

# SCHEME OF EXAMINATION AND DETAILED SYLLABUS

Faculty of Commerce

**Master of Commerce  
(M.Com.)**


(Duration-2 Years)

(For 2019 Batch)



Contact us:

 8252299990

 8404884433



**AISECT University, Hazaribag**

Matwari Chowk, in front of Gandhi Maidan, Hazaribag (JHARKHAND)-825301

# MASTER OF COMMERCE

Duration: 24 Months (2 Years) Eligibility: Graduate with Commerce/ Management

## COURSE STRUCTURE OF M.COM SEMESTER Ist

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sectional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
6CMCO101	<b>Core Course</b>	Management Process & Organizational Behaviour	100	50	17	20	08	30	12	4	-	-	4
6CMCO102	<b>Core Course</b>	Managerial Economics	100	50	17	20	08	30	12	4	-	-	4
6CMCO103	<b>Core Course</b>	Environmental Analysis	100	50	17	20	08	30	12	4	-	-	4
6CMCO104	<b>Core Course</b>	Advanced Financial Accounting	100	50	17	20	08	30	12	4	-	-	4
6CMCO105	<b>Core Course</b>	Entrepreneurial Skill Development	100	50	17	20	08	30	12	4	-	-	4
<b>Grand Total</b>			<b>500</b>							<b>20</b>	<b>-</b>	<b>-</b>	<b>20</b>

Minimum Passing Marks are equivalent to Grade D

Major- Term End Theory Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

L- Lectures T- Tutorials P- Practical

# MASTER OF COMMERCE

Duration: 24 Months (2 Years) Eligibility: Graduate with Commerce/ Management

## COURSE STRUCTURE OF M.COM SEMESTER IInd

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sectional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
6CMCO201	<b>Core Course</b>	Computer Application for Managers	100	50	17	20	08	30	12	4	-	-	4
6CMCO202	<b>Core Course</b>	Cost Analysis and Control	100	50	17	20	08	30	12	4	-	-	4
6CMCO203	<b>Core Course</b>	Strategic Management	100	50	17	20	08	30	12	4	-	-	4
6CMCO204	<b>Core Course</b>	Corporate Legal Framework	100	50	17	20	08	30	12	4	-	-	4
6CMCO205	<b>Core Course</b>	Advance Statistical Analysis	100	50	17	20	08	30	12	4	-	-	4
<b>Practical Group</b>				<b>Term End Practical Exam</b>		<b>Lab Performance</b>		<b>Sectional</b>					
**	<b>Skill Enhancement</b>	Skill Enhancement Elective Course-1	50	25	08	25	08	-	-	-	1	1	2
<b>Grand Total</b>			<b>550</b>							<b>20</b>	<b>1</b>	<b>1</b>	<b>22</b>

**Minimum Passing Marks are equivalent to Grade D**

**Major- Term End Theory / Practical Exam**

**Minor- Pre University Test**

**Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%**

**\*\*Skill Elective I – Any other course being offered in this semester as per the list given at the end of course structure.**

**\*\*Skill Enhancement Elective – I: Paper consists of theory classes during semester and practical's at end semester conducted under supervision of department.**

**L- Lectures T- Tutorials P- Practical**

## MASTER OF COMMERCE

Duration: 24 Months (2 Years) Eligibility: Graduate with Commerce/ Management

### COURSE STRUCTURE OF M.COM SEMESTER IIIrd

Course Details				External Assessment		Internal Assessment				Credit Distribution			Allotted Credits
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sectional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
6CMCO301	<b>Core Course</b>	International Business	100	50	17	20	08	30	12	4	-	-	4
6CMCO302	<b>Core Course</b>	Business Ethics and Corporate Social Responsibility	100	50	17	20	08	30	12	4	-	-	4
6CMCO303	<b>Core Course</b>	Advanced Corporate Accounting	100	50	17	20	08	30	12	4	-	-	4
*	<b>Discipline Specific Elective</b>	Group Elective I	100	50	17	20	08	30	12	4	-	-	4
*	<b>Discipline Specific Elective</b>	Group Elective II	100	50	17	20	08	30	12	4	-	-	4
<b>Practical Group</b>				<b>Term End Practical Exam</b>		<b>Lab Performance</b>		<b>Sectional</b>					
**	<b>Skill Enhancement</b>	Skill Enhancement Elective Course-II	50	25	08	25	08	-	-	-	1	1	2
<b>Grand Total</b>			<b>550</b>							<b>20</b>	<b>1</b>	<b>1</b>	<b>22</b>

Minimum Passing Marks are equivalent to Grade D

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

\* Discipline Elective: Opted specialization by student in 3rd Semester will remain same in, IVth Semester as well. (See the specialisation subject as mentioned below)\*

\*\*Skill Elective II– Any other course being offered in this semester as per the list given at the end of course structure.

\*\*Skill Enhancement Elective –II: Paper consists of theory classes during semester and practical's at end semester conducted under supervision of department.

L- Lectures T- Tutorials P- Practical

## MASTER OF COMMERCE

Duration: 24 Months (2 Years) Eligibility: Graduate with Commerce/ Management

<b>COURSE STRUCTURE OF M.COM SEMESTER IVth</b>													
<b>Course Details</b>				<b>External Assessment</b>		<b>Internal Assessment</b>				<b>Credit Distribution</b>			<b>Allotted Credits</b>
Course Code	Course Type	Course Title	Total Marks	Major		Minor		Sectional		L	T	P	Subject wise Distribution
				Max Marks	Min Marks	Max Marks	Min Marks	Max Marks	Min Marks				
<b>Theory Group</b>													
6CMCO401	<b>Core Course</b>	Corporate Tax Planning & Management	100	50	17	20	08	30	12	4	-	-	4
6CMCO402	<b>Core Course</b>	Research Methodology	100	50	17	20	08	30	12	4	-	-	4
*	<b>Discipline Specific Elective</b>	Group Elective III Finance/Management Taxation /Banking/Computer Application	100	50	17	20	08	30	12	4	-	-	4
<b>Practical Group</b>				<b>Term End Practical Exam</b>		<b>Lab Performance</b>		<b>Sectional</b>					
**	<b>Project/Dissertation/Internships &amp; Viva Voce</b>	Project/Dissertation/Internship & Viva Voce	200	100	33	-	-	100	40	-	-	8	8
	<b>Grand Total</b>		<b>500</b>							<b>12</b>	<b>-</b>	<b>8</b>	<b>20</b>

Minimum Passing Marks are equivalent to Grade D

Major- Term End Theory / Practical Exam

Minor- Pre University Test

Sessional weightage – Attendance 50%, Three Class Tests/Assignments 50%

\* Discipline Elective: Opted specialization by student in 3rd Semester will remain same in, IVth Semester as well. (See the specialization subject as mentioned below)\*

\*\*Compulsory Project/Dissertation with choice in Disciplinary specific elective. Compulsory Project report along with one paper presentation certificate to be attached in report in related discipline.

L- Lectures T- Tutorials P- Practical

### DISCIPLINE SPECIFIC ELECTIVE SPECILIZATION

\*Note - Students need to select any one group and choose any two subjects from selected group for fifth and sixth semester.

Electives for Third Semester			Electives for Fourth Semester		
Course Code	Course Type	List of Electives	Course Code	Course Type	List of Electives
<b>GROUP ELECTIVE NAME: : FINANCE</b>					
6CMCF301	Discipline Specific Elective-1	Security Analysis and Portfolio Management	6CMCF401	Discipline Specific Elective-3	Financial Derivatives
6CMCF302	Discipline Specific Elective-2	Financial Institution & Services			
<b>GROUP ELECTIVE NAME: MANAGEMENT</b>					
6CMCM301	Discipline Specific Elective-1	Human Resource Management	6CMCM401	Discipline Specific Elective-3	Business Promotion and Project Planning
6CMCM302	Discipline Specific Elective-2	Marketing Management			
<b>GROUP ELECTIVE NAME: BANKING</b>					
6CMCB301	Discipline Specific Elective-1	Principles & Practices of Banking	6CMCB401	Discipline Specific Elective-3	International Banking
6CMCB302	Discipline Specific Elective-2	Funds Management In Banks			
<b>GROUP ELECTIVE NAME: COMPUTER APPLICATION</b>					
6CMCA301	Discipline Specific Elective-1	Technology Assessment & Forecasting	4CMCA401	Discipline Specific Elective-3	Software Project & Quality Management
6CMCA302	Discipline Specific Elective-2	Technology Commercialization & Transfer			
<b>GROUP ELECTIVE NAME: TAXATION</b>					
6CMCT301	Discipline Specific Elective-1	Direct Tax	6CMCT401	Discipline Specific Elective-3	Business Taxation
6CMCT302	Discipline Specific Elective-2	Goods & Services Tax			

