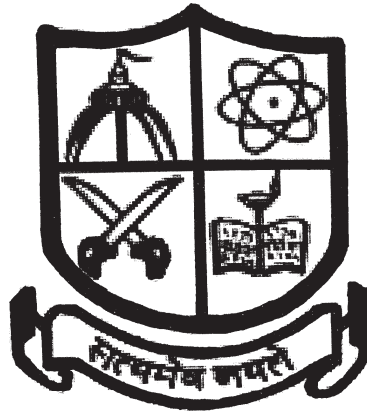


COURSES OF STUDIES
M.COM.
FINANCE & CONTROL
(2023 -2024)



Buxi Jagabandhu Bidyadhar Autonomous College

Bhubaneswar - 751014

Accredited at the 'A' Level by

National Assessment and Accreditation Council (NAAC)

Telephone/Fax : 0674-2436971, Website : www.bjbcollge.ac.in

M.COM IN FINANCE AND CONTROL

Examination Course Curriculum for M.Comm (F&C) Programme

Sl. No.	Paper Code	Paper Name	Mid Semester		End Semester		Total Marks
			Internal Mark	Time	Extrnal Mark	Time	
SEMESTER-I							
1.	1.1	Management Concept & Organizational Behaviour (MCOB)	20	1 Hour	80	3 Hour	100
2.	1.2	Economic Analysis for Decision Making (EADM)	20	1 Hour	80	3 Hour	100
3.	1.3	Financial Accounting (FA)	20	1 Hour	80	3 Hour	100
4.	1.4	Quantitative Techniques for Management (QTM)	20	1 Hour	80	3 Hour	100
5.	1.5	Marketing Management (MM)	20	1 Hour	80	3 Hour	100
6.	1.6	Financial Management (FM)	20	1 Hour	80	3 Hour	100
7.	1.7	Business and Financial Environment (BFE)	20	1 Hour	80	3 Hour	100
8.	1.8	Financial market and Institutions (FMI)	20	1 Hour	80	3 Hour	100
SEMESTER - II							
1	2.1	Management of Financial Institutions (MFI)	20	1 Hour	80	3 Hour	100
2	2.2	Accounting for Managerial Decisions (AMD)	20	1 Hour	80	3 Hour	100
3	2.3	Banking and nsurance Management (BIM)	20	1 Hour	80	3 Hour	100
4.	2.4	Investment Analysis and Equity Research (IAER)	20	1 Hour	80	3 Hour	100
5.	2.5	Financial Services and Instruments (FSI)	20	1 Hour	80	3 Hour	100
6.	2.6	International Business (IB)	20	1 Hour	80	3 Hour	100
7.	2.7	Mutual Fund and Portfolio Management (MFPM)	20	1 Hour	80	3 Hour	100
8.	2.8	Research Methodology and Business Communication (RMBC)	20	1 Hour	80	3 Hour	100
SEMESTER - III							
1.	3.1	Financial Derivatives and Risk Management (FDRM)	20	1 Hour	80	3 Hour	100
2.	3.2	International Finance (IF)	20	1 Hour	80	3 Hour	100
3.	3.3	I.T. for Management (ITM)	20	1 Hour	80	3 Hour	100
4.	3.4	Strategic Management (SM)	20	1 Hour	80	3 Hour	100
5.	3.5	Tax Planning and Management (TPM)	20	1 Hour	80	3 Hour	100
6.	3.6	Services marketing (SMkt.)	20	1 Hour	80	3 Hour	100
7.	3.7	Corporate Restructuring and Financial Engineering (CRFE)	20	1 Hour	80	3 Hour	100
8.	3.8	Training Report [Record + Viva-voce]					100
SEMESTER - IV							
1.	4.1	Strategic Financial Management (SFM)	20	1 Hour	80	3 Hour	100
2.	4.2	Corporate Governance and Business Ethic (CGBE)	20	1 Hour	80	3 Hour	100
3.	4.3	Commodity Market and Futures (CMF)	20	1 Hour	80	3 Hour	100
4.	4.4	Retailing and Brand management (RBM)	20	1 Hour	80	3 Hour	100
5.	4.5	Business & Corporate Law (BCL)	20	1 Hour	80	3 Hour	100
6.	4.6	Accounting Standards & Corporate Reporting (ASCR)	20	1 Hour	80	3 Hour	100
7.	4.7	Enterpreneurship & Small Business Management (ESBM)	20	1 Hour	80	3 Hour	100
8.	4.8	Final Project and Viva voice [Record + Viva-voce]					100

PG DEPARTMENT OF FINANCE AND MANAGEMENT
Course Curriculum for M.Com (F&C) Programme

Programme Outcome:

M.Com. Finance and Controls is a professional degree course that puts emphasis on Accounting and Finance subjects giving students a thorough knowledge of management concepts, financial accounting, business environment, managerial economics, managerial accounting and risk management. Students having an interest in Finance and Accounts can opt for this specialization. Students should also possess good mathematical and analytical skills, latest business trends, decision making and problem-solving skills.

After completing the 2-year M.Com. Finance and Controls course, students have opportunities in different sectors such as wealth management, equity research, banking, consulting, investment banking, risk management, real estate management, financial commercial banking, valuation, and manufacturing. Candidates can also commence their own firm as a revenue agent, tax advisor, and personal finance consultant and so on.

SEMSETER - I

PAPER

- 1.1. Management Concepts & Organizational Behaviour (MCOB)
- 1.2. Economic Analysis for Decision Making (EADM)
- 1.3. Financial Accounting (FA)
- 1.4. Quantitative Techniques for Management (QTM)
- 1.5. Marketing Management (MM)
- 1.6. Financial Management (FM)
- 1.7. Business and Financial Environment (BFE)
- 1.8. Financial Markets and Institutions (FMI)

SEMESTER - II

- 2.1 Management of Financial Institutions (MFI)
- 2.2. Accounting for Managerial Decisions (AMD)
- 2.3 Banking and Insurance Management (BIM)
- 2.4. Investment Analysis and Equity Research (IAER)
- 2.5. Financial Services and Instruments (FSI)
- 2.6. International Business (IB)
- 2.7. Mutual Fund and Portfolio Management (MFPM)
- 2.8. Research Methodology and Business Communication (RMBC)

SEMESTER - III

- 3.1. Financial Derivatives and Risk Management (FDRM)
 - 3.2. International Finance (IF)
 - 3.3. IT. for Management (ITM)
 - 3.4. Strategic Management (SM)
 - 3.5. Tax Planning and Management (TPM)
-

- 3.6. Services Marketing (SMkt.)
- 3.7. Corporate Restructuring and Financial Engineering (CRFE)
- 3.8. Training Report.

SEMESTER - IV

- 4.1. Strategic Financial Management (SFM)
- 4.2. Corporate Governance and Business Ethics (CGBE)
- 4.3. Commodity market and futures (CMF)
- 4.4. Retailing and Brand Management (RBM)
- 4.5. Business & Corporate Law (BCL)
- 4.6. Accounting Standards & Corporate Reporting (ASCR)
- 4.7. Entrepreneurship & Small Business Management (ESBM)
- 4.8. Final Project and Viva Voice

FIRST SEMESTER

M.Com(F&C) - 1.1

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR [MCOB]

Objective

Mark: 20+80=100

The objective of this Course is to help students understand the conceptual framework of Management and organizational Behaviour.

Course Input

- UNIT I Management Concept:** Meaning, Characteristics, Importance, Functions, levels and Principles of management, Managerial Roles and Skills.
Schools of management Thought: Scientific, Human Behaviour; Decision Theory School; Quantitative and Social System School; Contingency Theory of Management.
- UNIT II Organizational Behaviour: Definition, Nature, Types, Goals, Personality:** determinants, personality traits, types, Perception: factors influencing perception, perceptual errors.
Attitudes: types of attitudes, cognitive dissonance theory, changing attitudes.
Learning: theories of learning **Theories of Motivation:** Need Hierarchy theory, Theory X and Theory Y, Two Factor Theory, Alderfer's ERG Theory, McClelland's Learned Need Theory, Stacy Adams Equity Theory.
- UNIT III Group Dynamics and Team Development :** Group Dynamics-definition and importance, types of groups, group formation, group development, group composition. Team development- Leadership Concept: Leadership styles; Theories -Trait Theory, Behavioural Theory, Fielder's Contingency, Harsey and Blanchard's Situational Theory; Managerial Grid; Likert's four systems of leadership.
- UNIT IV Interpersonal and organizational Communication :** Communication Process; Barriers to Effective Communication; Types of Organizational communication; Improving Communication; Transactional Analysis in Communication.
- UNITV Organizational Conflict:** Types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.
-

Organizational Development: Concept; Need for change, Resistance to change; Organizational diagnosis; OD intervention.

Course Outcomes -

- 1) Understand the basic concepts of Management.
- 2) Describe the planning process to make decisions.
- 3) Distinguish between different organizational structures.
- 4) Know the group dynamic and different leadership style.
- 5) Diagnosis organizational conflicts and need of change.

References:

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co, Boston.
2. Helireigel, Don, John W. Slocum Jr. and Richards W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.
3. Hersey. Poul, Kenneth • H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resource, Prentice Hall, New Delhi.
4. Koontz, Harold, Cyril O'Donnel and Heinz Wehrich : Essentials of Management, Tata McGraw-Hill, New Delhi.
5. Guthans Fred: Organizational Behaviour, Tata McGraw-Hill New Delhi.
6. Vashisth N.: Students' Guide to Management Taxmann allied Services Pvt. Ltd., New Delhi.
7. Prasad LM Organization Behaviour, Sultan Chand, New Delhi.
8. Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi
9. Aswathappa K: Organizational Behaviour, Himalaya publishing House
10. Sukla, Madhukar: Understanding Organizations: Organization Theory and practice in India, PH, New Delhi

M.Com (F&C) - 1.2

ECONOMIC ANALYSIS FOR DECISION MAKING [EADM]

Objective

Mark: 20+80=100

This course develops managerial perspective to economic Fundamentals as aids to decision making under given environment.

