

COURSE MATRIX IN POSTGRADUATE COURSES
Postgraduate Course in M.Com
Course Structure

| Subjects | Papers | Credits |
|------------------|-----------|-----------|
| Hard Core Theory | 20 | 80 |
| Soft Core Theory | 0 | 0 |
| Practical | 2 | 8 |
| Project work | 1 | 4 |
| Open Elective | 1 | 4 |
| Total | 21 | 96 |

I Semester - M.Com

| Course | Title of the Paper | Hours /Week | Marks | | | Credits |
|---------------------|------------------------------------------------|-------------|-------|------|------------|-----------|
| | | | IA | Exam | Tot | |
| MC1.1 | Corporate Finance and Managerial Decisions | 4 | 30 | 70 | 100 | 4 |
| MC1.2 | Business Environment and Government Policy | 4 | 30 | 70 | 100 | 4 |
| MC1.3 | Organizational Theory and Behaviour | 4 | 30 | 70 | 100 | 4 |
| MC1.4 | Quantitative Techniques for Business Decisions | 4 | 30 | 70 | 100 | 4 |
| MC1.5 | Computer Applications-I | 4 | 30 | 70 | 100 | 4 |
| MC1.6 | Computer Applications-I Lab | 4 | 30 | 70 | 100 | 4 |
| Total Credit | | | | | 600 | 24 |

II Semester - M.Com

| Course | Title of the Paper | Hours /Week | Marks | | | Credits |
|---------------------|---------------------------------|-------------|-------|------|------------|-----------|
| | | | IA | Exam | Tot | |
| MC2.1 | Advanced Financial Management | 4 | 30 | 70 | 100 | 4 |
| MC2.2 | Accounting Theory and Standards | 4 | 30 | 70 | 100 | 4 |
| MC2.3 | Strategic Management | 4 | 30 | 70 | 100 | 4 |
| MC2.4 | Business Research Methods | 4 | 30 | 70 | 100 | 4 |
| MC2.5 | Computer Applications-II | 4 | 30 | 70 | 100 | 4 |
| MC2.6 | Computer Applications-II Lab | 4 | 30 | 70 | 100 | 4 |
| Total Credit | | | | | 600 | 24 |

III Semester – M.Com

| Course | Title of the Paper | Hours /Week | Marks | | | Credits |
|---------------------|-------------------------------------------|-------------|-------|------|------------|-----------|
| | | | IA | Exam | Tot | |
| MC3.1 | Strategic Cost Management | 4 | 30 | 70 | 100 | 4 |
| MC3.2 | International Business | 4 | 30 | 70 | 100 | 4 |
| MC3.3 | Insurance and Risk management | 4 | 30 | 70 | 100 | 4 |
| MC3.4 | Electives: paper – 1 | 4 | 30 | 70 | 100 | 4 |
| MC3.5 | Electives: paper – 2 | 4 | 30 | 70 | 100 | 4 |
| MC3.6 | Open to the students of Other Disciplines | 4 | 30 | 70 | 100 | 4 |
| Total Credit | | | | | 600 | 24 |

IV Semester – M.Com

| Course | Title of the Paper | Hours /Week | Marks | | | Credits |
|---------------------|----------------------------------------|-------------|-------|------|------------|-----------|
| | | | IA | Exam | Tot | |
| MC3.1 | Management of Non Profit Organizations | 4 | 30 | 70 | 100 | 4 |
| MC3.2 | Regulatory framework | 4 | 30 | 70 | 100 | 4 |
| MC3.3 | Electives: paper – 3 | 4 | 30 | 70 | 100 | 4 |
| MC3.4 | Electives: paper – 4 | 4 | 30 | 70 | 100 | 4 |
| MC3.5 | Dissertation | 4 | 25 | 75 | 100 | 4 |
| Total Credit | | | | | 500 | 20 |

I SEMESTER

H.C1.1. CORPORATE FINANCE AND MANAGERIAL DECISIONS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Course Objectives:

1. This course aims to equip the students with the various concepts of finance and application of management accounting tools.
2. To enable students to apply cost accounting theory decision making in business

Module I:Corporate Finance

10Hours

Concept – types of finance – public and private finance -personal and corporate finance- sources of finance – conventional and modern financing- time value of money - operating and tax environment for financial decisions.

Module II: Cost behavior and profits:

14Hours

Marginal costing and short term decisions and pricing. Application of short term decision models. Problem of key factors, diversification of products, product mix decision, make or buy decisions, effect of changes in selling prices, shut down, continue decision, application of differential cost analysis.

Module III : Relevant costs for decision making:

14 Hours

Concept of Relevant Costs. Distinction between Relevant Cost and Irrelevant Costs. Differential Cost-Meaning, Characteristics. Differences between Differential Cost and Marginal costing .Practical Applications of Differential Costs. Accept or Reject Decisions. Make or Buy Decision. Sell or Process Decisions. Level of Activity planning. Purchasing or Leasing. (Problems)

Module IV: Capital Expenditure Decisions:

10Hours

Meaning – capital budgeting process – control of capital expenditure – techniques of evaluation of investment projects- capital rationing- analysis of risk – Capital Asset Pricing Model for analysis of risk and return.

Module V: Cost audit:

08 Hours

Meaning, aspects, scope, cost audit scheme under the companies Act 1956, procedure for cost audit, cost audit report,cost audit Vs financial audit ,management audit, statutory audit.A brief survey of accounting software packages.

