

SCIENCE COLLEGE (AUTONOMOUS) HINJILICUT, GANJAM, ODISHA



COURSES OF STUDIES

FOR

M. Com.

First Semester Examination- 2019-20

Second Semester Examination-2019-20

Third Semester Examination- 2020-21

Fourth Semester Examination- 2020-21

SCIENCE COLLEGE (AUTONOMOUS), HINJILICUT			
COURSES OF STUDIES			
UNDER CBCS FOR MASTER OF COMMERCE			
COURSE STRUCTURE			
For Two-Year (4-Semester) CBCS Programme at PG Level			
Paper Code	Name of the Paper	No. of credits	Marks
Semester-I			
JMC-CC 101	Management Concept and Organisation Behaviour(MCOB)	04	100 (80 end semester +20 internal assessment)
JMC-CC 102	Business Environment (BE)	04	
JMC-CC 103	Advanced Statistical Analysis(ASA)	04	
JMC-CC 104	Accounting for Managerial Decisions(AMD)	04	
JMC-CC 105	Financial Management(FM)	04	
Semester-II			
JMC-CC 201	Managerial Economics(ME)	04	
JMC-CC 202	Marketing Management(MM)	04	
JMC-CC 203	Strategic Financial Management(SFM)	04	
JMC-CC 204	Computer Application in Business(CAB)	04	
JMC-CC 205	Practical on Computer Application(CA-Practical)	04	
Semester-III			
JMC-CC 301	Business Research & Business Communication(BRBC)	04	
JMC-CC 302	International Business(IB)	04	
JMC-CE 303	Corporate Financial Accounting(CFA)	04	A student is allowed to opt for any two core elective individually or group of 303 and 304 or 305 and 306 or 307 and 308 taken together.
JMC-CE 304	Accounting Standard and Corporate Reporting(ASCR)	04	
JMC-CE 305	Financial Institution and Markets (FIM)	04	
JMC-CE 306	Security Market Operations(SMO)	04	

JMC-CE 307	Consumer Behaviour(CB)	04	
JMC-CE 308	Market Research(MR)	04	
Under CBCT (Open for students of other departments/ Courses) and a student can opt any one			
JMC-AE 309	Financial Accounting(FA)	04	
JMC-AE 310	Financial Instruments & Services (FIS)	04	
JMC-AE-311	Goods and Services Tax(GST)	04	
Semester-IV			
JMC-CC 401	Management Information System (MIS)	04	
JMC-CC 402	E. Commerce(ECOM)	04	
JMC-CC 403	Dissertation & Viva Voce(DVV)	04	
JMC-CE 404	Investment Management (IM)	04	A student is allowed to opt for any two core elective or a group of 414 and 415 or 416 and 417 or 418 and 419 taken together.
JMC-CE 405	Specialised Accounts (SA)	04	
JMC-CE 406	Portfolio Management (PM)	04	
JMC-CE 407	Cost and Management Audits (CMA)	04	
JMC-CE 408	International Marketing Management(IMM)	04	
JMC-CE 409	Advertising (ADV)	04	

80 Credits

CC	-	Core Course	1500	(Mandatory with no Choice)
CE	-	Core Elective	400	(Mandatory with choice inter-department)
AE	-	Allied Elective	100	(Mandatory with choice inter-department)

PAPER CC 101 MANAGEMENT CONCEPT & ORGANISATIONAL BEHAVIOUR

Objective : The objective of this course is to help students understand the conceptual framework of management and Organisational Behaviour.

Course Inputs

UNIT-I Schools of Management Thoughts: Nature & Scope of Management, Traditional theories of management, Human behaviour and social system school; Decision theory school; Systems school; Contingency theory of management; functions of a manager.

UNIT-II Managerial functions: Planning-concept, significance, types; organizing concept, principles, types of organizations, authority, responsibility, power, delegation, decentralization.

UNIT-III Team Development: Leadership: Concept; Leadership styles; Theories -trait theory, behavioural theory, Fielder's contingency theory; Situational theory; Likert's four systems of leadership.

UNIT-IV Motivation: Process of motivation; Theories of motivation: Maslow's need hierarchy theory, Mc Gregor's Theory X & Y, Mc Clelland's need theory, Victor Vroom's expectancy theory, Herzberg's two factor theory, Skinner's reinforcement theory.

References

- Michael, V. P : Organisational Behaviour & Managerial Effectiveness, S. Chand, New Delhi..
 Hellreigel, Don John W Slocum Jr. and Richards W. Woodman: Organisational Behaviour, South Western College Publishing, Ohio.
 Hersey, Poul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resource, Prentice Hall, New Delhi.
 Aswathappa, K.; Organisational Behaviour, Himalaya Publishing House, Mumbai.
 Koontz, Harold, Cyril O'Donnell and Heinz Wehrich: Essentials of Management, Tata McGraw-Hill, N. Delhi
 Luthans Fred: Organisational Bhaviour, McGrawHill, New York.
 Newstrom, John W. and Keith Davis: Organisational Behaviour: Human Behaviour at work, TMH, N. Delhi
 Robbins, Stephen P, and Mary Coulter: Management, Pearson Education, New Delhi.
 Steers, Richards M. and J. Stewart Balck: Organisational Behaviour, Harper Collins College Publishers, NY
 Sukla, Madhukar: Understanding Organisations: Organisation Theory and practice in India, PH, New Delhi
 Thom hill. -Managing Change". Pearson Education. New Delhi. Green Berg -Behaviour in Organisation"
 Hall. -Organisation Structure, Process and outcomes-.
 Terry, G.R.: Principles of Management
 Drawker, Peter; Practice of Management
 Prasad, L.M.; Principles and Practice of Management

PAPER CC 102**BUSINESS ENVIRONMENT**

Objective: The objective of this course is to develop the ability to understand and scan business environment, analyze opportunities and take decisions under uncertainty.

- UNIT-I An Overview of Business Environment
Meaning, Nature and Characteristics of Modern Business. Meaning and Significance of Business Environment, Types of Environment: Internal and External, Micro and Macro. Environmental Analysis- Process, Benefits and Limitations.
- UNIT-II Economic Environment:
Nature of the Economy, Structure of the Economy, Economic Policies, Economic Conditions, Government Policies, Industrial Policy, Exim Policy, Public Sector, Private Sector, Industrial Sickness, Small Industries.
- UNIT-III Political and Legal Environment:
Government and Business, FERA and FEMA, Consumer Protection Act, Protection of Patents, Protection of Trade Marks. Competition Act
- UNIT-IV Socio-cultural Environment:
Business and Society, Nature and Impact of Culture on Business, Consumerism, Social Responsibilities of Business, Business Ethics, Social Audit.

