

M.com Part I

Semester I

Subject Name: New Trends in Accounting

Subject Code: MCC24 - 101

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: Industrial Economics

Subject Code: MCC24-102

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 I

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

Subject Code: MCC24-103

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.

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 I
Cost & Accounting Specialization

Subject Name: Corporate Finance

Subject Code: MCA24-105

Marks: Internal 40 External 60

Credits :2

Course Contents

Financial Goals of the Firm:

- Unit 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

- Unit 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

- Unit 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:

- Unit 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: MCA24-106

Marks: Internal 40 External 60

Credits: 2

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: MCB24 - 105

Marks: Internal 40 External 60

Credits: 2

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: MCB24 - 106

Marks: Internal 40 External 60

Credits: 2

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)

M. Com Part I

Semester II

Subject Name: International Business

Subject Code: MCC24-201

Marks: Internal 40 External 60

Credits: 4

UNIT -1 - International Business Environment

- Nature and Scope
- Issues in foreign investment-technology transfer, pricing and regulations
- Human resource issues and Environmental issues
Emerging economies and trade blocks

UNIT -2 - International Marketing

- International Marketing – meaning, features, need and problems
- Entry strategies, market selection
- International production and supply chains
Methods of Payments in international trade

UNIT -3- International Business Regulations

- Bilateral and multilateral trade laws
- WTO- Settlement and Dhoha round of talks
- Dispute settlement mechanism under WTO
Problems of Patent laws

UNIT 4- International Economy and India

- India's foreign trade in post globalization era
- India and IMF, IBRD
- Role of India in SAARC
BRICS and India

Semester II

Subject Name: Introduction to IFRC

Subject Code: MCC24-202

Marks: Internal 40 External 60

Credits: 4

UNIT 1 Introduction Meaning, Objectives, Scope, Authority, Significance, Limitations, Relevance, Merits and Challenges of IFRS, List of IFRS, Due Process, Timing of Applications of International Financial Reporting Standards, Interpretation of Committee Financial Statement as per US GAAP, Difference between Existing Accounting Standards and IFRS. Adoption of IFRS versus Convergence of IFRS.

UNIT 2 Account of Groups Concept of Group, Need for Consolidated Financial Statement, Penalties of Consolidated Financial Statement, Financial Policies Statement, Treatment of Preacquisition Profit, Goodwill Arising on Consolidated Accounts, Goodwill of Non Controlling Interest at Fair Value, Illustration, Exercises

UNIT 3 Disclosure Standards Related Party Disclosure, Earning Per Share, Interim Financial Reports, Operating Segments.

UNIT 4 Share Based Payment Meaning, Equity Selected Transactions, Transaction with Employees and non employees, Financial Reporting by Mutual Banker, Stock and Commodity Market intermediaries, Valuation, Concept of Valuation, Development in Financial Reporting, Value Added Statements

Semester II

Subject Name: Introduction to Fintech

Subject Code: MCC24-203

Marks: Internal 40 External 60

Credits: 4

UNIT 1 Introduction to Fintech

- Definition and scope of Fintech
- Historical context and evolution of Fintech
- Key drivers of Fintech growth

UNIT 2 Fintech Technologies

- Blockchain and distributed ledger technology
- Cryptocurrencies and digital assets
- Artificial intelligence and machine learning in Fintech

UNIT 3 Fintech Applications

- Online lending platforms
- Payment innovations: mobile payments, peer-to-peer transfers
- Insurtech and digital insurance platforms

UNIT 4 Fintech and Financial Inclusion

- Fintech's role in expanding access to financial services
- Case studies on Fintech initiatives targeting the unbanked and underbanked populations
- Challenges and opportunities in promoting financial inclusion through Fintech

UNIT 5 Regulatory Landscape of Fintech

- Regulatory frameworks governing Fintech globally
- Compliance challenges for Fintech startups and established financial institutions
- Regulatory sandboxes and innovation hubs

UNIT 6 Fintech and Traditional Financial Institutions

- Impact of Fintech on banking, investment, and insurance sectors
- Collaborations between Fintech startups and incumbents
- Challenges and opportunities for traditional financial institutions in embracing Fintech

UNIT 7 Entrepreneurship in Fintech

- Fintech startup ecosystem
- Funding and investment trends in Fintech
- Success stories and lessons learned from Fintech entrepreneurs

UNIT 8 Future Trends and Conclusion

- Emerging trends in Fintech: decentralized finance (DeFi), quantum computing, etc.
- Ethical considerations in Fintech
- Recapitulation and concluding remarks

Semester II

Subject Name: On Job Training

Subject Code: MCC24-204

Marks: Internal 100

Credits: 4

Semester II
Cost & Accountancy Specialization

Subject Name: Company Accounting

Subject Code: MCA24-205

Marks: Internal 40 External 60

Credits: 2

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: MCA24-206

Marks: Internal 40 External 60

Credits: 2

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: MCB24-205

Marks: Internal 40 External 60

Credits: 2

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: MCB24-206

Marks: Internal 40 External 60

Credits: 2

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

M. Com Part II

Semester III

Subject Name: Business Finance

Subject Code: MCC24-301

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:MCC24-302

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

Subject Name: Principles of Co-operation and Rural Development

Subject Code: MCC24-303

Marks: Internal 40 External 60

Credits-4

Unit I Introduction to Co-operation

- Meaning, Origin and Development
- Structure of Co-operation
- Principles of Cooperation
- Problems of Cooperative Societies in India

Role of Co-operation in Economic Development

Unit II Co-operative movement in India

- Origin and Development of Co-operative Movement Before 1991
- Co-operative Development after new economic policy 1991
- Challenges and Remedies to strengthen the co-operative movement

High Powered Committee Co-operatives 2009

Unit III Co-operative Legislation in India

- Need and importance of Cooperative Laws in India
- Role of State in Co-operative Development Maharashtra Co-operative Act 1960

Recent Amendments Co-operative Amendment Act 2013

Unit IV Co-operative Institutions in India

- National Bank for Agriculture and Rural Development
- National Co- operative Development Corporation
- Agriculture Co-operative Marketing Federation

National Co-operative Union of India

Semester III

Accountancy Specialization

Subject Name: Advanced Costing

Subject Code: MCA24-304

Marks: Internal 40 External 60

Credits-2

Unit-I Process Costing

- A) Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.
- B) Computation of Inter Process Profit Advantages and Disadvantages
- C) Computation of Equivalent Production Weighted Average and FIFO.