REFERENCES:

1. Horngreen CT: Introduction to Management Accounting, Prentice Hall of India, New Delhi.
2. LalJawahar: Management Accounting, Tata McGraw Hill New Delhi.

3. Maheswary S N, Management accounting and Financial Control; Sultan Chand & Sons New Delhi.
4. Shasi K Gupta and R K Sharma, Management accounting, Kalyani Publishers.
5. Anthony, Robert, Management Accounting, Tarapore – wala, Mumbai.

H.C 1.2 BUSINESS ENVIRONMENT AND GOVERNMENT POLICY

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Course Objectives:

1. To acquaint the student with the national and global environment pertaining to business.
2. The objective of this course is to expose the students to the effect of various national and global environmental factors on business processes and enable them to scan business opportunities and take decisions under uncertainty.

Module-I Theoretical Framework of Business Environment: 08 Hours

Concept, Significance and nature of business environment. Micro-environment macro environment. Interaction matrix of different environment factors. Process of environment scanning. Globalization and its impact on business environment.

Module - II: Liberalization and Globalization: 12 Hours

New economic policy - economic reforms - liberalization. Impact of post liberalization b) Globalization - meaning - stages - factors facilitating and impeding globalization in India – BEPS, BRIKS consequences of globalization for India.

Module - III: Public Sector and Privatization: 12 Hours

Public sector - changing role of public sector - relevance of public sector - public Sector reforms. Privatization and disinvestments - concepts - forms. Regulatory framework with reference to insurance, power and telecom sectors.

Module - IV: Foreign Capital: 12 hours

Foreign direct investment - policy - trends -problems - consequences - FEMA. Multinational corporations - entry strategies - role - growth - problems Consequences. b) Mergers and acquisitions - reasons - trends - advantages and disadvantages competition law.

Module - V: WTO and Trade Policy: 12 Hours

WTO agreements - Agreement on Agriculture (AOA) - Multi-fiber Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade in Services (GATS) - Barriers to trade. b) Trade policy changes consequent to WTO - recent Exim policy - consequences of WTO for India.

REFERENCES:

1. Prof.Laxmi Narain: Globalization - liberalization and privatization of public enterprises-Sultan ChandCo.
2. S.K.Misra & V.K.Puri: Economic Environment of Business - Himalaya
3. S.K.Misra & V.K.Puri: Indian Economy - Himalaya Publishing House
4. Mintzberg H (2009) the structuring of organizations. Snow White Publishers
5. Aswathappa: Business Environment - Himalaya
6. Dutt and Sundharam: Indian Economy

H.C 1.3: ORGANIZATIONAL THEORY AND BEHAVIOUR

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Course Objective:

1. The objective of the course is to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time.
2. The course will also make them capable of realizing the competitiveness for firms.

Module I

14 Hours

Organizational Theories and Behaviour: Classical, Neo-classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of organizations. Organizational Behaviour-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviors Contributing disciplines to the OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris behaviour patterns, Perceptual process.

Module II

10 Hours

Group Decision making and Communication: Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.

Module III**10 Hours**

Motivation: Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, and equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.

Module IV**10 Hours**

Leadership, Power and Conflict: Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies.

Module V**12 Hours**

Organizational Culture, Organizational Development and Stress Management: Concept and determinants of organizational culture, Organizational Development: concept and intervention techniques. Individual and organizational factors to stress, consequences of stress on individual and organization, management of stress.

Note: Case Studies: Some cases of real business world are required to be discussed.

REFERENCES:

1. Robbins; S.P., Organizational Behaviour (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi,
2. Luthans, Fred, Organizational Behaviour, 11th Edition, Mc Graw Hill International, New York,
3. Hellinegal Slocum, Woodman, Organizational Behaviour, IX edn. Thomson learning.
4. Umasekaran, Organizational Behaviour, Tata McGraw Hill.

H.C1.4 QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Course Objectives:

1. To impart knowledge in concepts and tools of Quantitative techniques, to make students apply these in managerial Decision making.
2. Students learn to understand, communicate, and interpret quantitative information and mathematical ideas.

Module I

12 Hours

Linear Programming: Mathematical formulation of linear programming problems and their solution using graphic approach and simplex algorithm. Duality sensitivity analysis.

Module II

12 Hours

Transportation model-Definitions-Formulation and solution of Transportation models - North west corner - MMM - VAM.

Module III

10 Hours

Assignment model - Definitions - Formulation and solution of Assignment models-Simplex and Hungarian method.

Module IV

14 Hours

Basic probability theory-Probability of an event, empirical and axiomatic definition, and probability associated with set theory, addition law, conditional probability, multiplication law, Bayle's theorem. Probability distribution-Random variables (discrete and continuous), probability density function, cumulative density function. Probability distributions – Binomial and Poisson distributions; Exponential and normal distributions.

Module V

08 Hours

Sampling theory-Sampling, sampling distributions, standard error, test of hypothesis for means, confidence limits for means, Student's t distribution. Chi-square distribution as a test of goodness of fit..