References:

1. Cherunilam F., Business Environment : Texts and Cases (Himalaya)
2. Aswathappa K., Essentials of Business Environment (Himalaya)
3. Agrawal and Diwan, Business Environment (Excel)
4. Mishra & Puri, Economic Environment of Business (Himalaya)
5. Jain P.C., Government and Business Policy (Galgotia)
6. Ghosh B., Economic Environment of Business (Vikas)
7. Adhikary M., Economic Environment of Business (Sultan Chand)
8. F.Churunilam, International Business Environment (Himalaya)

PAPER CC 103**ADVANCED STATISTICAL ANALYSIS**

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

UNIT-I Correlation & Regression Analysis : Two variable Cases, Multiple Correlation & Multiple Regression.

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

Probability Distributions, Binomial, Poisson and Normal Distribution, Their characteristics and Application.

UNIT-III Data types, Data Collection and Analysis: Sampling, need, errors and methods of sampling , Probability and Non-probability Method, Sampling and Non sampling Errors, Law of Large Numbers and Central Limit Theorem, Sampling Distribution and their Characteristics.

UNIT-IV Theory of Estimation and Testing of Hypotheses. Significance Test of Large Sample and Small Sample Test ; t-test, z- test and F- test, Non parametric Test:- Chi-square Test, Sign Test, Rank Sum Test, One Sample Runs Test, H or Kruskal Walls Test.

References:

1. S.P. Gupta, Statistical Methods, (Sultan Chand and Sons)
2. S.C. Gupta, Fundamentals of Statistics, (Himalaya Publishing House)
3. R.P. Hooda, Statistics for Business & Economics, (Macmillan)
4. D.N. Elhance , Beena Elhance and B.M. Aggarwal Business Statistics, (Kitab Mohal)
5. Heinz, Kohler, Statistics for Business & Economics, (Harper Collins)

PAPER CC 104**ACCOUNTING FOR MANAGERIAL DECISIONS**

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

Course Inputs

UNIT-I Financial Statement Analysis- Trend Analysis - Financial Ratio Analysis; Solvency Ratios, Leverage Ratios and Capital Structure Ratios – Fund Flow Statement.

UNIT – II Marginal Costing and Break-even Analysis: Concept of marginal cost; cost-volume-profit analysis; Break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line.

UNIT-III Budgeting: Definition of budget; Essential of budgeting; Types of Budgets- functional budget, cash budget and flexible budget.

UNIT- IV Standard Costing and Variance Analysis: Standard costing as a control technique; Variance analysis- meaning and importance, kinds of variance and their uses - materials, labour and overhead variance.

References:

Horngran, C.T. Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Pearson Education, Delhi

Horngren Charles T. George Foster and Srikanta M. Dattar : Cost ,Accounting: A Managerial Emphasis, Pearson Education, Delhi.

Banerjee Bhabatosh : Management Accounting.

Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.

Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D.Irwin, Chicago.

Jawaharlal : Adv. Management Accounting - S. Chand, New Delhi.

Jain & Narang, Cost Accounting, Kalyani publisher

Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati, Ohio.

Lall, B.M., and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall. Delhi.

Pandey, I.M: Management Accounting, Kalyani publisher.

Manmohan & Goyal, Principles of Management Accounting, Sahitya Bhavan, Agra

PAPER CC 105**FINANCIAL MANAGEMENT**

Objective: The objective of this course is to help students to understand the conceptual framework of financial management and its applications under various environmental constraints.

UNIT –I Meaning, nature and scope of finance. Financial goal-profit Vs. wealth maximization. Finance functions-investment, financing and dividend decisions.

Capital Budgeting- investment evaluation criteria- payback period, accounting rate of return, net present value, internal rate of return and profitability index, Capital rationing, Cost of Capital.

UNIT –II Operating and Financial leverage-Measurement of leverage, Effects of operating and financial leverage on profit, combined financial and operating leverage.

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

UNIT –III Dividend Policies-Issues in dividend policies, Walter's Model, Gardon's Model (Relevance concepts) M. M. Hypothesis (Irrelevance Concept) Determinants of dividend policy, Divident policy in practice-Forms of dividend policy.

UNIT –IV Management of Working Capital-Meaning, significance and types of working capital, Need for working capital-concept of operating cycle, estimation of working capital requirements, Financing of working capital.

Dimensions of working capital management-Management of Inventories receivable and cash.

References:

1. Pandey, I. M., Financial Management, (Vikas)
2. Chandra, P. Financial Management: Theory and Practice, (Tata McGraw Hill)
3. Khan M.Y. & Jain P.K, Financial Management:Text & Problems.(Tata McGraw Hill)
4. Sharma R.K. and Gupta S.K. Financial Management, (Kalyani)
6. Van Horne James C., Financial Management and Policy, (Prentice Hall)
7. T.P. Ghosh, Accounting and Finance for Managers, (Taxmann)
8. D. Chandra Bose, Fundamentals of Financial Management (Prentice Hall of India)
9. R.P. Rustagi, Financial Management, (Galgotia publishing Company)

PAPER CC 201**MANAGERIAL ECONOMICS**

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

UNIT-I Nature and scope of Managerial Economics, Managerial Economist's Role and Responsibilities, Objectives of Business Firm. Demand Analysis: Determinants of Demand, Theory of Consumer Choice: Cardinal Utility Approach, Indifference Curve Approach.

UNIT –II Production Theory: Production Function, Law of Variable Proportion; Law of Returns to Scale, Economics of Scale, Cost Concepts, Short and Long run Cost Function- their nature, shape and inter relationship.

UNIT –III Price Determination: Methods of Price Determination, price determination under Perfect Competition, Monopolistic Competition, Oligopoly and Monopoly.

UNIT –IV Business Cycles: Nature and Phases of a Business Cycle, Theories of Business Cycles- Monetary, Innovation, Samuelson and Hicks Theories.

