Vidyasagar University

Midnapore-721102, West Bengal

The SYLLABUS for

POST-GRADUATE Programme

in

COMMERCE

Under Choice Based Credit System (CBCS)
(Semester Programme)



[w.e.f. 2022-23]

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PROGRAMME OUTCOME OF MASTERS IN COMMERCE (M. COM)

The principal outcome of the programme in Masters in Commerce is to equip the students with the knowledge about functioning of a business. The students will also have a clear idea about the behavior and strategies of different business organizations. Further, the study of the course will enable the learners to understand the role of businesses and corporates in the society and the economy. The course is so designed that it will help students to pursue other avenues of studies in parallel. After completing the course with some parallel professional course by its side, the students are expected to hold important positions in business, industries and related organizations. Thus, the course design is expected to keep the students abreast with the corporate culture and prepare them for their professional life. The overall programme design will equip the students with the necessary skills required to be the best business manager or best entrepreneurs.

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Course Structure of Masters in Commerce

Semester	Paper Code	Name of the Paper	Marks	No. of lecture hours	CREDIT (Lecture – Tutorial - Practical)
I	COM101	Human Resource Management and Organisation Behaviour COM101.1: Human Resource Management COM101.2: Organisation Behaviour	50 (25) (25)	50	5 (4-1-0)
	COM102	Financial Institutions and Markets COM102.1: Financial Institutions COM102.2: Financial Markets	50 (25) (25)	50	5 (4-1-0)
	COM103	Business Statistics COM103.1: Business Statistics 1 COM103.2: Business Statistics 2	50 (25) (25)	50	5 (4-1-0)
	COM104	Quantitative Techniques for Managerial Decisions COM104.1: Quantitative Techniques 1 COM104.2: Quantitative Techniques 2	50 (25) (25)	50	5 (4-1-0)
	COM105	Corporate Laws and International Business COM105.1: Corporate Laws COM105.2: International Business	50 (25) (25)	50	5 (4-1-0)
II	COM201	Advanced Financial Management COM201.1: Advanced Financial Management 1 COM201.2: Advanced Financial Management 2	50 (25) (25)	50	5 (4-1-0)
	COM202	Advanced Statistics COM202.1: Advanced Statistics 1 COM202.2: Advanced Statistics 2	50 (25) (25)	50	5 (4-1-0)
	COM203	Income Tax COM203.1: Income Tax 1 COM203.2: Income Tax 2	50 (25) (25)	50	5 (4-1-0)

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	COM204	Fundamentals of Finance (CBCS- 1) COM204.1: Fundamentals of Finance 1 COM204.2: Fundamentals of Finance 2	50 (25) (25)	40	4 (3-1-0)
	COM205	Computer Applications in Business COM295.1: Computer Applications in Business 1 COM295.2: Computer Applications in Business 2	50 (25) (25)	50	5 (1-0-4)
	COM296	Industrial Tour – 1 (Non-credit based course)			0
III	COM301	Security Analysis and Portfolio Management COM301.1: Security Analysis COM301.2: Portfolio Management	50 (25) (25)	40	4 (3-1-0)
	COM 302	Financial Services and Marketing COM 302.1: Financial Services COM 302.2: Financial Marketing	50 (25) (25)	40	4 (3-1-0)
	COM304	Mutual Fund and Stock Market (CBCS-2) COM304.1: Mutual Fund COM304.2: Stock Market	50 (25) (25)	40	4 (3-1-0)
	Specialisation: Accounting & Finance				
	COM303AF	Corporate Accounting COM303AF.1: Corporate Accounting 1 COM303AF.2: Corporate Accounting 2	50 (25) (25)	60	6 (5-1-0)
	COM305AF	Advanced Management Accounting COM305AF.1: Advanced Management Accounting 1 COM305AF.2: Advanced Management Accounting 2	50 (25) (25)	60	6 (5-1-0)
	Specialisation: Banking, Insurance and Capital Market				
	COM303BIC	Banking and Financial Institutions COM303BIC.1: Banking COM303BIC.2: Financial Institutions	50 (25) (25)	60	6 (5-1-0)
	COM305BIC	Insurance: Principles and Practice COM305BIC.1: Insurance 1 COM305BIC.2: Insurance 2	50 (25) (25)	60	6 (5-1-0)
	Specialisation: Computerised Accounting and Taxation				
	COM 303C	E-Commerce and Computerised Taxation COM 303C.1: E-Commerce COM 303C.2: Computerised Taxation	50 (25) (25)	60	6 (2-1-3)

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	COM305C	Computerised Accounting and Taxation COM395C.1: Computerised Accounting COM395C.2: Computerised Taxation	50 (25) (25)	60	6 (1-1-4)
IV	COM401	Corporate Governance and Audit COM401.1: Corporate Governance COM401.2: Audit	50 (25) (25)	50	5 (4-1-0)
	COM402	GST and Custom Law COM402.1: GST COM402.2: Custom Law	50 (25) (25)	40	4 (3-1-0)
	COM403	Internship/ Entrepreneurship Development Internship COM 493.1: Entrepreneurship Development 1 COM 493.1: Entrepreneurship Development 2	 50 50 (25) (25)	 40 40	 4(1-0-3) 4 (3-0-1)
	Specialisation: Accounting & Finance				
	COM404AF	Advanced Cost Accounting COM404AF.1: COM404AF.2:	50 (25) (25)	60	6 (5-1-0)
	COM405AF	Financial Statement Analysis and Financial Reporting COM405AF.1: Financial Statement Analysis COM405AF.2: Financial Reporting	50 (25) (25)	60	6 (5-1-0)
	Specialisation: Banking, Insurance and Capital Market				
	COM404BIC	Stock Market Operation (Theory) And Stock Market Trading (Practical) COM404BIC.1: Stock Market Operation (Theory) COM404BIC.2: Stock Market Trading (Practical)	50 (25) (25)	60	6 (2-1-3)
	COM405BIC	Financial Derivatives & Risk Management COM405BIC.1: Financial Derivatives COM405BIC.2: Risk Management	50 (25) (25)	60	6 (5-1-0)
	Specialisation: Computerised Accounting and Taxation				
	COM 404C	Stock Market Trading (Practical) and Stock Trading Accounting COM 494C.1: Stock Market Trading (Practical)	50 (25) (25)	60	6 (2-1-3)

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		COM 494C.2: Stock Trading Accounting			
	COM 405C	Computerised Return Filing COM 495C.1: Computerised Return Filing 1 COM 495C.2: Computerised Return Filing 2	50 (25) (25)	60	6 (1-1-4)
	COM 496	Industrial Tour – 2 (Non-credit based course)			0

Distinctive features of course content:			
Feature	***Course Code***	***Course Wise Percentage of such courses ****	***Programme-wise percentage of courses#***
Value-added course	COM 101	15%	9.15%
	COM 102	12.5%	
	COM 203	12.5%	
	COM 205	40%	
	COM 301	15%	
	COM 304	20%	
	COM 402	18%	
	COM 403	50%	
Employability/entrepreneurship/ skill development	COM 205	60%	8.75%
	COM 304	30%	
	COM 402	25%	
	COM 403	60%	
Digital Content	COM 205	70%	3.5%
Ethics, gender, human values, environment & sustainability	COM 101	15%	3.4%
	COM 105	10%	
	COM 303	8.33%	
	COM 401	15%	
	COM 403	20%	
New course introduced	COM 101	50%	20%
	COM 105	50%	
	COM 302	50%	
	COM 304	100%	
	COM 401	50%	
	COM 403	100%	

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SEMESTER-I

COM 101

Human Resource Management and Organisation Behaviour

Course Outcome: The course aims to give students an overview of how the organisation is managed. The first unit of the course aims to give students an overall idea about the different aspects of human resource management and their importance in organizations. It also aims to give learners an idea about human resource planning, compensation management, performance appraisal and ways of resolving worker-management disputes. The second unit of the course gives an overall idea about the structure of an organization and how authority, responsibility and delegation of authority form an integral part in any organizational setting. It also aims to give insight about how individual characteristics matter in organizational performance and the importance of group dynamics.