## SKILL ENHANCEMENT ELECTIVE COURSES

<b>Non-Technical</b>			
Elective No.	Department/ Faculty Name		
	<b>Faculty of Information Technology</b>		
I	SCIT 201	Data Entry Operation	2(1+0+1)
II	SCIT 301	Multimedia	2(1+0+1)
III	SCIT 501	Web Designing with HTML	2(1+0+1)
IV	SCMIT 201	Web Development	2(1+0+1)
V	SCMIT 301	LINUX	2(1+0+1)
	<b>Faculty of Management</b>		
I	SMGT 201	Briefing and Presentation Skills	2(1+0+1)
II	SMGT 301	Resolving Conflicts and Negotiation Skills	2(1+0+1)
III	SMGT 802	Entrepreneurship Development	2(1+0+1)
	<b>Faculty of Commerce</b>		
I	SCOM 201	Tally ERP 9	2(1+0+1)
II	SCOM 302	Multimedia	2(1+0+1)
III	SCOM 803	Data Analyst	2(1+0+1)
	<b>Faculty of Humanities</b>		
I	SHBA 301	Pursuing Happiness	2(1+0+1)
II	SHBA302	Communication Skill and Personality Development	2(1+0+1)
III	SHMA301	Tourism in M. P	2(1+0+1)
	<b>Faculty of Science</b>		
I	SSBI 301	Mushroom Cultivation	2(1+0+1)
II	SSPH 301	House Hold Wiring	2(1+0+1)
III	SSPH 301	Basic Instrumentation	2(1+0+1)
IV	SSPH 301	DTP Operator	2(1+0+1)
V	SSCH 301	Graphic Designing	2(1+0+1)
	<b>Faculty of Education</b>		
I	SCBE 403	Understanding of ICTC (Information Communication Technology)	2(1+0+1)
II	SCPE 201	Yoga Education	2(1+0+1)

## MANAGEMENT PROCESS & ORGANISATIONAL BEHAVIOUR

### COURSE OBJECTIVE:-

The objective of the course is to provide the student with an under standing of basic management and organizational behaviour concepts, principles and practices.

### Syllabus:

- UNIT - I** Basic concepts of management: Definition – Need and Scope – Different schools of management thought – Behavioural, Scientific, Systems, and Contingency, Contributions of Taylor, Gantt, Gilbreth, Fayol, Maslow, Herzberg, Likert andMcGergor
- UNIT - II** Functions of Management –Planning – Concept, Nature, Importance, Steps,Limitations, Management by Objectives, Organizing - Concept, Nature,Importance, Principles, Centralization, Decentralization, Organization Structures-Line and Staff Authority, Functional, Matrix, Geographical, New Forms ofOrganization, Staffing - Concept, Nature, Importance, Steps, Directing– Concept,Nature, Importance, Controlling - Concept, Nature, Importance, Process ofcontrolling, Control Techniques, Leadership: Concept, Nature, Importance,Attributes of a leader, developing leaders across the organization, LeadershipGrid, Decision making: Concept, Nature, Importance, and Process, Types ofdecisions, Problems in decision making
- UNIT - III** Introduction to organisational behaviour : Definition, Importance, Scope, Fundamental Concepts of OB,Different models of OB, Personality & Attitudes: Meaning of personality, attitude -Development of personality – Attributes of personality- to OrganizationalBehaviour Transactional Analysis – Ego states –Johari window - Nature anddimensions of attitude – Developing the right attitude
- UNIT - IV** Motivation: Definition, Importance, Motives – Characteristics, Classification ofmotives - Primary & Secondary motives. Theories of Motivation - Maslow’sTheory of need hierarchy - Herzberg's theory, Morale - Definition andrelationship with productivity - Morale Indicators, Group Dynamics and Teambuilding: Concept of Group & Team. Theories of Group Formation - Formal andInformal Groups, Importance of Team building
- UNIT - V** Conflict Management: Definition. Traditional Vs Modern view of conflict – Typesof conflict – Intrapersonal, Interpersonal, Organizational, Constructive andDestructive conflict, Stress management: Definition, Causes, Managing stress,Stress as a motivator, Work life balance, Change management: Concept of change,change as a natural process, Importance & Causes of change, Learning –unlearning, Concept of learning organizations

### COURSE OUTCOME:-

Students would be able to make use of different management and organizational behaviour principles in the course of decision making in different forms of business organizations.



**TEXT BOOKS:**

- Organizational behavior
- Management concept

Sahitya bhawan publication  
Sahitya bhawan publication

**REFERENCE BOOKS:**

- Organizational behavior
- Organizational behavior
- Management concept and
- Organizational behavioral

Robbins,stephens( pearson)

Prasad L.M(Sultan chand)

C.L.Chatirvedi (shree mahavir book depo)

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## **MANAGERIAL ECONOMICS**

### **COURSE OBJECTIVE:**

This subject aims at enabling the managers in different spheres to take wise managerial decisions in the areas like production, pricing, distribution and Marketing to benefit all the stake holders

### **Syllabus:**

- UNIT - I** Meaning of Managerial economics: Nature and Scope of Managerial economics, Managerial Economist: Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.
- UNIT - II** Demand Analysis: Theory of Demand, Law & Nature of Demand, Demand Determinants, Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.
- UNIT - III** Production Function : Law of Variable Proportions, Law of Returns to Scale, Cost analysis – Incremental cost, opportunity cost and marginal cost, short and Long run costs function. Empirical cost functions- Break-even analysis, learning curve and cost volume profit analysis.
- UNIT - IV** Price-output decisions under different market conditions - Perfect and Imperfect market, Market structure- Monopoly, Oligopoly and Duopoly, Monopolistic Competition, Non-Price Competition, Price Discrimination, Product Differentiation.
- UNIT - V** Business Cycles: Nature and Phases, Theories of Business Cycles, economic forecasting for business, Concept of GNP, GDP, Gross Domestic Savings, Gross Domestic Capital Formation. Profit Management: Measurement of Profit, Concept of Risk and Uncertainty.

### **COURSE OUTCOME:**

By studying this subject student will be able to get knowledge about diverse areas like production, pricing, distribution, marketing and stake holders which will be useful for their future.

### **TEXT BOOKS:**

- Managerial economics SBPD PUBLICATION
- Managerial economics R.L Varshney ( S.Chand)

### **REFERENCE BOOKS:**

- Managerial economics D.N Dwivedi (Vikas publication)
- Managerial economics D.M Mithani (Himalya publication house)
- Managerial Economics M.L.Jhingani (Vrinda publication)

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## **ENVIRONMENTAL ANALYSIS**

### **COURSE OBJECTIVE:-**

As the environment in which an executive in taking business decisions are keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions.

### **Syllabus:**

- UNIT - I** Business Environment: nature, significance and scope, and its relevance in Management decision making, The Interaction Matrix of different Environmental Factors, The process of Environmental Scanning, Basic philosophies of capitalism and socialism with their variants.
- UNIT -II** The Political- Legal Environment: The relationship between business and government in India, the constitutional provisions affecting business, an introduction to some important business laws like MRTP, Industrial (development and regulation) Act 1951, FEMA, Consumer Protection Act, changing dimension of these laws and their impact on business.
- UNIT - III** International Business- Overview, International Trade Theories, Barriers of Trade; Multinational Company in India, Foreign collaboration, joint venture, Public Sector Enterprises and Reforms in Public Sector.
- UNIT - IV** International Business Policy-Export-Import Policy, FDI, Foreign Exchange Rate Mechanism, WTO and its implication on Indian Business, Economic Reforms and New Economic Policy, Democratic Policy.
- UNIT - V** Industrial Ecology and Recycling Industry, Environmental Management System: EMS Standards, ISO 14000. Environmental Accounting and Auditing, Clearance/Permissions forest abolishing industry, Industrial pollution: Green funding, Deforestation and its impact, Soil and Water conservation, Solid waste management.

### **COURSE OUTCOME:**

Students will learn about taking decisions in various aspect of business environment and they will also get knowledge about various government aspects of economy such as EXIM Policy, Fiscal Policy, Monetary Policy, FEMA etc.

### **TEXT BOOKS**

- Business Environment : V.C Sinha (SBPD Publishing House)
- Business Environment : Dr. JK Jain & Kaustubh Jain (Hindi Granth Academy)

### **REFERENCE BOOKS:**

- Business Environment Ravindra Saini
- Environmental Studies Dr. V.C.Sinha
- Environmental Analysis Roger N. Reeve

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## **ADVANCED FINANCIAL ACCOUNTING**

### **COURSE OBJECTIVE:-**

The objective of this paper is to help students to acquire knowledge of Advance accounting and to impart skills for recording various kinds of business transactions.

### **Syllabus:**

- UNIT – I**      Advanced problems of Final Accounts
- UNIT – II**      Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, and Accounting for Non Profit Organisation.
- UNIT – III**     Accounting from Incomplete Records, Accounting for Insurance Claim.
- UNIT – IV**     Investment A/c, Voyage A/c, Insolvency A/c.
- UNIT – V**      Dissolution of partnership firm including sales of Firm and Amalgamation.

### **COURSE OUTCOME:**

The course structure of this paper would equip the students to get in-depth knowledge of Advance accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.

