



जानगंगा घरोघरी

Yashwantrao Chavan Maharashtra Open University, Nashik – 422 222

MASTER OF COMMERCE

SEM- I

ACG 101

ADVANCED ACCOUNTING - I

Topic 1 Amalgamation, Absorption, External Reconstruction and Internal Reconstruction of Companies

Unit 1 Accounting for Amalgamation, Absorption and External Reconstruction :

Meaning of Amalgamation, Absorption and External Reconstruction, Distinction between Amalgamation, Absorption and External Reconstruction, Forms of Amalgamation, Accounting Standard (AS:14) and Amalgamation, Types of Amalgamation (I) Amalgamation in the nature of Merger (II) Amalgamation in the nature of purchase, Purchase consideration and working Methods (a) Lump Sum Method (b) Net Assets Method (c) Payment Basis Method (d) Combination of Net Assets Method and Payment of Basis Method, Accounting Procedure, Precautions to be taken while accounting entries to be made in the books of the Vender Company (transferor company), Steps to close the books of accounts of the transferor of company, Accounting Entries in the books of Transferor Company

Unit 2 Methods of Accounting: Amalgamation and External Reconstruction: Methods of Accounting for Amalgamation (1) The Pooling of Interest Methods

Topic 2 Profit or Loss Prior to Incorporation

Unit 4 Meaning and Accounting Treatment: Profit or Loss prior to Incorporation: Allocation of Profit or Loss into Pre-and Post Incorporation Period, Meaning of Profit or Loss Prior to Incorporation, Steps for ascertainment of Profit or Loss Prior to Incorporation., Accounting Treatment, Methods of

Topic 3 Final Accounts of Banking Company

Unit 6 Introduction to Banking Company:

Introduction to Banking Company, Legal Provisions (a) Restriction on Business (b) Non-Banking Assets and its Disposal (c) Capital Structure (d) Reserve Fund (e) Statutory Reserve (f) Cash Reserve (g) Reconstruction on Loans and Advances (h) Bills for Collection (i) Acceptance, Endorsement and Other Obligations (j) Rebate on Bills Discounted (k) Letter of Credit and Traveller's Cheques (l) Provision for Bad and Doubtful Debts (m) Provision for Taxation (n) Provisions and Contingencies (o) Accounting Year

Unit 7 Non - Performing Assets (NPA): Non Performing Assets (NPA), Meaning, Classification of

Topic 4 Final Accounts of General Insurance Company

(II) The Purchase Method., Inter Company Investments (1) when one of the Transferor Company is holding shares of other Transferor Company. (II) When the Transferee Company is holding shares of the Transferor Company (III) When the Transferor Company holding some shares of the Transferee Company. (IV) Gross Holding, External Reconstruction

Unit 3 Internal Reconstruction: Meaning of Internal Reconstruction, Legal Requirements i) Legal Requirements in connection with the “ Alternation of Share Capital ii) Legal Requirements for “Reduction of Share Capital” iii) Legal Requirements for “Variation of Shareholders” Rights, Distinction between Internal Reconstruction and External Reconstruction, Reduction of Share Capital, Purpose of Capital Reduction, Procedure of Capital Reduction, Alteration of Share Capital, Accounting Entries, Treatment of Arrears of Dividend, Scheme of Capital Reduction

Computing Profit or Loss Profit to Incorporation, Cut - off - Date

Unit 5 Profit or loss prior to Incorporation: Basis of Apportionment: Basis of Apportionment, Guidelines for Apportionment of Expenses, Summary Chart

Assets, Provision Against Various Assets, Calculation of "Income Recognition", Annexure I, Annexure II, The Banking Regulation Act, 1949. Schedule I - Amendments, Additional Disclosures by Banks in “Notes to Accounts”

Unit 8 Final Accounts of Banking Company: Books of Accounts, Preparation of Final Account, The Third Schedule - From 'A' Form of Balance Sheet, Form 'B' - From of Profit and Loss Account, guidelines of RBI for compilation of financial statements, Illustrations, Abridge form of Balance Sheet and Profit and Loss Account

Unit 9 Introduction, Meaning and Types of Insurance: Nature of Insurance, Meaning and Definition, Categories of Insurance, Types of Insurance, Life Insurance, Fire Insurance, Marine Insurance, Comparison between Life Insurance and Fire and Marine Insurance.

Unit 10 Accounts of General Insurance Business: Revenue Account: Preparation of Financial Statements i) Form B - RA ii) Form B - PL iii) Form B - BS 10.3 Schedule Forming part of Financial Statements i) Schedule - 1 : Premium Earned (Net) ii) Schedule - 2 : Claims Incurred (Net) iii) Schedule - 3 : Commission iv) Schedule - 4: Operating Expenses Related to Insurance Business

Unit 11 Accounts of General Insurance Business: Balance Sheet: Schedule forming part of Balance Sheet i) Schedule - 5: Share Capital ii) Schedule - 5A: Share Capital Pattern of Shareholding iii) Schedule - 6: Reserves and Surplus iv) Schedule - 7: Borrowings v) Schedule - 8; Investment vi) Schedule - 9: Loans vii) Schedule - 10 : Fixed Assets viii) Schedule - 11 : Cash and Bank Balances ix) Schedule - 12: Advances and Other Assets x) Schedule - 13: Current Liabilities xi) Schedule - 14 : Provisions xii) Schedule - 15 : Miscellaneous Expenses xiii) Schedule - c: Auditors report, Specimens of Revenue Account 1 and

ACG 102:

ADVANCED ACCOUNTING-II

Topic 1 Accounts of Holding Companies

Unit 1 Meaning, Definition, Legal Conditions and Principles of Consolidation: Meaning and Definitions, Legal Conditions for preparation of Balance Sheet of a Holding Co., Principles of Consolidation, Financial year of the Holding Co. and its Subsidiary

Unit 2 Preparation of Consolidated Balance-sheet of Holding Company: Preparation of Consolidated Balance Sheet of Holding Co. with one Subsidiary only, Purpose, Advantages, Disadvantages, Procedure,

Basic Rules for preparing a Consolidated Balance Sheet, Miscellaneous Adjustments

Unit 3 AS-21 and Preparation of Consolidated Financial Statements: AS-21 and Preparation of Consolidated Financial Statements, Objectives, Notable Terms, Format of Consolidated Financial Statement, Scope of Consolidated Financial Statement, Consolidation Procedure, Unrealised Losses, Disclosure, Practical Examples related to AS-21

Topic 2 Human Resource Accounting

Unit 4 Meaning, Objectives and Measurements in Human Resources Accounting: Meaning and Concept of HRA, Objectives of HRA, Purpose of HRA, Need of HRA, Historical Development of HRA Concept, Importance in HRA, Measurements in HR Accounting (A) Cost Approach. (a) Original or Historical Cost Approach. (b) Opportunity Cost Approach (c) Replacement Cost Approach (d) Adjusted Present Value

Unit 5 Measurement in HRA - Economic Value Approach: Economic Value Approach, Lev and Schwart 2 Model, Likert's Behaviour Model, Flamholtz's Model of Individual Value, Stochastic process with service Model, Hekimian and Jones competitive Bidding Model, Hermanson's unpurchased Goodwill Model, Other - Non-monetary Models

Unit 7 Meaning, Need, Valuation of Goodwill - Average Profit Method: Meaning and Definition of Goodwill, Need for Valuation of Goodwill, Elements of Goodwill, Distinguishing Features of Goodwill, Type of Goodwill, Factors Affecting Valuation of Goodwill, Methods of Valuation of Goodwill, Average profit Method

Unit 8 Valuation of Goodwill - Super Profit Method: Super Profit Method, Accounting Treatment, Calculation of Average Profit, Super profit and Goodwill, Sliding -Scale Valuation of Super Profit

Unit 9 Valuation of Goodwill - Capitalisation and Annuity Methods: Capitalisation of Profit method, Annuity Method

Unit 6 Human Resource Accounting In India: Human Resource Accounting in India, Frame work of Corporate Reporting in India, Human Resource Valuation models selected by Indian Companies, General consideration in working of HRA concept by Indian companies, Usefulness of HRA practice, Problems in HR Accounting

Unit 10 Valuation of Shares - Need, Methods of Valuation of Shares: Valuation of shares, Factors Affecting the value of shares, Need for Valuation of Shares, Methods of Valuation of Shares, Asset - Backing Method, Yield Basis Method (i) On Profit Basis (ii) On Dividend Basis Reading

Unit 11 Valuation of Shares - Fair Value Method, Value of Right and Preference Shares: Fair Value Method, Valuation of Right Shares, Valuation of Preference Shares, Valuation of Bonus Shares

Topic 3 Valuation of Goodwill and Valuation of Shares

Topic 4 Hotel Accounting

Unit 12 Visitor's Ledger and Preparation of Final Accounts: Visitor's Ledger, Preparation of Final Accounts

Unit 13 Introduction, Accounting Treatment in Hotel Accounting: Hotel Accounting, Type of Hotels and Restaurants, Accounting Treatment in Hotel Accounting, Fixation and Charging of Room Rate, Method for ascertaining Room Rate, Calculation of Room Occupancy Rate

BEG 101

BUSINESS ENTREPRENEURSHIP-I

UNIT 1 : Introduction to Entrepreneurship: Entrepreneur, Entrepreneurship and Enterprise, Concept of an Entrepreneur, Significance of Entrepreneurship, Entrepreneurship Development, Some Models for Entrepreneurship Development, Entrepreneurship in Developing Countries

Entrepreneurship Practice, Robert Hisrich's Classification of Start-up Enterprises, Classifications Based on New Trends, Other Classifications

UNIT 7: Entrepreneurial Environment: Entrepreneurial Environment, Factors affecting Entrepreneurial Growth, Barriers to Entrepreneurship

UNIT 2: Understanding Entrepreneurship: Entrepreneurship: Concept and Growth Dimensions of Entrepreneurship Development, Entrepreneurship and Management, Distinction between an Entrepreneur and a Manager

UNIT 8: Creativity and Innovation: Creativity, Component Elements of Creativity, Attributes of Creative Individuals, Barriers to Creativity, The Creative Process, Inculcating Creativity, Heuristics for Stimulating Creative Ideas/Insights, Techniques of Developing Creative Thinking, Innovation, Principles of Innovation

UNIT 3: Introducing the Entrepreneur: The Entrepreneurial Personality, Entrepreneurial Mindset, Entrepreneurial Functions

UNIT 9: Creativity, Innovation and Entrepreneurship

UNIT 4: Entrepreneurial Career: Charms of Being an Entrepreneur, A Journey Towards Entrepreneurship Career, Myths of Entrepreneurship, Problems Faced by Entrepreneurs, the Dark Side of Entrepreneurship

Peter Drucker's Theory of Innovation and Entrepreneurship, Creativity, Innovation and Entrepreneurship, Creative Thinking, Generation of Business Ideas, Project Identification, Creative Enterprise, Enhancing Creativity

UNIT 5: Theories of Entrepreneurship: Economic Theories of Entrepreneurship, Sociological Theories of Entrepreneurship Cultural theories of Entrepreneurship, Psychological Theories of Entrepreneurship, Conceptual Models of Entrepreneurship

UNIT 10: Motivation Theories: Motivation, Motivation Theories- Abraham Maslow's Need Hierarchy Theory, Douglas McGregor's X & Y theory, Frederick Herzberg's Motivation-Hygiene Theory, McClelland's Achievement Motivation Theory, Clayton Alderfer's Existence, Relatedness and Growth Theory (ERG), Victor Vroom's Expectancy Theory, Porter and Lawler Model of Motivation

UNIT 6: Classification of Entrepreneurs: Classification of Entrepreneurs- Danhof's Classification Based on Adaptability, Singh's Classification Based on Nature of Economy, Gupta's Classification From Development Angle, Arthur Cole's Classification, Classification Based on Motives, Classification by Behavioral Scientists, Classification by Ucbasaran, Alsos, Westhead and Wright, Raj Shankar's Classification, Classification Based on Expertise, Classification Based on Motivation Levels, Classification Based on Type of Business, Joe Abraham's Classification, Zimmerer and Scarborough's Classification Based on Cultural Diversity, Schollhammer's classification Based on

UNIT 11 : Entrepreneurial Motivation: Entrepreneurial Motivating Factors, Achievement Motivation, Kakinada Experiment

