

# **SCIENCE COLLEGE (AUTONOMOUS)**

## **HINJILICUT, GANJAM, ODISHA**



## **COURSES OF STUDIES**

**FOR**

**M. Com.**

**First Semester Examination- 2021-22**

**Second Semester Examination- 2021-22**

**Third Semester Examination- 2022-23**

**Fourth Semester Examination- 2022-23**

<b>SCIENCE COLLEGE (AUTONOMOUS),HINJILICUT</b>				
<b>COURSES OF STUDIES</b>				
<b>UNDER CBCS FOR MASTER OF COMMERCE</b>				
<b>CORSE STRUCTURE</b>				
<b>For Two-Year (4-Semester) CBCS Programme at PG Level</b>				
<b>Paper Code</b>		<b>Name of the Paper</b>	<b>No. of credits</b>	<b>Marks</b>
<b>Semester-I</b>				
COMM C101	Core	Management Concept and Organisation Behaviour(MCOB)	04	100 (80 end semester +20 internal assessment)
COMM C102	Core	Business Environment (BE)	04	-do-
COMM C103	Core	Advanced Statistical Analysis(ASA)	04	-do-
COMM C104	Core	Accounting for Managerial Decisions(AMD)	04	-do-
COMM C105	Core	Financial Management(FM)	04	-do-
<b>Semester-II</b>				
COMM C201	Core	Managerial Economics(ME)	04	-do-
COMM C202	Core	Marketing Management(MM)	04	-do-
COMM C203	Core	Strategic Management(SM)	04	-do-
COMM C204	Core	Computer Application in Business(CAB)	04	-do-
COMM C205	Core	Practical on Computer Application(CA-Practical)	04	No Mid Semester (80 Practical +20 viva-voce)
<b>Semester-III</b>				
COMM C301	Core	Business Research & Business Communication(BRBC)	04	100 (80 End Semester +20 Mid Semester)
COMM C302	Core	International Business(IB)	04	-do-
COMM E303	<b>Elective</b>	<b>Corporate Financial Accounting(CFA)</b>	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. 100 (80 End Semester +20 Mid Semester)
COMM E304	<b>Elective</b>	<b>Accounting Standard and Corporate Reporting(ASCR)</b>	04	
COMM E305	Elective	Financial Institution and Markets (FIM)	04	
COMM E306	Elective	Security Market Operations(SMO)	04	
COMM E307	Elective	Consumer Behaviour(CB)	04	
COMM E308		Market Research(MR)	04	
<b>Under CBCT (Open for students of other departments/ Courses) and a student can opt any one as Allied Elective</b>				
COMM AE309	Elective	Financial Accounting(FA)	04	CBCS100 (80 End Semester +20 Mid Semester)
COMM AE310	Elective	Financial Instruments & Services (FIS)	04	-do-

COMM AE311	Elective	<b>Goods and Services Tax(GST)</b>	04	-do-
<b>Semester-IV</b>				
COMM C401	Core	Management Information System (MIS)	04	100 (80 End Semester +20 Mid Semester)
COMM C402	Core	E. Commerce(ECOM)	04	-do-
COMM C403	Core	Dissertation & Viva Voce(DVV)	04	100 (50 Dissertation + 50 Viva-Voce)
<b>COMM E404</b>	<b>Elective</b>	<b>Investment Management (IM)</b>	04	A student is allowed to opt for two core elective papers of any one of the groups of 404 and 405 <b>or</b> 406 and 407 <b>or</b> 408 and 409 taken together. 100 (80 End Semester +20 Mid Semester)
<b>COMM E405</b>	<b>Elective</b>	<b>Portfolio Management (PM)</b>	04	
COMM E406	Elective	Specialised Accounts (SA)	04	
COMM E407	Elective	Cost and Management Audits (CMA)	04	
COMM E408	Elective	International Marketing Management(IMM)	04	
COMM E409	Elective	Advertising (ADV)	04	
<b>80 Credits</b>				

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

**Details of Syllabus****Course No.****Course Name: Master of Commerce****Semester: I/II/III/IV.****Credits: 80****Core: 15 Papers ,****Elective:05 Papers**

<b>PAPER COMM C101      MANAGEMENT CONCEPT &amp; ORGANISATIONAL BEHAVIOUR</b>		
Objective: To provide the students an understanding of managerial concepts, principles, functions and behavior of people in the organization by which the resources of the organization can be successfully managed		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>Schools of Management Thoughts:</b> 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.	12
Unit-II	<b>Managerial functions:</b> Planning-concept, significance, types; organizing concept, principles, types of organizations, authority, responsibility, power, delegation, decentralization.	12
Unit-III	<b>Team Development:</b> Leadership: Concept; Leadership styles; Theories - trait theory, behavioural theory, Fielder's contingency theory; Situational theory; Likert's four systems of leadership.	12
Unit-IV	<b>Motivation:</b> 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.	12
Total		48
<b>References:</b>		
<ol style="list-style-type: none"> <li>1. Michael, V. P: Organisational Behaviour &amp; Managerial Effectiveness, S. Chand, New Delhi.</li> <li>2. Hellreigel, Don John W Slocum Jr. and Richards W. Woodman: Organisational Behaviour, South Western College Publishing, Ohio.</li> <li>3. Hersey, Poul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resource, Prentice Hall, New Delhi.</li> <li>4. Aswathappa, K.; Organisational Behaviour, Himalaya Publishing House, Mumbai.</li> <li>5. Koontz, Harold, Cyril O'Donnell and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, N. Delhi</li> <li>6. Luthans Fred: Organisational Bhaviour, McGrawHill, New York.</li> <li>7. Newstrom, John W. and Keith Davis: Organisational Behaviour: Human Behaviour at work, TMH, N. Delhi</li> <li>8. Robbins, Stephen P, and Mary Coulter: Management, Pearson Education, New Delhi.</li> <li>9. Steers, Richards M. and J. Stewart Balck: Organisational Behaviour, Harper Collins College Publishers, NY.</li> <li>10. Sukla, Madhukar: Understanding Organisations: Organisation Theory and practice in India, PH, New Delhi</li> <li>11. Thom hill. -Managing Change". Pearson Education. New Delhi. Green Berg -Behaviour in Organisation".</li> <li>12. Hall. -Organisation Structure, Process and outcomes-.</li> <li>13. Terry, G.R.: Principles of Management</li> <li>14. Drawker, Peter; Practice of Management</li> <li>15. Prasad, L.M.; Principles and Practice of Management</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