Course Input

- UNIT I Nature and Scope of Managerial Economics:** Managerial economist's role and responsibilities; nature of Economic Problem and Economic Analysis, Economic concepts and principles Objective of a firm; The nature of firm, theories of firm, maximizing verses satisfying. The concept of economic profit. Measurement and policies on profit maximization.
- UNIT II Demand Analysis:** Individual and market demand functions, Law of demand determinants of demand; Elasticity of demand-its meaning and importance; price elasticity, income elasticity and cross elasticity; using elasticity in managerial decisions. Demand Function. Demand Forecasting techniques.
- UNIT III Production Theory:** Production Function-production function with one and two variable inputs; Cobb-Douglas production function, Estimation of production function; Cost Concept, Cost Distinctions, Cost Function.

UNIT-IV Price Determination under different market conditions: price and output decisions under perfect competition, monopolistic competition and monopoly. Methods of Price determination, Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing.

UNIT V Business cycles : Nature and phases of a business cycles; Theories of business cycles. Inflation definition, characteristics and types; Inflation in terms of demand pull and cost-push factors; Effects of inflation. Need to reform, the reforms New Economic Policy. Economic Integration, International Trade Policy.

Course Outcomes:-

- 1) Apply economic analysis for developing management policy.
- 2) Illustrate economic behavior at the individual, firm and policy levels
- 3) Employ the 'economic way of thinking' for managerial decision making.
- 4) Relate the characteristics of different market structures and their implications for the firm's pricing decision.

References:

1. Baumol, William J : economic Theory and Operations Analysis, PH London.
2. Baya Michael R : Managerial Economics and Business strategy McGraw Hill Inc, New York.
3. Dwivedi D. N.: Managerial Economics Vikas Publishing House, New Delhi.
4. Dean Joel: Managerial Economics, Prentice Hall, Delhi.
5. Vershney RL and Mahashwari KL : Managerial Economics ; Sultan Chand and Sons, New Delhi.
6. Adhikary M : Business Economics, Excel Books, New Delhi
7. Gough J and S Hills : Fundamentals of Managerial Economics Mac Millan London.
8. Haynes W.W. VL Mote and S Paul managerial Economics, PH Delhi.

M.Com (F&C) - 1.3

FINANCIAL ACCOUNTING [FA]

Objective

Mark: 20+80=100

The objective of this course is to enable students understand accounting principle, tools and technique used for taking business decisions.

Course Input

- UNIT I** Accounting the language of business and an information System, Nature, Scope and importance of Financial Accounting. Generally Accepted Accounting Principles, Accounting Equation Standards Accounting Books: Journal, Ledger and subsidiary book.
- UNIT II** Final Accounts: Preparation of Trial Balance, Profit & Loss Account, Balance Sheet, Bank Reconciliation Statement.
- UNIT III** Cash flow & Funds Flow statement ratio Analysis.
- UNIT IV** Computerised Accounting: Final account of Non-profit organization.
- UNIT V** Financial Statement analysis: Types of financial statement analysis. Techniques of financial statement analysis Reporting.
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Course Outcomes:-

- 1) Describe the Accounting terms and Accounting principles
- 2) Summarize the financial transactions in terms of Financial Statements
- 3) Prepare different financial statements of the organizations manually and using computer software
- 4) Interpret Financial Statements by using different financial tools and techniques

References:

1. Narayan Swami: Financial Accounting, PHI
2. Benerjee, Ashook : "Financial Accounting A Managerial Emphasis" Excel Book
3. Bhattacharya Accounting for Management Vikas
4. Dr. Jawahar Lai: Accounting for Management Himalaya Publishing House.
5. Horngren Sundem Elliot : Introduction to Financial Accounting Pearson Education.
6. Jawahar Lai & Srivastave seema : Financial Accounting S Chand.
7. Maheswari: Accounting For Management Taxman.
8. Mohd. Arif Pasha : Accounting for Managers Vrinda.
9. Ashok Sehgal & Deepak Sehgal: Financial Accounting Taxman.
10. Ramchandran, Kakani: Financial Accounting for Management Tata McGraw.
11. Reimers : Financial Accounting Pearson Education.
12. Tulsian : Financial Accounting, pearson Education.
13. Srinivashn N. P. and Murugan S. Accounting for Management S. Chand.
14. Vinayakam N. and Charumati B., Financial Accounting S. Chand.

M.Com (F&C) - 1.4**QUANTITATIVE TECHNIQUES FOR MANAGEMENT [QTM]****Objective****Mark: 20+80=100**

The objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

Course Input

- UNIT I Data Sources:** Primary and Secondary; Primary data collection techniques - schedule, questionnaire and interview.
- UNIT II Correlation and Regression Analysis:** Two variable cases.
Index Numbers: Meaning and types; Weighted aggregate indices- laspeyre's and Paasch's indices; Laspeyre's and Paasch's indices compared; Indices of weighted average of. (price-quantity) relatives; Test of adequacy; Special problems-shifting the base; splicing overlapping index series; Uses and problems.
- UNIT III Probability Theory:** Probability- Classical, relative and subjective probability; Addition and multiplication probability models; Conditional probability and Baye's theorem.
Probability Distribution: Binomial, Poisson and normal distributions; their characteristics and applications.
Statistical Decision Theory: Decision Environment; Expected profit under uncertainty and assigning probabilities; Utility Theory

UNIT IV Sampling: Sampling and Sampling (probability and non probability) methods; Sampling and non-sampling errors; Law of large numbers and central limit theorem; sampling distributions and their Characteristics.

Statistical Estimation and Testing: Point and interval estimation of population mean, proportion and variance; Statistical testing - hypotheses and errors; sample size; large and small sampling tests - Z tests, T tests and F tests.

UNIT V Non Parametric Tests: chi-square tests; Sign tests, Wilcoxon signed- Rank tests; Wald-Wolfowitz tests; Kruskal-Wallis test.

Statistical Quality Control : Causes of variations in quality characteristics; Quality control chart-purpose and logic; Constructing a control Chart-Computing the control limits (X and R charts); Process under control and out of control; warning limits, Control charts for attributes-fraction defectives and number of defects; Acceptance sampling.

Course Outcomes:-

- 1) Prepare questionnaire, collect and classify data.
- 2) Describe the data using descriptive statistics.
- 3) Use data for business forecasting
- 4) Solve business related problems under risk and uncertain environment.
- 5) Interpret Business situations using samples and draw inferences

References:

1. Heinz Kohler: statistics for Business & Economics, Harper Collins, New Delhi
2. Hien, L.w: Quantitative approach to managerial Decisions, PH New Jesery
3. Hooda, R.P.: Statistics for Business and Economics, Macmillan, New Delhi
4. Kothari C. R. : Quantitative Technique
5. Lawrence B.Morse: statistics for business & Economics. HarperCollins, NY.
6. Levin, Richards I and David S Rubin: Statistics of Management, PH, Delhi.
7. Viswanatham; Business Statistics: An applied Orientation, pearson Education, New Delhi.
8. Wetsnam Terry J. and keith Paramour: Quantitative methods in Finance, International Thompson Business Press.

M.Com (F&C) - 1.5 MARKETING MANAGEMENT [MM]

Objective:

Mark: 20+80=100

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Input:

UNIT I Basics of Marketing: Meaning, Importance, Scope of Marketing; Marketing elements and Strategies, Marketing Environment; Marketing and Economic Development Process; Marketing Organization.

UNIT II Marketing Management and Consumer Behaviour: Marketing Management Process:- Planning & Market Segmentation, Marketing Research & Marketing information System; Consumer's Behaviour Models and Marketing Strategies.

- UNIT III Product Management & Pricing Strategies:** Meaning and Importance of product decision, levels of Product, Product Classification, Product life Cycle (PLC) and Marketing strategies; Pricing- Meaning, Objectives, Types, Factors of pricing methods.
- UNIT IV Promotion & Placement Strategies:** Meaning and importance of promotion , elements of communication, tools of promotion, Objectives and Strategies of Promotion, Meaning and importance of Distribution, Physical Distribution system, Factors of Logistics System.
- UNIT V Marketing in Indian Practice:** Rural & Agricultural Marketing; International Marketing; Cyber Marketing; Cooperative Marketing; Green Marketing.

Course Outcomes:-

- 1) Describe the basic concepts of marketing.
- 2) Discuss marketing environment, marketing research process and customer value
- 3) Employ the concepts of consumer behavior to choose the relevant STP strategy
- 4) Apply the concepts of Product Mix in Marketing Decision Making
- 5) Differentiate the Indian marketing practices and emerging marketing conditions.

References:

1. Etzel, M.J.: Marketing -Concepts and Cases, Tata McGraw Hill, New Delhi.
2. Keegan: Global Marketing Management, Pearsons, New Delhi.
3. Kotler Philip and Armstrong Gary: Principles of Marketing, Pearsons, New Delhi, 2006
4. Kotler, P.: Marketing Management, Pearsons, New Delhi.
5. Kumar: marketing & Branding, Pearsons, New Delhi.
6. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi
7. Mathura Strategic Marketing Management, McMillan.
8. Mohm Marketing of Higher Technology Products and Innovations, Pearsons, New Delhi.
9. Perreault, W.O. and McCarthy, E.J.: Basic Marketing, Tata McGraw Hill. 2007. Dew Delhi.
10. Ramaswamy & Namkumari: marketing Management, Mcmillan, New 'Delhi.
11. Ramaswamy, Namkumari: Marketing Management, Macmillan, Calcutta.
12. Saxena, R: Case Studies in Marketing: The Indian Context. PH, New Delhi.
13. Srinivasan: Case studies in marketing. Prentice Hall of India, New Deilli.
14. Stanton, William: Fundamental of Marketing; Tata Me Graw Hill Publication, New Delhi 15
McCarthy: Marketing Management
16. Pillai R. S. Nand Bagavathi., Modern Marketing: Principles and Practices, S. Chand.

M.Com(F&C) - 1.6

FINANCIAL MANAGEMENT [FM]

Objective

Mark: 20+80=100

The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a corporate entity. It attempts to acquaint them with different dimensions of financial management with a focus on the application of the relevant tools and techniques of financial decision-making aimed at shareholder's wealth maximization.