UNIT 12: Entrepreneurship Development Programmes (EDPs): EDPs - Meaning and Objectives, Need for EDPs, Role of EDP, Phases of EDPs, EDP Curriculum, Evaluation of EDPs, Strategy for Ensuring Success of EDP

BEG 102

BUSINESS ENTREPRENEURSHIP – II

UNIT 1: Entrepreneurial India: Entrepreneurial India, Entrepreneurship in Ancient India, Entrepreneurship in British Period, Entrepreneurship in

the Period of East India Company, Entrepreneurship from 1857 to 1947, Entrepreneurship in Post-Independence Period, Impact of Globalization, Impact of WTO

UNIT 2: Entrepreneurship and Economic Development: Role of Entrepreneurship in Economic Development, Entrepreneur as a Contributor to the Process of Economic Growth, Entrepreneur as a Contributor to the Stability of Economy, Entrepreneur as a Creator of Employment Opportunities, Entrepreneur as an Agent of Balanced Regional Development of Industries and Social Stability, Entrepreneur as a Contributor to Export Promotion Program and Foreign Exchange Earning, Entrepreneur as a Contributor to Import Substitution Program, Entrepreneur as a Supplier of Local Demand

UNIT 3: Entrepreneurship and Education: Study of Entrepreneurship as a subject, Entrepreneurship education, Importance of Entrepreneurship Education, Contents of Entrepreneurship Education, Obstacles to Entrepreneurship Education

UNIT 4: Ethics and Social Responsibilities of an Entrepreneur: Entrepreneur and Business Ethics, Nature of Business Ethics, Scope of Ethics, Need of Ethics in Business, Social Responsibilities of an Entrepreneur, Role of Mission, Vision and Code of Conduct

UNIT 5: Recent Trends in Entrepreneurship: Entrepreneurship, Social Entrepreneurship, Women Entrepreneurship, Rural Entrepreneurship

UNIT 6: Entrepreneurship Development and Government-I: An Overview of Industrial Policies in India, Five-year Plans

UNIT 7: Entrepreneurship Development and Government – II: Ministry of MSME, Schemes of M/O MSME, Office of the Development Commissioner (MSME), Schemes and Programmes of O/o DC(MSME)

UNIT 8: Entrepreneurship Development and Government – III: Policy initiatives of the Government

UNIT 9: Institutional Support For MSMEs – I: National level institutions

UNIT 10: Institutional Support for MSMEs – II: Institutional set up for financial assistance, Institutional set up for export promotion

UNIT 11: Institutional Support for MSMEs –III: Industries department, Government of Maharashtra, Directorate of Industries (DIs) of the State Government, MSME Development Institute, Mumbai, District Industries Centre, Industry Related Policies of Maharashtra Government, MSME Schemes of Maharashtra

UNIT 12: Institutional Support for MSMEs –IV: Industry Associations, Institutional Set-up for Maharashtra State

BFG 101

FINANCIAL MARKETS AND INSTITUTIONS IN INDIA - I

Unit 1 Financial System of India-I: Functions and Structure: Functions of Financial System, Structure of Indian Financial System, Role and Segments of Financial Markets

Unit 2 Financial System of India - II: Financial and Capital Market Intermediaries and Developments in Financial System: Financial Intermediaries and Its Role, Capital Market Intermediaries and Its Role, Developments in Financial System

Unit 3 Indian Money Market-1: Features, Functions and Instruments: Features and Functions of Money Market, Vagul Committee Report and its Recommendations, Money Market Instruments and Participants, Call and Notice Money Market, Term Money Market, Treasury Bills Market, Commercial Bills Market, Certificate of Deposits (CDs), Commercial Papers (CPs), Inter Bank Participation Certificate (IBPCs)

Unit 4 Indian Money Market-II : Repo Market, CBLO and Issues in Money Market: Repo Instrument, Why Repo Deals?, Report Market in India,

Market Repo, Repo with RBI (Liquidity Adjustment Facility), Collateralized Borrowing and Lending Obligations (CBLO), Difference between Repo Deals and CBLO Transactions, Comparison of Repo Deals with call Money and CBLO Transactions, Issues in Money

Unit 5 Indian Debt Market I: Debt Instruments and Government Debt Market: Types of Debt Instruments, Government Debt Market, Role of the RBI, Policy Initiatives and Reforms, Types of Government Debt Securities, Primary Market, Secondary Market, Participants, Issues Concerned with Government Debt Market

Unit 6 Indian Debt Market-II: Corporate Debt Market: Issuers of Bonds, Bonds Issued by Public Sector Undertakings, Bonds Issued by Financial Institutions, Corporate Debentures, Primary Market, Secondary Market, Issues concerned with Indian Corporate Debt Market, Lack of Liquidity in respect of many Debt Instruments in the Secondary Market, Increasing the Number of Players, Need for Change in Attitude of Retail Investors, Innovative Instruments,

Greater Disclosure in Respect of Privately Placed Debt Instruments

Unit 7 Indian Equity Market-I: Primary Market:

Types of Shares, Equity Shares, Non-voting Shares, Sweat Equity Shares, Preference Shares, Issue of Shares at Par, Discount and Premium, Primary Market, Initial Public Offering through Book Building Method, Difference between Book Building and Normal Public Issue, Resources mobilized from Primary Market

Unit 8 Indian Equity Market-II: Market Composition and Secondary Market:

Market Composition, Secondary Market, Difference between Primary Market & Secondary Market, Trading in Equity Shares, Measures Taken by the Government of India (GOI) and SEBI to make Equity Market more Efficient

Unit 9 Foreign Exchange Market in India:

Features of Foreign Exchange Market, Market Participants, Exchange Rate Quotations: Direct v/s Indirect Quotes, Dealings in Foreign Exchange Market, Size of Foreign Exchange Market

Unit 10 Commercial Banks - I: Role, Functions, Structure and Reforms: Role of Commercial Banks, Functions of Commercial Banks, Nationalization of Commercial Banks in India, Structure of Indian Commercial Banking System, Reforms in the Banking System

Unit 11 Commercial Banks- II: Nature of Business:

Nature of Commercial Banking business, Deposit and Loan Products, Non-fund based facilities, Priority Sector Lending, Prudential Norms for credit Portfolio, Maintenance of Cash Reserve Ratio (CRR) and Statutory Liquidity Ratio (SLR), Investment Portfolio

Unit 12 Commercial Banks- III : Format of Financial Statements, Financial Performance and Basel Accords:

Format of Bank Balance Sheet and Profit & Loss Account, Business and Financial Performance of Commercial Banks, Basel Accord I, II & III

BFG102

Financial Markets & Institutions in India - II

Unit 1 Co-operative Banks in India-I

Unit 2 Co-operative Banks in India-I : Structure and Urban cooperative Banks Co-operative Banks in India-II : Structure of Co-operative Banks in Rural Area and Problems

Unit 3 Development Financial Institutions-I:

Functions and Structure and profile of National Housing Bank (NHB) and Small Industries Development Bank of India (SIDBI)

Unit 4 Development Financial Institutions II:

Profile of Export and Import Bank of India (EXIM Bank) and National Bank for Agriculture and Rural, Development (NABARD) and Performance of Financial Institutions

Unit 5 Non-Banking Finance Companies (NBFCs):

Classification, Nature of Business and Prudential Norms

Unit 6 Non-Banking Finance Companies -II :

Performance of NBFCs and Housing Finance Companies (HFCs) Unit 7 Market for Asset Securitization Unit 8 Market for Factoring and Forfeiting Products

Unit 9 Mutual Funds

Unit 10 Credit Rating and Credit Rating Agencies

Unit 11 Derivatives Market in India

Unit 12 Market for Leasing and Hire Purchase Finance

UNIT 1 CO-OPERATIVE BANKS IN INDIA-I : STRUCTURE AND URBAN CO-OPERATIVE BANKS

Structure of Co-operative Banks, Difference between Commercial Banks and Co-operative Banks, Urban Co-operative Banks

UNIT 2 CO-OPERATIVE BANKS IN INDIA-II: STRUCTURE OF CO-OPERATIVE BANKS IN RURAL AREA AND PROBLEMS

State Co-operative banks, District Central Co-operative Banks, State Co-operative Agricultural and Rural Development Banks, Problems of Co-operative Banks

Unit 3 Development Financial Institutions-I: Functions And Structure And Profile Of National Housing Bank (Nhb) And Small Industries Development Bank Of India (Sidbi)

Functions of a Development Financial Institution, Distinguish Between a Development Financial Institution and Commercial Bank. Evolution of Development Financial Institutions in India. Structure and profile of Development Financial Institutions in India: National Housing Bank (NHB), Small Industries Development Bank of India (SIDBI)

Unit 4 Development Financial Institutions II: Profile Of Export And Import Bank Of India (Exim Bank) And National Bank For Agriculture And Rural Development (Nabard) And Performance Of Financial Institutions

Export and Import Bank of India (EXIM Bank), National Bank for Agriculture and Rural Development

(NABARD), Finances and Performance of Development Financial Institutions

Unit 5 Non-Banking Finance Companies (Nbfcs): Classification, Nature Of Business And Prudential Norms RBI's Role and Objectives, Categories of NBFCs Registered with the RBI, Classification of NBFCs in Terms of Business, Acceptance of Public Deposits by NBFCs Registered with the RBI, Business of NBFCs Engaged in Leasing, Hire Purchase and Factoring Services * RBI's Prudential Norms for NBFCs

Unit 6 Non-Banking Finance Companies-Ii : Performance Of Nbfcs And Housing Finance Companies (Hfcs) Profile and Performance of Deposit Taking NBFCs, Housing Finance Companies (HFCs), Bank Finance to NBFCs

Unit 7 Market For Asset Securitization

Securitization: Meaning and Scope, Benefits of Securitization, Securitization Structure: Process and Mechanism, Role of Parties involved in securitization transaction, Types of Asset Securitization Types of Securities to be issued, RBI's Guidelines on Asset Securitization, International Experience and Growth of Asset Securitization in India Market

Unit 8 Market For Factoringand Forfeiting Products: Factoring Services: Meaning, Functions and Types, Benefits of Factoring Services, Mechanism of Factoring Services, Cost of Factoring Export Factoring, RBI Guidelines on Factoring Services, Factoring Services in India, Forfeiting: Meaning and

Features, Benefits of Forfeiting, Mechanism of Forfeiting Services, Forfeiting Services in India, Difference between factoring and forfeiting services

Unit 9 Mutual Funds :Mutual Funds: Concept and Structure, Types of Mutual Funds, Advantages of Mutual Funds, SEBI's Guidelines on Mutual Funds, Net Asset Value, Mutual Funds in India

Unit 10 Credit Rating And Credit Rating Agencies: Meaning and Benefits of Credit Rating process, Rating Mechanism, SEBI's Guidelines on Credit Rating and Credit Rating Agencies, Profile of Credit Rating Agencies in India, Recent Developments in Credit Rating Business

Unit 11 Derivatives Market In India: Meaning of Derivatives, Types of Derivatives, OTC Products v/s Exchange Traded Products, Relevance of Derivatives, Derivatives Market in India, Interest Rate Derivatives, Equity Derivatives, Currency Derivatives

Unit 12 Markets For Leasingand Hire Purchase Finance

Meaning and Features of Lease Finance, Types of Leases: Financial v/s Operating Leases, Classification of Leases Based on Other Parameters, Advantages and Limitations of Lease Finance, Participants in Indian Leasing Market, Hire Purchase Finance, Difference between Lease and Hire Purchase Finance, Structuring and Pricing of a Lease Finance, Accounting and Tax Aspect of Lease and Hire Purchase Finance

CAG 101

ADVANCED COST ACCOUNTING - I

TOPIC 1. UNIT 1 Cost Concepts

Cost Concepts, Cost, Costing, Cost Accounting, Cost Accountancy, Limitations of Financial Accounting, Nature of Cost Accounting, Objectives of Cost Accounting, Advantages of Cost Accounting, Limitations of Cost Accounting, Difference between Financial Accounting and Cost Accounting, Cost Unit and Cost Centres

UNIT 2 Elements of Cost

Elements of cost, Material, Labour and Expenses, Material - direct and indirect, Labour - direct and indirect, Expenses - direct and indirect, Overheads and types of overheads, Items excluded from cost, Division of costs, Classification of costs, Methods of cost classification

UNIT 3 Cost Sheets and Quotations

Cost Sheet, Purpose of Cost sheet, Proforma of simple cost sheet, Proforma of complex cost sheet, Summary

list, Illustrations, Quotations and its preparation, Illustrations on preparation of quotation