### **TEXT BOOKS:**

- |                                |                             |
|--------------------------------|-----------------------------|
| • Advance financial accounting | Sahitya Bhawan publications |
| • Financial accounting         | SBPD, Agra                  |

### **REFERENCE BOOKS:**

- |                               |                    |
|-------------------------------|--------------------|
| • Financial accounting        | Tata mcgraw hills  |
| • Advance cost and management | Taxman publication |
| • Advance accounting          | karl Pearson       |

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## ENTREPRENEURIAL SKILL DEVELOPMENT

### COURSE OBJECTIVE:

After the completion of this paper, the students will be able to have Confidence in managing cost issues and also to keep a check on cost control and taking Managerial decisions.

### Syllabus:

- UNIT- I** Introduction: Concept and Definitions Entrepreneur v/s Entrepreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; 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.
- UNIT- II** Creating Entrepreneurial Venture: 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.
- UNIT- III** Functional plans: Marketing plan- for the new venture plans: Marketing plan– for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems.
- UNIT- IV** Entrepreneurial Finance: Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Start-ups in India.
- UNIT- V** Enterprise Management: Managing growth and sustenance- growth norms; Factors for growth; Time management, Negotiations, Joint ventures, Mergers & acquisitions.

### COURSE OUTCOME:

Student will learn about costing methods and technique, which will be helpful in getting job and taking various decisions related to cost accounting.

### TEXT BOOKS:

- Entrepreneurship skill S.CHAND
- Entrepreneurship SBPD

### REFERENCE BOOKS:

- Entrepreneurship development Dr M.C. GARG
- Entrepreneurship development KATSON BOOKS
- Entrepreneurship development MARGAM P

## **COMPUTER APPLICATION FOR MANAGERS**

### **COURSE OBJECTIVE:**

The objective of this paper is to help students to acquire knowledge of Advance accounting and to impart skills for recording various kinds of business transactions.

### **Syllabus:**

- UNIT - I** Computer organization: Introduction, components, classification, capabilities characteristics & limitations, Operating systems; Windows, Unix/Linux, storage devices; application of computer in Business, Computer Languages
- UNIT - II** Use of MS-Office: Basics of MS-Word, MS-Excel and MS-Power Point; Applications in documentation preparation and making reports; preparation of questionnaires, presentations, tables and graphs..
- UNIT - III** Computer hardware & Software, Main Memory & Secondary Memory, Internet – Features, Advantages & Disadvantages, Use.
- UNIT - IV** Introduction to database: Concept, characteristics, objectives, Advantage & limitations, entity, attribute, schema, subschema, SQL and MS-Access Database: Select, insert, create, update and delete commands.
- UNIT - V** Application of Computers in Business: E-Commerce (for example e- ticketing, e-billing, e-payments etc.), Accounting and finance, and M- Commerce etc.

### **COURSE OUTCOME:**

The course structure of this paper would equip the students to get in-depth knowledge of Advance accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.

### **TEXT BOOKS:**

- Microsoft Office 2019-peter weverka
- Thomas M. Connolly, Carolyn E. Begg, Database Systems–A Practical Approach to Design, Implementation, and Management (6e)

### **REFERENCES BOOKS**

- Sharon Allen, Evan Terry, Beginning Relational Data Modeling
- Jeffrey A. Hoffer, V. Ramesh, Heikki Topi, Modern Database Management
- Raghu Ramakrishnan, Johannes Gehrke, Database Management Systems
- Ramez Elmasri, Shamkant B. Navathe, Fundamentals of Database Systems

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## COST ANALYSIS & CONTROL

### COURSE OBJECTIVE:

The objective of this course is to familiarize students with the advance statistical tools used for managerial decision-making.

### Syllabus:

- UNIT – I** Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting.
- UNIT – II** Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost.
- UNIT – III** Marginal Costing : Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision.
- UNIT – IV** Budgetary Control: Basic concepts, Preparation of functional budget: Cost Audit : Objectives and Advantages.
- UNIT – V** Standard Costing and Variance Analysis.

### COURSE OUTCOME:

Student will learn about costing methods and technique, which will be helpful in getting job and taking various decisions related to cost accounting.

### TEXT BOOKS:

- Cost Analysis & Control SBPD PUBLICATION
- Management Accounting, Sahitya Bhawan

### REFERENCE BOOKS:

- Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
- Drury Colin, Management and Cost Accounting, Thomson Learning.

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## **STRATEGIES MANAGEMENT**

### **COURSE OBJECTIVE:**

This course aims at providing the general understanding of research methodology. The course will impart learning about how to collect, analyze, present and interpret data.

### **Syllabus:**

- UNIT - I** Military origins of strategy – Evolution - Concept and Characteristics of strategic management –Defining strategy – Mintzerbg’s 5Ps of strategy – Strategic Management Process, Strategy Formulation: Vision, mission, purpose, objectives and goals.
- UNIT - II** Strategic analysis: Analyzing Company’s Resources and Competitive Position: Core Competence –Distinctive competitiveness, Analyzing Company’s External Environment: Environmental scanning techniques- ETOP, QUEST and SWOT (TOWS), Industry Analysis - Porter’s Five Forces Model of competition
- UNIT - III** Corporate Portfolio Analysis: Business Portfolio Analysis - BCG Matrix – GE 9 Cell Model - Concept of Stretch, Leverage and fit, Generic Competitive Strategies: Low cost, Differentiation, Focus, Grand Strategies: Stability, Growth, Retrenchment, Outsourcing Strategies
- UNIT - IV** Tailoring strategy to fit specific industry – Life Cycle Analysis, New Business Models and strategies for Internet Economy: Shaping characteristics of E-Commerce environment – E-Commerce Business Model and Strategies – Internet Strategies for Traditional Business – Key success factors in E-Commerce – Virtual Value Chain Analysis
- UNIT - V** Strategy implementation - Project implementation – Procedural implementation – Resource Allocation, Behavioural issues in implementation – Corporate culture – Mc Kinsey’s 7s Framework, Functional issues – Functional plans and policies, Strategy Evaluation – Operations Control and Strategic Control– Balanced Scorecard.

### **COURSE OUTCOME:**

After completion of this paper, the students will be able to assess and apply a range of research method on a practical project.

### **TEXT BOOK:**

- Strategic management Sbpd Publication
- Strategic Management Dr.C.B.Gupta (S.Chand)

### **REFERENCE BOOK:**

- Strategic financial management Publication) Girish P. Jhkhotiya ( Jhkothiya Girish
- Strategic management concept Fred R. David( Pearson)
- Strategic Mngement Garth Saloner(Welly)

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## **CORPORATE LEGAL FRAMEWORK**

### **COURSE OBJECTIVE:**

This paper aims at familiarizing the executives of the corporate bodies the legal frame work in which he/she is working. The knowledge of this part may help him/ her from not committing any mistake but taking wise decisions within the legal frame work

### **Syllabus:**

- UNIT – I** The Companies Act, 1956 (Relevant Provisions) : Definition, types of companies, Memorandum of association, Articles of association, Prospectus, Share capital and Membership, Meetings and Resolutions, Company Management, Managerial Remuneration, Winding up and dissolution of companies.
- UNIT – II** The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.
- UNIT – III** MRTP Act 1969 : Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.
- UNIT – IV** The consumer protection Act, 1986 : salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.
- UNIT – V** Regulatory Environment for International Business : FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.

### **COURSE OUTCOME:**

Student will get knowledge about the executives of the corporate legal bodies and it will be helpful in taking a sorted decision by keeping in mind all the legal matters.

### **TEXT BOOK:**

- Corporate Legal Framework Dr. G.K Varshney (Sahitya Bhawan)
- Corporate Legal Framework Kc Garg,Vk Sareen,Mukesh Sharma.

### **REFERENCE BOOK:**

- Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House, New Delhi.
- Handbook of Corporate Laws, Bharat Law House, New Delhi
- Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act

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## **ADVANCED STATISTICAL ANALYSIS**

### **COURSE OBJECTIVE:**

To understand concepts of Managerial Accounting enhance the practical application for managerial decision making 3. To develop the students skill to analyze the Financial statements

### **Syllabus:**

- UNIT - I** Statistical Decision Theory: - Decision under Risk and Uncertainty, Decision Tree Analysis.
- UNIT -II** Theory of Sampling and Test of Significance
- UNIT - III** Interpolation and Extrapolation. Association of Attributes
- UNIT - IV** Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution
- UNIT - V** Analysis of Variance (including one way and two way classification), Chi-square Test.

### **COURSE OUTCOME:-**

To develop the students skill to analyze the Financial statements and understand the practice applicability of managerial decision making

### **TEXT BOOKS:**

- Advanced Statistical Analysis B.N.Gupta (Sahitya Bhawan)
- Advanced Statistical Analysis Dr. V.C.Sinha (Sahitya Bhawan)

### **REFERENCE BOOKS:**

- Business statistics P.C.Tulsian & Bharat Jhunjunwala
- Advanced Statistical Analysis Dr. J.K Thukral (taxman publication)
- Statistics Theory And Practices R.S.N Pillai Bhagwai(S.Chand)

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## Communication Skill & Personality Development

**Objective:** To make the students understand the basics of personality, public speaking, language, Listening, conversation & writing skills, along with the communication process Syllabus

**THEORY –**

**Unit- I:**

Basics of Personality, Do's and Don't's in Personality, Salutations and Greetings, Presenting Yourself, Proper Introduction of Oneself.