References:

1. Varshney R.L., and Maheswari K.L., Managerial Economics, (Sultan Chand & Sons)
2. Dean, Joel, Managerial Economics, (Prentice Hall)
3. Mote, V.L., Paul S. & Gupta, G.S., Managerial Economics Concepts and Cases, (TataMcgrawhill)
4. Dwivedi, D.N, Managerial Economics, (Vikas Publishing House)
5. Adhikary M. Business Economics, (Excel Books)
6. Chopra OP: Managerial Economics, (TataMc.GrawHill)
7. D.M. Mithani, Managerial Economics, (Himalaya)
8. Mishra & Puri, Economics for Management :Text and Cases, (Himalaya)
9. H.L. Ahuja, Business Economics : Micro & Macro, (S.Chand & Co. Ltd.)
10. S.A. Siddiqui & A.S.Siddiqui, Managerial Economics & Financial Analysis, (New Age)

PAPER- CC 202**MARKETING MANAGEMENT**

Objective: 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.

UNIT-I Introduction: Evaluation of marketing, Concepts of marketing, Marketing mix, Strategic marketing planning and overview.

Market Analysis and Selection: Marketing environment, macro and micro components and their impact on marketing decision, Market segmentation and positioning.

UNIT–II Product Decisions: Product classification of Products, Major product Designs, Product line and Product Mix, Branding, Packaging and Leveling, Product Life Cycle, New Product Development and Consumer Adoption Process.

UNIT –III Pricing Decisions Factor affecting price determination, Pricing Policies and Strategies, Discounts and Rebates.

UNIT –IV Promotion and Distribution Decisions, Promotion mix-Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations, Nature, function and types of distribution channels, distribution channel intermediaries, Channel management decision.

References:

1. Kotler, Philip, and Gary Armstrong: Principles of Marketing, (Prentice Hall)
2. Kotler, Philip :Marketing Management: Analysis, Planning Implementation and Control, (Prentice Hall)
3. Ramaswamy, V.S. and Namkumari S.: Marketing Management, (Macmillan)
4. Srinivassan, R.: Cass Studies in Marketing : The Indian Context, (Prentice Hall)
5. Stanton, William J., and Charles Fatrell: Fundamentals of Marketing: (Mc.Graw Hill)
6. Still, Richard R, Edward W.Coundiff and Norman A.P. Govani: Sales Management: Decisions, Strategies and cases, (Prentice Hall)
7. F. Cherunilam, Industrial Marketing, (Himalaya)
8. S.A. Sherlekar, Marketing Management, (Himalaya)
9. S.A.Sherlekar, K.Nirmala, Prasad and S.J.Salvadore Victor: Principles of Management (Himalaya)
10. S.K. Grover & T.N.Chhabra, Marketing Management, (Dhanpat Rai & Company)

PAPER- CC 203**STRATEGIC FINANCIAL MANAGEMENT**

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

Course Inputs

- UNIT-I** Financial Policy and Strategic Planning: Changing face of Financial Management.
- UNIT-II** Investments Decisions Under Risk and Uncertainty: Techniques of investment decision- risk adjusted discount, rate, certainty equivalent factor, statistical method, sensitivity analysis.
- UNIT-III** Expansion and Financial Restructuring: Mergers and Amalgamations - Corporate restructuring, types of corporate restructuring-Expansion strategy, Reasons for merger, benefits and cost of merger; Evaluation of merger proposal
- Leasing: Meaning, importance, types, tax. Evaluation of lease from the point of view of lesser and lessee; Lease Verses buy decision
- UNIT-IV** Financing Strategy: Hybrid securities namely convertible and non-convertible securities, deep discount bonds, secured premium notes, convertible preference shares; option. Financing, warrants, convertibles and exchangeable.
- UNIT-V** Managing Financial Risk with Derivatives: Types of Corporate Risk, Derivative Securities: Hedging risk, Future contracts; Forward contracts; Options swaps; Insurance, Risk Mgt tools and Practices, Corporate Governance and Ethical Business Strategy.

References

1. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.
2. Copeland, T.T Koller and J Murrin: Valuation Measuring and Managing the value of Companies John Wiley, International Edition, NY.
3. Copeland T.E. and J.F. Weston: Financial Theory and Corporate Policy, Addison-wesley, NY.
4. Hamlon Jane: Financial Decision Making, PHI, New Delhi.
5. Hull J.C.: Options, Futures and other Derivative Securities, Prentice Hall of India, Delhi.
6. Matto, P.K.: Corporation Restructuring: An Indian Perspective Macmillan, New Delhi.
7. Pandey I.M.: Financial Management, Vikas Publications, Delhi.
8. Smith C.W., C.W. Smithson and D.S. Wilford: Managing Financial Risk, Harper and Row, NY.
9. Stewart G.B.: The Quest for Value, Harper Collins, London.
10. Sudarsanam P.S.: The Essence of Mergers and Acquisitions, Prentice Hall of India, Delhi.
11. Van Horne J.C. and J.M. Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall, Delhi. Van Horne J.C. : Financial Management and Policy, Prentice Hall of India, New Delhi.
12. Verma J.C.: Corporate Managers, Amalgamations and Takeovers, Bharat Publishing House, New Delhi.
13. Weston J.F., K.S. Chung and S.E. Haag: Mergers, Restructuring and Corporate Control, Prentice Hall, Delhi

PAPER CC 204 COMPUTER APPLICATION IN BUSINESS(THEORY)

UNIT-I Introduction to Computer Networking: Need of networking, Types of Network-LAN, MAN, WAN. Network Topologies, Email, Internet, Intranet,Extranet, Concept of WWW and Internet Browsing.Types of Browsers-IE, Chrome, Firefox, sharing of files in a network, IP Address, Remote Desktop.

Word Processing: Introduction to MS-WORD, Creation and editing of text files. Text formatting and spacing, Fonts, Indents, Page setup, Page numbering, Headers and footer, Print setting, Spell check, Creation of tables, Drawing simple objects, Mail merge –including linking with Database.

Presentation:Introduction to MS-Power point, preparation and presentation of slides, Creation of graphs, tables, organization charts, Addition of new slides, changing slide layouts, slide show.

UNIT-II Spreadsheet:MS-EXCEL; Manipulation of worksheet data, drawing different types of charts. **Spreadsheet Functions;**Mathematical, Statistical, Financial, logical, Date and Time and Text.

Creating Spreadsheet in the area of: Loan and Lease statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

UNIT-III Database Management System: Concept of DBMS, Database Design- Physical and Logical, Databases and Tables, Forms, Queries and Reports. Introduction to SQL and SQL Commands, Client Server Architecture and Distributed Database.

Accounting packages: Introduction to Tally ERP 9, preparation of voucher, invoice and salary statement, maintenance of inventory records, maintenance of accounting books and final accounts, balance sheet, financial report generation.

UNIT-IV Website Designing:Introduction to HTML, Tags and Attributes, Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets

**PAPER CC 205 COMPUTER APPLICATION IN BUSINESS (PRACTICAL)
LAB ASSIGNMENTS**

There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 4 Hrs.

