3. Stuart Bonne E., Marilyn S Sarow and Laurence Stuart, *Integrated Business Communication in a Global Market Place..* John Wiley India,
4. Guffey, Mary Ellen., *Business Communication: Process and Product*. Thomson and South-western.
5. Bowman, Joel P and Branchaw, Bemadine P."Business Communication: From Process to Product'.. Dryden Press, Chicago.

**MC106: SEMINAR- I (E-FILING OF IT RETURNS)**

L	T	P	Cr
0	0	2	1

The seminars will involve presentations and discussions on E FILING Methods in order to understand the procedure followed, also the students will be given a practical exposure on the same.

At the end of each session the instructor will add value to the topic of presentation/discussion by way of additional input and answering student queries.

The Precise time and topic schedule and the procedure of evaluation will be notified by the teacher in-charge before the second class of Seminar-I.

# SEMESTER II

## MC201: FINANCIAL MANAGEMENT

L	T	P	Cr
3	0	0	3

**Objectives:- The purpose of this course is to acquaint the students with the broad framework of financial decision making in a business unit.**

### UNIT I

**FOUNDATIONS OF FINANCE:** Financial management – An overview- Time value of money-Introduction to the concept of risk and return of a single asset and of a portfolio- Valuation of bonds and shares-Option valuation. (7 hours)

### UNIT II

**INVESTMENT DECISIONS:** Capital Budgeting: Principles and techniques - Nature of capital budgeting- Identifying relevant cash flows - Evaluation Techniques: Payback, Accounting rate of return, Net Present Value, Internal Rate of Return, Profitability Index - Comparison of DCF techniques - Project selection under capital rationing - Inflation and capital budgeting - Concept and measurement of cost of capital - Specific cost and overall cost of capital (8 hours)

### UNIT III

**FINANCING AND DIVIDEND DECISION:** Financial and operating leverage - capital structure - Cost of capital and valuation - designing capital structure.

Dividend policy - Aspects of dividend policy - practical consideration - forms of dividend policy - forms of dividends - share splits. (7 hours)

### UNIT IV

**WORKING CAPITAL MANAGEMENT:** Principles of working capital: Concepts, Needs, Determinants, issues and estimation of working capital - Accounts Receivables Management and factoring - Inventory management - Cash management - Working capital finance : Trade credit, Bank finance and Commercial paper. (7 hours)

### UNIT V

**LONG TERM SOURCES OF FINANCE:** Indian capital and stock market, New issues market Long term finance: Shares, debentures and term loans, lease, hire purchase, venture capital financing, Private Equity. (7 hours)

#### **Text Books:-**

1. Aswat Damodaran, *Corporate Finance Theory and practice*, John Wiley & Sons,
2. James C. Vanhorne –*Fundamentals of Financial Management*– PHI LearningBrigham,
3. Ehrhardt, *Financial Management Theory and Practice*, Cengage Learning 2008.
4. Prasanna Chandra, *Financial Management*, Tata McGraw Hill.
5. Srivatsava, Mishra, *Financial Management*, Oxford University Press.
6. Archer, Stephen H. etc. *Financial Management*. New York, John Wiley, 1990.
7. Bhalla, V K. *Financial Management and Policy*. Z<sup>1</sup> ed., New Delhi, Anmol, 1998.
8. Brealey, Richard A. and Myers Stewart C. *Principles of Corporate Finance.*, McGraw Hill,.
9. Van Home, James C. *Financial Management and Policy*PHI

## MC202: HUMAN RESOURCE MANAGEMENT AND INDUSTRIAL RELATIONS

L	T	P	Cr
3	0	0	3

**Objectives:-** In a complex world of industry and business, organisational efficiency is largely dependent on the contribution made by the members of the organisation. The Objectives of this course is to sensitize students to the various facets of managing people and to create an understanding of the various policies and practices of human resource management.

### UNIT I

**INTRODUCTION SCOPE OF HRM:** Evolution of human resource management – The importance of the human factor – Objectives of human resource management – Inclusive growth and affirmative action -Role of human resource manager – Human resource policies – Computer applications in human resource management – Human resource accounting and audit. (7 hours)

### UNIT II

**THE CONCEPT OF BEST FIT EMPLOYEE:** Importance of Human Resource Planning – Forecasting human resource requirement – Internal and External sources. Job Analysis Selection process screening – Tests - Validation – Interview - Medical examination – Recruitment introduction– Importance – Practices – Socialization benefits. (7 hours)

### UNIT III

**TRAINING AND EXECUTIVE DEVELOPMENT:** Types of training methods purpose benefits resistance. Executive development programmes – Common practices - Benefits – Self development – Knowledge management. (8 hours)

### UNIT IV

**SUSTAINING EMPLOYEE INTEREST:** Compensation plan, Reward, Motivation – Theories of motivation, Career management, Development of mentor – Protégé relationships. (8 hours)

### UNIT V

**PERFORMANCE EVALUATION AND CONTROL PROCESS:** Method of performance evaluation – Feedback – Industry practices. Promotion, Demotion, Transfer and Separation – Implication of job change. The control process – Importance – Methods – Requirement of effective control systems grievances – Causes – Implications – Redressal methods.

**INDUSTRIAL RELATIONS :** Industrial Relations & Trade Unions; Dispute Resolution & Grievance Management; Employee Empowerment. (7 hours)

#### **Text Books:-**

1. Aswathappa.K. *Human Resource and Personnel Management* TMH
2. Dessler *Human Resource Management*, Pearson Education
3. De Cenzo, D A & Robbins S P. *Human Resource Management.*, John Wiley.
4. Guy, V & Mattock J. *The New International Manager*. London, Kogan Page
5. Bernadin , *Human Resource Management* ,TMH.

## MC203: MARKETING MANAGEMENT

L	T	P	Cr
4	0	0	4

**Objectives:-** The purpose of this course is to develop and understanding of the underlying concepts, strategies and issues involved in the marketing of products and services.