Course Input

- UNIT I** Introduction: Nature & scope of financial management; Goals of Financial Management; Functions of a Finance Manager; Emerging challenges faced by the Finance Manager.
- UNIT II** Financial Decisions: Sources of Finance, Debenture, Preference Share Capital, Types of Securities. Cost of Capital, Computation of Cost of debt, preference, equity share capital, Retained Earning; Weighted average cost of capital.
- UNIT III** Leverage and capital structure, Analysis of operating leverage and Financial leverage; combined leverage. Concept of capital structure; Determinants, Theories of capital structure, relevance and irrelevance theories.
- UNIT IV** Long term investment Analysis; Process of capital Budgeting; Tools & Techniques in Capital Budgeting; Capital Investment decisions; Dividend Decisions; Relevance & Irrelevance theory of dividend; Theories of Dividend; Bonus shares; Forms of dividend.
- UNIT V** Short-term Asset Management; working capital management; Management of cash, Inventory and Receivables.

Course Outcomes:-

- 1) Recognize the importance of financial management from a strategic perspective
- 2) Compute cost of capital and develop innovative financial strategies
- 3) Analyze the capital structure decisions through relevant models
- 4) Discuss the dividend policy of a firm
- 5) Take both long-term and short-term financing decisions

References:

1. Arnold, G.C: Corporate Financial Management, Financial times Pitamon Publishing
 2. Atrill. P : Financial Management for Nori-Specialists, Prentice Hall
 3. Besaht Raj. A: Corporate Financial Management, Tata McGraw Hill
 4. Block & Hirt: foundation of Financial Management, Irwin Homewood.
 5. Boltmam & Conn: Eswsential of Managerial Finance, Hongnton & Mifflin
 6. Breal, R. A and Myers, S: The principle of Corporate Finance, McGraw Hill Internal.
 7. Brigham and Ehrhardl: Financial Management Theory and Practice, Thompson
 8. Brigham and Houston: Fundamentals of Financial Management, Thompson
 9. Chandra Prasanna: Financial Management, Tata McGraw
 10. Cooper, Kaplani and E: Mastering Finance, Financial times.
 11. Damodaran Aswath: Applied Corporate Finance, Wiley Student Edition
 12. E.J. Mclancy: "Business Finance: Theory and Practice", Pearson Education.
 13. Gitmam, L. J: Principles of Management Finance, Addition-Wasley
 14. Higgins, R.C.: Analysis on Financial Management, Irwin, McGraw Hill
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M.Com(F&C) - 1.7

BUSINESS AND FINANCIAL ENVIRONMENT [BFE]

Objective**Mark: 20+80=100**

The course develops ability to understand and scan business environment analysis opportunity and take decisions under uncertainty.

Course Input

- UNIT I Glimpse of Business Environment:** Business in 21st century, Relevance of Business Environment, Types of Business Environment. Scanning of Business Environment.
- UNIT II Economic Environment:** Fiscal Policy, Monetary policy, Physical policy, Industrial Policy
- UNIT III Government and Business:** Social Responsibility of Business, Institutional Frame work of- Business, Globalization and Indian Business, MNC, Economic Planning in India
- UNIT IV National Economic Planning in India:** Business Economic Problems in India, Poverty, Unemployment infrastructure, Inflation. Industrial sickness and Non Economic policy.
- UNIT V Institutional Support & Business** WTO Trading Blocks IBRD/ World Bank & IMF, UNCTAD MNCs, Regional Associations/centers.

Course Outcomes:-

- 1) Analyse the business environment of 21st Century
- 2) Differentiate between Fiscal Policy, Monetary Policy, Physical Policy, Industrial Policy
- 3) Examine institutional framework of business with global perspective
- 4) Understand the problems of Poverty, Unemployment, Infrastructure, Inflation, Industrial Sickness
- 5) Institutional support system for business in country.

References:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
 2. Ahluwalia, I. J: Industrial Growth in India, Oxford University Press, Delhi.
 3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, New Delhi
 4. Aswathappa, K: .Legal Environment of business, Himalaya Publication, Delhi
 5. Chakravarty, S. Development Planning, Oxford University Press, Delhi.
 6. Daniels International Business, environment and Operations”, Pearson Education, New Delhi
 7. Dhingra: The Indian Economy, Sultan Chand
 8. Hanke: Business forecasting, PHI
 9. Ghosh Economic Environment of Business, Vikas
 10. Ghosh, Biswanath: Economic Environment of business, Vikas Publication New Delhi.
 11. K. Aswathappa: Essential of business Environment, Himalaya Publication
 12. Mishra & Puri: Economic Environment of Business, Himalaya Publication
 13. Ramaswamy, V.S. and Nama Kumari Strategic Planning for Corporate Success, Macmillan New Delhi
 14. Sengupta Government and Business, Vikas
 15. Justice Paul, International Business, PHI
 16. Cherunillum, International Business, PHI
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M.Com (F&C) - 1.8

FINANCIAL MARKETS AND INSTITUTIONS [FMI]

Objective

Mark: 20+80=100

This course aims to provide students with an understanding of the structure, organization and working of financial markets and institutions in India.

Course Input

- UNIT I Introduction: Nature and role of financial system:** Financial markets; Financial system and economic development; Indian Financial system an overview, Measuring the health of the Financial System.
- Financial Markets: Money and capital markets;** constituents, function and instruments; Recent trends in Indian Financial market, Regulation of the Indian financial Market.
- UNIT II Reserve Bank of India:** Management and basic functions, Regulatory Role of RBI. **Commercial Banks:** Functions; Present structure of banking; recent developments and Challenges in commercial banking.
- UNIT III Development Banks:** Concept; objectives, and functions of development banks; IFCI, SIDBI; State Development Banks, State Financial Corporations. Changing Role and Challenges faced by DFI's
- Insurance Sector:** Objectives, Functions, Changing Role, Risk Management; Insurance Regulatory and Development Authority-Role and Functions.
- UNIT IV Non-Banking Financial Institutions:** Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking Financial institutions; Investment policies of non-banking financial institutions in India and recent guidelines
- Mutual Funds:** Concept, performance appraisal and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview.
- UNIT V Merchant Banking:** Concept, function and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.
- Foreign Investments:** Types, trends and implications; Regulatory Framework for foreign investments in India, FII, DFI, ADR, GDR and other sources of Funds. Implications of Foreign Investment in the Indian Economy.

Course Outcomes:-

- 1) Explain the functioning of Financial System
- 2) Distinguish various types of financial institutions and services
- 3) Demonstrate analytical skills relating to mutual fund industry
- 4) Describe different merchant banking services and SEBI guidelines

Reference:

1. Gordon and Natarajan, Financial markets and Institutions, Himalayan Publishing House.
2. Fabozzi, F.J. Modigliani, F. Jones F.J. and Feri MG, Foundation of Financial Markets & Institutions, PE, Delhi.
3. Srivastav R& Vigam D, Management of India Financial Institutions, Himalayan Publishing House.
4. Mishkin FS & Eakins S.G. Financial markets + Institutions, PE, New Delhi.
5. Avdhani: Investment and Securities Markets in India, Himalaya Publication, Delhi.
6. Varshney, P.N. Indian Financial system, Sultan Chand & Sons, New Delhi.
7. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.

SECOND SEMESTER

M.Com(F&C) - 2.1

MANAGEMENT OF FINANCIAL INSTITUTIONS [MFI]

Objective

Mark: 20+80=100

The objective of the present course is to provide a comprehensive knowledge to the students about the role of the depository financial institution in the economy and the way these institutions, specially the commercial banks manage the assets and liabilities side of the balance sheet.

Course Input

- UNIT I** **Introduction:** Financial Intermediaries and their Economic Functions Efficiency and stability of the financial institutions Role of financial regulations measuring the efficiency of Financial Intermediaries, Challenges before the financial institutions.
- UNIT II** **Management of Capital and Liabilities:** Risk based Capital Standards- Composition of bank capital Basel norms. Bank Liabilities - Composition - Funding costs and Banking risk.
- UNIT III** **Management of Loans and Investments:** Loan Management - Principles of sound bank lending- Credit analysis and pricing of Commercial loan, Management of Non-performing Assets. Investment Management: Objectives of Investment Portfolio - Risk Vrs. Return Characteristics - Investment strategies.
- UNIT IV** **Management of Income and Liquidity:** Income determination-Structure of Income and Expenditure, Allocation of income- Determining factors of Income allocation.
Liquidity: Sources of liquidity-Asset vs. liability, liquidity Estimation of liquidity needs and liquidity management theories management of Primary reserve and Secondary reserve-Problems of liquidity management.
- UNIT V** **Strategic Management:** Management of risk exposures, Corporate Governance in Banks. Commercial Banks and Inclusive growth.

Course Outcomes:-

- 1) To know about financial intermediaries, Management of capital and liabilities.
- 2) To understand loan and investment management, Liquidity management and strategic management.
- 3) To get information about Banking and financial institutions.

References:

1. Srivastave R.M. and Higan Divya "Management of Indian Financial -Institutions" Himalaya Publishing House
 2. Altman, Edward "Handbook of Financial Markets and Institutions" Wiley New York
 3. Fabozzi, Frank J & Franco M.G "Financial markets and Institutions" Prentice Hall of India
 4. Reed, Edward W "Commercial Bank Management" Harper and Row New York
 5. Robichek A.A, Coleman A.B. and Dhempal GH "Management of, Financial Institutions Notes and Cases" Dryden Press
 6. Grosse HD "Management Policies of Commercial Banks" Prentice Hall inc
 7. Roland, Robinson "Financial Institutions" Richard O Irwin Inc Homewood Illinois
 8. Bradley, S. P. and Dnigt B.C. "Management of Bank Portfolio" John Wiley and Sons Inc
-

M.Com (F&C) - 2.2**ACCOUNTING FOR MANAGERIAL DECISIONS [AMD]****Objective****Mark: 20+80=100**

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

Course Input

- UNIT I** Nature & Scope Management Accounting; Difference between cost and Management Accounting; Role & Responsibilities of Management Accountant. Functions of Management Accounting; Cost Classification: Statement of costs, process costing; Job costing;
- UNIT II** Marginal costing and Break even analysis:- Marginal and Absorption costing; Break-Even print merits & Demerits of Marginal costing.
- UNIT III** Budgeting: Meaning and importance essentials of budgeting; Types of Budget; Cash Budget-Zero-base-budgeting.
- UNIT IV** Standard costing and variance analysis: Preliminaries to standard costing, Material and Labour Variance, Comparative balance sheet and Income Statement. Responsibility Accounting Meaning, importance, Types etc.
- UNIT V** Activity-based-costing: Reporting to management ratio analysis, Liquidity & general profitability ratios

Course Outcomes:-

- 1) Describe the Accounting terms and Accounting roles and responsibility.
- 2) Summarize the statement of costs, break even analysis and marginal costing.
- 3) Prepare budgeting, standard costing and variance analysis of an organizations.
- 4) Interpret activity-based-costing and reporting.