TOPIC 2 Material Costing UNIT 4 Meaning of Material and Purchasing

Meaning of materials, Types of materials, Purchase of purchasing, Centralised and de-centralised purchasing, Purchase Requisition, Selection of supplier, Placing order with the supplier

UNIT 5 Receipts and Storage of Materials

Receipt of materials, Checking quantity and quality of materials received, Documents connected with receipt and Verification of materials received, Storage of Materials, Location of store, Organisation of stores, Classification and codification of materials, Bins and Bin Cards, Recording of materials in stores

UNIT 6 Control Over Materials in stores

Control over materials in stores, Fixation of stock levels, Economic Order Quantity (EOQ), Stock taking, Methods of stock taking, Discrepancies and treatment of discrepancies

UNIT 7 Issues of Materials

Issue of materials, Procedure for issue of materials, Documents related to issue of materials, Care to be taken while issuing materials

UNIT 8 Pricing of Material Issued

Pricing of materials issued, Methods used for pricing of issues, Cost price Methods, Average Price Methods, Notional Price Methods, Important points related to materials costing control

TOPIC 3 Labour Costing UNIT 9 Meaning and Types of Labour

Meaning and Importance of labour, Types of labour, Direct Labour, Indirect Labour, Casual Labourers, Out

Workers, Types of workers on the basis of skill, Sections / departments dealing with labour activities, Labour turnover, Measurement of labour turnover, Causes of labour turnover, Cost of Labour turnover, Treatment of labour turnover costs, Illustrations on labour turnover Illustrations on labour turnover

UNIT 10 Time Keeping

Time keeping, Meaning and importance, Methods of time keeping

UNIT 11 Time Booking

Time Booking, Meaning and Necessity, Methods of time booking

UNIT 12 Reconciliation of Time Kept and Time Booked

Reconciliation of time kept and time booked, Idle time and its types, Causes of idle time, Cost and treatment of idle time cost.

CAG 102 :

ADVANCED COST ACCOUNTING - II

Topic 1 Labour Costing

variability 5.5 Summary 5.6 Key Terms 5.7 Questions 5.8 Further Reading

Unit 1 Methods of Remuneration

Meaning of remuneration, Methods of remuneration, Factors affecting selection of method, Time rate method, Piece rate method, Illustrations on Time rate and piece rate methods

Unit 6 Collection and Codification

Collection - meaning and sources, Codification of overheads, Meaning and necessity, Methods of codification of overheads

Unit 2 Incentive Plans

Incentive Plans: meaning and necessity, Different incentive plans, Halsey incentive plan, Halsey - weir incentive plan, Rowan incentive plan, Taylor's differential wage rate system, and Emerson's incentive plan

Unit 7 Allocation, Distribution and Primary Distribution

Stages in absorption of overheads, Allocation of overheads, Distribution of overheads, Primary distribution of overheads

Unit 3 Preparation of Wage Sheets and Pay - Rolls

Wage-sheets and pay-rolls - meaning, Necessity and importance, Preparation of wage-sheets and pay-rolls, Types of frauds and their prevention, Control on labour cost

Unit 8 Secondary Distribution of Overheads

Secondary Distribution of Overheads, Non-reciprocal basis of apportionment, Reciprocal basis of apportionment, Methods used for secondary distribution of overheads, Simultaneous Equation Method, Repeated Distribution Method, Trial and Error Method

Topic 2 Expenses Unit 4 Meaning and Definition

Expenses - meaning and definition, Types of Expenses, Direct expenses, indirect expenses

Unit 9 Absorption of Overheads, Absorption of Factory Overheads

Absorption of overheads, Actual Overhead Rate, Pre determined Overhead Rate, Methods of absorption of overheads, Methods of absorption of factory overheads, Percentage of direct materials cost, Percentage of direct wages, Percentage of prime cost, Direct labour hour rate, Machine hour rate, Rate Per unit of production

Topic 3 Overheads Unit 5 Classification Overheads

Meaning and definition of overheads, Classification of overheads - meaning and necessity 5.4 Methods of classification of overheads 5.4.1 Classification according to function 5.4.2 Classification according to elements 5.4.3 Classification according to behavior or

Unit 10 Absorption of Office and Administration and Selling and Distribution Overheads

Methods of absorption of office and administration overheads, Percentage of works / factory cost, Percentage of sales, Apportionment between manufacturing and selling divisions, Transfer to costing Profit and Loss Account, Methods of absorption of selling and distribution overheads, Rate per unit, Percentage of selling price, Percentage of works/factory cost

Unit 11 under and Over Absorption of Overheads

Meaning of under and over absorption of overhead, Causes of under and over absorption, Treatment of under and over absorption

Unit 12 Some Special Items of Overheads

Special items of overheads and treatment to be given to them, Interest on capital, Cash discount, Packing expenses, Defective or spoiled work, Depreciation, Obsolescence loss, Idle capacity cost, Research and development cost, Cost of fringe benefits to employees, Drawing and designing office cost, Expenses of cost accounting department

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MANAGEMENT ACCOUNTING - I

TOPIC 1 UNIT 1 Introduction to Management Accounting Meaning and Definition of Management Accounting

Meaning and Definitions of Management Accounting, Characteristics of Management Accounting, Need and Importance of Management Accounting, Objectives of Management Accounting, Scope of Management Accounting, Functions of Management Accounting

UNIT 2 Financial Accounting, Cost Accounting and Management Accounting

Phases in the Evolution of Accounting, Use of Accounting Information, Application of Accounting Information, Structure of Accounting, Financial Accounting, Objectives of Financial Accounting, Functions of Financial Accounting, Limitations of Financial Accounting, Cost Accounting, Objectives of cost Accounting, Emergence of Management Accounting, Distinction between Management Accounting and Financial Accounting, Distinction between Management Accounting and cost Accounting

UNIT 3 Tools and Techniques, Role of Management Accounting

Tools and Techniques of Management Accounting, Advantages of Management Accounting, Limitations of Management Accounting, Installation of Management Accounting System, Management Accountant : Role, Functions and Duties, Functions of Management Accountant, Responsibilities of Management Accountant, Important Duties of Management Accountant, Essential Qualities of Management Accountant, Traits of Successful Management Accountant

TOPIC 2 Analysis of Financial Statement

UNIT 4 Meaning Objectives and Tools of Financial Statement Analysis

Meaning Objective and Interpretation of Financial Statement Analysis (A) Meaning (B) Objective (C) Interpretation of Financial Statement, Steps involved in the Financial statement Analysis, Role in Financial Analyst, Limitations of Financial Statements, Types of Financial Analysis, Tools of Financial Statement Analysis, Multi-steps Income Statement, Horizontal Analysis, Comparative statements, Procedure of Interfirm Comparison, Necessity of Interfirm Comparison, Limitations of Comparative Financial Statement Analysis, Application of Interfirm Comparison Method, Advantages of Interfirm Comparison, Disadvantages of Interfirm comparison, Precautions before Preparing comparative Statements

UNIT 5 Common Size Statements and Trend Analysis

Common Size statements, Procedure for Preparation of Common size Statement, Illustrations, Trend Analysis, Computation of Trend Percentage, Steps involved in the Computation of Trend Ratios, Illustrations, Analytical Balance Sheet

UNIT 6 Ratio Analysis

Meaning of Ratios, Ratio Analysis-Rationale, Nature of Ratio Analysis, Objectives of Ratio Analysis, Principal Advantages of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratios, Types of Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios, Tabular Representation of Type of Ratios and their Significance

UNIT 7 Fund Flow Statements

Meaning of Fund Flow Statement, Uses of Fund Flow Statement, Fund Flow Statement and Income Statement, Preparation of Fund Flow Statement, Fund from Business Operations, Proforma of a Funds Flow Statement, Requirements for Preparation of Fund Flow

Statement, Steps in Preparation of Fund Flow Statement, Advantages of Fund Flow Statement, Proforma of a Funds Flow

UNIT 8 Cash Flow Statements

Meaning of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement, Utility of Cash Flow Statement, Preparation of Cash Flow Statement, Transactions Affecting of Cash Inflows and Cash Outflows, Construction of Cash Flow Statement, Cash from Business Operations, Form of Business Statement of Cash from Business Operation, Proforma of Cash Flow Statement, Limitations of Cash Flow Analysis

TOPIC 3 Working Capital Management UNIT 9 Concept and Definition of Working Capital

Concept and Definition of Working Capital, Main Constituents of Working Capital, Types of Working Capital, Meaning of Working Capital Cycle, Working Capital Management, Determination of Working Capital, Assessment of Working Capital Needs, Preparation of Statement of Working Capital Requirement, Common Items included in Calculation of Working Capital Required, Sources of Working Capital, Approaches for Determining the Financial Mix

UNIT 10 Components of Working Capital - Management of Cash

Components of Working Capital - Management of Cash, Objectives of Cash Management, Importance of Cash Management, Strategies for Four Aspect of Cash Management, Cash Planning, Cash Forecasting and Budgeting, Long-term Cash Forecasting, Managing the Cash Flows, Determining Optimum Levels of Cash Balance, Cash Management Models, Investment of Securities

UNIT 11 Accounts Receivable Management

Meaning of Accounts Receivable, Meaning of Accounts Receivable Management, Factors that Govern the Accounts Receivable, A Balance between Liquidity" and "Profitability", Computation the "age" of Accounts Receivable

UNIT 12 Inventory Management

Inventory Management, Role of Financial Manager in Inventory Management, Determinant the Optimum level of Inventory, Purchase Control, Stock Levels, Economic Order Quantity (EOQ), Other Important Inventory Control Techniques

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MANAGEMENT ACCOUNTING - II

TOPIC 1 Budget and Budgetary Control

UNIT 1 Budget and Budgetary Control: Meaning and Objectives

Budget and Budgetary Control, Objectives of Budgetary Control, Advantages of Budgetary Control, Limitations of Budgetary Control, Scope of Budget and Budgetary Control, Requirement of a Good Budgeting System, Procedure in Budget Preparation, Budgetary Control Process

UNIT 2 Types of Budgets: Fixed and Flexible Budgets

Types of Budget, Fixed and flexible Budget, Fixed Budget, Meaning and Definition, Flexible Budget, Meaning and Definition, Distinction between fixed budget and flexible Budget, Preparation of flexible Budget, Uses of flexible Budget, Proforma of Flexible Budget

UNIT 3 Types of Budget: Functional Budgets

Functional Budget, Purchase Budget, Illustrations, Production Budget, Illustrations, Production Cost Budget, Illustration, Sales Budget, Illustration

UNIT 4 Types of Budget: Revenue, Cash and Master Budget

Revenue Budget, Principal Budget, Secondary Budget, Summary Budget, Cash Budget, Necessity of cash Budget, Methods of Preparation of Cash Budget, Proforma of Cash Budget, Illustrations, Capital Budget, Master Budget, Preparation of Master Budget, Format of Master Budget

TOPIC 2 Marginal Costing and Break-Even Analysis

UNIT 5 Meaning, Concept of Marginal Costing

Meaning of marginal Cost and Marginal Costing, Concept of Marginal Cost, Concept of Marginal Costing, Features of Marginal costing, Difference between Marginal Costing And Absorption Costing, Advantages of Marginal Costing, Limitations of Marginal Costing

UNIT 6 Fixed and Variable cost and Break-Even Analysis

Fixed and variable cost, Determination of Marginal cost (SVOHES), Contribution, Break Even Analysis, Meaning and Definition of Break Even point, Determination of Break Even point

UNIT 7 Break-Even Chart and P V Ratio

Break Even Chart: A graphic Presentation, The Profit Graph/ Profit Volume Graph, Assumptions of Break - Even Analysis, Usefulness of Break - Even Analysis, Margin of Safety, Profit Volume Ratio, Limiting Factor, Marginal Cost Equations

TOPIC 3 Standard Costing: UNIT 8 Concept of Standard Costing

Concept of Standard Costing, Establishment of Cost Standards & Desired Behaviour, Steps Involved in Standard Costing, The Standard Costing System, The Standard Costing system, Cost Control using Standard Costing, Advantages of Standard Costing, Limitations of Standard Costing

UNIT 9 Variance Analysis: Material Variance

Classification of Variances, Material Variance 9.3.1 Material Price Variance 9.3.2 Material usage Variance 9.4 Material Cost Variance