### UNIT I

**INTRODUCTION:** Marketing – Definitions - Conceptual frame work – Marketing environment : Internal and External - Marketing interface with other functional areas – Production, Finance, Human Relations Management, Information System. Marketing in global environment – Prospects and Challenges. (9 hours)

### UNIT II

**MARKETING STRATEGY:** Marketing strategy formulations – Key Drivers of Marketing Strategies - Strategies for Industrial Marketing – Consumer Marketing — Services marketing – Competitor analysis - Analysis of consumer and industrial markets – Strategic Marketing Mix components. (10 hours)

### UNIT III

**MARKETING MIX DECISIONS:** Product planning and development – Product life cycle – New product Development and Management – Market Segmentation – Targeting and Positioning – Channel Management – Advertising and sales promotions – Pricing Objectives, Policies and methods. (10 hours)

### UNIT IV

**BUYER BEHAVIOUR :** Understanding industrial and individual buyer behavior - Influencing factors – Buyer Behaviour Models – Online buyer behaviour - Building and measuring customer satisfaction – Customer relationships management – Customer acquisition, Retaining, Defection. (9 hours)

### UNIT V

**MARKETING RESEARCH & TRENDS IN MARKETING:** Marketing Information System – Research Process – Concepts and applications : Product – Advertising – Promotion – Consumer Behaviour – Retail research – Customer driven organizations - Cause related marketing - Ethics in marketing –Online marketing trends.

**NEW ISSUES IN MARKETING** - Globalization, Consumerism, Green marketing, Legal issues. (10 hours)

**Text Books:-**

1. Philip Kotler and Kevin Lane, *Marketing Management*, PHI
2. Paul Baisan et al, *Marketing*, Oxford University Press.
3. Micheal R.Czinkota & Masaaki Kotabe, *Marketing Management*, Vikas Thomson Learning
4. Duglas.J.Darymple, *Marketing Management*, John Wiley & Sons
5. NAG, *Marketing successfully- A Professional Perspective*, Macmillan
6. Boyd Walker, *Marketing Management*, McGraw Hill
7. Dalvymple, *Marketing Management*, Wiley India.
8. Keith Flether, *Marketing Management and Information Technology*, Prentice Hall,
9. Kotler, Philip and Armstrong, G. *Principles of Marketing*. PHI
10. Kotler, Philip. *Marketing Management: Analysis, Planning, Implementation and Control*. PHI
11. Ramaswamy, V S and Namakumari, S. *Marketing Management: Planning, Control*. MacMillan
12. Stanton, William, J. *Fundamentals of Marketing*. New York, McGraw Hill., Neelamegham, S. *Marketing In India: Cases and Readings*., Vikas,



## MC204: LEGAL ASPECTS OF BUSINESS

L	T	P	Cr
3	0	0	3

**Objective:** The objective of this course is to provide the knowledge of relevant law influencing business operations.

### UNIT I

**The companies Act 1956:** Relevant provisions) definition, types of companies, memorandum of association, articles of association, prospectus, share capital, and membership. Meetings and resolutions, managerial remuneration, winding up and dissolution of companies. (7 hours)

### UNIT II

**The negotiable instrument act 1881:** definition, types, negotiable holder and holder in due course, payment in due course, endorsement and crossing of cheque. (7 hours)

### UNIT III

**Legal environment for security market: SEBI Act 1992,** organization and objectives of SEBI, powers under securities contract Regulation Act 1956 transferred to SEBI, Role of SEBI in controlling the security market. (7 hours)

### UNIT IV

**Restrictive and unfair trade practices:** the Consumers Protection Act 1986. (8 hours)

### UNIT V

**Regulatory environment fro international business:** FEMA Act 1990. WTO regulatory framework of WTO, basic principles and its chapter. WTO provisions relating to preferential treatment to developing countries, regional grouping, technical standards, anti dumping duties and other NTBs, custom valuations and dispute settlement. TRIPS and TRIMS (7 hours)

#### ***Text Books:-***

1. Legal Aspects of Business: Fransis Cherunellam

## BM110: MIS AND DECISION SUPPORT SYSTEMS

L	T	P	Cr
2	0	2	3

**Objective:-** The objective of this course is to introduce the students to the Management Information Systems and its application in organizations. The course would expose the students to the managerial issues relating to information systems and help them identify and evaluate various options in Management Information Systems.

### UNIT I

**INTRODUCTION:** Data, Information, Intelligence, Information Technology, Information System, evolution, types based on functions and hierarchy, System Analyst – Role, Functions.  
**SYSTEMS ANALYSIS AND DESIGN:** SDLC, SSLC, Systems Analysis and System Design, Tools– DFD – ER – Object modeling, DBMS – RDBMS – OODBMS. (7 hours)

### UNIT II

**INFORMATION SYSTEM:** Financial, Marketing, Personnel, Production, Materials Information System, DSS, EIS, KMS, GIS, International Information System.  
**SECURITY AND CONTROL :** Security, Testing, Error detection, Controls, IS Vulnerability, Computer Crimes, Securing the Web, Intranets and Wireless Networks, Software Audit, Ethics in IT. (7 hours)

### UNIT III

**NEW IT INITIATIVES:-** business, e-governance, ERP, SCM, e-CRM, Datawarehousing and Data Mining, Business Intelligence, Pervasive Computing, CMM.  
**DECISION SUPPORT SYSTEM:** An Overview: Relevance scope of DSS characteristic and capabilities of OSS components of OSS classification of DSS.

### UNIT IV

**DATABASE MANAGEMENT SYSTEM:** Sources of data -data file environment database environment - data models - relevance of relational data base design in DSS.  
**MODEL BASE MANAGEMENT SYSTEM:** Types of models function, time, certainty, uncertainty, risk, structure OR models, Dichotomous model of mind - Simon's model in information system design simulation technique. Dialog generation management system. (7 hours)

### UNIT V

**USER INTERFACE** - graphics menus - Forms OSS tools - DSS generators - specific DSS. Constructing a DSS: Steps in designing a OSS identification of decision, building- of DSMS, building of MSMS - building of DGMS, implementation, performance testing. (7 hours)

**Text Books:-**

1. Keen, Peter G.W.: Decision Support System an Organisational Perspective Addison- Wesley
2. Theierauff, Robert J. Decision Support System for-effective planning - - Prentice Hall
3. Krober,Donald W., and Hugh.J. Watson Computer Based Information System Newyork,
4. DavisL, Michael W. A management approach - Macmillan Publishing Company, PHI
5. Andrew P. Decision Support System Engineering,Sage, John Wiley & Sons.
6. Leod, Raymond Me JR Management information systems - Macmillan Publishing Company,
7. Turban, Efrain Decision Support & Expert Systems - Management Perspective - Macmillan