References:

1. Horngren Charles T, George Foster and Srikanta M. Dattar: Cost Accounting: A managerial Emphasis, Pearson
 2. Bamerjee.B. Costs Accounting, PHI
 3. Jawaharlal, Cost Accounting, Tata McGraw
 4. Horrigren, C.T. Gary L. Sunderm and William O. Stratton: Introduction to Management Accounting, Pearson.
 5. Khan, M. Y and Jain, P.K., Cost Accounting, Tata McGraw
 6. Maheswari, S. N., Principles of Cost accounting, Sultan Chand
 7. Lall, B. M., and I.C. Jain: Cost Accounting: Principles and Practice, PHI
 8. Pandey, I. M, Management Accounting, Vani
 9. Kaplan, Management Accounting, PHI.
 10. Kishore, R.M., Cost and Management Accounting, Taxman
 11. Dairy, R. Management and Cost Accounting, Thomson.
 12. Shukla, Grewal & Gupta, Cost Accounting, S. Chand.
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M.Com (F&C) - 2.3

BANKING AND INSURANCE MANAGEMENT [BIM]

Objective**Mark: 20+80=100**

This course aims .at developing necessary skills for applying the principles of financial analysis to management of funds by commercial banks and the insurance sector.

Course Input

- UNIT I** **Evolution of Banking**, Banking in India, Types of Banks, Roles of Banks (viz. Intermediation, Payment system, Financial services), Banking Regulations, Banking Products - Fee based and fund based.
- UNIT II** **Micro credit size of loan**, target user, utilization of loan product, terms and conditions: Micro savings Life cycle needs, personal emergencies, disasters, investment opportunities, Micro finance credit lending model community banking model, cooperative model, SHG model, Gramin joint liability group model, village banking model.
- UNIT III** **Basic Concepts of Risk Management and Insurance:** Meaning of risk, Basic categories of risk, Meaning and objective of risk management; features of insurance; Types of insurance contracts, fundamental principles of insurance; Cost benefit of insurance to the society.
- UNIT IV** **Insurance Regulatory Act, 1999 and Insurance Market:** IRDAAct. 1999, Meaning, Objective, Duties, Powers and Functions of Authority, Globalization of Indian Insurance, Privatization and Challenges before the Insurance industry, Need for Reforms and Reforms Strategy.
- UNIT V** **Life Insurance:** Definition, Features and Principles of life insurance, procedure for taking a policy, Policy conditions, Premium Plans, Settlement of Claims.
- Fire and Marine Insurance:** Principles, Policy conditions, Types of policies, Settlement of claims (Both Fire and Marine Insurance).
- Re-Insurance:** General Features, Common terms, Features and Objects, Rights and Liabilities of Re-insurance, Principles of Re- insurance,

Course Outcomes:-

1. Analyze the concept of banking, micro finance SHG model and village banking.
2. Analyze the concept of risk in insurance concepts.
3. Understanding of procedure for taking a policy, policy conditions, Premium Plans, Calculation of Premium, Settlement of Claims .
4. Knowledge of different types of insurance and their uses

References:

1. Arif Khan, "Theory and Practice of Insurance" Educational Book House.
 2. Sharma R.S., "Insurance Principles and practice" Vora, Delhi.
 3. Greene and Trieschemann, "Risk Insurance", South Western Publishing Co.
 4. Grieder and Beadles, "Principles of Insurance"
 5. Mishra M. N. "Insurance principles & Parctice", S. Chand.
 6. Palande, Shah & etc "Insurance in India" changing pokicies & Emerging' Opportunities, Response Books:
 7. Study Material of Insurance Institute of India, Bombay.
 8. Ganguly Anand "Insurance Act", New Age International Publication.
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9. Insurance Law Manual, Taxman, Delhi .
10. Holyake, "Insurance Management", AITBS Publication.
11. Darfman, Introduction to Risk Management and Insurance.
12. Banking Theory, Law & Practice, Gordon Natrajan, HPH
13. Insurance Management, S.C.Sahoo & S.C.Das, HPH
14. Bank Management & Financial Services, Rose, Hudgins, McGraw Hill
15. Risk Management & Insurance, Trieschmann, Hoyt, Sommer, Cengage
16. Banking and Insurance, Mohapatra and Acharya, Pearson

M.Com (F&C) - 2.4

INVESTMENT ANALYSIS AND EQUITY RESEARCH [IAER]

Objective

Mark: 20+80=100

This course exposes the students to the various concepts of investment management and provides an in-depth study of various issues there under.

Course Input

- UNIT I Elements of Investment:** Meaning and objective of Investment, Investment Vs. Speculation Vs. Gambling, Approaches to Investment Decision Making, Risk in Investment, Investment Alternatives. Non-Marketable Financial Assets, Non-Financial Assets, Bonds, Equities and Hybrid investments.
- UNIT II Securities Market:** Primary Equity Market, Secondary Equity Market, Trading and settlement, Buying and Selling of Shares, Stock Market Indices Depositories.
- UNIT III Fundamental Analysis:** Economic analysis, Industry analysis and Company analysis.
- UNIT IV Technical Analysis:** The Dow Theory, Different Charting Techniques, Technical Indicators.
Efficient Market Analysis: Weak, Semi strong and mark.et, Testing of Different forms of Market; Efficiency and their significance.
- UNIT V Bond valuation:** Bond Characteristics, Risk in Bond, Bond prices and Bond Yields Duration. Equity Valuation: Balance sheet Valuation, Dividend Discounting Models.

Course Outcomes:-

- 1) Explain the investment process and appropriateness of investments based on Investor Objectives and Constraints.
- 2) Assess the performance of various investments based on Risk and Return.
- 3) Comprehend the Fundamental and Technical Analysis Reports
- 4) Explain the various investment strategies used in Bond and Equity Markets

References:

1. Agarwala, K. N. and Deeksh Agarwala: Bulls, Bears and The Mouse, Macmillan,
2. Cheney, J. and E. Muses: Fundamentals of investments, paul, New York.
3. Clark James Fransis: Investment Analysis and Management, Me Graw Hill.
4. Dalton John M: How the stock markets works, Prentice Hall Delhi.
5. Domodran: Investment Valuation, John Wiley, New York.
6. Fabozzi Frank J: Investment Management, PH, International Edition.

7. Fischer Donal E. and Ronald J. Jordan: Security Analysis and Portfolio Management, PHI.
8. French Don: Security and Portfolio Analysis, Memi Publishing Co .
9. Kevin S: Portfolio Management, Prentice Hall, New Delhi
10. Machi raju H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd. New Delhi.
11. MerbertB. Mayo: Investments, Fryden Fress
12. Sharpe William F., Gordon J. Alexander and Jeffery J Bailey: Investments Prentice Hall
13. Smith Richard D: Profit Investments. West Publishing Company .
14. Chandra; P Investment Analysis and portfolio Management
15. Kelvin, Security Analysis and Portfolio Management.
16. Bhalla V. K., Investment Management, S. Chand.

M.Com (F&C) - 2.5

FINANCIAL SERVICES AND INSTRUMENTS [FSI]

Objective

Mark: 20+80=100

To know conceptual, functional and regulatory aspects of Indian Capital Market, Merchant Banking and other Financial services.

Course Input

- UNIT I** **An introduction to Financial Services:** Meaning, Nature, Classification, Scope, Some special fund and non fund based financial services: Leasing, Hire purchase, Factoring, Retail finance, Mutual funds, Credit rating, Securitization.
- UNIT II** **Money Market:** Features, Objectives, Importance, Call Money, Commercial Bills, Treasury Bills, Commercial Papers, Certificate of Deposits. Players of Money Market.
- UNIT III** **Capital Market:** New issue market, stock market, Methods of floating new issues, players in the new issue market, Advantages of primary market, stock exchange -Constitution, Control, Function, Listing of securities, Trading mechanism, Equity, Debentures, Bonds, Warrants, ADRs and GDRs.
- UNIT IV** **Depository Services:** Meaning and Nature, Depositories, Depository Participants and Key features of Depository System in India.
- UNIT V** **Credit Rating Services:** Meaning, Objective, Approaches, Significance and Methodology of Credit Rating.

Course Outcomes:-

- 1) To understand the concept of financial services.
- 2) To know about money market and capital market, securities, bonds, ADRs and GDRs.
- 3) To know the Fundamentals of depository services and credit rating services.

References:

1. F. J. Fabozi: Capital Market, PHI
2. Anthony Saunders: Financial Markets. Introductions, TMH,
3. A.C. Fernnado: Indian Financial System, Pearson.
4. Mishkin, Eakin's: Financial Markets+ Institutions, PH I
5. N. Gopalswamy: Capital Market, McMillan.
6. F.J. Fabozi: Foundations of Financial Markets: Institutions, Pearson.