**Unit- II:**

Administration- your work style, Overcoming Phobias, Public Speaking, General Etiquettes and Mannerism, Time Management, Attire, Attitude, Self Actualization, Magic of Positive Thinking.

**Unit- III :**

Tips of Preparing CV, Interviews tips.

**Unit-IV:**

Language Skill, Writing Skill, Speaking Skill, Listening Skill, Conversation Practice, Mysticism of Body Language, Basics of Grammar.

**Unit- V :**

Communication- Meaning, Functions, Channels, Process, Barriers and Interpersonal Skills.

**PRACTICAL –**

1. To present self introduction of yours.
2. Mock interview.
3. Group discussions.
4. SWOT analysis of self.
5. Extempore.
6. Debate.
7. Preparation of CV.
8. Role play.
9. Present a speech.
10. Make a power point presentation of communication.

**Reference Books:**

1. Business Communication, Universal Pub. Agra – Dr. Ramesh Mangal
2. English Grammar- Wren & Martin
3. Putting your best foot forward- Lt. Co. (Dr.) Pramod Deogirikar

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**Outcome-** After the completion of this subject the learners will understand the basics of personality, public speaking, language, Listening, conversation & writing skills, along with the communication process.

## **INTERNATIONAL BUSINESS**

### **COURSE OBJECTIVE:**

This paper aims to impart the knowledge of import and export process, international marketing and direct and indirect trading.

### **Syllabus:**

- UNIT – I** International Marketing : Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External Environment, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.
- UNIT – II** Export Organization : Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation.
- UNIT – III** Direct Trading and Indirect Trading : Meaning and Methods, Methods of Payment in international Marketing.
- UNIT – IV** Export Credit : Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee Corporation of India Limited, The Export-Import Bank of India.
- UNIT – V** Export and Import Procedure : Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, objective, types and significance, SAARC, Role of WTO in Foreign Trade.

### **COURSE OUTCOME:**

The outcome from this paper will be to teach student about the international marketing, the market environment and the direct and indirect trading which will be helpful in their future.

### **TEXT BOOK:**

- International Marketing SBPD Publication.
- International Marketing Sahitya Bhawan Publication.

### **REFERENCE BOOKS:**

- Keegan, Warran J. and Mark C. Green, Global Marketing, Pearson.
- Cateora, Phillip R. ;Grahm, John L. and Prashant Salwan,International Marketing,Tata McGraw Hill.
- Czinkota, Michael R. and Illka A. Ronkainon, International Marketing, Cengage Learning.
- Terpstra, Vern; Foley, James and Ravi Sarathy, International Marketing, Naper Press.
- Jain, Subash C., International Marketing, South-Western.

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## BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

### COURSE OBJECTIVE:

The objective of this subject is to provide an understanding about providing corporate related ethical values, creating awareness about good and bad practices in corporate and corporate social responsibilities.

**UNIT – I** Introduction to business ethics, Nature, Sources & Types of ethics, Functions of ethics, Need & Importance of business ethics, Factors influencing business ethics, Scope & objectives of business ethics, Ethics Vs Morals & Values

**UNIT – II** Ethical activities, Company codes, Codes of ethics, Ethics training programmes, Laws enforcing ethical conduct, Ethics in IPR, Patents, Trademarks, Copyrights & Designs, The rational organisation, Employees obligations towards firm, Firms duties to the employee

**UNIT – III** Types of corporate crimes, Black marketing & hoardings, Corruption, Bribery, Cheating the investors, Shop lifting, Solutions to these crimes, Ethical aspects in marketing & advertising, HRM, Production & Operations, Finance, IT, Ethical decision making, Levels of decision making

**UNIT – IV** Overview of CSR: Environmental issues; Social issues; Labor and related issues; Ethical and Governance issues, Corporate Social responsibility: Social responsibility of a business firm; Social responsibility of business stakeholders (owners, employees, consumers and community); response of Indian firms towards CSR

**UNIT – V** Wider concept of social responsibility: Cost-benefit analysis of corporate social responsibility and good corporate citizenship (Social / moral obligations and survival), Ethics and human rights, Overview of NGO and CSR

### COURSE OUTCOME:

After learning this subject students will be able to develop ethical abilities when they enter into corporate and refrain from doing any bad practices.

### TEXT BOOKS:

- Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.

### REFERENCE BOOKS:

- Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar.
- Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi
- S.Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

## **ADVANCED CORPORATE ACCOUNTING**

### **COURSE OBJECTIVE:-**

The objective of this paper is to help students to acquire knowledge of Advance accounting and to impart skills for recording various kinds of business transactions.

### **Syllabus:**

- UNIT - I** Company Accounts:-Issue, Forfeiture and Reissue of Shares, Buy- Back of Shares and Redemption of Preference Shares, issue and Redemption of Debentures
- UNIT -II** Final Account of Company, managerial Remunerations, Disposal of Profit: Declaration of Dividend, Appropriation of Profits: Profit and Loss Appropriation account, Profit or loss Prior to Incorporation and Subsequent to Incorporation
- UNIT - III** Valuation of Goodwill, Valuation of Shares, Accounts of Public Utility Companies, Holding and Subsidiary Company
- UNIT - IV** Holding and Subsidiary Company , Accounting for Liquidation of Companies.
- UNIT - V** Accounting for amalgamation of Companies(As per A.S.-14) ,Internal Reconstruction of Companies

### **COURSE OUTCOME:**

After studying this subject students will able to understand the theoretical and practical aspects of Entrepreneurship and establishment of a new venture.

### **TEXT BOOKS**

- Advanced Accountancy, Sahitya Bhawan
- Advanced Accounting, SBPD Publishers, New Delhi.
- RSW Pillai, Bagavathi S. Uma: Advanced Accounting, S. Chand & Co.,New Delhi.

### **REFERENCE BOOKS:**

- 4.M.C. Shukla: Advanced Accounts S. Chand and Co., New Delhi 2009.
- 5.Anitong Hawkins and Merchant : Accounting – Text and cases, Tata McGrawHill, New Delhi 2009
- 3. A. Mukherjee and M. Hanif: Modern Accountancy, Tata McGraw Hill, New Delhi 2008

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## **WEB DEVELOPMENT**

### **COURSE OBJECTIVE:**

1. To understand to develop web application using open source technologies
2. To understand XML scripting language and deploying application on Apache Web Server
3. To understand Web Server configuration
4. To understand MySQL database deployment for web applications.

### **Syllabus:**

#### **UNIT - I: Introduction and Web Development Strategies**

History of Web, Protocols governing Web, Creating Websites for individual and Corporate World, Cyber Laws, Web Applications, Writing Web Projects, Identification of Objects, Target Users, Web Team, Planning and Process Development.

#### **UNIT - II: HTML, XML and Scripting**

List, Tables, Images, Forms, Frames, CSS Document type definition, XML schemes, Object Models, Presenting XML, Using XML Processors: DOM and SAX, Introduction to Java Script, Object in Java Script, Dynamic HTML with Java Script.

#### **UNIT - III: Java Beans and Web Servers**

Introduction to Java Beans, Advantage, Properties, BDK, Introduction to EJB, Java Beans API  
Introduction to Servlets, Lifecycle, JSDK, Servlet API, Servlet Packages: HTTP package, Working with Http request and response, Security Issues.

#### **UNIT - IV**

JSP Introduction to JSP, JSP processing, JSP Application Design, Tomcat Server, Implicit JSP objects, Conditional Processing, Declaring variables and methods, Error Handling and Debugging, Sharing data between JSP pages- Sharing Session and Application Data.

#### **UNIT – V**

Database Connectivity, Database Programming using JDBC, Studying Javax.sql.\*package, accessing a database from a JSP page, Application-specific Database Action, Developing Java Beans in a JSP page, introduction to Struts framework.

**Practicals:**

1. Implements Basic HTML Tags
2. Implementation of Table Tag
3. Implementation of FRAMES
4. Design A FORM In HTML (Yahoo registration form)
5. Validation of FORM Using Java Script.
6. Program for exception handling using multiple catch statements and also create your Own exception.



## **CORPORATE TAX PLANNING & MANAGEMENT**

### **COURSE OBJECTIVE:**

This subject provides an introduction to an overview of fundamental concepts of income tax include Introduction to Taxation, including income tax, capital gains tax, fringe benefits tax, and goods and services tax.