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<b>APER COMM C102</b>		<b>BUSINESS ENVIRONMENT</b>	
Objective: To develop the ability to understand and scan business environment, analyze opportunities and take decisions under uncertainty			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<b>An Overview of Business Environment:</b> 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.	12	
Unit-II	<b>Economic Environment:</b> 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	12	
Unit-III	<b>Political and Legal Environment:</b> Government and Business, FERA and FEMA, Consumer Protection Act, Intellectual Property rights (IPRs). Competition Act	12	
Unit-IV	<b>Socio-cultural Environment:</b> Business and Society, Nature and Impact of Culture on Business, Consumerism, Social Responsibilities of Business, Business Ethics, Social Audit.	12	
Total		48	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Cherunilam F., Business Environment : Texts and Cases (Himalaya)</li> <li>2. Aswathappa K., Essentials of Business Environment (Himalaya)</li> <li>3. Agrawal and Diwan, Business Environment (Excel)</li> <li>4. Mishra &amp; Puri, Economic Environment of Business (Himalaya)</li> <li>5. Jain P.C., Government and Business Policy (Galgotia)</li> <li>6. Ghosh B., Economic Environment of Business (Vikas)</li> <li>7. Adhikary M., Economic Environment of Business (Sultan Chand)</li> <li>8. F.Churunilam, International Business Environment (Himalaya)</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMM C103      ADVANCED STATISTICAL ANALYSIS</b>		
Objective: To make the students learn the application of statistical tools and techniques for decision making.		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>Correlation &amp; Regression Analysis:</b> Two variable Cases, Multiple Correlation & Multiple Regression	12
Unit-II	<b>Probability Theory</b> – 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	12
Unit-III	<b>Data types, Data Collection and Analysis:</b> 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	12
Unit-IV	<b>Theory of Estimation and Testing of Hypotheses.:</b> 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.	12
Total		48
<b>References:</b> <ol style="list-style-type: none"> <li>1. S.P. Gupta, Statistical Methods, (Sultan Chand and Sons)</li> <li>2. S.C. Gupta, Fundamentals of Statistics, (Himalaya Publishing House)</li> <li>3. R.P. Hooda, Statistics for Business &amp; Economics, (Macmillan)</li> <li>4. D.N. Elhance , Beena Elhance and B.M. Aggarwal Business Statistics, (Kitab Mohal)</li> <li>5. Heinz, Kohler, Statistics for Business &amp; Economics, (Harper Collins)</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

<b>PAPER COMM C104</b>		<b>ACCOUNTING FOR MANAGERIAL DECISIONS</b>	
Objective: To acquaint students with the accounting concepts, tools and techniques for managerial decisions.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<b>Financial Statement Analysis:</b> Trend Analysis - Financial Ratio Analysis; Solvency Ratios, Leverage Ratios and Capital Structure Ratios – Fund Flow Statement	12	
Unit-II	<b>Marginal Costing and Break-even Analysis:</b> 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.	12	
Unit-III	<b>Budgeting:</b> Definition of budget; Essential of budgeting; Types of Budgets- functional budget, cash budget and flexible budget.	12	
Unit-IV	<b>Standard Costing and Variance Analysis:</b> Standard costing as a control technique; Variance analysis- meaning and importance, kinds of variance and their uses - materials, labour and overhead variance	12	
Total		48	
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Horngren, C.T. Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Pearson Education, Delhi</li> <li>2. Horngren Charles T. George Foster and Srikanta M. Dattar : Cost ,Accounting: A Managerial Emphasis, Pearson Education, Delhi.</li> <li>3. Banerjee Bhabatosh : Management Accounting.</li> <li>4. Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.</li> <li>5. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D.Irwin, Chicago.</li> <li>6. Jawaharlal : Adv. Management Accounting - S. Chand, New Delhi.</li> <li>7. Jain &amp; Narang, Cost Accounting, Kalyani publisher</li> <li>8. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati, Ohio.</li> <li>9. Lall, B.M., and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall. Delhi.</li> <li>10. Pandey, I.M: Management Accounting, Kalyani publisher.</li> <li>11. Manmohan &amp; Goyal, Principles of Management Accounting, Sahitya Bhavan, Agra.</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

COMM C105		FINANCIAL MANAGEMENT	
Objective: To help students to understand the conceptual framework of financial management and its applications under various environmental constraints.			
Unit	Contents	Hours	
Unit-I	<p><b>Introduction:</b> Meaning, nature and scope of finance. Financial goal-profit Vs. wealth maximization. EVA and MVA, Finance functions, Role of finance manager. Agency problem : Agency conflict and agency costs</p> <p><b>Capital Budgeting:</b> Investment evaluation criteria- payback period, accounting rate of return, net present value, internal rate of return and profitability index, Capital rationing, cost of capital .</p>	12	
Unit-II	<p><b>Operating and Financial leverage</b>-Measurement of leverage, Effects of operating and financial leverage on profit, combined financial and operating leverage.</p> <p><b>Capital Structure Theories</b>-Net Income Approach, Net Operating Income Approach, Traditional Approach and, MM Hypothesis, Determinants of Capital Structure decision.</p>	12	
Unit-III	<p><b>Dividend Policies:</b> Issues in dividend policies, Walter's Model, Gardon's Model (Relevance concepts) M. M. Hypothesis (Irrelevance Concept), Determinants of dividend policy, Dividend policy in practice-Forms of dividend policy.</p>	12	
Unit-IV	<p><b>Management of Working Capital</b>-Meaning, significance and types of working capital, Need for working capital-concept of operating cycle, estimation of working capital requirements, Financing of working capital.</p> <p><b>Dimensions of working capital management</b>-Management of Inventories receivable and cash.</p>	12	
Total		48	
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Pandey, I. M., Financial Management, (Vikas)</li> <li>2. <a href="#">Stephen A. Ross</a>, <a href="#">Jeffrey Jaffe</a>, <a href="#">Ram Kumar Kakani</a> , Corporate Finance (Tata McGraw Hill)</li> <li>3. Chandra, P. Financial Management: Theory and Practice, (Tata McGraw Hill)</li> <li>4. Khan M.Y. &amp; Jain P.K, Financial Management:Text &amp; Problems.(Tata McGraw Hill)</li> <li>5. Sharma R.K. and Gupta S.K. Financial Management, (Kalyani)</li> <li>6. Van Horne James C., Financial Management and Policy, (Prentice Hall)</li> <li>7. T.P. Ghosh, Accounting and Finance for Managers, (Taxmann)</li> <li>8. D. Chandra Bose, Fundamentals of Financial Management (Prentice Hall of India)</li> <li>9. R.P. Rustagi, Financial Management, (Galgotia publishing Company)</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			