Note: The proportion between theory and practice shall be 30:70

REFERENCES:

1. C.R.Kothari, Quantitative Techniques, Vikas publishing house.

2. P.R.Gupta and man Mohan, Operation Research, Sultan Chand and sons, New Delhi.
3. J.K. Sharma, Mathematical Models in operation research, TMH publishers.
4. Business statistics and operations research, Dr D Joseph anbarasu Lintec Press Trichy.
5. A Course in Probability Theory by Kai Lai Chung
6. An Introduction to Probability Theory and Its Applications by William Feller
7. First Course in Probability by Sheldon Ross
8. Probability and Statistics by Morris H. DeGroot
9. Introduction to Probability Theory by Paul G. Hoel

S.C1.5 Computer fundamentals

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module---I

10 Hours

UNIT 1: Introduction

Introduction to E Commerce, the electronic commerce environment, electronics market place technology. Modes of E Commerce: EDI, migration to open EDI, Ecommerce with www/internet, CommerceNnet Advocacy

Introduction of Applications in Business

BPO-KPO-Call Centers-IT-enabled services-modern communications-fax-voice mail- information services-email-: group communication-tele-conferencing-video conferencing-file exchange

Module- II

10 Hours

Approaches to Safe E commerce and Payment and security

Secure transport protocol, Secure transaction, SEEP, SET, Certificate for Authentication, Security on web server and enterprise networks, Types of electronic payment system, Smart card and credit card based electronic payment system, Risk and Electronic payment system, Designing electronic payment system, Master card/VISA secure electronic transaction, payment processing

Module- III

10 Hours

EDI and Consumer search and Resource discovery

Introduction to EDI, Application of EDI, EDI and E Commerce, EDI Software implementation, EDI envelope for message transport, Value added network

Consumer search and Resource discovery :

Information search and retrieval, Information Filtering, Electronics Commerce Catalogs or Catalogs, Consumer data interface emerging tools .

Module--IV

10 Hours

Consumer Relationship Management

What is CRM, What is a Customer, How do we define CRM, What is CRM technology, Putting the 'e' in CRM, CRM and eCRM: Difference, the Web Experience, The features of eCRM, Is eCRM really separate, Using popular eCRM software

Module-V**14 Hours****Mobile Commerce**

Meaning- characteristics, advantages and disadvantages - mobile commerce – infrastructure -wireless - standards, applications.

TEXT BOOKS**REFERENCES BOOKS**

1. Peter Loshin, E-Commerce
2. C.S.V. Murthy, E-Commerce
3. Shuretty – E-Business with Net Commerce

II SEMESTER

H.C 2.1 ADVANCED FINANCIAL MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Course objectives:

1. To impart the knowledge in advanced techniques of financial management, to enable the students to apply techniques in financial decision making.
2. The course will also make them capable of realizing the competitiveness for firms.

Module I

8 Hours

Financial Management: Meaning, Nature, scope and objectives – Role and functions of financial management – Financial decisions – Relationship between risk and return – sources of finance – short-term and Long-term finance.

Module II

12 Hours

Capital Budgeting: Concept of Capital Budgeting, Capital Expenditure Budget, Tactical Vs. Strategic Investment decisions, Importance of Capital Budgeting, Rational of Capital Expenditure, Kinds of Capital Investment Proposals, Factors Affecting Capital investment Decisions, Capital Budgeting Appraisal Methods, Capital Rationing, Risk Analysis in Capital Budgeting, Incorporation of Risk factor, General Techniques, Quantitative Techniques

Module III

12 Hours

Cost of Capital: Concept of Cost of Capital, Importance of Cost of Capital, Classification of Cost of Capital, Controversy regarding Cost of Capital, Determination of Cost of Capital

Module IV

10 Hours

Leverages: Meaning of Leverages, Types of Leverages, Significance of Leverages (Practical problems) Dividend, Bonus and Rights: Dividends, Bonus Shares, Rights Shares, SEBI's Guidelines for Preferential Issues

Module V

14 Hours

Working Capital Management: Factors influencing working capital requirements. Current asset policy and Current asset finance policy. Determination of operating cycle and cash cycle. Estimation of working capital requirements of a firm. (Does not include Cash, Inventory and Receivables management). **Emerging Issues in Financial Management:** Derivatives, Mergers and Acquisitions, Behavioral Finance, Financial Modeling, Financial engineering, Risk Management

Note: Question paper shall cover 70% Theory and 30% Problems.

REFERENCE:

1. Financial Management - Prasanna Chandra
2. Financial Management - I.M.Pandey
3. Financial Management - Khan & Jain:
4. Financial Management - S.N.Maheswari
5. Financial Management - Van Horne

H.C.2.2: ACCOUNTING THEORY AND STANDARDS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Course objective:

1. This paper enables the students to have a deep understanding to the theoretical framework of accounting.
2. It helps the students to have an in- depth knowledge of accounting standards to be followed while disclosing the books of accounts.

Model I: ACCOUNTING THEORY

08 Hours

Concept of theory and accounting theory; Role of Accounting theory, Classification of Accounting theory- Accounting Structure theory, Interpretational theory and Decision usefulness theory; deductive and inductive approach, Authoritarian approach, Ethical, sociological, economical approach. Methodology in accounting theory – Positive Methodology, Normative Methodology.

Model II: ACCOUNTING CONCEPTS AND STANDARDS

16 Hours

Basic Concept GAAP, Accounting Principles, Selection of Accounting Principles, Accounting Principles v/s Accounting Policies. Comparison of AS with IND AS, Measurement and Recognition in Indian Accounting Standards (IND AS) – Fair Value Measurement (IND AS 113), Revenue Recognition (IND AS18 & AS11), Employee Benefits (IND AS 19), Inventories (IND AS 02), Property, Plant and Equipment (IND AS 16) with Simple Problems.

Model III: ACCOUNTING POLICIES AND PRESENTATION

12 Hours

Accounting Policies – Meaning, types of Accounting Policies as per INDAS, Changes in Accounting Policies and Errors (IND AS 08), Presentation of Financial Statement (IND AS 01) – Scope, Features and its Objectives.