UNIT 10 Variance Analysis : Labour Variance

Labour Variance, Labour Rate Variance, Labour Efficiency Variance, Labour Cost Variance, Labour

Mix Variance, Labour Idle Time Variance, Labour Yield Variance

UNIT 11 Variance Analysis : Overhead Cost Variance

Overhead Cost Variance, Classification of Overhead Variances, Overhead Cost Variance, Variable Overhead Variance, Illustrations, Fixed Overhead Variance, Managerial Uses of Variances

UNIT 12 Responsibility Accounting

Meaning of Responsibility Accounting, Objectives and Structure of Responsibility Accounting as a Divisional Performance Measurement, Measurement of Performance, Reporting to Different Levels of Management, Objects of Reporting, Purposes and Characteristics of Responsibility Reporting, Important Assumptions, Benefits of Responsibility Accounting System, Limitations of Responsibility Accounting, Types of Responsibility Centres, Cost/ Expenses Centres, Profit Centre, Investment Centre

Semester - II (Compulsory)

COM 232

BUSINESS ECONOMICS - II

Unit 1 : Market structure and price determination under perfect competition Market Structure and Degree of Competition Price Determination and Firm's Equilibrium under Perfect Competition, Features of Perfect Competition Price Determination in Perfect Competition

Unit 2: Price Determination and Firm's Equilibrium Under Monopoly & Monopolistic Competition Price determination and firm's Equilibrium under Monopoly ,Features / characteristics of Monopoly, Price Determination in the Short-run Under Monopoly, Price Determination in the Long-run Under Monopoly, Price Determination and Firm's Equilibrium Under Monopolistic Competition, Features/Characteristics of Monopolistic Competition Price Determination in the Short-run Price Determination in the Long-run

Unit 3: Price Determination and Firms Equilibrium in Oligopoly Market Price Determination and Firms Equilibrium in Oligopoly Characteristics / Features of Oligopoly Kinked Demand Curve Collusive Oligopoly Price leadership Models in Oligopoly, Methods of Price Determination in Practice, Pricing of Multiple Products, Price Determination under Dumping

Unit 4: Methods of Measuring National Income Concepts of National Product, Methods of Measuring National Income, Difficulties in the Measurement of National Income, International Comparison of National Income

Unit 5: Determination of National Income & the Multiplier Basic Model: Aggregate Supply and Aggregate Demand, Theory of National Income Determination, The Theory of Multiplier

Unit 6: Determination of Price Level and Aggregate Supply & Demand Shocks Determination of Price Level, Aggregate Supply & Demand Shocks

Unit 7: Money: Supply of Money Definition and Kinds of Money Functions of Money Supply of Money

Unit 8: Money: Demand for Money Demand for Money, the Monetary sector Equilibrium under the Keynesian System

Unit 9: Demand for Money: Recent Developments Portfolio Theory of Demand for Money, Friedman's Approach

Unit 10: IS-LM Model of the Economy IS-LM Model - An Introduction, IS-LM Model with Government Sector, IS-LM Model with Foreign Trade, Aggregate Demand & Aggregate Supply, Macroeconomic Issues

Unit 11: Balance of Payments Balance of Payments Accounts, Composition of Balance of Payments, is

equilibrium in the Balance of Payments - Causes & Types, Free Trade V/s. Protection

Unit 12: Foreign Exchange Market and the Exchange Rate Foreign Exchange Market Demand for and Supply of Foreign Exchange Determination of Exchange Rate

BEG. 201

BUSINESS ENTREPRENEURSHIP - III

Unit 1: Small Enterprises: An Introductory Framework Industrialization Importance of industrialization in developing countries, Need for industrialization and India Importance of small enterprises

Unit 2: Small Enterprises in India Concept and Definition of Micro, Small, & Medium Enterprises Development of small enterprises in India, Characteristics of MSMEs Entrepreneurship and MSMEs Importance, Scope and Trends of Small Enterprises in India Growth and performance of small enterprises in India

Unit 3: Government Policy & Development of MSMEs in India Evolution of industrial policy MSMEs: Government Policy Framework

Unit 4: Small Enterprises: Problems and Prospects Problems for Small enterprises Prospects of Small enterprises in a free economy Opportunities for an Entrepreneurial Career

Unit 5: Project Identification and Selection Meaning of Business Opportunity Creativity, Innovation and Idea Generation Sources of Business Ideas Criteria for selection of a Business Opportunity Environmental Analysis, SWOT Analysis Business Opportunities in various sectors

Unit 6: Setting up of a New Business Enterprise - I Planning for Setting up a new enterprise: Project identification/selection Project selection - product

choice, technology and machinery, arranging finance, decision about location Project report preparation Filing of entrepreneur's memorandum Approvals/clearances Enterprise development – form of organization, land and building, power and water connection, installation of machinery, recruitment of personnel, procurement of raw material, production, marketing, Quality certification

Unit 7: Setting up of a New Business Enterprise - II Government Rules and Regulations, Filing of entrepreneur's memorandum Approvals/clearances

Unit 8: Setting up of New Business Enterprise - III Relevant Acts for entrepreneurs

Unit 9: Setting up of New Business Enterprise - IV Arranging finance Organization structure

Unit 11: Business Plan to Overcome Business Crises Business plan Business Crises

Unit 12: Business Sickness and Rehabilitation Meaning of sickness Symptoms of Sickness Major Causes of Sickness Remedial Measures and Rehabilitation

Unit 10: Project Report Preparation Contents of a Project Report Formulation of a Project Report Project report - an outline Preliminary Project Report Detailed Project Report

CAG 201

ADVANCED COST ACCOUNTING - III

Topic 1: Methods of Costing

Unit 1 Introduction and Job Costing Introduction of methods of Costing, Installation of Costing system, Overview of costing methods, Job Costing - Meaning and Definition, Features of Job Costing, Advantages of Job Costing, Limitations of Job Costing, Procedure followed in Job Costing, Preparation of Job Cost Sheet, Forms used in Job Costing, Industries which use Job Costing

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Unit 2 Batch Costing (Theory) Meaning of batch costing, Features of batch costing, Advantages of batch costing Disadvantages of batch costing Industries which use batch costing Accounting recording for batch costing, Economic Batch Quantity (EBQ)

Unit 3 Batch Costing (Practical Problems)

Unit 4 Contract Costing (Theory)

Units objectives Meaning of Contract Costing Difference between Job Costing and Contract Costing Features of Contract Costing, Industries which use Contract Costing, Accounting recording in Contract Costing, Calculation of profit to be transferred to Profit & Loss. Account in respect of contracts in different stages of completion

Unit 5 Contract Costing (Practical Problems)

Unit 6 Process Costing (Theory) Meaning of Process Costing, Features of Process Costing, Difference between Job Costing and Process Costing, Advantages of Process Costing , Disadvantages of Process Costing , Collection of costs and procedure followed, Normal and Abnormal Loss or gain , Inter- process profit ,

Unit 7 Process Costing (Practical Problems)

Topic 2: Methods of Costing

Unit 8 Operating or Service Costing Meaning of Operating Costing, Features of Operating Costing, Industries which use Operating Costing, Operating Cost Units, Formats of Operating Cost Sheets, Operating Costing (Practical), Preparation of Operating Cost Sheets, Operating Cost Sheet in Transport Organisations, Operating Cost Sheet in Power Generating Organisations, Operating Cost Sheet in Canteens

Unit 9 Operating Costing (Practical)Preparation of Operating Cost Sheets, Operating Cost Sheet in Power Generating Organisations (Illustrations 8 To 9), Operating Cost Sheet in Canteens (Illustration 10)

Topic 3: Cost Books

Unit 10 Cost Journals and Ledger Cost Accounting Record and Processes, Cost Accounting Records Rules, Companies (Cost Accounting Records) Rules, Cost Ledger and Control of Cost, Cost Ledgers, Control Accounts, Accounting Treatment of Journal Entries

Unit 11 Integral and Non-integral Accounting System Integral and Non-integral accounting systems , Integral System, Non-integral system, Accounting Treatment of Journal Entries, Reconciliation and integration between Financial Account and Cost Account, Reasons for differences, Reconciliation of Cost and Financial Accounts, Methods of Reconciliation of Cost and Financial Accounts:1) Preparation of Reconciliation Statement

(II) Preparation of Memorandum Reconciliation Account

BFG 201

Money, Central Banking in India and International Financial Institutions - |

Financial Institutions - I

1) Evolution Of Money Barter Economy, Evolution of Money

2) Functions Of Money Functions of Money, Significance of Money, Demand for Money, Supply of Money

3) Measurement Of Money Supply The Concept of Money Supply and its Measurement, Four Measures of Money Supply, Determination of Money Supply

4) Theory Of Money Price and Economy, Confusion between prices and costs of production, Other price terms, Fishers Quantity theory of Money, Quantity Theory of Money: The Cambridge Cash Balance Approach

5) Modern Monetarism Keynesian theory - Income Approach, Monetarism: An Introduction, Keynes's Reformulated Quantity Theory of Money

6) Theory Of Inflation Meaning of Inflation, Demand-Pull Inflation, Cost-Push Inflation

7) Central Banking - I Overview of central Bank, Objectives of Central Bank, Reserve Bank of India, Role and Function of Reserve Bank of India (RBI)

8) Organization And Departments Of Rbi Organization and Structure of RBI, Departments of RBI

9) Role And Functions Of Rbi Role of Reserve bank of India, Functions of Reserve Bank of India

10) Monetary Policy and Reserve Bank Of India Meaning of Monetary policy, Objectives of monetary policy, Instruments of Monetary Policy, LIMITATIONS OF MONETARY POLICY

11) Framework And Procedure Of Monetary Policy Monetary Policy Targets, Operating Procedures of Monetary Policy in India, Evolution of the Operating Procedure

12) Mechanism Of Monetary Policy

Transmission mechanism of monetary policy, How does interest rate policy work?, Reforms in the Monetary Policy Framework, Press, New Monetary Policy framework

COM 231 BUSINESS ECONOMICS - I

Unit 1: Nature, Scope and Definition of Managerial (Business) Economics Nature and Scope of Business Economics, Scope of Managerial (Business Economics)

Unit 2: Importance, Contribution and Basic Concepts Importance of the subject business/managerial economics, Contribution of business economics. Important basic concepts in managerial economics.

Unit 3: Concept of Elasticity Definition of concept of elasticity, Various types of elasticity of demand, Elasticity of Supply, Applications of the concept of elasticity.

Unit 4 : Cardinal and Ordinal Utility Cardinal and ordinal utility, Cardinal utility approach , Ordinal utility approach

Unit 5 : Revealed Preference Theory Choice reveals preference, Assumptions of revealed preference theory, Explanation of revealed preference theory, Critical evaluation of the revealed preference theory , Consumer choice under risk

Unit 6 : Demand Forecasting Techniques Estimation of demand for consumer durables and non-durables

Need for demand forecasting, Methods of demand forecasting

Unit 7 : Theory of Production -I Production function, Production with one variable input-Law of diminishing returns, Assumptions of the Law, Diagrammatic presentation Significance of the Law

Unit 8 : Theory of Production - II Production with two variable inputs: Law of Returns to Scale, Assumptions of the Law, Diagrammatic Presentation, Estimation of production function

Unit 9 : Economies & Diseconomies of Scale Economies and Diseconomies of Scale, Forms of Internal Economies, Forms of External Economies, Diseconomies of Scale

Unit 10: Cost Concept Accounting Cost Concepts, Analytical Cost Concepts

Unit 11 : Theories of Costs Short Run Cost Curves, Long Run Cost Curves

Unit 12 : Optimum Production in The Short Run Optimum production in the short run, Behaviour of the short run average total cost curve (SATC).

