

M.COM COURSE STRUCTURE

Subject: Commerce

M.Com Part-I (500 Marks: 10 Papers 50 each)

M.Com Part-II (500 Marks: 10 Papers 50 each)

M.Com. Part I

TYPE	PAPER	SUBJECT	FULL MARKS	CREDIT
Theory	DCOM 101	Organization Theory and Organization Behaviour	50	5
Theory	DCOM 102	Business Statistics	50	5
Theory	DCOM 103	Marketing Management and Human Resource Management	50	5
Theory	DCOM 104	Financial Institutions and Markets	50	5
Theory	DCOM 105	Managerial Economics	50	5
Theory	DCOM 106	Financial Management and Policy	50	5
Theory	DCOM 107	Advanced Business Statistics	50	5
Theory	DCOM 108	Computer Applications in Business	50	5
Theory	DCOM 109	Quantitative Techniques for Managerial Decisions	50	5
Theory	DCOM 110	Tax Laws and Planning	50	5
Total			500	50



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SUBJECT: COMMERCE

Distribution of Marks for Each Paper in Written Examination (Part-I & Part-II) - New.

Sl. No.	Theory : ⁵⁰ 100 Marks	Question Marks
1.	Answer any 04 Questions out of 08 Questions Carrying 02 marks of each	4x2 =08
2.	Answer any 04 Questions out of 08 Questions Carrying 04 marks of each	4x4 =16
3.	Answer any 02 Questions out of 04 Questions Carrying 08 marks of each	2x8 = 16
4.	Internal Assessment	10
TOTAL		50 Marks

M.Com. Part II

M.Com-Part II 300 Marks: 6 Compulsory Papers

200 Marks: 1 Specialization Group of 4 Papers

[Total: 500 Marks: 10 Papers]

TYPE	PAPER	SUBJECT	FULL MARKS	CREDIT
Theory	DCOM 201	Security Analysis and Portfolio Management	50	5
Theory	DCOM 202	Research Methodology	50	5
Theory	DCOM 203	Financial Services	50	5
Theory	DCOM 204	Strategic Management and Corporate Governance	50	5
Theory	DCOM 205	International Financial Management	50	5
Theory	DCOM 206	Corporate Indirect Taxes	50	5
Total			300	30

SPECIALIZATION (ACCOUNTING & FINANCE)				
TYPE	PAPER	SUBJECT	FULL MARKS	CREDIT
Theory	DCOM 207 (AF)	Special Paper: <u>Accounting and Finance</u> Advanced Management Accounting	50	5
Theory	DCOM 208 (AF)	Special Paper: <u>Accounting and Finance</u> Advanced Financial Accounting	50	5
Theory	DCOM 209 (AF)	Special Paper: <u>Accounting and Finance</u> Financial Statement Analysis	50	5
Theory	DCOM 210 (AF)	Special Paper: <u>Accounting and Finance</u> Advanced Cost Accounting	50	5
Total			200	20

SPECIALIZATION (COMPUTERIZED ACCOUNTING AND TAXATION)				
TYPE	PAPER	SUBJECT	FULL MARKS	CREDIT
Theory	DCOM 207 (CAT)	Special Paper: <u>Computerized Accounting and Taxation</u> E-Commerce and Computerized Accounting	50	5
Theory	DCOM 208 (CAT)	Special Paper: <u>Computerized Accounting and Taxation</u> Computerized Taxation	50	5
Theory	DCOM 209 (CAT)	Special Paper: <u>Computerized Accounting and Taxation</u> Stock Market Trading (Practical) and Stock Trading Accounting	50	5
Theory	DCOM 210 (CAT)	Special Paper: <u>Computerized Accounting and Taxation</u> Computerized Return Filing	50	5
Total			200	20

SPECIALIZATION (BANKING, INSURANCE AND CAPITAL MARKET)				
TYPE	PAPER	SUBJECT	FULL MARKS	CREDIT
Theory	DCOM 207 (BIC)	Special Paper: <u>Banking, Insurance and Capital Market</u> Indian Banking System	50	5
Theory	DCOM 208 (BIC)	Special Paper: <u>Banking, Insurance and Capital Market</u> Insurance: Principles and Practice	50	5
Theory	DCOM 209 (BIC)	Special Paper: <u>Banking, Insurance and Capital Market</u> Stock Market Operation (Theory) and Stock Market Trading (Practical)	50	5
Theory	DCOM 210 (BIC)	Special Paper: <u>Banking, Insurance and Capital Market</u> Banking Practice and Project Work (Capital Market)	50	5
Total			200	20

M.Com – PART – I (500 Marks; 10 Papers 50 Each)

<u>PAPER CODE</u>	<u>SUBJECTS</u>
DCOM – 101	Organization Theory and Organization Behaviour
DCOM – 102	Business Statistics
DCOM – 103	Marketing Management and Human Resource Management
DCOM – 104	Financial Institutions and Markets
DCOM – 105	Managerial Economics
DCOM – 106	Financial Management and Policy
DCOM – 107	Advanced Business Statistics
DCOM – 108	Computer Applications in Business
DCOM – 109	Quantitative Techniques for Managerial Decisions
DCOM – 110	Tax Laws and Planning

M.Com – PART – II (500 Marks; 10 Papers 50 Each)

<u>PAPER CODE</u>	<u>SUBJECTS</u>
DCOM – 201	Security Analysis and Portfolio Management
DCOM – 202	Research Methodology
DCOM – 203	Financial Services
DCOM – 204	Strategic Management and Corporate Governance
DCOM – 205	International Financial Management
DCOM – 206	Corporate Indirect Taxes

Specialization (Accounting and Finance)

<u>PAPER CODE</u>	<u>SUBJECTS</u>
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DCOM – 207AF	Advanced Management Accounting
DCOM – 208AF	Advanced Financial Accounting
DCOM – 209AF	Financial Statement Analysis
DCOM – 210AF	Advanced Cost Accounting

Specialization (Computerized Accounting and Taxation)

<u>PAPER CODE</u>	<u>SUBJECTS</u>
DCOM – 207CAT	E-Commerce and Computerized Accounting
DCOM – 208CAT	Computerized Taxation
DCOM – 209CAT	Stock Market Trading (Practical) and Stock Trading Accounting
DCOM – 210CAT	Computerized Return Filing

Specialization (Banking, Insurance and Capital Market)

<u>PAPER CODE</u>	<u>SUBJECTS</u>
DCOM – 207BIC	Indian Banking System
DCOM – 208BIC	Insurance: Principles and Practice
DCOM – 209BIC	Stock Market Operation (Theory) and Stock Market Trading (Practical)
DCOM – 210BIC	Banking Practice and Project Work (Capital Market)

M.Com – PART – I (500 Marks; 10 Papers 50 Each)

PAPER CODE

SUBJECTS

DCOM – 101

Organization Theory and Organization Behaviour

Module – 1: Management and Business Ethics and Modern Management Theories

Module – 2: Decision – Making, Implementing, Planning

Module – 3: Introduction to Organizational Behaviour

Module – 4: Individual Level Variables and Group Level Variable

Module – 5: Organizational Level Variables

PAPER CODE

SUBJECTS

DCOM – 102

Business Statistics

Module – 6: Theory of Probability

Module – 7: Correlation and Regression Analysis

Module – 8: Index Number

Module – 9: Time Series Analysis

Module – 10: Association of Attributes and Interpolation

PAPER CODE

SUBJECTS

DCOM – 103

Marketing Management and Human Resource Management

Module – 11: Introduction

Module – 12: Consumer Behaviour and Product Management

Module – 13: Pricing and Promotion Strategy and Distribution Decisions

Module – 14: Human Resource management and Performance Appraisal

Module – 15: Industrial Relations and Labour Welfare

PAPER CODE

SUBJECTS

DCOM – 104

Financial Institutions and Markets

Module – 16: Financial System, Risks of Financial Intermediaries and Money Market

Module – 17: Banking Institutions in India

Module – 18: Other Financial Institutions and Micro Finance Institution

Module – 19: Capital Market and Primary Market

Module – 20: Secondary Market (Stock Exchanges) and Security Trading

PAPER CODE

SUBJECTS

DCOM – 105

Managerial Economics

Module – 21: Nature and Scope of Managerial Economics and Demand Analysis

Module – 22: Production Theory

Module – 23: Theory of Cost

Module – 24: Price and Output Determination under Different Market Conditions

Module – 25: Game Theory and Decision under Risk and Uncertainty

PAPER CODE

SUBJECTS

DCOM – 106

Financial Management and Policy

Module – 26: Time Value of Money, Financial Goal and Shareholder Value Creation

Module – 27: Leverage

Module – 28: Cost of Capital

Module – 29: Management of Working Capital and its Components

Module – 30: Dividend Theories and Policies

PAPER CODE

SUBJECTS

DCOM – 107

Advanced Business Statistics

Module – 31: Probability Distributions

Module – 32: Sampling and Sampling Distribution

Module – 33: Statistical Estimation

Module – 34: Testing of Hypothesis

Module – 35: Non-Parametric Analysis

PAPER CODE

SUBJECTS

DCOM – 108

Computer Applications in Business

Module – 36: MS-Word and Excel

Module – 37: MS-Access and Power-Point

Module – 38: Introduction of Database Package for Datasheet Analysis (Preferably FOXPRO)