## MC205: RESEARCH METHODOLOGY

L	T	P	Cr
2	0	2	3

**Objective:- To equip the students with the basic understanding of the research methodology and statistics and to provide an insight into the application of modern analytical tools and techniques for the purpose of management decision making.**

### UNIT I

**INTRODUCTION:** Business Research – Definition and Significance – the research process – Types of Research – Exploratory and causal Research – Theoretical and empirical Research – Cross – Sectional and time – series Research – Research questions / Problems – Research objectives – Research hypotheses – characteristics – Research in an evolutionary perspective – the role of theory in research. (7 hours)

### UNIT II

**RESEARCH DESIGN AND MEASUREMENT :** Research design – Definition – types of research design – exploratory and causal research design – Descriptive and experimental design – different types of experimental design – Validity of findings – internal and external validity – Variables in Research – Measurement and scaling – Different scales – Construction of instrument – Validity and Reliability of instrument. (8 hours)

### UNIT III

**DATA COLLECTION:** Types of data – Primary Vs Secondary data – Methods of primary data collection – Survey Vs Observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – determinants optimal sample size – sampling techniques – Probability Vs Non–probability sampling methods. (7 hours)

### UNIT IV

**DATA PREPARATION AND ANALYSIS:** Data Preparation – editing – Coding –Data entry – Validity of data – Qualitative Vs Quantitative data analyses; Bivariate and Multivariate statistical techniques – Factor analysis, Conjoint Analysis, Discriminant analysis, cluster analysis, multiple regression and correlation, multidimensional scaling, Application of statistical software (SPSS) for data analysis. (7 hours)

### UNIT V

**REPORT DESIGN, WRITING AND ETHICS IN BUSINESS RESEARCH:** Research report – Different types – Contents of report – need of executive summary – chapterization – contents of chapter – report writing – the role of audience – readability – comprehension – tone – final proof – report format – title of the report – ethics in research – ethical behaviour of research – subjectivity and objectivity in research. (7 hours)

**Text Books:-**

1. Donald R. Cooper and Pamela S. Schindler, *Business Research methods* TMH
2. Alan Bryman and Emma Bell, *Business Research methods*, Oxford ,University Press.
3. Uma Sekaran, *Research methods for Business*, Wiley India.
4. K. N. Krishnaswamy, Appa Iyer Sivakumar and M. Mathirajan, *Management, Research Methodology*, Pearson Education

**MC206: SEMINAR- II (EMERGING TRENDS IN E ACCOUNTING)**

L	T	P	Cr
0	0	2	1

The seminars will involve presentations and discussions on different E-Accounting principles, new theories and techniques in Accounting strategies of leading companies, mergers and acquisitions, internet marketing, global and domestic issues affecting business etc. will be discussed

At the end of each session the instructor will add value to the topic of presentation/ discussion by way of additional input and answering student queries.

The Precise time and topic schedule and the procedure of evaluation will be notified by the teacher in-charge before the second class of Seminar-II

# SEMESTER III

## MC301: STRATEGIC MANAGEMENT

L	T	P	Cr
3	0	0	3

**Objective:-** The Objective of this course is to develop a holistic perspective of enterprise, critical from the point of view of the top executives.

### UNIT I

**BUSINESS POLICY:** Conceptual framework of Business Policy and strategic management – Stakeholders in business, Vision, Mission and Purpose – Business definition, Objectives and Goals - Corporate Governance and Social responsibility-case study. (7 hours)

### UNIT II

**COMPETITIVE ADVANTAGE:** External Environment - Porter's Five Forces Model-Strategic Groups Competitive Changes during Industry Evolution-Globalisation and Industry Structure - National Context and Competitive advantage Resources- Capabilities and competencies–core competencies-Low cost and differentiation Generic Building Blocks of Competitive Advantage-Distinctive Competencies-Resources and Capabilities durability of competitive Advantage- Avoiding failures and sustaining competitive advantage-Case study. (7 hours)

### UNIT III

**STRATEGIES:** The generic strategic alternatives – Stability, Expansion, Retrenchment and Combination strategies - Business level strategy- Strategy in the Global Environment-Corporate Strategy-Vertical Integration-Diversification and Strategic Alliances- Building and Restructuring the corporation- Strategic analysis and choice - Environmental Threat and Opportunity Profile (ETOP) - Organizational Capability Profile - Strategic Advantage Profile - Corporate Portfolio Analysis - SWOT Analysis - GAP Analysis - Mc Kinsey's 7s Framework - GE 9 Cell Model - Distinctive competitiveness - Selection of matrix - Balance Score Card-case study. (8 hours)

### UNIT IV

**STRATEGY IMPLEMENTATION & EVALUATION:** The implementation process, Resource allocation, Designing organisational structure-Designing Strategic Control Systems-Matching structure and control to strategy-Implementing Strategic change-Politics-Power and Conflict-Techniques of strategic evaluation & control-case study. (7 hours)

### UNIT V

**OTHER STRATEGIC ISSUES:** Managing Technology and Innovation- Strategic issues for Non Profit organisations. New Business Models and strategies for Internet Economy-case study (7 hours)

**Text Books:-**

1. Thomas L. Wheelen, J.David Hunger and Krish Rangarajan, *Strategic Management and Business policy*, PE
2. Charles W.L.Hill & Gareth R.Jones, *Strategic Management Theory, An Integrated approach*, Bizantra, Wiley India
3. Azhar Kazmi, *Strategic Management & Business Policy*, TMH

## MC302: ENTREPRENEURSHIP DEVELOPMENT

L	T	P	Cr
3	0	0	3

**Objective:-** The objective of this course is to expose the students to the growth of entrepreneurship in developing countries with special reference to India.