1. Prepare a MS-WORD Document (having at least 2/3 pages) with proper formatting, Make multiple copies of the letter to be sent to different address using mail merge facility.
2. Prepare for a slide show intended to present various activities aspects of a University to a visiting team.
3. Prepare a worksheet indicating department wise funds allocation, expenditure of various heads and actual budgeted amount. Use this worksheet for analysis using available formulas and functions in MS-Excel.
4. Prepare a frequency distribution table using Histogram in Excel.
5. Prepare a database COLLEGE and a table STUDENT with under mentioned structure by using SQL statements

StdID	Number	Primary Key
StdName	Character(30)	NOT NULL
Sex	Character(6)	Male or Female
Percentage	Number	
Sclass	Number	
Sec	Character	
Stream	Character(10)	Science or Commerce
DOB	Date	Date of Birth

6. Prepare the tables **ITEMS&COMPANY**. Write SQL commands for the statements (i) to (iv) and give the outputs for the SQL queries (v)to(viii)

Table: ITEMS

ID	PNAME	PRICE	MDATE	QTY
T001	Soap	12.00	11/03/2007	200
T002	Paste	39.50	23/12/2006	55
T003	Deodorant	125.00	12/06/2007	46
T004	Hair Oil	28.75	25/09/2007	325
T005	Cold Cream	66.00	09/10/2007	144
T006	Tooth Brush	25.00	17/02/2006	455

Table: COMPANY

ID	COMP	CITY
T001	HLL	Mumbai
T008	Colgate	Delhi
T003	HLL	Mumbai
T004	Paras	Haryana
T009	Ponds	Noida
T006	Wipro	Ahmedabad

- To display PNAME, PRICE* QTY only for the city Mumbai
- To display product name, company name & price for those items which IDs are equal to the IDs of the company.
- To delete the items produced before 2007.
- To increase the quantity by 20 for soap and paste.
- SELECT COUNT(*)FROM ITEMS WHERE ITEMS.ID=COMPANY.ID;
- SELECT PNAME FROM ITEMS WHERE PRICE=SELECT MIN(PRICE) FROM ITEMS;
- SELECT COUNT(*) FROM COMPANY WHERE COMP LIKE "P_____";
- SELECT PNAME FROM ITEMS WHERE QTY<100;

7. Prepare table in HTML program using table border=1, back ground color=red, width=300pixel,height=100 pixel.
8. Prepare User ID and User Password Fields by using form in HTML program.

References:

1. Fundamental of Computers by V. Rajaraman.
2. Straight to the point MS Office 2000, (Firewall Media)
3. Introduction to Database Systems C.J. Date- Addison Wesley Massachusetts

**PAPER CC 205 COMPUTER APPLICATION IN BUSINESS (PRACTICAL)
LAB ASSIGNMENTS**

There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 4 Hrs.

1. Prepare a MS-WORD Document (having at least 2/3 pages) with proper formatting, Make multiple copies of the letter to be sent to different address using mail merge facility.
2. Prepare a weekly sales report in MS-WORD where the report consists of a heading, subheadings, Plain text, a table indicating sales figures of different items of different days of a week.
3. Prepare a worksheet in MS-EXCEL indicating demands of various categories of customers for different product types, Draw necessary charts to study the demand patterns of different categories of customers.
4. Prepare a worksheet indicating department wise funds allocation, expenditure of various heads and actual budgeted amount. Use this worksheet for analysis using available formulas and functions in MS-Excel.
5. Prepare a set of presentation slides in Power point to exhibit salient features of a particular brand of computer to be marketed.
6. Prepare for a slide show intended to present various activities aspects of a University to a visiting team.
7. Write a program in FOXPRO, To prepare payroll for an organization.
8. To calculate income tax for the employees of a company.
9. To manage inventory of finished goods of a production unit.
10. To build a personal information system for an organization with all relevant querying facility.

References:

1. The Compact Guide to Microsoft Office by Ron Mansfield. BPB Publications.
2. Fundamental of Computers by V. Rajaraman.

3. Computer for Beginners by Jaggi &. Jain, Academy.
4. Straight to the point MS Office 2000, (Firewall Media)
5. Introduction to Database Systems C.J. Date- Addison Wesley Massachusetts
6. <http://office.microsoft.com/en-001/training>

PAPER CC 301 BUSINESS RESEARCH & BUSINESS COMMUNICATION

Objective: The objective of this course is to familiarize the students with the process and technique of scientific research and its relevance in the managerial decision making. Another objective of this course is to provide a broad view of communication skills to the students.

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

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

UNIT-III Report Writing: Categories of Report, Planning Report Writing, Research Report Format, Principles of Writing, Documentation, Footnotes and Bibliography, Writing the Report, Oral Presentation.

UNIT-IV Interpersonal Communication: Significance; Concept of Two-way Communication; Process of Communication, Barriers to effective Communication; Types of Communication: Written and Oral Communication.

UNIT-V Organisational Communication: Factors influencing Organisational Communication, Communication Flow, Communication Network, Informal Communication; Interviews.

References:

1. Krishnaswami O.R. & Ranganatham M., Methodology of Research in Social Sciences, (Himalaya)
2. Bajpai S.R.: Methods of Social Survey and Research (Kitab Mahal)

3. Sarvanavel P., Research Methodology (Kitab Mahal)
- 4.. Kooper D.R. & Schindler P.S., Business Research Methods (Mc. Grow Hill)
5. Kothary, C.R.: “Research Methodology, Methods & Technique” (Wiley Eastern)
6. Rai & Rai, Business Communication (Himalaya)
7. Pradhan H, & Pradhan, N.S., Business Communication (Himalaya)
8. Locker & Kaezmark, Business Communication, (Tata Mc-Graw hill)

PAPER CC 302

INTERNATIONAL BUSINESS

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

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

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

UNIT-III World Trade Organization (WTO) and Multi-national Corporations, Trade Blocks and Business Centers.

UNIT-IV International Finance: International Accounting, International Finance and Foreign Exchange, International Financial Institutions.

