

M.com Part I

Semester I

Subject Name: New Trends in Accounting

Subject Code: MCC - 110

Marks: Internal 40 External 60

Credits: 4

Units

Course Contents

1

Inflation Accounting

- 1.1 Introduction, Need, Brief History,
- 1.2 Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting),
- 1.3 Inflation Accounting and Corporate Taxation
- 1.4 Financial Reporting to Management under condition of Change in Price Level
- 1.5 Accounting for Foreign Inflation

2

Human Resource Accounting

- 2.1 Concept, Meaning, Definition, Historical Development
- 2.2 Cost Based Historical Cost Approach (HRA), Replacement Cost Approach, Opportunity cost Approach
- 2.3 Goodwill Market
- 2.4 Ler and Schwan's Present Value of Future Earning Model, Economic Value Model, Organization Discontinued certainty Equivalent Net benefit Model
- 2.5 Integration of Cost-based and Value Based HRA
- 2.6 Users of HRA information for Management Concepts and Behavior, Implementation Problems

3

Lease Accounting

- 3.1 Lease accounting: Concept of Leasing, Types of Lease Agreement,
- 3.2 Sales and Leaseback, Leveraged Leasing, Difference between Leasing and Hire Purchase, Advantages and Disadvantages of Leasing,
- 3.3 Considerations in Choice of Lessor
- 3.4 Lease 12 Evaluation: Lessor's Point of View (Present Value Method, IRR method)
- 3.5 Lessee's Point of View (Lease or Buy/Lease or Borrow Decisions),
- 3.6 Method of Computing Lease Rentals
- 3.7 Leasing in India
- 3.8 Accounting for Lease Transactions.

4

Concepts and applications of following new trends in accounting

- 4.1 Environmental Accounting
- 4.2 Social Responsibility Accounting
- 4.3 Carbon Credit Accounting
- 4.4 Forensic Accounting
- 4.5 Creative Accounting

Semester I

Subject Name: Principles of Management and Management Information System (MIS)

Subject Code: MCC - 112

Marks: Internal 40 External 60

Credits: 4

UNIT I - Management

Nature of Management-Principles of Management-process of management.

Planning, Organizing, Leading, Motivating and Controlling

Decision-making concepts, Types of decision, Steps in decision-making,

Administrative problems in decision making-

Management by treatment of Mathematical and non-Mathematical techniques-

Linear Programmes, Queuing theory, Game theory, Critical Path Method (CPM),

Decision Tree Analysis

Pioneers of Management thought-F.W. Taylor and his scientific management, Henry Fayol and his Administrative Management, Michael Porter, Tom Peters, Elton Mayo and his Hawthorne experiments; Chester Barnard and his Social system theory, Peter Drucker and his thoughts.

Management system and Processes-Scientific Management-Creativity in Management-Traditional and Professional management in India.

UNIT II - Organizing

Classical, Neo-classical and Modern theories of Organization structure- Process of Creating Organization Structure- Departmentation; span of control; Delegation of Authority-Levels of Management, Centralization and Decentralization- Formal and Informal Organization structure-Types of Organisation, Management of Conflict- Group Dynamics-

UNIT III - Direction, Motivation And Communication

Principles of Direction-Theories of Motivation

(a) Maslow's Need Hierarchy (b) Herzberg's Hygiene Theory

(c) McGregor's Theory X and Y (d) McClelland's Achievement Theory and Morale building, Interpersonal and group behavior -Communication Network, Barriers in Communication-Effective Communication.

UNIT IV - Leadership and Control

Theories of Leadership-Leadership style-Linkert's system of Management Leadership-Management Grid, Fieldler's model of Leadership, Leadership styles in Indian Organization,

Concept of Managerial Control- Basic Control Process, Advance control techniques-Operation Research Programme Evaluation and Review Technique (PERT)

UNIT V - Management Information System (MIS)

Introduction: Basic components of a Management Information System [MIS] and

Management Science-Features and Importance of Management, Levels of Management and MIS.

Role and Effect of Computer on Management Information System.

Semester I
Marketing Specialization

Subject Name: Marketing Techniques

Subject Code: MCM - 111

Marks: Internal 40 External 60

Credits : 4

UNIT I - Introduction

Evolution of Marketing – Components of Marketing, Functions of Marketing, Significance of Marketing, Relevance of Marketing in developing economy.

Marketing organization and Environment – Meaning, Scope, importance and different forms of organization, Marketing Environment – Meaning , factors, Internal and external Marketing organization

UNIT II - Marketing Mix & Price Mix

Definition, meaning elements and importance of marketing mix.

Product mix – Product Planning and development product testing. Product Life Cycle – Managing the product in product life cycle.

Branding and Packaging – Meaning, Need, objectives and factors influencing pricing decision, pricing method

UNIT III -Promotion Mix & Physical Distribution

Elements of promotion mix, Sales promotion system. Recent trends in promotion strategy, marketing communication

Physical Distribution – Definition, Characteristics, Intermediate - Types of Channel – factors considered in Channel decision, Direct selling, shopping malls etc. New Product Decision Process - Types of new products - Test Marketing of a new product.

UNIT IV - Salesmanship & Advertising

Meaning, elements, importance of sales organization. Sales forecasting and budgeting – Qualities of good salesman. Role of sales manager.

Advertising – Setting the advertising objectives – Role of advertising,

Recent trends in modern advertising - Evaluating marketing communication programs - Message evaluation, reorganization test etc.

UNIT V - Market Segmentation

Meaning, definition, different ways to segmentation – essentials of effective market segmentation, comparison between differential marketing and concentrated marketing. Tele Marketing, e-Marketing, Service Marketing, Rural Marketing – features, importance, difficulties of rural markets.

Market Evaluation and Controls - Types, process, obstacles to marketing control - Marketing Audit

Semester I

Subject Name: Consumer Behaviour

Subject Code: MCM - 112

Marks: Internal 40 External 60

Credits :4

UNIT I - Introduction

Definition – Consumer Behaviour & Marketing, Stages in Marketing, Application of Consumer Behaviour Science, Changing Role of Product, Marketer and Consumer, Customer Behaviour – Family – Woman, Rural Consumer, Special Area Consumer

UNIT II - Consumer Perception

Meaning, Concept and importance of Consumer Perception, Formation of Perception – Perception Process, Consumer Perceptions in Services Sector, Perception & Brand.

Consumer Perception of Risks.

UNIT III - Consumer Learning And Attitude

Learning Theories – Stimulus Response Theory, Generalization, Cognitive Learning Theory, and Branding.