Module – 39: Introduction of Accounting Package: TALLY

PAPER CODE

SUBJECTS

DCOM – 109

Quantitative Techniques for Managerial Decisions

Module – 41: Introduction and Linear Programming

Module – 42: Assignment Problems

Module – 43: Transportation Problems

Module – 44: Network Analysis

Module – 45: Queuing Theory and Inventory Management

PAPER CODE

SUBJECTS

DCOM – 110

Tax Laws and Planning

Module – 46: Introduction and Taxation of Companies

Module – 47: Carry forward and Set-off of Losses

Module – 48: Tax Planning and Managerial Decisions

Module – 49: Advance Payment

Module – 50: Goods and Services Tax

M.Com – PART – II (500 Marks; 10 Papers 50 Each)

PAPER CODE

SUBJECTS

DCOM – 201

Security Analysis and Portfolio Management

Module – 51: ‘Return’ and ‘Risk’ in Securities Market and Portfolio Analysis

Module – 52: Analysis for Equity Investment

Module – 53: Various Forms of Market Efficiency

Module – 54: Valuation of Securities

Module – 55: Mutual Funds

PAPER CODE

SUBJECTS

DCOM – 202

Research Methodology

Module – 56: Fundamentals of Research

Module – 57: Review of Literature

Module – 58: Data Collection and Methodology

Module – 59: Report Writing

Module – 60: Data Analysis (Practical)

PAPER CODE**SUBJECTS****DCOM – 203****Financial Services**

Module – 61: Introduction and Venture Capital

Module – 62: Factoring, Forfeiting, Credit Rating and Insurance Services

Module – 63: Leasing

Module – 64: Merchant Banking

Module – 65: Housing Finance and Miscellaneous Services

PAPER CODE**SUBJECTS****DCOM – 204****Strategic Management and Corporate Governance**

Module – 66: Concept of Strategy and SWOT Analysis

Module – 67: Strategic Analysis, Strategy Formulation and Choice of Strategies: Portfolio Analysis and Display Matrices, Operating and Financial Analysis.

Module – 68: Strategic Implementation and Control

Module – 69: Corporate Governance in India

Module – 70: Shareholders – Corporate Governance and Corporate Social Responsibility (CSR)

PAPER CODE**SUBJECTS****DCOM – 205****International Financial Management**

Module – 71: Foreign Exchange Market and Its Activities

Module – 72: Parity Conditions in International Finance and Exchange Rate Equilibrium

Module – 73: International Financing and Project Financing Decisions

Module – 74: Exposures to International Firms

Module – 75: Foreign Exchange Risk Management

PAPER CODE**SUBJECTS****DCOM – 206****Corporate Indirect Taxes**

Module – 76: Indirect Taxes- Basic Concepts

Module – 77: Goods and Services Tax- Basic Concepts and Definitions

Module – 78: Supply, Levy of GST, Location of Supplier and Place of Supply

Module – 79: Reverse Charge Mechanism, Composition Scheme, Input Tax Credit, Registration, Tax Invoice, Credit Notes and Debit Notes, Submission of Return and Payment of Tax

Module – 80: Custom Duty

Specialization (Accounting and Finance)**PAPER CODE****SUBJECTS****DCOM – 207AF****Advanced Management Accounting**

Module – 81AF: Fundamentals of Management Accounting

Module – 82AF: Capital Budgeting under Certainty

Module – 83AF: Capital Budgeting under Risk and Uncertainty

Module – 84AF: Responsibility Accounting

Module – 85AF: Corporate Financial Distress and Bankruptcy

PAPER CODE**SUBJECTS****DCOM – 208AF****Advanced Financial Accounting**

Module – 86AF: Accounting of Service Industries

Module – 87AF: Accounting relating to liquidation of Companies

Module – 88AF: Some special issues in Accounting: Human Resource Accounting, value added accounting etc.

Module – 89AF: Accounting for holding and subsidiary company

Module – 90AF: Accounts for specific companies: Insurance Company (including loss of profit Insurance) and Banking Company

PAPER CODE

SUBJECTS

DCOM – 209AF

Financial Statement Analysis

Module – 91AF: Introduction and overview

Module – 92AF: Financial Statement Analysis with the Help of Financial Ratios

Module – 93AF: Cash Flow Analysis and Management of Receivables

Module – 94AF: Financial Reporting

Module – 95AF: Corporate Segment Reporting, Social Reporting and Emerging Tools for Performance Measurement

PAPER CODE

SUBJECTS

DCOM – 210AF

Advanced Cost Accounting

Module – 96AF: Cost Control Accounts

Module – 97AF: Process Costing

Module – 98AF: Marginal Costing and Contemporary Issues in Cost Accounting

Module – 99AF: Budgetary Control

Module–100AF: Standard Costing

Specialization (Computerized Accounting and Taxation)

PAPER CODE

SUBJECTS

DCOM – 207CAT:

E-Commerce and Computerized Accounting

Module – 81CAT: E-Commerce and Applications of E-Commerce in Business

Module – 82CAT: Categories of E-Commerce and Driving forces behind E-Commerce

Module – 83CAT: Network Infrastructure for E-Commerce

Module – 84CAT: Legal Requirements in E-Commerce

Module – 85CAT: Introduction to Accounting Packages

PAPER CODE

SUBJECTS

DCOM – 208CAT:

Computerized Taxation

Module – 86CAT: Introduction and Income tax assessment

Module – 87CAT: Scheme of furnishing electronic return

Module – 88CAT: Type of deductors and Payment of TDS/TCS

Module – 89CAT: Online PAN and TAN Registration

Module – 90CAT: Download, Preparation and Validation

PAPER CODE

SUBJECTS

DCOM – 209CAT

Stock Market Trading (Practical) and Stock Trading Accounting

Module – 91CAT: Opening of online trading account, Bank account and DEMAT account.

Module – 92CAT: Use of BSE

Module – 93CAT: NSE Terminals.

Module – 94CAT: Online Purchase/Sale of shares.

Module – 95CAT: Application of Money wire Software (**Practical**)

PAPER CODE

SUBJECTS

DCOM – 210CAT

Computerized Return Filing

Module – 96CAT: Online Payment of Tax and New PAN Registration

Module – 97CAT: Return Filing and Annual Information Return (AIR)

Module – 98CAT: Service Tax

Module – 99CAT: Central Excise

Module – 100CAT: WB-VAT, CST, And Profession Tax

Specialization (Banking, Insurance and Capital Market)

PAPER CODE

SUBJECTS

DCOM – 207BIC

Indian Banking System

Module – 81BIC: Overview of Banking System and Regulatory Framework

Module – 82BIC: Banker customer relationship

Module – 83BIC: Negotiable instruments

Module – 84BIC: Regulation and Supervision of Reserve Bank over Commercial Banks

Module – 85BIC: Priority sector lending and financial inclusion

PAPER CODE

SUBJECTS

DCOM – 208BIC

(Insurance: Principles and Practice)

Module – 86BIC: Introduction

Module – 87BIC: Insurance and tax planning

Module – 88BIC: Indian Insurance Industry

Module – 89BIC: Life Insurance Sector reforms in India

Module – 90BIC: Reforms in General Insurance Sector in India

PAPER CODE

SUBJECTS

DCOM – 209BIC

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

Module – 91BIC: Listing of Securities

Module – 92BIC: Trading in major Indian Stock Exchanges and Risk management

Module – 93BIC: Stock Market Indices

Module – 94BIC and 95BIC: Stock Market Trading (**Practical**)

PAPER CODE

SUBJECTS

DCOM – 210BIC

Banking Practice and Project Work (Capital Market)

Module – 96BIC: Asset – Liability Management

Module – 97BIC: Loans and Advances

Module – 98BIC: Electronic banking and IT Banks

Module – 99BIC and 100BIC: **PROJECT WORK**

M.COM – PART – I

Subject: Organization Theory and Organization Behaviour

Paper Code: DCOM – 101

Full Marks: 50

Course Contents:

Module – 1: Management and Business Ethics and Modern Management Theories:

System Theory and Contingency Theory

Module – 2: Decision – Making, Implementing, Planning:

Meaning, Process, Types of Decisions, Approach towards Decision – Making – Economic Model and ‘Bounded Rationality’ Model, Authority – Types, Delegation of Authority, Span of Management, Leading – Leadership Theories (Managerial Grid, Fiedler’s Contingency Theory, Hersey – Blanchard Situational Theory). Strategic Planning – Concept, Planning Premises, Role of Forecasting in Planning, Management by Objectives – Conceptual Framework, Process, Inflexibilities in Planning.

Module – 3: Introduction to Organizational Behaviour

Organizational Behaviour – Concept Significance; Organizational Behaviour Model.