Reference:

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

PAPER CE 303**CORPORATE FINANCIAL ACCOUNTING**

Objective: The Objective of this course is to expose students to advanced accounting issues and practices

- UNIT-1 Valuation of goodwill and share: Need for valuation, Factors affecting value of goodwill, Methods of valuation of goodwill, Need for valuation of shares, Methods of valuation of shares.
- UNIT-II Accounting issues relating to amalgamation, absorption and reconstruction of companies: Meaning and methods of external and internal reconstruction, Calculation of purchase considerations, Alteration of share capital, Reduction of share capital, Accounting treatments and entries.
- UNIT-III Accounts of Holding Companies: Introduction and Meaning of holding company and subsidiary, Merits and demerits and consolidation of financial statements. Basic rules for constructing a consolidated balance sheet with some special adjustments.
- UNIT-IV Recent trends in corporate accounting: Social Responsibility accounting, Human resource accounting, Environmental accounting (No Practical Problems will be asked from Unit V).

Reference

1. Beams, F. A. : Advanced Accounting, (Prentice Hall)
2. Dearden, J, and S. K. Bhattacharya: Accounting for Management, (Vikas)
3. Engler,C.,L.A.Bernstein & K.R.Lambert, Advanced Cost Accounting, (Irwin)
4. Fischer, P.M., W.J.Taylor & J.A. Leen, Advanced Accounting, (South-Western)
5. Gupta, R. L., Advanced Financial Accounting, (S. Chand and Co.)
6. Monga, J.R, Advanced Financial Accounting, Mayoor Paperbacks
7. Narayanaswamy, R.: Financial Accounting: A Managerial Perspective, (Prentice Hall)
8. Neigs, R.F., Financial Accounting, (Tata Mc Graw Hill)
9. Shukla, M. C. and T. S. Grewal: Advanced Accountancy, (Sultan Chand & Co).

10. Warren, C.S. & P.E. Fess: Principles of Financial and Managerial Accounting, (South-Western)

PAPER CE 304 ACCOUNTING STANDARD & CORPORATE REPORTING

UNIT-I : Accounting an Introduction: Accounting as an Information System, Branches of Accounting, Meaning of Financial Accounting, Objective of Accounting, Users of Accounting Information.

UNIT-II : Development in Accounting Theory : Concept of Accounting Theory, Role of Accounting Theory, Classification of Accounting Theory, Methodology in Accounting Theory – Positive and negative Methodology.

UNIT-III : Accounting Standards: Defining the term standard, Benefits of Accounting Standard, Management and Standard Setting, Govt. as standard setter, Private sector as standard setter, Standard setting body, Standard setting by agency, Types of standard setting.

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

References:

1. Accounting Theory, R.K. Lele and Jawahar Lal, (Himalaya)
2. Advanced Accounting : Financial Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal, (Taxmann)
3. Studies in Accounting Theory, P.K. Ghosh, G.C. Maheswari, R.N. Goyale, (Wiley Eastern Limited)

4. Corporate Financial Reporting: Theory and Practice, Prof. Jawaharlal, (Taxmann)
5. Accounting for Management, Dr. Jawahar Lal, (Himalaya)

PAPER CE 305**FINANCIAL INSTITUTIONS AND MARKETS**

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

- UNIT-I Introduction, Nature and Role of Financial System, Indian Financial System, Financial markets: Money market and capital market, Role of SEBI
- UNIT-II Commercial Banks: functions, management and investment policies of commercial banks, present structure, e-banking, e-trading, Recent developments in commercial banking; Reforms in Banking Sector.
- UNIT-III Development banks: Concept, objectives, functions, operational and promotional activities of development banks: IFCI, ICICI, IDBI, IIBI and NABARD
- UNIT-IV Foreign investment: types, trends, implications, Regulatory framework for foreign investment in India.

References:

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

PAPER CE 306**SECURITY MARKET OPERATIONS**

Objective : The course aims at equipping students with the practical knowledge about the functioning of primary, secondary markets and some financial services.

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

UNIT-II : Primary Market: Concept, objectives, function, advantages and disadvantages of primary market, principal steps of public issue, underwriting of issue, forms of underwriting, role of underwriting in corporate financing, SEBI Guidelines for public issue and for underwriting, Insider trading meaning and SEBI Guideline for insider trading (1992).

UNIT-III : Secondary market: meaning of Stock Exchange, functions of stock exchange, listing of securities and the requirements, objective of listing, advantages of listing, criterion of listing, functionaries of stock exchange, types of speculators, speculative transactions. Role of SEBI on stock exchange.

UNIT-IV Depository system: meaning, objectives, depository operation process, benefits of depository system, NSDL and CDSL.
Derivatives: meaning, kinds of financial derivatives- forward, futures, option and swap - their meaning and importance.

References:

1. Bhalla, V.K. Investment Management, Security Analysis, S. Chand, New Delhi.
2. Dalton, John M.; How the Stock Market works, Prentice Hall, New Delhi.
3. Gupta, L.C.: Stock exchange trading in India; Society for Capital Market Research and Development, Delhi

4. Machi Raju H.R. Indian financial system
5. Machi Raju, H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd., N. Delhi
6. Web site of bseindia.com.nse-india.com
8. Donald E. Fisher, Ronald J. Jordan; Security Analysis and Portfolio Management; Prentice Hall, N. Delhi.
9. Gordon and Natarajan, Financial Markets & Services, (Himalaya)
10. vasant desai, Financial Markets & Services, (Himalaya)

PAPER CE 307

CONSUMER BEHAVIOUR

Objective : The course helps students to develop basic understanding of the concept and theories of consumer and industrial buyer behavior and their application in marketing decision making.

UNIT-I : Introduction of individual consumer behavior: definition, major factors influencing consumer behavior – cultural, social, personal and psychological factors.

UNIT-II : Individual Consumer buying behavior: identifying the buyers, individual consumer buying process– Stages of consumers buying decision process, problem recognition, information search, evaluation of alternatives, purchase decision, post purchase behavior, process of diffusion and adoption and buyer's decision process towards new products.

UNIT-III : Models of Consumer Decision Making - Nicosia Model; Howard- Sheth Model; Engel- Kollat- Blackwell Model.

UNIT-IV Organisational buying behavior: Industrial market characteristics, factors influencing industrial buyer's behavior, stages of industrial buyer's process, reseller buyer behavior, government buyer behavior.

References:

1. D. L. Loudon, J. Albert Della Bitta : Consumer Behavior; Concepts and Applications, Tata McGraw Hill Publishing Company Limited
2. D. I. Hawkins, R. J. Best, and K. A. Coney: Consumer Behaviour: Building Marketing Strategy, Tata McGraw-Hill Publishing Company Limited.
3. F. R. Kardes : Consumer Behavior and Managerial Decision Making, Prentice Hall of India Private Limited
4. Henry A. : Consumer Behavior and Marketing Action, Thomson Asia Pte Ltd.