Attitude – Definition and Importance, Formation of Attitude, Attitude Motivate, Role of Influences- Influences of Family, Influence of Groups & Peers, Influence of Media. Attitude Behavior Relationship

UNIT VI - Motivation

Concept of Motivation – Motivation Process, Positive & Negative Motivation – Integrity of Motivation – Hierarchy of Needs – Emerging Concept of Involvement

UNIT V - Consumer Protection & Business Ethics

Consumer Protection – Role of Government – Consumer Protection Legislation in India – Role of Media – Ethics in Business and its relevance to the study of Consumer Behaviour – Can Ethics be taught Ethics in operations

Semester I
Accountancy Specialization

Subject Name: Corporate Finance

Subject Code: MCA-114

Marks: Internal 40 External 60

Credits :4

Units

Course Contents

Financial Goals of the Firm:

- 1** 1.1 Financial Management- Introduction to finance, objectives of financial management
1.2 Firm Value and equity value; profit maximization and wealth maximization
1.3 Changing role of finance managers
1.4 Organization of finance function
1.5 Agency model; problem and agency cost
1.6 Stockholders and Managers
1.7 Bondholders and society - Disciplining management through corporate governance
1.8 Sustainability model.

Time Value of Money

- 2** 2.1 Present and future value of single payments
2.2 Annuities, annuities due, and perpetuities
2.3 Growth in annuities and perpetuities
2.4 Compound interest and continuous compounding - Annual percentage rates & effective annual rates
2.5 Risk & Return: Concepts of Risk and Return
2.6 Diversifiable and Non-Diversifiable risk
2.7 Risk & return of single asset
2.8 Risk and Return of a portfolio

Investment Rules

- 3** 3.1 Capital budgeting methods and their limitations
3.2 Comparing projects with varying lives with varying cash flows
3.3 Capital budgeting decision rules
3.4 Financing Decision: Sources of long term funds
3.5 Cost of capital- basic concepts -Cost of debenture capital
3.6 Cost of preferential capital
3.7 Cost of term loans
3.8 Cost of equity capital
3.9 Cost of retained earnings
3.10 Determination of Weighted average cost of capital (JV ACC)
3.11 Marginal cost of capital.

Capital Structure:

- 4** 4.1 Capital structure decisions- Overview of financing choices
4.2 The financing process; internal and external financing
4.3 Operational and financial leverage
4.4 Business risk and its effect on the use of financial leverage
4.5 Determination of the optimal capital structure
4.6 Modigliani and Miller Propositions I and II

- 4.7 Theories for determining optimal capital structure
- 4.8 Static theory
- 4.9 Signaling theory
- 4.10 Pecking order theory
- 4.11 Other factors AI Testing capital structure
- 4.12 Corporate finance in practice-Planning the capital structure
- 4.13 EBIT and EPS analysis
- 4.14 ROI & ROE analysis
- 4.15 Capital structure policy

Semester I

Subject Name: Financial Management

Subject Code: MCA-112

Marks: Internal 40 External 60

Credits: 4

UNIT I- Advanced financial Concept

Financial Objectives of a Company, Value Enhancement in the Business Parlance, Non- Financial objectives of a firm, Agency Theory, Stakeholder Groups and Strategy & Primary Reasons for Conflicts of Interest, Financial Planning and Strategic Planning, The Relationship between Short-term and Long – term Financial Planning, Potential Conflicts between Short-term and Long – term Objectives, Planning Systems, Types of Long- term Strategy, The Relationship of Investment Decisions to Long-term Planning

UNIT II - Operating and Financial Leverage

Operating leverage, Financial leverage, BIT – EPS analysis, measures of financial leverage, combined leverage

UNIT III - Capital Structure, cost of capital and valuation

Capital structure theories, Net income approach, Modigliani Miller approach, Traditional approach, Cost of capital, Valuation

UNIT IV - Financing Current Assets

The Behavior of Current Assets, Spontaneous Sources of Financing CurrentAssets, Regulation of Bank Credit

UNIT V - Management of cash

Motives for holding cash, Objectives of cash management, Factors determining cash needs, Cash budget, Cash management tools, Basicstrategies

UNIT VI - Receivables Management

Long Term Investment Decision, Capital Budgeting, Process of Capital Budgeting,Evaluation Techniques of Capital Budgeting Proposals, Risk Analysis

Semester I

Banking & Finance Specialization

Subject Name: Banking Practices

Subject Code: MCB – 111

Marks: Internal 40 External 60

Credits: 4

UNIT I - Banker customer relationship

Definition of a banker and a customer Banker customer relationship as debtor-creditor, agent-principal and trustee-beneficiary Features of the relationship

UNIT II - Rights & Duties of Bankers

Banker's duty of secrecy of customers' accounts: Credit Information Bureau of India Limited Right of set off, Garnishee order, Law of limitation, Termination of relationship Customer's service: Goiporia Committee Norms.

UNIT III - Asset - Liability Management

Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, premature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management.

UNIT IV - Hi-tech banking and Mergers and Acquisition in banking sector

Electronic payments, (Internet, Phone and Mobile banking) Electronic Clearing System, Debit, ATM and Credit cards, Electronic Funds Transfer, RTGS (Real Time Gross Settlement), Toll Free Number Facility Meaning of Merger and Acquisition : Recent cases of mergers and acquisition in Banking sector of India - Consolidation of Banks.

UNIT V – Foreign exchange management

Need ,players , Instruments in Foreign Exchange Market(foreign travelers; corporate, R.B.I. , international financial institutions) (currency ,coins, cheques, T.T., Travelers cheque, credit cards, D.D.) Methods of foreign exchange management (buying and selling rates) , domestic terms and international terms – spot and forward quotas Types of foreign exchanges A/cs: NOSTRO AND VOSTRO A/C, FCNE A/C, N.R.O. N.R.I. N.R.N.R., N.R.S.P., E.E.F.C. Convertible and non convertible currencies

Semester I

Subject Name: Central Banking

Subject Code: MCB – 112

Marks: Internal 40 External 60

Credits: 4

UNIT I - Evolution of Central Banking

Origin and evolution of central banking. Need and rationale of central bank.
Evolution of Reserve Bank of India (R.B.I.)

UNIT II - The Reserve Bank of India as Currency Authority

The Reserve Bank as currency authority: issue of currency notes, Asset backing for note- issue Distribution of currency, Currency chests, recent developments in currency management.

UNIT III - The Reserve Bank as Banker to Government

1. Maintenance of Government accounts.
2. Banker to the Central Government and the State Governments
3. Management of public debt

UNIT IV - Reserve Bank and Commercial Banks -Part I

Regulation and supervision over commercial Banks:

1. Licensing of banks
2. Opening of new banks
3. Branch Licensing
4. Foreign banks
5. Cash reserves and liquid assets
6. Prudential norms, capital and reserves
7. Control over methods of operation

UNIT V - Reserve Bank and Commercial Banks -Part II

Para Banking activities:

1. Control over management
2. Annual accounts and audit
3. Subsidiaries of commercial banks
4. Credit Information Bureau
5. Insurance
6. Inspection of banks : Board for financial Supervision (BFS) and system of inspection.