Module – 4: Individual Level Variables and Group Level Variable

Ability; Attitudes; Perception; Learning; Personality; Values. Definition of Group Level Variable, Types of Groups, Group Formation; Group Behaviours: Norms; Cohesion, Role; Group Decision Making: Techniques

Module – 5: Organizational Level Variables

Culture: Definition, Types, Functions, Creation of Culture, Learning Cultures; Organizational Conflict: Traditional and Modern Approaches to Conflict, Functional and Disfunctional Organizational Conflicts, Sources, Types of Conflict, Resolution of Conflict; Stress: Definition; Sources; Management of Stress.

References:

1. Allen, L.A.: Management and Organization, McGraw Hill International, New York
2. Luthans, F.: Organizational Behaviour, McGraw Hill International, New York
3. Robbin, S.P.: Organizational Behaviour, Prentice Hall International
4. Sharma, R.A.: Organization Theory and Behaviour, Tata McGraw Hill International, New York
5. Rao, V.S.P. and Harikrishan, V.: Management: Text and Cases, Excel Books, New Delhi
6. Koontz, H. and Weirich, H.: Mnagement, McGraw Hill International, New York
7. Prasad, L.M.: Principles and Practice of Management, Sultan Chand & Sons
8. Hersey, Paul, Blanchard, Kenneth H. and Johnson, Dewey E.: Management of Organizational Behaviour: Utilizing Human Resources, Prentice Hall India, New Delhi
9. Shukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall India, New Delhi
10. Khanka, S.S.: Organisational Behaviour, S.Chand
11. Banerjee, Mrityunjy: Organisation Behaviour, Allied Publishers Ltd., New Delhi

Subject: Business Statistics

Paper Code: DCOM – 102

Full Marks: 50

Course Contents:

Module – 6: Theory of Probability

Objective and Subjective Probability, Classical Approach, Relative Frequency Approach and Axiomatic Approach of Probability; Addition and Multiplication Probability Models; Conditional Probability and Bayes' Theorem; Independence of Events; Matching Problem.

Module – 7: Correlation and Regression Analysis

Simple, Partial and Multiple Correlations, Spearman's and Kendall's Rank Correlation; Simple Regression and OLS Estimation; Multiple Regression; Limitations of Correlation and Regression

Module – 8: Index Number

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

Module – 9: Time Series Analysis

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

Module – 10: Association of Attributes and Interpolation

Classes and Class Frequencies; Consistency of Data; Independence and Association; Association and Casual Relationship. Definition of Interpolation, Extrapolation, Inverse Interpolation, Use of Delta and E Functions, Polynomial Function, Newtons Forward, Backward and Lagranges Formula.

References:

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

Subject: Marketing Management and Human Resource Management

Paper Code: DCOM – 103

Full Marks: 50

Course Contents:

Module – 11: Introduction

Meaning and Significance of Marketing; Evaluation of Marketing Concept; Role of Marketing in Developing Economy; Marketing Management – Meaning, Objectives, Functions; Marketing of Services; Concepts of Marketing Mix, Market Segmentation, Targeting and Product Positioning.

Module – 12: Consumer Behaviour and Product management

Meaning and Significance of Consumer Behaviour, Factors Influencing Consumer Behaviour; Consumer Buying Process; Concept of Product; Product Life Cycle and Marketing Strategies; New Product Development Process; Branding and Packaging Decisions.

Module – 13: Pricing and Promotion Strategy and Distribution Decisions

Pricing – Objectives and Methods; Pricing over the Life Cycle of the Product; Promotion Mix – Meaning and Determinants; Role of Personal Selling; Selling Process; Methods of Sales Promotion; Concept of Salesmanship; Role of Advertising and Publicity; Decision Areas in Advertising; Communication Process; Importance of Communication. Channels of Distribution – Importance, Alternative Routes, Role of Intermediaries; Selecting Appropriate Channel; Managing Sales Personnel.

Module – 14: Human Resource Management and Performance Appraisal

Introduction; Meaning and Definition of Human Resource Management; Differences between Personnel and Human Resource Management; Functions of Human Resource Management; Human Resource Planning – Concept, Definition and need; Recruitment: Meaning, sources of recruitment. Performance Appraisal: Meaning and need; The Appraisal Process; Traditional and Modern Methods of Performance Appraisal.

Module – 15: Industrial Relations and Labour Welfare

Industrial Relations (IRs): Importance and parties to IRs; Factors influencing IR; Meaning and Forms of Industrial Disputes; Causes of Industrial Disputes; Prevention and Settlement of Industrial Disputes; Workers Participation: forms and objectives, Concept and Importance of Labour Welfare; Types of Labour Welfare; Statutory Provisions Relating to Labour Welfare, Role of Trade Union.

References:

1. Kotler, Philip and Armstrong, Gray; Principles of Marketing, PHI, New Delhi
2. Kotler, Philip; Marketing Management: Analysis, Planning, Implementation and Control, PHI, New Delhi
3. Stanton, Willian J., and Charles, Futrell; Fundamentals of Marketing, Mc Graw Hill Publishing Co., New York
4. Still, Richard R., Cundiff, Edward W., and Norman, A.P.G.; Sales Management: Decisions, Strategies and Cases, PHI, New Delhi
5. Majumdar, Ramanuj; Product Management in India, PHI, New Delhi
6. Ramaswamy, V.S. and Namakumari, S.; Marketing Management, Macmillan India, New Delhi
7. Srinivasan, R.: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi

8. Gite, PPriyanka; Marketing Management; Taxmann Publications Pvt. Ltd., New Delhi
9. Aswathappa, K.: Human Resource and Personnel Management: Text & Cases, Tata McGraw-Hill, New Delhi
10. Subba Rao: Personal and Human Resource Management, Text and Cases, Himalaya Publishing House, New Delhi
11. VSP Rao: Human Resource Management, Text and Cases, Excel Books, New Delhi
12. Pattanayak, B.: Human Resource Management, Prentice Hall of India Pvt. Ltd. New Delhi
13. Decenzo, D. A. And Robbins, S.T.: Human Resource Management, Prentice Hall of India Pvt. Ltd., New Delhi
14. Goss, David: Principles of Human Resource Management, Routledge Series.
15. Gupta, C.B.: Human Resource Management, Sultan Chand, New Delhi
16. Wayne, F. Cascco: Managing Human Resources, McGraw Hill, New York
17. Yodev, Dale: Personnel Management and Industrial Relations, Prentice Hall of India, New Delhi
18. Corneliux, N.: Human Resource Management – A Managerial Perspective, Thomson Learning, London.

Subject: Financial Institutions and Markets

Paper Code: DCOM – 104

Full Marks: 50

Course Contents:

Module – 16: Financial System, Risks of Financial Intermediaries and Money Market

Various components of the Financial System; Role of Financial Institutions (FIs) in Financial System; Financial Systems and Development; Major issues in the Indian Financial System.

Module – 17: Banking Institutions in India

Structure of Banking Institutions in India; Commercial Banks in India – Public Sector and Private Sector; Committees on Banking Sector Reforms and their main recommendations; Priority Sector Lending; E- Banking: Basic and Value-added Services; RRBs; Mergers and Acquisitions in Indian Banking.

Module – 18: Other Financial Institutions and Micro Finance Institution

Co-operative Banks and Credit Institutions; Development Financial Institutions; NBFCs: Types and Regulatory Authorities; RNBCs; Insurance Companies; Mutual Fund Institutions. General

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

Module – 19: Capital Market and Primary Market

Securities and Securities Market; Role of Securities Market in a Country's Economy; Structural Framework of Indian Capital Market; Instruments Usually Traded in Capital Market; Some Special Types of Capital Market Instruments: GDR, Fccbs, Warrants, Convertibles, etc.

- a. Primary Market Intermediaries – Lead Managers and Co – Managers; Underwriters; Bankers to an Issue; Brokers to the Issue; Registrars to an Issue and Share Transfer Agents.
- b. Primary Market Activities/Procedures – Pricing of Issues; Book Building; Green Shoe Option.

Module – 20: Secondary Market (Stock Exchanges) and Security Trading

Role of Stock Exchanges in Security Trading; Role of Brokers and Sub-Brokers in Security Trading; Stock Exchanges in India – BSE, NSE, ISE and other Exchanges; Stock Market Indices; Listing of Securities in a Stock Exchange; Clearing and Settlement; Modern Screen – Based Computerized Trading; Scripless or Paperless Trading; Central Depository Organizations (NSDL and CDSL) and Depository Participants; Methods of Trading – Trading Under Rolling Settlement and Options Trading; 'Bull' and 'Bear' Trading Operation; SEBI – Powers and Functions.

References:

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

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

Subject: Managerial Economics

Paper Code: DCOM – 105

Full Marks: 50

Course Contents:

Module – 21: Nature and Scope of Managerial Economics and Demand analysis

Managerial Economics and Economic Theory; Measuring and Maximizing Profit; Economic Profit and Accounting Profit; Management Objectives; Separation of Ownership and Control – The Principal – Agent Problem and Corporate Control Mechanism.

Demand, Supply, and Market Equilibrium; Elasticity of Demand and Supply; Demand Estimation and Forecasting.

Theory of Consumer Behaviour – Neo-Classical Utility theory and Consumer Surplus and Indifference Curve Analysis – Consumer Equilibrium; Price Effect, Income Effect and Substitution Effect; Income Consumption and Price Consumption Curves; Derivation of Demand Curve from Price Consumption Curve.