<b>PAPER COMM C201</b>		<b>MANAGERIAL ECONOMICS</b>	
Objective: To develop managerial perspective to economic fundamentals as an aid to decision making under given environmental constraints.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
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.	12	
Unit-II	<b>Production Theory:</b> Production Function, Law of Variable Proportion; Law of Returns to Scale, Economics of Scale, Cost Concepts, Short and Long run Cost Function- their nature and shape	12	
Unit-III	<b>Price Determination:</b> Methods of Price Determination, price determination under Perfect Competition, Monopolistic Competition, Oligopoly and Monopoly	12	
Unit-IV	<b>Business Cycles:</b> Nature and Phases of a Business Cycle, Theories of Business Cycles- Monetary and Innovation.	12	
Total		48	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Varshney R.L., and Maheswari K.L., Managerial Economics, (Sultan Chand &amp; Sons)</li> <li>2. Dean, Joel, Managerial Economics, (Prentice Hall)</li> <li>3. Mote,V.L.,Paul S. &amp; Gupta,G.S.,Managerial Economics Concepts and Cases, (TataMcgrawhill )</li> <li>4. Dwivedi, D.N, Managerial Economics, (Vikas Publishing House)</li> <li>5. Adhikary M. Business Economics, (Excel Books)</li> <li>6. Chopra OP: Managerial Economics, (TataMc.GrawHill)</li> <li>7. D.M. Mithani, Managerial Economics, (Himalaya)</li> <li>8. Mishra &amp; Puri, Economics for Management :Text and Cases, (Himalaya)</li> <li>9. H.L. Ahuja, Business Economics : Micro &amp; Macro, (S.Chand &amp; Co. Ltd.)</li> <li>10. S.A. Siddiqui &amp; A.S.Siddiqui,Managerial Economics &amp; Financial Analysis, (New Age)</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMM C202</b>		<b>MARKETING MANAGEMENT</b>	
Objective: To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<b>Introduction:</b> Evolution of marketing, Concepts of marketing, Marketing mix, Strategic marketing planning and overview. <b>Market Analysis and Selection:</b> Marketing environment, macro and micro components and their impact on marketing decision, Market segmentation and positioning.	12	
Unit-II	<b>Product Decisions:</b> Product classification of Products, Major product Designs, Product line and Product Mix, Product Life Cycle, New Product Development and Consumer Adoption Process.	12	
Unit-III	<b>Pricing Decisions:</b> Factor affecting price determination, Pricing Policies and Strategies, Discounts and Rebates	12	
Unit-IV	<b>Promotion and Distribution Decisions:</b> Promotion mix-Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations, Nature, function and types of distribution channels, distribution channel intermediaries, Channel management decision.	12	
Total		48	
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Kotler, Philip, and Gary Armstrong: Principles of Marketing, (Prentice Hall)</li> <li>2. Kotler, Philip :Marketing Management: Analysis, Planning Implementation and Control, (Prentice Hall)</li> <li>3. Ramaswamy, V.S. and Namkumari S.: Marketing Management, (Macmillan)</li> <li>4. Srinivassan, R.: Cass Studies in Marketing : The Indian Context, (Prentice Hall)</li> <li>5. Stanton, William J., and Charles Fatrell: Fundamentals of Marketing: (Mc.Graw Hill)</li> <li>6. Still, Richard R, Edward W.Coundiff and Norman A.P. Govani: Sales Management: Decisions, Strategies and cases, (Prentice Hall)</li> <li>7. F. Cherunilam, Industrial Marketing, (Himalaya)</li> <li>8. S.A. Sherlekar, Marketing Management, (Himalaya)</li> <li>9. S.A.Sherlekar, K.Nirmala, Prasad and S.J.Salvadore Victor: Principles of Management (Himalaya)</li> <li>10. S.K. Grover &amp; T.N.Chhabra, Marketing Management, (Dhanpat Rai &amp; Company)</li> </ol>			
<b>Assessment</b> : 100 (80 End Semester +20 Mid Semester)			