ACG 202 AUDITING - II

1) Audit Report And Auditor's Certificate Audit Report, Basic elements of the auditor's report, Company Auditor, Types of Audit Report, Audit Report Under Companies Act 1956, Opinion other than an unqualified opinion, Other information issued with audited financial statements, Post Balance sheet Events, Going Concern, Auditor's Report, Auditor's Certificate

2) Companies Auditor's Report Order 2003 Companies (Auditor's Report) Order 2003, Matters to be report, Reasons to be stated for unfavourable of qualified answers

3) Special Audit-I Special Audit , Audit of a Sole Trader's Accounts, Audit of Partnership Firm, Audit of

Small Company, Audit of Cinema Hall, Auditing the Accounts of Hospital

4) Special Audit - Ii Special Audit, Audit OF Hotels, Auditing the Books of Club, Audit of Charitable Institution, Audit of College, Auditing the Books of Library, Audit of Newspaper Company

5) Audit Sampling Surprise check, Test checking, Factors to be consider while determining the sample size, Methods of selecting samples, Concept of audit risk, Relationship between materiality & audit risks

6) Investigation Investigation into the affairs of the company, Powers of Inspector, Investigation of ownership of company, Investigation on behalf of incoming partner, Investigation on behalf of bank

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proposing to advance loan to a company, Difference between Audit & Investigation, Due diligence

7) Audit Of Shares Verification of Capital Newly Issued, Verification Of Shares Issued For Cash, Securities issued at premium, Shares issued at discount, Calls paid in advance, Calls in arrears, Audit of redemption preference shares, Audit of forfeiture of shares, Buy back of own securities

8) Audit Of Income General procedure of auditing of income, Audit of Cash receipts, Vouching of cash receipts, Cash sales, Receipts from customers, Rental receipts, Sale proceeds of junk material, Bills receivables, Sale of assets, Insurance claims, Commission received

9) Audit Of Expenditure Audit of Payments, Vouching of Payments, Cash purchases, Payment to creditors, Bills payables, Bills receivable discounted but dishonored, Travelling expenses, Royalty paid, Payment of sales tax, Postage, Petty cash, Director's travelling expenses, Transactions with directors, Salaries & wages

10) Audit Of Trading Transactions Principle matters to be considered while vouching Trading Transaction, Factors which give rise to discrepancy in the stock, Factors which increase the gross profit, Factors which decrease gross profit, Audit of Purchases, Special precautions in the verification of purchase invoices, Purchase Returns, Audit of sales, Goods sold on sale or return basis, Returnable containers, Empties & Packages, Cut-off arrangements

11) Introduction Of Standards On Auditing

Scope of the Auditing & Assurance Standards, Auditing & Assurance Standards & the Auditor, Functions of the Auditing & Assurance Standards Board, Composition of the Auditing & Assurance Standards Board, Various Standards on Auditing, True & Fair

12) Standards On Auditing Standards on Auditing in detailed

BEG 202

BUSINESS ENTREPRENEURSHIP - IV

Unit 1: Entrepreneurship and Small Business Management

Fundamentals of Management An Overview of Strategic Management Strategic Decision Making Organizational Life Cycle

Unit 2 : Marketing Management - I Marketing Concepts Marketing Mix, Target Marketing - Market Segmentation, Targeting, and Positioning (STP) Marketing Environment Marketing Environment Product Management Pricing

Unit 3: Marketing Management - II Distribution Channels Promotion Mix Market Assessment Marketing Research Sales Forecasting Consumer Behavior Services Marketing Customer Relationship Management (CRM)

Unit 4 : Production and Operations Management - I Production and Operations Management Production/Operations Planning and Control Location and Size of Enterprise Plant Layout Productivity Maintenance Management Break Even Analysis Quality Management

Unit 5: Production and Operations Management – II Purchase Management Materials Management Stores Management and Material Handling Inventory

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Management Just-in-time systems (JIT) Supply Chain Management (SCM) Enterprise Resource Planning (ERP)

Unit 6: Financial Management - I Finance Function Financial Planning Working Capital Management

Unit 7: Financial Management – II Accounting and Book Keeping Financial Analysis – Ratio Analysis Funds Flow Analysis Cash Flow Analysis Financial Control

Unit 8: Human Resource Management - I Human Resource Management Procurement -Human Resource Planning, Recruitment and Selection, placement and Induction Internal mobility - Promotion, Transfer, Demotion, Separation

Unit 9: Human Resource Management – II Human Resource Development - Performance Appraisal, Career Planning, Training & Development Compensation - Job Evaluation, Wage and Salary Administration Integration - Industrial Relations HRM &MSMEs - The Challenges of HRM for SMEs

Unit 10: Total Quality Management Concept of Quality Meaning of TQM - Evolution of Quality Management, Quality Management Philosophy Need for TQM for MSMEs - Inculcating Quality Culture,

Tools and Techniques of TQM: Kaizen, ISO 9000, Quality Circles, Benchmarking, BPR, 5S, Six Sigma

Unit 11: Information Technology and Entrepreneurs

MSMEs & Information Technology -IT, IT Infrastructure, Business and IT, E-business E-commerce

Unit 12: Profiles of Successful Entrepreneurs and their Enterprises Profiles of Successful Entrepreneurs: Deepak Gade, Mahesh Deshmukh, Shantanu and Asha Deshpande, Mohini and a Milind Kelkar, Sunil Raithatha

BFG 202

Money, Central Banking in India and International Financial Institutions II

1) INTERNATIONAL FINANCIAL INSTITUTE Types of International Financial Institute, Types of Financial Institutions and Their Roles, International Institute and Law

2) INTERNATIONAL FINANCIAL INSTITUTE - 2 Bretton woods Institution, Objectives and working, Objective of IMF, Functions of IMF

3) INTERNATIONAL FINANCIAL INSTITUTE Europe Development Bank (CEB), BRICS, International Investment Bank

4) INTERNATIONAL MONETARY FUND An Overview of IMF, Objective of IMF, Functions of IMF, ORGANISATION AND FINANCE, Fund of IMF, Fund and Quota System, Special Drawing Rights (SDRs)

5) GOVERNANCE OF MEMBERS OF IMF

Governance of IMF, Board of Governors, Ministerial Committees, The Executive Board, Governance Reform, Executive Directors and Voting Rights, Members of IMF and Votes

6) INTRODUCTION TO WORLD BANK An Introduction to World Bank

7) INTERNATIONAL FINANCE CORPORATION An Overview of IFC, Objectives and Working, Types of Roles, Membership and Structure, Services, IFC in India, Creating Opportunities

8) INTERNATIONAL DEVELOPMENT ASSOCIATION AND UNDP An overview of IDA, Objectives, Role and functions of IDA, Members, Governance, IDA and Funding, IDA in News, World Bank and UNDP

9) MULTILATERAL INVESTMENT GUARANTEE AGENCY An overview of MIGA, Strategy, Functions, Governance, Membership, Products of MIGA, Investment Guarantees, MIGA Funding

10) INTERNATIONAL CENTER FOR SETTLEMENT OF DISPUTE An Overview of ICSID, Membership, ICSID Activities, Institutional Arrangements

11) ASIAN DEVELOPMENT BANK

12) ADB AND INDIA

CAG 202

ADVANCED COST ACCOUNTING - IV

Unit 1 Topic 1: Techniques of Costing Budgets and Budgetary Control Introduction of Costing Techniques Unit Objectives Budget, Budgeting and Budgetary Control, Meaning and definitions of Budget, Budgeting and Budgetary Control, Objectives of budgeting Functions of budgeting, Advantages of budgeting, Disadvantages of budgeting Further Reading

Unit 2 Budgets and Budgetary Control (Budgetary Control Organisation, Types of budgets and Budgeting Process) Budgetary control organisation, Different types of budgets, Types of functional budgets

2.5 Budgeting process, Revenue Budgets, Cash Budget, Zero Base Budgeting (ZBB), Difference between Traditional Budgeting and Zero Base Budgeting

Unit 3 Budgets and Budgetary Control (Illustrations on preparation of Budgets) Illustrations on preparation of budgets, Sales Budget, Production Budget 3.2.3 Production Cost Budget 3.2.4 Purchase Budget 3.2.5 Cash Budget 3.2.6 Flexible Budget 3.3 Summary 3.4 Key Terms 3.5 Exercises 3.6 Further Reading

Unit 4 Marginal Costing Marginal Costing, Meaning and definitions of marginal cost and marginal costing, Features of marginal costing Distinction between Absorption Costing and Marginal Costing Importance of Marginal Costing Meaning of various concepts used in marginal costing

Unit 5 Marginal Costing (Important Concepts, Advantages and Important concepts in Marginal costing, Concept of Contribution, Profit Volume Ratio, Cost, volume and profit (CVP) Analysis, Concept of key factor, Break-even point, Margin of safety, Break-even Analysis and break -even chart, Uses of Marginal costing, Limitations of Marginal costing

Unit 6 Marginal Costing (Illustrations) Illustration on Marginal Costing Exercises

Unit 7 Standard Costing (Introduction to Standard Costing) Historical Costing and its Limitations, Definition and meaning of various concepts, Features of Standard Costing, Objectives of Standard Costing, Standard Cost and Estimated Cost, Standard Costing and Budgetary Control, Advantages of Standard Costing Limitations of Standard Costing

Unit 8 Standard Costing (Types of Standard and Variance Analysis) Pre-requisites to Standard Costing Setting Standard, Types of Standards , Setting the Standards Standard Material Cost, Standard Labour Cost, Standard Overheads, Problem in Setting Standard Costs, Variance Analysis Different Types of Variances, Material Variances, Labour Variances Overhead Variances, Sales Variances

Unit 9 Standard Costing (Illustrations on Computation of Variance) Illustration on Standard Costing, Material Variances, Labour Variances, Material and Labour Variances, Overhead Variances, Sales Variances

Unit 10 Uniform Costing and Inter-firm Comparison Meaning and definition of Uniform

Costing, Organisation for Uniform Costing, Pre-requisites for introduction of Uniform Costing, Uniform Cost Manual, Advantages of Uniform Costing, Limitations of Uniform Costing, Inter-firm comparison, Meaning, Pre-requisites for introduction, Advantages

Unit 11 Activity Based Costing Activity Based Costing, Meaning and Definitions, Activity Based Costing Frame Work, Stages in Activity Based Costing, Purposes and Benefits, Purposes of Activity Based Costing, Benefits of Activity Based costing , Classification of Activities, Traditional Costing and Activity Based Costing System, Accounting treatment in Activity Based Costing, Cost Drivers, Types of Cost Driver, Selection of a Suitable Cost Driver

Unit 12 Cost Control and Cost Reduction Introduction Unit objectives Cost Control, Steps involved in Cost Control, Control of Labour, Material and Overheads, Advantages of Cost Control Cost Reduction Distinction between Cost Control and Cost Reduction Areas in which Cost Reduction Campaign or activity can be undertaken, Cost Reduction techniques, Major problems in Cost Reduction programme Value Analysis, Procedure followed in Value Analysis, Benefits of Value Analysis Productivity, Meaning and definition, Productivity Measurement, Efficiency measures to improve productivity, Measures to improve productivity

Unit 13 Target Costing Target Costing, Meaning and Concept, Definitions, Target Costing and Standard Costing, Origin of Target Costing, Features of Target Costing, Difference between Traditional Cost Management Approach and Target Costing Approach, Advantages of Target Costing, Limitations of Target Costing

ACG 201 AUDITING - 1

AUDIT -I

1) INTRODUCTION OF AUDIT Definition, Objectives of an Audit, Scope of an Audit, Restriction of scope, Advantages of an Audit, Limitations of an audit, Audit Programme, Contents of Audit Programme, Advantages of an Audit Programme, Disadvantages of an Audit Programme, Audit Working Papers, Commencement of New Audit

2) TYPES OF AUDIT Kinds of Audit, Statutory / Mandatory Audit, Voluntary / Independent Audit,

Interim Audit, Concurrent Audit, Continuous Audit, Balance Sheet Audit, Financial Audit, Cost Audit, Management Audit, Audit Techniques

3) VOUCHER & VOUCHING Vouching, Purpose of vouching, Objectives of vouching, Voucher, General Consideration in Audit of Ledger, Audit of Different Ledgers, Bought Ledger, Sales Ledger, General Ledger, Kinds of Frauds in relation to Ledgers

4) INTERNAL CHECK & ROLE OF INTERNAL AUDITOR Internal Control, Objectives of Internal Control, Essentials of Good Internal

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Control System, Inherent Limitations of Internal Control, Methods for the Proper Review & Evaluation of the Adequacy of the Internal Control, Internal Check, Objects of Internal Check, Internal Audit, Basic Principles of Establishing Internal Auditing, Objectives of Internal Audit, Role of Internal Auditor, Possible areas of co-operation & Co-ordination

5) DOCUMENTATION Documentation, Importance of Working Papers, Form & Content of Working Papers, Lien on Working Papers, Classification of Working Papers, Audit Note Book

