Vidyasagar University

Post Graduate Syllabus

in

Commerce

under Choice Based Credit System

(CBCS)

[w.e.f. : 2016-2017]

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M.Com. Course Structure under CBCS

Total 1000 Marks (Core papers 900 marks and optional 100 marks; Core papers 18 papers 50marks each and optional 2 papers 50 marks each; Optional one paper in Semester-II and Semester-III each); 5 core papers in each semester I and IV and 4 core papers in Semester II and III

SEMESTER-I (250 Marks)

Paper Code	Subjects
COM-101	Organisation Theory and Organisation Behaviour
COM-102	Business Statistics
COM-103	Quantitative Techniques for Managerial Decisions
COM-104	Financial Institutions and Markets
COM-105	Financial Services

SEMESTER-I I (250 Marks)

COM-201	Financial Management and Policy
COM-202	Advanced Business Statistics
COM-203	Computer Applications in Business
COM-204	Tax Laws and Planning
COM-205OPT	Basic Statistics (Optional Paper)*

*This paper can opt by the students of other discipline except commerce department students; Students of commerce discipline should take one paper of 50 marks from other discipline in this second semester.

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SEMESTER-III (250 Marks)

Paper Code	Subjects
COM-301	Security Analysis and Portfolio Management
COM-302	Research Methodology
COM-303OPT	Fundamental Finance (Optional Paper)**
	Specialisation(Accounting and Finance)
COM-304AF	Advanced Management Accounting
COM-305AF	Advanced Financial Accounting
	Specialisation (Computerised Accounting and Taxation)
COM-304CAT	E-Commerce and Computerised Accounting
COM-305CAT	Computerised Taxation
	Specialisation (Banking,Insurance and Capital Market)
COM-304BIC	Indian Banking System
COM-305BIC	Insurance: Principles and Practice

** This paper can opt by the students of other discipline except commerce department students; Students of commerce discipline should take one paper of 50 marks from other discipline in this third semester.

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SEMESTER-I V (250 Marks)

Paper Code	Subjects
COM-401	Strategic Management and Corporate Governance
COM-402	International Financial Management
COM-403	Corporate Indirect Taxes

Specialisation(Accounting and Finance)

COM-404AF	Financial System Analysis
COM-405AF	Advanced Cost Accounting

Specialisation (Computerised Accounting and Taxation)

COM-404CAT	Stock Market Trading (Practical) and Stock Trading Accounting
COM-405CAT	Computerised Return Filing

Specialisation (Banking,Insurance and Capital Market)

COM-404BIC	Stock Market Operation (Theory) and Stock Market Trading (Practical)
COM-405BIC	Banking Practice and Project Work (Capital Market)

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Semester-I

Subject: Organization Theory and Organization Behaviour
Paper Code: COM -101
Full Marks: 50

Course Contents:

Unit I:(25 Marks)

Organization Theory

1. **Management and Business Ethics**
2. **Modern Management Theories**: Systems Theory and Contingency Theory
3. **Planning**: Strategic Planning-Concept, Planning Premises, Role of Forecasting in Planning, Management by Objectives - Conceptual Framework, Process, Inflexibilities in Planning
4. **Implementing**: Authority - Types, Delegation Of Authority, Span Of Management, Leading- Leadership Theories (Managerial Grid, Fiedler's Contingency Theory, Hersey-Blanchard Situational Theory)
5. **Decision-Making**: Meaning, Process, Types Of Decisions, Approach Towards Decision-Making – Economic Model And 'Bounded Rationality' Model

Unit II (25 Marks)

Organization Behaviour

6. **Introduction to Organisational Behaviour:** Organisational Behaviour – Concept Significance; Organisational Behaviour Model
7. **Individual Level Variables:** Ability; Attitudes; Perception; Learning; Personality; Values
8. **Group Level Variable:** Defination,Types of Groups, Group Formation; Group Behaviours: Norms; Cohesion, Role; Group Decision Making: Techniques
9. **Organisational Level Variables:** Culture: Definition, Types, Functions, Creation of Culture, Learning Cultures; Organisational Conflict: Traditional and Modern Approaches to Conflict, Funtional and Disfunctional Organisational Conflicts, Sources, Types of Conflict, Resolution of Conflict; Stress: Definition; Sources; Management of Stress

References:

1. Allen, L.A.: Management and Organisation, McGraw Hill International, New York
2. Luthans, F.: Organisational Behaviour, McGraw Hill International, New York

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3. Robbin, S.P.: Organisational Behaviour, Prentice Hall International
4. Sharma, R.A.: Organisation Theory and Behaviour, Tata McGraw Hill, New Delhi
5. Rao, V.S.P. and Harikrishna, V. : Management: Text and Cases, Excel Books, New Delhi
6. Koontz, H. and Weirich, H.: Management, McGraw Hill International, New York
7. Prasad, L.M.: Principles and Practice of Management, Sultan Chand & Sons
8. Hersey,Paul,Blanchard,Kenneth H.and Johnson,Dewey E.: Management of Organisational Behaviour: Utilizing Human Resources, Prentice Hall India , New Delhi
9. Shukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall India , New Delhi
10. Khanka, S.S.: Organisational Behaviour, S.Chand
11. Banerjee, Mrityunjoy: Organisation Behaviour, Allied Publishers Ltd., N.Delhi.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

Semester-I
Subject: Business Statistics

Paper Code: COM -102

Full Marks: 50

Course Contents:

Unit: I (25 Marks)

1. **Theory of Probability:** Objective and Subjective Probability, Classical Approach, Relative Frequency Approach and Axiomatic Approach of Probability; Addition and Multiplication Probability Models; Conditional Probability and Bayes' Theorem; Independence of Events; Matching Problem.
2. **Correlation And Regression Analysis:** Simple, Partial and Multiple Correlations, Spearman's And Kendall's Rank Correlation; Simple Regression and OLS Estimation; Multiple Regression; Limitations of Correlation and Regression

Unit: II (25 Marks)

3. **Index Number:** Meaning and Types; Weighted Aggregative Indices – Laspeyre's, Paasche's, Edward-Marshall's and Fisher's Price and Quantity Indices; Test of Adequacy of

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Index Number; Special Problem-Base Shifting, Splicing; Uses and Problems of Index Number; Cost of Living Index.

4. **Time Series Analysis:** Need of Time Series Analysis, Components in Time Series Data, Measurement of Trend, Cyclical Fluctuation, Seasonal Variation and Irregular Movement, Business Forecasting.
5. **Association of Attributes (Taking two and three Attributes):** Classes and Class Frequencies; Consistency of Data; Independence and Association; Association and Casual Relationship
6. **Interpolation:** Definition of Interpolation, Extrapolation, Inverse Interpolation, Use of Delta and E Functions, Polynomial Function, Newtons Forward, Backward and Lagranges Formula.

References:

- Levin, Richard I. & Rubin, David, S.: Statistics for Management, Pearson Pub., 7th Ed. New Delhi.
- Chatfield, C.: The Analysis of Time Series: An Introduction, Chapman and Hall, 6th Ed. London.
- Goon, Gupta & Dasgupta : Fundamentals of Statistics, Vol.- I & Vol.- II, World Press Pvt. Ltd., Kolkata.
- Goon, Gupta & Dasgupta : An Outline of Statistical Theory, Vol.- I & Vol.- II, World Press Pvt. Ltd., Kolkata.
- Gupta, S. P.: Statistical Methods, Sultan Chand & Sons, 43rd Ed. New Delhi.
- Gupta, S. C. and Kapoor, V. K.: Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi
- Sharma, J. K. : *Business Statistics*, Vikas Publishing House

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-I

Subject: Quantitative Techniques for Managerial Decisions

Paper code: COM -103
Full Marks: 50

Course Contents:

UNIT - I (25 Marks)

1. **Introduction**: Operations Research (OR): What it is – Origin - Role of or in Decision Making - Application Areas of or in Management.
2. **Linear Programming**: Model Formulation; Solution Methods - Graphical Methods - Simplex Method - Big M Method – Two Phase Technique, Duality.
3. **Assignment Problems:** Concepts, Mathematical Formulation - Assignment Algorithm (Hungarian Method) - Balanced and Unbalanced – Minimisation and Maximisation; Travelling Salesman Problem as an Assignment Problem.
4. **Transportation Problems**: Concepts, Formulation: Balanced and Unbalanced - Minimization and Maximization; Solution Methods - MODI Method; Degeneracy.