UNIT VI - Non-Banking Financial Companies (Nbfcs)

Regulatory framework for NBFCs:

Measures for supervision over NBFCs.

UNIT VII - Relationship of International Financial Institutions with Central Banking

Considering the Functions Of:

International Monetary Fund (IMF)
World Bank
Asian Development Bank (ADI)
SAARC
World Trade Organization (WTO)

Semester I

Subject Name: Advanced English

Subject Code: MCAE - 111

Marks: Internal 40 External 60

- Credits: 4

UNIT I-

- Pronunciation, Vowels
- Stress and Intonation
- Spelling Rule

UNIT II - GRAMMAR

- Articles
- Parts Of Speech
- Pronoun
- Adjective
- Verbs
- Adverbs
- Prepositions
- Conjunctions

UNIT III- VOCABUALRY

- Synonyms
- Antonyms
- Collocations
- Affixes – Prefix, Suffix

UNIT IV - READING COMPREHENSION

UNIT V - WRITING

- PARAGRAPH WRITING

UNIT I - Speaking Skills

- Introductions
- Group discussions
- Presentations
- Pause Fillers

UNIT II - Grammar

- Type of sentences – Simple / Compound / Complex Tenses

UNIT III - Vocabulary

- Word formation
- Phrasal verbs
- Idioms
- Proverbs

UNIT IV - Writing Skills

- Covering letter
- CV/ Resume Writing / Bio-data

- Business Letters

UNIT V - Language Application

- Design a Job Advert
- Design a Handbill / Pamphlet
- Brochure
- Web Page
- News Letter
- Movie / Book Review

M. Com Part I
Semester II

Subject Name: Industrial Economics

Subject Code: MCC-201

Marks: Internal 40 External 60

Credits: 4

Units

Course Contents

Introduction

- 1** 1.1 Meaning and Scope of Industrial Economics
1.2 Need and Significance of Study of Industrial Economics
1.3 Inter-Dependence of Agriculture and Industry
1.4 Inter relationship between Industrial Development and Economic Development

Location of Industries

- 2** 2.1 Weber's Theory of Location
2.2 Sargant Florence's Theory
2.3 Factors influencing Location of Industries
2.4 Dispersal
2.4 Decentralization of Industries
2.5 Need for Balanced Regional Development of Industries
2.6 Industrial dispersal policy
2.7 Balanced Regional Development in India

Industrial Productivity and Efficiency

- 3** 3.1 Productivity-norms and measurement
3.2 Factors affecting productivity
3.3 Importance of productivity in the competitive environment
3.4 Measures required for improving productivity and efficiency.

Industrial Profile and Problems in India

- 4** 4.1 Private Sector : Large Industries
4.2 Private Sector: Medium Industries
4.3 Private Sector: Small scale Industries
4.4 Private Sector: Village Industries
4.5 Public Sector : Role of Public Sector
4.6 Problems of Public Sector
4.7 Disinvest Policy
4.9 Problems of Indian Industrial labor-lay off
4.9 Retrenchment policies
4.10 Unemployment of Industrial labor and Measures

Impact of Industrialization in Indian Economy

- 5** 5.1 Environment
5.2 Pollution
5.3 Urbanization - Social and Cultural.

Semester II

Subject Name: Business Skills for Excellence

Subject Code: MCC-202

Marks: Internal 40 External 60

Credits: 4

Units

Course Contents

Interpersonal Process and Behavior

- 1** 1.1 Communication Skills
- 1.2 Work Teams and groups
- 1.3 Decision making by individuals and groups
- 1.4 Power and Political behavior
- 1.5 Leadership and followership
- 1.6 Conflict and negotiation

Individual Processes and Behavior

- 2** 2.1 Personality Perception and Attribution
- 2.2 Attitudes, Emotions and Ethics
- 2.3 Motivation at work
- 2.4 Learning and Performance Management
- 2.5 Stress and Well being at work.

Skills to achieve Excellence

- 3** 3.1 Creative Insight
- 3.2 Sensitivity
- 3.3 Vision
- 3.4 Versatility, Focus and Patience.

Case Study Discussion

- 4** 4.1 Case Study discussion about successful personalities companies

Semester II

Marketing Specialization

Subject Name: Social Media Marketing

Subject Code: MCM-213

Marks: Internal 40 External 60

Credits: 4

Units

Course Contents

Introduction: Social Media Marketing

- 1** 1.1 Definition, Meaning, Role
- 1.2 Need and Importance of Social Media Marketing
- 1.3 Use of different Social media platforms
- 1.4 Identifying Target
- 1.5 Audience Social media channels

Social Media Marketing Campaigns

- 2** 2.1 Concepts and Elements of social media marketing campaigns
- 2.2 Budgeting and Revenue Management in social media marketing campaign
- 2.3 Service delivery and payments
- 2.4 Campaign execution
- 2.5 Campaign analytics

Social Media Platform and Social Networking Sites

- 3** 3.1 Use of Face book
- 3.2 LinkedIn
- 3.3 Twitter
- 3.4 YouTube
- 3.5 Instagram
- 3.6 other Social Networking sites as Social media marketing Platforms
- 3.7 Strategic Analysis

Emerging trends in social media marketing

- 4** 4.1 Introduction
- 4.2 Significance and Use of Big data
- 4.3 IOT
- 4.4 Content Creation and Sharing
- 4.5 Blogging
- 4.6 Micro-blogging
- 4.7 Google Analytics
- 4.8 Podcast
- 4.9 Webinars
- 4.10 Email marketing
- 4.11 Designing and Monitoring video campaigns
- 4.12 Pinterest Case Study

Semester II

Subject Name: Services Marketing

Subject Code: MCM-212

Marks: Internal 40 External 60

Credits: 4

UNIT I - Introduction

Services –Nature of Services, Characteristics of Services - Intangibility, Inconsistency, Inseparability and Inventory, Classification of Services, Goods – services continuum – Search, experience, Consumer versus Industrial services, Importance of Services Marketing.

UNIT II - Services Marketing Mix (Part A)

Extended Services Marketing Mix: Going Beyond the 4 Ps - Introduction to the 7 Ps marketing mix – Product –Service product – Service Life Cycle – Service Quality Models– PZB Gaps model - SERVQUAL & SERVPERF.