### UNIT I

**Understanding Entrepreneurship:** Entrepreneurship: Entrepreneur, Entrepreneurship, Enterprise, Entrepreneurial personality-qualities, functions, Entrepreneurship as a career option, Types of Entrepreneurs (7 hours)

### UNIT II

**Entrepreneurship Development:** Entrepreneurial Environment, Role of Government and Institutional Support Development of Women Entrepreneurs: Problems of women entrepreneurs, Institutional support for women entrepreneurs (7 hours)

### UNIT III

**Creativity, Innovation and Entrepreneurship:** Creative thinking, Techniques of developing creative thinking (8 hours)

### UNIT IV

**Setting up of New Business Venture:** Planning for Establishing Small Scale Enterprises, Opportunity Scanning and Identification, Assessment of Markets, Selection of a business idea, Preparation of Business Plan, Government Rules and Regulations (7 hours)

### UNIT V

#### **Small Business Management:**

Management of Small Enterprises: Marketing concepts for Entrepreneurs, Issues in Financial Management, Operations Management, Human Resource Management Sickness in Small Industries: Meaning and Definition, Causes, Remedial Measures (7 hours)

#### **Text Books:-**

1. Clifton, Davis S and Fyfe, David E. "Project Feasibility Analysis". John Wiley,
2. Desai, A N. "Entrepreneur & Environment". Ashish, New Delhi.
3. Drucker, Peter. "Innovation and Entrepreneurship". Heinemann,
4. Kumar, S A. "Entrepreneurship in Small Industry". Discovery
5. McClelland, D C and Winter, W G. "Motivating Economic Achievement". Free Press,
6. Pareek, Udai and Venkateswara Rao, T. "Developing Entrepreneurship - A Handbook on Learning Systems". 1978. Learning Systems, Delhi.

### **MC303:SEMINAR- III (BUSINESS PLAN)**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
3	0	0	3

The Business Plan will be a practical work done by students. Where they will come up with a feasible plan to start up a Business.

At the end of each session the instructor will add value to the topic of presentation/ discussion by way of additional input and answering student queries.

The Precise time and topic schedule and the procedure of evaluation will be notified by the teacher in-charge before the second class of Seminar-II



# SEMESTER IV

## MC401: CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITIES

L	T	P	Cr
4	0	0	4

**Objective:-** The Course provides an introduction to corporate governance and corporate social responsibilities. It aims at exploring the role of moral values, external institutions, internal structures, incentive systems and organizational culture as important means to guide managerial behaviour.

### UNIT I

**Concept of Corporate Governance:** Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance, present scenario and case studies. (9 hours)

### UNIT II

**Corporate Governance and Role of committees in India:** Need and Importance of Committee Reports, Emergence of corporate governance, corporate governance committees Cadbury Committee on corporate governance, 1992, case studies. (9 hours)

### UNIT III

**Business Ethics:** Introduction to Business Ethics, Ethics, Morals & Values, Concepts of Utilitarianism and Universalism –Theory of rights, theory of Justice –Virtue ethics –ethics of care –Law and Ethics. The Nature of Ethics in Management Business Standards and Values Value Orientation of the Firm. Typical: **Problems in Business Ethics** Environmental Pollution & Society Marketing Ethics (in Products, Pricing, Promotion and Place) and Consumer protection –Ethics in Human Resources management (Recruitment and promotion policies, Working Conditions,, Down Sizing Workforce),Ethical issues at the top management, Ethics in financial markets and investor protection. –Ethical responsibility towards competitors and business partners. (9 hours)

### UNIT IV

**Ethical Dilemma:** Solving ethical dilemma Managerial integrity and decision making. Ethical Leadership: Personal Integrity and self development –wisdom based leadership. Corporate Governance: History of Corporate form and models Corporate Objectives and goals, Ownership pattern –Issues in managing public limited firms –Agency problems. Nature & Evolution of Corporate Governance: Global and National Perspectives –Global Corporate Governance models Why governance –Changes in eighties Cadbury Report. Committee Recommendations SOX Act. (10 hours)

### UNIT V

**Corporate Social Responsibility:** Corporate crimes-company and society relations, corporate social challenges-corporate accountability-business and ecology-case analysis. (9 hours)

#### **Text Books:-**

1. *Business ethics* by L.P. Hartman, Tata Mc Grawhill.
2. *Business ethics* by W.H.Shaw-(Thomson)
3. *Corporate management and Accountability* by L.C. Gupta (Mc Millan Institute for FM and Research, Chennai-1974)
4. *Strategic Management* by Hill, Ireland and Horkisson (Thomson)
5. *Business and society* by Keith Davis (Mc Graw Hill)

## MC402: E-COMMERCE

L	T	P	Cr
4	0	0	4

**Objectives:** The objectives of the course are to introduce the concept of electronic commerce, and to understand how electronic commerce is affecting business enterprises, governments, consumers and people in general.

### UNIT I

**E-Commerce Overview:** Traditional Commerce Vs E-Commerce- E-commerce and E-Business- Categories of E-Commerce–Development and Growth of E-Commerce-Advantages and Disadvantages of e-commerce–International Nature of e-commerce. (9 hours)

### UNIT II

**E-Commerce Infrastructure:** E-Commerce architectural framework-The Internet and WWW-Internet Protocols–Internet, Intranet and Extranets–Internet connection options–Security Issues in E-Commerce environment Encryption Techniques–Payment systems–Types of Payments–Legal, Ethical and Tax Issues in Ecommerce (10 hours)

### UNIT III

**Online Marketing, Services and Supply Chain Management:** Online Marketing–Business Models of E-Marketing–Online Advertisement-Advertisement Methods & strategies–Online retailing–E-Auctions..

**Online Services:** Online Financial Services- Online Banking & Brokerage, Online Insurance Services- Online Real Estate services-Online Travel Services-Online Hospitality Services-Online Recruitment Services Online Publishing Services–Online Entertainment–E-Learning (10 hours)

### UNIT IV

**Supply Chain Management-**Procurement Process and the Supply Chain–Types of Procurement Multitier Supply Chains-Trends in Supply Chain Management (9 hours)

### UNIT V

**Mobile Commerce:** Definition of Mobile Commerce–Mobile Commerce Framework–Growth of Mobile Commerce Benefits & Limitations of Mobile Commerce-Mobile Network Infrastructure-Information Distribution for Mobile Networks–Multimedia Content Publishing–Mobile Payment Models-Mobile Commerce Application (9 hours)

#### **Text Books:-**

- Gary P. Schneider, "Ecommerce-Strategy, Technology and Implementation", Cengage Learning, India Edition
- Kenneth C. Laudon, Carol Guercio Traver, "E-commerce–Business, Technology, Society", Pearson, Low Price Edition.
- Bharat Bhasker, "Electronic Commerce–Framework, Technologies and Applications", 3rd Edition. Tata McGraw, Hill,
- Efraim Turban, Tae Lee, David King & H. Micheal Chung, "Electronic Commerce–A Managerial Perspective", Pearson Education Asia.
- CSV Murthy, "E-commerce-Concepts, Models & Strategies", HPH.
- J. Christopher Westland & Theodore H K Clark, "Global Electronic Commerce – Theory and Case Studies", Oxford Universities Press.
- Martin Bichler, "The Future of e-Markets", Cambridge press.