7. Pathak: Indian Financial System, Pearsons
8. Indian Financial System, Tata Me Grow Hill.
9. S. Gurusammy: Financial Services and Markets-, Thomson Publishing Hour.
10. SEBI Guidelines.
11. Financial Markets and Services - Gordon / Natarajan - HPH
12. Merchant Banking and Financial Services - K. Ravi Chandran - HPH
13. Financial Markets and Institutions-Jeff Madura-Cengage
14. Financial Services and Markets - P. Pandian - Vikash
15. Financial Marketing, Institutions and Financial Services - Gomez - PHI
16. Indian Financial System - Khan - TMH
17. Financial Services in India, Kothari, Sage

M.Com (F&C) - 2.6

INTERNATIONAL BUSINESS [IB]

Objective

Mark: 20+80=100

The objective of the course is to help students understand the conceptual framework of international business and thereof make financial decisions

Course Input

- UNIT I Nature of International Business:** Relevance of International Business, Process of Internationalization, Collaborative Strategies, Strategies for International business. Barriers to trade: Tariff and Non-Tariff, Triad and International Business.
- UNIT II International Environment:** Economic Environment: Economic System, Structure. FDI, Free Trade, Competition, Privatization, Deregulation, Cultural Environment, Political & Legal of environment.
- UNIT III Export Import Strategies:** Export Challenges, Choice of Entry mode, factors Favoring Export, Stages of Export, pitfalls Selection of market, Export intermediaries, Key export Documents, Import Strategies, Import documentation, Third Party intermediaries- Direct selling, Direct Exporting, Indirect selling, Export management and Trading Companies.
- UNIT IV International Trade Theories:** Comparative Cost Theory, Theories of Specialization, Theory of Country size, Factor Proportion Theory, Product Life Cycle Theory, Country similarities Theory.
- UNIT V Financing of Foreign Trade and Institutional infrastructure:** Financing of Operation, Management of Foreign Exchange Risk, Settlement of International Transaction, Uses of Bills of Exchange, Forfeiting, letter of Credit & Settlement, Factoring, IMF, World Bank, UNGTAD

Course Outcomes:-

- 1) To understand the concept of International business, barriers to trade and collaborative strategies.
 - 2) To know about FDI, Free trade, privatization and globalization.
 - 3) To know about export import strategies and International trade theories.
 - 4) To get information about foreign exchange risks, international transaction, IMF and world bank.
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References:

1. International Business- Daniels, Radebaugh & Sullivan, Pearson Education
2. International Business- Rugman & Hodgetts, Pearson Education
3. International Business- Bennett, Pearson
4. International Business environment-cherunijam, Himalaya
5. International Business- Sharan
6. Justin, P., International Business, PHI
7. Cherunillum, International Business, PHI.

M.Com (F&C) - 2.7**MUTUAL FUND AND PORTFOLIO MANAGEMENT[MFPM]****Objective****Mark: 20+80=100**

The objective of the course is to impart conceptual knowledge and skill relating to mutual fund and portfolio management.

Course Input

- UNIT I** **Portfolio:** Risk & Return, Measurement & Analysis, Non satiation and risk aversion, diversification, borrowing and lending, utility theory and indifference curves, Choice of portfolio and efficient set theorem.
- UNIT II** **Portfolio Analysis:** Market optimization, Sharpe's optimization, significance of Beta in the portfolio, investment objectives process and policies.
- UNIT III** **CAMP:** Factor Models, APT, Construction of Portfolio, Investment Strategy, Execution, assets pricing, revision and measures of return and performance.
- UNIT IV** **Managed Portfolio:** Investment timing, performance measurement and evaluation (different techniques); Foreign Portfolio Investment in India: Issue, Trends, Policies and Techniques.
- UNIT-V** **Mutual Funds:** Concepts, Origin, types, Regulation and Operations, Risk Factors; Performance evaluation.

Course Outcomes:-

- 1) Construct investment portfolios based on Investor Objectives and Constraints.
- 2) Assess the Risk and Return of portfolio
- 3) Construct a portfolio based on Investor Objectives and Constraints
- 4) Comprehend and measure portfolio performance
- 5) Explain the various portfolio strategies .

References:

1. SK. Barua, V. Raghunathan and J. R. Varma: Portfolio Management, TMC.
2. Elton, Edwin J. and M.J. Gruser: Modern Portfolio Theory and Investment Analysis, John Wiley & Sons.
3. Graham, Benjamin & Davia L, Dodd: Security Analysis, M. Grow Hill.
4. V:K. Bhalla: . Investment Management,' S. Chand, New Delhi
5. Fisher, Donald E. Jordan: Security analysis and Portfolio Management

6. S Francis, Jack Clarice: Portfolio Analysis
7. Sharpe, Alexander, Belly: Investment, Prentice 1-1811 of 1 India,
8. Russel: J. Fuller, Farrel Jr, Modern Investment and Security Analysis., M. Grow Hill 9
Lee Chang, F. Joseph: Security Analysis & Portfolio Management
10. MY. Khan: Indian Financial System, McGraw Hill
11. Resort A. Strang: Portfolio Construction and Protection.

M.Com (F&C) - 2.8

RESEARCH METHODOLOGY AND BUSINESS COMMUNICATION [RMBC]

Objective

Mark: 20+80=100

This course aims at familiarizing the students with the process and techniques of scientific research and its relevance in the management decision making. This course also aims to help the students to acquire a broad view of communication skills.

Course Input

- UNIT I Research:** Meaning and objectives, Types of Research, Role of Scientific Research in functional areas: Finance, Marketing, HRD and Production. Research Methodology, Research Process and Defining Research Problems.
- UNIT II Research Design:** Sample Design, Methods and Techniques of Data Collection, Data Processing, Analysis and Interpretation of Data, Use of Statistical Techniques in Analysis and Interpretations.
- UNIT III Proposal for a Report:** Report Writing, Categories of Report, Parts of a Report, Presentation of a Report, Summer Placement Report.
- UNIT IV Communication:** Process of Communication, Barriers of Communication, Oral Communication Skills, Written Communication Skills.
- UNIT V Business Skills:** Technical Skills, Human Skills, Conceptual Skills, Strategic Skills, Personal Communication Skills and Written Communication Skills.

Course Outcomes:-

1. Describe the research process and list the characteristics of various types of research.
2. Formulate Research Problem, Research Objectives and Hypothesis from a given research problem.
3. Describe various research designs and methods of data collection
4. To analyse communication process and business skills related to technical and written communication skills.

References:

1. Wilkinson & Bhandarkar, "Methodology & Techniques of social Research" (Himalaya)
 2. Kothary, C. R. "Research Methodology, Methods & Technique" (Wiley Eastern)
 3. Bajpai S. R., "Methods of Social Survey and Research" (Kitab Mahal, Kanpur)
 4. Hansraj, "Theory & Practice in Social Research".
 5. Pannerselam, Research Methodology, PHI
 6. Doobey, Social Survey Research, PHI
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THIRD SEMESTER

M.Com(F&C) - 3.1

FINANCIAL DERIVATIVES AND RISK MANAGEMENT [FDRM]

Objective**Mark:20+80=100**

This course will familiarize the students in the application of various tools and techniques of financial risk management.

Course Input

- UNIT I** **Risk:** Definition; Types of Risk, Process of Risk Management, Tools of Risk Management
Derivatives: Definition and Evolution of Derivatives, Derivatives Markets, Types of Derivatives, Derivatives markets in India.
- UNIT II** **Futures Market:** Functions of futures market, Speculation and Hedging, Price, spread and hedging, future and price stabilization, Tests of efficiency, Financial futures as a mechanism of risk transference, Spot and Futures Prices.
- UNIT III** **Financial Futures:** Interest Rate futures, Currency Futures (Foreign Exchange) Stock index futures and Financial Futures in India. Risk Management with Futures, Cost of Carry Model, Index Arbitrage, Purchasing Power Parity Theorem.
- UNIT IV** **Option:** Terminology and Methodology of Trading, Types of Options, Option Pricing, Swaps, types of Swaps, Swap Valuation and other Derivatives, Speculation with Options, Risk Management with Options & Futures.
- UNIT V** **Regulatory Framework of Futures & Derivatives:** Regulatory bodies in major international Markets, Regulatory Framework in India, Regulatory Instruments and needs, Accounting for Derivative Transactions.

Course Outcomes:-

- 1) To understand the concept of risk and derivatives markets in India.
- 2) To know about functions of future market, arbitrage and purchasing power parity theorem.
- 3) To know the fundamentals of Options and regulatory framework of futures and derivatives.

References:-

1. John C. Hull: Options, Futures & Other derivatives, Pearson's.
2. T. V. Somanathan : Derivatives, Tata Me Graw Hill.
3. Redhead: Financial Derivatives, Prentice Hall.
4. Lasys waiter, lexinton : Speculation, Hedg & Commodity Price Forecasting
5. Hill J. and T. Schneeelesis: Risk Reduction, Potential of Financial Futures.
6. Jarrow and Rudd, Lrwin: Optional Pricing, Homewood, Irwin.
7. Watsham. T, Futures and Options in Risk Management, Thompson, Asia.
8. Wilmott, P The Theory and Practice of Financial Engineering, John Wily and Sons, England.
9. Gupta, Financial Derivatives, PHI
10. Kumar, financial Derivatives, PHI
11. Cox, J and Fubinstein M "Options Market" PHI.
12. Tucker A. L: "Financial Futures, Options and Swaps", West Publishing Co, St Paul Minn.

M.Com (F&C) - 3.2

INTERNATIONAL FINANCE HF1

Objective**Mark: 20+80=100**

This course will help the students understand conceptual Framework of international finance and its use in making financial decisions.

Course Input

UNIT I International Monetary and Financial System: Importance of International Finance; Bretton Woods Conference and afterwards, IMF and the World Bank.

Balance of Payment: Implications for exchange rates , Current Account, Capital Account, Reserve Account Relationship.

UNIT II Foreign Exchange Markets: Determining Exchange Rates; Fixed and Flexible Exchange Rate System; Exchange Rate Theories; Participants in the Foreign Exchange Markets; Spot Markets; Exchange Rate quotes; LERMS; Factors affecting Exchange Rates-spot rates, Forward exchange rates, forward exchange contracts.

UNIT III Foreign Exchange Risk: Transaction Exposure, Translation Exposure and Economic Exposure; Management of Exposures-internal techniques, netting, marketing, leading and lagging, Pricing policy, Asset and Liability Management and Techniques.

UNIT IV Management of Risk in Foreign Exchange Markets: GDRs, AORs, IDRs, Eurobonds, Euro loans, Repos, CP.s, Floating Rate Instruments, Loan Syndication and Forward Contracts.

UNIT V Multilateral Financial Institutions: Role of IMF, IBRD and other Development Banks; International Investors and Foreign Investment Institutions.

Current Developments: International indebtedness; Capital Account Convertibility-Pros and Cons; Innovations in International Financial Instruments.

Course Outcomes:-

- 1) To understand the concept of international monetary and financial system.
- 2) To understand the basic concept of foreign exchange markets and foreign exchange risk.
- 3) To know about GDRs, ADRs, Repos, Loan and Forward Contracts.
- 4) To get knowledge about different financial institutions- IMF, IBRD & other development banks.