Price – Factors involved in pricing a service product –

Place - Distribution Strategies for Services – Challenges in Distribution of Services
Promotion – Promotion objective and plans for services – Personal Selling – Advertising and Sales Promotion in Service Industry - Increasing use of below the line promotions.

UNIT III - Services Marketing Mix (Part B)

People – The key role of people in a service business – Services marketing triangle – Service profit chain - service encounter – training and development of employees – motivation and empowerment. Physical evidence – nature of physical evidence - importance of physical evidence in understanding services –

Process – Strategies for managing inconsistency - Service blueprinting – employees role in services – customers role in services– Customer Service in Service Marketing – Monitoring and Measuring customer satisfaction – order taking and fulfillment - managing the waiting process - Defects, failures and Recovery - Handling complaints effectively.

UNIT IV -Services Marketing Strategy

Services Marketing Strategy - Services Market Segmentation – Problem areas of segmentation - Targeting - Positioning and Differentiation of Services

UNIT V - Role and Management of Services

Strategic role of services – every business in a service business - contribution of services to customer satisfaction, sustainable competitive advantage, Managing the services marketing effort, customer encounter management.

UNIT VI - Information Technology and Services Marketing Applications

Role of IT services, e-services – online Consumer Behavior – Self service technologies – Services marketing applications – Financial services, Hospitality services, Education services, IT services, Government services.

Semester II
Accountancy Specialization

Subject Name: Company Accounting

Subject Code: MCA 211

Marks: Internal 40 External 60

Credits: 4

UNIT I - Underwriting of issue of shares and debentures

Types of underwriting, Liability of underwriters, Accounting treatment of, underwriting of shares and debentures, Profit or loss prior to incorporation

UNIT II- Final accounts of Joint Stock Company

Schedule VI of companies Act, 1956, Treatment of special items while preparing, the final accounts, Remuneration to: Manager, Director, Transfer of profits to reserves, Dividends treatment

UNIT III - Valuation of Shares

Need for valuation, Methods of valuation, Accounting Treatment

UNIT IV- Amalgamation and Reconstruction (Mergers & Acquisitions)

Accounting standards (AS)-4 , Accounting for Amalgamation, Methods of Accounting for Amalgamation, Accounting treatment, External Reconstruction and Accounting Entries.

UNIT V- Consolidation of Accounts

Minority interest, Pre-acquisition profits or losses and reserves of subsidiary company, Profit or loss on revaluation of assets of subsidiary company, Goodwill treatment, Post-acquisition profits, Inter-company transactions, Treatment of preference share, bonus shares and dividends

UNIT VI-Recent Trends in Accounting (Theory)

Human Resource Accounting, Environmental Accounting, International Financial Reporting Standards (IFRS) No – 1 & 2

Semester II

Subject Name: Auditing

Subject Code: MCA 212

Marks: Internal 40 External 60

Credits: 4

UNIT I - Concept of Auditing

Meaning , Objective, Scope & Advantage, Type of auditing , Prerequisites of good audit

UNIT II - Types of Errors & Fraud

Meaning of errors & Fraud, Types of errors, Types of fraud, Majors to prevent Fraud

UNIT III - Audit Process

Audit Program, Internal Check, Internal Control, Internal Audit, Audit Notebook & working paper

UNIT IV - Company Audit

Qualification of Company Auditor, Disqualification of Company auditor, Appointment & removal of company auditor, Rights, Duties & Liabilities of company auditor, Cases based on appointment & rights of auditor

UNIT V - Computerized Auditing

System Audit, Traditional Audit, System Audit Vs Traditional Audit, Role of MIS in auditing

UNIT VI - Audit of Various Concerned

Audit of an Educational Institution, Audit of Hospital, Audit of Bank

Semester II

Banking & Finance Specialization

Subject Name: E-Banking & Financial Services

Subject Code: MCB-214

Marks: Internal 40 External 60

Credits: 4

Units

Course Contents

E-Banking

- 1 1.1 Meaning & need of e-banking
1.2 Role of technology up gradation & impact on banks
1.3 Changes in customer need 24*7
1.4 Core banking, Anytime, anywhere banking, No constraints on location, Security issues, hacking passwords ,viruses ,biometric devices, Home banking, 1.5 Mobile banking, Signatures storage & retrieval system
1.6 Cheque truncation, Note & coin counting machines, Debit/credit cards issues

Payments System

- 2 2.1 RTGS
2.2 NEFT
2.3 Security considerations, Signature storage & retrieval system
2.4 Online banking, Frauds in online banking

Financial Services:

- 3 3.1 Meaning & need of financial services,
3.2 Financial services as a component of financial system, Banking services,
3.3 Functions of banks, reforms in banking system,
3.4 Mutual Funds, Meaning and concept, Risk & Return,
3.5 Insurance development in India, Life & general, health.

Financial Services:

- 4 4.1 Depositories, Credit Rating,
4.2 Factoring & Forfeiting,
4.3 Housing Finance, Role of housing & housing finance in the economy, Housing finance institution in India.
4.4 Merchant Banking, Meaning & need,
4.5 Role in Capital Market lead managers, Intermediaries,
4.6 SEBI, Regulatory authority.
4.7 Functions of financial services, Depositories, Role of Depository.

Semester II

Subject Name: Monetary Policy

Subject Code: MCB – 212

Marks: Internal 40 External 60

Credits: 4

UNIT I - Money supply measures

Money supply measures of the Reserve Bank of India- Concept of High powered money. Recommendations of the Working Group on 'Money Supply: Analytics and methodology of compilation (Chairman: Dr. Y.V.Reddy), 1998 Money supply and price stability.

UNIT II - Monetary Management

Objectives of monetary policy: Price stability, Generation of employment, Exchange rate stability, balanced growth etc., conflict between objectives.

UNIT III - Instruments of monetary policy

Mechanism and effectiveness of following instruments.

- 1) Quantitative instruments - Bank Rate, Open Market Operations and Variable Reserve Ratio
- 2) Qualitative instruments Margin requirements, Credit rationing, moral suasion, Direct action, Publicity

UNIT IV - Development and promotional role of the Reserve Bank of India and its implications -

- 1) R.B.I. and rural credit : priority sector advance, regional rural banks, development of farm sector and non-farm sector.
- 2) R.B.I. and industrial finance : establishment of institutional, lending policy For commercial banks, coordination between term lending institutions, bridge loans, rehabilitation of sick industrial units.