UNIT II (25 Marks)

5. **Network Analysis:** PERT/CPM: Difference between PERT and CPM - Network Construction – Time Estimation – Slacks and Floats – Critical Path – Crashing and Relaxation - Time-Cost Trade-off.
6. **Queuing Theory**: Concept - Assumptions and Applications - Analysis of Queue System - Poisson Distributed Arrivals and Exponentially Distributed Service Time Models (MM1 and MMK).
7. **Inventory Management**: Inventory – Objectives of Holding Inventory – Inventory Costs - Inventory Control – Deterministic Models.

References:

1. Sharma, J. K., *Operations Research*, Macmillan India Ltd.
2. Kapoor, V. K., *Operations Research*, S. Chand
3. Wagner, H. M., *Principles of Operation Research*, Prentice Hall
4. Ravindran, Phillips and Solberg, *Operations Research: Principles and Practice*, Wiley
5. Taha, H. A., *Operational Research: An Introduction*, Macmillan / Prentice Hall
6. Kanti Swarup, Gupta, P. K., Man Mohan, *Operations Research,* S. Chand and Company
7. Vohra, *Quantitative Techniques in Management*, Tata McGraw-Hill

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Semester-I
Subject: Financial Institutions and Markets
Paper Code: COM - 104

Full Marks: 50

Course Contents:

Unit I (25 Marks)

1. **Financial System – An overview :** Various components of the Financial System; Role of Financial Institutions (FIs) in Financial System; Financial Systems and Development; Major issues in the Indian Financial System.
2. **Banking Institutions in India:** Structure of banking institutions in India; Commercial Banks in India – Public Sector and Private Sector; Committees on Banking Sector Reforms and their main recommendations; Priority Sector Lending; E-Banking: Basic and Value-added Services; RRBs; Mergers and Acquisitions in Indian Banking.
3. **Other Financial Institutions:** Co-operative Banks and Credit Institutions; Development Financial Institutions; NBFCs: Types and Regulatory Authorities; RNBCs; Insurance Companies; Mutual Fund Institutions.
4. **Micro Finance Institutions:** General features of Indian MFIs, Micro Finance Services, Scope of Micro Finance, Governance of risk management at MFIs, Types of Frauds in Micro finance, Micro Finance in India
5. **Risks Faced by Financial Intermediaries:** Interest rate risk, Liquidity risk, Foreign exchange risk, Credit risk, Market risk, Operational Risk, Solvency Risk; Process of Risk Measurement and Management.

Unit II (25 Marks)

6. **Money Market -Instruments and Institutions:** Constituents of Indian Money Market; Instruments Traded in Money Market.
7. **Capital Market - Instruments and Institutions:** Securities and Securities Market; Role of Securities Market in a Country's Economy; Structural Framework of Indian Capital Market; Instruments Usually Traded In Capital Market; Some Special Types of Capital Market Instruments: GDR, Fccbs, Warrants, Convertibles, etc.

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8. **Primary Market – Intermediaries and Activities:**

   a. Primary Market Intermediaries – Lead Managers and Co-Managers; Underwriters; Bankers to an Issue; Brokers to the Issue; Registrars to an Issue and Share Transfer Agents. (B) Primary Market Activities / Procedures – Pricing of Issues; Book Building; Green Shoe Option.

9. **Secondary Market (Stock Exchanges) And Security Trading:** Role of Stock Exchanges in Security Trading; Role of Brokers and Sub-Brokers in Security Trading; Stock Exchanges in India - BSE, NSE, ISE and other Exchanges; Stock Market Indices; Listing of Securities in a Stock Exchange; Clearing and Settlement; Modern Screen-Based Computerized Trading; Scripless or Paperless Trading; Central Depository Organizations (NSDL And CDSL) and Depository Participants; Methods of Trading – Trading Under Rolling Settlement and Options Trading; 'Bull' and 'Bear' Trading Operation; SEBI – Powers and Functions.

References:

1. Pathak, Bharati V.: Indian Financial System, Pearson Education, New Delhi.
2. Khan, M. Y.: Indian Financial System, Tata McGraw Hill, New Delhi.
3. Bhole, L. M. and Mahakud, J.: Financial Institutions and Markets, Tata McGraw Hill, New Delhi.
4. Gurusamy, S.: Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
5. Mishkin, F. S. and Eakins, S. : Financial Markets and Institutions, Pearson Education, New Delhi.
6. Arunachalam, Ramesh S.: The Journey of Indian Micro-Finance: Lessons for the future, Aapti Publications, Chennai.
7. Gupta, S. B.: Monetary Economics – Institutions, Theory and Policy, Sultan Chand, New Delhi.
8. Raghunathan, V. and Rajib, P.: Stock exchanges, Investment and Derivatives, Tata McGraw Hill, New Delhi.
9. Sarkhel, J. and Gupta, A.: Capital Market: Theory and Institutions, Book Syndicate, Kolkata.
10. Pandian, P.: Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., New Delhi.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-I

Subject: Financial Services

Paper code: COM -105

Full Marks: 50

Course Contents

Unit I (25 Marks)

1. **Introduction:** Financial Services – as a component of the financial system; classification.
2. **Venture Capital:** Theoretical framework and features; Stages of Venture Capital Financing; Financial Analysis – Conventional Venture Capitalist Valuation Method, The First Chicago Method and Revenue Multiplier Method; Financial Instruments; Investment Nurturing / After-care – different styles, objectives and techniques; Valuation of Venture Capital Portfolio; Exit; Indian Venture Capital Scenario – institutions, legal framework and constraints.
3. **Factoring and Forfeiting:** Mechanism; Functions of a factor; Types / forms of factoring; Legal aspects; Factoring vis-à-vis Bills discounting; Factoring in India; Forfeiting, Factoring vis-à-vis Forfaiting; Forfaiting – the Indian Scenario.
4. **Credit Rating:** Importance; Credit Rating Agencies; Rating Methodology and process; Rating Symbols.
5. **Insurance Services:** History of Insurance, Need of Insurance Services, Role of Life Insurance and General Insurance, Players in the Insurance Business, Regulatory Framework, Insurance Regulatory and Development Authority (IRDA).

Unit II (25 Marks)

6. **Leasing:** Leasing – an off-the balance sheet financing; Economics of leasing; Classification of leasing; Limitations of leasing; Tax aspects of leasing; Funding aspects of leasing; Accounting for lease transactions – in the lessor's and lessee's books; Accounting Standard for lease; Financial evaluation – lessor's viewpoint; Financial evaluation – lessee's viewpoint.
7. **Merchant Banking:** Institutional Framework; Merchant Banking institutions relating to primary market issue management; Depository; Debenture Trustees; Portfolio Managers, etc. SEBI – its role on merchant banking institutions.
8. **Housing Finance:** Housing Finance System; Housing Finance Schemes; Funding of HFCs; National Housing Bank (NHB).
9. **Miscellaneous Services:** Stock broking and investment consultancy; Tax consultancy; Guarantees (Financial and Performance); Household or consumer finance; Types;

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Mechanism; Sources; Modes; Demand for consumer finance – factors; Consumer finance practice in India; Pricing of consumer finance; Marketing of consumer finance.