Model IV: ACCOUNTING FOR INVESTEMENTS

14 Hours

Investment meaning and definition, Exception, Classification of Investment, Cost of Investments and Valuation of Investments. Disposal of Investments, Re-Classification of Investments, Financial Instruments and Presentation (IND AS32& AS109) (Problems).

Model V: INTERIM FINANCIAL REPORTING**06 Hours**

Meaning, Financial statements, Need, Principles of recognition and measurements, Form and contents of interim financial statement (IND AS 34), Disclosure requirements.

BOOKS FOR REFERENCE

1. Anthony R.N., James(2012). Accounting Principles. New Delhi; AITIBS.
2. Jawaharlal (2012). Accounting Theory. Bombay: Himalaya Publishing House.
3. M.P.Vijay Kumar. First Lessons on Accounting Standards. Snow White Publications Pvt.Ltd.
4. N.D. Gupta. Accounting Standards. New Delhi: Sultan Chand and Sons.

H.C 2.3 STRATEGIC MANAGEMENT**Lecture Hrs : 54****Internal Marks : 30****Exam Marks : 70****Course objectives:**

1. To understand the concept and importance of strategic management.
2. To understand the process of environmental analysis and diagnosis.
3. To understand the formulation and implementation of strategies.

Module I**12 Hours**

Strategic management of business: concepts and definitions of strategy and strategic management; approaches to strategic decision – making; mission and purpose, objectives and goals; strategic business unit (SBU).

Module II**10Hours**

Environmental analysis and diagnosis: concept of environment and its components; environmental scanning and appraisal; organizational appraisal; SWOT analysis; strategic advantage.

Module III**10 Hours**

Industry and Competitor analysis: Michael Porter's industry analysis; competitor analysis; BCG matrix; Competitive advantage and core competence; strategy gurus.

Module IV**14 Hours**

Strategies at various levels: functional strategies, business level strategies, global strategies and corporate strategies. Functional strategies: marketing strategy; production strategy; finance strategy; HR strategy. Business level strategies: generic strategic choices; global strategies; corporate strategies: growth strategies, retrenchment strategies and combination strategies.

Module V**10 Hours**

Strategy formulation and implementation: Strategic alternatives; strategic choice; evaluation of strategic alternatives; strategy implementation and control; strategy and structure. Cases in strategic management.

REFERENCES:

1. Bhattachary, S.K. and N. Venkatarain: Managing Business Enterprises: Strategies, Structure and Systems; Vikas Publishing House, New Delhi.
2. Charles W.L. Hill and Gareth R. Jones: Strategic Management Theory, Educational Publishers, Chennai.
3. H. Igor Ansoff: Implanting Strategic Management; Prentice Hall, New Delhi.
4. Azhar Kazmi, Business Policy, Tata McGraw Hill, New Delhi.
5. Michael E Porter: "Competitive Strategy", The Free Press, New York.
6. Sharma R.A.; "Strategic Management in Indian Companies", Deep and Deep Publications, New Delhi.

H.C 2.4 BUSINESS RESEARCH METHODS**Lecture Hrs : 54****Internal Marks : 30****Exam Marks : 70****Course objective:**

1. To impart scientific, statistical and analytical knowledge for carrying out research work.
2. To understand different types of research and research process.
3. To study of various research designs, tools of data collection, analysis and interpretation of data and reporting of research findings.

Module I**12 Hours**

Introduction to Research Nature- objective and utility- type of research; Implicational – Fundamental, Applied, policy; Purpose – Exploratory, Descriptive, predictive; Methods of Investigation: Library, case study, survey, Experimental, Action and evaluation; process of research.

Module II**8 Hours**

Review of Literature, Research Gap & Identification of Problems, Research Design Construction Problem Formulation-Data sources identification-Data collection methods, sampling, experimental plan, statistical analysis and operational design, optimization for cost effectiveness and achieving desired precision, lateral review.

Module III**10Hours**

Sampling and Data Collection methods Sample size determination- Errors and sources- Field method of data collection; observation, interviews, questionnaire, schedules, scaling techniques and construction of scales, sampling and method of data collection.

Module IV**12 Hours**

Testing of Hypotheses Meaning and significance- Formulation of Hypotheses – Types of hypotheses Fixation of level of significance – decision taking – Error in testing Hypotheses, interview, mail survey, experimentation, stimulation projective techniques.

Module V**14 Hours**

Analysis and Reporting Statistical analysis for drawing inferences; distinction between parametric and non parametric methods, useful non parametric methods, binomial test, goodness of fit chi-square, Kolmogorov Smirnov test, sign test, McNemar test, comparison of frequencies in related samples and independent samples, contingency coefficient, Friedman's two way analysis of variance, randomization tests, Spearman's rank, Kendall's tau and Kendall's concordance coefficient - Interpretation of analyzed data – introduction to report writing types of reports- content of reports – style of reporting – steps in drafting reports – Format of report – Documentation – footnotes and bibliography.

REFERENCES:

1. Krishna swami O.R.: "Methodology of Research in Social Sciences", Himalaya Publishing, Mumbai.
2. Suresh Gupta: Research Methodology, Deep and Deep Publications, New Delhi.
3. Ranjith Kumar: Research Methodology: A Step by Step Guide for Beginners, Sage Publishers, New Delhi.
4. Tripadhi, P.C.: A Text Book of Research Methodology in Social Sciences, Sultan Chand, New Delhi.

