

School of Commerce and Management
Solapur University, Solapur
M. Com.
Choice Based Credit System
w.e.f. June 2016-17

Semester	Code	Title of the Paper	Semester Exam			L	T	P	Credits
			Theory	I A	Total				
First									
M.Com.		Hard Core							
	HCT 1.1	Management Concepts	70	30	100	4	0	0	4
	HCT 1.2	Managerial Economics -I	70	30	100	4	0	0	4
	HCT 1.3	E-Commerce	70	30	100	4	0	0	4
		Soft Core (Any One)							
	SCT 1.1	Advanced Accountancy-I	70	30	100	4	0	0	4
	SCT 1.2	Advanced Banking-I	70	30	100	4	0	0	4
		Practical/ Field Work							
	HCP 1.1	Practical Work – HCT 1.3	70	30	100	0	0	4	4
	SCP 1.1	Practical/ Field Work- SCT 1.1/ 1.2	70	30	100	0	0	4	4
		Tutorial	00	25	25	0	1	0	1
		Total (First Semester)	420	205	625	20	1	4	25
Second									
M.Com.		Hard Core							
	HCT 2.1	Organisational Behaviour	70	30	100	4	0	0	4
	HCT 2.2	Managerial Economics -II	70	30	100	4	0	0	4
		Soft Core (Any One)							
	SCT 2.1	Advanced Accountancy-II	70	30	100	4	0	0	4
	SCT 2.2	Advanced Banking-II	70	30	100	4	0	0	4
		Open Elective (Any One)							
	OET 2.1	Accounting Practices	70	30	100	4	0	0	4
	OET 2.2	Entrepreneurship	70	30	100	4	0	0	4
		Practical/Field Work							
	HCP 2.1	Practical Work – HCT 2.1/ 2.2	70	30	100	0	0	4	4
	SCP 2.1	Practical/Field Work- SCT 2.1/ 2.2	70	30	100	0	0	4	4
		Tutorial	00	25	25	0	1	0	1
		Total (Second Semester)	420	205	625	20	1	4	25

Third									
M.Com.		Hard Core							
	HCT 3.1	Business Finance-I	70	30	100	4	0	0	4
	HCT 3.2	Management Accounting-I	70	30	100	4	0	0	4
		Soft Core (Any One)							
	SCT 3.1	Advanced Accountancy-III	70	30	100	4	0	0	4
	SCT 3.2	Advanced Banking-III	70	30	100	4	0	0	4
		Open Elective (Any One)							
	OET 3.1	Final Account	70	30	100	4	0	0	4
	OET 3.2	Office Management	70	30	100	4	0	0	4
		Practical/Field Work							
	HCP 3.1	Practical Work – HCT 3.2	70	30	100	0	0	4	4
	SCP 3.1	Practical Work- SCT 3.1/ 3.2	70	30	100	0	0	4	4
		Tutorial	00	25	25	0	1	0	1
		Total (Third Semester)	420	205	625	20	1	4	25
Four									
M.Com.		Hard Core							
	HCT 4.1	Business Finance-II	70	30	100	4	0	0	4
	HCT 4.2	Management Accounting-II	70	30	100	4	0	0	4
	HCT 4.3	International Business	70	30	100	4	0	0	4
		Soft Core (Any One)							
	SCT 4.1	Advanced Accountancy-IV	70	30	100	4	0	0	4
	SCT 4.2	Advanced Banking-IV	70	30	100	4	0	0	4
		Practical/Field Work							
	HCP 4.1	Practical Work- HCT 4.2	70	30	100	0	0	4	4
	MP 4.1	Major Project	70	30	100	0	0	4	4
		Tutorial	00	25	25	0	1	0	1
		Total (Fourth Semester)	420	205	625	20	1	4	25

4 Credits of Theory = 4 Hours of Teaching per Week

2 Credits of Practical = 4 hours per Week

L = Lecture

T = Tutorials

P = Practical

IA= Internal Assessment

HCT Hard Core Theory

SCT= Soft Core Theory

HCP= Hard Core Practical

SCP=Soft Core Practical

OET= Open Elective Theory

OEP= Open Elective Practical

MP= Major Project

Solapur University, Solapur

Choice Based Credit System

M.Com. Syllabus

Semester I

HCT 1.1: Management Concepts

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Nature of Management	Lectures : 15
	Concept, Social Responsibilities of Business - Manager and Environment Levels in Management - Managerial Skills - Planning - Steps in Planning Process - Scope and Limitations - Flexibility in Planning - Characteristics of a sound Plan - Management by Objectives (MBO) - Policies and Strategies - Scope and Formulation.	
Unit No. 2	Leadership	Lectures : 15
	Concept, Leadership styles, Approaches to leadership- Trait approach, Behavioural approach, and situational approach. Theories of leadership- Likert's four system leadership, Managerial grid theory, Fiedler's contingency leadership theory, Harsey and Blancharda's situational leadership theory.	
Unit No. 3	Motivation and Control	Lectures : 15
	Process of motivation- Theories of motivation need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Control- Concept, objectives, nature and process of control, levels and areas of control, Z-Theory of Management. Management Education in India: Objectives, Present position and difficulties	
Unit No. 4	Decision Making	Lectures : 15
	Concept, Nature and process of Decision Making, Types of Decisions, Rationality and Creativity in Decision making. Need and significance of coordination, Principles and Techniques of Effective Coordination. Nature and process of Communication, Communication Network, Direction of Communication, Barriers in Communication, Ten Components of Good Communication.	