References:

1. Siddaiah, T.: Financial Services, Pearson Education, New Delhi.
2. Khan, M. Y.: Financial Services, McGraw Hill, New Delhi
3. Gurusamy, S.: Financial Services, Tata McGraw Hill, New Delhi.
4. Sasidharan, K. and Mathews, A. K.: Financial Services and System, Tata McGraw Hill, New Delhi.
5. Machiraju, H. R.: Indian Financial System, Vikas Publishing House, New Delhi.
6. Tripathy, N. P.: Financial Instruments and Services, Prentice Hall India, New Delhi.
7. Goel, S.: Financial Services, PHI Learning Privet Limited, New Delhi
8. Bhalla, V. K.: Management of Financial Services, Anmol Publications, New Delhi.
9. Suresh, P. and Paul, J.: Management of Banking and Financial Services, Pearson Education, New Delhi.
10. Rose, Peter S. and Hudgins, Sylvia C.: Bank Management & Financial Services, McGraw Hill International, New York.
11. Averbach, Robert D.: Money, Banking and Financial Markets, Macmillan, London.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-II
Subject: Financial Management and Policy

Paper Code: COM -201
Full Marks: 50

Course Contents:

Unit I (25 Marks)

1. **Time Value of Money:** Its Application in Calculating Net Present Value of A Project.
2. **Financial Goal:** Profit Vs. Wealth; Conflict of Goals: Management Vs. Owners; Financial Goal and Firm's Objectives.
3. **Leverage:** Types and Measurement of Leverage; Business and Financial Risk; EBIT-Eps Analysis.
4. **Cost of Capital:** Meaning and Significance of Cost of Capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings; Cost of Equity and CAPM; Combined Cost of Capital (Weighted).
5. **Shareholder Value Creation:** Earnings – How Much Reliable as a Bottom Line? ROI Vs. DCF Return; Estimating Shareholder Value; Shareholder Value Added (SVA)

Unit II (25 Marks)

6. **Management of Working Capital:** Introduction; Operating Cycle Concept; Estimation of Working Capital Requirement; Financing of Working Capital-Various Approaches; Norms of Bank Finance.
7. **Management of Various Components of Working Capital:**

   Inventory, Receivables, Cash and Payables Management
8. **Dividend Theories And Policies**: Dividend and Valuation: M-M Hypothesis; Gordon's Model; Linter's Model Etc. Forms of Dividends; Determining Factors of Corporate Dividend Policy; Dividend Policy of Manufacturing Companies in India- Case Study of a Steel Manufacturing Company.

References:

1. Brealey, Richard A. and Myers, Stewart C.: Corporate Finance, McGraw Hill International, New York.
2. Chandra, Prasanna: Financial Management, Tata McGraw-Hill, Delhi.

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3. Van Horne, J. C. and Wachowicz Jr., J. M.: Fundamentals of Financial Management, Prentice Hall India, Delhi.
4. Van Horne, J. C.: Financial Management and Policy, Prentice Hall India, Delhi.
5. Khan, M. Y. and Jain, P. K.: Financial Management: Theory, Practice and Cases ; Tata McGraw-Hill, New Delhi.
6. Block, Stanley B. and Hilt, Geoffrey A.: Foundations of Financial Management, Richard D. Irwin, Homewood, Illinois.
7. Kishore, Ravi M.: Financial Management, Taxmann, Delhi.
8. Pandey, I. M.: Financial Management, Vikas Publishing House, N. Delhi.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-II
Subject: Advanced Business Statistics

Paper Code: COM -202

Full Marks: 50

Course Contents

Unit I (25 Marks)

1. **Probability Distributions:** Uniform, Binomial, Poisson, Normal and Exponential Distributions; Their Characteristics and Applications.
2. **Sampling and Sampling Distribution:** Sampling and Sampling (Probability and Non-Probability) Methods; Sampling and Non-Sampling Errors; Law of Large Number and Central Limit Theorem; Sampling Distributions and their Characteristics.

Unit II (25 Marks)

3. **Statistical Estimation:** Point and Interval Estimation of Population Mean, Proportion and Variance.
4. **Testing of Hypothesis:** Statistical Testing of Hypothesis and Errors; Sample Size; Large and Small Sampling Tests: Z- Tests, T-Tests, and F- Tests; ANOVA.
5. **Non-Parametric Analysis:** Chi-Square Tests; Sign Tests; Wilcoxon Signed-Rank Tests; Wald-Wolfowitz Tests; Kruskal-Wallis Test.

References:

1. Heinz, Kohler: *Statistics for Business & Economics*, Harper Collins, New York.
2. Hien, L.W.: *Quantitative Approach to Managerial Decisions*, Prentice Hall, New Jersey.
3. Morse, Lawrence B.: *Statistics for Business & Economics*, Harper Collins, N.Y..
4. Levin, Richard I. And Rubin, David S.: *Statistics for Management*, Prentice Hall, Delhi.
5. Staine, R. and Foster, D.: *Statistics for Business*, Pearson Education, New Delhi.
6. Bajpai, N.: *Business Statistics*, Pearson Education, New Delhi.
7. Watsnam, Terry J. and Parramor, Keith: *Quantitative Methods in Finance*, International Thompson Business Press London.
8. Hooda, R.P.: *Statistics for Business and Economics*, Macmillan, New Delhi.
9. Goon, Gupta & Dasgupta: *Fundamentals of Statistics*, Vol. I & Vol. II.
10. Goon, Gupta & Dasgupta: *An Outline of Statistical Theory*, Vol. I & Vol. II.
11. Gupta S.P.: *Statistical Methods*, Sultan Chand, New Delhi.
12. Arora, S., Arora, S. and Arora, P. N. : *Comprehensive Statistical Methods*, S. Chand

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Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

Semester-II
Subject: Computer Applications in Business

Paper Code: COM - 203

Full Marks: 50

Course Contents:

Unit -I (25 Marks)

1. **MS-Office:** Word Basic Commands, Formatting-Text and Documents, Sorting and Tables, Introduction to Mail Merge; Working with Excel-Formatting, Functions, Chart Features, Working with Graphics in Excel, Using Worksheets as Database in Accounting, Database Creation in MS-ACCESS, Table Creation, Linking of Tables, Slide Design in MS-Power Point.
2. **Introduction of Database Package for Datasheet Analysis (Preferably FOXPRO):** Structure of DBF and its Application in Business: Creating, editing and deleting a Database File, Various Mathematical-Statistical-Logical-Date Functions use in DBF Programming, Programming in DBF.

Unit II (25 Marks)

3. **Introduction to Accounting Package:** TALLY
4. **Pay Roll** (Any one)**:** Gen Software Solution, Relayn Software Solution, Pay Pac, Sine Wave Computer Service Pvt. Ltd. Pay Package.

References:

1. Miller: *Absolute Beginner's Guide to Computer Basic*, Techmedia Publishers
2. Mansfield, Ron: *The Compact Guide to Microsoft Office*, BPB Publication, Delhi.
3. Jain, S. and Sing, S.: *Degital Computer Fundamentals*, BPB Publication, Delhi
4. Jain, S.: *EXCEL 2007 made simple*, BPB Publication, Delhi
5. Rutkosky: *Word 2007*, BPB Publication, Delhi
6. Jain, S.: *MS Office 2010* – Training Guide, BPB Publication, Delhi
7. Nadhani, A. K. and Nadhani, K. K.: *Implimenting Tally 9*, BPB Publication, Delhi.
8. Basett, P. H.: *Computerised Accounting*, BPB Publication, Delhi.
9. Maidasani, D.: *Accounting with Tally 9.0*, Laxmi Publications, New Delhi

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10. Taxali, R. K.: *FOXPRO 2.6*, BPB Publication, Delhi.
11. Ullman, J. O.: *Principles of Database System*, Galgotia Publication, New Delhi.

Note: In each Unit, there shall be 2 questions carrying 10 marks each, with suitable break-ups (or parts) having no alternative. **Viva voce** will carry 5 marks in each unit. For each unit of 25 marks 25 lecture hours are to be delivered.

Semester-II

Subject: Tax Laws and Planning

Paper Code: COM- 204

Full Marks: 50

Course Contents:

Unit I: 25 marks

1. **Introduction:** Residential Status of Companies, Deductions from Gross Total Income under Chapter VI A; Computation of Taxable Income and Tax Liability
2. **Taxation of Companies**: Types of Companies, Minimum Alternative Tax (MAT) and Treatment of MAT Credit.
3. **Carry forward and Set-off of Losses**- Theoretical Discussion and Problems.