Marks: 50 **Credit: 5**

Course Contents:

Unit I

(Marks: 25)

1. **Managing Organisation:** Concept; Functions of Management; Organization structure: Formal and informal organizations; Span of control; Responsibility and authority: Delegation of authority and decentralization
2. **Human resource management:** Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning
3. **Performance appraisal:** Concept, need and various techniques
4. **Compensation management:** Job evaluation; Incentives and fringe benefits
5. **Collective–Bargaining:** Features; Pre-requisite of Collective Bargaining; Agreement at different levels; Workers Participation in Management

Unit II

(Marks: 25)

6. **Organization Behaviour:** Concept; Importance; Variables in Organisation Behaviour; Organisation Behaviour Model

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7. **Individual level characteristics:** Ability, Personality, Perception, Attitudes, Learning
8. **Group level characteristics:** Groups: Types; Group Formation; Group Decision Making Techniques; Group Level Behaviour- Role; Norm; Cohesiveness;
9. **System Level:** Organization culture; Concept; Features; Functional and Dys functional aspect of Organisation culture; Creation of Organisation Culture;
10. **Organizational change and conflict:** Meaning, improving organisational effectiveness; Organisational Stress: Genesis; Management; Organizational Conflict: Meaning, Types; Traditional and Modern Approaches to Conflict, Effects of conflict, Resolution of Conflict;

References:

1. Subba Rao, P., Personnel and Human Resource Management (Text & Cases), Himalaya
2. Anderson, Alan H., Effective Personnel Management, Blackwell Publishers
3. Aswathappa, K., Human Resource and Personnel Management: Text & Cases, Tata McGraw-Hill
4. Hersey, Paul, Blanchard, Kenneth H. and Johnson, Dewey E.: Management of Organisational Behaviour: Utilizing Human Resources, Prentice Hall India , New Delhi
5. Koontz, H. and Weirich, H.: Management, McGraw Hill International, New York
6. Luthans, F.: Organisational Behaviour, McGraw Hill International, New York
7. Prasad, L.M.: Principles and Practice of Management, Sultan Chand & Sons
8. Robbin, S.P.: Organisational Behaviour, Prentice Hall International
9. Sharma, R.A.: Organisation Theory and Behaviour, Tata McGraw Hill, New Delhi
10. Shukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall India, New Delhi

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

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COM 102
Financial Institutions and Markets

Course Outcome: The objective of the course is to provide the students with the theoretical and conceptual framework of financial system in the Indian economy. The course is designed to provide the students with an in-depth knowledge about the financial market and its classifications as well as about the roles of intermediaries and other various regulating bodies. This course will also help the students in understanding the banking, non-banking, micro-finance institutions and other finance institutions prevailing in the country and their role towardscountries economic development.

Marks: 50 **Credit: 5**

Course Contents:

Unit-I

(25 Marks)

1. Financial System – An Overview: Components; Functions, Role of Financial Institutions (FIs) in Financial System; Financial Systems and Development; Major issues in the Indian Financial System.

2. Banking Institutions in India: Structure of banking institutions in India; Commercial Banks in India: Importance, functions, Types - Public Sector and Private Sector, etc.; Committees on Banking Sector Reforms and their main recommendations; Priority Sector Lending; E-Banking: Basic and Value added Services; RRBs: Roles and functions.

3. Other Financial Institutions: Merchant banking institutions; Co-operative Banks and Credit Institutions; Development Financial Institutions; NABARD, NBFCs: Types and Regulatory Authorities; RNBCs; Insurance Companies; Mutual Fund Institutions.

4. Micro Finance Institutions: General features of Indian MFIs, Micro Finance Services, Scope of Micro Finance, Governance of risk management at MFIs, Types of Frauds in Micro finance, Micro Finance in India.

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Unit-II

(25 Marks)

5. Introduction to Financial markets: Markets - Commodity market and Financial market; Types of Financial markets; Interrelation of Financial markets with other components of Financial system; Money market instruments; Capital market instruments; Structural framework of money market in India; Structural framework of capital market in India; RBI: Monetary and credit policy; SEBI: functions; Depositories Act and Dematerialization; NSDL; Other central depository organizations; NSCCL.

6. G-sec, Bond Market and Mutual Fund: Key players in G-sec market; Central and state government securities, Gilt funds, Primary dealers, PSU Bonds, Municipal bonds, Private sector corporate bonds, Indian bond market; Mutual fund schemes -Types, NAV and POP, Loads.

7. Primary Market: IPO and FPO; Primary market intermediaries - Lead manager, Banker to an issue, Broker to an issue, Underwriter, Registrar of an issue; Pricing of public issue; Book building process; Price band; Promoter contribution and lock-in requirement; Book-building process and Green-shoe option.

8. Secondary Market: Role of stock exchanges in security trading; Stock exchanges operating in India; Demutualization of stock exchanges; Brokers and sub-brokers; Traditional 'open outcry' in trading of shares; Modern on-line trading; Settlement and clearing; Various types of margins; Methods of trading-cash and margin method; Variable margin requirement and maintenance margin; Bull-bear game in stock market; Stock market indices; Derivatives.

References:

1. Pathak, Bharati V.: Indian Financial System, Pearson Education, New Delhi.
2. Khan, M. Y.: Indian Financial System, Tata McGraw Hill, New Delhi.
3. Bhole, L. M. and Mahakud, J.: Financial Institutions and Markets, Tata McGraw Hill, New Delhi.
4. Gurusamy, S.: Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
5. Mishkin, F. S. and Eakins, S. : Financial Markets and Institutions, Pearson Education, New Delhi.
6. Arunachalam, Ramesh S.: The Journey of Indian Micro-Finance: Lessons for the future, Aapti Publications, Chennai.

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7. Gupta, S. B.: Monetary Economics – Institutions, Theory and Policy, Sultan Chand, New Delhi.
8. Raghunathan, V. and Rajib, P.: Stock exchanges, Investment and Derivatives, Tata McGraw Hill, New Delhi.
9. Sarkhel, J. and Gupta, A.: Capital Market: Theory and Institutions, Book Syndicate, Kolkata.
10. Pandian, P.: Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd., New Delhi.

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 103

Business Statistics

Course Outcome: This course helps the students of M Com to learn how to apply the statistical ideas in business and commerce. The course helps them to make the best estimation on single point as well as on time series data. The course helps the learners to understand the relationship among the important quantitative and qualitative decision variables. The learners would be able to measure the price and quantity indices and thereby the effect of price level changes at different point of time in the economy.

Marks: 50 **Credit: 5**

Course Contents:

Unit -I

(25 Marks)

1. Theory of Probability: Concept of probability and its nature- Objective and Subjective Probability; Different Approaches of Probability- Classical Approach, Relative Frequency Approach and Axiomatic Approach; Addition and Multiplication Probability Models; Unconditional, Conditional Probability and Bayes' Theorem; Pair-wise and Mutual Independency of Events; Matching Problem.

2. Correlation and Regression Analysis: Simple, Partial and Multiple Correlations, Spearman's and Kendall's Rank Correlation; Simple Regression and OLS Estimation;

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Multiple Regression; Problems of Multiple Regression- Auto-correlation Problem, Multi-co-linearity Problem, Heteroscedasticity Problem; Limitations of Correlation and Regression analysis.

Unit-II
(25 Marks)

3. Index Number: Meaning and Types; Weighted Aggregative Indices – Laspeyre's, Paasche's, Edward-Marshall's and Fisher's Price and Quantity Indices; Test of Adequacy of Index Number; Special Problem-Base Shifting, Splicing; Uses and Problems of Index Number; Cost of Living Index.

4. Time Series Analysis: Need of Time Series Analysis, Components in Time Series Data, Measurement of Trend, Cyclical Fluctuation, Seasonal Variation and Irregular Movement, Business Forecasting.

5. Association of Attributes (Taking two and three Attributes): Classes and Class Frequencies; Consistency of Data; Independence and Association; Association and Casual Relationship.

References:

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

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Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 104
Quantitative Techniques for Managerial Decisions

Course Outcome: Operation Research is an area of study that covers different scientific methods, techniques and tools to take a decision of solving a problem of business operation analytically and objectively. This course helps the students to understand the basics of operation research. It helps them to learn how to frame linear programming in various economic and business problems and solve problems. The course also helps the students to make network analysis, inventory management and to solve queuing problems.

Marks: 50 **Credit: 5**
Course Contents:

Unit - I
(25 Marks)

1. Introduction: Operations Research (OR): What it is – Origin - Role of OR in Decision Making- Application areas of OR.

2. Linear Programming: Model Formulation; Solution Methods - Graphical Methods – Simplex Method - Big M Method – Two Phase Technique, Duality.

3. **Assignment Problems:** Concepts, Mathematical Formulation - Assignment Algorithm (Hungarian Method) - Balanced and Unbalanced – Minimisation and Maximisation; Travelling Salesman Problem as an Assignment Problem.

4. **Transportation Problems**: Concepts, Formulation: Balanced and Unbalanced – Minimization and Maximization; Solution Methods - MODI Method; Degeneracy.

Unit II
(25 Marks)

5. Network Analysis: PERT/CPM: Difference between PERT and CPM - Network

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Construction – Time Estimation – Slacks and Floats – Critical Path – Crashing and Relaxation - Time-Cost Trade-off.

6. **Queuing Theory**: Concept - Assumptions and Applications - Analysis of Queue System - Poisson Distributed Arrivals and Exponentially Distributed Service Time Models (MM1 and MMK).

7. **Inventory Management**: Inventory – Objectives of Holding Inventory – Inventory Costs - Inventory Control – Deterministic Models.