5. K.K. Srivastava, S. Khandai : Consumer Behavior in Indian Context, Galgotia Publishing Company.
6. L. G. Schiffman, L. L. Kanuk, & S. R. Kumar: Consumer Behavior, Pearson Education Inc.
7. M. Evans, A. Jamal, & G. Foxall : Consumer Behavior, John Wiley & Sons LTD.
8. M. Khan : Consumer Behavior, New Age International Publishers.
9. M. R. Solomon : Consumer Behavior Buying, Having and Being, PHI Learning Private Limited
10. R. Majumdar : Consumer Behavior: Insights from Indian Market, PHI Learning Private Limited.
11. R. D. Blackwell, P.W. Miniard, & J. F. Engel: Consumer Behavior, Cengage Learning India Private Limited.
12. S. R. Nair : Consumer Behavior Consumer Behavior & Marketing Research, Himalaya Pub. House.

PAPER CE 308

MARKETING RESEARCH

Objective : The course helps students to develop basic understanding of the concept and marketing research and enable them to learn the process, tools and techniques of marketing research.

UNIT-I : Meaning, characteristics, Nature of marketing research, Marketing Research and Market Research, Aims and Objectives of Marketing Research, Scope of Marketing Research, Formal marketing research process, Advantages of marketing research, Limitations of Marketing Research.

UNIT-II : Research Design- Objectives of research design, types of research design- exploratory, descriptive and experimental research design, research design procedures.

UNIT-III : Data collection: methods of data collection- primary source, secondary sources. Sampling plan: meaning of universe, sampling types- probability samples and non probability samples, merits and demerits of sampling methods.

UNIT-IV Data analysis and report writing: bivariate and multivariate data analysis. Statistical tools used in data analysis. Report writing: essentials of good report writing stages of report writing.

References:

Marketing Research: Text & Cases, Boyd, Westfall & Stasch, R D Irwin
 Research For Marketing Decisions ,Green & Tull, Prentice Hall
 Marketing Research; Measurement & Method, Tull & Hawkins, Prentice Hall
 Marketing Research ,G C Beri, Tata Mcgraw Hill

Marketing Research, Debashish Pati, Universal Press
 Marketing Research: Text & cases, R Nargundkar, Tata Mcgraw Hill
 Marketing research: An Application Orientation, Naresh K Malhotra, Pearson
 Marketing Research; Concepts, Practices & cases, Easwaran & Singh, Oxford
 Consumer Behavior Consumer Behavior & Marketing Research, S. R. Nair: Himalaya Pub. House
 Marketing Research , Luck and Rubin.

PAPER AE 309

FINANCIAL ACCOUNTING

- UNIT-I Meaning & Scope of Accounts, Need and objective of accounting, Book keeping and accounting.
 Accounting Principles: Concepts, Convention Branches of accounting, Capital & Revenue.
- UNIT-II Accounting Process:- Journal: Subsidiary books, Ledger & preparation of Trial Balance rectification of Errors, Bills of exchange and Promissory notes.
- UNIT-III Final Accounts: Trading, Profit & Loss Accounts and Balance Sheet.
- UNIT-IV Changes in Financial Statement Funds Flow and cash Flow Analysis.

Reference:

1. Jain S.P. & Narang K.L. Advanced Accountancy, Kalyani Publishers, Ludhiana.
2. Xiver G. Francis: Fundamentals of Accounting, Tata Macgraw Hill Publications.
3. Saxsenas & Chawla, Double entry Booking, Kalyani Publishers, Ludhiana.

PAPER AE 310 FINANCIAL INSTRUMENTS & SERVICES

Unit-I Introduction to Indian Financial System: Financial Markets in India, Institutions and Markets, Objective of Financial Market, Money Market, Government Security Market, Foreign Exchange Market, Capital Market, Reforms in Financial Market.

Unit-II Money Instruments: Importance of Money Market, Organisation of Money Market, Feature of Money Market, Commercial Bill, Treasury Bill Money at call and short Notice, Certificate of Deposits (CD), Commercial Papers (CPS), Repo Instruments, Interbank Participation Certificates.

Unit-III Capital Market Instruments: Capital Market Structure, Importance and Constituents, Equity Share, Preference Share, Non-voting Equity Share, Cumulative Convertible Preference Share, Company Fixed Deposits, Warrants, Debentures, Bonds Secured Premium Notes (SPNs), Euro Convertible Bonds (ECBs), Global Depository Receipts (GDR), American Depository Receipts (ADR), Zero Coupon Bonds.

Unit-IV Concept of Some Key Financial Services: Mutual Funds, Venture Capital, Factoring, Forfeiting, Credit Rating, Depositories, Credit Cards, Debit cards, Housing Finance, Learning, Hirepurchase, Merchant Banking, Credit Rating, Custodial Services, Depository Services.

Reference

1. Khan M-V: Financial Services, Tata MC-Graw Hill, West Patel Nagar, New Delhi.
2. Desai Vasant: Financial Market and Financial Market and Financial Services, Himalaya Publishing House, Giragaon, Mumbai-4
3. Gordan E & Natarajank: Banking Theory, Law and Practice, Himlaya Publishing House, Giregaon, Mumbai-4.

PAPER AE 311 GOODS AND SERVICES TAX

Unit-I Present Indirect Tax Structure, Problems of Indirect Taxes, Definitions of GST, Meaning of the term GST, Objectives of GST, Scope of GST, Salient features of GST, Scope of CGST,SGST,UTGST,ITGST, Structure of Dual model of GST, GST cess, Exemption from GST..

Unit-II Meaning & definition of various terms under GST Registration:Persons liable for Registration, Persons not liable for Registration ,Types of registration; Compulsory, Voluntary &DeemedRegistration, cancellation ofRegistration, Revocation of Registration. Payment of tax, Return under GST, Refund of Tax

Unit-III Levy and Collection CGST, SGST, Composition of Levy scheme. Input Tax Credit, Time of Supply, Place of Supply, Value of Supply. Provisions and Illustration.

Unit-IV Administration: Officers under GST Act: Appointment and Powers of officers- Administration of officers of State tax or Union-territory tax – Tax Invoice, Credit and Debit Notes– Accounts and Records –Retention of Records. Offences: Penalties& Prosecution Audit under GST, Types of audit.Assessment: Self-assessment - Provisional assessment –Security of Returns -Assessment of Non-filers of returns - Assessment of Unregistered persons –Audit andAssessment – Other features of Dual GST model.