Unit II (25 Marks)

4. **Tax Planning and Managerial Decisions**: Concept of Tax Evasion, Tax Avoidance and Tax Planning; Relating to Capital Structure Decision, Purchase Using Owned Funds Vs Borrowed Capital, Own Vs. Lease
5. **Tax Planning for New Business**: Tax Planning With Reference to Location, Nature and Forms of Organization of New Business.
6. **Advance Payment** – Concept and Problems, Interest Computation under Sections 234A, 234B and 234C, Tax Deduction at Source in Different Cases.
7. **Wealth Tax:** Basic Concepts, Meaning of Assets, Deemed Assets, Exempted Assets, Debt Owed and Computation of Net Wealth

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References:

1. Singhania, V.K. and Singhania, K. : Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd
2. Dubey, A.: Taxation: Direct Tax, LexisNexis
3. Daruwala, B.F.: Handbook to Direct Taxes, Bharat Law House Pvt. Ltd.
4. Ahuja,g. and Gupta, R.: Professional Approach to Direct Taxes Law and Practice, Bharat Law House Pvt. Ltd.
5. Sengupta, C.H.: Tax practice and procedure, Dey Concern, Kolkata

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks each with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

Semester-II

Optional Paper (For other Discipline)

Subject: Basic Statistics

Paper Code: COM- 205OPT

Full Marks: 50

Unit-I: 25 Marks

1. Aims and Scope of Statistics, Classification of variables, Frequency distribution, Concept of Population and Sampling

2. Central Tendency, Measurement of Variation, Quartile and Percentile, Skewness and Kurtosis

3. Correlation and Regression

Unit-II: 25 Marks

4. Probability and its distribution

5. Testing of hypothesis

6. ANOVA

References:

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- Levin, Richard I. & Rubin, David, S.: Statistics for Management, Pearson Pub., 7th Ed. New Delhi.
- Chatfield, C.: The Analysis of Time Series: An Introduction, Chapman and Hall, 6th Ed. London.
- Goon, Gupta & Dasgupta : Fundamentals of Statistics, Vol.- I & Vol.- II, World Press Pvt. Ltd., Kolkata.
- Goon, Gupta & Dasgupta : An Outline of Statistical Theory, Vol.- I & Vol.- II, World Press Pvt. Ltd., Kolkata.
- Gupta, S. P.: Statistical Methods, Sultan Chand & Sons, 43rd Ed. New Delhi.
- Gupta, S. C. and Kapoor, V. K.: Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi
- Sharma, J. K. : *Business Statistics*, Vikas Publishing House

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered

Semester-III

Subject: Security Analysis And Portfolio Management
Paper Code: COM -301

Full Marks: 50

Course Contents:

Unit-I (25 Marks)

1. **'Return' And 'Risk' In Securities Market:** Investment Vs. Speculation; Misconceptions About Speculation; Elements in Return; Measurement Of Return; Yield-To-Maturity; Measurement of Risk; Components of Systematic and Unsystematic Risk; Markowitz's Mean - Variance Rule; 'Beta'- Its Calculation and Interpretation.
2. **Analysis for Equity Investment:** Objectives; Classification; Fundamental Analysis - Economy Analysis, Industry Analysis and Company-Level Analysis; Technical Analysis - Dow Theory, Classical Tools and Modern Tools; Fundamental Analysis Vs. Technical Analysis.
3. **Various Forms of Market Efficiency**: Concept of Market Efficiency: Information Efficiency and Allocation Efficiency; Weak, Semi-Strong and Strong Form of Market Efficiency; Random Walk Hypothesis.

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Unit-II (25 Marks)

4. **Valuation of securities**: Concept of valuation, Valuation of debentures and preference shares, Different models for equity valuation: constant dividend, constant growth rate and two-growth rate
5. **Portfolio risk and return**: Modern portfolio theory- Formation of portfolio and concept of diversification; Calculation of portfolio return; Calculation of portfolio risk - a two-security or three-security portfolio, Efficient frontier and optimal portfolio selection; Capital Market line, Security Market Line.
6. **Mutual funds**: Meaning, Organisation structure, Advantages, Classification of mutual funds, Performance evaluation of managed portfolios: Treynor' ratio, Sharpe ratio and Jensen's measure.

References:

1. Francis, J. C.: Management of Investments, McGraw Hill, N.Y.
2. Fischer, D. E. and Jordan, R. J.: Security Analysis and Portfolio Management, Prentice Hall, N. Delhi.
3. Fuller, R. J. and Farrell Jr., J. L.: Modern Investments and Security Analysis, McGraw-Hill, Singapore.
4. Raghunathan, V., Barua, S. K. and Verma, J.: Portfolio Management, TMH, N. Delhi.
5. Fabozzi, Frank J.: Investment Management, Prentice Hall, International Edition.
6. Kevin, S. : Portfolio Management, PHI, N. Delhi.
7. Pandian, P.: Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., N. Delhi.
8. Ranganatham, M. and Madhumati, M.: Security Analysis and Portfolio Management, Pearson.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks each with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered

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Semester-III

Subject: Research Methodology

Paper Code: COM -302

Full Marks: 50

Course Contents **Unit I (25 Marks)**

1. **Fundamentals of Research**
   Definition and Objectives of Research – Motivation, Types of Research – Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical, Research Process- Meaning of research problems, Identification and Formulation of research problem, Research objectives, Formulation of Hypothesis.
2. **Review of Literature**
   Need for Reviewing Literature, Planning of Review work, Sources of Literature, Literature Review Procedure, Identifying Research Gap
3. **Data Collection and Methodology**
   Sources of Data - Use of Primary Data and Secondary Data, Methods of Collecting Primary Data and Secondary Data, Questionnaire, Features of good Questionnaire.
4. **Report Writing**
   Structure and Components of Research Report, Types of Report, Planning of Report Writing, Layout of Research Report, Characteristics of a good report, referencing in academic writing.

Unit II (25 Marks)

5. **Data Analysis (Practical)**
   Data Analysis with Statistical software Packages – Correlation, Regression Analysis, ANOVA, Parametric Tests, Non Parametric Tests, Time Series Analysis etc.

References:

1. Kumar, R.: *Research Methodology: A Step by Step Guide for Beginners*, Pearson Education, New Delhi.
2. Taylor, B., Sinha, G. And Ghoshal, T.: *Research Methodology: A Guide for Researchers in Management and Social Sciences*, Prentice Hall India, New Delhi.
3. Panneerselvam, R.: Research Methodology, Prentice Hall India, New Delhi.
4. Krishnaswamy, K.N., Sivakumar, A. and Mathirajan, M.: *Management Research*

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Methodology: Integration of Principles, Methods and Techniques, Pearson Education, New Delhi.
5. Srivastava, T. N. and Rego, S.: *Business Research Methodology*, Tata McGraw-Hill Education
6. Rao, A. S. and Tyagi, D.: *Research Methodology with SPSS Statistical Package for the Social Sciences*, Shree Niwas Publications
7. Argyrous, G.: *Statistics for Research with a Guide to SPSS*, SAGE Publications Ltd
8. Kothari, C. R.: *Research Methodology Methods and Techniques*, New Age International (P) Ltd.
9. Burns, R. P. and Burns, R.: *Business Research Methods and Statistics Using SPSS*, SAGE Publications Ltd
10. Wooldridge, J. M.: *Introductory Econometrics: A Modern Approac*h, Cengage Learning
11. Gujarati, D. N., Porter, D. C. and Gunasekhar, S.: *Basic Econometrics*, Tata McGraw - Hill Education
12. Maddala, G. S. and Lahiri, K.: *Introduction to Econometrics*, Wiley Publication

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

Semester-III

Optional Paper (For other Discipline)