## Group A Accounting And Taxation

s.code	Subject	L	T	P	TC	TH
MC511	Marginal Costing and Decision Making with Advanced Accounting					
MC512	Corporate Tax Law Planning					
MC513	Cost Accounting					
MC514	Auditing					

### MC511: MARGINAL COSTING AND DECISION MAKING WITH ADVANCED ACCOUNTING

**Objectives:** The course in marginal costing and decision making is aimed at equipping the students with the knowledge and skill relating to marginal costing as a tool for evaluating a wide range of managerial decisions involving make-or-buy, pricing, export offers, temporary short-term of operations, discontinuance of a product line, etc.,

#### UNIT I

**Introduction:** Meaning- terminology- Scope & Concepts- Cost Behavior Analysis- Break Even Analysis- Approaches of Break Even Analysis in relation to cost & revenue. Factors- Multiproduct Break Even Analysis- Assumptions Underlying Break Even Analysis- Limitations of Break Even Analysis- Case Studies.

#### UNIT II

**Contribution Concepts & Sort term Profitability Analysis:** Profitability Analysis Under Constrained Conditions- Profit- Volume Ratio & its Uses- Profit Volume Graphs – Case Studies. **Marginal Costing & Managerial Decisions:** Profit Planning- Pricing Decision – Production Decision – Make and Buy Decision Joint & By-product Decision – Distribution Cost Analysis- Case Studies.

#### UNIT III

**Standard Costing:** Objectives-Principles-Determination of Standards for Material-Labor- Direct Expenses & Overhead Costs-Variable and Fixed Costs-Case Studies. Variance Analyses: Material, Labor, and Overhead Variances-sales & Profit Variances-Disposition of Variances-Assessing the Significance of Standard Cost Variance-Standard Cost Accounting- Case Studies.

#### UNIT IV

**Advanced Company Accounts :**Amalgamation-Absorption-External reconstruction Advanced problems only-Internal reconstruction-Preparation of Scheme of internal reconstruction-share buy-back-Accounting entries for Buy-back of shares.

#### UNIT V

**Service Sector Accounting :** A. Hotel Accounting : Introduction-visitor's ledger. B. Hospital accounting-introduction, preparation of final accounts capital and revenue expenditure OPD and IPD register.C. Transport undertaking-introduction-Accounting of Roadways, Preparation of

final accounts (Problemson roadways), Log book. D. Accounting for educational Institutions- Types of Govt Grants and it's accounting.

***Text Books:-***

1. Management Accountancy: J. Batty : ELBS
2. Cost Accounting- A Manorial Emphasis: C.T.Horngel :
3. Cost Analysis for Management Decisions: M.R.S. Murthy : Tata Mc Graw Hill
4. A Dictionary of Managerial Finance, G. Kotreshwar, Chandana Publications(2014),

## MC512: CORPORATE TAX LAW PLANNING

**Objectives:** This course is intended to enable the students to Understand the incidence based and residential status of the companies. Understand the deferent types of companies under corporate income tax act. Understand the different sources of income for corporate assessees. Analyse the basic principal of tax planning to reduce the tax burden of the company

### UNIT I

**Definition of company-**Indian company, Domestic Company, Foreign Company, Widely Held Company, Closely held company, Residential Status and corporate tax incidence, corporate tax policy, corporate income tax revenue, corporate expenditure.

### UNIT II

**Computation of Taxable corporate income-** Computation of table income under different heads of income-House property, Profit and gain from business or profession, Capital gain and income other sources, treatment corporate losses, carry forward and set off of losses. Deduction, exemptions and concisions from Gross total income, Minimum Alternative Tax-its importance and objectives

### UNIT III

**Tax Planning-** Tax avoidance and tax evasion. Tax planning with corporate dividend, Dividend policy- bonus shares, Tax planning/s Tax management, Tax planning with reference to specific managerial decisions- Make or Buy, Own or Lease, Purchase by installment or by Hire, Repair, Replace, Renewal or Renovation, shout down or continue, International tax- domestic tax V/S worldwide tax.

### UNIT IV

**Procedure for assessment-** Deduction of Tax at Source and remittance of tax, Advance payment of Tax, Tax returns, refunds appeals and revision, Duties and responsibilities of TDS officer,

### UNIT V

Preparation and issue of FORM-16 and FORM-C etc.

***Text Books:-***

1. Direct Taxes: H.C. Mehrotra and Dr.S.P.GoyalSahitya Bhavn New Delhi.
2. Direct Taxes law and practice: Bhagavathi Prasad, VishvaPrakashana, New Delhi.
3. Direct Taxes Aggarval P.K “Tax Planning for Companies” Hind Law Publishers, New Delhi.
4. Corporate Tax Planning and Management: Lakhotia, Vision Publishers.
5. Taxman’s Direct Tax Laws and Practice: Dr.Vinod K Singhania and KapilSingania Taxman’s Publications(p)Ltd., New Delhi.

## MC513: COST ACCOUNTING

**Objectives:** The course is aimed at helping the students to: Understand the scope and need for cost control and management. Familiarize themselves with the basic cost control and management tools. Understand the importance of statistical tools and operation research in cost control and management.

### UNIT I

**Cost Management**-Nature; Cost Management System; Cost Management ; Components of CM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity –Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

### UNIT II

**Pricing Strategies**- Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions.

### UNIT III

Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.

### UNIT IV

**Designing Costing Systems for Job and Process Oriented manufacturing environments –** Cost Estimation and Regression Analysis – and cost volume profit Analysis.

### UNIT V

**Application of Operation Research and Statistical Tools in cost management:** Linear Programming, Network Analysis, Assignment, Transportation and Time Series Analysis-Time series analysis including moving totals and averages.