Reference

1. Goods and Services Tax in India – V.S. DATEY, Taxmann
2. Glimpse of Goods and Service Tax, SathpalPuliana, M. A. Maniyar, Karnataka Law Journal Publications, Bangalore.
3. Goods and Service Tax by Pullani and Maniyar, published by Law Journal Bangalore.
4. www.gst.gov.in, ctax.kar.nic.in
5. Background Material on Model GST Law, SahityaBhawan Publications, Hospital Road, Agra - 282 003.
6. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

PAPER CC 401 MANAGEMENT INFORMATION SYSTEM

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

UNIT-II Planning & Controlling Information System: : Introduction to planning, strategic information systems panning, tactical and operational planning, business a system planning, critical success factors, computer aided planning tools, acquisition of hardware, software and services, hardware evaluation factors, software evaluation factors, evaluation of vendor support, implementation MIS, problems of MIS.

Controlling information system : Why controls are needed ? Information system controls : input controls, processing control, output controls, storage controls, procedural controls, physical facility controls, controls for end user computing, controlling information systems costs, auditing information systems.

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

Introduction to ERP: concept and importance.

UNIT-IV Application of information system:

- i) Accounting information system – order processing, inventory control, accounts receivable: accounts payable etc.
- ii) Financial information system – Cash and securities management, capital budgeting, financial forecasting, financial planning.
- iii) Marketing information system-sales, product, management advertising and promotion, sales forecasting, market research.
- iv) Manufacturing information system-process control, product control and scheduling etc.

References :

1. Computer in Business Management an Introduction by James A.O. Brien
2. Management Information Systems: Conceptual Fundamentals, Structure and Development by Gorden B. Davis Margrethe H. Olson.
3. Information Systems for Modern Management by Robert G. Mardick, & Ross. (Printice Hall)
4. Management Information System for Higher Education by Centre for Educational Research & Innovations, Canada.
5. Management Information System by W.S. Jawadekar, (Tata McGraw Hill)
6. Management Information System (Text & Applications) by Mr. C.S.V. Murthy, (Himalaya)
7. Management Information System , O'Brien Markes (Tata Mc.Graw Hill)

PAPER CC 402**E- COMMERCE**

Objective The Objective of this Course is to enable students gain knowledge about e-commerce and its various components.

Course Inputs

UNIT-I Introduction to E-Commerce: Meaning and Concept; Electronic commerce versus traditional commerce; Media convergence; E-commerce and e-business; Channels of e-Commerce; Business applications of e-commerce; Need-for e-commerce, e-commerce as an electronic trading system-special features.

UNIT-II Business Models of E-Commerce and Infrastructure: E-Commerce models; Supply chain management, product and service digitization, remote servicing, procurement; Online marketing and advertising; E-commerce resources and infrastructure, resources and planning for infrastructure.

Unit-III Business to Consumer E-Commerce: Cataloguing, order planning and order generation, cost estimation and pricing, order receipt and accounting, order selection and prioritization, order scheduling, order fulfilling and delivery, order billing and payment management; Post sales services.

Business to Business E-Commerce: Need and alternative models of B2B e-commerce; Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure.

UNIT- IV Security Issues in E-Commerce: Security risks of e-commerce, exposure of resources, types of threats, sources of threats, security tools and risk-management approach, e-commerce security and a rational security policy for e-commerce; Corporate Digital Library; I.T. Act 2000.

UNIT- V Electronic Payment Systems: Special features required in payment systems for e-commerce; Types of e-payment systems; E-cash and currency servers. e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risks of e-payment systems; Risk management options in e-payment systems; Components of an effective electronic payment system.

References

1. Agarwala, K,N. and Deeksha Agarwala: Business on the net: What's How's of E-Commerce: Macmillan, New Delhi
2. Janal D,S.: On-Line Marketing Hand Book, Van Mostrand Reinhold, New York.
3. Agarwal K. N. and Deeksha Agarwala: Business on the Net: Bridge to the on line storefront: Macmillan, New Deihi
4. Cady, Glee Harrab and Mcgregor Pat: Mastering the Internet, SPS Publication, New Deihi
5. Diwan Prag and Sunil Sharma: Electronic Commerce- A Manager's Guide to E-Business, Vanity Books International Deihi
6. Janal D. S.: On-Line Marketing Hand Book, Van Nostrand Reinhold, New York.
7. Kosivr David: Understanding Electronics Commerce, Microsoft Press, Washington
8. Minoli and Minol: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
9. Schneider Gray P: Electronic Commerce, Course Technology, Deihi
10. Young, Margaret Levine: The Complete Reference to Internet, Tata McGraw Hill, New Delhi.
11. O'Brien J.: Management Information Systems, Tata McGraw Hill, New Deihi
12. Deewan Bhusan - E Commerce - S. Chand, New Delhi
13. Parag Diwan and Sunil Sharma, E- Commerce- A managers guide to E- Business; Excel Books, New Deihi
14. Bhusan Deewan : E-Commerce, Sultan Chand, New Deihi

PAPER CC 403**DISSERTATION AND VIVA-VOCE**

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

PAPER CE 414**INVESTMENT MANAGEMENT**

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

Course inputs

UNIT-I Investment: Nature and scope of investment analysis; Elements of investment, Objectives of investment, Types of Investments: Investment avenues, Features of Investment, Sources of investment information phases of investment.

UNIT-II Measurement of Risk and Return- Systematic Risk and Unsystematic Risk, Measurement of BETA.

UNIT-III Fundamental Analysis: Economic analysis, industry analysis and company analysis.
Technical Analysis: Various prices and volume indicators, indices and moving average; interpretation various types of trends and indices.

UNIT-IV Valuation of Fixed Income Securities: Bonds, debentures, Preference shares, and convertible securities.

Valuation of Variable Income Securities: Equity Shares.

References:

1. Bhalla V.K. : Investment Management, Security – Analysis, S.Chand, New Delhi.
2. Agarwala, K.N and Agarwala D: Bulls, Bears and the Mouse, Macmillian, N. Delhi
3. Cheney, J. and E. Muses: Fundamentals of investments, paul, New York.
4. C.J. Fransis: Investment Analysis and Management, Mc.Graw Hill, International Ed.
5. Dalton John M: How the Stock Markets works, Prentice Hall, Delhi
6. Domodran: Investment Valuation, John Wiley, Newyork.
7. Fabozzi Frank J: Investment Management, PH, International Edition.
8. Fisher Donal E. And Ronald J. Jordan: Security Analysis and Portfolio Management, Prentice Hall, Delhi
9. French Don: Security and Portfolio Analysis, Merni Publishing Co.
10. Kevin S: Portfolio Management, Prentice Hall, New Delhi
11. Machi Raju H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd.; N. Delhi
12. Merbert B. Mayo: Investments, Fryden Press
13. Sharpe Willam F., Gordon J. Alexander and Jeffery J. Bailey: Investments, Prentice Hall, New Delhi.
14. Smith Richard D: Profit Investments, West Publishing Company.