Suggested Readings:

1. Management - John Schermerhorn
2. Management and Behavioural Processes - K Shridhar Bhatt
3. Management: Leading people and Organizations in the 21st Century - Gary Dessler
4. Essentials of Management Wehrich -Harold Koontz, O'Donnell and Heinz
5. Management - Principles and Practices -M. Prakash and Parag Diwan
6. Management - concepts and Strategies - Chandan, J.S.
7. Management and Organizational Behavior -P. Subbarao

HCT 1.2: Managerial Economics-I

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Managerial Economics	Lecture: 15
Meaning and definition- Nature and scope Role of managerial economics- objectives of managerial economics significance of managerial economics.		
Unit No. 2	Demand Analysis	Lecture: 15
Meaning and determinants of demand, Demand function- Market demand- Elasticity of demand- types of elasticity- measurement of elasticity – Significance Or uses of elasticity of demand.		
Unit No. 3	Break- Even analysis and cost control	Lecture: 15
Meaning of BEA- Break Even chart- Formula method for determining BEP- Assumptions of BEA- Limitation- Usefulness of BEA- Cost Control – meaning techniques of cost control – Areas of cost Control.		
Unit No. 4	Market Structure	Lecture: 15
Classification- monopolistic competition – meaning – features- price determination in short and long period oligopoly market- meaning- features- price determination in short and long period.		

Suggested Readings:

1. Managerial Economics Patil J.F. & Sahastrabudhe
2. Managerial Economics Dwvedi D.N.
3. Managerial Economics Hauge D.C
4. Managerial Economics Deen Joel
5. Modern Economic Ahuja H.L.
6. Indian Economic Misra Puri
7. Managerial Economic M.N. Shinde

HCT 1.3 : E-Commerce

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Introduction to E-Commerce	Lectures: 10
<p>Meaning and concept of E-Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.</p>		
Unit No. 2	Planning Online-Business	Lectures: 20
<p>Nature and dynamics of the internet, Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place, E –commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.</p> <p>Technology for Online-Business: Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.</p>		
Unit No. 3	E-commerce Strategies	Lectures: 20
<p>Consumer Oriented- strategies for marketing, sales & promotion, e-CRM, order delivery cycle, Business oriented – strategies for purchasing & support activities, Strategies foe web Auction, Virtual communication, Web portal.</p> <p>Operations of E-Commerce : Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems.</p>		

Unit No. 4	Security and Legal Aspects of E-Commerce	Lectures: 10
Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.		

Suggested Readings:

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
2. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
3. Turban, E., et. al., Electronic commerce: A Managerial Perspective, Pearson Education Asia.
4. Diwan, Prag and Sunil Sharma, Electronic Commerce -A Manager's Guide to E-Business, Vanity Books International, Delhi.
5. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., E-business and E-commerce for managers, Pearson Education.
6. Greenstein, M. and T.M. Feinman, Electronic Commerce: Security, Risk Management and Control, Tata McGraw hill.
7. Kosiur, David, Understanding Electronic Commerce, Prentice Hall of India Private Ltd., New Delhi.
8. Whiteley, David, E-commerce, McGraw Hill, New York.

SCT 1.1: Advanced Accountancy-I

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Accounting of insurance companies (General and Life Insurance Companies)	Lectures : 14
Unit No. 2	Contract Accounts	Lectures : 14
Unit No. 3	Royalty Accounts	Lectures : 12
Unit No. 4	A) Departmental Accounting B) Human Resource Accounting	Lectures : 20

Suggested Readings:

- 1) Advanced Accountancy :- R.L. Gupta
- 2) Advanced Accountancy :- Chakravarty
- 3) Steps in Advanced Accountancy :- Maheshwary
- 4) Advanced Problems & Solution in Accountancy :- Shukla & Grewal
- 5) Advanced Accountancy :- Shukla & Grewal
- 6) Advanced Accountancy :- M. G. Patkar
- 7) Advanced Accounts :- Jain & Narang
- 8) Advanced Accountancy :- S. P. Iyengar
- 9) Advanced Accounting :- Beans F. A.

SCT 1.2: Advanced Banking - I**Max. Mark: 70****Total Lectures: 60 hrs**

Unit No. 1	Commercial Banks and Priority Sectors	Lecture: 15
A) Classification of Priority Sector Advances-Agriculture, Small-scale industries; other activities/ Borrowers in the Priority Sector		
B) Commercial Banks and Agricultural Finance. Objectives of Agricultural finance – Types – RBI's Guidelines to commercial Banks on Agricultural finance – ARDC, AFC, RRBS, The Lead Bank Scheme, SFDA, MFAL, IRDP, NABARD.		
C) Commercial Banks and SSI's PMRY, credit to MSMEs, credit to KVIC, Scheme for Guarantee of Loans to SSIs, Credit Guarantee Scheme for Small Borrowers, SIDBI, Recent Developments in SSI Sector Lending.		
Unit No. 2	Micro Finance	Lecture: 15
A) Meaning and significance, - SHGs – Bank Linkage Programme (SBLP) Model and MFI Model		
B) Micro – Finance in the Indian Context-Policy Initiatives in India; Regulation of Micro Finance Institutions.		
C) Micro- insurance- consultative Group Recommendations. D) Progress of Micro-finance in India – Impact of Micro-finance in India.		