6) FRAUDS - THEIR DETECTION & PREVENTION Frauds, Errors, Reasons & Circumstances of Frauds & Errors, Auditor's responsibility for non detection of frauds & errors, Events which increases the risk of fraud or error, Inherent limitation of an audit in relation to frauds & errors, Types of fraud, Internal Audit, Internal Control, Elements of internal control, Investigation for suspected frauds

7) VALUATION & VERIFICATION OF ASSETS Verification of Assets, General Consideration for Valuation & Verification of Assets, Valuation of Assets, Valuation of Fixed Assets, Valuation of Current/ Floating Assets, Inventories (Stock in Trade), Long term Work in Progress, Trade Debtors, Investments, Loans, Advances, Bank Balance, Cash balance on Hand

8) VALUATION & VERIFICATION OF LIABILITIES General principles to be followed in

verification of liabilities, Verification of Liabilities, Valuation of Liabilities, Trade Creditors, Bills Payables, Outstanding Liabilities for expenses, Provision for Taxation, Contingent Liabilities, Debentures

9) COMPANY AUDIT IN BROAD LINE, PROFIT AVAILABLE FOR DIVIDEND, AUDITOR'S DUTIES REGARDING RESERVES Company Audit, Share Capital Audit, Auditor's duties regarding to audit of share capital, Shares underwritten placed for commission, Shares issued at premium, Shares issued at a discount, Audit of debentures, Preliminary Expenses, Statutory Meeting & Statutory Report, Dividend, Interim dividend, Auditor's duty with regard to payment of dividend, Transfer to reserve, Capita profits, Revaluation reserve

10) QUALIFICATION & APPOINTMENT OF A COMPANY AUDITOR Qualification of Auditors, Disqualification of Auditors, Appointment of Company Auditor, Removal of the auditor, Auditor's Remuneration

11) RIGHTS, DUTIES AND RESPONSIBILITIES OF A COMPANY AUDITOR Rights & Powers of an Auditor, Duties & responsibilities of the auditor, Scope of duties of an auditor

12) MISCELLANOUS MATTERS IN COMPANY AUDIT Statutory report, Audit of branch Accounts, Powers of accompany auditor in relation to branch, Exemption to Branch Audit, Special audit on direction of Central Government, Cost audit

Semester -III

SPECIAL GROUP: A - ACCOUNTING GROUP COM – 331- STRATEGIC MANAGEMENT - I

Unit 1 Business Policy: Evolution based on Managerial Practices, Essentials of Business Policy, Objectives of Business Policy, Why Create Business Policies?, The Importance of Business Policy, The Purpose of Business Policy, Characteristics of a Good Policy

Unit 2 Strategy: Concept, Definition, Levels, Forms and Issues: Concept of Strategy, Defining and Explaining Strategy, Levels at which Strategy Operates, Forms of Organizational Strategy, Strategic Decision-making, Issues in Strategic Decision-making, Schools of Thought on Strategy Formation

Unit 3 Strategic Management 1: Concept of Strategic Management, Definitions of Strategic Management, History of Strategic management, Levels at which
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Strategy Operates, Different Levels of Strategy, Forms of Organizational Strategy, Corporate Strategy, Business Strategy, Operational Strategy, Functional Strategy, Grand Strategy, Importance of Strategic Management

Unit 4 Strategic Management 2: Strategists and their Role in Strategic Management, Role of Board of Directors, Role of Chief Executive Officer (CEO), Role of Entrepreneurs, Role of Senior Management, Role of SBU-Level Executives, Role of Corporate Planning Staff, Role of Consultants, Role of Middle-level Managers, Role of Executive Assistant, Strategic Management process, Strategic decision making, Social & Ethical Issues in Business, Types of business ethics issues, Ethical problems occur in business

Unit 5 Strategy Formulation: Formulating Strategy, Steps of Strategy formulation, Formulating objectives, Understanding Vision, Defining Vision, Benefits of Having a Vision, The Process of Envisioning, Mission, Understanding Mission, Defining Mission, How is Mission Statements Formulated?, Characteristics of a Mission Statement, Goals and Objectives, Roles of Objectives, Characteristics of Objectives, Issues in Objective-Setting, What Objectives are Set?, How are Objectives Formulated?

Unit 6 Environmental Scanning: Characteristics of Environment, General and Relevant Environment, Environmental Scanning, Factors affecting Environmental Scanning, Identifying the Environmental Factors, Structuring Environmental Appraisal, Approaches to Environmental Scanning, Sources of Information for Environmental Scanning, Methods and Techniques Used for Environmental Scanning, Pitfalls in Environmental Scanning

Unit 7 Internal and External Environment: Factors of External Environment, Internal Environment, SWOT Analysis, Role and Importance of SWO Analysis, Resource Audit, Core Competence, Strategic and Competitive Advantage, Value Chain Analysis, Analysis, Usefulness of the Value Chain Analysis

Unit 8 Strategic Planning - Concept, Process, Forms, Merits and Limitations: Concept and Features of Strategic Planning, The Need for Planning

and Significance of Planning, Merits of Strategic Planning, Strategic planning process, Strategic Alternatives, Top Down or Planning Down, Bottom Up or Planning Up, Negotiative or Negotiated, Planning style, structure, and style of management, Non-Strategic Planning

Unit 9 Strategic Choices and Alternatives: Strategic Alternatives, Generating strategic alternatives, Classifying strategic alternatives, Classification based on the desired rate of growth, Strategic Choice, International Strategy, Multidomestic Strategy, Global strategy, Transnational Strategy, Cultural Aspects of Strategic Choice

Unit 10 Strategy Implementation - Concept, Issues, Steps and Problems: Concept of Strategy Implementation, Issues involved in strategy implementation, Stages in implementing strategy, Resource allocation, Steps involved in Resource Allocation, Factors affecting Resource Allocation, Problems in resource allocation

Unit 11 Functional Implementation: Nature of Functional Strategies, Functional Plans and Policies, Financial Planning, Manpower Planning

Unit 12 Organizational Structure: Structural Mechanism to implement strategy, Matching organizational structure with business strategy, Stages of development of organizational structure

COM-332

STRATEGIC MANAGEMENT - II

Unit 1 Theoretical Framework of Business Environment: Concept, significance and nature of Business Environment, Types of environment, Internal and External Environment, Changing Dimensions of Business Environment

Unit 2 Changing Dimensions of Business Environment: Business Environment Challenges (i) FDI, (ii) CSR Initiatives, (iii) New Technology, (iv) Carbon Footprint and Kyoto Protocol, (v) Chief Green Officer, (vi) Laws and Corruption, (vii) Marketing, (viii) Supply chain, (ix) Finance, (x) Human resources

Unit 3 Economic Environment of Business: Elements of Economic Environment, Economic Problem of an Economy, Economic Systems and Business Environment, How does Economic System affect Business Environment?

Unit 4 Government Policies: Monetary Policy, Fiscal Policy, Export Import Policy, Industrial Policy

Unit 5 Economic Planning and Economic Controls: Meaning and Definition of Economic Planning Need of Economic Planning, Economic Controls: Meaning and Nature Need for Control, Types of Control

Unit 6 Business Cycles: Meaning and definition of business cycle, Stages or phases of business cycle (brief study), Prosperity phase, Recession phase, Depression phase, Recovery phase

Unit 7 Economic Roles of the State and Government: The Evolving Role of State, Economic Roles of Government, The Economic Roles of the Government in India

Unit 8 Economic Planning in India: Why Planning (Rationale for Planning), Important Features of Indian Plans, Objectives of Economic Planning, Summary of Five Year Plans in India (Important Features), NITI Aayog

Unit 9 International Environment-Multinational Corporations and Foreign Collaborations: Multinational Corporation: Definition, Characteristics, Regulation, Foreign Collaboration and Indian Business - Definition, Examples, Argument against FC

Unit 10 International Economic Institutions: What is GATT? (History of GATT, GATT & WTO), GATT and WTO 10.4 Indian Commitment to WTO, World Bank - Introduction to Functions, IMF - Meaning, History, Member Countries Board of Governors - Function and Role

ACG 302

Indirect Taxes

1) CONSTITUTIONAL AUTHORITY FOR LEVY OF CUSTOMS DUTY, BODY OF CUSTOMS LAW AND DEFINITIONS Constitutional Authority for levy of customs duty and the body of Customs Law, Definitions, Definition India, The significance of Indian customs waters under Customs Act

2) TAXABILITY OF IMPORTED GOODS Taxable Event & Date of Determination of Duty & Tariff Valuation, Taxable event, Date of Determination of Duty & Tariff Valuation, Assessment, Provisional Assessment, Liability of goods imported in sets, Assessment of duty, Provisional Assessment, Final assessment or reassessment of duty, Determination of duty where imported goods consist of articles liable to different rates of duty, Pilfered goods, Damaged or Deteriorated goods, Lost or Destroyed goods, Duty on pilfered goods, Abatement of duty on damaged or deteriorated goods, Remission of Duty on Lost, Destroyed and Abandoned Goods, Derelict, Jetsam etc., Denatured or Mutilated goods, Reimported goods, Re-imports are entitled for following concessions as have been notified by the Government, Officers of Customs-Their Appointment & Powers, Appointment of custom station, Warehousing stations., Central govt/s power of prohibition, Detection of illegally imported & Exported goods, Power of Central Government to prohibit importation/exportation of goods.

3) CUSTOMS TARIFF AND TYPES OF CUSTOMS DUTIES The five column-headings as given in the Schedule A Customs Tariff Act, 1975 & rate structure of customs duty, Preferential rate of duty & How shall the duty be levied when standard rate and preferential rate, both, are specified in the Import Tariff, Various types of duties levied under Customs

Tariff Act, 1975, Additional duty, Protective duty, Important features of "safeguard duty", Countervailing duty on subsidized articles, Anti Dumping Duty under the Customs Tariff Act, 1975 Project Imports under the Customs Tariff Act, 1975 enumerating the eligible projects and the minimum investment criteria

4) VALUATION RULES-I Determination of value, Application of valuation rules, Concept of Tariff Value, Determination of Value of the goods, Concept of tariff value, Transaction value & conditions that are to be fulfilled for accepting transaction value as the assessable value, Related persons & When shall the transaction value be accepted even if the buyer and seller are related persons, Related Persons, Transaction value acceptable even if goods sold to related person, Various dutiable factors that are to be added to the transaction value under Rule 10(1) of the Customs Import Valuation Rules, 2007, Adjustments specified in Rule 10(2), which are required to be made in price of imported goods with regard to cost of transportation, insurance and loading, unloading and handling charges, Valuation of imported goods, Identical goods, Similar goods, Transaction value of Identical goods & Similar goods, Identical Goods, Similar Goods, Rule 4 of the Customs Import Valuation Rules, 2007 deals with determination of transaction value of identical goods & provisions of that rule

5) VALUATION OF IMPORTED GOODS Deductive value, how is it applied for customs valuation, Computed Value, Residual method of valuation under Rule 9 of the Customs Import Valuation Rules, 2007, Declarations to be furnished by the importer under Rule 11 & Rejection of declared value by the customs officer under Rule 12, Valuation

of export goods., Declaration by the exporter and rejection of declared value as provided in Rules 7 and 8 of the Customs Export Valuation Rules, 2007, Flow pattern of import, Entry Inwards of the vessel & Boat Note, Flow Pattern of Export, Custodians of Cargo & Clearance of Imported goods, Types and contents of bill of entry, Clearance of goods for home consumption, Procedure prescribed in the Customs Act, 1962 in case of goods not cleared warehoused or transhipped within 30 days after unloading, 'Warehousing without warehousing' under the Customs Act, 1962, Transit and Transshipment, Provisions of transshipment of goods without payment of duty

6) WAREHOUSING Appointment of Public Warehouses and Licensing of Private Warehouses, Warehousing Bond, Warehousing Period, Owner's Right to deal with Warehoused Goods, Manufacture in Warehouse, Removal of Goods from Warehouse and Improper Removal of Goods from Warehouse

7) DUTY DRAWBACK Drawback allowable on re-export of duty paid goods, Provisions regarding drawback allowable on re-export of duty paid goods as such, Rates of drawback under Section 74, if the goods are taken into use after importation, How drawback is allowed on goods imported for personal use and subsequently re-exported, Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995, Procedure for claiming drawback on goods exported by post, Statement declarations to be made on exports other than by post, The manner and time of claiming drawback in case of goods exported other than by post, Drawback on Imported Materials used in the Manufacture of Goods, which are Exported, Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, 'Export' for purpose of duty drawback u/s 75, All Industry Rates, Brand Rates, Special Brand Rates, Availment of CENVAT Credit, Prohibition of duty drawback. Minimum and maximum rate or amount of duty drawback, Access to manufactory by the Department to verify drawback claim, Payment of drawback and interest [Rule 14], Supplementary Claim [Rule 15], Procedure for recovery of amount of drawback where export proceeds are not realized, Interest on drawback