Module – 22: Production Theory

Definition of Production Function; Production with one and two variables inputs; various shapes of isoquants on basis of degree of substitutability; stages of production; law of diminishing returns to a factor; Elasticity of substitution; Ridge line; Returns to scale; Expansion path; Properties of C-D Production function; CES Production function; Producer surplus; Equilibrium of a firm; Economies of Scale; Relationship between AP, MP curves; Estimation of production function.

Module – 23: Theory of Cost

Shapes of TC, TFC, TVC; Relationship between short run cost curves – AFC, AVC, AC, MC; Derivation of LRTC and LRAC as an envelope curve; Estimation of cost function; Economic value analysis; Deduction of cost functions from production function.

Module – 24: Price and output determination under different market conditions

- a. Perfect Competition:** Assumptions; Short run and long run equilibrium of a perfectly competitive firm; short run supply curve of a firm; analysis of break even and shut down point.
- b. Monopoly:** Basic features; relationship between AR, MR and Elasticity of demand; short run long run equilibrium of a firm under monopoly; absence of supply curve; condition of price discrimination; Mathematical derivation of the equilibrium position of a price discriminating monopolist.
- c. Monopolistic Competition:** Characteristics; Chamberlain's Excess Capacity; Equilibrium position of a firm in short run and long run.
- d. Oligopoly:** Characteristics; Cournot's model of duopoly; Stakelberg's price leadership model; Cartel

Module – 25: Game Theory and Decision under Risk and Uncertainty

Game theoretic approach; Classification and description of games; Two person Zero – Sum Game; Pure Strategies' games without saddle points; Mixed strategies; Non zero sum game; Dominant strategy; Nash Equilibrium; Solution of Game by LP method; Application of Game theory to Oligopoly Market Decisions – Determining THE Best Response Functions and its application to a real life Situation.

Expected Utility: A Theory of Decision Making under Risk; a Manager's Utility Function for Profit; Deriving Utility Function for Profit; Maximization of Expected Utility;

Decision under Uncertainty: The Maximax Criterion, The Maximin Criterion, The Minimax Regret Criterion, The Equal Probability Criterion.

References:

1. Baumol, William J.: Economic Theory and Operations Analysis, Prentice Hall, London
2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill International
3. Chopra, O.P.: Managerial Economics, Tata McGraw Hill, New Delhi
4. Dean, Joel: Managerial Economics, Prentice Hall India, New Delhi
5. Dholakia, R.H. and Oza, A.L.: Micro Economics for Management Students, Oxford University Press
6. Eaton, Curtis B. and Faton, Diane: Micro Economics, Prentice Hall, New Jersey
7. Haynes, W.W., Mote, V.L. and Paul, S.: Managerial Economics Analysis and Cases, Prentice Hall India, Delhi
8. Peterson, Craig H. and Lewis, Cris W.: Managerial Economics, Prentice Hall, Delhi
9. Koutsoyiannis, A.: Modern Microeconomics
10. Pindyk & Rubinfeld: Microeconomics, Prentice Hall, Delhi
11. Dorfman, Samuelson & Solow: Linear Programming

Subject: Financial Management and Policy

Paper Code: DCOM – 106

Full Marks: 50

Course Contents:

Module – 26: Time Value of Money, Financial Goal and Shareholder Value Creation

Its Application in Calculating Net Present Value of A Project.

Profit Vs. Wealth; Conflict of Goals: Management Vs. Owners; Financial Goal and Firm's Objectives.

Earnings – How Much Reliable as a Bottom Line? ROI Vs. DCF Return; Estimation Shareholder Value; Shareholder Value Added (SVA)

Module – 27: Leverage

Types and Measurement of Leverage; Business and Financial Risk; EBIT Analysis.

Module – 28: Cost of Capital

Meaning and Significance of Cost of Capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings; Cost of Equity and CAPM; Combined Cost of Capital (Weighted).

Module – 29: Management of Working Capital and its components

Introduction; Operating Cycle Concept; Estimation of Working Capital Requirement; Financing of Working Capital – Various Approaches; Norms of Bank Finance.

Inventory, Receivables, Cash and Payables management

Module – 30: Dividend Theories and Policies

Dividend and Valuation: M-M Hypothesis; Gordon's Model; Linter's Model Etc. Forms of Dividends; Determining Factors of Corporate Dividend Policy; Dividend Policy of Manufacturing Companies in India – Case Study of a Steel Manufacturing Company.

References:

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

Subject: Advanced Business Statistics
Paper Code: DCOM – 107
Full Marks: 50

Course Contents:

Module – 31: Probability Distributions

Uniform, Binomial, Poisson, Normal and Exponential Distributions; Their Characteristics and Applications.

Module – 32: Sampling and Sampling Distribution

Sampling and Sampling (Probability and Non - Probability) Methods; Sampling and Non-Sampling Errors; Law of Large Number and Central Limit Theorem; Sampling Distributions and their Characteristics.

Module – 33: Statistical Estimation

Point and Interval Estimation of Population Mean, Proportion and Variance

Module – 34: Testing of Hypothesis

Statistical Testing of Hypothesis and Errors; Sample Size; Large and Small Sampling Tests: Z-Tests, T-Tests, and F- Tests; ANOVA

Module – 35: Non-Parametric Analysis

Chi-Square Tests; Sign Tests; Wilcoxon Signed – Rank Tests; Wald – Wolfowitz Tests; Kruskal – Wallis Test.

References:

1. Heinz, Kohler: Statistics for Business & Economics, Harper Collins, New York
2. Hien, L.W.: Quantitative Approach to Managerial Decisions, Prentice Hall, New Jersey
3. Morse, Lawrence B.: Statistics for Business & Economics, Harper Collins, New York
4. Levin, Richard I. and Rubin, David S.: Statistics for Management, Prentice Hall, Delhi
5. Staine, R. and Foster, D.: Statistics for Business, Pearson Education, New Delhi
6. Bajpai, N.: Business Statistics, Pearson Education, New Delhi

7. Watsham Terry J. and Parramor, Keith: Quantitative Methods in Finance, International Thompson Business Press London
8. Hooda, R.P.: Statistics for Business and Economics, Macmillan, New Delhi
9. Goon, Gupta & Dasgupta: Fundamentals of Statistics, Vol. I & Vol. II
10. Goon, Gupta & Dasgupta: An Outline of Statistical Theory, Vol. I & Vol. II
11. Gupta S.P.: Statistical Methods, Sultan Chand, New Delhi
12. Arora, S., Arora, S. and Arora, P.N.: Comprehensive Statistical Methods; S. Chand

Subject: Computer Applications in Business

Paper Code: DCOM – 108

Full Marks: 50

Course Contents:

Module – 36: MS – Word and Excel

Word Basic Commands, Formatting – Text and Documents, Sorting and Tables, Introduction to Mail Merge; Working with Excel – Formatting, Functions, Chart Features, Working with Graphics in Excel, Using Worksheets as Database in Accounting.

Module – 37: MS – Access and Power-Point

Database Creation in MS – ACCESS, Table Creation, Linking of Tables, Slide Design in MS – Power Point

Module – 38: Introduction of Database Package for Datasheet Analysis (Preferably FOXPRO)

Structure of DBF and its Application in Business: Creating a Database File, Various Mathematical – Statistical – Logical – Date Functions Use in DBF Programming, Editing the Contents of Database File, Deleting the Contents of Database File, Programming in DBF.

Module – 39: Introduction to Accounting Package

TALLY

Module – 40: Pay Roll (Any one)

Gen Software Solution, Relayn Software Solution, Pay Pac, Sine Wave Computer Service Pvt. Ltd. Pay Package.

References:

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

Subject: Quantitative Techniques for Managerial Decisions

Paper Code: DCOM – 109

Full Marks: 50

Course Contents:

Module – 41: Introduction and Linear Programming

Operations Research (OR): What it is - Origin – Role of or in Decision Making – Application Areas of or in Management.

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

Module – 42: Assignment Problems

Concepts, Mathematical Formulation – Assignment Algorithm (Hungarian Method) – Balanced and Unbalanced – Minimization and Maximization; Travelling Salesman Problem as an Assignment Problem.

Module – 43: Transportation Problems

Concepts, Formulation: Balanced and Unbalanced – Minimization and Maximization; Solution Methods – MODI Method; Degeneracy.

Module – 44: Network Analysis

PERT/CPM: Difference between PERT and CPM – Network Construction – Time Estimation – Slacks and Floats – Critical Path – Crashing and Relaxation – Time – Cost Trade – off.

Module – 45: Queuing Theory and Inventory Management

Concept – Assumptions and Applications – Analysis of Queue System – Poisson Distributed Arrivals and Exponentially Distributed Service Time Models (MMI and MMK).

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

References:

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

Paper Code: DCOM – 110

Full Marks: 50

Course Contents:

Module – 46: Introduction and Taxation of Companies

Residential Status of Companies, Deductions from Gross Total Income under Chapter VI A;
Computation of Taxable Income and Tax Liability
Taxation of Companies: Types of Companies, Minimum Alternative Tax (MAT) and Treatment of MAT Credit.