<b>PAPER- COMM C203</b>		<b>STRATEGIC MANAGEMENT</b>	
Objective: To enhance decision making abilities of students in situation of uncertainty in a dynamic business environment.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<b>Concept of strategy:</b> Defining strategy; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Limitation of Strategic Management <b>Strategic Analysis:</b> External Analysis: SWOT Analysis, PEST, Porter's Approach to industry analysis, Internal Analysis: Resource Based Approach, Value Chain Analysis	12	
Unit-II	<b>Strategy Formulation and Choice of Alternatives:</b> Strategies- stability, growth, modernization, diversification, Retrenchment, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies. Business Portfolio Analysis - BCG, GE Business Model, Ansoff's Product Market Growth Matrix	12	
Unit-III	<b>Strategy Implementation:</b> Inter- relationship between formulation and implementation; Issues in strategy implementation; Resource allocation. Strategy and Structure: Structural considerations, Mckinsey 7s Framework	12	
Unit-IV	<b>Strategy Evaluation:</b> Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control, Problem in management and evaluation.	12	
Total		48	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Bhattacharya S.C. - Strategic Management - S. Chand, New Delhi</li> <li>2. Bhattachary, S.K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi</li> <li>3. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.</li> <li>4. Christensen, C. Roland, Kenneth R. Andrews. Joseph L. Bower</li> <li>5. Rochard G. Hamermesh, Michael E. Porter; Business Policy: Text and Cases, Richard D. Irwin, Inc, Homewood.</li> <li>6. Coulter, Mary K: Strategic Management in Action, Prentice Hall</li> <li>7. Glueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management, McGraw Hill, International Edition.</li> <li>8. H.Igor, Ansoff: Implanting Strategic Management, Prentice Hall. New Jersey</li> <li>9. Kazmi, Azhar: Business Policy, Tata McGraw Hill, Delhi</li> <li>10. Michal, E Porter: The Competitive Advantage of Nations, Macmillan, New Delhi</li> <li>11. Sontakki, C.N., Strategie Management, Kalyani, New Delhi</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPERCOMM C204</b>		<b>COMPUTER APPLICATION IN BUSINESS (THEORY)</b>	
Objective: To provide an understanding the theoretical aspects computer and its application in business and research.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<p><b>Introduction to Computer Networking:</b> 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.</p> <p><b>Word Processing:</b> 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.</p> <p><b>Introduction to LaTeX:</b> LaTeX Vs Word processor, Preparation of LaTeX input file and its compilation, Basic LaTeX Syntax: Command, environment &amp; Packages, Keyboard characteristics in LaTeX. Creation of table of content using LaTeX, insertion of image, table and equations using LaTeX.</p>	12	
Unit-II	<p><b>Business Data Analysis:</b> Spreadsheet: MS-EXCEL; Manipulation of worksheet data, drawing different types of charts. <b>Spreadsheet Functions;</b> Mathematical, Statistical, Financial, logical, Date and Time and Text.</p> <p><b>Creating Spreadsheet in the area of:</b> 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.</p>	12	
Unit-III	<p><b>Presentation &amp; Business Records :</b></p> <p><b>Presentation:</b> 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.</p> <p><b>Accounting packages:</b> 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.</p>	12	
Unit-IV	<p><b>Website Designing:</b> Introduction to HTML, Tags and Attributes, Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets</p>	12	
Total		48	
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. The Compact Guide to Microsoft Office by Ron Mansfield. BPB Publications.</li> <li>2. Fundamental of Computers by V. Rajaraman.</li> <li>3. Computer for Beginners by Jaggi &amp; Jain, Academy.</li> <li>4. Straight to the point MS Office 2000, (Firewall Media)</li> <li>5. Introduction to Database Systems C.J. Date- Addison Wesley Massachusetts</li> <li>6. <a href="http://office.microsoft.com/en-001/training">http://office.microsoft.com/en-001/training</a></li> <li>7. LaTeX in 24 Hours-A Practical Guide for Scientific Writing by Datta, Dilip (Springer)</li> <li>8. Tally ERP 9 Training Guide by Nadhani, BPB Publication</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPERCOMM C205 COMPUTER APPLICATION IN BUSINESS (PRACTICAL) LAB ASSIGNMENTS</b>		
Objective: To provide an exposure to the students through computer practical's how to prepare various statements and accounts.		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>Word Processing:</b> Prepare a MS-WORD Document (having at least 2/3 pages) with proper formatting Prepare multiple copies of a letter to be sent to different address using mail merge facility. Create a table of content by using LaTeX, Prepare a document by inserting table, image and equation by using LaTeX.	12
Unit-II	<b>Business Data Analysis: Spreadsheet:</b> Calculation of NPV, IRR using MS-Excel. Calculation of OLS Regression, Correlation and ANNOVA Using MS-Excel. Use of filter and conditional formatting. Editing a data by using Look up, Drawing different types of charts and graph in MS Excel 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. 2) Prepare a frequency distribution table using Histogram in Excel.	12
Unit-III	<b>Presentation:</b> Prepare for a slide show intended to present various activities aspects of a University to a visiting team. <b>Tally:</b> Creation of Company, Preparation of ledger accounts on, preparation of invoices, subsidiary books, display of final accounts, Ratios	12
Unit-IV	<b>Website Designing: 1)</b> Prepare table in HTML program using table border=1, back ground color=red, width=300pixel, height=100 pixel. 2) Prepare User ID and User Password Fields by using form in HTML program.	12
Total		48
<b>References:</b> <ol style="list-style-type: none"> <li>1. The Compact Guide to Microsoft Office by Ron Mansfield. BPB Publications.</li> <li>2. Fundamental of Computers by V. Rajaraman.</li> <li>3. Computer for Beginners by Jaggi &amp;. Jain, Academy.</li> <li>4. Straight to the point MS Office 2000, (Firewall Media)</li> <li>5. Introduction to Database Systems C.J. Date- Addison Wesley Massachusetts</li> <li>6. <a href="http://office.microsoft.com/en-001/training">http://office.microsoft.com/en-001/training</a></li> <li>7. LaTeX in 24 Hours-A Practical Guide for Scientific Writing by Datta, Dilip (Springer)</li> <li>8. Tally ERP 9Training Guide by Nadhani, BPB Publication</li> </ol>		
<b>Assessment : 100 (80 Practical +20 viva-voce)</b>		

<b>PAPER COMM C301</b>		<b>BUSINESS RESEARCH &amp; BUSINESS COMMUNICATION</b>
Objective: 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.		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>Research:</b> 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.	12
Unit-II	<b>Planning of Research:</b> the planning Process, Selection of a Research Problem, Sources of Research Problems, Formulation of the Research Problem, Formulation of the Hypothesis, Research Design.	12
Unit-III	<b>Report Writing:</b> Categories of Report, Planning Report Writing, Research Report Format, Principles of Writing, Documentation, Footnotes and Bibliography, Writing the Report, Oral Presentation.	12
Unit-IV	<b>Interpersonal Communication:</b> Significance; Concept of Two-way Communication; Process of Communication, Barriers to effective Communication; Types of Communication: Written and Oral Communication.  <b>Organisational Communication:</b> Factors influencing Organisational Communication, Communication Flow, Communication Network, Informal Communication; Interviews.	12
Total		48
<b>References:</b> <ol style="list-style-type: none"> <li>1. Krishnaswami O.R. &amp; Ranganatham M., Methodology of Research in Social Sciences, (Himalaya)</li> <li>2. Bajpai S.R.: Methods of Social Survey and Research (Kitab Mahal)</li> <li>3. Sarvanavel P., Research Methodology (Kitab Mahal)</li> <li>4. 4.. Kooper D.R. &amp; Schindler P.S., Business Research Methods (Mc. Grow Hill)</li> <li>5. Kothary, C.R.: "Research Methodology, Methods &amp; Technique" (Wiley Eastern)</li> <li>6. Rai &amp; Rai, Business Communication (Himalaya)</li> <li>7. Pradhan H, &amp; Pradhan, N.S., Business Communication (Himalaya)</li> <li>8. Locker &amp; Kaezmark, Business Communication, (Tata Mc-Graw hill)</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