Unit No. 3	The State Bank of India	Lecture: 15
<p>A) Origin, Organisation Management and Objectives</p> <p>B) Information Technology C) Risk Management D) NPAs Management</p> <p>E) SBI & The Priority Sectors i) Small Scale Industries ii) Export Credit iii) Agricultural Banking</p>		
Unit No. 4	The Reserve Bank of India	Lecture: 15
<p>A) Objectives, Organization & Nationalization of the RBI</p> <p>B) Functions of the RBI</p> <p>1) Monopoly of Note Issue 2) Monetary Policy 3) Banker's Bank and Lender of the Last Resort 4) Banker to the Government 5) Exchange Control 6) Developmental Role</p> <p>C) Control of credit by the RBI.</p>		

Suggested Readings:

1. Reddy Appannaiah - Theory & Practice Of Banking
2. Parameswaran R. Natarajan S. - Indian Banking
3. deodhar, abhyankar - Indian financial system

Semester Second

HCT 2.1: Organizational Behaviour

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Organizational Behavior	Lectures : 15
<p>Concept and Significance, Contributing disciplines to OB, Evolution of OB, Relationship between management and OB, Models of OB, Emergence and ethical perspective</p>		
Unit No. 2	Individual and Group Behaviour	Lectures : 15
<p>Individual Behaviour- Ability, Personality, Learning, Perception, Values, Attitudes, Job satisfaction</p> <p>Group Behaviour- Group- definition and importance, types of group, group formation, group development, group composition, group performance factors; Principle-centered approach to team development</p>		
Unit No. 3	Organizational culture Organizational change and Development	Lectures : 15
<p>A) Organizational Culture- Meaning, Characteristics, Significance or functions, types of Organizational culture. Managing diversity</p> <p>B) Organizational Change and Development- Need for change, forces and targets for change- Tasks, people, culture, technology, structure phases of planned change. Change strategies-</p> <p>Organizational Development- Concept and process diagnosis, Intervention, evaluation. OD interventions-Individual, team, Organization wide.</p>		
Unit No. 4	Organizational Conflicts and Stress Management	Lectures : 15
<p>A) Organizational Conflict- concept, types sources and levels of organizational conflict, Traditional and Modern approach to conflict, Functional and dysfunctional conflict, Resolution of conflict</p> <p>B) Stress Management- Work stress, factors causing stress, managing stress</p>		

Suggested Readings:

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|-----------------------------------------|----------------------------------|
| 1. Organisational Behaviour | - L.M.Prasad |
| 2. Organisational Behaviour | - John W. Newstrom & Keith Davis |
| 3. Organisational Behaviour | - Stephon Robbins |
| 4. Organisation Behaviour | - Ashwathappa |
| 5. Organisational Behaviour | - Dr. Anjali Ghanekar |
| 6. Organisational Behaviour | - Dr. S S Khanka |
| 7. Management and Behavioural Processes | - K Shridhar Bhatt |

HCT 2.2 : Managerial Economics-II**Max. Mark: 70****Total Lectures: 60 hrs**

Unit No. 1	Cost analysis	Lecture: 15
Money cost, Real cost, opportunity cost, accounting Economic costs, fixed & variable cost. Short & long run total cost schedule of a firm relation bet AC & MC Estimation of cost function.		
Unit No. 2	Business cycle and Business policies	Lecture: 15
Stages of business cycle theories of business cycle- G.R. Hwatrey's theory, schumpeter's innovation theory- measures to control business cycle.		
Unit No. 3	Inflation and Definition	Lecture: 15
Types of inflation – course of inflation effects of inflation. Deflation – disinflation and reflation control of deflation- stagflation.		
Unit No. 4	Alternative theories of firm	Lecture: 15
Traditional theory of profit maximization. Baumol's sales maximization model – Williamson's theory of managerial discretion.		

Suggested Readings:

1. Managerial Economics by Dr. Mukund Mahajan (Nirali Prakashan)
2. Managerial Economics theory & applications Dr. D.M. Mithani, Himalaya Publishing
3. Managerial Economics Suma Damodaran (Oxford University Press)
4. Managerial Economics G.S. Gupta
5. Managerial Economics P.L. Mehata

SCT 2.1: Advanced Accountancy-II**Max. Mark: 70****Total Lectures: 60 hrs**

Unit No. 1	Introduction	Lectures : 15
Meaning – nature, need, scope and objectives of cost accounting, Difference between Financial Accounting and Cost Accounting. Elements of Cost - Classification of Cost, Preparation of Cost sheet, Reconciliation of Cost and Financial Accounts, Preparation of Reconciliation statement		
Unit No. 2	Cost Accounting of Material	Lectures : 15
Procurement procedure, store Procedure, Stores Accounting and control. Receipt's and Issues of materials, Different methods of pricing of Issues of Materials, fixation of various stock levels and economic ordering quantity.		
Unit No. 3	Cost Accounting of Labour	Lectures : 15
Recording and analysis of Labour cost, overtime, Idle time, Holiday Work, Holiday's with pay, Casual Workers, Labour turnover, Time & motion study, Methods of remuneration, Labor and incentive system.		
Unit No. 4	Cost Accounting of Overhead's	Lectures : 15
Classification, Allocation and Apportionment, Departmentalization and Absorption of overheads. Under and over absorption of overheads. Treatment of depreciation, Interest on capital and Research and Development cost.		