Subject: Fundamental Finance

Paper code: COM -303OPT

Full Marks: 50

Unit-I(25 Marks)

1. Mathematics in Finance: Concept of compound interest and present value; concept of growth rate and calculation; other issues

2. Finance function of a firm : Historical evolution in the concept of finance function; operational functions of finance; profit maximization vs. shareholders' wealth maximization objective of financial management; scope of finance as a discipline; organizational structure of finance function in a corporate organization

3. Sources of Finance: Short –term sources and long-term sources of finance; Cost of Capital; Leverage

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Unit-II(25 Marks)

4. Long term investment or Capital Budgeting decision: Accounting rate of return,Pay-back period; Net Present Value, Internal Rate of Return and Profitability Index
5. Working Capital management: Concept of Operating Cycle; Estimation of net working capital; Inventory management, Receivables management; cash management; Payables management
6. Dividend decision

References:

9. Brealey, Richard A. and Myers, Stewart C.: Corporate Finance, McGraw Hill International, New York.
10. Chandra, Prasanna: Financial Management, Tata McGraw-Hill, Delhi.
11. Van Horne, J. C. and Wachowicz Jr., J. M.: Fundamentals of Financial Management, Prentice Hall India, Delhi.
12. Van Horne, J. C.: Financial Management and Policy, Prentice Hall India, Delhi.
13. Khan, M. Y. and Jain, P. K.: Financial Management: Theory, Practice and Cases ; Tata McGraw-Hill, New Delhi.
14. Block, Stanley B. and Hilt, Geoffrey A.: Foundations of Financial Management, Richard D. Irwin, Homewood, Illinois.
15. Kishore, Ravi M.: Financial Management, Taxmann, Delhi.
16. Pandey, I. M.: Financial Management, Vikas Publishing House, N. Delhi.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-III
Specialisation (Accounting and Finance)

Subject: Advanced Management Accounting

Paper Code: COM -304AF

Course Contents:

Unit: I (25 Marks)

1. Fundamentals of Management Accounting

Introduction to Management Accounting; Evolution of Accounting; Functions, Tools and Techniques of Management Accounting; Inter-linkages and differences among Financial Accounting, Cost Accounting and Management Accounting; Designing of Management Accounting System in an organization; Limitations of Management Accounting.

2. Capital budgeting under certainty

Traditional and Modern methods of Capital budgeting and their appraisal; Comparison between NPV and IRR method; Capital Rationing, Formulation of Linear Programming, Interger-Programming and Goal Programming in Capital budgeting decisions.

3. Capital budgeting under Risk and Uncertainty

Difference between capital budgeting under certainty and under risk and uncertainty; Techniques of capital budgeting under risk and uncertainty, and their appraisal.

Unit: II (25 Marks)

4. Responsibility Accounting

Meaning and objectives; Responsibility centers and Evaluation of centre financial performance; Divisional performance measurement; Issues of inter-divisional Transfer Pricing.

5. Corporate Financial Distress and Bankruptcy

Introduction; Reasons of financial distress and corporate bankruptcy; Corporate Sickness-Indian Scenario; Indian and foreign studies on corporate bankruptcy; Distress prediction models; Corporate governance in distressed firms; Distressed firm valuation; BIFR and its role for revival of sick units.

References:

1. Van Horne, J. C. (2001). Financial Management and Policy, 12th Ed., Pearson Edu., New

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Delhi.
2. Lavy, H. and Sarnat, M. (1995). Capital Investment and Financial Decisions, 5th Ed. PHI, New Delhi.
3. Horngren, C. T., Sundem, G. L. and Stratton, W. O. (2007). An Introduction to Management Accounting, Prentice Hall Pvt. Ltd., New Delhi.
4. Peterson, Pamela P. and Fabozzi, Frank J. (2002). Capital Budgeting: Theory and Practice, John Wiley & Sons, USA.
5. D. Dayananda, R. Irons, S. Harrison, J. Herbohn and P. Rowland (2002). Capital Budgeting: Financial Appraisal of Investment Projects, Cambridge University Press, U. K.
6. Altman, E. I. and Hotchkiss, E. (2006). Corporate Financial Distress and Bankruptcy, John Wiley & Sons, New Jersey.
7. Kishore, Ravi M. (2013). Advanced Management Accounting, Taxmann Publication, 3rd Ed., New Delhi.
8. Khan, M. Y. and Jain, P. K. (2010). Management Accounting, Tata McGraw Hill Pub., 5th Ed., New Delhi.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-III

Specialisation (Accounting and Finance)

Subject: Advanced Financial Accounting

Paper code: COM -305 AF

Full marks: 50

Course Contents:

Unit-I (25 Marks)

1. Accounting of Service Industries: Educational Institutions, Transport, Hotel etc.
2. Accounting relating to liquidation of Companies.
3. Some special issues in Accounting: Human Resource Accounting, value added accounting etc.

Unit-II (25 Marks)

4. Accounting for holding and subsidiary company.
5. Accounts for specific companies: Insurance Company (including loss of profit Insurance) and Banking Company.

References:

1. Beams, F. A: Advanced accounting, prentice Hall, New Jersey.
2. Dearden, J. and Bhattacharya, S.K Accounting for management, Vikas publishing house, New Delhi
3. Engler, C, Bernstein, L.A, and Lambert, K.R. Advanced Accounting, Irwin, Chicago.
4. Maheshwari, S. N. And Maheshwari, S. K.: Advanced Accountancy-Vol.- II, Vikas Publishing House, New Delhi
5. Shukla, M. C., Grewal, T. S. And Gupta, S. C.: Advanced Accountancy- Vol.- II, Sultan Chand & Co., New Delhi.
6. Gupta, R, and L.: Advance Financial Accounting, Sultan Chand, New Delhi.
7. Chakraborty, H.: Advance Accounting, Oxford University Press, Delhi.
8. Porwal, L. S.: Accounting Theory, Tata McGraw-Hill, New Delhi.
9. Ghose, Maheswari and Goyale: Studies in Accounting Theory, Willey Eastern Ltd.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short- answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-III
Specialisation (Computerised Accounting and Taxation)

Subject: E-Commerce and Computerised Accounting

Paper code: COM -304 CAT

Full Marks: 50

Course Contents:

Unit I (25 Marks)

1. **E-Commerce:** Introduction, Traditional commerce vs E-Commerce, Advantages and disadvantages, Different types of e-commerce
2. **Applications of E-Commerce in business**
3. **Categories of E-Commerce:** Customer-oriented, Business-oriented
4. **Driving forces behind E-Commerce**
5. **Network Infrastructure for E-Commerce**: Internet, Internet and Extranet
6. **Legal Requirements in E-Commerce**: Ethical and legal issues

Unit II (25 Marks)

7. **Introduction to Accounting Packages (Any Two):** FACT; ACCORD;EX- NGN.

References:

1. Agarwala, K.N. and Agarwala, Deeksha: business on the Net: what's and How's of E-Commerce, Macmillan, New Delhi.
2. Agarwala, K.N. and Agarwala, Deeksha: business on the Net: bridge to the online Storefront, Macmillan, and New Delhi.
3. Cady, G.H. and McGregor, P.: Mastering the Internet, BPB Publication, New Delhi.
4. Janal, D.S.: Online Marketing Hand Book, van Nostrand Reinhold, New Delhi.
5. Kosivr, David: Understanding Electronic commerce, Microsoft Press, Washington.
6. MInoli and Minoi: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
7. Schneider, Gary P.: Electronic Commerce, Course Technology, Delhi.

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8. Young, Margaret Levine: The Complete Reference to Internet, Tata McGraw Hill, New Delhi.
9. O'Brien, j.: Management Information System, Tata McGraw Hill, New Delhi.
10. Diwan, Parag and Sharma, Sunil: e-Commerce – A managers' Guide To E-Business; Excel Book, New Delhi.
11. Murthy, C.S.V.: E-Commerce- Concept, Models, Strategies, Himalaya Publishing House, N.Delhi
12. Wesland and Clark: Global Electronic Commerce; Theory and Case Studies.
13. Singh, Alwyn and Didar: E-Commerce for Manager, Vikas Publishing House, N. Delhi
14. Gandhi Sunil: Computer Practical.