<b>PAPER COMM C302</b>		<b>INTERNATIONAL BUSINESS</b>	
Objective: To give the students an understanding of the Nature, structure and operation of international business and to acquaint them with current practices of International business prevailing at national and International level			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	International Business, Meaning, Nature, Theories of International Business, Scope, Competitive Advantage, Problems of International Business, Challenges of International Business.	12	
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.	12	
Unit-III	World Trade Organization (WTO) and Multi-national Corporations, Trade Blocks and Business Centers	12	
Unit-IV	International Finance: International Accounting, International Finance and Foreign Exchange, International Financial Institutions.	12	
Total		48	
<b>References:</b>			
<ol style="list-style-type: none"> <li>1. International Business: Text and Cases P. Subba Rao (Himalaya)</li> <li>2. International Business: The New Realities, S. Tamer Cavusgil, Gary Knight &amp; John Riesenberger (Pearson)</li> <li>3. International Business, Cherunilam (S. Chand)</li> <li>4. International Business Environment, F. Cherunilam (Himalaya)</li> <li>5. International Business, V.K. Bhalla &amp; S.Sivaramu (Anmol)</li> <li>6. International Business, K. Aswathappa (Tata Mc.Graw)</li> <li>7. International Marketing Management, Varshney &amp; Bhattacharyya (Sultanchand)</li> <li>8. International Finance, Manju Agarwal, (IIF, Delhi)</li> <li>9. International Trade &amp; Export Management, F. Cherunilam (Himalaya)</li> <li>10. Export &amp; Import Management, Acharya &amp; Jain (Himalaya).</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMME 303 CORPORATE FINANCIAL ACCOUNTING</b>		
Objective: To expose the students to advanced accounting issues and practices followed by corporate.		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>Valuation of goodwill and share:</b> Need for valuation, Factors affecting value of goodwill, Methods of valuation of goodwill, Need for valuation of shares, Methods of valuation of shares.	12
Unit-II	<b>Accounting issues relating to amalgamation, absorption and reconstruction of companies:</b> Meaning and methods of external and internal reconstruction, Calculation of purchase considerations, Alteration of share capital, Reduction of share capital, Accounting treatments and entries.	12
Unit-III	<b>Accounts of Holding Companies:</b> 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.	12
Unit-IV	<b>Recent trends in corporate accounting:</b> Social Responsibility accounting, Human resource accounting. (No Practical Problems will be asked from Unit IV).	12
Total		48
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Beams, F. A. : Advanced Accounting, (Prentice Hall)</li> <li>2. Dearden, J, and S. K. Bhattacharya: Accounting for Management, (Vikas)</li> <li>3. Engler,C.,L.A.Bernstein &amp; K.R.Lambert, Advanced Cost Accounting, (Irwin)</li> <li>4. Fischer, P.M., W.J.Taylor &amp; J.A. Leen, Advanced Accounting, (South-Western)</li> <li>5. Gupta, R. L., Advanced Financial Accounting, (S. Chand and Co.)</li> <li>6. Monga, J.R, Advanced Financial Accounting, Mayoer Paperbacks</li> <li>7. Narayanaswamy, R.: Financial Accounting: A Managerial Perspective, (Prentice Hall)</li> <li>8. Neigs, R.F., Financial Accounting, (Tata Mc Graw Hill)</li> <li>9. Shukla, M. C. and T. S. Grewal: Advanced Accountancy, (Sultan Chand &amp; Co).</li> <li>10. Warren, C.S. &amp; P.E. Fess: Principles of Financial and Managerial Accounting, (South-Western)</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		



<b>PAPER COMME 304 ACCOUNTING STANDARD &amp; CORPORATE REPORTING</b>		
Objective: To provide an understanding to the students regarding Accounting theories, standards and corporate reporting		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>Accounting an Introduction:</b> Accounting as an Information System, Branches of Accounting, Meaning of Financial Accounting, Objective of Accounting, Users of Accounting Information.	12
Unit-II	<b>Development in Accounting Theory :</b> Concept of Accounting Theory, Role of Accounting Theory, Classification of Accounting Theory, Methodology in Accounting Theory – Positive and negative Methodology.	12
Unit-III	<b>Accounting Standards:</b> 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.	12
Unit-IV	<b>Corporate Reporting:</b> Concept of financial reporting, Qualitative Characteristics of Financial Reporting, Benefits of Financial Reporting Objective of financial reporting, General purpose and specific purpose reporting.	12
Total		48
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Accounting Theory, R.K. Lele and Jawahar Lal, (Himalaya )</li> <li>2. Advanced Accounting : Financial Accounting, Dr. Ashok Sehgal &amp; Dr. Deepak Sehgal, (Taxmann)</li> <li>3. Studies in Accounting Theory, P.K. Ghosh, G.C. Maheswari, R.N. Goyale, (Wiley Eastern Limited)</li> <li>4. Corporate Financial Reporting: Theory and Practice, Prof. Jawaharlal, (Taxmann)</li> <li>5. Accounting for Management, Dr. Jawahar Lal, (Himalaya)</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

<b>PAPER COMM E 305</b>		<b>FINANCIAL INSTITUTIONS AND MARKETS</b>	
Objectives: To provide students with an understanding of the structure, organization and working of financial institutions and markets in India.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<b>Introduction:</b> Nature and Role of Financial System in economic development, Indian Financial System, Financial markets: Money market and capital market, Role of SEBI.	12	
Unit-II	<b>Commercial Banks:</b> functions, management and investment policies of commercial banks, present structure, e-banking, e-trading, Recent developments in commercial banking; Reforms in Banking Sector.	12	
Unit-III	<b>Development banks:</b> Concept, objectives, functions, operational and promotional activities of development banks: IFCI, ICICI, IDBI and NABARD	12	
Unit-IV	<b>Foreign investment:</b> types, trends, implications, Regulatory framework for foreign investments in India.	12	
Total		48	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Bhole, L.M., Financial Markets and Institutions, (Tata Mc GrawHill)</li> <li>2. Khan M.Y., Indian Financial System, (Tata Mc.GrawHill)</li> <li>3. Srivastav, R.M., Management of Indian Financial Institutions, (Himalaya)</li> <li>4. Avdhani, Investment and securities market in India, (Himalaya)</li> <li>5. Avdhani, Investment and Securities Market in India, (Himalaya)</li> <li>6. Giddy, I.H., Global Financial Markets, AITBS.</li> <li>7. Gordan &amp; Natarajan, Financial Markets &amp; Services, (Himalaya)</li> <li>8. Varshaney, P.N., Indian Financial Systems, (Sultan Chand &amp; Sons)</li> <li>9. Verma, J.C, Guide to Mutual Funds and Investment Portfolio, (Bharat Publishing)</li> <li>10. M.Y. Khan, Indian Financial System, (Tata Mc.GrawHill)</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMME306 SECURITY MARKET OPERATIONS</b>		
Objective: To equip the students with the practical knowledge about the functioning of primary, secondary markets and some financial services.		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>Introduction to Financial markets:</b> Types of financial markets – money market and capital market - its function, importance, features, Distinctions between capital market and money market.	12
Unit-II	<b>Primary Market:</b> 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).	12
Unit-III	<b>Secondary market:</b> meaning of Stock Exchange, functions of stock exchange, listing of securities and the requirements, objective of listing, advantages of listing, functionaries of stock exchange, types of speculators, Role of SEBI on stock exchange.	12
Unit-IV	<b>Depository system:</b> meaning, objectives, depository operation process, benefits of depository system, NSDL and CDSL. <b>Derivatives:</b> meaning, kinds of financial derivatives- forward, futures, option and swap - their meaning and importance.	12
Total		48
<b>References:</b> <ol style="list-style-type: none"> <li>1. Bhalla, V.K. Investment Management, Security Analysis, S. Chand, New Delhi.</li> <li>2. Dalton, John M.; How the Stock Market works, Prentice Hall, New Delhi.</li> <li>3. Gupta, L.C.: Stock exchange trading in India; Society for Capital Market Research and Development, Delhi</li> <li>4. Machi Raju H.R. Indian financial system</li> <li>5. Machi Raju, H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd., N. Delhi</li> <li>6. Web site of bseindia.com.nse-india.com</li> <li>7. Donald E. Fisher, Ronald J. Jordan; Security Analysis and Portfolio Management; Prentice Hall, N. Delhi.</li> <li>8. Gordon and Natarajan, Financial Markets &amp; Services, (Himalaya)</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