Module – 47: Carry forward and Set-off of Losses

Theoretical Discussion and Problems.

Module – 48: Tax Planning and Managerial Decisions

Concept of Tax Evasion, Tax Avoidance and Tax Planning; Relating to Capital Structure Decision, Purchase Using Owned Funds Vs Borrowed Capital, Own Vs Lease
Tax Planning for New Business: Tax Planning with Reference to Location, Nature and Forms of Organization of New Business.

Module – 49: Advance Payment

Concept and Problems, interest Computation under Sections 234A, 234B and 234C, Tax Deduction at Source in Different Cases.

Module – 50: Goods and Services Tax

Basic Concepts – Liability of Tax payer- Levy of GST - Composition Scheme - Revision of Tax/duty - Registration Procedure - Transaction Value - Valuation Rules - Payment of GST - Input Tax Credit, Overview of IGST.

References:

1. Singhania, V.K. and Singhania, K.: Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd
2. Dubey, A.: Taxation: Direct Tax, Lexis Nexis
3. Daruwala, B.F.: Handbook to Direct Taxes, Bharat Law House Pvt. Ltd.

4. Ahuja, g. and Gupta, R.: Professional Approach to Direct Taxes Law and Practice, Bharat Law House Pvt. Ltd.
5. Sengupta, C.H.: Tax Practice and Procedure, Dey Concern, Kolkata

M.COM. – PART – II

Subject: Security Analysis and Portfolio Management

Paper Code: DCOM – 201

Full Marks: 50

Course Contents:

Module – 51: ‘Return’ and ‘Risk’ in Securities Market and Portfolio Analysis

Investment Vs Speculation; Misconceptions About Speculation; Elements in Return; measurement of Return; Yield – To – maturity; Measurement of Risk; Components of Systematic and Unsystematic Risk; Markowitz’s Mean – Variance Rule; ‘Beta’ – Its Calculation and Interpretation.

Portfolio Risk and return: Modern portfolio theory-Formulation of portfolio and concept of diversification; Calculation of portfolio return; Calculation of portfolio risk- a two-security or three-security portfolio, efficient frontier and optimum portfolio selection, Capital market line, Security market line

Module – 52: Analysis for Equity Investment

Objectives; Classification; Fundamental Analysis – Economy Analysis, Industry Analysis and Company – Level Analysis; Technical Analysis – Dow Theory, Classical Tools and Modern Tools; Fundamental Analysis Vs Technical Analysis.

Module – 53: Various Forms of Market Efficiency

Concept of Market Efficiency: Information Efficiency and Allocation Efficiency; Weak, Semi – Strong and Strong Form of Market Efficiency; Random Walk hypothesis.

Module – 54: Valuation of Securities

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

Module – 55: Mutual Funds

Meaning, Organization structure, Advantages, Classification of mutual funds, Performance evaluation of managed portfolios: Treynor' ratio, Sharpe ration and Jensen's measure.

References:

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

Subject: Research Methodology

Paper Code: DCOM – 202

Full Marks: 50

Course Contents:

Module – 56: Fundamentals of Research

Definition and Objectives of Research – Motivation, Types of Research – Descriptive Vs Analytical, Applied Vs Fundamental, Quantitative Vs Qualitative, Conceptual Vs Empirical, Research Process – meaning of research problems, Identification and Formulation of research problem, Research Objectives, Formulation of Hypothesis.

Module – 57: Review of Literature

Need for Reviewing Literature, Planning of Review work, Sources of Literature, Literature Review Procedure, Identifying Research Gap

Module – 58: Data Collection and Methodology

Sources of Data – Use of Primary Data and Secondary Data, methods of Collecting Primary Data and Secondary Data, Questionnaire, Features of Good Questionnaire.

Module – 59: Report Writing

Structure and Components of Research Report, Types of Report, Planning of Report Writing, Layout of Research Report, Characteristics of a good report, referencing in academic writing

Module – 60: Data Analysis (Practical)

Data Analysis with Statistical software Packages – Correlation, Regression Analysis, ANOVA, Parametric Tests, Non Parametric Tests, Time Series Analysis etc.

References:

1. Kumar, R.: Research Methodology: A Step by Step Guide for Beginners, Pearson Education, New Delhi
2. Taylor, B., Sinha, G. and Ghoshal, T.: Research Methodology: A Guide for Researchers in Management and Social Sciences, Prentice Hall India, New Delhi
3. Panneerselvam, R.: Research Methodology, Prentice Hall India, New Delhi
4. Krishnaswamy, K.N., Sivakumar, A. and Mathirajan, M.: Management Research Methodology: Integration of Principles, Methods and Techniques, Pearson Education, New Delhi
5. Srivastava, T.N. and Rego, S.: Business Research Methodology, Tata McGraw Hill Education
6. Rao, A.S. and Tyagi, D.: Research Methodology with SPSS Statistical Package for the Social Sciences, Shree Niwas Publications.
7. Argyrous, G.: Statistics for Research with a Guide to SPSS, SAGE Publications Ltd.

8. Kothari, C.R.: Research Methodology Methods and Techniques, New Age International (P) Ltd
9. Burns, R.P. and Burns, R.: Business Research Methods and Statistics Using SPSS, SAGE Publications Ltd
10. Wooldridge, J.M.: Introductory Econometrics: A Modern Approach, Cengage Learning
11. Gujarati, D.N., Porter, D.C. and Gunasekhar, S.: Basic Econometrics, Tata McGraw –Hill Education
12. Maddala, G.S. and Lahiri, K.: Introduction to Econometrics, Wiley Publication

Subject: Financial Services

Paper Code: DCOM – 203

Full Marks: 50

Course Contents:

Module – 61: Introduction and Venture Capital

Financial Services – as a component of the financial system; classification.

Venture Capital: Theoretical framework and features; Stages of Venture Capital Financing; Financial Analysis – Conventional Venture Capitalist Valuation Method, The First Chicago Method and Revenue Multiplier Method; Financial Instruments; Investment Nurturing/After – care – different styles, objectives and techniques; Valuation of Venture Capital Portfolio; Exit; Indian Venture Capital Scenario – Institutions, legal framework and constraints.

Module – 62: Factoring, Forfeiting, Credit Rating and Insurance Services

Mechanism; Functions of a factor; Types/ forms of factoring; Legal aspects; Factoring Vs Bills discounting; Factoring in India; Forfeiting. Factoring Vs Forfeiting; Forfeiting – the Indian Scenario.

Credit Rating: Importance; Credit Rating Agencies; Rating Methodology and Process; Rating Symbols.

Insurance Services: History of Insurance, Need of Insurance Services, Role of Life Insurance and General Insurance, Players in the Insurance Business, Regulatory Framework, Insurance Regulatory and Development Authority (IRDA).

Module – 63: Leasing

Leasing – an off-the balance sheet financing; Economics of leasing; Classification of Leasing; Limitations of leasing; Tax aspects of leasing; Funding aspects of leasing; Accounting for lease transactions – in the lessor’s and lessee’s books; Accounting Standard for lease; Financial evaluation – lessor’s viewpoint; Financial evaluation – lessee’s viewpoint.

Module – 64: Merchant Banking

Institutional Framework; Merchant Banking institutions relating to primary market issue management; Depository; Debenture Trustees; Portfolio Managers, etc. SEBI – Its role on merchant banking institutions.

Module – 65: Housing Finance and Miscellaneous Services

Housing Finance System; Housing Finance Schemes; Funding of HFCs; National Housing Bank (NHB).

Miscellaneous Services: Stock Broking and Investment Consultancy; Tax consultancy; Guarantees (Financial and Performance); Household or consumer finance; Types; Mechanism; Sources; Modes; Demand for consumer finance – factors; Consumer finance practice in India; Pricing of consumer finance; Marketing of consumer finance.

References:

1. Siddaiah, T.: Financial Services, Pearson Education, New Delhi
2. Khan, M.Y.: Financial Services, McGraw Hill, New Delhi
3. Gurusamy, S.: Financial Services, Tata McGraw Hill, New Delhi
4. Sasidharan, K. and Mathews, A.K.: Financial Services and System, Tata McGraw Hill, New Delhi
5. Machiraju, H.R.: Indian Financial System, Vikas Publishing House, New Delhi
6. Tripathy, N.P.: Financial Instruments and Services, Prentice Hall India, New Delhi

7. Goel, S.: Financial Services, PHI Learning Privet Limited, New Delhi
8. Bhalla, V.K.: Management of Financial Services, Anmol Publications, New Delhi
9. Suresh, P. and Paul, J.: Management of Banking and Financial Services, Pearson Education, New Delhi
10. Rose, Peter S. and Hudgins, Sylvia C.: Bank Management & Financial Services, McGraw Hill International, New York
11. Averbach, Robert D.: Money, Banking and Financial Markets, Macmillan, London.

Subject: Strategic Management and Corporate Governance

Paper Code: DCOM – 204

Full Marks: 50

Course Contents:

Module – 66: Concept of Strategy and SWOT Analysis

Concept of Strategy; Strategic levels, Strategic Business Unit (SBU); Strategic Management Process.