Note: In Each Unit, there shall be set 1 question carrying 20 marks, with suitable break-ups (or parts) having no alternative. Viva voce will carry 5 marks in each unit. For each unit of 25 marks; 25 Lecture hours are to be delivered.

Semester: III

Specialisation (Computerised Accounting and Taxation)

Subject: Computerised Taxation

Paper Code: COM - 305 CAT

Course contents:

Unit: I (25 Marks)

1. **Introduction:** Concept of PAN, TAN, Different forms for filing returns, Types of return, AIN
2. **Income tax assessment**: Different types of assessment – Self-assessment, Best Judgement Assessment, Re-assessment, Filing of returns online: An introduction and concept of digital signature
3. **Scheme of furnishing electronic return**
4. **Type of deductors**: Government, Non-corporates and Corporates
5. **Payment of TDS/TCS:**CIN,BIN

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Unit: II(25 Marks)

6. **Online PAN and TAN Registration**-tdscpc.gov.in- e-tutorial for Registration
7. **Download, Preparation and Validation**: E-TDS:24Q-26Q-27Q-27EQ,24G.
8. **Download & Preparation**-Form-16, Form-16A & Others from tdscpc.gov.in & Conversion to PDF, E-Tutorial

References :

1. Circulars Issued by C.B.D.T.
2. Income Tax Act, 1961.
3. Income Tax Rules, 1962.
4. Tax Information Network, Deductors' Manual v.1.9, for quarterly e-TDS/TCS statements from F.Y. 2005-06 & onwards, NSDL e-Governance Infrastructure Limited.
5. Ahuja and Gupta: *Systematic approach to Income Tax and Central sales Tax*, Bharat Law House, New Delhi.
6. Singhania, V.K.: *Direct Taxes: Law and Practice*, Taxmann Publication, Delhi.
7. Kumar, Sanjeev: *Systematic Approach to Indirect Taxes*, Bharat Law House Pvt.Ltd.

Note: In each Unit, there shall be 2 questions carrying 10 marks each, with suitable break-ups (or parts) having no alternative. **Viva voce** will carry 5 marks in each unit. For each unit of 25 marks 25 lecture hours are to be delivered.

Semester: III

Specialisation (Banking,Insurance and Capital Market)

Subject: Indian Banking System

Paper Code: COM- 304 BIC

Full Marks: 50

Course Contents :

Unit I (25 Marks)

1. Overview of Banking System and Regulatory Framework

Structure of banking system in India; Provisions of RBI Act 1935, Banking Regulation Act, 1949 and Prevention of Money Laundering Act, 2002; Government and RBI's Powers in Opening of New Banks and Branch Licensing; CRR and SLR Concepts; RBI's Monetary and Credit Policy.

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2. Banker customer relationship

The legal relationship between the Banker and Customer; Types of Accounts such as Current Accounts, Savings Bank Account and Fixed Deposits; Other Transactions between Banker and Customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services rendered by Banks; Special features of the relationship between banker and customer - Their mutual rights and duties - lien - Power to combine different accounts - Secrecy of account.

3. Negotiable instruments

Types and characteristics; Cheque and its distinction from Bill and Promissory note; Quasi-negotiable instruments; Relevant sections of Negotiable Instruments Act; Endorsement: different types; Crossing: types and effect.

Unit II (25 Marks)

4. Regulation and supervision of Reserve Bank over Commercial banks

Licensing of banks; Opening of new banks; Branch Licensing; Foreign banks; Cash reserves and liquid assets; Definition of NPA; Income Recognition and Asset Classification Norms (IRAC Norms); Capital and reserves; Prudential norms and CRAR; Control over methods of operation.

5. Priority sector lending and financial inclusion

Priority sector advances and socio-economic policies; Financial inclusion: meaning, significance and status; Measures towards financial inclusion.

6. Regional Rural Banks and Co-operative banks

Introduction, Functions, Role in economic and social development, Difference with traditional Commercial Banking, Recent Issues

References:

1. Tannan, M. L., revised by Datta, C.R. & Kataria, S.K.: Banking Law and Practice, Wadhwa & Company, Nagpur.
2. Srivastava, A.B. and Elumalai, K.: Seth's Banking Law, Law Publisher's India (P) Limited.
3. Gupta, R.K. : Banking Law and Practice in 3 Vols., Modern Law Publications.
4. Gomez, Clifford: Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited.
5. Holden, J.M.: The Law and Practice of Banking, Universal Law Publishing.

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Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

Semester: III

Specialisation (Banking,Insurance and Capital Market)

Subject: Insurance: Principles And Practice

Paper Code: COM -305 BIC

Course Contents:

Unit I (25 Marks)

1. **Introduction:** Concept, Functions, Characteristics, Its difference with gambling.
2. **Importance of insurance**: To individuals, organizations and society.
3. **Selection of insured:** Understanding risk of the insured, factors affecting risk, sources of risk information
4. **Types of insurance**: Life and Non-life, Classification of policies in life insurance: according to duration, premium payment, participation in profits, traditional and non-traditional.
5. **Insurance and tax planning**: Discussion with reference to taxation benefits

Unit II (25 Marks)

6. **Indian insurance industry**: Developments and growth
7. **Life Insurance Sector reforms in India**: Reasons and consequences.
8. **Reforms in General Insurance Sector in India**: Reasons and consequences

References:

1. Mishra, M.N.: Insurance Principles and Practice, S. Chand, New Delhi
2. Sadhak, H.: Life Insurance in India: Opportunities, Challenges and Strategic Perspective, Sage Publications, New Delhi
3. Ali, S., Mohammad, R. and Ahmad, M.: Insurance in India, Regal Publications, New Delhi
4. Thomas, G. and Mishra, K.C.: General Insurance: Principles & Practice, Cengagae Learning
5. Mishra, K.C., Mishra, M. and Tripathy, M.: General Insurance: Business Operations in

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6. Ali, S, Mohammad, R. and Ahmad, M.: Insurance in India: Development, Reforms, Risk Management, Performance, Jainbook Agency
7. Narang, U.: Insurance Industry in India: Features, Reforms and Outlook, Jain Agency
8. Singh, S.R.: Dictionary of Insurance, Jain Agency
9. Tyagi, C.L. and Tyagi, M.: Insurance - Law and Practice, Jain Agency
10. Bihari, S.C. and Baral, S.K.: Insurance Management in the Reforms Era, Jain Agency

Semester-IV

Subject: Strategic Management and Corporate Governance

Paper Code: COM - 401

Full Marks: 50

Course Contents:

Unit I (25 Marks)

1. **Concept of Strategy:** Concept of strategy; Strategic levels, Strategic Business Unit (SBU); Strategic Management Process.
2. **SWOT Analysis:** External Environment analysis, Industry analysis and Organizational analysis.
3. **Strategic Analysis:** Portfolio analysis and display matrices, Operating and Financial analysis.
4. **Strategy Formulation and Choice of Strategies:** Factors affecting choice, Strategic options in – Corporate Strategy, Business level strategy and Functional level strategy
5. **Strategic implementation and control:**

Interrelationship between formulation and implementation, Issues in implementation and control techniques

Unit II (25 Marks)

6. **Introduction:** Composition of Board of Directors; Corporate Governance and Role of Board: Corporate Governance – other components; Corporate Governance system worldwide: Single board vs. Dual board; Germany – Japanese system - 'networked model' vs. Anglo – American system - 'high-tension model'; Corporate Governance in India – A journey through the historical models.

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7. **Corporate Governance in India:** Salient features; Main recommendations of the Corporate Governance Committees and Codes in India; Corporate Governance and legislations in India; Corporate Governance in the Public Sector in India.
8. **Shareholders and Corporate Governance:** Rights and privileges of shareholders; Grievance redressal process in India; Relationship between Investor Protection and Corporate Governance; Shareholder activism.
9. **Corporate Social Responsibilty (CSR):** CSR and the Stakeholder; Justification of CSR; Scope of CSR; CSR and Indian corporations; CSR Reporting.