<b>PAPER COMME 307</b>		<b>CONSUMER BEHAVIOUR</b>	
Objective: To develop basic understanding among the students regarding the concept and theories of consumer and industrial buyer behavior and their application in marketing decision making			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<b>Introduction of individual consumer behavior:</b> definition, major factors influencing consumer behavior – cultural, social, personal and psychological factors.	12	
Unit-II	<b>Individual Consumer buying behavior:</b> 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.	12	
Unit-III	<b>Models of Consumer Decision Making</b> - Nicosia Model; Howard- Sheth Model Engel- Kollat- Blackwell Model.	12	
Unit-IV	<b>Organisational buying behavior:</b> Industrial market characteristics, factors influencing industrial buyer’s behavior, stages of industrial buyer’s process, reseller buyer behavior, government buyer behavior.	12	
Total		48	
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. D. L. Loudon, J. Albert Della Bitta : Consumer Behavior; Concepts and Applications, Tata McGraw Hill Publishing Company Limited</li> <li>2. D. I. Hawkins, R. J. Best, and K. A. Coney: Consumer Behaviour: Building Marketing Strategy, Tata McGraw-Hill Publishing Company Limited.</li> <li>3. F. R. Kardes : Consumer Behavior and Managerial Decision Making, Prentice Hall of India Private Limited</li> <li>4. Henry A. : Consumer Behavior and Marketing Action, Thomson Asia Pte Ltd.</li> <li>5. K.K. Srivastava, S. Khandai : Consumer Behavior in Indian Context, Galgotia Publishing Company.</li> <li>6. L. G. Schiffman, L. L. Kanuk, &amp; S. R. Kumar:Consumer Behavior, Pearson Education Inc.</li> <li>7. M. Evans, A. Jamal, &amp; G. Foxall : Consumer Behavior, John Wiley &amp; Sons LTD.</li> <li>8. M. Khan : Consumer Behavior, New Age International Publishers.</li> <li>9. M. R. Solomon : Consumer Behavior Buying, Having and Being, PHI Learning Private Limited</li> <li>10. R. Majumdar : Consumer Behavior: Insights from Indian Market, PHI Learning Private Limited.</li> <li>11. R. D. Blackwell, P.W. Miniard, &amp; J. F. Engel:Consumer Behavior, Cengage Learning India Private Limited.</li> <li>12. S. R. Nair : Consumer Behavior Consumer Behavior &amp; Marketing Research, Himalaya Pub. House.</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMME 308</b>		<b>MARKETING RESEARCH</b>	
Objective: To develop basic understanding of the concept and marketing research and enable them to learn the process, tools and techniques of marketing research			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
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.	12	
Unit-II	<b>Research Design-</b> Objectives of research design, types of research design- exploratory, descriptive and experimental research design, research design procedures.	12	
Unit-III	<b>Data collection:</b> methods of data collection- primary source, secondary sources. <b>Sampling plan:</b> meaning of universe, sampling types- probability samples and non probability samples, merits and demerits of sampling methods.	12	
Unit-IV	<b>Data analysis and report writing:</b> bivariate and multivariate data analysis. Statistical tools used in data analysis. Report writing: essentials of good report writing stages of report writing.	12	
Total		48	
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Marketing Research: Text &amp; Cases, Boyd, Westfall &amp; Stasch, R D Irwin</li> <li>2. Research For Marketing Decisions ,Green &amp; Tull, Prentice Hall</li> <li>3. Marketing Research; Measurement &amp; Method, Tull &amp; Hawkins, Prentice Hall</li> <li>4. Marketing Research ,G C Beri, Tata Mcgraw Hill</li> <li>5. Marketing Research, Debashish Pati, Universal Press</li> <li>6. Marketing Research: Text &amp; cases, R Nargundkar, Tata Mcgraw Hill</li> <li>7. Marketing research: An Application Orientation, Naresh K Malhotra, Pearson</li> <li>8. Marketing Research; Concepts, Practices &amp; cases, Easwaran &amp; Singh, Oxford</li> <li>9. Consumer Behavior Consumer Behavior &amp; Marketing Research, S. R. Nair: Himalaya Pub. House</li> <li>10. Marketing Research ,Luck and Rubin.</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMMAE 309</b>		<b>FINANCIAL ACCOUNTING</b>	
Objective: To provide an understanding to the students the basic concept of Accounting to analyze the components and preparation of financial statements.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	Meaning & Scope of Accounts, Need and objective of accounting, Book keeping and accounting. <b>Accounting Principles:</b> Concepts, Convention Branches of accounting, Capital & Revenue.	12	
Unit-II	<b>Accounting Process:</b> Journal: Subsidiary books, Ledger& preparation of Trial Balance rectification of Errors, Bills of exchange and Promissory notes.	12	
Unit-III	Final Accounts: Trading, Profit & Loss Accounts and Balance Sheet.	12	
Unit-IV	Changes in Financial Statement Funds Flow and cash Flow Analysis.	12	
Total		48	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Jain S.P. &amp; Narang K.L. Advanced Accountancy, Kalyani Publishers, Ludhiana.</li> <li>2. Xiver G. Francis: Fundamentals of Accounting, Tata Macgraw Hill Publications.</li> <li>3. Saxsenas &amp; Chawla, Double entry Booking, Kalyani Publishers, Ludhiana.</li> <li>4. Tulsian P.C., "Financial Accounting" Volume-1, Pearsons, education, New Delhi (2013).</li> <li>5. Narayanswamy R. "Financial Accounting "A Management perspective, PHI, New Delhi (2013)</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMMAE 310</b>		<b>FINANCIAL INSTRUMENTS&amp; SERVICES</b>	
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
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.	12	
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.	12	
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.	12	
Unit-IV	Concept of Same 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.	12	
Total		48	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Khan M-V: Financial Services, Tata MC-Graw Hill, West Patel Nagar, New Delhi.</li> <li>2. Desai Vasant: Financial Market and Financial Market and Financial Services, Himalaya Publishing House, Giragaon, Mumbai-4</li> <li>3. Gordan E &amp; Natarajank: Banking Theory, Law and Practice, Himlaya Publishing House, Giregaon, Mumbai-4.</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMMAE 311      GOODS AND SERVICES TAX</b>		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
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.	12
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	12
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.	12
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.	12
<b>Total</b>		<b>48</b>
<b>References:</b> <ol style="list-style-type: none"> <li>1. Goods and Services Tax in India – V.S. DATEY, Taxmann</li> <li>2. Glimpse of Goods and Service Tax, SathpalPuliana, M. A. Maniyar, Karnataka Law Journal Publications, Bangalore.</li> <li>3. Goods and Service Tax by Pullani and Maniyar, published by Law Journal Bangalore.</li> <li>4. www.gst.gov.in, ctax.kar.nic.in</li> <li>5. Background Material on Model GST Law, SahityaBhawan Publications, Hospital Road, Agra - 282 003.</li> <li>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.</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		