- UNIT-I Human Resources Accounting : Meaning, Objectives and Significance of HRA Assumptions Underlying HRA, Important Factors in Developing HRA in an Organization Major Aspects of HRA, Use of HRA, Accounting for Human Resources Costs. Measurement of Historical Cost of Human Resources. Human Resource Accounting Models HRA in India. **(Problem & Theory)**
- UNIT-II Environmental Accounting: Advantages of EA, Key issues in EA Constituents of EA, Major Accounting issues in EA, EA in India and Relevance of EA.
- UNIT-III Inflation Accounting : Introduction , Limitation of historical Cost Accounting , Methods of accounting for inflation , Current purchase power (CPP) Accounting , Current Cost Accounting, Holding gain/loss, Depreciation Adjustment, Cost of sales Adjustment (COSA), Monetary Working Capital Adjustment (MWCA), Gearing adjustment.**(Problem & Theory)**
- UNIT- IV Accounts of Indian Government : Introduction, Central of Government Finances, Recording of Financial Transactions of Government. Treasury System, Structure of Government Accounts, Capital and Revenue Expenditure/Receipts India Audit and Accounts Departments Comptroller and Auditor General of India, Public Accounts Committee- Consolidation of funds-Compilation of Accounts.

References:

1. Jain S.P. and Naranga K.L. : Advanced Accounting, Kalyani Publisher, Ludhiana.
2. Arulanandam M.A. and Raman K.S. : Advanced Accountancy, Himalaya Publishing House, Mumbai.
3. Sehgal Ashok and Sehgal Deepak : Advanced Accounting, Taxman's Publication, New Delhi.
4. Saxena V. K. : Advanced Accounting, Sultan Chand and Sons, New Delhi.
5. Xavier Grancis G. : Fundamental and Advanced Accounting, Tata MC Graw Hill Publishing Company Ltd., New Delhi.

PAPER CE 406**PORTFOLIO MANAGEMENT**

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

Course Inputs

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

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

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

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

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

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

References:

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

PAPER CE 407**COST AND MANAGEMENT AUDITS**

Unit-I Introduction : Meaning necessity and type of audit: Generally accepted auditing principles and techniques : standard auditing practices.

Unit-II Cost audit : Characteristics, scope and function of cost audit : Benefits and limitations : Provision of cost audit in companies Act :Cost audit rules. Cost audit Procedure: cost audit reports.

Unit-III Management Audit: Management audit Vis-a-Vis financial audit and cost audit. Audit of various operations and management functions.

Unit-IV Government and Tax Audit : audit of government departments and public sector undertaking : Tax audit under Income Tax Act.

Reference:

1. Maheswari, S. N. : Advance Cost Accounting, Sultan Chand & Sons, Kishore, Ravi M. : Advance Management Accounting, Taxmann Publications, New Delhi.
2. Batra, G. S. : Auditing and Contemporary Accounting : New Horizons, Deep and Deep Publications, New Delhi.
3. Arun Kumar and Rachna Sharma: Auditing Theory and Practice, Atlantic Publisher, New Delhi.

PAPER CE 408**INTERNATIONAL MARKETING MANAGEMENT**

- UNIT-1 International marketing: Meaning, Objectives, Significance, International Marketing Concept, International Marketing Planning.
- UNIT-II International Marketing Environment: Economic, Political, Cultural and Ethical Environment, International Marketing Opportunity and Market Segmental.
- UNIT-III International Marketing Mix Strategy: Product, Price, Promotion and Distribution.
- UNIT-IV International Marketing Research: Meaning and Definition, International Marketing, Research Plan and research Methods.

Reference

1. International Marketing Management: test & Cases, U. C. Mathur, Sage Publications India Pvt. Ltd., N. Delhi.
2. International Marketing, Raj gopal, Vikas Publish in House, N. Delhi.
3. International Marketing- Rakesh Mohan Josh, Oxford University, Prets, USA.
4. International Marketing- P. K. Vasudev, Excell Books India
5. International Business- Text & Cases, P. Subba Rao, Himalaya Publishing House, Mumbai.

PAPER CE 409**ADVERTISING**

- Unit-I Advertising: Definition Nature and scope of Advertising : Advertising vs. Sales Promotion, Types of Advertising Setting Advertising Objectives, Advertisement Budget & Methods of Budgeting for Advertising.
- Unit-II Advertising Agencies & Its role Types of Advertising Agencies, Advertising Agency Structure & Function.
- Unit-III Developing & Designing a Message, Role of Creativity in Advertising, Media Planning, Measuring the Effectiveness of Advertisement, and Post Testing of Advertisement.
- Unit-IV Advertisement Laws and Ethics : Legal, Ethical and Social Aspects of Advertising and Children, Intellectual Property Right Role and Relevance.

Reference

1. Aakar, David A. etc., Advertising Management, 4th ed., 4th ed., New Delhi, Prentice Hall of India, 1985.
2. Belch, George E. and Blech, Michael a., Introduction to Advertising and Promotion, 5rd ed., Chicago, Irwin, 1995.
3. Borden, William H., Advertising, New York, John Wiley, 1981.
4. Hard, Norman, The Practice of Advertising, Oxford, Butterworth Heinemann,
5. Kevin, Keller, Strategic Brand Management, Latest Edition.
6. Ogilvy, David, Ogilvy on Advertising, London, Longman, 1983.
7. Sengupta, Subroto, Brant Positioning, Strategies for Competitive Advantages, New Delhi, Tata McGraw Hill, 1990.
8. Jaishri Jethwaney & Shrusti Jain, Advertising Management, Oxford University Press-2006.

DSC: 2E: GOODS & SERVICE TAX FUNDAMENTALS

Unit I: Introduction: Overview of GST - Concepts – Limitations of VAT – Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST- Process of Introduction of GST - Constitutional Amendments.

Unit II: GST: Principles – Models of GST: Austrian, Canadian, Kelkar-Shah – Bagchi-Poddar -Comprehensive structure of GST model in India: Single, Dual GST– Transactions covered under GST.

Unit-III: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit -Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

References:

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.