References:

1. Apte, P.G.: International Financial Management, Tata McGraw Hill, New Delhi,
 2. Buckley, Adrian; Multinational Finance, Prentice Hall, New Delhi.
 3. Eitman D.K. and A.I Stonehill, Eitman, Multinational Business Cash Finance, Addison Wesley.
 4. Sharan, V, international Financial Management PHI, New Delhi
 5. Clark, E., International Finance, Thomson.
 6. Henning C.N., W Pig got and W.H. Scott: International Financial Management, McGraw Hill, International Edition.
 7. Levi Maurice D International Finance, McGraw Hill, International Edition.
 8. Rodriqufe R.M. And E.E. Carter: International Financial management. Prentice Hall, International Edition.
 9. ShaprioAlan C: Multinational Financial management, Prentice Hall, New Delhi.
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10. Yadav S., P.K. Jain and Max P., Foreign Exchange Markets, Macmillan, New Delhi.
11. Zeneff D. and J Zwick: International Financial Management, Prentice Hall, international Edition.

M.Com (F&C) - 3.3

IT FOR MANAGEMENT (ITM)

Objective**Mark: 20+80=100**

The objective of this Course is to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

Course Input

- UNIT I: Concept of Computers:** Brief History of computer, Generation and its evolution (now and then), Classification, Characteristics and limitations of computers. Basic computing Architecture, CPU and its components. Components Software, Hardware, Firmware, Input/output devices, Storage Units (CD, DVD, Hard Disks, Pen drive), Memory types (RAM, ROM, Cache).
- UNIT II: Basic Concept of Programming Language and Database:** Evolution of programming language, classification, features. Software Definition, Relation with Hardware system software, application software and types. Graphics and multimedia concepts algorithm and its properties. Database and its model
- UNIT III: Basic concepts of Computer Networks, Internet and Security :** Introduction to Networks: LAN, MAN, WAN, Topology, Data Communication, Transmission Media, Network Devices: Hubs, Switches, routers, repeaters. Introduction to Communication Protocol: TCP/IP, OSI model, Communication Connectivity: DSL, Dial up, Broad Band. Internet and its Applications: Evolution «et. E mail, Telnet, FTP, WWW. Internet Security: Types of attacks, Viruses and Worms, Identity Theft, Snooping and Sniffing. Cyber Law and Internet security Legislation.
- UNIT IV: Introduction to E-Commerce:** Meaning and Concept; Electronic Commerce Versus traditional commerce; E-commerce and E-business; Business applications of E-commerce; Need for E-commerce, E-commerce models, Electronic Payment system: Special Features required in payment systems for E-commerce; Security in E-commerce.
- UNIT V: Management Information System:** Process Control, Robotics, Human Resources Information System, HRM & the Corporate Internet, Staffing the Organization, Training & Development, Compensation Analysis, Government Reporting. Accounting Information System, Online Accounting System, Financial Information system, Case Management, Investment Management, Capital Budgeting, Financial Forecasting Planning, Transaction Processing System, Strategic TPS Network, The Transaction processing Cycle, The Data Entry Process, and Source Data Automation.

Course Outcomes:-

- 1) To understand the concept of History and Generation of computer, CPU, Storage Units and Memory.
 - 2) To understand the basic concept of programming language, application software and database models.
 - 3) To know about E-Commerce, E-Business and security in E-commerce.
 - 4) To know about management management information system.
-

References:

1. Diennes, Sheila S: Microsoft Office, Professional for Windows 95, Instance reference, BPB Publication, Delhi
2. Mansfield, Ron: The Compact guide to Microsoft office, BPB Publication, Delhi.
3. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
4. O Brian, J.A.: Management Information Systems, Tata McGraw Hill, New Delhi.
5. Ullman, J.O: Principles of Database systems, Galgotia Publications, New Delhi.
6. Mudrick, Rose and Clapet, Information System for Modern Management, PHI.
7. Computer Fundamental: P.K.Sinha, BPB Publication.
8. Information Technology for Managers, Sudalaimuthu & Hariharan, HPH

M.Com (F&C) - 3.4

STRATEGIC MANAGEMENT [SM]

Objective**Mark: 20+80=100**

The objective of this course is to enhance decision making abilities of students in situation of uncertainty in a dynamic business environment.

Course Input

- UNIT I** **Concept of Strategy:** Defining strategy, levels at which strategy operates; Approaches to strategic Decision making; Mission.and purpose, objectives and goals; Functional level strategies.
- Environmental Analysis and Diagnosis:** Concept of Environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.
- UNIT II** **Strategy Formulation and Choice of Alternatives:** Strategies-stability, growth, modernization, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Factors affecting strategic choice; Generic competitive strategies-cost leadership, differentiation focus, value chain analysis, bench marking.
- UNIT III** **Functional Strategies:** Marketing Production / operations and R&D Plans policies, Personnel and financial plans and policies.
- UNIT IV** **Strategy Implementation:** Inter-relationship between formulation and implementation; issue in strategy implementation; Resource allocation.
- Strategy and Structure:** Structural considerations, structures for strategies, Organizational design and change.
- UNIT V** **Strategy Evaluation:** Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control, Problem in management and evaluation. Global Issues in Strategic Management.

Course Outcomes:-

- 1) To know the concept of strategy, environment and its components.
 - 2) To understand about strategy formulation, factors affecting strategic choice.
 - 3) To know about Basics of functional strategies and policies.
 - 4) To know about implementation, structure and evaluation of strategy.
-

References:

1. David, "Strategic Management", PHI, New Delhi.
2. Bhattachary, S. K. and N; Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
3. Budhiraja, S B. And M.B. Athreya : Cases in Strategic Management Tata McGraw Hill New Delhi.
4. Christensen, C. Roland Kenneth R Andrew Joseph L Bower, Rochard G. Hamermesh Michael E .. porter, business Policy: Text and Cases, Richard D. Irwin, Inc, Homewood.
5. Aswathappa. K.and Reddy G.S., Business Environment for Strategic Management, Himalaya Publishing House.
6. David, Fred R: Strategic Management, Prentice Hall, New Jersey.
7. Glueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management. McGraw Hill, International Edition.
8. H. Igor Ansoff: Implanting Strategic Management, Prentice Hall. New Jersey.
9. Kazmi, Azhar: Business Policy, Tata McGraw Hill, Delhi
10. Michael, E Porter: The Competitive Advantage of Nations, Macmillan New Delhi.
11. Muntzberg Henry and James Brian Quinn: The Strategy Process, PH, New Delhi.

M.Com (F&C) - 3.5**TAX PLANNING AND MANAGEMENT [TPM]****Objective****Mark: 20+80=100**

To provide a conceptual idea about the various provisions of the Income Tax Act. Related to the corporate sector and study the implications of these provisions on the tax planning of the companies.

Course Input

- UNIT I** Corporate Tax in India, Assessment of Corporate assessee-Head wise, C Planning. Tax Management.
- UNIT II** MAT.TDS, Advance Payment Tax, Self assessment, Tax Planning as residential i Specific Management decision, Make or Buy, Lease or Own, retain or replace, shut down or Continue, Double Taxation relief.
- UNIT III** Tax Planning with reference to Depreciation, Capital gain, house Property, Amalgama & Merger.
- UNIT IV** Tax planning for settling up new undertaking: Basis of Location, Basis c Business Foreign collaboration and Tax Planning: Technician Fees, Royalties
- UNIT V** FUNDAMENTALS OF GOODS AND SERVICE TAX (GST) Basic Concepts.
GST Laws: An introduction including Constitutional aspects. Levy and collection of CGST and IGST. Input Tax Credit, Computation of GST Liability, Registration, Tax Invoice, Returns, Payment of Tax.

Course Outcomes:-

- 1) To understand the concept of corporate tax and tax planning.
- 2) To design and to calculate TDS, self assessment, double taxation.
- 3) To design tax planning, capital gain, depreciation and house property.
- 4) To know the fundamentals of goods and service tax (GST)..

References:

1. Taxmann's, "GST Law and procedure
2. C A Rajat Mohan "Goods and Service Tax"

M.Com (F&C) - 3.6

SERVICES MARKETING [S.Mkt.]

Objective**Mark: 20+80=100**

The objective of this paper is to get the students conceptually clarified and getting them being acquainted with applications of the marketing concepts and strategies to services.

Course Input

- UNIT I Introduction to Services:** Meaning, definition, features and classification of services, Products Vs. Services; Economic development, Growth of Services; Services Marketing Elements; Services Marketing Triangle, Factors Stimulating the transformation of service economy.
- UNIT II Services Marketing Research; Services Marketing Planning:** Market Segmentation, Targeting and Positioning; Customer Expectations and perception; Managing Demand of Services; service Encounter Management; Strategic Services Marketing and Service Competitive Advantage (SCA).
- UNIT III Services Marketing Strategies:** Gap Model and Service Quality Management; Service Product Planning, Blue printing and Interactive Marketing; pricing of Services; Promotion of Services; Placement of Services; Internal and External Marketing.
- UNIT IV Customer Relationship Management:** Managing People, process, and Physical Evidence; Building Customers Relationship. Services Recovery and Managing Customer Waiting lines and Reservation.
- UNIT V Marketing of Services in India :** Financial Services, Tourism Services .Education Services. Professional Services, Health services and IT. & Communication services.

Course Outcomes:-

- 1) Implement the best practices of the Services Marketing
- 2) Apply knowledge of Customer Relationship techniques in the corporate world
- 3) Analyze, interpret and solve problems in service Recovery.
- 4) Perform lifelong learning and professional development to enrich the services marketing strategies.