### **Syllabus:**

- UNIT – I** Concepts of tax planning, Tax evasion, Tax avoidance, Tax management, features of tax planning, need of tax planning, need for tax planning, precautions in tax planning, limitations of tax planning, difference between tax planning and tax evasion, tax avoidance, tax management
- UNIT – II** Computation of taxable income, Carry-forward and set-off of losses for companies, Minimum Alternative Tax (MAT), Set-off and Carry-forward of Losses, Forms, Reports and Returns and Tax Reporting.
- UNIT – III** Tax Planning and Financial Management Decisions: Tax Planning relating to Capital structure decision. Tax Planning and Managerial Decisions: Tax planning in respect of own or lease, sale assets used for scientific research, make or buy decisions; Repair, replace, renewal of renovation and shutdown or continue decisions
- UNIT – IV** Special Tax Provisions: Tax provisions relation to free trade zones, infrastructure sector and backward areas, Tax issues relating to Amalgamation: Tax planning with reference to amalgamation companies, Tax payment: Tax deductions and collection at source Advance payment of tax.
- UNIT – V** Introduction to Goods and Service Tax, Classification of Goods and Services under GST, Pre GST Regime and Constitutional Amendment, Concept of Supply, concept of place of Supply, Input Tax Credit, Computation of Taxable Value Under GST.

### **COURSE OUTCOME:**

By learning tax planning student will get the theoretical and practical knowledge of tax planning and implementation.

#### **TEXT BOOKS**

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi

#### **REFERENCE BOOKS**

- Tax Planning and Management : V.K Agarwal (Navyug Prakashan)
- Tax Planning and Management : V.K Jain

## **RESEARCH METHODOLOGY**

### **COURSE OBJECTIVE:**

To understand the assessment of tax, importance of tax planning, areas of tax planning

### **Syllabus:**

- UNIT - I** Research: Types of Research, Characteristics of Good Research; Research Process; Problem Identification, Literature review, Formulation and statement of research problem, Characteristics of good research problem, Hypothesis- Formulation and Errors.
- UNIT - II** Research Design: Types of designs, Methods, Sampling Design: Fundamental concept, Probability and Non-probability sampling with applicability of each,
- UNIT - III** Methods and Techniques of Data Collection: Types of Data – Primary and Secondary, Various techniques used for collecting data, Pros and cons of each, Research Instruments – Types and use, Validity and reliability, Scaling techniques – Types and usage of each.
- UNIT - IV** Fieldwork in Research and Data Processing: Analysis and interpretation of data, Coding, Editing and Tabulation of Data, Analysis of Data: Descriptive, Inferential and Multivariate analysis, Testing of hypothesis, Various Kinds of Charts and Diagrams, Overview and use of statistical software packages.
- UNIT - V** Reporting of Research: Types of reports, substance of reports, format of report, Precautions, Writing references, Bibliography and Annexure, Presentation of reports,

### **COURSE OUTCOME:**

After learning this subject students will be able to understand the concepts and process of research carried out for effective decision making in all the functional areas of the business.

### **TEXT BOOK:**

- Research Methodology – C.R.Kothari
- Research Methodology- SBPD

### **REFERENCE BOOKS**

- Business Research Methods – Donald Cooper & Pamela Schindler, TMGH, 9th edition
- Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.

**Discipline Specific Elective-1(Finance)**  
**SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

**COURSE OBJECTIVE:**

This subject aims in understanding the changing domestic and global investments scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges.

**Syllabus:**

- UNIT – I** INVESTMENT: - Meaning of Investment, Characteristics of Investment, Objectives of Investment, Investment vs Speculation, Investment vs Gambling, Types of Investors, Investment Avenues, Meaning of Risk, elements of Risk, Measurement of Risk,
- UNIT – II** SECURITIES MARKET:- Financial Market, Segments of Financial Market, Types of Financial Market , Regulatory Environment, Primary Market/New Issues Market, Methods of Floating New Issues, Book Building , Regulation of primary Market, What is a stock Exchange, Functions of Stock Exchanges stock Market in India, Listing of Securities, Regulation of Stock Exchanges.
- UNIT – III** Meaning of Fundamental Analysis, Economy – Industry- Company Analysis Framework, Economic Forecasting, Techniques, Industry Analysis , Concept of Industry , Industry Life cycles, Industry Characteristics, company Analysis, Default Risk , Interest Rate Risk, Meaning of Technical Analysis, Dow Theory , Basic Principles of Technical Analysis
- UNIT – IV** PORTFOLIO ANALYSIS: - Expected Return of a portfolio, Risk of a Portfolio, Reduction of Portfolio Risk through Diversification, Feasible set of Portfolios, Efficient set of Portfolios.
- UNIT – V** PORTFOLIO REVISION: - Need for Revision, Meaning of Portfolio Revision, constraints in portfolio Revision, Portfolio Revision Strategies, portfolio evaluation, Need for Evaluation, Evaluation perspective, Meaning of portfolio Return.

**COURSE OUTCOME:**

On the successful completion of this subject the student will be able to understand the various alternatives available for investment. Learn to measure risk and return, value of the equities and bonds.

**TEXT BOOKS:**

- Security Analysis and Portfolio Management, Sahitya Bhawan
- Investment Analysis and Portfolio Management, SBPD

**REFERENCE BOOKS:**

- Modern Investments and Security Analysis, Fuller R J; Farrel JL (McGraw Hill)
- Security Analysis and Portfolio Management, 6e, Fischer DE & Jordan R J (Prentice Hall).  
Portfolio Construction, Management & Protection, 3e, Strong, R.A., Thomson Learning Pvt. Limited  
Portfolio Management, Barua, S. K.; Raghunathan V; Varma, J R (Tata McGraw Hill Publishing Co. Ltd.)
- Investments, 6e, Bodie, Zvi; Kane, Alex; Marcus, Alan J; Mohanty, Pitabas (Tata McGraw Hill Publishing Co. Ltd.)

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**Discipline Specific Elective-II (Finance)**  
**FINANCIAL INSTITUTION & SERVICES**

**COURSE OBJECTIVE:**

This subject will provide depth knowledge of financial institutions, financial intermediaries, liquidity management; interest rate risk management; market risk; the role of capital; financial institutions regulation.

**Syllabus:**

- UNIT – I** Overview of Indian financial systems and markets- constituents and functioning, developments since 1991, recent trends, various financial intermediaries, Reserve bank of India (RBI) - role, functioning, regulation of money and credit. Overview of financial services- Introduction, nature, scope and uses, management of risk in financial services, regulatory framework in financial services. Case Study
- UNIT – II** Insurance- concept and significance, classification of insurance, general principles of insurance, insurance application and acceptance procedure, Life insurance-principles, products & types of life insurance, General insurance- principles, products- public liability, third party insurance, Case Study
- UNIT – III** Banking industry- Banking structure in India, types of banks-role and significance, capital adequacy norms for banks, SLR, CRR, Recent development-universal banking, E-Banking, mobile banking, Analyzing bank performance-Commercial banks' balance sheet and income statement, relationship between B/S and income statement, return on equity model, , CAMELS rating, credit cards, Merchant banking services, Case Study
- UNIT – IV** Introduction to Asset financing services- leasing and hire purchase, Mutual Funds, debt securitization, housing finance and credit rating, project finance, , factoring & forfeiting, , Case Study
- UNIT – V** Introduction to Allied finance services- Corporate restructuring: mergers, acquisitions and takeover, venture capital, Management of risk:- Risk and Insurance- Defining risk, nature and types, risk management process, risk and its relation with insurance. Banking risks- credit, liquidity, market, operational, interest rate, solvency, ALM by banks: classification of assets, GAP analysis, asset Reconstruction Company, Case Study

**COURSE OUTCOME:**

This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation

**TEXT BOOK:**

- Financial Services- Sahitya Bhawan
- Marketing of Services- SBPD

**REFERENCE BOOKS**

- Sames L .Heskett, Managing In the Service Economy, Harvard Business School Press, Boston, 2001.
- M.Y.Khan, Indian Financial System, 4/eTata Mc Graw-Hill, New Delhi, 2004
- Frank.J.Fabozzi & Franco Modigliani, Foundations of Financial Markets and Institutions, 3/e, Pearson Education Asia, 2002.

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**Discipline Specific Elective-I (Management)**  
**HUMAN RESOURCE MANAGEMENT**

**COURSE OBJECTIVE:**

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

**Syllabus:**

- UNIT – I** Human Resource Management:Nature, Philosophy, Objective, Significance Scope, Role and responsibility of HRM, Evaluation of management of Human resource- Global and Indian perspective, future trends and challenges of H.R.M. difference between HRM and HRD.
- UNIT – II** Human Resource Planning:Definition, Need, Process, Methods of recruitment and selection process.
- UNIT – III** Performance Appraisal:Definition, ethics and concepts of performance appraisal, Career/Planning : Definition, objectives, Elements, Benefits, Importance, Human Reengineering, Promotion and Transfer.
- UNIT – IV** Productivity: Meaning and definition, Elements, measurements, factors affecting productivity, ways of improving productivity. Counselling and Empowerment : Definition, Role, forms of Indian perspective in counselling, Emergence and Empowerment.
- UNIT – V** Human Relations:Definition, objectives, importance, suggestion to improve Human relation, total quality and Human resource management. Employee welfare.