Suggested Readings:

1. Advanced Accountancy - Shukla Grewal & Gupta
2. Advanced Accountancy - Jain & Narang
3. Cost Accounting - Methods and Practice - B K Bhar
4. Cost Accounting - Jain and Narang
5. Cost Accounting - P.V. Ratnam
6. Cost Accounting - S N Maheshwari
7. Cost Accounting - Problems and Solutions - Khanna, Pandey, Ahuza.
8. Cost Accounting - K. Alex.

SCT 2.2 : Advanced Banking – II**Max. Mark: 70****Total Lectures: 60 hrs**

Unit No. 1	Money and Capital Market	Lecture: 15
Indian money market –money market instruments in India –present day developments –DFHI- Comparison of London, New York & Indian money market. Indian capital market-structure – Bombay stock exchange –SEBI.		
Unit No. 2	Financial institutions	Lecture: 15
IFCI, IDBI, ICICI, SIDBI, IIBI, SFCS, UTI.		
Unit No. 3	Major Issues in the Indian Financial System	Lecture: 15
A) Narasimham Committee Report (I) 1991 on the financial system – follow up Action. B) Narasimham Committee (II) 1998 - Recommendations – Follow up Action. C) Working Group on Housing Finance - Follow –up- Action.		
Unit No. 4	Evolution and Progress of Banking & Financial Institutions In India	Lecture: 15
Development banking, Social Banking, Reforms of banking system in India		

Suggested Readings:

1. Srivastawa P.K. - Banking Theory & Practice.
2. Shekhar K.C. - Banking Theory & Practice
3. Radhaswami M & Vasudevan S.V. - Banking

OET 2.1 : Accounting Practices**Max. Mark: 70****Total Lectures: 60 hrs**

Unit No. 1	Introduction	Lecture: 15
Need and Importance, Book-keeping, Accounting, Accountancy, Accounting and Book-keeping , Users of accounting information , Branches of accounting , Basic accounting terms		
Unit No. 2	Double Entry System of Book-Keeping	Lecture: 15
Basic concepts and conventions, Accounting Standards, Principles of Double entry system, Golden rules of accounting		
Unit No. 3	Journal and Ledger	Lecture: 15
Meaning, Format, Rules for debiting and crediting, Journal – Illustrations Meaning – Utility – Format – Posting – Balancing an account, Distinction between Journal and Ledger		
Unit No. 4	Subsidiary Books	Lecture: 15
Need, Purchase book – Sales book – Returns books – Bills of exchange – Bills book – Journal proper. Features – Advantages – Kinds of cash books, Petty Cash Book		

Suggested Readings:

1. T.S.Grewal – Double Entry Book Keeping.
2. R.L. Gupta – Principles and Practice of Accountancy
3. T.S.Grewal – Introduction to Accountancy
4. Patil & Korlahalli – Principles and Practices of Accountancy
5. S.Kr.Paul – Accountancy Vol. I.
6. Institute of Company Secretaries of India – Principle of Accountancy.
7. Vinayagam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy.

OET 2.2: Entrepreneurship

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Introduction	Lecture: 10
<p>Concept and Definitions, Entrepreneur v/s Intrapreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs.</p>		
Unit No. 2	Creating Entrepreneurial Venture	Lecture: 20
<p>Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial leadership- components of entrepreneurial leadership; Entrepreneurial Challenges; Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights – importance for startups, Legal Acts Governing Business in India.</p>		
Unit No. 3	Functional plans	Lecture: 15
<p>Marketing plan– for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems; Financial plan – pro forma income statements, pro forma cash budget, funds Flow and Cash flow statements; Pro forma balance sheet; Break Even Analysis; Ratio Analysis.</p>		
Unit No. 4	Entrepreneurial Finance & Management	Lecture: 15
<p>Entrepreneurial Finance: Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India.</p> <p>Enterprise Management: Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.</p>		

Suggested Readings:

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
3. Taneja, Entrepreneurship, Galgotia Publishers.
4. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA)
5. Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
6. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi
7. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi
8. Natarajan., K and E. Gordon, Entrepreneurship Development, Himalya Publication, India.
9. Vasant, Desai., Small- Scale Industries and Entrepreneurship, Himalya Publication, India.
10. Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning.