References:

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

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 105
Corporate Laws and International Business

Course Outcome:

The objective of unit one of the course is to make the students aware about the different issues related to Companies Act, 2013 and the regulatory bodies. Moreover, the laws relating to incorporation, meeting and other aspects will help the learners to be updated with changes relating to compliances.

The second unit is so designed that it aims to give students some exposure about the international business environment. The unit aims to help learners understand the different

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exchange rate change mechanisms better, balance of payments along with its importance, gain knowledge about international bodies and concept of FDI and related issues.

Marks: 50 **Credit: 5**

Course Contents:

Unit-I

(25 Marks)

1. **Introduction:** Company, Board of Directors and Company Secretary: Different types of companies as per Companies Act, 2013; Types of directors as per Companies Act, 2013; Company secretary – role and functions.
2. **Different regulatory and other bodies:** Ministry of Corporate Affairs; Company Law Board; NCLT; Registrar of Companies; NFRA.
3. **Incorporation:** Certificate of Incorporation; Memorandum and Articles of Association; Doctrine of *Ultra Vires*; Doctrine of Indoor Management; Certificate of commencement of business.
4. **Meetings and resolutions:** Types of Meetings; Procedure of calling meeting; Resolutions and its kinds.
5. **Share Capital:** Issue and allotment of shares; Transfer and transmission of shares; Forfeiture and buyback of shares; Share certificate and dematerialization.
6. **Accounts, Audit and Dividend:** Relevant provisions in Act for preparation of accounts and reports, audit and declaration of dividend.
7. **Winding up of Companies:** Modes of winding-up; Winding-up by Tribunal; Voluntary winding-up.

Unit II

(25 Marks)

8. **Introduction:** Multinational corporation - concept; Foreign exchange market: Features, Types of market - Spot and Forward; Types of quotation; Spread

9. **Parity conditions in International Finance**: Purchasing Power Parity, Fisher effect, International Fisher effect, Interest rate Parity, Unbiased forward rate; Exchange rate equilibrium

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10. Balance of payments: Meaning, Components, Importance, India's position

11. International institutions: IMF, World Bank, WTO, UNCTAD

12. Foreign direct investment (FDI) and Foreign portfolio investment (FPI): Types of FDI, Costs and benefits of FDI to home and host countries

References:

1. Taxmann, Companies Act 2013
2. Taxmann, A Comparative Study of Companies Act 2013 and Companies Act 1956
3. Institute of Company Secretaries of India, Companies Act 2013.
4. C.A. Kamal Garg, Bharat's Corporate and Allied Laws, 2013.
5. Avtar Singh , Company Law, Eastern Book Company, Allahabad
6. K. Majumdar and G.K. Kapoor, Company Law, Taxmann Publication, New Delhi.
7. A Ramaiya's Guide to the COMPANIES ACT, LexisNexis Publication, Nagpur
8. Ministry of Corporate Affairs, Govt. of India: Companies Act, 2013.
9. Apte, P.G.: International Financial Management, Tata McGraw Hill
10. Machiraju, H.R.: International Financial Management, Himalaya Publishing House
11. Madura, Jeff: International Financial Management, South Western Cengage Learning
12. Sharan, V.: International Financial Management, Prentice Hall India
13. Bekaert, G.J. and Hodrick, R.J.: International Financial Management, Pearson
14. Eun, C.S. and Resnick, B.G.: International Financial Management, McGraw Hill/Irwin
15. Cherunilam, F.: International Business: Text and Cases, Prentice Hall India
16. Aswathappa, K.: International Business, McGraw Hill
17. Rakesh M Joshi.: International Business, Oxford University Press
18. Sharan, V.: International Business: Concept, Environment and Strategy, Pearson Education India

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

SEMESTER-II

COM 201

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Advanced Financial Management

Course Outcome: The students would understand how the companies take decisions of financial management. The adequate theoretical knowledge of how to source finance and to apply efficiently could help them in taking decisions as finance manager.

Marks: 50 **Credit: 5**

Course Contents:

Unit-I
(25 Marks)

1. **Financial Goal**: Profit maximization vs. Shareholders' wealth maximization; Agency theory and Conflict of Goals: Management vs. Owners.
2. **Risk Analysis in Finance**: Leverage analysis - Operating risk and Financial risk; Security analysis - Accounting based risk and Market risk; CAPM and Concept of Beta.
3. **Cost of Capital:** Meaning and Significance; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings; Combined Cost of Capital.
4. **Mergers, Acquisitions and Corporate Restructuring:** Corporate restructuring and its various forms; Merger and reverse merger; Motives behind merger and acquisition; Valuation of the target company; Assessment of merger decision.

Unit-II
(25 Marks)

5. **Management of Working Capital:** Introduction; Operating Cycle Concept; Estimation of Working Capital Requirement; Financing of Working Capital-Various Approaches; Norms of Bank Finance.
6. **Management of Various Components of Working Capital**: Inventory, Receivables, Cash and Payables Management
7. **Dividend Theories and Policies:** Dividend and Valuation: M-M Hypothesis; Gordon's Model; Linter's Model Etc. Forms of Dividends; Determining Factors of Corporate Dividend Policy; Dividend Policy of Manufacturing Companies in India- Case Study of a Manufacturing Company.

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References:

1. Banerjee, B: Financial Policy & Management Accounting, 8th. Ed., PHI, New Delhi
2. Brealey, Richard A. and Myers, Stewart C.: Corporate Finance, McGraw Hill International, New York.
3. Chandra, P: Financial Management- Theory & Practice, McGraw-Hill India
4. Khan, M. Y. and Jain, P. K.: Financial Management: Theory, Practice and Cases ; Tata McGraw-Hill
5. Pandey, I. M.: Financial Management, 12 th. ed. Pearson, N. Delhi.
6. Van Horne, J. C.: Financial Management and Policy, Prentice Hall India, Delhi.

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 202

Advanced Statistics

Course Outcome: This course helps the students of M Com to learn how to draw inference about the business decision problem of interest. The course also helps them to learn about the sampling survey and sampling methods and by using the sample result how to infer about the subject of study.

Marks: 50 **Credit: 5**

Course Contents:

Unit-I

(25 Marks)

1. Probability Distributions: Probability Distribution; Uniform, Binomial, Poisson and Normal and Exponential Distributions - Characteristics and Applications; Use of Probability Distribution in Business Decisions.

2. Sampling and Sampling Distribution: Population and Sample; Sampling and Needs of Sampling, Sampling (Probability and Non-Probability) Methods; Sampling and Non-Sampling Errors; Law of Large Number and Central Limit Theorem; Sampling Distributions and their Characteristics.

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Unit-II

(25 Marks)

3. Statistical Estimation: Point and Interval Estimation; Methods of Point Estimation; Estimation of Population Mean, Population Proportion and Population Variance.

4. Testing of Hypothesis: Statistical Testing of Hypotheses and Errors; Sample Size; Large and Small Sampling tests: Z- test, t-test, and F- test; ANOVA.

5. Non-Parametric Analysis: Chi-Square ($\chi 2$) test; Run test; Mann Whitney (U) test; Wilcoxon Signed-Rank test (W); Kruskal-Wallis (H) test.

References:

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

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

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COM 203
Income Tax

Course Outcome: The objective of the course is to get knowledge about the provisions of Income Tax which is applicable to individuals and corporates mainly. The course is also so designed that it will help in better tax planning and tax management.

Marks: 50 **Credit: 5**

Course Contents:

Unit I

(25 Marks)

1. Basic Concepts: Person, Assessee, concepts of income: regular vs casual receipt, revenue receipt vs capital receipt, gross receipt vs net receipt, actual vs accrued basis, marginal relief (for individuals and domestic companies),rebate, exempted incomes U/S 10 (select cases)
2. Computation of total income and income tax computation: For companies
3. Deductions under chapter VIA (select sections)
4. Provisions relating to aggregation of income, set-off and carry forward of loss

Unit II
(25 Marks)

5. Tax planning, tax avoidance and tax evasion: Concept of the terms; Tax planning for individuals; Tax planning for corporates: Form of the organization, Nature of the business, Capital structure, Thin capitalization rule, Decisions on ways to acquire fixed assets: own or borrowed fund or on lease, Make vs buy decision
6. Advance tax and interest: Advance tax: Discussion and mathematical problems; Interest: Provisions of sections 234A, 234 B and 234C and mathematical computations
7. Tax deduction at source: Concept and provision under selected sections
8. Assessment: Meaning and types

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References:

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

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 204

Fundamentals of Finance (CBCS- 1)

[Optional Paper for Students of Other Discipline]

Course Outcome: The first unit of the paper is designed in order to give the students a clear idea about basics of finance. The idea is required to get a conceptual idea about compound interest, present value and growth rate that will help to assess various financial decisions correctly. The unit also highlights the different objectives of finance as a functional area and includes topics relating to different sources of raising funds, cost of capital and leverage. The second unit discusses about capital budgeting techniques and ways to assess feasibility of projects. It also covers the topics of working capital management and dividend decisions.