SWOT Analysis: External Environment analysis, Industry analysis and Organizational analysis.

Module – 67: Strategic Analysis, Strategy Formulation and Choice of Strategies

Portfolio analysis and display matrices, Operating and Financial analysis.

Strategy Formulation and Choice of Strategies: Factors affecting choice, Strategic options in –Corporate Strategy, Business level strategy and Functional level strategy

Module – 68: Strategic Implementation and Control

Module – 69: Corporate Governance in India

Composition of Board of Directors; Corporate Governance and Role of Board: Corporate Governance – other components; Corporate Governance system worldwide: Single board Vs Dual board; Germany – Japanese system – ‘networked model’ Vs Anglo – American system –

‘high – tension model’; Corporate Governance in India – A journey through the historical models.

Corporate Governance in India: Salient features; Main recommendations of the Corporate Governance Committees and Codes in India; Corporate Governance and Legislations in India; Corporate Governance in the Public Sector in India.

Module – 70: Shareholders – Corporate Governance and Corporate Social Responsibility (CSR)

Rights and privileges of shareholders; Grievance redressal process in India; Relationship between Investor Protection and Corporate Governance; Shareholder activism

Corporate Social Responsibility (CSR): CSR and the Stakeholder; Justification of CSR; Scope of CSR; CSR and Indian corporations; CSR Reporting.

References:

1. Bhattacharya, S.K. and Venkataraman, N.: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi
2. Budhiraja, S.B. and Athreya, M.B.: Cases in Strategic Management, Tata McGraw – Hill, New Delhi
3. Hunger, David J. and Wheelen, Thomas L.: Strategic Management, Addison –Wesley, International Edition
4. Glueck, William F. and Jausch, Lawrence R.: Business Policy and Strategic Management, McGraw Hill, International Edition
5. Ansoff, H. Igor: Implanting Strategic Management, Prentice Hall, New Jersey
6. Kazmi, Azhar: Business Policy, Tata McGraw – Hill, New Delhi
7. Mintzberg, Henry and Quinn, James Brian: The Strategy Process, Prentice Hall, New Jersey
8. Newmann, William H. and Logan, James P.: Strategy, Policy and Central Management, South Western Publishing Co., Cincinnati, Ohio.
9. Sharma, R.A.: Strategic Management in Indian Companies, Deep and Deep Publications, New Delhi
10. Das, Ranjan: Crafting the Strategy, TMH, New Delhi

11. Cherunilam, F.: Strategic Management, Himalaya Publishing House, New Delhi
12. Satheesh Kumar, T.N.: Corporate Governance, Oxford University Press, New Delhi
13. Fernando, A.C.: Corporate Governance: Principles, Policies and Practices, Pearson Education; New Delhi

Subject: International Financial Management

Paper Code: DCOM – 205

Full Marks: 50

Course Contents:

Module – 71: Foreign Exchange Market and Its Activities

Concept, Features, Types of market – Spot and Forward, Types of quotations, Spread

Foreign market activities: Speculating, Hedging and Arbitraging

Module – 72: Parity conditions in International Finance and Exchange rate equilibrium

Purchasing Power Parity, Fisher effect, International Fisher effect, Interest rate Parity, Unbiased forward rate

Exchange Rate Equilibrium: Factors affecting Exchange Rates

Module – 73: International Financing and Project Financing Decisions

Sources – Bond Financing (Fixed and Floating Rate Notes), Loan Financing (Syndicates Loans), Securities Financing (Euronote), Equity Financing (GDR and ADR), Issues for consideration

Project Financing Decisions: Introduction to International Capital Budgeting and Cost of Capital of a Foreign Investment.

Module – 74: Exposures to International Firms

Transaction, Translation and Economic

Module – 75: Foreign Exchange Risk Management

Internal and External hedging techniques

References:

1. Apte, P.G.: International Financial Management, Tata McGraw Hill
2. Machiraju, H.R.: International Financial Management, Himalaya Publishing House
3. Madura, Jeff: International Financial Management, South Western Cengage Learning
4. Sharan, V.: International Financial Management, Prentice Hall India
5. Bekaert, G.J. and Hodrick, R.J.: International Financial Management, Pearson
6. Eun, C.S. and Resnick, B.G.: International Financial Management, McGraw Hill/Irwin

Subject: Corporate Indirect Taxes

Paper Code: DCOM – 206

Full Marks: 50

Course Contents:

Module – 76: Indirect Taxes- Basic Concepts

Tax structure in India; Indirect taxes in India; Basic features of indirect taxes; Advantages of indirect taxes; Disadvantages of indirect taxes; History of Indian tax reforms since independence

Module – 77: Goods and Services Tax- Basic Concepts and Definitions

Goods and services tax (GST)—Basic concepts; Taxes subsumed in GST; Salient features of GST; Objects and purposes of GST ; Advantages of GST ; challenges of GST ; Acts and Rules governing GST ; GST Council ; Goods and Services Tax Network (GSTN) ; Rates of GST

Module – 78: Supply, Levy of GST, Location of Supplier and Place of Supply

Concept of supply; taxable supply

Levy of GST; Inter-State and Intra-state supply of goods and services; Import; Export

Location of supplier and place of supply of goods and services; Supply in the course of inter-State trade or commerce; Intra-State supply, mixed supply.

Module – 79: Reverse Charge Mechanism, Composition Scheme, Input Tax Credit, Registration, Tax Invoice, Credit Notes and Debit Notes, Submission of Return and Payment of Tax

Reverse charge mechanism (RCM); Notified goods and services; Supply of goods and services by an unregistered supplier to a registered person

Composition scheme; Eligibility- turnover limit; certain conditions and restrictions; Tax rate under composition scheme

Input tax credit (ITC); Utilization of ITC; Certain conditions for availing ITC; Time limit for availing ITC.

Registration; Persons liable for registration; Registration in other cases; Persons not liable for registration; Procedure for registration, documents required for registration

Submission of Return and Payment of Tax: Submission of return; Different return forms; Payment of tax; Interest for delayed payment of tax; Interest for undue or excess claim of ITC

Module – 80: Custom Duty

Introduction- objective; Definition of terms- Custom Water, Territorial Water, Goods, Baggage; Taxable Event for export and import of goods; Exemptions; Assessable Value and Basic Custom Duty; Ware-housing; Duty Drawback; Demand and Recovery of Custom Duty

References:

1. Datey V.S.: Indirect Tax Law and Practice, Taxmann
2. Kumar, Sanjeev: Systematic Approach to Indirect Taxes, Bharat Law Pvt. Ltd.

Specialisation (Accounting and Finance)

Subject: Advanced Management Accounting

Paper Code: DCOM – 207AF

Full Marks: 50

Course Contents:

Module – 81: Fundamentals of Management Accounting

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

Module – 82: Capital budgeting under Certainty

Traditional and Modern methods of Capital budgeting and their appraisal; Comparison between NPV and IRR method; Capital Rationing, Formulation of Linear Programming, Integer – Programming and Goal Programming in Capital budgeting decisions.

Module – 83: Capital budgeting under Risk and Uncertainty

Difference between capital budgeting under certainty and under risk and uncertainty; Techniques of capital budgeting under risk and uncertainty and their appraisal.

Module – 84: Responsibility Accounting

Meaning and objectives; Responsibility centers and Evaluation of centre financial performance; Divisional performance measurement; Issues of inter – divisional Transfer Pricing.

Module – 85: Corporate Financial Distress and Bankruptcy

Introduction; Reasons of financial distress and corporate bankruptcy; Corporate Sickness – Indian Scenario; Indian and Foreign studies on corporate bankruptcy; Distress prediction models; Corporate governance in distressed firms; Distressed firm valuation; BIFR and its role for revival of sick units.

References:

1. Van Horne, J.C. (2001): Financial Management and Policy, 12th Ed., Pearson Education, New Delhi
2. Lavy, H. and Sarnat, M. (1995): Capital Investment and Financial Decisions, 5th Ed. PHI, New Delhi
3. Horngren, C.T., Sundem, G.L. and Stratton, W.O. (2007): An Introduction to Management Accounting, Prentice Hall Pvt. Ltd., New Delhi
4. Peterson, Pamela P. and Fabozzi, Frank J. (2002): Capital Budgeting: Theory and Practice, John Wiley & Sons, USA
5. D. Dayananda, R. Irons, S. Harrison, J. Herbohn and P. Rowland (2002): Capital Budgeting: Financial Appraisal of Investment Projects, Cambridge University Press, U.K.

6. Altman, E.I. and Hotchkiss, E. (2006). Corporate Financial Distress and Bankruptcy, John Wiley & Sons, New Jersey
7. Kishore, Ravi M. (2013), Advanced Management Accounting, Taxmann Publication, 3rd Ed., New Delhi
8. Khan, M.Y. and Jain, P.K. (2010). Management Accounting, Tata McGraw Hill Publications, 5th Ed., New Delhi

Specialisation (Accounting and Finance)

Subject: Advanced Financial Accounting

Paper Code: DCOM – 208AF

Full Marks: 50

Course Contents:

Module – 86AF: Accounting of Service Industries: Education Institutions, Transport, Hotel etc.