UNIT V - Development and promotional role of the Reserve Bank of India and its implications -

R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to promote exports Role of the RBI in other promotional activities

Semester II

Subject Name: Effective Communication & Personality Development

Subject Code: MCAE - 212

Marks: Internal 40 External 60

Credits-4

Units	Course Contents
1	Fundamentals of Communication: 1.1 Importance, Phases 1.2 Forms, Types 1.3 Barriers, Overcoming Barriers 1.4 Role of Language 1.5 Verbal and Non- Verbal Communication
2	Types and Modes of Communication: 2.1 Expressive Communication 2.2 Written Communication 2.3 Business Letters, E-mail, Memo, Reports and Proposals 2.4 Oral Communication 2.5 Presentation Skills, Meetings, Group Discussions, Managerial Speeches, Interviews 2.6 Non- Verbal Communication, Kinesics – Proxemics, Voice 2.7 Motivation, Leadership, Culture, Language dynamics
3	Listening Skills: 3.1 Receptive Communication Skills 3.2 Listening, Importance 3.3 Types 3.4 Barriers 3.5 Improving Listening, Reading, 3.6 Reading Body Language
4	Organizational Communication: 4.1 Organizational Communication 4.2 Internal, Types - Channels 4.3 Diversity and Intercultural Communication, 4.4 External Communication, Types, Channels 4.5 Use of Technology
5	Personal Development: 5.1 Personal Effectiveness 5.2 Self Awareness 5.3 Goal Setting, Prioritization, 5.4 Emotional Intelligence, Personality Development 5.5 Interpersonal Communication, Interpersonal needs

- 5.6 Motivation, Behavior, Negotiation Skills
- 5.7 Effective Verbal Communication, Listening
- 5.8 Reducing Misunderstandings, Rapport
- 5.9 Problem-Solving , Assertiveness
- 5.10 Decision Making

6 Time Management:

- 6.1 Time Management,
- 6.2 Goal Setting, Time log,
- 6.3 Self Awareness, SelfMotivation.
- 6.4 Planning, Scheduling, Delegating, Communicating
- 6.5 Decision Making

M. Com Part II

Semester III

Subject Name: Business Finance

Subject Code: MCC – 311

Marks: Internal 40 External 60

Credits-4

UNIT I - Business Finance

Financial Plan: Characteristics, factors to be considered while preparing, Limitations.

UNIT II - Sources Of Finance

Financial Problems of SSI Unit in India. Co-operative Sector: Govt. Participation in Capital-Share; Capital Limitations in Raising Equity Capital and Borrowings.

UNIT III - Foreign Sources

Foreign Direct Investment-Meaning, Need, Govt. Regulations, Foreign Institutional Investment in India Capital Market- Meaning, Need, Limitations, Govt. Regulations- OCB (Overseas Corporate Bodies), Globalization of capital market-Meaning difficulties-ECBs (External Commercial Borrowings), Euro-issues. GDRs/ADRs.

UNIT IV - Capital Market

Trading Mechanism- Listing of Shares and other Instruments (Debentures, Govt. Securities, Derivatives), OTCEI and National Stock Exchange-Need, objectives. Trading and Settlement System, Construction and Types of Stock Market, BSE Sensex-Nifty, CRISIL-500 (Standard and Poor), Scrip less Trading (Dematerialization and Rematerialization) : Meaning, Need and Advantages, Depository : Meaning, Functions, Benefits, Depository System in India and its Marking.

UNIT V - Share Ownership in India

Individual and Institutional, Portfolio Management-Meaning, Functioning and Advantages, Mutual Funds-Types (Open & Closed Ended Funds, Income Funds, Balanced Fund, Growth Fund, Index Fund, Regular Income Schemes).

UNIT VI - Financial Services Relating To Raising of Capital

Merchant Banking- Meaning, Services rendered, Management of Capital Issues, Categories, Credit rating-Meaning, Need and Methodology, Project Appraisal

Semester III

Subject Name: Global Business Environment

Subject Code: MCC – 312

Marks: Internal 40 External 60

Credits-4

UNIT I - Business Environment

Meaning of Business Environment and its importance, nature and scope, Levels of Environment -Macro environment and International Business Environment.

UNIT II - Environment-Variou approaches-Variou aspects

Natural, Social, Economical, Political, Technological, Legal and Cultural, Business Environment in India-before Independence and after Independence-Globalization and its impact on business environment in 21st Century

UNIT III - Business Environment and Problems of Pollution

Types of pollution - Water, Air and Noise, Sources and effects, various measures for controlling the pollution.

UNIT IV - Indian Industrial Environment

Growth of industries in public and private sectors in India-Small and Cottage industries-mergers and acquisitions, Foreign investment, Foreign Technology and MNCs.

UNIT V - Global environment

Natural, social, cultural, demographic, and technological environment and its impact on world trade.

**Semester III
Marketing Specialization**

Subject Name: B2B Marketing

Subject Code: MCM-313

Marks: Internal 40 External 60

Credits-4

Units

Course Contents

- 1 Introduction to B2B Marketing:**
 - 1.1 Business marketing and Business market customers
 - 1.2 Market structure, Environment
 - 1.3 Characteristics of Business Marketing
 - 1.4 Strategic role of marketing
 - 1.5 Commercial enterprises
 - 1.6 Commercial and institutional customers.
- 2 Organizational Buying and Buyer Behavior:**
 - 2.1 Organizational buyers decision process
 - 2.2 A Stepwise Model and A Process Flow Model
 - 2.3 Organizational and business markets
 - 2.4 Government as a customer
 - 2.5 Commercial enterprises
 - 2.6 Commercial and institutional customers
- 3 B2B Marketing Strategy**
 - 3.1 Strategy making and strategy management process
 - 3.2 Industrial product strategy
 - 3.3 Managing Products for Business Markets
 - 3.4 Managing Services for Business Markets
 - 3.5 Managing Business Market channels
 - 3.6 The Growth-Share Matrix
 - 3.7 Multifactor Portfolio Matrix
 - 3.8 The Balanced Scorecard
- 4 B2B Marketing STP**
 - 4.1 Market Segmentation
 - 4.2 Basic framework of segmentation
 - 4.3 Choosing target segments and positioning
 - 4.4 Pricing strategies for Business Markets
 - 4.5 B2B Advertising, Competitive bidding
 - 4.6 Relationship marketing and CRM,
- 5 Business Marketing Communications and Channels**
 - 5.1 B2B Advertising
 - 5.2 Digital marketing
 - 5.3 Trade shows, exhibitions, business meets
 - 5.4 Managing the sales force
 - 5.5 Deployment analysis
 - 5.6 Business marketing channels and participants
 - 5.7 Channel design and management decisions
 - 5.8 B2B logistics management