**COURSE OUTCOME:**

This paper can enhance the capability of the students to manage the most important assets of organization i.e. human beings which is much needed to ensure growth of that organization.

**TEXT BOOK:**

- Human resource development. SBPD PUBLICATION
- Human resource development SAHITYA BHAWAN

**REFERENCE BOOKS:**

- Blanchard, P.N., Thacker, J.W., Anand Ram, V., Effective training, systems, strategies, and practices, Pearson Education.
- Raymond, N. and Kodwani, A.D., Employee training and development, McGrawHill Education India.
- Mankin, D., Human resource development, Oxford University Press India.

**Discipline Specific Elective-II (Management)**  
**MARKETING MANAGEMENT**

**COURSE OBJECTIVE:**

To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**Syllabus:**

- UNIT - I** Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution Marketing mix, Marketing environment, External forces, Market segmentation, targeting and positioning,
- UNIT - II** Buyer behaviour: Determinants, Consumer buying process & models, Factors affecting buying behaviour, stages of buying process, Organizational buyer behaviour.
- UNIT - III** Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle – strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies
- UNIT - IV** Promotions: Promotion decisions, Promotion mix, Advertising, Sales Promotion, Personal selling, Public Relations, Managing the Sales force, Distribution (Place): Meaning and Objective, Flows, Patterns and Partners, Physical distribution, Key issues.
- UNIT - V** Issues and Developments: Social, ethical and legal aspects of marketing, Marketing of services and International marketing, Guerilla Marketing, Green Marketing, Digital marketing and other developments of marketing.

**COURSE OUTCOME:**

After completion of this subject students will be able to understand the conceptual framework of marketing and able to manage their job task by understanding their consumer and analytical decision making according to various environmental constraints.

**TEXT BOOKS:**

- Marketing Management Sbp Publication
- Marketing Management Sahitya Bhawan

**REFERENCE BOOK:**

- Kotlar, Philip, Marketing Management, Prentice Hall, New Delhi.
- Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
- Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
- McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.

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**Discipline Specific Elective-I (Banking)**  
**PRINCIPLES & PRACTICES OF BANKING**

**COURSE OBJECTIVE:**

The basic objectives of this subject to provide knowledge about the various functions associated with banking. Practice and procedures relating to deposit and credit, documentation, monitoring and control.

**Syllabus:**

- UNIT - I** Banking system and structure in India- Types of banks in operation – Role of Reserve Bank and GOI as regulator of banking system – Provisions of Banking Regulation Act & Reserve Bank of India Act,
- UNIT - II** The terms banker and customer – Types of relationship between banker and customer – Bankers obligations to customers – Right of lien, set off, appropriation– Provisions of Negotiable Instrument Act, 1881 – Bankers legal duty of disclosure and related matters
- UNIT - III** Customers` accounts with banks – Opening- operation – KYC norms and operation – Types of accounts and customers – Nomination – Settlement of death claims
- UNIT - IV** Banking Technology- Home banking – ATMs- Internet banking – Mobile banking- Core banking solutions – Debit, Credit, and Smart cards – EFD – RTGS
- UNIT - V** International banking – Exchange rates – Documentary letter of credit – financing exporters and importers – ECGC Policies and guarantees, Banker as lender – Types of loans – Overdraft facilities – Discounting of bills– Financing book dates and supply bills- Charging of Security bills- pledge – mortgage – assignment.

**COURSE OUTCOME:**

After learning this subject student will get familiarize with the fundamentals of Banking concepts so as to use this concept for effective banking process.

**TEXT BOOKS:**

- M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S.K. Kataria
- A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai 3. R.K. Gupta : Banking Law and Practice in

**REFERENCE BOOKS:**

- Vols.Modern Law Publications.
- Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
- J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.

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**Discipline Specific Elective-II (Banking)**  
**FUNDS MANAGEMENT IN BANKS**

**COURSE OBJECTIVE:**

The basic objectives of this subject to provide knowledge about the various Funds associated with banking. Practice and procedures relating to Liquidity, Bank Deposits, Bank Investment and credit, documentation, monitoring and control.

**Syllabus:**

- UNIT - I** Liquidity management in commercial funds: theories of liquidity management; priorities in the employment of bank funds; problems in resource allocation in India.
- UNIT - II** Management of capital funds in commercial banks: Meaning and functions of capital funds, necessity for adequate capital funds; capital adequacy standards; present standards in India for capital adequacy of banks.
- UNIT - III** Management of primary reserves: nature and purpose of primary reserves; Legal reserves – nature and function; working reserve- nature and function; cash management in commercial banks, Management of secondary reserves; nature and function of secondary reserves; factors influencing secondary reserves; estimation and managing secondary reserves.
- UNIT - IV** Management of Bank Deposits: deposit mobilization; concept of bank marketing; Management of bank loans; characteristics of bank loans; loan policy in a commercial bank; evaluation of loan application; credit information, credit analysis, credit decision, Priority sector lending policies of commercial banks in India,
- UNIT - V** Management of bank investments: Nature and principles of security investment of commercial banks; formulating investment policy; volume and pattern of investment of commercial banks, Performance evaluation of banks; branch expansion, deposit mobilization and credit deployment; profitability.

**COURSE OUTCOME:**

After learning this subject student will get familiarize with the fundamentals of Banking Funds concepts so as to use this concept for effective banking process.

**TEXT BOOKS:**

- 1. M.L.Tannan, revised by : Banking Law and Practice, Wadhwa & Company, Nagpur C.R. Datta & S.K. Kataria
- 2. A.B. Srivastava and : Seth's Banking Law, Law Publisher's India (P) Limited K. Elumalai 3. R.K. Gupta : BANKING Law and Practice in

**REFERENCE BOOKS:**

- Vols.Modern Law Publications.
- Prof. Clifford Gomez : Banking and Finance - Theory, Law and Practice, PHI Learning Private Limited
- J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.

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**Discipline Specific Elective-I (Computer Application)**  
**TECHNOLOGY ASSESSMENT & FORECASTING**

**COURSE OBJECTIVE:**

To understand the technology growth, changes, forecasting techniques, Assessment and competitiveness.

**Syllabus:**

- UNIT - I** Technology origin and evolution – Tailoring technology to fit specific industry requirements – Organization redesign – Organizational re-engineering – Financial considerations for technology Planning
- UNIT - II** Technology cycle and understanding technologies change - Responding to technological changes - Adoption of technology - Overcoming resistance -different approaches.
- UNIT - III** Technology Forecasting – Need –Methodologies: - Trend Analysis, Analogy, Delphi, Soft System Methodology, Mathematical Models, Simulation, System dynamic, S-curve, Role of Technology Information Forecasting and Assessment Council (TIFAC).
- UNIT - IV** Dissemination of technology information and strategic planning -Technology choice and evaluation methods – Analysis of alternative technologies - Implementing technology programmes.
- UNIT - V** Factory and office automation - Business Process Reengineering – Quality Management – Use of Transferred Technology - Collaborative innovation environment – Collaborative knowledge-intensive industry environment –Business and government relations – Technological competitiveness in some of the developing and developed countries.

**COURSE OUTCOME:**

To adopt recent technological changes, Assess alternatives and Compete in Industry

**TEXT BOOK**

- Technological Forecasting for Decision Making, Joseph Martino, Tata McGraw-Hill
- Forecasting Technological Innovation. B. Henry, Kluwer

**REFERENCE BOOK**

- Forecasting & Management of Technology -Alan.L.Porter, Wiley Series
- Technology in Context: Technology Assessment for Managers (Management of Technology and Innovation), Ernest Braun, Routledge
- Perspectives on technology assessment- Sherry R. Arnstein, Alexander N. Christakis, Science and Technology Publishers

**Discipline Specific Elective-II (Computer Application)**  
**TECHNOLOGY COMMERCIALIZATION & TRANSFER**

**COURSE OBJECTIVE:**

To understand Technology Commercialization, Negotiation, Transfer Mechanisms, Licensing.

**Syllabus:**

- UNIT - I** Technology as asset - Competitive technology strategic options -Types of commercialization – Commercialization Process. Technology opportunities-Technology scale up - Transfer decision making - Choice of technology –Technology Transfer Categories: - International - Cross industry – Inter-firm – Intra-firm.
- UNIT - II** Technology Negotiation-Preparation and conduct of negotiations - Technology outsourcing - Socio, economic, political, legal and cultural considerations. Technology diffusion - Technology transfer modes -Technology up-gradation - Technology modernization - Adoption of new technologies - Absorption of new technologies - Absorption process -Relocation issues.
- UNIT - III** Technology Transfer Services - Matching and reselection of prospective business partners - Commercializing innovations –Technology transfer negotiations - Technology transfer Offices: - databank - periodicals – web based services - - technology transfer agreements - Material Transfer Agreements (MTA s) - Business meets, workshops, training programmes, press release.
- UNIT - IV** In-house development -Partnerships with intermediaries – Sponsored development - Joint development - Collaborative development -International networks of technology brokers. Technology Licensing -Rights of license holders- Financial terms – documentation - cross licenses -Collaboration and public policy.
- UNIT - V** Assistance in implementing technologies – Intellectual property related issues: – rights - litigations – royalty audits – auctions- Market/feasibility studies - Product marketing - Technology valuation: - methods – Contract negotiation – Subcontracting – sublicense - Technology investment practices -Arranging financial assistance: – sources - option fund – angel investment-Finance syndication – loan - venture capital and debts– grants – incentives.