Semester Third

HCT 3.1: Business Finance - I

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Introduction to Business Finance	Lectures : 15
Concept, Nature, Scope, Objectives and Importance		
Unit No. 2	Financial Planning and Administration	Lectures : 15
Capital needs of Business Methods of assessing the financial requirements, financial plan. Characteristics of financial plan. Capitalization- over capitalization and under capitalization, theories of capitalization- Cost Theory and Earning Theory – Changes in Capitalization.		
Unit No. 3	Sources of Business Finance	Lectures : 15
Short term, medium term and Long term Sources- Corporate Securities, Public Deposits, Self financing – Meaning, Advantages and Disadvantages. Mutual funds – Meaning, types of Mutual Funds		
Unit No. 4	Foreign Capital	Lectures : 15
Forms of Foreign Capital, Role and Importance of Foreign Capital, Foreign Collaborations – meaning, Forms of Foreign Collaborations. New Government Policy.		

Suggested Readings:

1. Essentials of Business Finance – Dr. R. M. Shrivastava.
2. Business Finance – Dr. P. V. Kulkarni.
3. Investment and Securities Market in India – V. A. Adhani.
4. Investment Management - V. K. Bhalla.
5. Financial Services in India – M. A. Kothak.

HCT 3.2: Management Accounting-I

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Management Accounting: Nature and Scope	Lecture: 10
Introduction, Definitions of Management Accounting, Nature of Management Accounting, Functions of Management Accounting, Scope of Management Accounting, The Management Accountant, Management Accounting and Financial Accounting, Cost Accounting and Management Accounting, Limitations of Management Accounting.		
Unit No. 2	Financial Statement Analysis and Working Capital Management	Lecture: 10
Introduction, Financial Statements, Financial Statement Analysis, Methodical Presentation of Financial Statement Analysis, Techniques /Tools of Financial Statement Analysis, Meaning – Significance-determinants of working capital, Planning of working capital requirement, sources and application of working capital, working capital forecasting		
Unit No. 3	Ratio Analysis	Lecture: 20
Introduction to financial analysis, Use of financial ratios, Precaution in using ratio analysis, Types of ratios, Liquidity ratios, Debt (or leverage) ratios, Coverage ratios Profitability ratios, Market-value ratios.		
Unit No. 4	Funds Flow Statement and Cash Flow Statement	Lecture: 20
Introduction, Meaning & Definitions, Objectives, Limitations, Procedure of Preparing Funds Flow Statement, Statement of Changes in Working Capital, Funds Flow Statement, Parties Interested in Funds Flow Statement, Typical Items Which Require Particular Care, Introduction- Cash Flow Statement, Meaning, Purpose and Uses, Structure of Cash Flow Statement, Treatment of Some Typical Items- Format of Cash Flow Statement, Procedure for preparing Cash Flow Statement- Practical Problems, Limitations of Cash Flow Statement, Comparison between Cash Flow Statement and Funds Flow Statement.		

Suggested Readings:

1. Ashish K. Bhattacharya, Principles and Practices of Cost Accounting (3rd.), New Delhi: Prentice Hall of India Private Limited, 2004.
2. Charles T. Horngren, Cost Accounting, A Managerial Emphasis, Prentice Hall Inc., 1973.
3. D. T. Decoster and E. L. Schafer, Management Accounting, New York: John Willey and Sons, 1979.
4. John G. Blocker and Wettmer W. Keith, Cost Accounting, New Delhi: Tata Mc Grw Publishing Co. Ltd., 1976.
5. R. K. Sharma and Shashi K. Gupta, Management Accounting- Principles and Practice (7th.), New Delhi: Kalyani Publishers, 1996.
6. Jain and Khan: Management Accounting, TMH, Delhi.
7. Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi.
8. Periasamy, P.: Financial, Cost and Management Accounting, HPH, Delhi.
9. Maheshwari, S.N.: Accounting for Management and Control, Sultan Chand and Sons, Delhi.
10. Van Horne: Financial Management and Analysis, Pearson Publication, Delhi.
11. Horngren & Sundem, Introduction to Management Accounting, Prentice Hall of India, N.Delhi.
12. Anthony R.N. and Reece J.S., Management Accounting Principles, 6th ed., Homewood, Illinois, Richard D.Irwin, 1995.
13. Hansen & Mowen, Management Accounting, Thomson Learning, Bombay.
14. Mittal, S.N., Management Accounting and Financial Management, Shree Mahavir Book Depot, N.Delhi.
15. Gupta, R.L., and Radha Swamy, M, Advanced Accounting, Sultan chand & Sons, N.Delhi.
16. Khan, M.Y. and Jain, P.K., Management Accounting, TMH, N.Delhi.