References:

1. Lovelock, Co, "Services Marketing", Pearson Education Inc, New Delhi.
 2. Zethimal, Vo A., and Bitner, M.J. Services marketing Tata Mac Graw Hill, New Delhi.
 3. Shajahan, S., "Services Marketing Himalayan Publishing House, New Delhi,
 4. Rao, R, "Services Marketing pearson Education Inc, New Delhi.
 5. Jha, S. M., "Services Marketing", Himalayan Publishing House, New Delhi.
 6. Shanker, Ravi., "Services Marketing", Excel Book, New Delhi.
 7. Apte, G., Services Marketing", Oxford Publication. New Delhi.
 8. Dyché, Jill, "The The CRM Hand Book", Pearson Education Inc, New Delhi.
-

9. Mukharjee, Kaushik., "Customer Relationship Management", PHI Publication. New Delhi.
10. Balaji, B., "Services Marketing & Management", S. Chand & Company Ltd, New Delhi.
11. Mohamed, H.P., "Customer Relationship Management", Vikas Publishing House. New Delhi.
12. Avbdhani "Marketing of Financial Services", Himalayan Publishing House, New Delhi.
13. Jha, S.M., "Social Markeeting", Himalayan Publishing House, New Delhi.

M.Com (F&C) - 3.7

CORPORATE RESTRUCTURING AND FINANCIAL ENGINEERING [CRFE]

Objective

Mark: 20+80=100

The objective of the present course is to provide the necessary knowledge and marketing the students aware of the various issues involved in M&A including corporate restructuring practices. The present paper also attempts to provide elementary knowledge, relations and the concepts of financial engineering to the students.

Course Input

- UNIT I Introduction:** Concept, rational, types and motives of merger and Acquisition, Theories of merger, sources of value creation in merger & Acquisition, Emerging trends and challenges in M & A market.
- UNIT II Understanding Target Companies:** Valuation: Different Methods of valuation of target co. & the firm. Fixation of exchange ratio, Measurement of cost & gains from M & A financing M & A methods and risk,
- UNIT III Corporate Restructuring & Strategic alliances:** Spin offs, Equity curve outs, stock splits, joint venture, share repurchase, LBO, MBO, International merger & restructuring.
- UNIT IV Bid Strategies and Tactics:** Defenses against take over, Evaluating merger performance, Post merger activities, Regulations of merger & acquisitions, Role of institutional players in M&A.
- UNIT V Financial Engineering:** Concept, Scope & Features, Driving forces, Financial engineers- Conceptual & physical tools, Innovation in debt & equity market, Hybrid securities, Future trends & challenges to Financing Engineering.

Course Outcomes:-

- 1) Understand the role and strength of corporate restructuring for growth.
- 2) Facilitate the understanding of process and economic rationales of various corporate restructuring tools such as takeovers, acquisitions, joint ventures, disinvestments, amalgamations, buyback of shares, mergers, demergers, reverse mergers, etc.
- 3) Able to understand the anti-takeover strategies to avoid hostile acquisition.
- 4) Enable the student to acquire analytical skills in analyzing real-world cases in the need for corporate restructuring in a respective venture.

References:

The students are directed to keep in touch with the recent developments, in the relevant areas by referring the journals, news papers and magazines. In addition, they should refer to the following books.

1. Weston, Size & Johnson- "Takeover,¹ restructuring and corporate Governance "Pearson education.

2. S. Shiva Ramu-Corporate growth through merger and acquisition response books.
3. Krekel, vander & Wouterse "Merger: An European approach to Techniques "Business books limited.
4. Short Robert "Business Merger" Prentice hall Inc.
5. Mason, Merton, Period & Tufano" Cases in Financial engineering: Applied studies in financial Innovation" Prentice hall.
6. Weston J. Fred "The role of merger in the growth of large firms" Green wood press.

MFC (3.8)

SUMMER INTERNSHIP PROGRAM (SIP) TRAINING REPORT

(100 Marks)

Course Outcomes:-

- 1) Student is able to construct the company profile by compiling the brief history, management structure, products / services offered, key achievements and market performance for his / her organization of internship.
 - 2) For his / her organization of internship, the student is able to assess its Strengths, Weaknesses, Opportunities and Threats (SWOT).
 - 3) Student is able to determine the challenges and future potential for his / her internship organization in particular and the sector in general.
 - 4) Student is able to test the theoretical learning in practical situations by accomplishing the tasks assigned during the internship period.
 - 5) Student is able to apply various soft skills such as time management, positive attitude and communication skills during performance of the tasks assigned in internship organization.
 - 6) Student is able to analyze the functioning of internship organization and recommend changes for improvement in processes.
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FOURTH SEMESTER

M.Com (F&C) (4.1)

STRATEGIC FINANCIAL MANAGEMENT [SFM]

Objective**Marks : 80+20=100**

The objective of the course is to examine role of the finance managers in the management of Strategic financial position of the firm. The strategic choices in investment and financing which enhance the share holder's value which have been inducted in the course.

Course Input.

- UNIT I Introduction:** Concept of Strategic Financial Management: Types of Financing and Investment Strategy, Strategy component, Inter-relation between strategic choices, Strategic financial planning Process, Types of strategic Financial Plans, Forecasting Financial Positions
- UNIT II Management of Long Term Growth:** Expansion strategy, Divestment strategy, Determinants of success in the Growth Strategy, Impact of inorganic growth on corporate stake holders, financing the long term growth.
- UNIT III Management of Global Finance:** Domestic Financial Management Vs. International Financial Management, Capital Account Convertibility, International Financial Market, International Investment Decisions, Role of International Financing Institutions. Risk Associated with International Financing and Investment operations.
- UNIT IV Innovations in Financial Instruments:** Sources of innovation, Characteristics and pricing of common stock and bonds. Valuation of Financial Securities, Hybrid Securities.
- UNIT V Emerging Area in Strategic Financial Management:** Corporate Risk Management, Corporate Governance, Managing Private Equity and Venture Capital, Management of Financial Distress.

Course Outcomes:-

- 1) To Understand the concept of strategic financial management and its type.
- 2) To know about expansion & divestment strategy and financing the long term growth.
- 3) Able to understand about domestic & international financial management.
- 4) To know about innovation and emerging areas of strategic financial management.

References:

1. Joseph. P. Ogden, Frank. C. Jen and Philip. F.O. Conner: Advance Corporate Finance: Policies and strategies, Pearson Education
 2. E.J. Melaney: "Business Finance: Theory and Practice", Pearson Education.
 3. Arnold G.C. Corporate Financial Management, Financial Times Pitmom Publishing.
 4. Atrill P : Financial Management for Non-specialists, Prentice Hall
 5. Brealy, R. A and Myers, S: The Principle of Corporate Finance, McGraw Hill International.
 6. Cooper, Kaplani and E: Mastering Finance, Financial Times.
 7. Lery. H and Samet, : M: Principles of Financial management, Prentice Hall
 8. Lery. H and Sarnet, M: Capital Investment and Financing Decisions, Prentice Hall International
 9. Lumby, S: Investment Appraisal and Financing Decisions, Chapman and Hall
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M.Com (F&C) - 4.2

CORPORATE GOVERNANCE AND BUSINESS ETHICS [CGBE]

Objective:

Mark: 20+80=100

The objective of the paper is to provide a theoretical understanding of the issues involved in corporate governance and business ethics from the perspective of a company manager engaged in welfare of the stakeholders.

Course Input

- UNIT I Corporate Governance (CG):** Meaning, Historical Perspective, Issues in CG, Theoretical basis of CG, CG Mechanism, CG Systems, Good CG.
- UNIT II Landmarks in the Emergence of CG:** CG Committees, World Bank on CG, OECD Principles, Sarbanes, OxleyAct, 2002, Indian Committees and Guidelines, CII initiatives.
- UNIT III Agents & Institutions in CG:** Rights' & Privileges of Shareholders Investors Problems & Protection, CG; & other Stakeholders, Role of Regulators & Government.
- UNIT IV Business ethics:** Importance & Need for Business Ethics, Unethical Behavior & Issues, Corporate Governance Ethics, Ethics in Global Business,
- UNIT V Ethics and CSR:** Importance & Scope of CSR, Social Responsibility & Indian Corporations, Environmental Concerns, Ethics in the Business Decisions.

Course Outcomes:-

- 1) To know the concept of corporate governance, mechanisms and systems of CG.
- 2) To understand the role of CG committees, principles and CII initiatives.
- 3) To know about the role of stakeholders, regulators and government.
- 4) To develop knowledge about business ethics and CSR.

References:

1. Fernando A. C., Corporate governance, Pearson Education
2. Hartman L. P, Business Ethics, Tata McGraw-Hill
3. Agalgatti B.H. & Krishna., Business Ethics, Niraj Publication
4. Prasad Corporate Governance , PHI.
5. Valesqueze, Business Ethis, PHI
6. Das, Corporate Governance in India, PHI

M.Com (F&C) - 4.3

COMMODITY MARKETS AND FUTURES [CMF]

Objective

Mark: 20+80=100

The objective of the course is to acquaint the students with the concepts of commodities, futures and markets.

Course Input

- UNIT I Commodity Market:** Concepts, Characteristics, Types of commodity markets in India, Organized, unorganized and regulated markets, Commodity Exchange and the types of commodities traded in India.

- UNIT II Commodity Futures:** concepts, spot and future transactions, Origin of forward contracts, characteristics & requirement of futures markets, types of exchanges and futures, margin & players, Contract innovation and success.
- UNIT III Futures Market & Prices:** Contract Innovation, Electronic future trading, Basis and Spread, Model of Futures Prices, Arbitrage and cost of carry models, Future prices and expectations, Futures prices and risk aversion.
- UNIT IV Agricultural, Metallurgical and other future' contracts using futures markets:** Price discovery, Speculation and hedging, commodities with seasonal production and consumption stability.
- UNIT V Regulation of Futures Markets:** Regulatory instruments in .India, Issue in regulation, FMC, NCDE, MCX & other exchanges.

Course Outcomes:-

- 1) To know the concept of commodities market and commodities futures.
- 2) To know about the types of exchanges and futures.
- 3) To understand about future market & prices, cost of carry modules and risk aversion.
- 4) To know about agricultural, metallurgical and other future contracts.
- 5) To know the regulation of future markets- FMC, NCDE, MCX & other exchanges.

References:

1. Stanton, Fundamentals of Marketing, Tata McGraw Hill
2. Kotler P, Marketing Management, PHI
3. Robert W. Kolb, Future Markets, PHI
4. Lexington, Mas D.S. Heota & Co.: Speculatra, Hedging & Commodity Price Forecasting
5. Pring M.J.: Hand book of Commodity and Futures, McGraw Hill
6. P. Ritehken, Option: Theory, Strategy and Application Foresman and Co.
7. S. Telser, Chicago Board of trade: returns to speculators, CBOT
8. L. Venkatramanan, The Theory' of Futures Trading-Asian Publishing' House.
9. J. Williams, the Economic Functions of Futures Market, Cambridge University Press.
10. Kleinman G. Commodity Futures and Options, Taxman
11. Kolb R, Option: An Introduction, Miami, Kolb Publishers.
12. Hull, Options, Futures and Other Derivatives, PHI.