Semester III

Subject Name: Integrated Marketing Communication

Subject Code: MCM-314

Marks: Internal 40 External 60

Credits-4

Units

Course Contents

- 1 An Introduction to Integrated Marketing Communication (IMC):**
 - 1.1 Meaning and role of IMC in Marketing process
 - 1.2 One voice communication V/s IMC.
 - 1.3 Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, and event sponsorship
 - 1.4 The role of advertising agencies
 - 1.5 Other marketing organizations providing marketing services
 - 1.6 Perspective on consumer behavior
- 2 Understanding communication process:**
 - 2.1 Source, Message and channel factors,
 - 2.2 Communication response hierarchy- AIDA model
 - 2.3 Hierarchy of effect model
 - 2.4 Innovation adoption model
 - 2.5 Information processing model
 - 2.6 The standard learning Hierarchy,
 - 2.7 Attribution Hierarchy
 - 2.8 Low involvement hierarchy
 - 2.9 Consumer involvement- The Elaboration Likelihood (ELM) model,
 - 2.10 The Foote, Cone and Belding (FCB) Model
- 3 Planning for Marketing Communication (Marcom):**
 - 3.1 Establishing marcom objectives
 - 3.2 Budgeting for Promotional Programmes
 - 3.3 Setting communication objectives
 - 3.4 Sales as marcom objective
 - 3.5 DAGMAR approach for setting ad objectives
 - 3.6 Budgeting for marcom
 - 3.7 Factors influencing budget
 - 3.8 Theoretical approach to budgeting viz. Marginal analysis and Sales response curve
 - 3.9 Method to determine marcom budget
- 4 Developing the Integrated Marketing Communication Programme:**
 - 4.1 Planning and development of creative marcom
 - 4.2 Creative strategies in advertising, sales promotion, publicity, event sponsorships etc.
 - 4.3 Creative strategy in implementation and evaluation of marcom
 - 4.4 Types of appeals and execution styles
 - 4.5 Media planning and selection decisions
 - 4.6 Steps involved and information needed for media planning
 - 4.7 Measuring the effectiveness of all Promotional tools and IMC

5 Digital Media & Advertising:

5.1 Digital Media

5.2 Evolution of Technology

5.3 Convergence of Digital Media

5.4 E- Commerce and Digital Media

5.5 Advertising on Digital Media, Social Media, Mobile Advertising

5.6 E-PR Advertising Laws & Ethics: Advertising & Law, Advertising & Ethics

5.7 Pester Power

5.8 Intellectual Property Rights

5.9 ASCI

Semester III

Accountancy Specialization

Subject Name: Advanced Costing

Subject Code: MCA-311

Marks: Internal 40 External 60

Credits-4

Units

Course Contents

1 Elements of Cost

- 1.1 Classification of Cost.
- 1.2 Cost Unit and Cost Centre
- 1.3 Preparation of Cost Sheet

2 Cost Accounting of Labour

- 2.1 Recording and Analysis of Labour Cost
- 2.2 Overtime Idle time, Holidays work, Holiday's with Pay
- 2.3 Casual Workers, Labour Turnover,
- 2.4 Time and Motion Study
- 2.5 Methods of Remunerating Labour and Incentive Systems

3 Reconciliation of Cost and Financial Accounts

4 Integrated systems of Accounting

5 Budgetary Control

- 5.1 Meaning Features of Budget
- 5.2 Organization for Budgetary control system
- 5.3 Types of Budgets
- 5.4 Preparation of different types of Budgets

6 Marginal Costing

- 6.1 Meaning and Objectives
- 6.2 Break –Even- Analysis
- 6.3 Cost- Volume- Profit
- 6.4 Analysis
- 6.5 Various Decision Making Problems

7 Cost Concepts in Decision Making

- 7.1 Relevant Cost
- 7.2 Differential Cost
- 7.3 Incremental Cost
- 7.4 Opportunity Cost

8 Reporting to Management

- 8.1 Meaning and modes of report
- 8.2 Different Levels of Management and Reporting
- 8.3 Forms of Reporting
- 8.4 Classification of Reports.

Semester III

Subject Name: Costing

Subject Code: MCA-312

Marks: Internal 40 External 60

Credits-4

UNIT I- Introduction to Cost Accounting

Concept of cost, Costing, Cost Accounting, and Cost Accountancy, General Principles of Costing, Objectives and Importance of Cost Accounting, Classifications of cost, Cost centre and cost unit, Techniques and Methods of Costing, Difference between cost accounting and financial accounting

UNIT II- Methods of costing -

Job costing, Batch costing, unit costing (Theory only)
Contract costing & process costing (Theory & Practical problems)

UNIT III- Marginal costing -

Meaning of Managerial costing, **Decision making** -Make or buy, shut down, product mix, sales mix, Application of Marginal costing, Cost profit-volume analysis, Break-even analysis, Practical problems.

UNIT IV- Type of Budget

Meaning of the term Budget & Budgetary control, Advantages of Budget, Limitations of Budget, Production Budget, Sales Budget, Cash Budget, Master Budget, Revenue Budget , (Problem on – production & sales Budget only.)

UNIT V- Variance Analysis

Meaning of Variance, Reporting of Variance, Material – cost Variance (Practical problems), Price Variance, Usage Variance, Mix Variance, Yield Variance, Labour – Cost Variance (Practical problems), Rate Variance, Efficiency Variance, Mix Variance

Semester III

Banking & Finance Specialization

Subject Name: Corporate Banking

Subject Code: MCB-311

Marks: Internal 40 External 60

Credits-4

UNIT I - Corporate Banking

Corporate Banking : Meaning and importance, various services provided viz., Cash Management, Salary Payment, Debt Management, Factoring and Forfaiting, Trusteeship, Custodial services, Business advisory, Off shore services, Trade services, Forex Management, etc.

Corporate Deposits: Importance of Institutional deposits vis-a-vis retail deposits

UNIT II - Corporate Finance

Corporate Finance: Working capital finance, Fund and Non fund based limits and Import-Export finance. Corporate Debt Restructuring. Case Studies.

UNIT III- Investment Banking

Meaning and scope of Investment Banking, Evolution, overview of current state of Investment Banking in India

Merchant Banking : Advisory services for equity / debt issues, Management, placement and distribution of equity / debt.

UNIT IV- Mergers and Acquisitions and Advisory Services

Mergers and Acquisitions, Divestitures: Identification, Structuring, Negotiation and Execution, arranging finances etc.

Corporate advisory services: Capital restructuring, Project advisory, Private equity and Venture capital, Loan Syndication etc.

UNIT V - Project and Infrastructure Finance I

Characteristics of Project Finance - Technology selection, Assessment of technical collaborator - Market Analysis : International competitiveness and SWOT analysis
Assessing the project cost - Means of financing projects - Estimation of project cash flows - Use of free and equity cash flow valuation for assessing projects - Financial Analysis : Break-even point analysis, Decision tree, Scenario analysis and Internal Rate of Return, Sensitivity analysis

Common risks in projects - Risk mitigation methodologies in projects - Securitisation as a tool for risk mitigation - Project planning - Network techniques for project implementation - Disbursement, supervision and follow up of project by lender

UNIT VI - Project and Infrastructure Finance II

Infrastructure financing cash flow deal agreement with parties involved - SPV - Monitoring and follow-up of the project

Case Studies in Power Project; Airport Project; Road Project, Telecom Project; Hydrocarbons and Ports.