S.C 2.5 COMPUTER FUNDAMENTALS-II**Lecture Hrs : 54****Internal Marks : 30****Exam Marks : 70**

Unit-I **9 Hours**

Introduction

Introduction to ERP, Evolution of ERP, What is ERP? Reasons for the growth of ERP, Scenario and Justification of ERP in India, Evaluation of ERP, Various Modules of ERP, Advantage of ERP

Unit - II **9 Hours**

Enterprise-An Overview

Introduction, Business function and business process, Integrated management information, the role of enterprise, business modeling, integrated data model

ERP and Related Technologies, Business Process Reengineering (BPR), Management Information System (MIS), Executive Information System (EIS), Decision support System(DSS),

Unit - III **9 Hours**

ERP Implementation Life Cycle

Objective of ERP implementation, different phases of ERP implementation, Why many ERP implementations do fails.

Unit - IV **9 Hours**

Technology advancement, computer crimes, ERP and security, Computer security, Crime and security

Unit-V **9 Hours**

ERP Market

ERP

Market, Introduction, SAP AG, Baan Company, Oracle Corporation, People Soft, JD Edwards World Solutions Company, System Software Associates, Inc. (SSA), QAD, A Comparative

REFERENCES BOOKS

1. Enterprise Resource Planning : Alexis Leon, Leon Publishers
2. "Managing Business Process Flows : Ravi Anupindi, Suni Chopra,
3. Enterprise Resource Planning : Altekarr, PHI.
4. Enterprise Resource Planning : Srivatsava, I.K Intl
5. Enterprise Resource Planning :Zaveri Jyotindra
6. Enterprise Resource Planning :C.S.V Mur

H.C 3.1 STRATEGIC COST MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I: **08 Hours**

Importance of analyzing cost, managing cost, cost management: areas of cost management, cost management and cost accounting, tools and techniques of cost management, role of cost accounting in strategic planning and management control.

Unit - II: **10 Hours**

Strategic cost management issues in different elements of cost; material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, problems on tenders and quotations.

Unit - III: **14 Hours**

Activity based costing: Inadequacies of traditional methods of overhead absorption, ABC, Kaplan and Co-oper's approach to ABC Cost drivers cost pools, allocation of overheads under ABC, Characteristics of ABC, and benefits from adaptation of ABC System. simple problems.

Unit-IV: **12 Hours**

Life cycle Costing: Meaning, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing, categories of project life cycle costs, optimization of project life cycle costs.

Unit-V: **10 Hours**

Target costing: Definition, Meaning and Nature of target costing, target costing methodology, methods of establishment of costs. JIT - features, methodology in implementation of JIT, Benefits of JIT(with simple problems)

TEXT BOOKS

1. Ravi. M.K ISHORE, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd. Calcutta.
3. S.Mukherjee and A.P.Roychowdhury, Advanced cost management Accountancy, New Central Book Agency, Calcutta.

REFERENCES BOOKS

1. De Pauls, Management Accounting in Practice, F.C.Europe pub.Ltd.London.
2. Keith Ward, Strategic management Accounting, Butterworth Heinnann Pub.

H.C 3.2 INTERNATIONAL BUSINESS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I**10 Hours**

Introduction to International Business: Meaning and Definition of International Business – Theories of International Trade – Economic Theories (any four theories) – Forms of International Business - Nature of International Business

Unit - II**12 Hours**

Mode of Entering International Business: Mode of Entry – Exporting – Licensing – Franchising – Contract Manufacturing – Turn Key Projects – Foreign Direct Investment – Mergers, Acquisitions and Joint Ventures – Comparison of different modes of Entry

Unit - III**12 Hours**

Globalization :Meaning and Definition - Features – Stages – Stages of Markets Production – Investment and Technology Globalization – Advantages and Disadvantages – Methods and Essential Conditions for Globalization.

Unit - IV**10 Hours**

India in the Global Setting: India an Emerging Market-India in the Global Trade-Liberalization and Integration with Global Economy-Obstacles in Globalization-Factors. Favoring Globalization-Globalization Strategies. Trade Policy and Regulation in India: Trade Strategies-Trade Strategy of India-Export-Import Policy-Regulation and Promotion of Foreign Trade in India .

Unit-V**10 Hours**

EXIM TRADE: Export Trade, Procedure, Steps & Documentation Direction of India's Trade – Export Financing– Document Related to Export Trade – Export Marketing – Import Trade, Procedure, Steps, Documentations and Problems - EXIM Policy - Balance of Payment – Disequilibrium and Measures for Rectification - Institutions connected with EXIM Trade.

TEXT BOOKS

1. Chadha.G.K : WTO and Indian Economy
2. G.S.Batra&R.C.Dangwal : International Business : New Trends
3. Jean Pierre &H.DavidHennessay : Global Marketing Strategies
4. Dr. Aswathappa International Business

REFERENCES BOOKS

1. P. Subba Rao – International Business – HPH
2. Francis Cherunilam; International Business, Prentice Hall of India
3. MahuaDutta, International Business, I.K. Intl

H.C 3.3 INSURANCE AND RISK MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: INSURANCE THEORIES

10 Hours

Meaning, functions and scope of life, fire, engineering, accident, marine and aviation insurance, Education, Contract of Insurance, basic legal concepts, types of insurance, terms of insurance contracts.