Marks: 50 **Credit: 4**

Course Contents:

Unit-I

(25 Marks)

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

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

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

Unit-II
(25 Marks)

4. Capital Budgeting decision: Introduction; Accounting rate of return, Pay-back period; Net Present Value, Internal Rate of Return and Profitability Index

5. Working Capital management: Introduction; Operating Cycle; Estimation of working capital; Inventory management, Receivables management; Cash management

6. Dividend decision: Introduction; Types; Factors affecting dividend decisions; Dividend models

References:

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

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Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 205
Computer Applications in Business

Course Outcome: This course helps the post graduate studying students to learn how the accounting and taxation system are maintained through Computer. Beside these different data storing and data retrieval are also learnt here.

Marks: 50 **Credit: 5**

Course Contents:

Unit -I
(25 Marks)

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

Unit II
(25 Marks)

3. Introduction to Accounting Package: TALLY
4. Online Banking and Taxation: Bank Account Opening and Operations, E-filing of Income-Tax.

References:

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1. Miller: Absolute Beginner's Guide to Computer Basic, Techmedia Publishers
2. Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
3. Jain, S. and Sing, S.: Degital Computer Fundamentals, BPB Publication, Delhi
4. Jain, S.: EXCEL 2007 made simple, BPB Publication, Delhi
5. Rutkosky: Word 2007, BPB Publication, Delhi
6. Jain, S.: MS Office 2010 – Training Guide, BPB Publication, Delhi
7. Nadhani, A. K. and Nadhani, K. K.: Implimenting Tally 9, BPB Publication, Delhi.
8. Basett, P. H.: Computerised Accounting, BPB Publication, Delhi.
9. Maidasani, D.: Accounting with Tally 9.0, Laxmi Publications, New Delhi
10. Taxali, R. K.: FOXPRO 2.6, BPB Publication, Delhi.
11. Ullman, J. O.: Principles of Database System, Galgotia Publication, New Delhi.

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

COM 296
Industrial Tour - 1

Course Outcome: Industrial tour is basically a visit by students to commercial places under the guidance of faculties of the department. The students will be equipped with the practical and field-based knowledge of the different business concepts and theories that are discussed in the theoretical classes. They will also get to know about the business possibilities and opportunities that exist in the areas in the state and in our vicinity.

The students will visit places of business interest and get hands-on experience under the supervision of the faculty members.

Credit: 0

Evaluation: The performance of the students will be judged on the basis of an oral presentation about their experience and submission of a write-up about their learning from their participation in the course.

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SEMESTER-III

COM 301

Security Analysis and Portfolio Management

Course Outcome: The paper is designed in order to give the students a clear idea about securities, their characteristics, portfolio and its construction. The initial discussion also brings a clear understanding about investment and speculation. The paper touches upon very important concepts which are useful for investors like different types of risks, concept of beta, fundamental and technical analysis. In addition, the paper covers a lot of mathematical areas to discuss the issues of portfolio return and risk, efficient frontier, security market line and others. There are topics which will help students to understand mutual funds, their types and ways to evaluate them. The concept of market efficiency is also elaborated along with different theories on pricing assets.

Marks: 50 **Credit: 4**

Course Contents:

Unit-I

Security Analysis

(25 Marks)

1. 'Return' And 'Risk' In Securities Market: Investment Vs. Speculation; Misconceptions About speculation; Elements in Return; Measurement Of Return; Yield-To-Maturity; Measurement of Risk; Components of Systematic and Unsystematic Risk; Markowitz's Mean - Variance Rule; 'Beta'- Its Calculation and Interpretation.

2. Fundamental Analysis: Objectives; Classification; Fundamental Analysis – Economy Analysis, Industry Analysis and Company-Level Analysis

3. Valuation of securities: Concept of valuation, Valuation of debentures and preference shares, Different models for equity valuation: constant dividend, constant growth rate and two-growth rate.

4. Technical Analysis: Dow Theory, Classical Tools and Modern Tools; Fundamental Analysis vs. Technical Analysis.

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Unit II

Portfolio Management

(25 Marks)

5. Portfolio risk and return: Modern portfolio theory- A discussion; Calculation of portfolio return and risk - a two-security or three-security portfolio; Efficient frontier and optimal portfolio selection; Capital Market line; Security Market Line.

6. Mutual funds: Meaning, Advantages, Classification of mutual funds, Performance evaluation of managed portfolios: Non-risk adjusted measure – Net asset value and Risk-adjusted measure - Treynor ratio, Sharpe ratio, Jensen measure, Sortino measure.

7. Portfolio revision: Meaning; Types – Active and Passive; Importance; Formula plans

8. Various Forms of Market Efficiency: Concept of Market Efficiency: Weak, Semi-Strong and Strong Form of Market Efficiency; Random Walk hypothesis.

9. Theories of asset pricing: Capital Asset Pricing Model, Arbitrage Pricing Theory and Multiple Factor models

References:

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

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Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 302

Financial Services and Marketing

Course Outcome: The first part of this course is designed to help the students in understand and familiarizing with the various types of services prevailing in the financial system of the country and to understand the regulatory environment and mechanism in which they are undertaken. This course will enlighten the students with the conceptual framework of Leasing, Factoring, Credit Rating and Venture capital etc. The Second part of the course, on the other hand, the course aims to acquaint the students with the basic concepts & principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing functions of a business.

Marks: 50 **Credit: 4**

Course Contents

Unit I

(25 Marks)

1. **Introduction:** Financial Services – as a component of the financial system; classification.
2. **Venture Capital:** Theoretical framework and features; Stages of Venture Capital Financing; Investment Nurturing / After-care – different styles, objectives and techniques; Valuation of Venture Capital Portfolio; Indian Venture Capital Scenario – institutions, legal framework and constraints.
3. **Factoring and Forfeiting:** Mechanism; Functions of a factor; Types / forms of factoring; Legal aspects; Factoring vis-à-vis Bills discounting; Factoring in India; Forfeiting, Factoring vis-à-vis Forfaiting; Forfaiting – the Indian Scenario.
4. **Credit Rating:** Importance; Credit Rating Agencies; Rating Methodology and process; Rating Symbols.
5. **Other Financial Services:** Lease Financing;Merchant Banking; Housing Finance; Consumer Finance etc.

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Unit II

(25 Marks)

6. Introduction: Concept and Scope of Marketing; Marketing and Economic Development; Marketing Philosophies; Marketing Environment–Micro and Macro; Market Segmentation, Targeting and Positioning-Concepts; Understanding Consumers- Factors influencing consumer behaviour; Process of decision-making, Stages in the buyer decision process.

7. Product and Pricing Decisions: Product-Concept, Product line and Mix; Product Life Cycle; Product Planning and Development–Stages Involved, Product Packaging, Branding and Labelling; Pricing Decisions–Steps Involved in Price Setting and Methods of Pricing.

8. Distribution and Promotion Decisions: Channels of distribution: concept and importance; Different types of intermediaries and their functions; Retailing and Wholesaling- Types of retail formats; Wholesaling – nature and importance; Promotion-Mix- Determining promotion mix; Factors influencing promotion mix; Developing promotion campaigns.

9. Trends in Marketing: Service Marketing- Concept; Services marketing mix; Service quality; Digital marketing- Concept; Traditional Vs. Digital Marketing; Technology behind Digital Marketing; Digital Marketing Strategy; Understanding Digital Consumer; Green Marketing, Rural marketing; Other emerging trends in marketing, CRM

References:

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

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11. Averbach, Robert D.: Money, Banking and Financial Markets, Macmillan, London.
12. Kotler, P. & Keller, K. L. (2017). *Marketing Management*, Pearson.
13. McCarthy, E. J., Cannon, J. &Perreault, W. (2014). *Basic Marketing*, McGraw-Hill Education.
14. Ramaswamy and Namakumari, *Marketing Management, Planning, Implementation and Control*, Macmillan.
15. Etzel, Walker, Stanton and Pandit, Marketing, Concepts and Cases, Tata McGraw Hill.
16. Saxena, Marketing Management, Tata McGraw Hill.

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 304

Mutual Fund and Stock Market (CBCS-2)

Course Outcome: The course aims to give exposure to students coming from the non-Commerce background about the investment opportunities (other than in safe securities) like mutual funds and shares so that they also consider this as an option and take informed decisions in the future.

Marks: 50 **Credit: 4**

Course Contents:

Unit-I

(25 Marks)

1. **Mutual fund:** Concept; Advantages, Types of funds
2. **Basic terminologies:** Direct investment and indirect investment; Sale price and Repurchase price; Entry and exit load; Lock-in period; Systematic Investment Plan and Systematic Withdrawal Plan; NAV and POP.
3. **Performances:** Return and risk of mutual fund portfolio- Measures.

