# 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

<table>
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<td>DCOM 110</td>
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**Total** | **500** | **50** |
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]

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SPECIALIZATION (ACCOUNTING & FINANCE)

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### SPECIALIZATION (COMPUTERIZED ACCOUNTING AND TAXATION)

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### SPECIALIZATION (BANKING, INSURANCE AND CAPITAL MARKET)

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

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

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**Specialization (Accounting and Finance)**

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**Specialization (Computerized Accounting and Taxation)**

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**Specialization (Banking, Insurance and Capital Market)**

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<td>Module – 4: Individual Level Variables and Group Level Variable</td>
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PAPER CODE SUBJEC T S
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 SUBJEC T S
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 SUBJEC T S
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  SUBJ ECTS
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  SUBJ ECTS
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  SUBJ ECTS
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
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**M.Com – PART – II (500 Marks; 10 Papers 50 Each)**

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<td>Module – 54: Valuation of Securities</td>
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<td>Module – 61: Introduction and Venture Capital</td>
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<td>Module – 69: Corporate Governance in India</td>
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<td>Module – 75: Foreign Exchange Risk Management</td>
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PAPER CODE | SUBJECTS
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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**

**DCOM – 207BIC**

**SUBJECTS**

**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

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**PAPER CODE**

**DCOM – 208BIC**

**SUBJECTS**

*(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

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**PAPER CODE**

**DCOM – 209BIC**

**SUBJECTS**

*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)*
<table>
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<th>PAPER CODE</th>
<th>SUBJECTS</th>
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<tr>
<td>DCOM – 210BIC</td>
<td>Banking Practice and Project Work (Capital Market)</td>
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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:  

**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:

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:

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
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 – 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
5. Majumdar, Ramanuj; Product Management in India, PHI, New Delhi
6. Ramaswamy, V.S. and Namakumari, S.; Marketing Management, Macmillan India, New Delhi
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:**
7. Gupta, S.B.: Monetary Economics – Institutions, Theory and Policy, Sultan Chand, 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.
References:
4. Dean, Joel: Managerial Economics, Prentice Hall India, New Delhi
8. Peterson, Craig H. and Lewis, Cris W.: Managerial Economics, Prentice Hall, Delhi
10. Pindiyk & Rubinfield: 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:
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:
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

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)**


**References:**

8. Basett, P.H.: Computerized Accounting, BPB Publication, Delhi
10. Taxali, R.K.: FOXPRO 2.6, BPB Publication, 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**

**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:**
2. Kapoor, V.K., Operations Research, S. Chand
7. Vohra, Quantitative Techniques in Management, Tata McGraw - Hill

**Subject: Tax Laws and Planning**
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

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:

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

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’s ratio, Sharpe ration and Jensen’s measure.

References:

Subject: Research Methodology
Paper Code: DCOM – 202
Full Marks: 50

Course Contents:
Module – 56: Fundamentals of Research
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

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:

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;

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; Forfaiting. Factoring Vs Forfaiting; Forfaiting – the Indian Scenario.

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

**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:**

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.

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:**

10. Das, Ranjan: Crafting the Strategy, TMH, New Delhi
12. Satheesh Kumar, T.N.: Corporate Governance, Oxford University Press, 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

Module – 74: Exposures to International Firms
Transaction, Translation and Economic

Module – 75: Foreign Exchange Risk Management
Internal and External hedging techniques
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

References:
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

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:

**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:**

2. Dearden, J. and Bhattacharya, S.K Accounting for Management, Vikas Publishing House, New Delhi
7. Chakraborty, H.: Advance Accounting, Oxford University Press, Delhi

**Specialisation (Accounting and Finance)**

**Subject: Financial Statement Analysis**
**Paper Code: DCOM – 209AF**
**Full Marks: 50**

**Course Contents:**

**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**

**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:
2. Foster, G.: Financial Statement Analysis
5. Ghosh, T.P.: Accounting Standards and Corporate Accounting Practices, Taxmann, New Delhi

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 decious 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
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, Internet 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:
2. Agarwala, K.N. and Agarwala, Deeksha: Business on the Net: Bridge to the online storefront, Macmillan, and 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
12. Wesland and Clark: Global Electronic Commerce; Theory and Case Studies

**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
5. Ahuja and Gupta: Systematic approach to Income Tax and Central sales Tax, Bharat Law House, New Delhi

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:
4. Gupta, S.B.: Monetary Economics – Institutions, Theory and Policy, S. Chand, 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
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.

References:
1. Circulars Issued by C.B.D.T.
2. Income Tax Act, 1961
5. Ahuja and Gupta: Systematic approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi
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:
2. Srivastava, A.B. and Elumalai, K.: Seth’s Banking Law, Law Publisher’s India (P) Limited.
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:

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:
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:
2. Srivastava, A.B. and Elumalai, K.: Seth’s Banking Law, Law Publisher’s India (P) Limited.