Module – 87AF: Accounting relating to liquidation of Companies.

Module – 88AF: Some special issues in Accounting: Human Resource Accounting, Value added accounting etc.

Module – 89AF: Accounting for holding and subsidiary company.

Module – 90AF: Accounts for specific companies: Insurance Company (Including loss of profit Insurance) and Banking Company.

References:

1. Beams, F.A.: Advanced accounting, prentice Hall, New Jersey
2. Dearden, J. and Bhattacharya, S.K Accounting for Management, Vikas Publishing House, New Delhi
3. Engler, C, Bernstein, L.A., and Lambert, K.R. Advanced Accounting, Irwin, Chicago

4. Maheshwari, S.N. and Maheshwari, S.K.: Advanced Accountancy – Vol. – II, Vikas Publishing House, New Delhi
5. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accountancy – Vol. – II, Sultan Chand & Co., New Delhi
6. Gupta, R, and L.: Advance Financial Accounting, Sultan Chand, New Delhi
7. Chakraborty, H.: Advance Accounting, Oxford University Press, Delhi
8. Porwal, L.S.: Accounting Theory, Tata McGraw – Hill, New Delhi
9. Ghose, Maheswari and Goyale: Studies in Accounting Theory, Willey Eastern Ltd.

Specialisation (Accounting and Finance)

Subject: Financial Statement Analysis

Paper Code: DCOM – 209AF

Full Marks: 50

Course Contents:

Module – 91AF: Introduction and Overview

Concept of Financial Statements; Nature of Financial Statements; Objectives of Financial Statement; Limitations of Financial Statements; Overview of Financial Statement Analysis; Tools of Financial Statement Analysis.

Module – 92AF: Financial Statement Analysis with the Help of Financial Ratios

Financial Ratios and their implications, Different types of Financial Ratios, Calculation and its interpretation.

Module – 93AF: Cash Flow Analysis and Management of Receivables

Relevance of Cash, Interpretation of Cash Flows and Net Income, Construction of Cash Flow Reporting, Additional Disclosures and Adjustments.

Management of Receivables: Nature of Debtors, Objectives of Debtors Management, Costs of Maintaining Debtors, Collection Policies, Evaluating the Credit Applicant

Module – 94AF: Financial Reporting

Accounting and Financial Reporting Standards; Scope of Accounting Standard; Standard setting procedure; Accounting standard at a glance.

Module – 95AF: Corporate Segment Reporting, Social Reporting and Emerging Tools for Performance Measurement

Corporate Segment Reporting, Corporate Social Reporting and Corporate Environment Reporting, Emerging Tools for Performance Measurement
Economic Value Added, Market Value Added, Balance Scorecard.

References:

1. Wild, John J., Berstein, L.A. and Subramanyam, K.R.: Financial Statement Analysis, McGraw – Hill, New York
2. Foster, G.: Financial Statement Analysis
3. Kaveri, V.S.: Financial Ratios as Predictors of Borrowers Health, Sultan Chand & Sons, New Delhi
4. Foulke, R.A.: Practical Financial Statement Analysis, McGraw-Hill, New York
5. Ghosh, T.P.: Accounting Standards and Corporate Accounting Practices, Taxmann, New Delhi
6. Agarwal, S.: Guide to Accounting Standard, Snowwhite
7. Sinha, G.C.: Financial Statement Analysis, N.B. Publications, Calcutta

Specialisation (Accounting and Finance)

Subject: Advanced Cost Accounting

Paper Code: DCOM – 210AF

Full Marks: 50

Course Contents:

Module – 96AF: Cost Control Accounts

Systems of maintaining accounts in the cost books: Reconciliation of Cost and Financial Accounts; Need for reconciliation; Reasons for variation in profit; Reconciliation procedure.

Module – 97AF: Process Costing

Treatment of process losers; Inter-process profit; Equivalent production; Joint product and By-product costing; Depth of processing.

Module – 98AF: Marginal costing and Contemporary Issues in Cost Accounting

Concepts and Break-even analysis; various managerial decisions using marginal costing.

Contemporary Issues in Cost Accounting: Activity Based Costing (ABC) – Definition, concept and approaches; Developing the system of ABC; Benefits and uses; Prevalence of identified factors affecting ABC system in emerging economics, target costing – definition, basis of product pricing, steps in developing the target cost and target price.

Module – 99AF: Budgetary Control

Definition of Budget control; objectives; Types of Budget; Preparation of Functional budgets; Master Budget; Flexible Budgeting; Zero Budgeting; Performance Budgeting.

Module – 100AF: Standard Costing

Objectives; Relationship with Budgetary Control; Variance analysis; Invention of variance; Accounting for cost variance.

References:

1. Horngren, Foster & Dater: Cost Accounting – A managerial Emphasis, PHI
2. Prasad, N.K. and Prasad A.K. Principles and practice of cost accounting, Book Syndicate, Calcutta
3. Saxena, V.K. and Vashist, C.D. Advanced cost and management accounting, Sultan Chand and Sons, Delhi
4. Rethnam, P.V. Costing adviser, Kitab Mahal, Mumbai
5. Dicky: Handbook of cost Accountancy
6. Banerjee, B. Cost accounting, prentice hall India, New Delhi
7. Davidson and Well: Handbook of cost Accountancy

Specialisation (Computerized Accounting and Taxation)

Subject: E-Commerce and Computerised Accounting

Paper Code: DCOM – 207CAT

Full Marks: 50

Course Contents:

Module – 81CAT: E-Commerce and Applications of E-Commerce in Business

Introduction, Traditional commerce Vs E-Commerce, Advantages and Disadvantages, Different types of e-commerce, Applications of E-Commerce in Business

Module – 82CAT: Categories of E-Commerce and Driving forces behind E-Commerce

Customer-oriented, Business-oriented, driving forces behind E-Commerce

Module – 83CAT: Network Infrastructure for E-Commerce

Internet, Intranet and Extranet

Module – 84CAT: Legal Requirements in E-Commerce

Ethical and Legal issues

Module – 85CAT: Introduction to Accounting Packages (Any Two)

FACT; ACCORD; EX-NGN

References:

1. Agarwala, K.N. and Agarwala, Deeksha: Business on the Net: What's and how's of E-Commerce, Macmillan, New Delhi
2. Agarwala, K.N. and Agarwala, Deeksha: Business on the Net: Bridge to the online storefront, Macmillan, and new Delhi
3. Cady, G.H. and McGregor, P.: Mastering the Internet, BPB Publication, New Delhi
4. Janal, D.S.: Online marketing Hand Book, van Nostrand Reinhold, New Delhi
5. Kosiv, David: Understanding Electronic Commerce, Microsoft Press, Washington
6. Minoli and Minoi: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi
7. Schneider, Gary P.: Electronic Commerce, Course Technology, Delhi
8. Young Margaret Levine: The Complete Reference to Internet, Tata McGraw Hill, New Delhi

9. O'Brien, J.: Management Information System, Tata McGraw Hill, New Delhi
10. Diwan, Parag and Sharma, Sunil: E-Commerce – A managers' Guide to E-Business; Excel Book, New Delhi
11. Murthy, C.S.V.: E-Commerce – Concept, Models, Strategies, Himalaya Publishing House, New Delhi
12. Wesland and Clark: Global Electronic Commerce; Theory and Case Studies
13. Singh, Alwyn and Didar: E-Commerce for Manager, Vikas Publishing House, New Delhi
14. Gandhi Sunil: Computer Practical

Specialisation (Computerized Accounting and Taxation)

Subject: Computerised Taxation

Paper Code: DCOM – 208CAT

Full Marks: 50

Course Contents:

Module – 86CAT: Introduction and Income tax Assessment

Concept of PAN, TAN, Different for filling returns, Types of return, AIN

Income tax Assessment: Different types of assessment – Self assessment, Best Judgment Assessment, Re-assessment, Filing of returns online: An Introduction and concept of digital signature

Module – 87CAT: Scheme of Furnishing Electronic Return

Module – 88CAT: Type of deductors and Payment of TDS/TCS

Government, Non-corporate and Corporate

Payment of TDS/TCS: CIN, BIN

Module – 89CAT: Online PAN and TAN Registration

tdscpc.gov.in-e-tutorial for Registration

Module 90CAT: Download, Preparation and Validation

E-TDS: 24Q-26Q-27Q-27EQ, 24G

Form – 16, Form – 16A & others from tdscpe.gov.in & Conversion to PDF, E-Tutorial

References:

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

Specialisation (Computerized Accounting and Taxation)

**Subject: Stock Market Trading (Practical) And
Stock Trading Accounting
Paper Code: DCOM – 209CAT
Full Marks: 50**

Course Contents:

Module – 91CAT: Opening of online trading account, Bank account and DEMAT account.