**Text Books:-**

1. *Cost Management : A strategic Emphasis, Blocher,Chen,Lin Mc Graw Hill*
2. *Welsh, Glenn A. : Profit, Planning and Control(prentice Hall)*
3. *Standard Costing : J. Batty*
4. *Cost Analysis for Management Decisions: M.R.S. Murthy , Tata Mc Graw Hill*
5. *Managerial Accounting : Calvin Engler, Irwin Publication*
6. *Cost Accounting A Managerual Emphasis: Charles T Horngren, Srikant, PHI.*
7. *Advanced Management Accounting: Robert S Kaplan Anthony A. Alkinson Prentice Hall of India, New Delhi*
8. *Management & Cost Accounting : Cohn Drury International Thomson Business Press*
9. *Principles & Practices of Cost Accounting : Ashish K. Bhattacharya A. H. Wheeler publisher*
10. *Quantitative Techniques in Management: N.D. Vohra Tata McGraw Hill Book Co. Ltd.*

## MC514: AUDITING

**Objectives :** To equip the students with the knowledge of the Techniques and Methods of planning and executing the Cost and Management Audit.

### UNIT I

**Introduction:** Nature, Objects and scope of Cost Audit. The concept of efficiency Audit, Proprietary Audit, Social Audit, Systems Audit, Advantages of Cost Audit.

### UNIT II

**Appointment of Cost Auditor :** Appointment, Rights, Responsibilities, Status, Relationship and Professional and legal liabilities under Companies Act, 1956 and Cost and Works Accountants Act, 1959 and other Statutes as amended from time to time.

### UNIT III

**Planning and Execution of the Audit :** Familiarization with the Industry, The production Process, System and Procedure, List of records and reports, preparation of the Cost Audit Programme, Verification of Cost records and reports, Evaluation of Internal Control System, Audit notes and Working Papers, Auditors observations and conclusions. Study of Cost Audit report rules U/s 233 (b)

**Management Audit :** Meaning, Nature and Scope, Organizational needs for Management Audit and its coverage over and above other audit procedure.

### UNIT IV

**Process of Management Audit :** Audit of the Management Process and Functions such as Planning, Organization, Staffing, Co-ordination, communication, Direction and Control. Evaluation of M.I.S and Control System with special emphasis on corporate image and behavioural problems. Corporate Service Audit-Research and Development, import substitution, Customers channel (export). Social Audit of Business Enterprises Audit of special Responsibility of Management.

### UNIT V

**Numerical Problems on Cost and Management Audit :** Calculation of Prices to be quoted. Valuation of Closing stock of Raw Material, W.I.P, Finished Goods and Scrap, Power Cost, Calculation of different ratios, Suggestions for Improvements,

**Text Books:**

1. *Cost Audit and Management Audit* — D. Dutta Chowdhury Publication Central Publication, Calcutta.
2. *I.C.W.A of India's Publications :* (A) *Industrywise cost accounting record, rules and cost audit report rules* (b) *guidelines on Cost Audit* (C) *Cost Audit report rules* (D) *Cost Audit Social Objectives.*
3. *Cost audit and Management Audit* — V. K. Saxena and C. D. Vashistha, Sultan Chand and Sons, Delhi.
4. *Cost Audit and Management Audit* — N.P. Agarwal.
5. *The Management Audit* — P. William, Leonar.
6. *Efficiency Audit :* Mohanlal Jain, Printwell Jaipur.
7. *Efficiency Audit :* Laxmi Narayan-Longman.
8. *Institute of Cost and Works Accountants of India-Cost Audit Social Objectives.*



## Group B Financial Management For Co-Operation And Rural Development

s.code	Subject	L	T	P	TC	TH
MC521	Security Analysis and Portfolio Management					
MC522	Organization and Management of Cooperative Business					
MC523	Project Planning & Control					
MC524	Co-operative Credit and Banking Systems					

### MC521: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**Objectives:** This course explores the theory and practice of investments, covering the topic areas of capital market structure, valuation, security analysis and portfolio management. This course will emphasize an understanding of the economic forces that influence the pricing of financial assets.

#### UNIT I

**INVESTMENT SETTING:** Financial and economic meaning of Investment; Characteristics and objectives of Investment; Types of Investments; Investment alternatives; Choice and Evaluation – Risk and return concepts.

#### UNIT II

**SECURITIES MARKETS:** Financial Market , Segments – Types , , Participants in financial Market; Regulatory Environment, Primary Market – Methods of floating new issues, Book building; Role of primary market, Regulation of primary market, Stock exchanges in India – BSE, OTCEI , NSE, ISE, and Regulations of stock exchanges; Trading system in stock exchanges, Role of SEBI.

#### UNIT III

**FUNDAMENTAL ANALYSIS:** Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.

#### UNIT IV

**TECHNICAL ANALYSIS:** Fundamental Analysis Vs Technical Analysis; Charting methods; Market Indicators. Trend – Trend reversals – Patterns , Moving Average – Exponential moving Average; Oscillators – Market Indicators – Efficient Market theory.

#### UNIT V

**PORTFOLIO MANAGEMENT:** Portfolio analysis –Portfolio Selection –Capital Asset Pricing model – Portfolio Revision –Portfolio Evaluation – Mutual Funds.

**Text Books:-**

1. Donald E.Fischer & Ronald J.Jordan, *Security Analysis & Portfolio Management*, PHI
2. Prasannachandra, *Investment analysis and Portfolio Management*, TMH
3. Reilly & Brown, *Investment Analysis and Portfolio Management*, Cengage Learning,
4. S. Kevin , *Securities Analysis and Portfolio Management* , PHI Learning
5. Bodi, Kane, Markus, Mohanty, *Investments*, TMH

## **MC522: ORGANIZATION AND MANAGEMENT OF COOPERATIVE BUSINESS**

**Objectives: To understand the Organization and Management Structure, Policies and Practices in co-operatives.**

### **UNIT I**

**Introduction :** Principles of Co-operation and Principles of Management Integration of the two in Co-operatives-Reference of Management functions in Co-operatives Professionalisation of Co-operative Management.

### **UNIT II**

**Organization of Co-operatives** Organization Structure of Co-operatives-Organization Chart for large scale Co-operative business, Banking Units - Communication and leadership in Co-operative organization - Federal Structure of Co-operative organization - control over co-operative, Co-operative audit, Co-operative taxation.

### **UNIT III**

**Co-operative Education and Training:** Role of members - Directors or Committee members - Member education - Employee training and development. Role played by National Co-operative Union of India and State level Organization, Problems in training and education.