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Unit II

(25 Marks)

4. **Investment:** Concept of Share- Share market- Stock market investment vs. other investments; Investment vs. Speculation; Gambling
5. **Return and risk:** Components of return; Holding period rate of return; Risk: Meaning and calculation.
6. **Share Trading:** Broker; Depository, Depository participant and Dematerialization; Trading account and Trading terminal; Trading tips; Trading methods: Cash, Margin and Derivatives.
7. **Online Trading:** Terms and concepts

References:

a. Francis, J. C.: Management of Investments, McGraw Hill, N.Y.
b. Fischer, D. E. and Jordan, R. J.: Security Analysis and Portfolio Management, Prentice Hall, N. Delhi.
c. Fuller, R. J. and Farrell Jr., J. L.: Modern Investments and Security Analysis, McGraw-Hill, Singapore.
d. Raghunathan, V., Barua, S. K. and Verma, J.: Portfolio Management, TMH, N. Delhi.
e. Fabozzi, Frank J.: Investment Management, Prentice Hall, International Edition.
f. Kevin, S.: Portfolio Management, PHI, N. Delhi.
g. Pandian, P.: Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., N. Delhi.
h. Ranganatham, M. and Madhumati, M.: Security Analysis and Portfolio Management, Pearson.

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

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Specialisation: Accounting and Finance

COM 303 AF

Corporate Accounting

Course Outcome: This course helps the post graduate studying students to learn proposed methods of accounting on different current issues for which no accounting standard is yet developed. This course also reflects on change in accounting system of different financial institutions in liberalised period. It also highlights the accounting for mergers and takeovers.

Marks: 50 **Credit: 6**

Course Contents:

Unit-I

(25 Marks)

1. Scheme formulation and accounting of Amalgamation, Absorption and Reconstruction of companies

2. Accounting relating to liquidation of Companies.

3. Some special issues in Accounting: Human Resource Accounting, Value added accounting, Inflation Accounting

Unit -II

(25 Marks)

4. Accounting for Holding Companies: Concept, Types, Consolidated Balance Sheet

5. Accounts of Local Government

6. Accounts of Public Utility Company

7. Accounts of Insurance Company

References:

1. Beams, F. A: Advanced accounting, prentice Hall, New Jersey.
2. Dearden, J. and Bhattacharya, S.K Accounting for management, Vikas publishing house, New Delhi
3. Engler, C, Bernstein, L.A, and Lambert, K.R. Advanced Accounting, Irwin, Chicago.
4. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
5. V.K. Goyal and Ruchi Goyal**,**. *Corporate Accounting*. PHI Learning.

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6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand& Sons.
8. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 305 AF

Advanced Management Accounting

Course Outcome: Financial Accounting generates information which is mostly historical in nature. But helping the business to perform better in future the data and information of Management Accounting is immense helpful. This course helps the students to learn how to make investment decision in a situation of certainty as well in a situation of risk and uncertainty. Students also learn to formulate the multi objective optimization in a situation of capital rationing. The course would help the students to evaluate and control the performance of a decentralized organization and to resolve the conflicts for fixing transfer price in case of inter- divisional transfer of products and services. The course also helps the learner to understand about different models and techniques for predicting corporate financial health and thereby taking fruitful measures to remove corporate sickness.

Marks: 50 **Credit: 6**

Course Contents:

Unit-I

(25 Marks)

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

2. Capital Budgeting Under Certainty: Traditional and Modern methods of Capital budgeting and their appraisal; Comparison between NPV and IRR method; Capital Rationing, Formulation of Linear Programming, Integer- Programming and Goal Programming in Capital budgeting decisions.

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3. Capital budgeting under Risk and Uncertainty: Difference between capital budgeting under certainty and under risk and uncertainty; Different Techniques of capital budgeting under risk and uncertainty, and their appraisal.

Unit-II
(25 Marks)

4. Responsibility Accounting and Divisional Performance Measurement: Concept of Responsibility Accounting; Responsibility Centres – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Measures of Performance; Return on Investment, Residual Income.

5. Transfer Pricing: Need & Principles of Transfer Pricing; Transfer Pricing Methods; Resolving Transfer Pricing Conflicts, Domestic Transfer Pricing Considerations, International Transfer Pricing.

6. Corporate Financial Distress and Bankruptcy: Introduction; Reasons of financial distress and corporate bankruptcy; Corporate Sickness- Indian Scenario; Indian and foreign studies on corporate bankruptcy; Distress prediction models; Corporate governance in distressed firms.

References:

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

2. Lavy, H. and Sarnat, M. (1995). Capital Investment and Financial Decisions, PHI, New Delhi.

3. Horngren, C. T., Sundem, G. L. and Stratton, W. O. (2007). An Introduction to Management Accounting, Prentice Hall Pvt. Ltd., New Delhi.

4. Peterson, Pamela P. and Fabozzi, Frank J. (2002). Capital Budgeting: Theory and Practice, John Wiley & Sons, USA.

5. D. Dayananda, R. Irons, S. Harrison, J. Herbohn and P. Rowland (2002). Capital Budgeting: Financial Appraisal of Investment Projects, Cambridge University Press, U. K.

6. Altman, E. I. and Hotchkiss, E. (2006). Corporate Financial Distress and Bankruptcy, John Wiley & Sons, New Jersey.

7. Kishore, Ravi M. (2013). Advanced Management Accounting, Taxmann Publication, New Delhi.

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8. Khan, M. Y. and Jain, P. K. (2010). Management Accounting, Tata McGraw Hill Pub., New Delhi.
9. Banerjee, B: Financial Policy & Management Accounting, PHI, New Delhi

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

Specialisation: Banking, Insurance and Capital Market

COM303 BIC

Banking and Financial Institutions

Course Outcome: The course shall broaden the knowledge base of the students regarding different financial institutions that connect the savers and investors, their role and importance in the economy, the functions they perform and other recent developments in this sector. The students will gain a fundamental understanding about the working of the banking and other important financial institutions.

Marks: 50 **Credit: 6**

Course Contents:

Unit I

(25 Marks)

1. **Banking instituions:** Types of Banks: Commercial Banks in India – Public Sector and Private Sector and their Functions. Role of banks in the economic development of a country. Rural banks. Small finance banks.
2. **Reserve Bank of India:** Objectives**,** Roles and Functions of RBI, Monetary Policy of RBI.
3. **NPA and Capital adequacy:** NPA, Capital Adequacy Norms, Consolidation in Banking.
4. **E-banking:** Electronic Payments: About NPCI, Payment - Gateway Example, Securities in E-banking: SSL - Digital Signatures – Examples, Services Provided: ATM, Smart Card, ECS (Electronic Clearing System) and NACH, Electronic Fund Transfer: NEFT, RTGS, IMPS and UPI.

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Unit II

(25 Marks)

5. Micro finance: Micro Finance Institutions- General features of Indian MFIs, Micro Finance Services, Scope of Micro Finance, Governance of risk management at MFIs, Types of Frauds in Micro finance, Micro Finance in India; Micro Finance Institutions in India.

6 Insurance: Role of Insurance in Economic Growth, Life Insurance, General Insurance, Reinsurance, Micro Insurance, Social Insurance in India, Role of IRDA

7. Other Finance Institutions: Cooperative Banking- Role, Structure and Operations; Development Financial Institutions- IDBI, IFCI, SFCs, UTI, SIDBI, EXIM Bank, NBFCs, RNBCs.

References:

1. Pathak, Bharati V., *Indian Financial System*, Pearson Education, New Delhi.
2. Khan, M. Y.,*Indian Financial System*, Tata McGraw Hill, New Delhi.
3. Dr. P.K Srivastava, *Banking Theory and Practice*, Himalaya Publishing House
4. Paul, J. and Suresh, P., *Management of Banking and Financial Service*, Pearson Education.
5. Shekar, K.C. and Shekar, L., *Banking Theory and Practice*, Vikas Publishing House Pvt Ltd., New Delhi.
6. Bhole, L. M. and Mahakud, J.: Financial Institutions and Markets, Tata McGraw Hill, New Delhi.
7. Gurusamy, S.: Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
8. Mishkin, F. S. and Eakins, S.: Financial Markets and Institutions, Pearson Education, New Delhi.
9. Arunachalam, Ramesh S.: The Journey of Indian Micro-Finance: Lessons for the future, Aapti Publications, Chennai.
10. Gupta, S. B.: Monetary Economics – Institutions, Theory and Policy, Sultan Chand, New Delhi.

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

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COM 305 BIC

Insurance: Principles and Practice

Course Outcome: The students of this course will become knowledgeable about the various key aspects of the Indian insurance industry and the developments/changes taking place therein. This will give them an upper hand in different interviews or interactive sessions when they apply for jobs in the field of insurance.