8) SERVICE TAX Taxable Services - Meaning of the term 'Service', Taxable services, Charge of service Tax / Basis of charge of service tax (See 66), Valuation of Taxable services for charging service Tax, Exemptions from service tax

MASTER OF COMMERCE (M 17)

9) PAYMENT OF SERVICE TAX Payment of service tax, Manner of payment of service tax, Registration, Annexure, Return of service tax, Maintenance of Record, Assessment of service Tax, Penalties

10) EXCISE DUTY Nature/concept of Central Excise, Objectives of Central Excise Act. 1944, Related Laws to the Central Excise, Charging/levy of Central Excise, Liability for the Central Excise/ Person liable to pay Central Excise Duty, Some Important Definitions, Classification of goods, Classification of goods, Basis of calculation of excise duty, Types of excise duty

11) VALUATION OF EXCISABLE GOODS Tariff value, Maximum Retail Price, Transaction value, Central Excise valuation Rules, Treatment of certain items / expenses under new valuation Rules

12) ADMINISTRATIVE STRUCTURE & VARIOUS PROCEDURES OF CENTRAL EXCISE

Administrative structure of Central Excise Department, Various Procedures in Central Excise, The Registration procedure, Exemption from Registration, Storage And Accounting Of Final Products, Self Removal Procedure under invoice

13) PAYMENT OF EXCISE DUTY Manner of payment of duty, Payment of excise duty can be made by any one of the following manner, Payment of Excise Duty through 'Account Current' (PLA), Payment of Differential Duty, Removal of goods under bond without payment of duty, Letter of undertaking (LUT) by manufacturer-exporter, Payment of Duty Under Protest, Payment of duty on consignment basis permissible, Mode of payment of Duty, Bonds under Central Excise, Periodical Returns and Statements

14) ASSESSMENT Assessment, Demand of Excise Duty/Recovery of duties/Show Cause Notice, Adjudication, Provisional Attachment Pending Adjudication

15) SSI & Interest, Penalties Under Central Excise

Interest, Interest for delayed payment of duty, Interest on Late disbursement of refund, Penalties under Central Excise Act, Confiscation of goods, Refund of Duty, Doctrine of Unjust Enrichment, Appeal, Departmental review / Appeal (Review Application),

Excise Audit, Small Scale Industrial Units (SSI), SSI units and manufacture of branded goods

16) CENVAT SCHEME (CENVAT Credit Rules 2004) CENVAT scheme, Important Definitions, Applicability of CENVAT credit/Salient features of CENVAT Scheme (Sec.3), Conditions for allowing CENVAT credit [Rule 4], Inputs used in both dutiable

and exempted final products, Documents and Accounts, Confiscation and penalty

17) VALUE ADDED TAX Salient features of VAT, Levy of VAT/Method of VAT calculation

CAG 301

Cost and Management Audit - I

Topic I : Cost Audit

Unit 1 Meaning And Nature

Unit 2 Scope, Functions, Benefits And Limitations

Unit 3 Efficiency Audit And Propriety Audit

Topic II : Auditor

Unit 4 Cost Auditor's Appointment Unit 5 Powers And Duties Of Cost Auditor

Unit 6 Role And Responsibilities Of Cost Auditor

Topic III : Cost Audit Procedure

Unit 7 Basic Points In Commencement Of Cost Audit Unit 8 Cost Audit Programme

Unit 9 Checking Of Records In Cost Audit

Topic IV : Cost Audit Notes And Reports

Unit 10 Cost Audit Notes And Records

Unit 11 Cost Accounting Record Rules, 2011

Unit 12 Forms Of Compliance Reports And Annexure For Sugar Industry

Unit 1: Meaning and Nature Cost Audit : Meaning and Nature, Definitions, Objectives of Cost Audit Distinction between Financial Audit and Cost Audit

Unit 2: Scope, Functions, Benefits and Limitations Scope and Functions of Cost Audit Benefits of Cost Audit Limitations of Cost Audit

Unit 3: Efficiency Audit and Propriety Audit Efficiency Audit, Propriety Audit, External or Statutory Cost Audit, Provisions in Companies Act, 1956 regarding Cost Audit and Amendments in these provisions

Unit 4: Cost Auditor's Appointment Cost Auditor, Appointment of Cost Auditor, Qualifications of Cost Auditor, Disqualifications of Cost Auditor

Unit 5: Powers and Duties of Cost Auditor Cost Auditor's Powers Cost Auditor's Duties, Statutory Duties General Duties of Cost Auditor

Unit 6: Role and Responsibilities of Cost Auditor Role of Cost Auditor Responsibilities of Cost Auditor

Unit 7: Basic Points in Commencement of Cost Audit Familiarization with Industry, Commencement of Audit Work Familiarization with Company / Organisation Familiarization with Cost Structure List of Records and Reports

Unit 8: Cost Audit Programme Cost Audit Programme, Need for preparation of cost audit programme, Steps to be completed Section 209 of Companies Act, 1956, Records to be checked as per Cost Accounting Record Rules, 2011, Records of Materials + Labour Records, Overheads and Indirect Expenses Cost Audit Programme specimen

Unit 9: Checking of Records in Cost Audit Records, Depreciation, Stores and Spare-parts Records Extent of Checking

Unit 10 : Cost Audit Notes and Records Meaning of Cost Audit Notes and Records – Cost Audit Notes and Working Papers, Cost Audit Report Rules, 2011 Form for filling Cost Audit Report and Other Documents, Form-I, Form-II-Form of Cost Audit Report, Annexure to the Cost Audit Report, Form-III-Form of the Performance Appraisal Report

Unit 11 : Cost Accounting Record Rules, 2011 Cost Accounting Record Rules, 2011, Contents of Cost Accounting Record Rules, 2011, Form for filling Compliance Report and Other Documents, Form-A, Form-B-Form of Compliance Report, Annexure to the Compliance Report

Unit 12 : Forms of Compliance Reports and Annexure for Sugar Industry Form-A-General Information, Form-B-Form of Compliance Report, Annexure to the Compliance Report, Schedule -

Proforma A, Proforma B, Proforma C, Proforma D, Proforma E, Proforma F, Proforma G, Proforma H, Proforma H-1, Proforma I

CAG 302

Cost and Management Audit - II

Unit 1 : Management Audit : Meaning and Definitions

Unit 4: Audit of Management Information System Concept of MIS, Role of MIS in Organization Objectives of Management Information System (MIS), Need of MIS, Impact of MIS Advantages of MIS, Conceptual Design Model of MIS, Audit of MIS, Audit Process, Corporate Image, Meaning & Concept of Corporate Image, Image Communication Sources, Evaluation Factors for Corporate Image, Evaluation Techniques/Procedure MIS & Corporate Image Building

Unit 2 : Objective and Scope of Management Audit

Unit 3 : Audit of Management Process

Unit 4 : Audit of Management Information System

Unit 5 : Efficiency Audit

Unit 5 : Efficiency Audit Meaning & Definition of Efficiency Audit, Need of Efficiency Audit, Historical Background of Performance & Efficiency Audit in India Objectives of Efficiency Audit Purposes of Efficiency Audit Scope of Efficiency Audit Indices of Efficiency. Measurement of Efficiency Efficiency Audit Report, Organisation for Efficiency Audit

Unit 6 : Propriety Audit & Social Audit

Unit 7: Corporate Services Audit, Corporate Development Audit & System Audit

Unit 6 : Propriety Audit & Social Audit Propriety Audit, Definition of "Propriety Audit, Functions of Auditor Related to Propriety Audit, Propriety Audit relates to Government Companies Social Audit : Meaning & Nature Objectives of Social Audit, Contents of a Social Audit Report. | Public Documents for Social Audit, Advantages of Social Audit

Unit 8 : Valuation of Closing Stock

Unit 9 : Calculation of Prices to be Quoted

Unit 10 : Calculation of Power Cost

Unit 11 : Calculation of Different Ratios

Unit 12 : Reconciliation of Cost and Financial Accounting

Unit 7: Corporate Services Audit, Corporate Development Audit & System Audit Corporate Services Audit, Meaning and Concept of Corporate Service Audit, Conceptual Approach of Corporate Services Audit, Scope of Corporate Services Audit Consumer Services Audit, Checklists on "Consumer Service" evaluation. Corporate Development Audit, Checklist in the Area of corporate Development # Systems Audit, Information System (I.S.) Audit, Need for Information System Auditing, Information System Auditing

Cost and Management Audit - II

Unit 1 : Management Audit : Meaning and Definitions Meaning of Management Audit, Definitions of Management Audit Characteristics of Management Audit, Ten Performance areas of Management Audit + Need for Management Audit

Unit 8: Valuation of Closing Stock Valuation of Closing Stock, Illustrations

Unit 2 : Objective and Scope of Management Audit Concept of Management Audit, Objective of Management Audit, Scope of Management Audit Fundamental Considerations, Areas covered by Management Audit Organisational Needs of Management Audit Difference between Management Audit & Financial Audit Difference between Management Audit & Cost Audit

Unit 9: Calculation of Prices to be quoted Preparation of Cost Sheet, Quotations and Tenders Illustrations

Unit 3 : Audit of Management Process Management Process en Qualities of Management Auditor, Functions or Services of Management Auditor \$ Procedure of Conducting Management Audit, Management Audit Programme. Audit of Management Process Audit Management Functions

Unit 10: Calculation of Power Cost Calculation of Power Cost, Illustrations

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Unit 11 : Calculation of Different Ratios

BFG 302

BANKING LAWS AND OPERATIONS - II

INDIRECT TAXES

1) RIGHTS OF A BANKER Meaning of a Banking Company, Features of Banking, Rights of a Banker, Collecting Banker, Paying Banker

2) CUSTOMER- BANKER RELATIONSHIP Who Is A Customer?, Various Types of Customers, 'Know Your Customer' (KYC) Guidelines of the RBI, Customer Identification Procedure, Customer Identification Requirements, Documents to be obtained by banks for opening an account, Specimen signature, Power of Attorney, Relationship as Debtor and Creditor, Banker as Trustee, Banker as a Bailor / Bailee, Banker as a Lesser / Lessee, Banker as Agent

3) REGULATORY FRAMEWORK AND COMPLIANCES Setting up of a New Bank, Guidelines for Licensing of New Banks in Private Sector, Branch Licensing, Constitution of Banks' Board of Directors and Their Rights, Banks' Share Holders and Their Rights, Cash Reserve Ratio, Statutory Liquidity Ratio (SLR), Cash - Currency Management, Powers to Control Advances

4) LAWS APPLICABLE TO BANKING SARFAESI ACT, 2002 SARFAESI Act - Important Aspects, Securitization, Asset Reconstruction Company, Enforcement of Security Interest, The Consumer Protection Act, 1986, Banking Ombudsman, Lenders Liability Act, Bankers' Book Evidence Act, 1891, Tax Laws Applicable In Banking Operations

5) FINANCIAL SYSTEMS IN INDIA Types of Financial Markets, Various aspects of the Primary Market issues, Secondary Market, Securities and Exchange Board of India (SEBI), Instruments - Capital Market, Mutual Funds, Features of Capital Market, Stock Exchange, Qualified Institutional Buyers (QIB)

6) ASSET LIABILITY MANAGEMENT OF BANKS AND FINANCIAL INSTITUTIONS ALM Meaning, International Scenes, ALM information systems, The Importance of liquidity, Overview of

Asset Liability mismatches, Evolution of ALM in Indian Banking System, Asset-Liability Committee (ALCO), Asset Management Liability Techniques, GAP Analysis, Duration Gap Analysis, Scenario analysis, Value at Risk

7) AUDIT AND INSPECTION OF BANKING COMPANY Audit, Inspection, Supervision and Control, Disclosure of Accounts and Balance Sheets of Banks, Presentation, Disclosure Requirements, Quantitative Disclosures, Submission of Returns to RBI, Banking Codes and Standards Board of India (BCSBI), The Banking Ombudsman Scheme, Grounds of Complaints, Miscellaneous provisions