**COURSE OUTCOME:**

After learning this course, students will understand the insights of Commercialization Process, Modernization, Material Transfer Agreements, Technology valuation methods, Technology Investment Practices.

**TEXT BOOK**

- Allen, K. (2010), **Entrepreneurship for Scientists and Engineers**. Upper Saddle River, New Jersey, Pearson Prentiss Hall. ISBN-10: 0132357275 ISBN-13: 978-0132357272

## REFERENCE BOOK

- Carrithers, Ling and Bean, “Messy Problems and Lay Audiences: Teaching Critical Thinking Within The Finance Curriculum”, Business Communications Quarterly; Volume 71, Number 2, June 2008 Pgs 152-170.
- Simonin and Ozsomer, “Knowledge Processes and Learning Outcomes in MNCS: An Empirical Investigation of the Role of HRM Practices in Foreign Subsidiaries”, Human Resource Management, July-August 2009, Vol. 48, No. 4, Pgs 505-530.
- Karr, “Critical Thinking: A Critical Strategy for Financial Executives”, Financial Executive, December 2009.

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**Discipline Specific Elective-I (Taxation)**  
**DIRECT TAX**

**COURSE OBJECTIVE:-**

To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961.

**Syllabus:**

**UNIT – I** Basic concepts and Definitions, Residential status and tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80.

**UNIT – II** Computation of Tax Liabilities of Individual . Taxation on Agriculture Income.

**UNIT - III** Assessment of Tax and Return of Income Tax, Types of Assessment.

**UNIT – IV** Advance payment of tax, Tad Deduction at Source, Penalties and Prosecution, Refund of excess payment.

**UNIT – V** Income Tax Authorities, Appeal and Revisions, Settlement of cases.

**COURSE OUTCOME:**

This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.

**TEXT BOOKS:**

- Income Tax - Gupta & Ahuja
- Income Tax - V.K. Singhania
- Income Tax - R.K. Jain
- Income Tax - S.C. Jain

**REFRENCE BOOKS:**

- Musgrave. Richard and Peggy Musgrave, Public Finance in Theory and Practice, New York: McGraw Hill Book Company.
- Sury, M.M. Fiscal Policy Development in India: 1947 to 2007, Indian tax foundation in association with New Century publications, New Delhi.
- Peerzode, Sayal Afzal, Economics of Taxation, Atlantic Publishers& Distributors Pvt. Ltd.
- Goode. Richard, Government Finance in Developing Countries, New Delhi. Tata –McGraw Hill publishing Company Ltd.
- Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee (Chairman, L. K. Jha)

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Discipline Specific Elective-II (Taxation)  
**GOODS & SERVICES TAX**

**COURSE OBJECTIVE:**

This Course is designed to develop the basic understanding of the student to understand the Concept of Goods and Services Tax and its computation. It also aims to give insight about the tax regime and registration process.

**Syllabus:**

**UNIT-I Goods and Service Tax:** Introduction, History of GST in world, History of GST in India, Tax included in GST, Advantages and Disadvantages of GST, GST council, concept of Dual GST, GST Administration, Rates of GST, Classification of Goods and Services Under GST, GST on Import and Export, GST Composition Scheme, GSTN. **Pre GST Regime and Constitutional Amendment:** Constitutional Amendment, Main Previous Indirect Taxes Central sales Tax, Central Excise duty, Service Tax, Value Added Tax, Custom duty, Drawback of Previous Value added Taxation, Transitional provisions, Anti Profiteering rules 2017, Consumer welfare fund, Doctrine of Unjust enrichment, Avoidance of dual control.

**UNIT-II Important meanings and Definitions:** Business, Goods, Service, Person, Government, Capital Goods, Invoice etc. **Taxation and Exemption from Tax and Registration:** Registration in GST, General procedure, Types of Registration, PAN Compulsory for Registration, Casual Taxable Person, Registration under Central Excise/Service Tax/VAT, Facilities for small dealers, Process of rejection of Registration, Consequences of Non Registration. **Meaning, Time and Expectation of Supply:** Meaning of Supply, Essential elements of the formation of supply, Deemed Supplies, Time of supply, Exempted supply, zero rated supply, Transfer of Possession, Time of Continuous supply and Services, Composite and Mixed Supply, Valuation of Supply Valuation Methods, Sundry Services. **Place of Supply of goods and Services:** Difference in Provisions of supply location, Uses of assumptions, Place of Supply, Default, Place of various supplies. **Valuation In GST and Payment of Tax:** Transaction Value, Main Feature and Payment Process of GST, Time of Payment of Tax by Supplier, E Ledger, Tax Liability Register, Cash Ledgers, I.T.C. Ledger, CPIN, CIN, E-FPB, TDS, TCS.

**UNIT-III E - Way Bill System** Meaning, Features, Need, States using E - Way Bill System, Process, Registration, Format, Validity, Things and Precautions, Future of E - Way Bill. **E - Commerce, Job work and Input Tax Credit:** E - Commerce, E - Commerce Operator, Aggregator, TCS by E - Commerce Operator, Job work and its Provisions, Input Tax credit, GST Payment on Reverse charge, Necessary Conditions, Time Limit, Negative List. **IGST Act:** Meaning, Advantage, Features, Interstate Supplies, Export Taxation, Payment of IGST. **Concept of Input Service Distributor in GST:** Input Service Distributor, Needs of Registration, Conditions of Credit, Recovery of wrongly distributed credit, Credit distribution. **Return Process and Matching of Input Tax credit:** Objective of Return, Need, Types, Upload of Challan bill, Need of Annual return, Annual and Final return, Amendment in return, Tax Return Preparer.

**UNIT-IV Estimation, Audit and Refund:** Starting of Audit, Special Audit, Refund, Time Limit, Compulsory B. R. C. **Demands and Recovery:** Tax recovery and methods, Tax Payment in installments, taxable person becoming insolvent, Business operates by Agent of minor. **Appeals and Revision:** Appeal Provision, Appeal in GST, Time Limit, Disputed amount serious Matters

Interest on Advance, amount of refund, Appeal in High Court. **Advance Ruling:** Advance Ruling, demands, objectives, Application, Process of receiving decision, to be cancellation of decision, Provisions of appeal against decision, order of rectification of errors.

**UNIT-V Settlement Commission:** Objectives, matters, structure, schedule of settlement application, order passed by settlement commission, Powers of Commission, Person which do not take advantages of settlement commission. **Inspections, Search, Seizure and Arrest:** Inspection, Search, seizure, Arrest, various orders, search warrant, seizure of things, Process of search, Illegal search, difference between seizure and arrest, Safety Solutions, Serious crimes, ordinary crimes, Summons, Guidelines, **Offence, Penalties and Prosecutions:** Prescribed crimes, Penalties, Provisions of Penalty, Amount of Penalty, Prosecutions Prosecutable offence, mens-rea, Detention of imprisonment, Composition of crimes, monetary limits. **Frontend Business Process on GST** Origin of GSTN, Rendered Services, importance in Registration, Features of GST portal, GST Service Provider, GST facility, Various Provisions. **Registration under GST and Return Filing**

### **COURSE OUTCOME:**

After learning this course, students will be able to understand the concept of GST and the computation of tax and will also be able to register and deal with other GST related Issues.

### **TEXT BOOKS**

- Koolwal, Ashish & Ritu: Goods and Services Tax (2019)
- Commercial Law Publisher (India) Pvt. Ltd. Patel, Chaudhary:

### **REFERENCE BOOKS**

- Indirect Taxes, Chaudhary Publication, Jaipur Goel Pankaj, GST Ready Referencer, (2019)
- Commercial Law Publisher (India) Pvt. Ltd. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2019)

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**Discipline Specific Elective-III (Finance)**  
**FINANCIAL DERIVATIVES**

**COURSE OBJECTIVE:**

To understand issues pertaining to pricing and hedging with options on individual stocks and indexes, to examine forwards and futures contracts for equity indexes, commodities, and currencies.