Marks: 50 **Credit: 6**

Course Contents:

Unit-I

(25 Marks)

1. **Introduction:** Concept; Functions; Characteristics of insurance; Importance of insurance – to individuals, organizations and society.
2. **Selection of insured:** Understanding risk of the insured; Factors affecting risk; Sources of risk information
3. **Types of insurance:** Life and general (Non-life); Classification of policies in life insurance: according to duration, premium payment, participation in profits; Traditional and non- traditional policies.
4. **Regulatory issues in insurance industry**

Unit-II

(25 Marks)

5. **Indian insurance industry:** Historical developments: Pre and post-independence; Growth of the sector
6. **Insurance Sector reforms in India:** Reasons behind deregulation; Consequences of reforms.
7. **Insurance Regulatory and Development Authority (IRDA):** Role and objectives; Policy initiatives
8. **Contemporary issues and trends in insurance:** Digitalization; IPO of insurance companies; Fraud management; New product development; Customer relationship management.
9. **Challenges and opportunities in insurance sector**

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References:

1. Mishra,M.N.: Insurance Principles and Practice, S.Chand,NewDelhi
2. Sadhak, H.: Life Insurance in India: Opportunities, Challenges and Strategic Perspective, Sage Publications, New Delhi
3. Ali,S., Mohammad, R.and Ahmad, M.: Insurance in India,Regal Publications, New Delhi
4. Thomas,G. and Mishra,K.C.: General Insurance: Principles & Practice, Cengage Learning
5. Mishra,K.C., Mishra,M. and Tripathy,M.: General Insurance: Business Operations in Executing, Cengage Learning
6. Ali, S, Mohammad, R. and Ahmad, M.: Insurance in India: Development, Reforms, Risk Management, Performance, Jainbook Agency
7. Narang,U.:Insurance Industry in India: Features, Reforms and Outlook, Jain Agency
8. Singh,S.R.:Dictionary of Insurance, Jain Agency
9. Tyagi,C.L.and Tyagi,M.: Insurance-Law and Practice, Jain Agency
10. Bihari,S.C. and Baral, S.K.:Insurance Management in the Reforms Era ,Jain Agency

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

Specialisation: Computerised Accounting and Taxation

COM 303C

E-Commerce and Computerised Taxation

Course Outcome:

Marks: 50 **Credit: 6**

Course Contents: The students will be updated with the latest developments and issues in the field of e-commerce. Moreover, the learners will get theoretical knowledge about different aspects of taxation.

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Unit-I

(25 Marks)

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

Unit-II

(25 Marks)

7. Introduction: Concept of PAN and TAN, Different forms for filing return, Types of return (ITR), E-filing of Updated ITR(u-return) u/s 139(8A), Account Office Identification Number (AIN), Pay and Accounts Office (PAO),G-OLTAS

8. **Income tax Assessment:** Different types of assessment- Self Assessment, Best Judgment Assessment, Re- Assessment, Scrutiny Assessment, assessment proceedings under E-assessment Scheme, 2019 of NaFAC**.** Filing of return online,Filing Compliance: An introduction and concept of digital signature, Dsc-registration emSigner, emBridge.

9. **Scheme for furnishing electronic return**

10. Types of deductors: Government, Non-Corporates and Corporates,

DOs AND DON'TS FOR DDOs.

11. Payment of TDS/TCS: CIN, BIN- Book Entry, T.V. No. of Treasury

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References:

1. Agarwala,K.N. and Agarwala, Deeksha: business son the Net:what'sandHow'sofE-Commerce, Macmillan, New Delhi.
2. Agarwala,K.N.and Agarwala, Deeksha: business on the Net: bridge to the online Storefront, Macmillan, and New Delhi.
3. Cady,G.H.andMcGregor,P.:MasteringtheInternet,BPBPublication,NewDelhi.
4. Janal,D.S.: Online Marketing Hand Book, van Nostrand Reinhold, NewDelhi.
5. Kosivr, David: Understanding Electronic commerce, Microsoft Press, Washington.
6. MInoliandMinoi:Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
7. Schneider, Gary P.:Electronic Commerce, Course Technology, Delhi.
8. Young, Margaret Levine: The Complete Reference to Internet, Tata McGraw Hill, New Delhi.
9. O'Brien,j.: Management Information System, Tata McGraw Hill, New Delhi.
10. Diwan, Parag and Sharma, Sunil: e-Commerce – A managers' Guide To E-Business; Excel Book, New Delhi.
11. Murthy,C.S.V.: E-Commerce-Concept, Models,Strategies, Himalaya Publishing House, N. Delhi
12. Weslandand Clark: Global Electronic Commerce; Theory and Case Studies.
13. Singh, Alwynand Didar: E-Commerce for Manager, Vikas Publishing House, N.Delhi
14. Gandhi, Sunil: Computer Practical.

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 305C
Computerised Accounting and Taxation

Course Outcome: The students will hands-on experience in handling different accounting packages which are widely used in the industry. Moreover, they will get exposure to different taxation procedures.

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Marks: 50 **Credit: 6**

Course Contents:

Unit-I

(25 Marks)

1. **Accounting Packages (Any Two):** FACT; ACCORD; EX- NGN.

Unit-II

(25 Marks)

2. **Online PAN and TAN Registration**: tdscpc.gov.in, incometax.gov.in, e-tutorial for registration

3. **Download, preparation and validation**: E-tds : 24Q, 26Q, 27Q, 27EQ and Form 24G Statement. Online e-TDS return

4. **Download, preparation (Annexure-I & II)**-Form-16 Part-A Part-B, Form-16A, and others form tdscpc.gov.in and conversion to PDF, Online and Offline Correction e-Tds Return E-Tutorial.

References :

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

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

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SEMESTER-IV

COM 401

Corporate Governance and Audit

Course Outcome: The course is to give students comprehensive knowledge about different aspects of corporate governance and auditing. The aim is to make the students gain knowledge about the corporate governance mechanism and various aspects associated with auditing, especially in the Indian context.

Marks: 50 **Credit: 5**

Course Contents:

Unit-I

(25 Marks)

1. **Introduction:** Components of Corporate Governance; Emerging role of auditors; Corporate governance and role of codes and laws; Corporate misgovernance and frauds.
2. **Board and Corporate Governance:** Composition of Board; Board Sub-committees as per Companies Act, 2013 and SEBI (LODR) Regulations; Independence of Directors.
3. **Corporate Governance system:** Corporate Governance system worldwide: Single board vs. Dual board; Networked model vs. High-tension model; Corporate Governance in India.
4. **Shareholders and Corporate Governance:** Types of shareholders; General rights and privileges of shareholders; Rights of minority shareholders; Grievance redressal process in India, Shareholder activism.
5. **Corporate Social Responsibility (CSR) and Sustainability**: Business ethics and CSR; Key components of CSR; CSR under Companies Act; Corporate sustainability – ESG and TBL.

Unit-II

(25 Marks)

6. Audit of Limited Companies: Internal and External auditors; Application of relevant provisions under the Companies Act, 2013 relating to audit; Powers/rights, Duties of auditors; Branch audit, Special features of audit of limited liability partnerships.

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7. Audit Reports: Basic elements of auditor's report; Types of opinion; Notes on accounts; Distinction between notes and qualifications; Audit reports and certificates; Reporting under CARO, Whistle blowing and fraud reporting.

8. Auditing Standards, Statements and Guidance Notes: Engagement & Quality Control Standards, Statements and Guidance Notes on Auditing issued by the ICAI. NFRA and auditing **standards.**

9. Independence of auditors: Meaning and interpretation; Non-audit services; Assessment of fairness of financial reports.

References:

1. Satheesh Kumar, T.N.: Corporate Governance, Oxford University Press, New Delhi.
2. Fernando, A.C.: Corporate Governance: Principles, Policies and Practices, Pearson Education; New Delhi.
3. Anil Kumar, Jyotsna Rajan Arora, and Lovleen Gupta: Taxmann's Auditing and Corporate Governance, Taxmann; New Delhi.
4. Ashis K. Bhattacharya: Corporate Governance in India: change and Continuity, OUP.
5. Jayati Sarkar and Subrata Sarkar: Corporate Governance in India, Sage Publications, New Delhi.
6. Ministry of Corporate Affairs, Govt. of India: Companies Act, 2013.
7. T. R. Sharma: Auditing, Sahitya Bhawan Publications, Agra.
8. Aruna Jha: Taxmann's Auditing and Corporate Governance, Taxmann, New Delhi.
9. Pranav Jain: Audit of Financial Statements, Taxmann, New Delhi.
10. Deepa Agarwal: Financial reporting and audit, Bloomsbury India.