Module - II : INSURANCE CLAIM VALUATION

12 Hours

Meaning, Settlement of claims, Procedures, different ways of settlement of claims, Role of surveyors and loss assessors. Insurance product pricing, Premium - claim valuation

Module - III : RISK MANAGEMENT IN INSURANCE

10 Hours

Meaning, Types of Risk in Insurance Business, Insurance risk , factors that limit the insurability risk, Insurers as managers of Risk , insurer operation, reinsurance and Insolvency Risk, Identification and evaluation of risk , Risk analysis, Risk Control , loss Prevention and its importance , Risk retention and its importance.

Module – IV: RISK MANAGEMENT APPLICATIONS

10 Hours

Risk management applications, loss of health, med claim, retirement planning and annuities- employee benefits, financial and estate planning.

Module – V: RISK MANAGEMENT ENVIRONMENT

10 Hours

Indian Insurance Industry: Structure and organization. Government Regulation of Insurance Business-IRDA Act, 2000. Role & Functions of IRDA, Privatization of insurance business in India, changes in insurance act- insurance intermediaries, foreign insurers In India

REFERENCES BOOKS

H.C 4.1 MANAGEMENT OF NON PROFIT ORGENISATION

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Unit-I

14 Hours

The World of Non-Profit Enterprises : third sector, nonprofits sector, social enterprises; Economic, Sociological and Structural theories of nonprofits; Contemporary role of nonprofits; Nonprofits vis-à-vis State and Business.

Unit - II

12 Hours

Accounting & Finance : Financial reporting in nonprofits; Distinct needs of nonprofit accounting; Sources of funds and their implications; Basic tenets of fund management in non profits.

Unit - III

12 Hours

Human Resource Management : Volunteers & Staff, Critical issues of compensation, quality and retention, Training and development, Incentives and Motivation.

Unit-IV

12 Hours

Governance and Professionalism : Governance process and Board role; Credibility and legitimacy issues; Professionalism, Productivity and measurement of quality

Unit-V

08 Hours

Role of NGO's, Educational institutions, Hospitals, charities, Transportation, Corer service.

TEXT BOOKS

1. NGO Management, Michael Edwards & Allan Fowler (Eds), Earthscan
2. Global Civil Society: Dimensions of the Non-Profit Sector, Lester Solamon & Helmut Anheier, John Hopkins Centre for Civil Society, Baltimore

REFERENCES BOOKS

1. Helmut Anheier, The Nonprofit Sector, Routledge
2. The Third Sector, Jacques & Jose L. Monzon Campos (Eds), De Boeck

H.C 4.2 REGULATORY FRAMEWORK

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: INSURANCE THEORIES

08 Hours

Meaning, features, of Regulatory framework: Concept of regulation, importance, role and functions of Regulatory framework in economy, importance and need of regulatory Framework, principal regulatory bodies for different economic and financial functions.

Module - II : The Reserve Bank of India

12 Hours

Meaning, structure, Role and functioning of RBI, Policies & functioning to control banking system in India. Prevention of money laundering: Concept and definitions – various transactions etc – obligation of banks and financial institutions – RBI guidelines on KYC.

Module - III : RISK MANAGEMENT IN INSURANCE

14 Hours

The Regulatory bodies: IRDA: Genesis, role & functioning of IRDA, Policies & functioning to control insurance related activities. TRAI: The scope of activities powers, regulatory functions & guidelines issued by TRAI.

Module – IV: RISK MANAGEMENT APPLICATIONS

14 Hours

Regulatory framework for corporate activities: CLB(Company Law Board), SEBI (Security Exchange Board of India) CDBT, EXIM bank, ECGC (Export Credit Guarantee Corporation of India), FEDAI (Foreign Exchange Dealers' Association of India), Companies Act 2013.

Module – V: RISK MANAGEMENT ENVIRONMENT

12 Hours

Foreign Exchange Management Act 2013: Objectives and definitions – Dealing in foreign Exchange – Holding of Foreign Exchange etc. – Current Account Transaction, Capital Account Transaction – Export of goods and services – realization and repatriation of foreign exchange – exemptions – authorized person – penalties and enforcement – compounding of offences – directorate of enforcement – contribution act.

REFERENCES BOOKS

ELECTIVES/ACCOUNTING AND TAXATION GROUP
A.1 COST AND MANAGEMENT ACCOUNTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: Cost Accounting Methods and Systems **12 Hours**

:(a) Necessity and importance of cost accounting, what management expects of cost accounting, cost department organization and relationship with other departments, installation of a costing system and modification thereof; planning and progressing of accounting, design of forms and records

(b) Accounting entries for an integrated accounting system- cost ledgers; Reconciliation between cost and financial profit and loss account; Integrated and non-integrated accounting and reporting.

Module - II : Decision Making Tools (advanced level) **12 Hours**

(a) Marginal Costing : basic concepts; break even analysis and cost-volume-profit analysis; break-even charts and profit charts; differential cost analysis; stock valuation under marginal costing techniques versus absorption costing techniques; applications of marginal costing in decision making(b) Throughput Accounting (TA) – as a system of profit reporting and stock valuation.

Module - III : Budgeting and Budgetary Control **10 Hours**

(a) Budget Concepts and Budget Preparation
(b) Fixed and Flexible Budgets(c) Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial results
(d) Zero Base Budgeting (ZBB) (e) Budgetary Control.

Module – IV: Cash Flow Analysis **10 Hours**

Meaning and Definition of Cash Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS-3 – Procedure of Cash Flow Statement – Concept of Cash and Cash Equivalents - Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to AS-3 (Direct and Indirect Method).