**Syllabus:**

**UNIT – I** FINANCIAL DERIVATIVES: INTRODUCTION AND F.D. MARKET IN INDIA: Definition features, types, basic history, critiques, Other Derivative Securities; Types of Traders

**UNIT – II** FUTURE MARKETS AND CONTRACTING, FUTURE PRICING: Introduction financial and future contract, types, evolution operators/ traders in future markets, functions of future market, growth mechanism of trading, clearing house. Forward market : pricing and trading mechanism

**UNIT –III** OPTIONS- THE BASICS, PRICING MODEL, TRADING WITH OPTIONS, CURRENCY OPTIONS: Swaps; Options Markets; Properties of Stock Option Prices; Trading Strategies Involving ; Options ; Black-Scholes options, Binomials Model; swaps markets

**UNIT– IV** HEDGING STRATEGIES USING FUTURES, HEDGING WITH OPTIONS, Options on Stock Indices; Currencies, and Futures Contracts; General Approach to Pricing Derivatives Securities; foreign currency futures,

**UNIT – V** foreign currency forward INTEREST RATES FUTURES: Interstrate Derivatives Securities, Derivative market in India. Stock exchange/ index

**COURSE OUTCOME:**

At the end of this course students should be able to understand the concepts of derivative market and have a discussion and explain in detail financial instruments such as options, futures. swans and other derivative securities.

**TEXT BOOKS:**

- Gupta S.L., Financial Derivatives Theory, Concepts And Problems Phi, Delhi, Kumar S.S.S. Financial Derivatives, Phi, New Delhi, 2007
- Chance, Don M: Derivatives And Risk Management Basics, Cengage Learning, Delhi.
- Stulz M. Rene, Risk Management & Derivatives, Cengage Learning, New Delhi.

**REFERENCE BOOKS:**

- Chancellor, E. Devil Take the Hindmost—A History of Financial Speculation. New York: Farrar Straus Giroux, 2000.
- Merton, R. C. “Finance Theory and Future Trends: The Shift to Integration,” Risk, 12, 7 (July 1999): 48–51.
- Miller, M. H. “Financial Innovation: Achievements and Prospects,” Journal of Applied Corporate Finance, 4 (Winter 1992): 4–11.

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**Discipline Specific Elective-III (Management)**  
**BUSINESS PROMOTION & PROJECT PLANNING**

**COURSE OBJECTIVE:**

The objective of this course is to make student aware about the concepts and principle of business promotion and project planning.

**Syllabus:**

- UNIT – I** Entrepreneurship Development: Definition, characteristics, functions and kinds of entrepreneurs, Entrepreneur and his role in business promotion, Entrepreneurship development and theories, Role of promoters in promoting a public and private company.
- UNIT – II** Starting a new venture: Characteristics of project, categories of project, steps in project formulation, project report.
- UNIT- III** Densification of Investment Opportunities: Project ideas, screening of ideas; monitoring the environment, environment scanning and opportunity analysis; Market & Demand analysis, Technical analysis, Financial analysis.
- UNIT– IV** Cost of project and capital structure: cost of project – Major components. Financing concept, planning the capital structure of a new company – norms and requirements.
- UNIT–V** Network Techniques for project implementation and control : CPM and PERT techniques, features, importance and their difference, time estimation, critical path, event slacks and activity floats; scheduling to match availability of manpower and funds Measures of variability and probability of completion by a specified date; project implementation practices in India.

**COURSE OUTCOME:**

At the end of the course student will know how to work in business organization and business trade.

**TEXT BOOKS:**

- 1. Chandra, Prasanna.: Project Preparation, Appraisal and Implementation (Tata Mc Graw Hill, N. Delhi, 1998)
- 2. Desai, Vasant.: Entrepreneurial Development, Vol. II Project Formulation Appraisal and Financing for Small Industry. (Himalaya Publ. N. Delhi, 2000)

**REFERENCE BOOKS**

- 3. Nicholas: Project Management for Business and Technology: Principles and Practice (Prentice Hall of India, N. Delhi, 2008)
- 4. Pitala.: Project Appraisal Techniques (Oxford & IBH Publication, 1992)
- 5. Yound, Trevour L.: Planning and Implementing Project (Sterling Publishing Ltd, 1998)

**Discipline Specific Elective-III (Banking)**  
**INTERNATIONAL BANKING**

**COURSE OBJECTIVE:**

The objective of this subject is to develop a basic understanding about the fundamental concepts and techniques of International Banking Scenario and its various related aspects.

**Syllabus:**

- UNIT - I** Evolution of the international Banking scenario Globalization and Convergence of Banking System. Multinational Banking, International Banking Crises: Capital Flight: The Key issues: Reforming the traditional structure of Central Banking with the Asian Financial Crises. The regulation of International Banking Structure Measurement of efficiency, in Banking. The Institutional Design of Central Banks; International banking for financing of exports and imports of goods and services.
- UNIT - II** Introduction- Concept of Money Market, Developed and Less developed Money Market, Their Characteristics & Importance. English Banking System – Bank of England, Origin and Growth, Organizational Structure, Functions, Monetary Policy, Commercial Banking System.
- UNIT - III** Federal Reserve System- Origin, Organizational Structure and Working, Commercial Banking in USA, Unit Banking and Branch Banking and Factors for its Growth in USA New York Money Market – Constituents and Working, Comparison between London Money Market and New York Money Market London Money Market – Market Constituents working and credit Instrument- Euro Dollar.
- UNIT - IV** European Monetary Union- European Central Bank, Organization Structure and Functions Bank of Japan- Structure and Working, Commercial Banking system of Japan, Industrial Banking in Japan Asian Development Bank- Functions, Structure and Working.
- UNIT - V** Indian Banking: Reserve Bank of India- Functions, Monetary and Credit Policy And Evaluation, Achievements and Failures of R.B.I, Indian Money Market, Constituents, Characteristics, Defects and Measures, Banking Reforms in India. NABARD International Financial Institutions- I.M.F. and I.B.R.D, I.D.A, IFC, BRICS- New Development Bank.

**COURSE OUTCOME:**

After learning this course student will be able to understand about the fundamental concepts and techniques of International Banking Scenario and its various related aspects.

**TEXT BOOKS:**

- International Finance, Sbpd Publication
- International Finance Sahitya Bhawan

**REFERENCE BOOKS:**

- Krugman, Paul R., Obstfeld, Maurice and Melitz, Marc, International Economics, Pearson Education
- Levi D, Maurice, International Finance, Routledge
- . 3. Madura, Jeff, International Corporate Finance, South-Western/Cengage learning
- . 4. Eun, Cheol S. and Resnick, Bruce G., International Financial Management, Tata McGraw-Hill.

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**Discipline Specific Elective-III (Computer Application)**  
**SOFTWARE PROJECT & QUALITY MANAGEMENT**

**COURSE OBJECTIVE:**

To understand project management cycle in software development and also to study various project estimation and quality models in software development.

**Syllabus:**

- UNIT – I** INTRODUCTION – Software Projects, Projects Planning, Process models, Waterfall, RAD, V, Spiral, Incremental, Prototyping, Agile, Project Tracking.
- UNIT – II** SOFTWARE METRICS – Goal, Question, Metric (GQM) model, Product Quality metrics, In process Quality metrics, Metrics for software maintenance and testing, Complexity Metrics.
- UNIT – III** SOFTWARE PROJECT ESTIMATION – Effort and Cost Estimation – Expert Judgment, LOC, Function Points, Extended Function Points, Feature Points, Object Points, COCOMO-81, COCOMO-II; Risk Management.
- UNIT – IV** SOFTWARE QUALITY – Quality Management Systems, Software Quality Models-FURPS, McCalls Models, Applying seven basic quality tools in software development, Measuring Quality, Gilb, CoQUAMO, Lean software development.
- UNIT – V** SOFTWARE QUALITY ASSURANCE – Software Reliability models-Rayleigh model, Weibull model; Defect Removal Effectiveness; Quality standards- ISO 9000 models and standards for process improvement, ISO/IEC 9126-1to 9126-4, SQuaRE, ISO/IEC 25000, ISO/IEC 25010, CMM, PCMM, CMMI, SPICE.

**COURSE OUTCOME:**

After learning this course, students gains the Knowledge of software development process and quality models. They will also accumulate the Knowledge of software project estimation and quality assurance.

**TEXT BOOKS:**

- Computer System Architecture, Morris Mano, PHI
- Computer Organization, Hamacher, MGH

**REFERENCE BOOKS:**

- Computer Architecture, Carter, Schaum Outline Series, TMH
- System Architecture, Buad, VIKAS 5.The Fundamentals of Computer Organization, Raja Rao, Scitech

**Discipline Specific Elective-III (Taxation)**  
**BUSINESS TAXATION**

**COURSE OBJECTIVE:**

This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.

**Syllabus:**

**UNIT – I** Computation of Income from Business and Profession, Assessment of Hindu Undivided Family (H.U.F.) including tax liabilities.

**UNIT – II** Assessment of firm and Association of Person. Computation of Tax Liabilities.

**UNIT – III** Assessment of Companies, including tax computation.

**UNIT – IV** Assessment of Co-operative society, Charitable and other Trust including tax calculation.

**UNIT – V** Double Taxation Relief, Assessment of Non-Residents.

**COURSE OUTCOME:**

By learning this student will get the knowledge about implementation of tax and they will also learn how to calculate Income tax in various forms of business.

**TEXT BOOKS:**

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi

**REFERENCE BOOKS:**

- Tax Planning and Management : V.K Agarwal (Navyug Prakashan)
- Tax Planning and Management : V.K Jain

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