### **UNIT IV**

#### **Business Policies and Practices in Following**

- (a) Sugar Co-operatives
- (b) Dairy Co-operatives
- (c) Credit Co-operatives.

**Co-operative Business Promotion** Problems of Economic and commercial viability - Services to members : Role of Co-operative Department - Criteria for appraising performance of Co-operative business : Organizational, Operational and financial-social responsibilities of Co-operative business – Industrial relation in Co-operative business.

### **UNIT V**

#### **Evaluation of the following Co-operative Business Sectors**

- (a) Agriculture processing
- (b) Housing
- (c) Marketing.

#### **Text Books:-**

1. G. S. Kamat : *New Dimensions of Co-operative Management*
2. G. S. Kamat : *Cases in Co-operative Management*
3. K. K. Taimani : *Co-operative Organization and management*
4. I L O : *Co-operative Management and Administration*
5. B. C. Mehata : *Consumer Co-operation in India.*

## MC523: PROJECT DEVELOPMENT & CONTROL

**Objectives:** The objective of the course is to provide the student with skills necessary to create, plan and control a new Enterprise.

### UNIT I

**Project Identification** Formulation and Planning : Understanding environment for business opportunities Idea generation, short listing and selection of product/service stages in Venture Appraisal. -Technical, Financial, Economic and Social Appraisal Location, Factory Design and Layout. Commercial vs. National Profitability Social Cost Benefit Analysis (broader concept only) Feasibility Report Preparation for new Enterprise format and contents.

### UNIT II

**Market and Financial Appraisal** : Market Survey Design, Data Sources and Methodology Market Segmentation and product differentiation, Forecasting Future demand and Distribution Analysis Preparation of the Sales Plan and Report Estimation of Financial Requirement.

### UNIT IV

**Application of Capital Budgeting Techniques** Risk and Uncertainty Analysis for the new enterprise, Planning Capital Structure and Financing Project Financial viability Study.

### UNIT V

**Project Implementation and Management** : Project Organisation and Control Network Analysis–PERT & CPM Cost and Time Over run Project Follow up and Monitoring

**Text books:-**

- 1.Chandra, Prasanna : *Project Preparation, Appraisal and Implementation*, Tata Mc GrawHill, N.Delhi.
- 2.Desai, Vasant *Entrepreneurial Development, Vol.II Project Formulation Appraisal and Financing for Small Industry*, Himalaya Publ. N. Delhi.
- 3.Nicholas : *Project Management for Business and Technology: Principles and Practice* (Prentice Hall of India, N. Delhi.

## **MC524: CO-OPERATIVE CREDIT AND BANKING SYSTEMS**

**Objectives: The aim of the course is to provide students with in-depth knowledge about the functioning of the co-operative and banking system in the country**

### **UNIT I**

**Co-operative Credit Structure :** Introduction - Credit needs in rural economy, Evaluation and development of Co-operative Credit, Co-operative Credit Structure in India Linking of Credit with marketing.

### **UNIT II**

**Co-operative Credit Organizations :**Primary Co-operatives - District Central Co-operative Banks - Urban Co-operative Banks - State Co-operative Banks-Reserve Bank of India - NABARD – policies and programmes.

### **UNIT III**

**Promotion and Organizational Structure** Promotion and Registration of different Co-operative Credit Organizations - administrative setup-Bye Laws- Role of Registrar Commissioner, Secretary – other Agencies - R. B. I. in Co-operative Credit Structure.

### **UNIT IV**

**Mobilization of Funds** Share Capital-Deposits-borrowings-Assistance from Government and Financial Institutions Refinance Linkages with Commercial Banks, NABARD, RBI.

### **UNIT V**

**Lending Operations :** Types of Advances including advances under IRD and other priority Sector Schemes - Eligibility for advances - Procedure and forms - Disbursement - overdues – follow up.

**Study of Working of some selected Co-operative Credit and Banking Institutions** from following groups :

- (a) District Central Co-operative Banks
- (b) Urban Co-operative Banks
- (c) Primary Credit Co-operative Societies
- (d) Land Development Banks.

## Group C Advanced Banking And Finance

s.code	Subject	L	T	P	TC	TH
MC531	Law and Practice of Banking					
MC532	Central Banking and Monetary Policy					
MC533	Foreign Exchange and International Finance					
MC534	E Banking					

### MC 531: LAW AND PRACTICE OF BANKING

**Objective :**To provide in depth understanding of Provisions of different Acts and Practical issues pertaining some of the sections of these Acts.

#### UNIT I

**The Banking Regulation Act, 1949** Provisions of the Banking Regulation Act. 1949 regarding following

\* Restriction on the business of banks. \* Power of the RBI \* Accounts and Balance Sheet \* Audit \* Amalgamation \* Winding up \* Applicability of the Act to Co-operative banks.

#### UNIT II

**The Reserve Bank of India Act, 1934:** Provisions relating to : \* Preliminary\* Incorporation, Capital Management\* Central Banking Functions\* Collection and Furnishing of Credit Information\* Non Banking Institutions receiving deposits\* Penalties.

#### UNIT III

**Foreign Exchange Management Act, 1999** All Provisions relating to : \* Definitions\* Export and impact of goods\* Export and impact of capital\* Violation, investigation, adjudication\* Penalties.

#### UNIT IV

**Banker-Customer Relationship\*** Definitions of a Banker and a Customer\* Features of the relationship, Banker's duty of secrecy\* Appropriation of accounts\* Gamishee Order\* Law of limitation\* Termination of relationship.