References:

1. Bhattacharya, S. K. and Venkataraman, N.: *Managing Business Enterprises: Strategies, Structures and Systems*, Vikas Publishing House, New Delhi.
2. Budhiraja, S. B. and Athreya, M. B.: *Cases in Strategic Management*, Tata McGraw-Hill, New Delhi.
3. Hunger, David J. and Wheelen, Thomas L.: Strategic Management, Addison-Wesley, International Edition.
4. Glueck, William F. and Jausch, Lawrence R.: *Business Policy and Strategic Management*, McGraw Hill, International Edition.
5. Ansoff, H. Igor: *Implanting Strategic Management*, Prentice Hall, New Jersey.
6. Kazmi, Azhar: *Business Policy*, Tata McGraw-Hill, New Delhi.
7. Mintzberg, Henry and Quinn, James Brian: *The Strategy Process*, Prentice Hall, New Jersey.
8. Newmann, William H. and Logan, James P.: *Strategy, Policy and Central Management*, South Western Publishing Co., Cincinnati, Ohio.
9. Sharma, R. A.: *Strategic Management in Indian Companies*, Deep and Deep Publications, New Delhi.
10. Das, Ranjan: *Crafting the Strategy*, TMH, New Delhi.
11. Cherunilam, F.: *Strategic Management*, Himalaya Publishing House, New Delhi.
12. Satheesh Kumar, T.N.: Corporate Governance, Oxford University Press, New Delhi
13. Fernando, A.C.: Corporate Governance: Principles, Policies and Practices, Pearson Education; New Delhi.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-IV

Subject: International Financial Management

Paper Code: COM -402

Full Marks: 50

Course Contents:

Unit I (25 Marks)

1. **Foreign exchange market**: Concept, features, types of market - Spot and Forward, Types of quotations, spread
2. **Forex market activities**: Speculating, Hedging and Arbitraging
3. **Parity conditions in International Finance:** Purchasing Power Parity, Fisher effect, International Fisher effect, Interest rate Parity, Unbiased forward rate
4. **Exchange rate equilibrium**: Factors affecting Exchange Rates

Unit II (25 Marks)

5. **International Financing Decision**: Sources - Bond Financing (Fixed and Floating Rate Notes), Loan Financing (Syndicates Loans), Securitised Financing (Euronote), Equity Financing (GDR and ADR), Issues for consideration
6. **Project financing decisions**: Introduction to International Capital Budgeting and Cost of Capital of a Foreign Investment
7. **Exposures to international firms**: Transaction, Translation and Economic
8. **Foreign Exchange Risk Management**: Internal and External hedging techniques

References:

1. Apte, P.G.: International Financial Management, Tata McGraw Hill
2. Machiraju, H.R.: International Financial Management, Himalaya Publishing House
3. Madura, Jeff: International Financial Management, South Western Cengage Learning
4. Sharan, V.: International Financial Management, Prentice Hall India
5. Bekaert, G.J. and Hodrick, R.J.: International Financial Management, Pearson
6. Eun, C.S. and Resnick, B.G.: International Financial Management, McGrawHill/Irwin

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type

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question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

Semester-IV

Subject: CORPORATE INDIRECT TAXES

Paper Code: COM- 403

Full Marks: 50

Course Contents:

Unit-I (25 Marks)

1. **Introduction to Indirect Taxes:** Concept; Distinction between central excise tax, customs tax and sales tax; Advantages and Disadvantages.
2. **Central Excise Act, 1944:** Basic concepts and definitions, Classification of excisable goods, Valuation of exercisable goods, Different basis for Levying Excise duty, collection procedure, exemption from Excise Duty; CENVAT Credit Rules; General Procedures under Central Excise; Remission of duty.

Unit-II (25 Marks)

3. **Custom Act, 1962:** Basic concept; Levy of and Exemptions from Customs Duty; Types of Duty; Valuation of goods; Importation, Exportation; Warehousing; Demand, recovery and refunds in customs; Duty drawback.
4. **Service Tax:** Basic concepts and definitions; Liability of service tax; payment and recovery of service tax; Registration procedure; Assessment, revision and appeal.

References:

1. Datey V.S.: Indirect Tax Law and Practice, Taxmann.
2. Kumar, Sanjeev: Systematic Approach to Indirect Taxes, Bharat Law House Pvt. Ltd.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short- answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-IV
Specialisation (Accounting and Finance)

Subject: Financial Statement Analysis
Paper Code: COM-404AF

Full Marks: 50

Course Contents:

Unit-I (25 Marks)

1. **Introduction and overview:** Concept of Financial Statements; Nature of Financial Statements; Objectives of Financial Statements; Limitations of Financial Statements; Overview of Financial Statement Analysis; Tools of Financial Statement Analysis.
2. **Financial Statement Analysis with the Help of Financial Ratios:** Financial Ratios and their implications, Different types of Financial Ratios, Calculation and its interpretation.
3. **Cash Flow Analysis**: Relevance of Cash, Interpretation of Cash Flows and Net Income, Construction of Cash Flow Statement, Reporting of Cash Flows by Activities, Limitations of Cash Flow Reporting, Additional Disclosures and Adjustments.
4. **Management of Receivables**: Nature of Debtors, Objectives of Debtors Management, Costs of Maintaining Debtors, Collection Policies, Evaluating the Credit Applicant

Unit-II (25 Marks)

5. **Financial Reporting**: Accounting and Financial Reporting Standards; Scope of Accounting Standard; Standard setting procedure; Accounting standards at a glance.
6. **Corporate Segment Reporting.**
7. **Corporate Social Reporting and Corporate Environment Reporting.**
8. **Emerging Tools for Performance Measurement:** Economic Value Added, Market Value Added, Balance Scorecard

References:

1. Wild, John J., Berstein, L. A. and Subramanyam, K. R.: *Financial Statement Analysis,* McGraw-Hill, New York.
2. Foster, G.: *Financial Statement Analysis,* Pearson Education
3. Kaveri, V. S.: *Financial Ratios as Predictors of Borrowers Health*, Sultan Chand & Sons, New Delhi.

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4. Foulke, R.A.: *Practical Financial Statement Analysis*, McGraw-Hill, New York.
5. Ghosh, T.P.: *Accounting Standards and Corporate Accounting Practices,* Taxmann, New Delhi.
6. Agarwal, S.: *Guide to Accounting Standard,* Snowwhite.
7. Sinha, G. C.: Financial Statement Analysis, N. B. Publications, Calcutta.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

Semester-IV
Specialisation (Accounting and Finance)

Subject: Advanced Cost Accounting

Paper Code: COM- 405 AF

Full Marks: 50

Course Contents:

Unit I (25 Marks)

1. **Cost Control Accounts:** Systems of maintaining accounts in the cost books: Reconciliation of Cost and Financial Accounts; Need for reconciliation; Reasons for variation in profit; Reconciliation procedure.
2. **Process Costing:** Treatment of process losers; Inter-process profit; Equivalent production; Joint product and By-product costing; Depth of processing.
3. **Marginal costing:** Concepts and Break-even analysis; various managerial decious using marginal costing.

Unit II (25 Marks)

4. **Budgetary Control:** Definition of Budget control; objectives; Type of Budget; Preparation of Functional budgets; Master Budget; Flexible Budgeting; Zero Budgeting; Performance Budgeting.
5. **Standard Costing:** objectives; Relationship with Budgetary Control; Variance analysis; Invention of variance; Accounting for cost variance.
6. **Contemporary Issues in Cost Accounting:** Activity Based Costing (ABC)- definition, concept and approaches; Developing the system of ABC; Benefits and uses, Prevalence

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of identified factors affecting ABC system in emerging economics, target costing – definition, basis of product pricing, steps in developing the target cost and target price.