<b>PAPER COMMC401</b>		<b>MANAGEMENT INFORMATION SYSTEM</b>	
Objective: To provide an understanding to the students the basic information needs of manager for the decision making process. The supporting systems which continuously provide the information to the managers.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<b>Introduction to MIS:</b> 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.	12	
Unit-II	<b>Planning &amp; Controlling Information System:</b> 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.  <b>Controlling information system :</b> 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.	12	
Unit-III	<b>Decision support system :</b> 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.	12	
Unit-IV	<b>Application of information system:</b> 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.	12	
Total		48	
<b>References:</b>			
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)ds			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMMC402</b>		<b>E- COMMERCE</b>
Objective: To enable students gain knowledge about e-commerce and its various components.		
Unit	Contents	Hours
Unit-I	<b>Introduction to E-Commerce:</b> 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.	12
Unit-II	<b>Business Models of E-Commerce and Infrastructure:</b> 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.	12
Unit-III	<b>Business to Consumer E-Commerce:</b> 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. <b>Business to Business E-Commerce:</b> Need and alternative models of B2B e-commerce; Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure.	12
Unit-IV	<b>Security Issues in E-Commerce:</b> 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. <b>Electronic Payment Systems:</b> 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.	12
Total		48
<b>References:</b>		
<ol style="list-style-type: none"> <li>1. Agarwala, K,N. and Deeksha Agarwala: Business on the net: What's How's of E-Commerce: Macmillan, New Delhi</li> <li>2. Janal D,S.: On-Line Marketing Hand Book, Van Mostrannnd Reinhold, New York.</li> <li>3. Agarwal K. N. and Deeksha Agarwala: Business on the Net: Bridge to the on line storefront: Macmillan, New Deihi</li> <li>4. Cady, Glee Harrab and Mcgregor Pat: Mastering the Internet, SPS Publication, New Deihi</li> <li>5. Diwan Prag and Sunil Sharma: Electronic Commerce- A Manager's Guide to E-Business, Vanity Books International Deihi</li> <li>6. Janal D. S.: On-Line Marketing Hand Book, Van Nostrand Reinhold, New York.</li> <li>7. Kosivr David: Understanding Electronics Commerce, Microsoft Press, Washington</li> <li>8. Minoli and Minol: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.</li> <li>9. Young, Margaret Levine: The Complete Reference to Internet, Tata McGraw Hill, New Delhi.</li> <li>11. O'Brien J.: Management Information Systems,Tata McGraw Hill, New Deihi</li> <li>12. Deewan Bhusan - E Commerce - S. Chand, New Delhi</li> <li>13. Parag Diwan and Sunil Sharma,E- Commerce- Amanager's guidetoE- Business; Excel Books, NewDeihi</li> <li>14. Bhusan Deewan : E-Commerce, Sultan Chand, New Deihi.</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

<b>PAPER COMM C403</b>	<b>DISSERTATION AND VIVA-VOCE</b>
Objective: To make the students well versed with current businesses practices and inculcate the spirit of research among them.	
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.	
<b>Assessment:</b> Dissertation and the Viva-Voce carry 50 marks each.	

<b>PAPER COMM E404</b>	<b>INVESTMENT MANAGEMENT</b>	
Objective: This course exposes the students to the various concepts of investment management and provides an in-depth study of various issues there under		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
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.	12
Unit-II	Measurement of Risk and Return- Systematic Risk and Unsystematic Risk, Measurement of BETA.	12
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.	12
Unit-IV	Valuation of Fixed Income Securities: Bonds, debentures, Preference shares, and convertible securities. Valuation of Variable Income Securities: Equity Shares.	12
Total		48
<b>References:</b>		
<ol style="list-style-type: none"> <li>1. Bhalla V.K. : Investment Management, Security – Analysis, S.Chand, New Delhi.</li> <li>2. Agarwala, K.N and Agarwala D: Bulls, Bears and the Mouse, Macmillian, N. Delhi</li> <li>3. Cheney, J. and E. Muses: Fundamentals of investments, paul, New York.</li> <li>4. C.J. Fransis: Investment Analysis and Management, Mc.Graw Hill, International Ed.</li> <li>5. Dalton John M: How the Stock Markets works, Prentice Hall, Delhi</li> <li>6. Domodran: Investment Valuation, John Wiley, Newyork.</li> <li>7. Fabozzi Frank J: Investment Management, PH, International Edition.</li> <li>8. Fisher Donal E. And Ronald J. Jordan: Security Analysis and Portfolio Management, Prentice Hall, Delhi</li> <li>9. French Don: Security and Portfolio Analysis, Merni Publishing Co.</li> <li>10. Kevin S: Portfolio Management, Prentice Hall, New Delhi</li> <li>11. Machi Raju H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd.; N. Delhi</li> <li>12. Merbert B. Mayo: Investments, Fryden Press</li> <li>13. Sharpe Willam F., Gordon J. Alexander and Jeffery J. Bailey: Investments, Prentice Hall, New Delhi.</li> <li>14. Smith Richard D: Profit Investments, West Publishing Company.</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