Semester III

Subject Name: Retail Banking

Subject Code: MCB-312

Marks: Internal 40 External 60

Credits-4

UNIT I - Introduction to Retail Banking

History and definition, role within the bank operations, Applicability of retailing concepts distinction between Retail and Corporate / Wholesale Banking

UNIT II - Retail Products I

Retail Products Overview - Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of Asset Products, Approval process for retail loans, Credit scoring. Important Asset Products - Home Loans - Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection. Auto / Vehicle Loans - Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection. Personal Loans Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection.

UNIT III - Retail Products II

Educational Loans Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments., Credit / Debit Cards - Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit , Points., Other Products / Remittances / Funds Transfer

UNIT IV - Marketing / Selling of retail products MIS and Accounting

Retail Strategies; Tie-up with Institutions for Personal loans / Credit cards / Educational loans, with OEMs / Authorised Dealers for Auto / Vehicle loans, and with Builders / Developers for Home loans, Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking., Selling Process in retail products-Direct Selling Agents., Customer Relationship Management - Role and impact of customer relationship management, Stages in customer relationship management process.

UNIT V- MIS and Accounting

Regulations and compliance, Technology for Retail Banking - Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies. Transaction information from disbursement till final settlement of the loan amount. Analytics / Alerts., Accounting entries - Loan process and the relevant accounting including EMI Computation.

UNIT VI - Other issues related to Retail Banking

Securitisation, mortgage based securities., Trends in retailing - New products like Insurance, Demat services, online / Phone Banking, Property services, Investment

advisory / Wealth management, Reverse Mortgage - Growth of e-banking, Crossselling opportunities., Recovery of Retail Loans - Defaults, Rescheduling, recovery process. SARAFAESI Act, DRT Act, use of Lok Adalat forum. Recovery Agents - RBI guidelines.

Semester III

Subject Name: Advanced Excel

Subject Code: MCAE-311

Marks: Internal 40 External 60

Credits-4

Unit 1:- Overview of Basic Excel

- 1.1 An overview of the screen, navigation and basic spreadsheet concepts
- 1.2 Shortcut Keys, Customizing the Ribbon
- 1.3 Using Basic Functions – Sum, Average, Max, Min, Count
- 1.4 Formatting Cells with Number formats, Font formats, Alignment, Borders, etc,
- 1.5 Basic conditional formatting, Border and shading, Header and Footer,
- 1.6 Col heading to print on diff pages, uses of page break, Print Area, Compress and Enlarge Printing

Unit I1:- Data Tools

- 2.1 Data Validation
- 2.2 Number, Date & Time Validation
- 2.3 Text and List Validation
- 2.4 Custom validations based on formula for a cell
- 2.5 Drop-Down Lists
- 2.6 Removing Duplicate

Unit III:- Advanced Functions

- 3.1 Text Functions
- 3.2 Upper, Lower, Proper
- 3.3 Left, Mid, Right
- 3.4 Trim, Len, Exact
- 3.5 Concatenate, Find, Substitute
- 3.6 Date and Time Functions
- 3.7 Today, Now, Day, Month, Year
- 3.8 Date, Date if, Date, Add
- 3.9 EO Month, Weekday
- 3.10 Logical Functions
- 3.11 If Function, How to Fix Errors – if error
- 3.12 Nested If, Complex if and or functions

Unit IV: - Data Analysis and Reports

- 4.1 Pivot Table
- 4.2 What is a Pivot Table
- 4.3 Creating/Inserting Pivot Tables
- 4.4 Choosing Fields, PivotTable Layout
- 4.5 Filtering PivotTables, Analyzing Data Using the Pivot Table 10
- 4.6 Modifying PivotTable Data
- 4.7 Using advanced options of Pivot tables
- 4.8 Pivot Charts (All types of charts)
- 4.9 Consolidating data from multiple sheets and files using Pivot tables
- 4.10 Using external data sources

M. Com Part II

Semester – IV

Subject Name: Modern Entrepreneurship Development

Subject Code: MCC-411

Marks: Internal 40 External 60

Credits-4

UNIT I – Entrepreneurship

-Meaning and Features, Personal qualities-Studies of Personal and social traits – Assessing potential entrepreneurship tools and techniques used- Behavioural tests.

UNIT II – Entrepreneurship Development Training

-Objectives and importance. Training models, training components, Information input and training methodology.

UNIT III – Development of achievement motivation

-sources of development of achievement, Achievement motivation as related to entrepreneurship Problems-beliefs and attitudes-limitations. Need and importance of trainer-motivator skills and qualifications required.

UNIT IV – Business Opportunity Guidance

- Importance and relevance of business opportunity-process of identifying and assessing business opportunity-business opportunity and needs of potential entrepreneur selection of business opportunity. New trends in service sector and scope for entrepreneurship in the service sector.

UNIT V – Problems in entrepreneurship development

: (a) Role of Government in entrepreneurship development (b) R & D Science and technology and entrepreneurship development (c) Specialized institution involved in entrepreneurship development (d) Business incubation and venture capitalists.

UNIT VI – Changes in the concept of entrepreneurship

- Entrepreneurship within organization- As the entrepreneurship Corporate strategy and entrepreneurship

Semester – IV

Subject Name: Research Methodology in Business

Subject Code: MCC-412

Marks: Internal 40 External 60

Credits-4

UNIT I - Introduction to Research Methodology

Meaning, Scope and importance of research Type of research (e.g. Descriptive, Historical, Experimental and Applied)

UNIT II - Identification Research Problem

Formulation of Hypothesis Importance of Hypothesis in research

UNIT III- Research Design

Meaning, Need and Features of Good Research Design.

UNIT IV - Surveys

Meaning - Types - Enumeration - Sample Survey, Types of Sampling (Simple random Sampling, Stratified Random Sampling, Cluster Sampling, Area Sampling), Tools of Data Collection, Primary Data - Questionnaire, Interview, Schedules, Internet, Secondary Data Sources - Census, National Sample Survey, Annual Survey of Industries, National Account Statistics, Ministry Reports Centre for monitoring Indian Economy, RBI Publications, Industry Association reports etc.

UNIT V - Analysis Of Data

Processing of Data, classification, editing, coding, tabulation of data, Diagrammaticrepresentation.