Unit-II Cost Allocation and Activity Based Costing Systems

- A) Cost Allocation Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs – cost allocation using Direct Method, Step Down Method and Reciprocal Method.
- B) Activity Based Costing Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.

Unit-III Responsibility Accounting

- A) Responsibility Accounting Meaning, Features, Objective, Assumptions, Cost, Profit, Revenue and Investment.
- B) Concept of Controllability Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)
- C) Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.

Unit-VI Strategic Cost Management

- A) Transfer Pricing Introduction, Advantages and Disadvantages, Setting Transfer Pricing Negotiated transfer pricing, Cost Based transfer pricing.
- B) Target Costing Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.
- C) Inflation Accounting Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.

Semester III

Subject Name: Costing

Subject Code: MCA24-305

Marks: Internal 40 External 60

Credits-2

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

Subject Name: Project

Subject Code: MCA24-306

Marks: Internal 40 External 60

Credits-4

Semester III

Banking & Finance Specialization

Subject Name: Corporate Banking

Subject Code: MCB24-304

Marks: Internal 40 External 60

Credits-2

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: MCB24-305

Marks: Internal 40 External 60

Credits-2

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.

Subject Name: Project

Subject Code: MCB24-306

Marks: Internal 40 External 60

Credits-4

M. Com Part II

Semester – IV

Subject Name: Modern Entrepreneurship Development

Subject Code: MCC24-401

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: Business Skills for Excellence

Subject Code: MCC24-402

Marks: Internal 40 External 60

Credits-4

Unit 1- Interpersonal Processes and Behavior

- Communication Skills
- Work Teams and Groups
- Decision Making by Individuals & Group
- Power and Political Behavior
- Leadership and Followership
- Conflict and Negotiation

Unit 2 – Individual Processes and Behavior

- Personality Perception and Attribution
- Attitudes, Emotions and Ethics
- Motivation at work
- Learning and Performance Management
- Stress and well-being at work

Unit 3 – Skills to achieve Excellence

- Introduction
- Creative Insight
- Vision
- Versatility, Focus and Patience

Unit 4 - Case Study Discussion about Successful Personalities and Companies

Semester – IV

Subject Name: Office Management and Secretarial Practices

Subject Code: MCC24-403

Marks: Internal 40 External 60

Credits-2

Course Objective:

Course Objective: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

Course Outcomes:

After completion of the course, learners will be able to:

1. Understand the basic knowledge of managing the office and the essentials of good filing.
2. Analyse the role and importance of drafting influential mails and to learn the essential Requirements for a good system of dealing with stationery.
3. Examine the importance of office automation and mechanization and be able to know the basic understanding of Budget and Audit.
4. Analyse the various banking facilities and various modes of payment, which are used in office.
5. Assess the role and responsibilities of secretary and to know the qualifications required for the appointment of secretary.

Unit-I Introduction:

(a) Office and Office Management: Meaning of office; Functions of office: primary and administrative management functions; importance of office; duties of the office manager; his qualities and essential qualifications.

(b) Filing and Indexing: Meaning and importance; essentials of good filing; centralized vs. decentralized filing; system of classification; methods of filing and filing equipment; Weeding of old records; meaning and need for indexing; various types of indexing.

Unit-II Communication System:

(a) Mail and Mailing Procedures: Meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email; Inward and outward mail: receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch

(b) Forms and Stationery: Office Forms: Introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery: Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery,

essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

Unit-III Office Equipments, Budget and Audit:

(a) Modern Office Equipments: Introduction, Meaning and Importance of office automation, Objectives of office mechanization, advantages, disadvantages, factors determining office mechanization; Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

(b) Budget: Types of Budgets: Annual, revised and estimated; Recurring and non-recurring heads of expenditure.

(c) Audit: Audit process: Vouching, verification and valuation (in brief); Consumables/ Stock Register and Asset register; Procedure for disposal of records and assets.

Unit-IV- Banking and Payment System:

(a) Banking facilities: Types of accounts; Passbook and cheque book; Other forms used in banks; ATM and money transfer.

(b) Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work,

(c) Modes of Payment: Types of payments, such as postal orders, Cheque (crossed/ uncrossed), postdated and pre-dated Cheques, stale Cheque, dishonoured Cheque.

Unit-V Role of Secretary:

Definition, Appointment, Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary; Modern technology and office communication: email, voice mail, internet, multimedia, scanner videoconferencing, web-casting; Agenda and Minutes of Meeting; Drafting: fax-messages, email; Maintenance of appointment diary.

Cost & Accounting Specialization

Subject Name: Business Taxation

Subject Code: MCA24-404

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

Subject Name: Project

Subject Code: MCA24-405

Marks: Internal 80 External 120

Credits-6

Banking & Finance Specialization

Subject Name: Management of Banks

Subject Code: MCB204-404

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

Subject Name: Project

Subject Code: MCB24-405

Marks: Internal 80 External 120

Credits-6