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

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COM 402

Goods and Services Tax (GST) & Customs Law

Course Outcome: Indian Indirect taxes has got a sea change through the introduction of goods and services tax (GST). GST replaced almost all indirect taxes levied on goods and services by the Indian Central and State governments. The course is designed with the objective that the students can learn about the basics of GST, its levy and collection process. The students will also learn about the electronic returns, credit adjustments and payments of GST, as well as the penalties for the noncompliance. More over the course also covers the basics of customs duty that is levied on imports and exports of goods and services.

Marks: 50 **Credit: 4**

Unit- I

Course Contents:

1. Basic Concept of Indirect Taxes, Goods and Services Tax (GST) and its Preliminaries; Types of GST in India- IGST, CGST, SGST, UTGST; Schedules of GST for supply of goods; GST Rates for supply of goods; Registration for supply of Goods.
2. Levy and Collection of GST, Electronic Ledger Accounts- Electronic Cash Ledger, Electronic Credit Ledger, Electronic Liability Ledger, Time of Supply, Mixed Supply and Composite Supply; GST on Job Work.
3. Input Tax Credit (ITC), ITC on Consumable Goods, Capital Goods and ITC on Capital Goods, Common Tax Credit, Reversal of Tax Credit
4. Accounts and Records, GST Returns and Return Forms, GST Payment, Assessment of GST and Refunds of GST
5. Appeals and Revisions, Inspection, Search, Seizure and Arrest, Offences and Penalties

Unit- II

6. GST on Services: Basic Concept, GST Registration for Service Providers; Schedules of GST for Providing Services, List of Common Services and Applicable GST Rates; Exempted Services; Registration under GST for supply of Services; ITC on purchasing Services; GST Returns on Services: Forms and Procedure – IGST on Import

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7. Custom Act, 1962: Basic concept – Objective of customs duty--- Territorial Water, Customs water, Goods, Baggage; Levy of and Exemptions from Customs Duty;
8. Types of Customs Duty, Inclusion and exclusion in Assessable Value; Determination of Assessable value; Warehousing;
9. Procedures of Importation, Procedures of Exportation; Demand of Customs duty, recovery and refunds in customs; Duty drawback.

References:

1. Datey, V.S.: GST Law & Practice with Customs & FTP, Taxmann;
2. Dr. Vinod K Singhania & Dr. Monica Singhania: Students Guide to Indirect Tax Laws (University Edition), Taxmann Pubs.
3. Kumar, Sanjeev: Systematic Approach to Indirect Taxes, Bharat Law House Pvt. Ltd.
4. GST Acts, 2017: www.cbec.gov.in
5. CGST Rules, 2017: www.cbec.gov.in
6. IGST Rules, 2017: www.cbec.gov.in
7. Central Board of Excise & Customs: http://www.cbec.gov.in/htdocs-cbec/gst/index

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 403
Internship/ Entrepreneurship Development

Internship

Course Outcome: With this course, the students would have in-hand exposure towards handling accounts, taxation and auditing along with other commercial activities. They would get to know how different functions of management of a business entity has to be undertaken in reality.

Marks: 50 **Credit:4**

Internship: An Internship under a Chartered Accountant or in a Company has to be undertaken for 4-6 weeks. Alternatively, a student may undertake an entrepreneurial venture. In that case a student may opt for a self- employment venture of his choice for a brief stint.

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[e.g. Setting up a shop in fair, undertaking an agency and run for a month or any other suitable venture, developing a detailed to start an import/export unit]

A report is to be submitted with a suitable title, introduction, duties/job performed, lessons learnt, problem faced, and conclusion.

Note: This paper has two parts: (i) Practical Assignment and (ii) Report writing and presentation. The practical assignment carries 20 marks. The report writing carries 20 marks and presentation carries 10 marks.

OR

Entrepreneurship Development

Course Outcome: The students would have knowledge and information about entrepreneurship. The course may even bring out the entrepreneurial aptitude of the students.

Marks: 50 **Credit: 4**

Unit-I

(25 Marks)

1. Introduction: Concept and need of entrepreneurship; Characteristics and Types of Entrepreneurships; Entrepreneurship as a career; The changing role of the entrepreneur; Entrepreneurial traits; External influences on entrepreneurship development;
2. Business Planning Process: The business plan as an entrepreneurial tool; Elements of business planning; Objectives; Market analysis; development of Product/idea; Marketing, Finance, Organization and management; Critical risk area of the venture; Scheduling, Feasibility study
3. Financial schemes: Schemes offered by Government and various financial institutions, like Commercial Banks, IDBI, ICICI, SIDBI, SFCs, Foreign currency Financing; Estimation of Financial requirements; Startup: Concept, financing.

Unit-II

4. Development of a Business Plan (a report is to be prepared and submitted by the students)
5. Presentation of Business Plan (to be presented by student)

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Suggested Reading

1. Khanna, S. S., Entrepreneurial Development, S. Chand, New Delhi.
2. Hisrich D. Robert, Michael P. Peters, Dean A. Sheperd, Entrepreneurship, McGraw-Hill, 6th Ed.
3. Zimmerer W. Thomas, Norman M. Scarborough, Essentials of Entrepreneurship and Small Business Management, PHI,4th Ed.
4. Holt H. David, Entrepreneurship: New Venture Creation, Prentice- Hall of India, New Delhi, Latest edition.
5. Kuratko, F. Donald, Richard M. Hodgetts, Entrepreneurship: Theory, Process, Practice, Thomson, 7 ed.
6. Desai, Vasant, Dynamics of Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi, Latest edition.
9. SIDBI Report on Small Scale Industries Sector, the latest edition
10. Goyal, Pankaj, Before You Start Up: How to Prepare to Make Your Startup Dream a Reality Paperback, Finger Print Publishing, New Delhi
11. Genadilink, Alex, Business Plan Template and Example: How To Write A Business Plan: Business Planning Made Simple, Semantic Valley LLC, New York

Note: Each unit carries 25 marks. Evaluation on Unit I would be based on written examination at the end of the semester. Evaluation on Unit II would be based on preparation of a written report and presentation in the same.

Specialisation: Accounting and Finance

COM 404 AF

Advanced Cost Accounting

Course Outcome: The course 'Advanced Cost Accounting' is very important and useful for optimum utilization of existing resources. It focuses on how this course would help students, scholars and professionals to make better decisions, as cost accountants are increasingly becoming integral parts of company's decision-making process. Accordingly, the entire course has been designed in six units which are essential for developing decision- making skills and knowledge. This course also develops students for the rewards and challenges they face in cost accounting world of today and tomorrow.

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Marks: 50 **Credit: 6**

Course Contents:

Unit I

(25 Marks)

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

Unit II

(25 Marks)

4. **Budgetary Control:** Definition of Budget control; objectives; Type of Budget;Preparation of Functional budgets; Master Budget; Flexible Budgeting; Zero Budgeting; Performance Budgeting.
5. **Standard Costing:** objectives; Relationship with Budgetary Control; Variance analysis; Invention of variance; Accounting for cost variance.
6. **Contemporary Issues in Cost Accounting:** Activity Based Costing (ABC)- definition, concept and approaches; Developing the system of ABC; Benefits and uses, Prevalence of identified factors affecting ABC system in emerging economics; Target costing – definition, basis of product pricing, steps in developing the target cost and target price; Just In Time Approach in Cost accounting

References:

1. Horngren, Foster &Dater : cost Accounting - A managerial Emphasis, PHI

2. Prasad, N.K. and Prasad A.K. principles and practice of cost accounting, Book Syndicate, Calcutta.

3. Saxena, V.K. and Vashist, C.D. Advanced cost and management accounting, sultan chand and Sons, Delhi.

4. Rethnam, P.V. costing adviser, Kitab Mahal, Mumbai.

5. Dicky: Handbook of cost Accountancy.

6. Banerjee, B. Cost accounting, prentice hall India, N. Delhi.

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7. Davidson and well: Handbook of cost Accountancy.

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

COM 405 AF

Financial Statement Analysis and Financial Reporting

Course Outcome: Financial Reporting, Financial Statement Analysis and Valuation help the investors and financial analysts to deeply understand firm's strength and profitability and sustainability and hence ultimately the value of the firm. Such a process enables the investors in making intelligent investment decisions. This course helps the students for detailed understanding of financial statements and analyzes them with the help of financial ratios and cash flow statement etc. This course also helps the students to understand about Global IFRS, Indian Accounting Standards (Ind AS), Corporate Segment Reporting, Social Reporting, Environment Reporting etc. and their needs and benefits in today's corporate world.

Marks: 50 **Credit: 6**

Course Contents:

Unit-I

(25 Marks)

1. Introduction and overview: Concept of Financial Statements; Nature of Financial Statements; Objectives of Financial Statements; Limitations of Financial Statements; Overview of Financial Statement Analysis; Tools of Financial Statement Analysis.