SCT 3.1: Advanced Accountancy- III

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Introduction of Audit	Lectures : 15
Definition, Objectives of an Audit, Scope of an Audit, Advantages of Audit, Limitations of an audit, Audit Programme, Contents of Audit Programme, Advantages and Disadvantages of an Audit Programme, Audit Working Papers, Commencement of New Audit		
Unit No. 2	Types of Audit	Lectures : 15
Kinds of Audit, Statutory / Mandatory Audit, Voluntary / Independent Audit, Interim Audit, Concurrent Audit, Continuous Audit, Balance Sheet Audit, Financial Audit, Cost Audit, Management Audit, Social Audit		
Unit No. 3	Vouching, Internal Control and Check	Lectures : 15
Definition of Vouching, Objectives of vouching, Need and importance of vouching, Meaning of Internal Control And Internal Check , objective and Characteristics of Good Internal Control, advantages and disadvantages of Internal Control And internal check, Techniques Of Internal Control, Test Checking And Routine Checking, Verification And Valuation of Assets And Liabilities.		
Unit No. 4	Qualification, Appointment, Rights and Duties	Lectures : 15
Qualification of Auditors, Disqualification of Auditors, Appointment of Company Auditor, Removal of the auditor, Auditor's Remuneration, Rights & Powers of an Auditor, Duties & responsibilities of the auditor Auditors Report- Qualifications, qualified and unqualified report		

Suggested Readings:

1. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi
2. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi.
4. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
5. B.N. Tandon, S. Sudharsanam & S. Sundharabahu, A handbook of Practical Auditing, S. Chand, New Delhi.

SCT 3.2: Advanced Banking – III

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Commercial banks & Small Scale Industries	Lecture: 15
A) Prime Minister's Rozgar Yojana Swarna Jayanti Shahari Rozgar Yojana (SSRY) – Credit to Micro, small & Medium Enterprises (MSME) Sector. B) Master Circular Lending to Micro, Small & Medium Enterprises (MSME) Sector. C) Common Guidelines for Priority Sector Advances.		
Unit No. 2	Mutual Funds & Credit Cards in India	Lecture: 15
Definition, Types of Mutual funds, other funds- Their Progress in India- Response of NRIs to Mutual Funds- Present status of Mutual funds. Performance of credit card business in India. ATM – Debit Cards Vs. Credit Cards- Agriculture Credit Cards.		
Unit No. 3	E- Payment, Settlements & Data Communication	Lecture: 15
RTGS- SFMS- SWIFT- CHIPS- CHAPS- CHATS- Cheque Truncation- Major Networks for Data Communication- VAST Network in India		
Unit No. 4	Technology in Banking Computerization in Banks	Lecture: 15
The Internet & E-Commerce in Banking- Hi- Tech Banking- Core Banking- ATM Cards- Debit Cards- Advantages & Disadvantages- Credit Cards- Secured Credit Cards- Cirrus Logo- Prepaid Credit Cards- Credit Card Security- Profits & Losses- Credit Cards Numbering. Smart Cards- Contact Smart Cards- Contact less Smart Cards- Cryptographic Smart Cards- Application of smart Cards.		

Suggested Readings:

1. Tannan M.L. - Banking Law & Practice In India,
2. Sayer R.S. - Modern Banking
3. Maheshwari S.N. Maheshwari S.K. - Banking Law & Practice

OET 3.2: Office Management

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Introduction	Lectures : 15
<p>Meaning, functions and importance of office management; office management and organization. Principles of office management and organization, Principal departments of modern office, Centralization vs. decentralization of office services.</p>		
Unit No. 2	HRM for Office Management	Lectures : 15
<p>Qualifications and qualities of office manager, Authorities and responsibilities of an office manager, Recruitment, Selection and Training of office staff, Office supervision-duties and responsibilities of supervisory staff, Motivation- Financial and non-financial incentives to subordinates</p>		
Unit No. 3	Office Automation and Correspondence	Lectures : 15
<p>A study of various types of commonly used appliances i.e. calculator, cash register, telephone, facsimile, computer, scanner, printer, etc.</p> <p>Correspondence- Routine of handling mail, Importance of correspondence in business and Govt. offices, Essentials of good business and official correspondence, various forms of correspondence.</p>		
Unit No. 4	Company Meetings and Communication	Lectures : 15
<p>Meaning and types of meeting; Secretarial practices relating to holding of meetings with special reference to notice, agenda, quorum, motions, resolutions, sense of meeting, adjournment of meeting and minutes, Minutes writing types of minutes, minutes book, contents of minute, drafting or writing of minutes.</p> <p>Office Communication- Various mean of communication- Their use, merits and limitations, Selection of means of communication, Correspondence through Internet.</p>		

Suggested Readings:

- | | |
|------------------------------------------------------------------|------------------------|
| 1. Office Management | - Chopra & Chopra |
| 2. Office Organization and Management | - Sharma & Gupta |
| 3. Office Management | - Krishana Murthi |
| 4. Modern Business Organization
& Management Systems Approach | -Sherlekar & Sherlekar |
| 5. Business Organization | -Y.K. Bhusan |