UNIT VI - Report Writing :

Importance of Report Writing - Types of Reports

Steps in writing Research Report - Essential Qualities of reporter.

Semester – IV

Marketing Specialization

Subject Name: Brand Management

Subject Code: MCM-411

Marks: Internal 40 External 60

Credits-4

UNIT I - Introduction to Branding

Objectives, Introduction, Brands / Branding-Origin, Evolution, Basic Definition, Strategic Definition, Label Vs Brand, Brands vis-à-vis Products/Services, Why Brands Matter? - Usefulness and Necessity of Branding, Role of Branding, Scope of Branding

UNIT II - Understanding Basics of Branding

Objectives, Introduction, Value Proposition of a Brand, Brands Identity, Brand, Image-Difference between Identity and Image, Brand Positioning and Creating, Positioning, Brand Salience.

UNIT III - Brand Equity

Objectives, Introduction, Concept of Brand Equity, Brand Equity Models- Aker's Model, Brand Personality, Brand Resonance Model (Keller's Brand Equity Model, Building Brand Equity, Drivers of Brand Equity, Choosing and Developing Brand Elements, Designing Holistic Marketing Programmes, Leveraging Secondary Associations.

UNIT IV - Branding Strategies

Objectives, Introduction, Brand Architecture- Breadth and Depth of Brand Product Mix, Brand Hierarchy- Corporate/Company, Family/Umbrella, Individual, Modifiers/Variants, Descriptors, Brand Extensions, Brand Portfolios

UNIT V -Market Research and Branding

Objectives, Introduction, Understanding Customer/Consumer Wants and Needs, Measuring Brand Satisfaction and Attitudes in relation to Competition

UNIT VI -Brand Management

Objectives, Introduction, Brand & Category Management- Origin, Brand Manager's Role & Tasks

UNIT VII -Branding in Different Sectors

Objectives, Introduction, Consumer Brands, Industrial Brands, Service Brands.

Accountancy Specialization

Subject Name: Business Taxation

Subject Code: MCA-411

Marks: Internal 40 External 60

Credits-4

Direct Tax-

UNIT I- Assessment of individuals, Hindu Undivided Family

Definitions, Computation of income from business of individual, Computation of tax of individual, Computation of total income of Hindu Undivided family, Computation of tax of HUF, Practical problems

UNIT II- Assessment of Firms and Association of Persons

Definitions of firm, partners, Position of firm under income tax, Computation, of total income of firm, Provisions regarding set off and carry forward of losses of firms, Tax computation, Practical problems

UNIT III- Assessment of Companies

Computation of total Income, Carry forward and set off of losses, Assessment of companies, Deemed income for Minimum Alternative Tax, Practical Problems

Indirect Tax-

UNIT IV- Central Excise Act

Excisable Goods, Levy and Collection of Duty, Refund, interest, penalties etc., Powers of excise Officer, Types of Excise Duties, Appeals, Practical Problems

UNIT V - Service Tax

Scope, charge, valuation and payment of service tax, Registration, Recovery, interest etc., Powers of Assessing offices and commissioner, Recovery, Advance Rulings, Practical Problems

UNIT VI- Value Added Tax

Introduction, definitions, Incidence and levy of tax, Registration of dealers, Returns, Assessment, Appeals, Penalties and Interest, Payment of tax, Recovery and set off and refund, Practical Problem

Banking & Finance Specialization

Subject Name: Management of Banks

Subject Code: MCB-411

Marks: Internal 40 External 60

Credits-4

Units	Course Contents
1	The Banking System in India 1.1 Development of Banks 1.2 Organizational Structure of Banks, Organization of Banks 1.3 Banking Regulations 1.4 Evaluation of Commercial Banks in India 1.5 Banking Innovation
2	Managing Risk in Bank 2.1 Managing Risks in Banks 2.2 Interest Rate Risk Management in Banks 2.3 Credit Risk Management in Banks 2.4 Liquidity Management in Banks 2.5 Operational Risk Management in Banks 2.6 Machete Risk Management in Bank
3	Banking Operations 3.1 Major Operations of Banks 3.2 Credit Management 3.3 Marketing of Banking Services 3.4 Customer Services in Banks 3.5 Public Relation in Banks 3.6 Lending Principle of Banks 3.7 Different Modes of Creating Securities 3.8 Investment Banking and other services 3.9 Capital Adequacy of Banks
4	Financial Aspects of Banks 4.1 Balance sheet of Banks 4.2 Sources and Uses of Funds in Bank 4.3 Fee Based and off Balance sheet Activities securitization : Bank earnings & Bank Performance 4.4 Problem in Bank 4.5 Bank failure Basel norms 4.6 RBI and its policy evolution

Semester – IV

Subject Name: Ethical Studies

Subject Code: MCES – 411

Marks: Internal 40 External 60

Credits-4

UNIT I - Introduction Ethics – An Introduction

- Concept of Ethics
- Values and Ethics – Meaning, Types of values
- Ethical Action – Morals, Morality, Benefits, Religiousness and Law

UNIT II- Indian Scenario / History Sprinklings of Ethics form:

- Lokmanya Tilak
- Lokmanya Tilak's Geeta rathasya and management
- Dasboth
- Lord Krishna
- Kautilya
- Ambedkar

UNIT III- Business Ethics: Concept and theories

- Definition of business Ethics
- Need
- Important
- Nature
- Scope
- Factors influencing business Ethics
- The Indian business scene
- Liberalization, Privatization & Globalization (LPG) and Global trends in business Ethics
- Normative Theories of business Ethics

UNIT IV- Application of business Ethics and issues in:

- Marketing
- Finance
- Human resource
- Stakeholders
- Consumer Protections
- Environment
- Ethical Dilemmas at workplace
- Ethical issues in global business

UNIT V- Corporate social responsibility(CSR)

- Meaning and definition
- Need and importance scope and advantages
- Implementation
- Indian scenario

UNIT VI Corporate Governance (CG)

- Meaning, Definition
- Importance
- Issues

UNIT VII Theory and practical of corporate Governance

- Concept of corporation
- Difference between corporate Governance & corporate management
- Theories of corporate Governance
- Systems , Models of corporate Governance
- Good Corporate Governance & obligation to Society, Investors, employees, customers
- Evaluation of corporate Governance in India – Codes & laws

UNIT VIII-Roles in corporate Governance

- Role of board of directors
- Role of Auditors
- Role of government

UNIT IX Indian Ethical experience

- Ethics in hotel Management:
- What is meant by ethics?
- Ethical issues in hospitality
- The application and implementation of the global code of ethics for tourism
- Ethics in medical research
- Food and restaurants ethics
- Ethics in social and mass media
- Professional code of ethics in nursing
- Ethics
- Ethical issues in advertising
- Ethics in education