References:

1. Horngren, Foster & Dater : cost Accounting - A managerial Emphasis, PHI
2. Prasad, N.K. and Prasad A.K.principles and practice of cost accounting, Book Syndicate, Calcutta.
3. Saxena, V.K. and Vashist, C.D. Advanced cost and management accounting, sultan chand and Sons, Delhi.
4. Rethnam, P.V.costing adviser, Kitab Mahal, Mumbai.
5. Dicky: Handbook of cost Accountancy.
6. Banerjee, B. Cost accounting, prentice hall India, N. Delhi.
7. Davidson and well: Handbook of cost Accountancy.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short- answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

Semester-IV

Specialisation (Computerized Accounting and Taxation)

Subject: Stock Market Trading (Practical) And Stock Trading Accounting
Paper Code: COM- 405 AF

Course Contents:

Unit I (25 Marks)

1. Opening of online trading account, Bank account and DEMAT account.
2. Use of BSE and NSE Terminals.
3. Online Purchase / Sale of shares.

Unit II (25 Marks)

(Practical)

4. Application of Money wire Software

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References:

1. Bhole, L.M., *Financial Institutions and Markets,* TMH.
2. Pathak, Bharati V., *Indian Financial System*, Pearson Education.
3. Khan, M. Y., *Indian Financial System*, Tata McGraw Hill, New Delhi.
4. Gupta, S.B., *Monetary Economics- Institutions, Theory and Policy*, S. Chand, New Delhi.
5. Sarkhel, J. and Gupta, A., *Capital Market- Theory and Institutions*, Book Syndicate.
6. Pandian, P., *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd., New Delhi.

Note: In each Unit, there shall be 2 questions carrying 10 marks each, with suitable break-ups (or parts) having no alternative. **Viva voce** will carry 5 marks in each unit. For each unit of 25 marks 25 lecture hours are to be delivered.

Semester-IV

Specialisation (Computerized Accounting and Taxation)

Subject: Computerised Return Filing
Paper Code: COM- 405 CAT

Course Contents:

Unit I (25 Marks)

1. **Online Payment of Tax** : All types of assesses
2. **New PAN Registration:** For E-Filing of Income Tax
3. **Return Filing**: ITR-1 to ITR-4, Online & Offline-Software Download-Run-Validation-Readme, Excel & Java Utility
4. **Annual Information Return**(AIR)-RPU-FVU

Unit II (25 Marks)

5. **Service Tax** – Registration-ST-1; Registration-ST-2 & PAN, Return Online
6. **Central Excise** - Online & Offline
7. **WB: VAT, CST, Profession Tax**: Compulsory Online Registration-Password Creation-E-Return

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References:

1. Circulars Issued by C.B.D.T.
2. Income Tax Act, 1961.
3. Income Tax Rules, 1962.
4. Tax Information Network, Deductors' Manual v.1.9, for quarterly e-TDS/TCS statements from F.Y. 2005-06 & onwards, NSDL e-Governance Infrastructure Limited.
5. Ahuja and Gupta: *Systematic approach to Income Tax and Central sales Tax*, Bharat Law House, New Delhi.
6. Singhania, V.K.: *Direct Taxes: Law and Practice*, Taxmann Publication, Delhi.
7. Kumar, Sanjeev: *Systematic Approach to Indirect Taxes*, Bharat Law House Pvt.Ltd.

Note: In each Unit, there shall be 2 questions carrying 10 marks each, with suitable break-ups (or parts) having no alternative. **Viva voce** will carry 5 marks in each unit. For each unit of 25 marks 25 lecture hours are to be delivered.

Semester-IV
Specialisation (Banking, Insurance and Capital Market)
Subject: Stock Market Operation (Theory) And Stock Market Trading (Practical)

Paper code: COM- 404 BIC

Full Marks: 50

Course contents:

Unit I (25 Marks)

1. Listing of Securities:

Meaning; Advantages of listing; Listing requirements - procedure, fees, etc.; Listing of rights issue, bonus issue, further issue, etc.; Listing conditions of BSE and NSE; Delisting.

2. Trading in major Indian Stock Exchanges:

BSE: Different trading systems, Share groups on BSE, BOLT System; Different types of settlements: Pay-in and Pay-out; Bad Delivery; Short delivery; Auction.

NSE: Market segments; NEAT system options – Market types, Order types and books De-mat settlement; Physical settlement; Funds settlement; Bad and short delivery; Auction.

3. Risk management system in major Indian Stock Exchanges:

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Risk management system in BSE & NSE – Margins – Exposure limits; Surveillance system in BSE & NSE – Circuit breakers.

4. Stock market indices:

Purpose and Consideration in developing index; Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) ; Stock market indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly); NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction; Stock market indices in foreign countries (Overview).

Unit II (25 Marks)

STOCK MARKET TRADING (PRACTICAL)

1. Instructions on the subject will be given with the help of Dummy Stock Market Trading Terminal, preferably in association with any broker firm, keeping in mind the practical demand.

2. In case a broker firm is associated, it is to be selected by the Department, on the basis of the recommendation of the internal teacher.

3. Examination will take place on this practical paper as per rule of any other practical paper examination of the university.

References:

1. Raghunathan, V. and Rajib, P.: Stock exchanges, Investment and Derivatives, Tata McGraw Hill, New Delhi.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.
5. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.
6. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short-answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks with one alternative. **Internal Assessment** will carry 5 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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Semester-IV

Specialisation (Banking, Insurance and Capital Market)

Subject: Banking Practice and Project Work (Capital Market)

Paper Code: COM- 405 BIC

Full Marks: 50

Courses Contents:

Unit I (25 Marks)

1. **Asset - Liability Management**

   Definition of assets and liabilities; Asset liability mismatches on the grounds of locations, maturity, return and currency; Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk; Strategies to manage these risks; RBI guidelines for asset and liability management; Management of loan portfolio with special reference to Non Performing Assets (NPAs).

2. **Loans and Advances**

   Loans and advances; Overdrafts; Different kinds of securities for banker's advances and loans: hypothecation, guarantee, pledge, lien, mortgage, charge, etc.; Self-Employment Schemes: Women Entrepreneurs, Small Scale Industries, Agricultural Finance, Export Finance, etc.; Call loans and loans repayable at short notice; Micro Finance.

3. **Electronic Banking and IT in Banks**

   IT In Banking: an Introduction; IT Applications in Banking; Computer-Based Information Systems for Banking; Electronic Banking: Basic and Value Added Services; Internet Banking; Enabling Technologies of Modern Banking - Core Banking, RTGS, EFT and NEFT; Electronic Commerce and Banking; Integrated Communication Networks for Banks' Security and Control Systems – Cyber Crimes and Fraud Management.

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Unit II (25 Marks)

PROJECT WORK

1. Each student shall undertake a firsthand study of some aspect of capital market in India.
2. The student shall write a project report of not less than 5000 words under the guidance of an internal teacher based on his study.
3. The student shall submit a typed copy of the project report to the Institute.
4. A viva voce will be conducted by the internal teacher along with any other teacher of the Department to understand the authenticity of the project having undertaken by the student. However, no marks will be assigned for the viva. Only after clearance from the viva, the project report will be evaluated.
5. The project report will be evaluated as per the examination rule of the university.

References:

1. Tannan, M. L., revised by Datta, C.R. & Kataria, S.K. : Banking Law and Practice, Wadhwa & Company, Nagpur.
2. Srivastava, A.B. and Elumalai, K.: Seth's Banking Law, Law Publisher's India (P) Limited.
3. Gupta, R.K. : Banking Law and Practice in 3 Vols., Modern Law Publications.
4. Gomez, Clifford: Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited.
5. Holden, J.M.: The Law and Practice of Banking, Universal Law Publishing

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Note: In each Unit, there shall be set 1 compulsory question carrying 10 marks, preferably consisting of 2 short- answer type questions of 5 marks each with equal number of alternatives and 1 essay type question of 10 marks in each unit. For each unit of 25 marks 20 lecture hours are to be delivered.

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