Semester Fourth

HCT 4.1: Business Finance - II

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Marketing of Securities	Lectures : 15
<p>Meaning, Methods of Marketing – Primary Market, Secondary Market, Public issue, Right issue, Private placement. Underwriting – Meaning, types or forms of underwriting, Importance of underwriting. The Securities and Exchange Board of India (SEBI) – Emergence, Need, Functions, critical evaluation.</p>		
Unit No. 2	Stock Exchange	Lectures : 15
<p>Meaning, Membership, organization, governing Body – Functions and services. Trading mechanism –listing of shares and other instruments, working of BSE and NSE. Over The Counter Exchange of India (OTCEI) – Emergence and working, Trading on OTC. A Brief introduction of – the National Association of Securities, Dealers Automated Quotation System (Nasdaq) Nasdaq small Cap market.</p>		
Unit No. 3	New Dimensions in Business Finance	Lectures : 15
<p>Scrip less Trading (Dematerialization and Re-materialization) – Meaning, Need and Advantages , E-Broking – Meaning and operations, Port folio Management – Meaning, functions and Advantages, Venture capital – Meaning, Features and Significance. Forms of venture capital. Lease financing – Meaning, definition and types of leases, advantages and disadvantages of leasing, Lease v/s Buy Decision.</p>		
Unit No. 4	Credit Rating	Lectures : 15
<p>Meaning, Need, Types of credit rating, Benefits of credit rating, Methodology, credit rating agencies in India.</p>		

Suggested Readings:

1. Stock Exchange trading in India – Gupta C. L.
2. Corporation Finance, Principles and Problems – S. C. Kuchal.
3. Corporate Finance – Brealey, Richard and Steward C Myers.
4. Elements of Finance – B. L. Mathur.
5. Investments – Bodie, Alex Kane, Alen J. Marcus, Pitabas Mohanty.

HCT 4.2 : Management Accounting-II

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Marginal Costing and Profit Planning	Lecture: 15
Introduction, CVP Assumptions and Uses, Break-Even Point and Margin of Safety Equation Method, Graphical Representation of CVP Relationship, Marginal Costing Techniques.		
Unit No. 2	Standard Costing	Lecture: 15
Introduction, Meaning of Standard Cost And Standard Costing, Steps involved in Standard Costing, Standard Costing Vs. Budgetary Control, Standard Costs and Estimated Costs, Advantages of Standard Costing, Limitations of Standard Costing , Preliminaries for Establishing Standard Costing System, Analysis of Variances –Material , Labour and Overheads variances, Accounting Treatment of Variances.		
Unit No. 3	Budgetary Control	Lecture: 15
Definition of Budget, Objectives of Budgetary Control, Scope and Techniques of Budgetary Control, Requisites for Effective Budgetary Control, Organization for Budgetary Control, Advantages and Limitations of Budgetary Control, Types of Budgets-Production, Sales, Cash, fixed and flexible budget, Capital budget.		
Unit No. 4	Management Information System and Reporting to Management	Lecture: 15
Introduction, Elements of MIS, Meaning and Definition of Report, Objectives of Report Preparation, Management Reporting, Methods of Reporting, Requisites of A Good Report, Kinds of Reports, Level of Management And Reporting, Reporting System, Principles of A Good Reporting System, Process of Report Writing		

Suggested Readings:

1. Ashish K. Bhattacharya, Principles and Practices of Cost Accounting (3rd.), New Delhi: Prentice Hall of India Private Limited, 2004.

2. Charles T. Horngren, Cost Accounting, A Managerial Emphasis, Prentice Hall Inc., 1973.
3. D. T. Decoster and E. L. Schafer, Management Accounting, New York: John Willey and Sons, 1979.
4. John G. Blocker and Wettmer W. Keith, Cost Accounting, New Delhi: Tata Mc Grw Publishing Co. Ltd., 1976.
5. R. K. Sharma and Shashi K. Gupta, Management Accounting- Principles and Practice (7th.), New Delhi: Kalyani Publishers, 1996.
6. Jain and Khan: Management Accounting, TMH, Delhi.
7. Pandey, I.M.: Financial Management, Vikas Publishing House, Delhi.
8. Periasamy, P.: Financial, Cost and Management Accounting, HPH, Delhi.
9. Maheshwari, S.N.: Accounting for Management and Control, Sultan Chand and Sons, Delhi.
10. Van Horne: Financial Management and Analysis, Pearson Publication, Delhi.
11. Horngren & Sundem, Introduction to Management Accounting, Prentice Hall of India, N.Delhi.
12. Anthony R.N. and Reece J.S., Management Accounting Principles, 6th ed., Homewood, Illinois, Richard D.Irwin, 1995.
13. Hansen & Mowen, Management Accounting, Thomson Learning, Bombay.
14. Mittal, S.N., Management Accounting and Financial Management, Shree Mahavir Book Depot, N.Delhi.

HCT 4.3: International Business

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Introduction	Lecture : 15
International Business - Importance, nature and scope; Globalization; Drivers of Globalization. Basic Entry Decisions; Modes of entry into international business, selecting an Entry Strategy; IT and international business, India's involvement in International Business.		
Unit No. 2	International Business Environment	Lecture : 10
Political, Legal, Economic, and Cultural environment and associated risks; Framework for analyzing international business environment.		
Unit No. 3	International Trade	Lecture : 20
Reasons for international trade; Theories of international trade; Foreign trade multiplier; World trading environment – Pattern and structure of world trade in goods and services; Government intervention in International Trade: Arguments for Government intervention; Instruments of Commercial Policy: Tariffs, quotas and other measures and their effects. World Trade and Protectionism: GATT, The Uruguay Round, WTO, Evaluation of WTO, Important Agreements of WTO – Agriculture Agreements; SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India.		
Unit No. 4	Balance of Payment Account	Lecture : 15
Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Correction of Disequilibrium. Contemporary Issues in International Business: Environmental and Labour issues in International Business.		