M.Com (F&C) - 4.4

RETAILING & BRAND MANAGEMENT [RBM]

Objective

Mark: 20+80=100

The objective of this course is to facilitate understanding of the conceptual aspects of Retail Management Supply Chain Management and Brand Management.

Course Input

- UNIT I Introduction to Retailing:** Meaning, Importance, Recent trends, Retail Management Decision Process, Types, and Opportunities.
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- UNIT II Retailing Management Decision:** Retail Market Segmentation, Retail Customer Buying behavior: Retail Marketing Strategy; Retail Locations and Site selection.
- UNIT III Strategic Retail Marketing:** Product and Merchandise Management, Pricing Strategies, Retailing Promotion; Store Layout and Management; Servicing Retail Customers.
- UNIT IV Supply Chain Management:** Fundamentals of SCM; Demand Management, Operation Management; Logistic Management, Procure Management, information and Technology; Performance Measurement and Control.
- UNIT V Brand Management:** Meaning and Importance, types, Brand Planning; Brand Positioning; Brand Equity.

Course Outcomes:-

- 1) To understand about recent trends types of retailing.
- 2) To know the retailing management decision process- market segmentation, site selection and location.
- 3) To understand store layout, pricing and promotion strategies.
- 4) To get information about supply chain management and brand management.

Reference:

1. Burman, Barry, Evans, J. E., Retail Management pearson Education, New Delhi.
 2. Levy, Michael, Weitz, a, Barton, "Retail Management", Tata-McGraw Hill, New Delhi.
 3. Pradhan, Swapna, "Retail Management", Tata-McGraw Hill, Delhi.
 4. Gilbert, D, Retail Management, Pearson Education, New Delhi.
 5. Bajaj, C., Tal Rajnish Srivastava, Nidhi., "Retail Management", Tata McGraw Hill New Delhi.
 6. Taylor, David A "Supply Chain Management", Pearson Education, New Delhi.
 7. Altekar R.V, "Supply Chain Management", PHI Publishing House, New Delhi.
 8. Hand field, RT, Nicholas, E.L., "Supply Chain Redesign", Pearson Education New Delhi.
 9. Ogden, J.R, integrated Retail Management", Biztantra Publication.
 10. Chunawalla, S.A. Brand Management", Himalayan Publishing House New Delhi.
 11. Henry, D, "Brand Management", Himalayan Publishing House, New Delhi.
 12. Ramesh Kumar S, "Marketing and Branding", Pearson.
 13. Education, New Delhi.
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M.Com (F&C) - 4.5

BUSINESS AND CORPORATE LAW [BCL]

Objective**Mark: 20+80=100**

The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

Course Input

- UNIT I:** **Indian Contract Act:** Offer & Acceptance performance of contracts; Remedies to breach of contract, stamp act. **Negotiable Instrument Act:** Holder in due course; Types of bill; promissory & Bills of Exchange, Indian stamp Act.
- UNIT II:** Consumer protection Act; Indian companies Act 1956, patent act.
- UNIT III:** FEMA and FERA - MRTP Act.
- UNIT IV:** Indemnity & Guarantee; Trademark Act; Sales of Goods Act.
- UNIT V:** Workman Compensation Act; Exim policies Doctrine of Indoor management. SEBI(Amendment)Act.

Course Outcomes:-

- 1) To understand about Indian Contract Act, types of bill, bills of exchange and Indian Stamp Act.
- 2) To get knowledge about Consumer Protection Act, Patent Act and Companies Act.
- 3) To understand FEMA, FERA, MRTP Act, Trade Mark and Sales of Goods Act.
- 4) To know about workman compensation Act, Exim Policies and SEBI Act.

References:

1. Avadhani V.A. SEBI Guidelines and listing of Companies. Himalaya Publishing House Delhi.
 2. Indian Contract Act. 1872.
 3. SEBI Act 1992, Nabhi Publication, Delhi.
 4. Securities (Contract and Regulation) Act, 1956.
 5. Taxmasan Company Act, (Latest) VS. Detey.
 6. Taxman's Masters Guide to Companies Act, 1998
 7. Taxman's mercantile Law, (Latest).
 8. The Companies Act, 1956.
 9. The Neaotiable Instruments Act. 1881.
 10. Singh, Avtar. Law Relating to Monopolies, Restrictive Unfair Trade Practices, Eastern Book' Co.
 11. Bhandari ML: Guide to Company Law Procedure - Vols, I, II and III Jain Book Agency, New Delhi.
 12. RamaiyaA; Guide to Companies Act; Wadhwa Publishing, Nagpur.
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M.Com (F&C) - 4.6

ACCOUNTING STANDARDS AND CORPORATE REPORTING [ASCR]

Objective

Mark: 20+80=100

To provide an understanding of the accounting standards of ASB and IASB, and to study the corporate reporting practices in India.

Course Input

UNIT I: Accounting Standards: Meaning and Importance, Historical development : Accounting Standards in India: Objectives, Process of Standard Setting, and Scope of Accounting Standards.

UNIT II: Brief Idea: About first fifteen accounting standards developed by ASB (Special emphasis on AS-1, 2, 3, 6, 10 and 14)

UNIT III: Brief Idea: About other Accounting Standards, Developed by ASB. (Special emphasis on AS- 17, 18, 20, 21, 25 and 28, 29, 30, 31, 32)

UNIT IV: IASB & IFRS: International Accounting Standards, Need for harmonization and standardization, US GAAP.

UNIT V Corporate Disclosure: Annual Reports: Directors Report & Auditor's Report, Accounting Reports, Modern Trends in Corporate disclosure.

Course Outcomes:-

- 1) Understand the concept of AS, process and scope of AS.
- 2) Understand the brief Idea of AS-1, 2, 3, 6, 10, 14, 17, 18, 20, 21, 25, 28, 29, 30, 31 & 32.
- 3) Acquire skills to fortify managerial ability with utilizing accounting information for a conscious decision making, US GAAP.
- 4) Develop a basic understanding of corporate disclosure of annual reports.

References

1. N Das gupta: Accounting Standards: Indian International, Sultan Chand
 2. L. S. Porwal: Accounting Theory, Tata McGraw
 3. S. Rathore International Accounting , Tata McGraw Hill.
 4. E. R. Brown Lee II, K. R. Ferris 8. M.E. Haskins: Corporate Financia Reporting Irwin.
 5. D. S. Rowat: Students' Guide to Accounting Standards Taxman.
 6. A. K. Basu University of Calcutta): Intentional Accounting Harmonisation
 7. Jawahar La!. Corporate Financial Reporting Taxman.
 8. Das Me International Accounting, PHI.
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M.Com (F&C) - 4.7**ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT [ESBM]****Objective****Mark: 20+80=100**

The Objective of the present course is to sensitize the student about the role of SME sector in the economic development of the country. The present course also includes discussion on various functions of small scale units including tools and techniques of project preparation and appraisal.

Course Input

- UNIT I SME Enterprise Evolution & function :** Definition of SSI unit and SSI units Entrepreneur Scope and Objective of SSI Units, Advantages & short comings of Small industries, small Industry and economic development, Developing Entrepreneurial skill.
- UNIT II Project Management:** Project and Project Management, Project Identification, Project Formulation, Project Selection, Project Implementation, Techno-Economic feasibility analysis, Social cost benefit analysis Project Report.
- UNIT-III Small Industry Support System :** Needs and importance of support system NSIC, SIDO, SSIB, SISI, DIG, SIDBI Commercial Banks Venture Capital, Lease Financing.
- UNIT IV Management Process in Small Business and Legal Frame Work:** Planning Process organizing leading and motivating Management of Time. The Factories Act the Employees, Provident Fund Act Industrial Dispute and payment of wages Act, workmen's Compensation Act.
- UNIT V Global Competition:** Global Competitiveness, strategic for SSIs. Sickness in small scale industries-Symptom, Reason and Remedies; Future Growth, Potential for SSIs.

Course Outcomes:

- 1) Understand the importance of entrepreneurs in growth and development of the economy.
- 2) Analyze the importance of small-scale industries in growth and development of the country.
- 3) Create a business plan that articulate and apply financial, operational, organizational and sales knowledge.

Reference

1. Dollinger, "Entrepreneurship-Strategies and Resources", Pearson Education, Delhi.
 2. Khamka, S.S. "Entrepreneurship Development" S. Chand & Co.
 3. Cantillon, Richard "Entrepreneurship and Economic development " The Free Press New Work.
 4. Gupta C.B. and Khamka S.S. Entrepreneurship and Small Business Management S Chand & Sons, Delhi.
 5. Gupta C.B. & Srivinash N.P. Entrepreneurship Development and Management Himalaya Publishing House.
 6. Deshpande M.U. Dynamics of Entrepreneurial Development and Management Himalaya Publishing House.
 7. Deshpande M.U. Entrepreneurship of Small Scale Industries Deep & Deep Publication New Delhi.
 8. Sharma R.A. Entrepreneurial Change in Indian History Stalling Published, New Delhi.
-

M.Com (F&C) - 4.8
FINAL PROJECT AND VIVA VOICE
(100 Marks)

Course Outcomes:-

- 1) In a specialization domain of his / her choice, student manager will be able to choose an appropriate topic for study and will be able to clearly formulate & state a research problem.
- 2) For a selected research topic, student manager will be able to compile the relevant literature and frame hypotheses for research as applicable.
- 3) For a selected research topic, student manager will be able to plan a research design including the sampling, observational, statistical and operational designs if any.
- 4) For a selected research topic, student manager will be able to compile relevant data, interpret & analyze it and test the hypotheses wherever applicable.
- 5) Based on the analysis and interpretation of the data collected, student manager will be able to arrive at logical conclusions and propose suitable recommendations on the research problem.
- 6) Student manager will be able to create a logically coherent project report and will be able to defend his / her work in front of a panel of examiners.