Module – 92CAT: Use of BSE

Module – 93CAT: NSE Terminals

Module – 94CAT: Online Purchase/Sale of shares

Module – 95CAT: Application of Money wire Software (**Practical**)

References:

1. Bhole, L.M.: Financial Institutions and Markets, TMH
2. Pathak, Bharati V.: Indian Financial System, Pearson Education

3. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, New Delhi
4. Gupta, S.B.: Monetary Economics – Institutions, Theory and Policy, S. Chand, New Delhi
5. Sarkhel, J. and Gupta, A.: Capital Market – Theory and Institutions, Book Syndicate
6. Pandian, P.: Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., New Delhi

Specialisation (Computerized Accounting and Taxation)

Subject: Computerized Return Filing

Paper Code: DCOM – 210CAT

Full Marks: 50

Course Contents:

Module – 96CAT: Online Payment of Tax and New PAN Registration

All types of assesses

New PAN Registration: For E-Filing of Income Tax

Module – 97CAT: Return Filing and Annual Information Return (AIR)

ITR – 1 to ITR – 4, Online & Offline – Software Download – Run – Validation – Readme, Excel & Java Utility

Annual Information Return (AIR) – RPU – FVU

Module – 98CAT: Service Tax

Registration – ST – 1; Registration – ST – 2 & PAN, Return Online

Module – 99CAT: Central Excise

Online & Offline

Module – 100CAT: WB – VAT, CST, and Profession Tax

Compulsory Online Registration – Password Creation – E – Return

References:

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

Specialisation (Banking, Insurance and Capital Market)

Subject: Indian Banking System

Paper Code: DCOM – 207BIC

Full Marks: 50

Course Contents:

Module – 81BIC: Overview of Banking System and Regulatory Framework

Structure of Banking system in India; Provisions of RBI act 1935, Banking Regulation Act, 1949 and Prevention of Money Laundering Act, 2002; Government and RBI's Powers in Opening of New Banks and Branch Licensing; CRR and SLR Concepts; RBI's Monetary and Credit Policy.

Module – 82BIC: Banker Customer Relationship

The legal relationship between the Banker and Customer; Types of Accounts such as Current Accounts, Savings Bank Account and Fixed Deposits; Other Transactions between Banker and Customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services rendered by Banks; Special features of the relationship between banker and customer – Their mutual rights and duties – Lien – Power to combine different accounts – Secrecy of account.

Module – 83BIC: Negotiable Instruments

Types and characteristics; Cheque and its distinction from Bill and Promissory note; Quasi – negotiable instruments; Relevant sections of Negotiable Instruments Act; Endorsement: different types; Crossing: types and effect.

Module – 84BIC: Regulation and supervision of Reserve Bank over Commercial Banks

Licensing of banks; Opening of new banks; Branch Licensing; Foreign banks; Cash reserves and Liquid assets; Definition of NPA; Income Recognition and Asset Classification Norms (IRAC Norms); Capital and reserves; Prudential norms and CRAR; Control over methods of operation.

Module – 85BIC: Priority sector Lending and Financial Inclusion

Priority sector advances and socio-economic policies; Financial inclusion: Meaning, significance and status; Measures towards financial inclusion. **Regional Rural Banks and Co-Operative Banks.**

References:

1. Tannan, M.L., revised by Datta, C.R. & Kataria, S.K.: Banking Law and Practice, Wadhwa & Company, Nagpur.
2. Srivastava, A.B. and Elumalai, K.: Seth's Banking Law, Law Publisher's India (P) Limited.
3. Gupta, R.K.: Banking Law and Practice in 3 Vols., Modern Law Publications.
4. Gomez, Clifford: Banking and Finance – Theory, Law and Practice, PHI Learning Private Limited.
5. Holden, J.M.: The Law and Practice of Banking, Universal Law Publishing.

Specialisation (Banking, Insurance and Capital Market)

Subject: Insurance: Principles and Practice

Paper Code: DCOM – 208BIC

Full Marks: 50

Course Contents:

Module – 86BIC: Introduction

Concept, Functions, Characteristics, Its difference with gambling. Importance of insurance: To individuals, organizations and society. Selection of insured: Understanding risk of the insured, factors affecting risk, sources of risk information. Types of insurance: Life and Non-life, Classification of policies in life insurance: according to duration, premium payments, participation in profits, traditional and non-traditional.

Module – 87BIC: Insurance and Tax planning

Discussion with reference to taxation benefits

Module – 88BIC: Indian Insurance Industry

Developments and growth

Module – 89BIC: Life Insurance Sector reforms in India

Reasons and Consequences

Module – 90BIC: Reforms in General Insurance Sector in India

Reasons and Consequences

References:

1. Mishra, M.N.: Insurance Principles and Practice, S. Chand, New Delhi
2. Sadhak, H.: Life Insurance in India: Opportunities, Challenges and Strategic Perspective, Sage Publications, New Delhi
3. Ali, S., Mohammad, R. and Ahmad M.: Insurance in India, Regal Publications, New Delhi

4. Thomas, G. and Mishra, K.C.: General Insurance: Principles & Practice, Cengage Learning
5. Mishra, K.C., Mishra, M. and Tripathy, M.: General Insurance: Business Operations in Executing, Cengage Learning
6. Ali, S, Mohammad, R. and Ahmad, M.: Insurance in India: Development, Reforms, Risk Managements, Performance, Jainbook Agency
7. Narang, U.: Insurance Industry in India: Features, Reforms and Outlook, Jain Agency
8. Singh, S.R.: Dictionary of Insurance, Jain Agency
9. Tyagi, C.L. and Tyagi, M.: Insurance – Law and Practice, Jain Agency
10. Bihari, S.C. and Baral, S.K.: Insurance Management in the Reforms Era, Jain Agency

Specialisation (Banking, Insurance and Capital Market)

**Subject: Stock Market Operation (Theory) and
Stock Market Trading (Practical)**

Paper Code: DCOM – 209BIC

Full Marks: 50

Course Contents:

Module – 91BIC: Listing of Securities

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

Module – 92BIC: Trading in major India Stock Exchanges and Risk Management

BSE: Different trading systems, Share groups on BSE, BOLT System; Different types of settlements: Pay – in and Pay – out; Bad Delivery; Short delivery; Auction.

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

Risk Management system in Major Indian Stock Exchanges: Risk Management system in BSE & NSE – Margins – Exposure limits; Surveillance system in BSE & NSE – Circuit breakers.

Module – 93BIC: Stock Market Indices

Purpose and Consideration in developing index; Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free –Float method); Stock market indices in India – BSE Sensex – Scrip selection criteria – Construction – Other BSE indices (briefly); NSE indices – S & P CNX Nifty – Scrip selection criteria – Construction; Stock market indices in foreign countries (Overview).

Module – 94BIC & 95BIC: Stock Market Trading (Practical)

1. Instructions on the subject will be given with the help of Dummy Stock Market Trading Terminal, Preferably in association with any broker firm, keeping in mind the practical demand.
2. In case a broker firm is associated, it is to be selected by the Department, on the basis of the recommendation of the internal teacher.
3. Examination will take place on this practical paper as per rule of any other practical paper examination of the university.

References:

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

Specialisation (Banking, Insurance and Capital Market)

Subject: Banking Practice and Project Work (Capital Market)

Paper Code: DCOM – 210BIC

Full Marks: 50

Course Contents:

Module – 96BIC: 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, Pre-mature 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; Management of loan portfolio with special reference to Non Performing Assets (NPAs).

Module – 97BIC: Loans and Advances

Loans and advances; Overdrafts; Different kinds of securities for banker's advances and loans: hypothecation, guarantee, pledge, lien, mortgage, charge, etc.; Self Employment Schemes Women Entrepreneurs, Small Scale Industries Agriculture Finance, Export Finance, etc; Call loans and loans repayable at short notice; Micro Finance.

Module-98BIC: Electronic Banking and IT in Banks

IT in Banking: and Introduction; IT Application in Banking; Computer – Based Information Systems for Banking; Electronic Banking: Basic and Value Added Services; Internet Banking; Enabling Technologies of Modern banking – Core Banking, RTGS, EFT and NEFT; Electronic Commerce and Banking; Integrated Communication Networks for Banks' Security and Control Systems – Cyber Crimes and Fraud Management.

Module – 99BIC & 100 BIC: PROJECT WORK

1. Each student shall undertake a firsthand study of some aspect of capita market in India.
2. The student shall write a project report of not less than 5000 words under the guidance of an internal teacher based on his study.
3. The student shall submit a typed copy of the project report to the Institute.

4. A viva voce will be conducted by the internal teacher along with any other teacher of the Department to understand the authenticity of the project having undertaken by the student. However, no marks will be assigned for the viva. Only after clearance from the viva, the project report will be evaluated.
5. The project report will be evaluated as per the examination rule of the university.

References:

1. Tannan, M.L., revised by Datta, C.R. & Kataria, S.K.: Banking Law and Practice, Wadhwa & Company, Nagpur
2. Srivastava, A.B. and Elumalai, K.: Seth's Banking Law, Law Publisher's India (P) Limited.
3. Gupta, R.K.: Banking Law and Practice in 3 Vols., Modern Law Publications.
4. Gomez, Clifford: Banking and Finance – Theory, Law and Practice, PHI Learning Private Limited.
5. Holden, J.M.: The Law and Practice of Banking, Universal Law Publishing.