Module – V: Cost Accounting Module – V Records and Cost Audit **10 Hours**

(a) Cost Accounting Records and Cost Audit under Companies Act, 1956 (b) Nature and scope of Cost Audit (c) Cost Compliance Reports – by Cost Accountants (d) Companies (Cost Accounting Record) Rules, 2011 and Companies (Cost Audit Report) Rules, 2011

REFERENCES BOOKS

1. Jawaharlal, Accounting Theory, Himalaya Publishing House.
2. L.S.Porwal, Accounting Theory, Tata McGraw Hill.
3. I.M.Pandey, Management Accounting, Vikas Pub.
4. S.N.Maheshwari, Management Accounting and Financial Control, Sultan Chand, New Delhi.

ELECTIVES/ACCOUNTING AND TAXATION GROUP

A.2 CORPORATE TAX PLANNING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: Computation of corporate tax 10 Hours

Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

Module - II : Tax planning 12 Hours

Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management.

Module - III : Implications of Tax concessions and incentives 10Hours

Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business

Module - IV: Tax planning with reference to financial management decisions 10 Hours

Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains.

Module - V Tax planning with reference to managerial decisions 10 Hours

Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

REFERENCES BOOKS

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhanian, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
4. A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.

ELECTIVES/ACCOUNTING AND TAXATION GROUP
A.3 ACCOUNTING STANDARDS AND CORPORATE REPORTING

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: Accounting standards

12 Hours

Definition-Benefits-Management and standard setting-Standard setting process-Difficulties in Standard setting-Types of Accounting standard-Accounting standards issued by central government till date, with problems,AS-6,AS-II,AS-14,

Module - II : Financial analysis

15 Hours

Financial analysis ,comparative analysis, horizontal, vertical, time series and index analysis, ratio analysis, limitation of ratio analysis, dopoint control chart, predictive power of financial ratios, prediction of sickness using various models, funds flow and cash flow analysis.(As per AS-3) theory only.

Module - III : Corporate reporting
Hours

12

Concepts-objectives-General purpose and Specific purpose Qualities of good financial report –Segmental report-interim report, legal requirements-Social reporting-Human Resource accounting and reporting and contemporary issues.

Module – IV: Disclosure of accounting policies

15 Hours

Depreciation-inventory-research and development deferred taxation- current cost accounting-post balance sheet events contingencies leases and hire purchase-goodwill-mergers and acquisitions- pension costs-foreign currency translations-change in financial position.

REFERENCES BOOKS

- 1.Jawaharlal,Accounting Theory, Himalaya Publishing House.
- 2.L.S.Porwal,Accounting Theory, Tata McGraw Hill.
- 3.I.M.Pandey,Management Accounting. Vikas Pub.
- 4.S.N.Maheshwari,Management Accounting and Financial Control, Sultan Chand, New Delhi.

ELECTIVES/ACCOUNTING AND TAXATION GROUP
A.4 INDIRECT TAXATION

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: Canons of Taxation – Indirect Taxes

12 Hours

Features of Indirect Tax, Constitutional Validity, Indirect Tax Laws, administration and relevant procedures

Module - II : Central Excise

12 Hours

The Central Excise Law – Goods, Excisable Goods, Manufacture and manufacturer, Classification, Valuation, Related Person, Captive Consumption, CAS 4 CENVAT, Basic Procedure, Export, SSI, Job Work ,Assessments, Demands, Refund, Exemptions, Power of Officers, Adjudication, Appeals, Settlement Commission, Penalties. Central Excise Audit and Special Audit under 14A and 14AA of Central Excise Act , Impact of tax on GATT 94, WTO, Anti Dumping processing, Tariff Commission and other Tariff authorities.

Module - III : Customs Laws

10

Hours

Basic concepts of Customs Law, Types of customs duties, Anti-Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage, Project Import and Re-imports. Penalties and Offences

Module – IV: Service Tax

10 Hours

Introduction, Nature of Service Tax, Service Provider and Service Receiver, Registration procedure, Records to be maintained. Negative List of Services, Exemptions and Abatements. Valuation of Taxable Services. Payment of service Tax , Returns of Service Tax. CENVAT Credit Rules, 2004. Place of Provision of Service Rules, 2012. Other aspects of Service Tax. Special Audit u/s 72A of the Finance Act, 1994 for Valuation of Taxable Services.

Module – V: Central Sales Tax Act & VAT Act

10 Hours

Central Sales Tax Act & VAT Act : (a)Central Sales Tax: Introduction, Definitions, salient features of CST Act. Stock Transfer, Branch transfer, Inter State Sale. Various forms for filing of returns under CST. Procedures under Central Sales Tax (CST)

(b) Value Added Tax (VAT): Introduction, definitions, salient features of Sate VAT Act. Treatment of stock and branch transfer under State VAT Act. Filing of return under State VAT Act. Accounting & Auditing VAT.

REFERENCES BOOKS

1. Mehrotra and Goyal: Income Tax Law & Practice, Sahitya Bhavan.
2. V.K. Singania: Direct Taxes Law & Practice, Taxman.
3. Bhagawati Prasad: Income Tax Law & Practice.
4. Manoharan T.N.: Income Tax Law & Practice.
5. Income Tax Act 1956 and Finance Act of the relevant year.

ELECTIVES/FINANCE GROUP
F.1 FINANCIAL SERVICES

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: Introduction

12 Hours

Overview of Financial Services in India, Growth, Structure - Leasing: Introduction - Concept and Classification of Leasing, essential elements of Leasing- Types of Leasing, Advantages and Limitations of Leasing- Financial evaluation of Leasing.