2. Financial Statement Analysis with the Help of Financial Ratios: Financial Ratios and their implications, Different types of Financial Ratios, Calculation and its interpretation, Limitations of Ratio Analysis

3. Cash Flow Analysis: Relevance of Cash Flow Statement, Interpretation of Cash Flows and Net Income, Preparation of Cash Flow Statement, Reporting of Cash Flows by Activities, Limitations of Cash Flow Reporting, Additional Disclosures and Adjustments.

4. Emerging Tools for Performance Reporting: Economic Value Added (EVA), Market Value Added (MVA), Balance Scorecard (BSC).

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Unit-II

(25 Marks)

5. International Financial Reporting Standards (IFRSs): International Financial Reporting Standards (IFRS) and its need; International Accounting Standards Board (IASB) - Construction, Composition and Objectives; IFRSs issued by IASB; IASC and IASs.

6. **Indian Accounting Standards (Ind ASs):** Issue of Ind AS and procedure of issue; List of Ind ASs; Basic Provisions of different Ind AS and major disclosures required.

7. Corporate Segment Reporting: Operation Segment, Process of Segmentation, Reportable Segment, Major disclosures required.

8. Corporate Social Reporting and Corporate Environment Reporting: Social Accounting- Social Cost, Social Benefits and Social Profits, Format for Social and Environmental Reporting, Social benefit-cost ratio, Initiatives of the Government and Regulators for better Social and Environmental Reporting practices, Limitations of Social and Environmental Accounting.

References:

1. Wild, John J., Subramanyam, K. R. and Halsey, R. F.: Financial Statement Analysis, McGraw-Hill, New York.
2. White, G. I., Sondhi, A. C. and Fried, D.: The Analysis and Use of Financial Statements, Wiley Pubs.
3. Rao, P. M., Financial Statement Analysis and Reporting, PHI Learning Pvt. Ltd., New Delhi.
4. Foster, G.: Financial Statement Analysis, Pearson Education, New Delhi.
5. Kaveri, V. S.: Financial Ratios as Predictors of Borrowers Health, Sultan Chand & Sons, New Delhi.
6. Foulke, R.A.: Practical Financial Statement Analysis, McGraw-Hill, New York.
7. Ghosh, T.P.: Accounting Standards and Corporate Accounting Practices, Taxmann, New Delhi.
8. Agarwal, S.: Guide to Accounting Standard, Snow white Pubs.
9. Sinha, G. C.: Financial Statement Analysis, N. B. Publications, Calcutta.

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Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

Specialisation: Banking, Insurance and Capital Market

COM 404 BIC

Stock Market Operation (Theory) And Stock Market Trading (Practical)

Course Outcome: The students of the course will get an exposure to the different trading techniques in stock exchanges along with the understanding of margin, circuit breakers among many others. Moreover, the learners will have a sound understanding about asset-liability management and its importance in banking, different types of loans, applications of electronic banking and fraud management.

Marks: 50 **Credit: 6**

Course Contents:

Unit:I

(25 Marks)

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

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

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

3. Risk management system in major Indian Stock Exchanges: Risk management system in BSE & NSE – Margins – Exposure limits; Surveillance system in BSE & NSE – Circuit breakers.

4. Stock market indices: Purpose and Consideration in developing index; Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) ; Stock market indices in India – BSE Sensex - Share selection criteria –

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Construction – Other BSE indices (briefly); NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction; Stock market indices in foreign countries (Overview).

Unit II

(25 Marks)

5. Instructions on Cash trading.

6. Instructions on Intra-day trading.

7. Instructions on E- Margin based trading.

8. Instructions on Derivative trading.

References:

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

Note: In first Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks.

In second unit, there shall be 2 questions carrying 10 marks each, with suitable break-ups or parts) having no alternative. Viva voce will carry 5 marks in each unit.

405 BIC

Financial Derivatives & Risk Management

Full Marks: 50

Course Outcomes:

At the end of the course, you will

1. Be familiar with the design of financial derivatives
2. Be familiar with the types of players in the market

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3. Understand the concept of Index
4. Be comfortable with the framework related to the valuation of derivatives
5. Be comfortable with trading strategies using derivatives
6. Understand how to identify risk & hedge it using derivatives
7. Be familiar with the concept and usage of Swaps
8. Be comfortable with Sales Practice and Investor Protection Services

Marks: 50 **Credit: 6**

Course Contents

Unit I

(25 Marks)

1. **Introduction to Derivatives:**Introduction, Managing Risk, Types of Business Risks,Basics of Derivatives, Derivatives Market – History & Evolution, Indian Derivatives Market, Market Participants, Types of Derivatives Market, Significance of Derivatives.
2. **Understanding Index:** Introduction, Significance, Types of Stock Market Indices, Attributes of an Index, Index Management, Major Indices in India, Application of Indices.
3. **Introduction to Forwards and Futures:** Introduction, Forward Contract, settlement of Forward Contract, Futures contract, Specifications of Futures contract, difference, Pricing, Arbitrage, Convergence, Relationship of futures price & expected spot price, Commodity, Equity & Index Futures, Uses of Futures, Optimal Hedge Ratio, Liquidity and Other Risks.

Unit II

(25 Marks)

4. **Introduction to Options:** Basics of Options, Pay off Charts for Options, Basics of Option Pricing & Option Greeks, Uses of Options.
5. **Option Trading Strategies:** Options Spreads, Straddle, Strangle, Covered Call, Protective Put, Collar, Butterfly Spread.
6. **Swaps:** Features of Swap, Need, swap dealer, Applications, Rationale, Types, hedging, Features, Valuing Interest rate and currency swap, Commodity swaps, equity swaps

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References:

1. Hull, J.,Basu, S., *Options, Futures, And Other Derivatives*, Pearson.

2. Bossu, S., Henrotte, P. *An Introduction to Equity Derivatives: Theory & Practice,* Wiley.

3. Srivastav, R., *Derivatives and Risk Management,* Oxford

4. Ghosh, R., *End Users' Guide to Risk Management & Derivatives,* Wiley

5. Janakiraman, S., *Derivatives and Risk Management*, Pearson

6. Chance, D., Brooks, R., Dhamija, S., *An Introduction to Derivatives and Risk Management*, Cengage.

7. Bouzoubaa, M., *Equity Derivatives Explained,* Palgrave Macmillan.

8. Leoni, P., *The Greeks & Hedging Explained,* Palgrave Macmillan

9. Khatri, D. K., *Derivatives and Risk Management,* PHI, New Delhi

Note: In each Unit, there shall be 3 short- answer type questions of 5 marks each; students should attempt any two alternatives and 2 essay-type questions of 10 marks; students should attempt any one of them. Internal Assessment will carry 5 marks in each unit.

Specialisation: Computerised Accounting and Taxation

COM-404C

Stock Market Trading (Practical) and Stock Trading Accounting

Course outcome: The students will understand the way top open trading account, use of trading terminals, ways to transact in the share market and share market accounting.

Marks: 50 **Credit: 6**

Contents:

Unit I

(25Marks)

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

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Unit II

(25Marks)

Practical

4. Application of Moneywire Software

References:

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

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

COM 405C

Computerized Return Filing

Course outcome: The students will have practical sessions on important aspects related to e-filing of return, online tax payment, PAN registration procedure and few others.

Marks: 50 **Credit: 6**

Course Contents:

Unit I

(25 Marks)

1. **Online Payment of Tax**: All types of assesses tin-nsdl.com and tax payment by challan deposited in banks

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2. **New PAN and TAN registration**: For e-filing portal of Income Tax
3. **Return Filing**: ITR-1 to ITR-4, online and offline software. Download-Run-Validation-JOSN-Readme, Excel and Java Utility
4. **Annual Information Statement Return**: (Reporting Portal) report.insight.gov.in, Generate and Manage ITDREIN (PAN and TAN), new registration reporting entity, statement of financial transaction (SFT-Code 001 to 018 - upload and view statement) form- 61, 61A and 61B, Report Generation and Validation Utility, Generic Submission Utility (DSC), View and Download DQR, Submit Correction and Deletion Statement, E-filing portal –AIS , TIS and 26AS

Unit II

(25 Marks)

5. Central Excise - Online & Offline

6. Goods and Services Tax (GST): New registration for tax payer and DDO, gst.gov.in, GSTIN, GST-Return gstr-1, gstr-3b, gstr-4, cmp-08, Annual Return and gstr-7(DDO)

References:

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

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

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COM 496
Industrial Tour - 2

Course Outcome:

Industrial tour is basically a visit by students to commercial places under the guidance of faculties of the department. The students will be equipped with the practical and field-based knowledge of the different business concepts and theories that are discussed in the theoretical classes. They will also get to know about the business possibilities and opportunities that exist in the areas in the state and in our vicinity. The students will visit places of business interest and get hands-on experience under the supervision of the faculty members.

Credit: 0

Evaluation: The performance of the students will be judged on the basis of an oral presentation about their experience and submission of a write-up about their learning from their participation in the course.

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