#### UNIT V

**Paying Banker and Collecting Banker\*** Duties and Rights\* Precautions\* Protections.

**Assets and Liability Management\*** Asset Liability Mismatches – location wise, maturity wise, and currency wise\* Liquidity Risk, Interest rate risk, Pre-payment /Premature withdrawal risk, Price risk, Foreignexchange risk, sector risk.\* Strategy to manage all the above stated risk R. B. I. guideline for asset and liability Management

#### **Text books:-**

1. *Tannan's Banking, Law and Practice in India* —India Law House
2. *Banking : Law and Practice - P. N. Varsney Practice and Law of Banking : B. S. Khubchandani,*
3. *MacMillan Publisher*
4. *All the Bare Acts relating to : 1. Banking Regulation,RBI ACT 3. FEMA*

## MC 532: CENTRAL BANKING AND MONETARY POLICY

**Objective : To Provide understanding of nature, structure and issues pertaining to Central Banking and Monetary Policy.**

### UNIT I

**Money Supply\*** RBI's Definition of Money supply and Liquidity\* Definition of high powered Money\* Theories of Money supply (Money multiples) and Money demand\* Components of India's Money Supply, Structure and Trends

### UNIT II

**Non-Banking Financial Intermediaries** \* Instruments\* NOW accounts Super Now accounts, Money market mutual Funds, Certificate of deposit, Problems of control\* Effects upon Money Supply

### UNIT III

**Monetary Policy** \* Objectives\* Conflicts among objectives\* Tools of Monetary Policy\* Relative effectiveness and Scope of Monetary Policy and Fiscal Policy\* Fiscal Monetary Nexus. **Monetary Management by RBI\*** Approach\* Instruments of general credit control-Bank rate-Rediscounting changes in lending policy of RBI. Operations - Interest Rate Policy\* Selective Instruments of Credit Control in India\* Objectives and usefulness

### UNIT IV

**Supervision of Banks\*** Licensing of Banks\* Capital Reserves and Liquid Assets-Inspection\* Control over methods of operation \* Control over Management\* Audit of Annual Account\* Amalgamation, Liquidation

### UNIT V

**Exchange Control and Management\*** Need, Role of RBI in Foreign Exchange Management\*, Exchange Control – Objectives, Exchange Control Regulations and its Methods

#### **Text Books:-**

1. *The Economics of Money Banking and Financial Markets* — Fredric Mishin, Harper Collins Publishers
2. *Indian Financial System* - H. R. Machraju, Vikas Publishers
3. *Monetary Economics for India* - Dr. Narendra Jadhav Macmillan Press.
4. *Monetary Economics : Institutions Theory and Policy* - S. B. Gupta, S. Chand Publisher, Money and Banking S. Chand Series

## MC533: FOREIGN EXCHANGE AND INTERNATIONAL FINANCE

**Objective :To Provide understanding of nature, structure and issues pertaining to the foreign exchange and Forex Markets.**

### UNIT I

**Foreign Exchange Market\*** Need, Players Instruments in Foreign Exchange market (Tradern Foreign Travellers, Corporate, R. B. I.International Financial Institutions) (Currency and Coins, Cheques T. T. Travellers cheques, Credit Cards, D. D. S. EFT (Mechanism)\* Methods of foreign exchange Quotation (Buying andSelling Rates)—Domestic terms and International Terms- Spot and Forward quotes\* Types of Foreign exchanges A/Cs -NOSTRO and VOSTRO A/Cs - FCNR A/CN.R.O, NRI, NRNR, NRSP, EEFC\* Convertible - Non-convertible Currencies

### UNIT II

**Foreign Trade Financing\*** Per-Shipment Finance (Packaging Credit and Advances against incentives Receivable form Government covered by ECGC Guarantee froms of Packaging Credit -Quantum of Finance - Period of finance - Export Credit Refinance from the RBI-Preshipment Credit in Indian and Foreign Currency. \* Post-Shipment Finance-Comparison between Pre &Post Shipment Credit - Post Shipment Finance Classification forms, Quantum - period - purpose of post shipment finance\* Export Bills - Letter of Credit (Mechanism)

### UNIT III

**Exchange Rate Mechanism\*** Concept of exchange Rate (Different Types of Factors Determining of exchange rate - (Financial - Political andEconomic) Spot rates. Forward rates and their relationship with money market interest rates -Calculation of swap rates - FEDA rules on foreign exchange contracts T. T. Purchase Rate - T. T. Selling Rate, Bill Buying Rate - Bill Selling Rate.

### UNIT IV

#### Regulation of Forex Market

### UNIT V

**International Financial Institutions :** \* International Monetary Fund (IMF) \* International Bank for Reconstruction and Development (IBRD) \* Economic and Monetary Union and Euro (EMU and EURO)\* Asian Development Bank (ADB) \* Asian Clearing Union (ACU) \* International Finance Corporation (IFC) \* Bank for International Settlement (BIS)

**Text Book:-**

1. *Foreign Exchange : International Finance – Risk Management — A. V. Rajwade, Publisher - Academy of Business Studies, New Delhi.*
2. *Finance and Financial Markets - Keith Pilbeam - Macmillan Publishers.*
3. *The Economics of Money Banking and Financial Markets Fredric Mishkin, Harper Colins Publishers.*

## MC534 E BANKING

**Objectives:** Electronic Banking Course will cover all the new E-banking concepts, innovations and implementations which will make the bank of the future survive in the 21st century.

### UNIT I

**Electronic Banking:** Traditional Banking Vs E Banking. Facets of E-Banking -E-Banking transactions-truncated cheque and Electronic cheque -Models for E –banking complete centralized solution -features-CCS,Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking.

### UNIT II

**Online Banking:** Introduction, concept and meaning, the electronic delivery, channels, need for computerization- Automatic Teller Machine(ATM) at home –Electronic Fund Transfer(EFT), uses –computerization in clearing houses Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT.

### UNIT III

**Updating Bank saving accounts**–Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque-Magnetic Ink Character Recognition (MICR) and Cheques -E-Banking in India-Procedure-Programmes-Components-How to go on net for Online Banking-advantages-Limitations.

### UNIT IV

**E-Banking Security:** -Introduction need for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cyber crimes-Reasons for Privacy-Tampering-Encryption – Meaning-The encryption process-may appear as follows -Cryptogram-Cryptanalyst-cryptography-Types of Cipher systems –Code systems-Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto system-Data Encryption Standard (DES).

### UNIT V

E -Builder solutions-Digital certificate-Digital Signature &Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions-Pry Zone -E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-inc–security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET).

**PRACTICAL:-E-BANKING**1.Commenting on the correctness of documents like Cheque.

2.Responding to stimulated exercises on Customer/ Bank Employee Complaints.

3.Format of Letter of Credit.

4.Examining the working Mechanisms of ATM's and ETA, s.

5.Working Knowledge of Telebanking

6.Knowledge of working Mechanisms of Encryption and E-Security.

7.Learning Internet Transactions Firewalls.

#### **Text Books:-**

1. C.S. Rayudu, E -Business, Himalaya Publishing House.



2. *Roger Hunt & John Shelly, Computers and Commonsense*
3. *Bhushan Dewan, E-Commerce*