Module - II : Merchant Banking

12 Hours

Introduction, Meaning, Definition- Characteristics- Nature of Merchant banking- Modus Operandi of Merchant banking.

Module - III : Factoring

10 Hours

Introduction, Meaning of Factoring, How Factoring works, Types of Factoring, Functions of factoring, Cost of Factoring, Factoring v/s Forfeiting, Advantages & Disadvantages of Factoring.

Module - IV: Credit Rating

10 Hours

Introduction, Concept of Credit rating, Definition, Scope, need, Types of credit rating, Credit rating agencies in India and International, process of Credit Rating, advantages & Disadvantages of Credit rating, Rating of Debt obligations, Rating services, Equity rating, Rating process and methodology, Rating symbols

Module - V: Venture Capital

10 Hours

Meaning and Definition of venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital process, Modes of Venture Capital Assistance.

REFERENCES BOOKS

1. Khan M.Y, Financial Services,, Tata McGraw Hill
2. Ravi M. Kishore, Financial Management, Taxman Publishers Pvt. Ltd
3. Kohak M.A., Financial Services in India, Digvijay Publication
4. Sanjiv Agrawal, Manual of Indian Capital Market
5. I.M. Pandey, Venture Capital - The Indian Experience, Prentice Hall India
6. J.C. Verma., Venture Capital Financing in India, Response Books
7. Stationary Guide for Non-Banking Financial Companies, Taxman Publishers Pvt. Ltd.
8. V.A. Avadhani, Financial Services and Markets, Himalaya Publishing House

ELECTIVES/FINANCE GROUP
F.2 STOCK AND COMMODITY MARKETS

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: An Overview of Capital and Commodity Markets **12 Hours**

Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism. Meaning of commodity and Commodity markets, difference between stock market and commodity market.

Module - II : Stock Market **12 Hours**

History, Membership, Organization, Governing body, Functions of stock Exchange, line trading, role of SEBI, Recognized Stock Exchanges in India (brief discussion of NSE,BSE and Nifty). Derivatives on stocks: meaning, types (in brief).

Module - III : Trading in Stock Market **10 Hours**

Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Broker Charges – Settlement Procedure, National Securities Depository Ltd.(NSDL) Central Securities Depository Ltd.(CSDL) (in brief).

Module – IV: Commodity Market **10 Hours**

Evolution, Commodity derivatives, Commodity exchanges-Regional & National and International, Functions objectives and types, Role. Types of transactions in Commodity market – Spot, Future and Forward options markets.

Module – V: Trading in Commodity Markets

10 Hours

Patterns of Trading & Settlement, Price discover, Efficiency of Commodity Markets - Size of Commodity Markets in India - Benefits of Commodity Markets.

REFERENCES BOOKS

1. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
2. Srivastava RM : Management of Financial Institutions, HPH
3. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
4. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill
5. Bhole, L.M. (2000), Indian Financial Institutions, Markets and Management, McGraw Hill, New York

ELECTIVES/FINANCE GROUP
F.3 INTERNATIONAL FINANCIAL MANAGEMENT

Lecture Hrs : 54

Internal Marks : 30

Exam Marks : 70

Module -01: International Financial management

12 Hours

an overview, International Financial management and domestic financial management, motivations for international finance. Theories of Foreign Exchange rate movement and International Parity Conditions -Purchasing Power Parity, International Fisher Effect (Simple problems).

Module - II : The Foreign Exchange markets

12 Hours

Functions of the Foreign Exchange Market, The Foreign Exchange rates -direct and indirect quotations. Spot market and forward market – forward premiums and discounts, Bid - ask spread, Interest Arbitrage - Covered Interest Arbitrage and Interest Parity theory (Simple problems).

Module - III : Management of Foreign Exchange Risk
Hours

10

Translation exposure - Functional Versus Reporting Currency, Comparison of Four Translation Methods, Transaction exposure- Measurement and Management of Transaction exposure. Currency Correlation and Variability as Hedging Tools. Economic Exposure, Transaction Exposure versus Economic Exposure (Simple problems).

Module – IV: Financial Management of the Multinational Firm

10 Hours

Cost of Capital and Capital Structure of the Multinational Firm - determining capital structure components, Cost of Capital for MNCs VS Domestic Firms(only theory).

Module – V: Multinational Cash management

10 Hours

Centralized perspective of cash flow analysis.
Techniques to optimize cash flow - leading and lagging, netting, matching. Country risk analysis. Managing Foreign Operations — Eurocurrency markets, International Bonds Markets, External Commercial Borrowings, Advantages of Euro Issues. GDRs and ADRs.(only theory).

REFERENCES BOOKS

1. Buckley Adrin, Multinational Finance, 3rd Edition, Engle Wood Cliffs, Prentice Hall of India.
2. S.P.Srinivasan, B.Janakiram, International Financial Management, Wiley India, New Delhi.
3. Clark, International Financial Management, Cengage, New Delhi
4. V.Sharan, International Financial Management, 3rd Edition, Prentice Hall of India.
5. A.K.Seth, International Financial Management, Galgothia Publishing Company.

1. Maheshwari **Investment Management** -PHI Learning
2. V.A. Avadhani,**Securities Analysis & Portfolio Management** -Himalaya Publications House
3. Mayo **An Introduction to Investments** 1st 2009- Cengage Learning
4. Luenberger **Investment Science**- Oxford Press
5. Ho,**Securities valuation-Application of Financial Modelling**- Oxford Press