Suggested Readings:

1. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P., International Business: Environment and Operations.
2. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective , Prentice Hall.
3. Hill, Charles, W.L., International Business, McGraw Hill Company, New York.
4. Cherunilam, F., International Business Text and Cases, PHI.

5. Bhasin, N., Foreign Direct Investment in India: Policies, Conditions and Procedures, New Century Publications.

6. Ball, Donald, Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett, International Business: The Challenge of Global Competition, McGraw Hill Co.

SCT 4.1: Advanced Accountancy – IV

(Research Methodology)

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Research	Lecture: 15
Meaning, Objectives, Types of research, Methods of research- Survey Method and case study method.		
Unit No. 2	Planning research project	Lecture: 15
Identifying Research problems, selection of problem – formulation of a problems - Research Design: Meaning and Objectives, Characteristics of good research design, components of the research design & steps in scientific research process		
Unit No. 3	Data Collection	Lecture: 15
Meaning, Methods and Tools of Data Collection, Hypothesis Sampling, Data Processing, Analysis and Interpretation of Data.		
Unit No. 4	Report Writing	Lecture: 15
Elements, Characteristics of a good report, Contents, Steps in drafting report, Editing and preparing final draft.		

Suggested Readings:

1. N. Thanuligom - Research Methodology - 2003 Himalaya Publishing House.
2. Baily K.D,1982, Methods of Social Research Free Research free press , NEW YORK.
3. Bajpai S.R.1969. Social Survey and Research. Kanpur : kitab dhar.
4. Barnes , john A , 1979, who Should know what ? social science, privacy and ethics, harmondsworth penguin .
5. Bleicher M . 1988. The hermeneutic imagination , London. Routldege and Kegan paul

6. Bose . pradip kumar , 1995: Research Methodology , NEW DELHI , ICSSR.
7. Bryman ,Alan , 1988, Quality and quantity in Social Research , LONDON : Unwin Hyman.
8. Elhance , D.N (1962), Fundamentals of statistics, kitad Mahal , Allahabad.
9. Fayerabad , Paul ,1975, Against Method : outline of an Anarchistis Theory of Knowledge LONDON , humanities Press.

SCT 4.2: Advanced Banking – IV

(Research Methodology)

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Research	Lecture: 15
Meaning, Objectives, Types of research, Methods of research- Survey Method and case study method.		
Unit No. 2	Planning research project	Lecture: 15
Identifying Research problems, selection of problem – formulation of a problems - Research Design: Meaning and Objectives, Characteristics of good research design, components of the research design & steps in scientific research process		
Unit No. 3	Data Collection	Lecture: 15
Meaning, Methods and Tools of Data Collection, Hypothesis Sampling, Data Processing, Analysis and Interpretation of Data.		
Unit No. 4	Report Writing	Lecture: 15
Elements, Characteristics of a good report, Contents, Steps in drafting report, Editing and preparing final draft.		

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1. N. Thanuligom - Research Methodology - 2003 Himalaya Publishing House.
2. Baily K.D,1982, Methods of Social Research Free Research free press , NEW YORK.
3. Bajpai S.R.1969. Social Survey and Research. Kanpur : kitab dhar.
4. Barnes , john A , 1979, who Should know what ? social science, privacy and ethics, harmondsworth penguin .

5. Bleicher M . 1988. The hermeneutic imagination , London. Routledge and Kegan paul
6. Bose . pradip kumar , 1995: Research Methodology , NEW DELHI , ICSSR.
7. Bryman ,Alan , 1988, Quality and quantity in Social Research , LONDON : Unwin Hyman.
8. Elhance , D.N (1962), Fundamentals of statistics, kitad Mahal , Allahabad.
9. Fayerabad , Paul ,1975, Against Method : outline of an Anarchistis Theory of Knowledge LONDON , humanities Press.

OET 3.1: Final Account

Max. Mark: 70

Total Lectures: 60 hrs

Unit No. 1	Bank Reconciliation Statement	Lecture: 15
Meaning and need of bank reconciliation statement- Illustrations		
Unit No. 2	Trial Balance	Lecture: 15
Definition – Objectives – Advantages – Methods – Format – Sundry debtors and creditors – Limitations – Errors in accounting, Steps to locate the errors, Suspense account, Rectification of errors.		
Unit No. 3	Profit and Loss Account	Lecture: 15
Format of Trading account and P & L account, Preparation of Trading Account and Preparation of Profit and Loss Account, Illustrations		
Unit No. 4	Final Accounts	Lecture: 15
Format of Balance sheet – Preparation of Final Accounts, Illustrations		

Suggested Readings:

1. Narayan Vaish – Book-keeping and Accounts.
2. 14. Jain & Narang – Financial Accounting.
3. 15. R.L.Gupta, Radha Swamy – Financial Accounting.
4. R.K.Gupta, V.K.Gupta – Financial Accounting.
5. Basu Das – Practice in Accountancy.
6. S.Kr.Paul – Practical Accounts Vol. I.
7. M.C.Shukla – Advanced Accountancy.