## M.com Part I

## Semester I

#### Subject Name: New Trends in Accounting

#### Subject Code: MCC - 110

#### Marks: Internal 40 External 60

#### Credits: 4

#### **Course Contents 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 Changein Price Level
- 1.5 Accounting for Foreign Inflation

## 2

## **Human Resource Accounting**

- 2.1Concept, Meaning, Definition, Historical Development
- 2.2Cost Based Historical Cost Approach (HRA), Replacement Cost Approach,
  - Opportunity cost Approach
- 2.3 Goodwill Market
- 2.4Ler 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

4

## 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 Lesssee'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.

## Concepts and applications of following new trends in accounting

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

Units

1

## Subject Name: Principles of Management and Management InformationSystem (MIS)

Subject Code: MCC - 112

## Marks: Internal 40 External 60

## Credits: 4

### **<u>UNIT I</u>** - 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, Torn Peters, Eleton Mayo and his Hawthone 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 ofcontrol;Delegation of Authority-Levels of Management, Centralization andDecentralization- Formal and Informal Organization structure-Types ofOrganisation, Management of Conflict-Group Dynamics-

## **<u>UNIT III</u>** - Direction, Motivation And Communication

Principles of Direction-Theories of Motivation

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

(c) McGregors Theory X and Y (d) McClliand'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 systemof 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)

## **<u>UNIT V</u>** - 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 <u>Marketing Specialization</u>

#### Subject Name: Marketing Techniques

#### Subject Code: MCM - 111

Marks: Internal 40 External 60

## Credits : 4

#### <u>UNIT I</u> - 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

#### **<u>UNIT II</u> - Marketing Mix & Price Mix</u>**

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

#### **<u>UNIT III</u>**-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

#### Subject Name: Consumer Behaviour

Subject Code: MCM - 112 Credits :4

## Marks: Internal 40 External 60

#### <u>UNIT I</u> - Introduction

Definition – Consumer Behaviour & Marketing, Stages in Marketing, Application of ConsumerBehaviour 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.

#### **<u>UNIT III</u>** - 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** - Motiation

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

## 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

4.13EBIT and EPS analysis

4.14 ROI & ROE analysis

4.15 Capital structure policy

#### 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

#### **<u>UNIT II</u>** - Operating and Financial Leverage

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

#### **<u>UNIT III</u>** - Capital Structure, cost of capital and valuation

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

#### **<u>UNIT IV</u>** - 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

## **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 debtorcreditor, 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 prepayment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management.

#### **<u>UNIT IV</u>** - 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.

#### <u>UNIT V</u> – 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

#### Subject Name: Central Banking Marks: Internal 40 External 60

## Subject Code:\_MCB – 112 Credits: 4

## **<u>UNIT I</u>** - Evolution of Central Banking

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

## **<u>UNIT II</u>** - 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.

## **<u>UNIT III</u>** – 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.

## **<u>UNIT VI</u>**- Non-Banking Financial Companies (Nbfcs)

Regulatory framework for NBFCs:

Measures for supervision over NBFCs.

## <u>UNIT VII</u>- 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 (WT0)

#### Subject Name: Advanced English

## Marks: Internal 40 External 60

## <u>UNIT I-</u>

- 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

## <u>UNIT I – Speaking Skills</u>

- Introductions
- Group discussions
- Presentations
- Pause Fillers

## <u>UNIT II - Grammar</u>

• Type of sentences – Simple / Compound / Complex Tenses

#### <u>UNIT III - Vocabulary</u>

- Word formation
- Phrasal verbs
- Idioms
- Proverbs

## <u>UNIT IV – Writing Skills</u>

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

## Subject Code: <u>MCAE – 111</u>

## - Credits: 4



• Business Letters

## <u> UNIT V – Language Application</u>

- 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.

#### 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 Motivationat 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

## **Marketing Specialization**

#### Subject Name: Social Media Marketing

#### Marks: Internal 40 External 60

#### Subject Code: MCM-213

#### 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 AudienceSocial 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 SocialNetworking 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

#### Subject Name: Services Marketing

#### Subject Code: MCM-212

Marks: Internal 40 External 60

## Credits: 4

#### <u>UNIT I</u> - 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.

#### **<u>UNIT II</u>** - 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.

#### **<u>UNIT III</u>** - 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 femployees

 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 inService Marketing

– Monitoring and Measuring customer satisfaction – order taking and fulfillment - managing the waiting process - Defects, failures and Recovery - Handling complaints effectively.

## **<u>UNIT IV</u>** -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.

#### **<u>UNIT VI</u>** - 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 <u>Accountancy Specialization</u>

#### Subject Name: Company Accounting

#### Subject Code: MCA 211

Marks: Internal 40 External 60

Credits: 4

#### **<u>UNIT I</u>** - 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

#### **<u>UNIT II</u>**- 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

## **<u>UNIT IV</u>**- Amalgamation and Reconstruction (Mergers & Acquisitions)

Accounting standards (AS)-4 , Accounting for Amalgamation, Methods of Accounting for Amalgamation, Accounting treatment, External Reconstructionand 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

## **<u>UNIT VI</u>**-Recent Trends in Accounting (Theory)

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

**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 preventFraud

## **<u>UNIT III</u>** - Audit Process

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

## **<u>UNIT IV</u> - 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

## **<u>UNIT V</u>** - Computerized Auditing

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

## **<u>UNIT VI</u>** - Audit of Various Concerned

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

## **Banking & Finance Specialization**

#### Subject Name: E-Banking & Financial Services

#### Marks: Internal 40 External 60

## Subject Code: MCB-214

### Credits: 4

### Units

## Course Contents E-Banking

**1** 1.1Meaning & 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 stir age & 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.

**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.

## <u>UNIT III</u> - 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

# <u>UNIT IV</u> - 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 policyFor commercial banks, coordination between term lending institutions, bridge loans, rehabilitation of sick industrial units.

# <u>UNIT V</u> – 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

## Subject Name: Effective Communication & Personality Development

Subject Code: MCAE - 212 Credits-4

#### Marks: Internal 40 External 60

#### Units

## **Course Contents**

## 1 Fundamentals of Communication:

- 1.1 Importance, Phases
- 1.2 Forms, Types
- 1.3 Barriers, Overcoming Barriers
- 1.4 Roleof 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,
- 3.6Reading Body Language

## 4 Organizational Communication:

- 4.1 Organizational Communication
- 4.2 Internal, Types Channels
- 4.3 Diversityand 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