<b>PAPER COMM E405</b>		<b>PORTFOLIO MANAGEMENT</b>	
Objective: To enable students learn various methods of building portfolios, evaluation, and revision under various economic turbulence.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
Unit-I	<b>Portfolio Management:</b> Meaning, importance and objectives, Phase of Portfolio Management. <b>Portfolio Analysis:</b> Estimating rate of return and standard deviation of portfolio returns; Effects of combining securities; Markowitz risk-return optimization	12	
Unit-II	<b>Single Index Model:</b> 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. Arbitrage Pricing Theory (APT) and Multifactor Asset Pricing Models.	12	
Unit-III	<b>Portfolio Revision:</b> Need and constraints, Revision Strategies, Formula plans: Constant Dollar Value Plan – Constant Ratio Plan - Dollar Cost Averaging etc., Portfolio Performance Evaluation: Measure of return, Risk adjusted measure of performance evaluation	12	
Unit-IV	<b>Market Efficiency:</b> Concept and importance, Random Walk Theory, The Efficient Market Hypothesis. Forms of Market Efficiency, Weak Form, Semi strong form and strong form. Testing different form of market efficiency using MS-Excel/SPSS.	12	
Total		48	
<p><b>References:</b></p> <ol style="list-style-type: none"> <li>1. Zvi Bodie, Alex Kane AJ Marcus and Pitabas Mohanty: Investments, Mc Graw Hill, Chennai</li> <li>2. Shalini Talwar, Security Analysis &amp; Portfolio Management, Cengage, New Delhi</li> <li>3. Kevin S: Portfolio Management, Prentice Hall, New Delhi</li> <li>4. Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi.</li> <li>5. Clark, James Francies : Investment management .Mc Graw Hill, International Edition, New York.</li> <li>6. Fabozzi Frank J; investment Management, Prentice. Hall, international Edition, New York.</li> <li>7. Bhalla V. K. - Investment Management, Portfolio Analysis - S. Chand, New Delhi</li> <li>8. Fischer D.E. and Jordan R.J, Security Analysis and Portfolio Management, Prentice Hall, Delhi.</li> <li>9. Sharpe William F., Gordon J Alexander and J.V. Bailly: Investments, Prentice Hall, Delhi.</li> <li>10. Strong Robert; Portfolio Construction: Management and Protection, West Publishing Co.</li> <li>11. Sharpe William F.; Portfolio Theory and Capital Markets, McGraw Hill, New York.</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMME 406</b>		<b>SPECIALISED ACCOUNTS</b>	
Objective: To provide opportunity understanding the peculiarities of each such special Accounts like HR Accounts, Environmental Accounts, Inflation Accounts and Government Accounts.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
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. ( <b>Problem&amp; Theory</b> )	12	
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.	12	
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.( <b>Problem&amp; Theory</b> )	12	
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.	12	
Total		48	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Jain S.P. and Naranga K.L. : Advanced Accounting, Kalyani Publisher, Ludhiana.</li> <li>2. Arulanandam M.A. and Raman K.S. : Advanced Accountancy, Himalaya Publishing House, Mumbai.</li> <li>3. Sehgal Ashok and Sehgal Deepak : Advanced Accounting, Taxman's Publication, New Delhi.</li> <li>4. Saxena V. K. : Advanced Accounting, Sultan Chand and Sons, New Delhi.</li> <li>5. Xavier Grancis G.: Fundamental and Advanced Accounting, Tata MC Graw Hill Publishing Company Ltd., New Delhi.</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			

<b>PAPER COMME 407</b>		<b>COST AND MANAGEMENT AUDITS</b>
Objective: To help the students to understand the meaning and importance of Auditing in costing, Management Accounting and Government Sector		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>Introduction:</b> Meaning necessity and type of audit: Generally accepted auditing principles and techniques : standard auditing practices.	12
Unit-II	<b>Cost audit:</b> 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.	12
Unit-III	<b>Management Audit:</b> Management audit Vis-a-Vis financial audit and cost audit. Audit of various operations and management functions.	12
Unit-IV	<b>Government and Tax Audit:</b> audit of government departments and public sector undertaking: Tax audit under Income Tax Act.	12
Total		48
<b>References:</b>		
<ol style="list-style-type: none"> <li>1. Maheswari, S. N. : Advance Cost Accounting, Sultan Chand &amp; Sons, Kishore, Ravi M. : Advance Management Accounting, Taxmann Publications, New Delhi.</li> <li>2. Batra, G. S. : Auditing and Contemporary Accounting : New Horizons, Deep and Deep Publications, New Delhi.</li> <li>3. Arun Kumar and Rachna Sharma : Auditing Theory and Practice, Atlantic Publisher, New Delhi.</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

<b>PAPER COMME 408</b>		<b>INTERNATIONAL MARKETING MANAGEMENT</b>
Objective: To provide an exposure to the students in the field of International Market environment planning and Research.		
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
Unit-I	<b>International marketing:</b> Meaning, Objectives, Significance, International Marketing Concept, International Marketing Planning.	12
Unit-II	<b>International Marketing Environment:</b> Economic, Political, Cultural and Ethical Environment, International Marketing Opportunity and Market Segmental.	12
Unit-III	<b>International Marketing Mix Strategy:</b> Product, Price, Promotion and Distribution	12
Unit-IV	<b>International Marketing Research:</b> Meaning and Definition, International Marketing, Research Plan and research Methods.	12
Total		48
<b>References:</b>		
<ol style="list-style-type: none"> <li>1. International Marketing Management: test &amp; Cases, U. C. Mathur, Sage Publications India Pvt. Ltd., N. Delhi.</li> <li>2. International Marketing, Raj gopal, Vikas Publish in House, N. Delhi.</li> <li>3. International Marketing- Rakesh Mohan Josh, Oxford University, Prets, USA.</li> <li>4. International Marketing- P. K. Vasudev, Excell Books India</li> <li>5. International Business- Text &amp; Cases, P. Subba Rao, Himalaya Publishing House, Mumbai</li> </ol>		
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>		

<b>PAPER COMME 409</b>		<b>ADVERTISING</b>	
Objective: To provide an understanding of the role, importance designing and development of advertising along with its ethical and legal dimension.			
<b>Unit</b>	<b>Contents</b>	<b>Hours</b>	
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.	12	
Unit-II	Advertising Agencies & Its role Types of Advertising Agencies, Advertising Agency Structure & Function	12	
Unit-III	Developing & Designing a Message, Role of Creativity in Advertising, Media Planning, Measuring the Effectiveness of Advertisement, and Post Testing of Advertisement	12	
Unit-IV	Advertisement Laws and Ethics : Legal, Ethical and Social Aspects of Advertising , Intellectual Property Right Role and Relevance.	12	
Total		48	
<b>References:</b>			
<ol style="list-style-type: none"> <li>1. Aakar, David A. etc., Advertising Management, 4<sup>th</sup> ed., 4<sup>th</sup> ed., New Delhi, Prentice Hall of India, 1985</li> <li>2. Belch, George E. and Blech, Michael a., Introduction to Advertising and Promotion, 5<sup>rd</sup> ed., Chicago, Irwin, 1995.</li> <li>3. Borden, William H., Advertising, New York, John Wiley, 1981.</li> <li>4. Hard, Norman, The Practice of Advertising, Oxford, Butterworth Heinemann,</li> <li>5. Kevin, Keller, Strategic Brand Management, Latest Edition.</li> <li>6. Ogilvy, David, Ogilvy on Advertising, London, Longman, 1983.</li> <li>7. Sengupta, Subroto, Brant Positioning, Strategies for Competitive Advantages, New Delhi, Tata McGraw Hill, 1990.</li> <li>8. Jaishri Jethwaney &amp; Shruti Jain, Advertising Management, Oxford University Press-2006.</li> </ol>			
<b>Assessment : 100 (80 End Semester +20 Mid Semester)</b>			