8) INTERNATIONAL BANKING MANAGEMENT International banking, Bretton Woods Conference, International Monetary Fund (IMF), Bank for International Settlement (BIS), Legal and Regulatory Framework, Legal Issues in International Banking Transactions, Syndicated Credit - Features, International Banking Operations Management, Risk Management in International Banking, Special Issues: Technology and International Banking, Globalization and International Banking: Important Aspects, Financial Innovations in International Banking

9) CENTRAL BANKING - I Overview of central Bank, Objectives of Central Bank, Reserve Bank of India, Role and Function of Reserve Bank of India (RBI)

10) ORGANIZATION AND DEPARTMENTS OF RBI Organization and Structure of RBI, 10.4 Departments of RBI

11) ROLE AND FUNCTIONS OF RBI Role of Reserve bank of India, Functions of Reserve Bank of India

12) MONETARY POLICY AND RESERVE BANK OF INDIA Meaning of Monetary policy, Objectives of monetary policy, Instruments of Monetary Policy, LIMITATIONS OF MONETARY POLICY

ACG 301
Direct Taxes

1) BASIC CONCEPTS Income Tax, Features of Income Tax, Scope of the Income Tax Act, Objectives of Income Tax, Important Definitions, Concept of Income [Section 2 (24)], Assessment Year [Section 2 (9)], Previous Year [Section 3], Person [Section 2 (31)], Assessee [Section 2 (7)], Deemed Assessee, Gross Total Income (Section 14), Total Income or Taxable Income, Rounded-off, Capital and Revenue Receipts, Capital and Revenue Expenditure, Tax always calculate as per Income Tax Rate declared in Budget, Residential Status, Types of Residential Status, Rules for Determining the Residential Status, Resident and Tax Liability

2) EXEMPTION UNDER SECTION 10 Exemption (Section 10), Agricultural Income (Section 10 (1)), Alternative Tax on Agricultural Income, Income to Family Member from HUF [Section 10 (2)], Profit or Income to Partners from Partnership Firm [Section 10 (2A)], Interest on Investment by Foreigner [Section 10 (4)], Leave Travel Concession (LTC) [Section 10 (5)], Income of Foreigner [Section 10 (6)], Allowances paid outside India (Section 10 (7)), Income of Foreign Employee for Services under Co-operative Programme (Section 10 (8 and 9)), Gratuity [Section 10 (10)], Commuted Pension [Section 10 (10 A)], Leave Encashment [Section 10 (10 AA)], Any Amount Received from Provident Fund [Section 10 (11)], Any Amount Received from Superannuation Fund [Section 10 (13)], House Rent Allowance (H.R.A.) [Section 10 (13A)], Special Allowance [Section 10 (14)], Interest on Specific Securities [Section 10 (15)], Scholarship (Education) [Section 10 (16)], Daily Allowances to Parliament Members [Section 10 (17)], Income or Pension of Gallantry Award [Section 10 (18)], Income or Amount of Award given by Government [Section 10 (19)], Income of Local Authority [Section 10 (20)], Income of sports Association (Section 10 (21)), Income of Educational Institute (Section 10 (22)), Income of Medical Institute [Section 10 (23)], Income of Minor [Section 10 (32)], Dividend from Indian Company [Section 10 (34)], Interest on Mutual Fund [Section 10 (35)]

3) INCOME FROM SALARY Income from Salary, Salary Chargeable Basis [Section 15], Allowances and their Taxability, Perquisites and their Valuation [Section 17 (2)], Perquisites, Gift by Employer to Employee, Medical Facility by Employer, Educational Facility to Children of Employee, Gas, Electricity, Water provided by Employer, Telephone Bill paid by

Employer, If Credit Card given, Facility of Health Club, Snacks or Lunch provided, Loan at Lower Rate, Cook, Gardner, Watchman, Servant provided by Employer and Salary paid by Employer, Any Obligation of Employee, Provident Fund, Car provided by Employer to Employee, Other Vehicles (Motor cycle, Scooter or any other Conveyance is provided by the Employer), Transport Facility by a Transport undertaking (not being provided by Railways or by an Airlines), Travelling and Touring Accommodation, Valuation of Perquisites, Deduction u/s 16, Different Meaning of Salary for Different Purposes

4) INCOME FROM HOUSE PROPERTY Basis of Charge (Section 22), Conditions, Classification of House Property, Gross Annual Value [Section 23(1)], Steps for Computing Income from House Property, Let Out House Property, Deemed Let Out House Property, Self-Occupied House Property, Net Annual Value (NAV), Deductions from Income of House Property [Section 24]

5) PROFITS AND GAINS FROM BUSINESS OR PROFESSIONS Profits and Gains of Business and Professions, Business Section 2 (13)], Profession (Section 2 (36), Vocation, Expenditure, Income, The Main Rules for Preparation of Trading, Profit and Loss A/c, Expenses/Deductions expressly allowed as deduction from Profit and Gain of business or Profession, Disallowed Expenses, While computing the Income from Business or Profession it is difficult to remember which expenses are allowed and which expenses are not allowed under the Act, Format of Computation of Taxable income from Business or Profession, Personal Incomes (Disallowed Incomes)

6) CAPITAL GAIN Basis of Charge [Section 45], Chargeability of Tax, Some Important Definitions, Computation of Capital Gains, Full Value of Consideration, Cost of Acquisition, Deemed Cost of Acquisition, Indexed Cost of Acquisition, Cost of Improvement, Indexed Cost of Improvement, Tax on Capital Gains, Exemptions under the Head 'Capital Gains'

7) INCOME FROM OTHER SOURCES Last Head of Income Under Gross Total Income, Expenses which are Deductible under the head 'Income from Other Sources' [Section 57], Inadmissible Expenses under the Head 'Income from Other Sources' [Section 58], Basis of Charge under the Head 'Income from Other Sources'

8) DEDUCTIONS u/s 80 Deduction in respect of the amount paid or deposited out of income chargeable to tax or otherwise in the various chargeable to tax or otherwise in the various schemes [Section 80 C], Deductions in respect of Contribution to Pension Fund and Annuity Plan (Section 80 CCC), Deduction in respect of amount paid or deposited in a pension scheme [Section 80 (CCD)], Maximum Limit [Section 80 (CCE)], Deduction in respect of Medical Insurance Primia (Section 80 D), Deductions in respect of Maintenance including Medical Treatment of Handicapped Dependents [Section 80 DD], Deduction in respect of Medical Treatment (Section 80 DDB), Deduction in respect of Payment of Interest on Loan taken for Higher Education [Section 80 E), Deduction in respect of Donation to certain Funds and Charitable Institutions [Section 80 G), Deduction in respect of Rent Paid [Section 80 GG), Deduction in respect of

certain Donations for Scientific Research or Rural Development (Section 80 GGA), Deduction in respect of Royalty on Patents [Section 80 RRB), Deduction in case of a Person Totally Blind or Physically Handicapped and Resident [Section 80U]

9) GROSS TOTAL INCOME (G.T.I.) Gross Total Income, Chart Showing the Computation of Taxable Income

10) CARRY FORWARD AND SET OFF Clubbing of Income, Set off and Carry Forward of Losses

11) TAX PLANNING Tax Planning (Meaning), Justification of Tax Planning, Nature and Scope of Tax Planning in the Corporate Sector

12) PROCEDURE UNDER INCOME TAXACT, 1961

BFG 301

BANKING LAWS AND OPERATIONS - I

SYLLABUS - BANKING LAWS AND OPERATIONS - I

1) BANKING SYSTEM IN INDIA Indian Banking System- Evolution, Reserve Bank of India (Centralized Bank), Nationalization of Banks, State Bank of India, Regional Rural Banks, Private Sector Banks, Structure of Banks in India, Constituents of Indian Banking System, Functions of Commercial Banks

2) LEGAL ASPECTS OF BANKING OPERATIONS (CHEQUES) Definition of a Cheque, Different types of cheques, Crossing of a Cheque, Endorsement, Legal Aspects of a Paying Banker, Negotiable Instruments Act and Paying Banker, Protection to Paying Banker, Legal Aspects of Collection of a Cheque, Banker as a holder for value, Collecting Banker as an Agent, Conversion by the Collecting Banker, Statutory Protection to Collecting Bank, Duties of the Collecting Bank

3) LEGAL ASPECTS OF BANKING OPERATIONS (Indemnities & Guarantees) Contract of Indemnity, Application of Indemnity Contracts to Banks, Rights of an Indemnity Holder, Time of commencement of the indemnifier's liability, Damages, Bank Guarantee, Types of Guarantee, Banker's Duty to Honour Guarantee, Issuance of Bank Guarantee - Precautions to be taken,

Payments Under Bank Guarantee -Precautions to be taken

4) LEGAL ASPECTS OF BANKING OPERATIONS (Accounts) Deposit Accounts and Complaints Of Customers, Savings bank account, Term Deposit Account, Current Accounts, Complaints, Sick/old/incapacitated account holders - Operational Procedure, Customer Confidentiality Obligations, Deceased Depositors - Settlement Of Claims - Procedure Thereof, Accounts with survivor/nominee clause, Accounts without the survivor/nominee clause, Access to Safe Deposit Locker/ Safe Custody articles (with survivor/nominee clause), Access to Safe Deposit Locker/Safe Custody articles (without survivor/nominee clause), Settlement of claims in respect of missing persons, Unclaimed deposits/ Inoperative Accounts in banks, General Aspects, Banking Hours/Working Hours/Operation, Declaration of Holiday under the Negotiable Instruments Act, 1881, Miscellaneous

5) TYPES OF SECURITIES IN BANKS Land/Real Estate as a Security for the Loan/Advance, Stocks and Shares as a Security for the Loan/ Advance, Debentures as a Security for the Loan/Advance, Goods as a Security for the Loan/Advance, Life Policies as a Security for the Loan/Advance, Book Debts as a Security for the Loan/Advance, Fixed Deposit as a

Security for the Loan/Advance, Supply Bills as a Security for the Loan/Advance

6) CHARGE OVER SECURITIES Charging the Security, Pledge of Security, Requirements for a Valid Pledge, Important features of Pledge, The Rights of Pledgee are as follows, Precautions required for Pledge, Hypothecation over Securities, Hypothecation-Meaning, Important features of hypothecation, Other important aspects of Hypothecation, Precautions required for Hypothecation, Difference between Hypothecation and Pledge, Lien, Lien - Important aspects, Assignment, Assignment - important features, Mortgage, Priority of Mortgages, Limitation Period in Mortgages, Registration of Charge

7) LOANS AND ADVANCES Principles of Lending, Credit Worthiness of Borrowers, Collection of Credit Information, Types of Credit Facilities, Fund Based Credit Facilities, Non-Fund Based Facilities

8) FINANCIAL ANALYSIS OF BANKS Financial Analysis, Financial Statements (Balance Sheet & P&L Account), Advantages of analysis of financial statements, Limitations of financial statements, Analysis of Profit & Loss A/c, Analysis of Balance Sheet, Analysis of Cash Flow and Fund Flow Statements, Financial Analysis Techniques, Fund Flow Analysis, Ratio Analysis, Trend Analysis, Du Pont Analysis, Special issues in financial analysis - Banking Industry, Financial analysis by bank as lender, Banker as Investor

9) RISK MANAGEMENT IN BANKS Risks, Features of Risk Management, Risk Management Structure, Risk Management under BASEL I, Risk Management under BASEL II, Credit Risk Management, Liquidity and Market Risk Management, Market Risk, Equity Price Risk, Commodity Price Risk, Cross Border Risk, Country Risk, Country Risk Management System (CRMS), Operational Risk,

Legal Risk, Risk Management under BASEL III, Reporting of Banking Risk

10) ELECTRONIC BANKING AND IT IN BANKING Communication networks in banking system, E-Banking, Internet, World Wide Web (WWW), Electronic Fund Management, Electronic Clearing System (ECS), Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Indian Financial System Code (IFSC), Automated Teller Machines (ATMs), Internet Banking, Core Banking Solutions (CBS), Computerization of Clearing of Cheques, Cheque Truncation System (CTS)

11) ETHICS AND CORPORATE GOVERNANCE IN BANKING Ethics, Rights of people, Ethical and unethical issues, Features of Ethics, Ethical Theories and Approach, Ethics: Certain important concepts, Corporate governance ethics, Scope of Business Ethics, Ethics in Compliance, Ethical aspects in Human Resource Management, Ethical aspects in Marketing Management, Ethical aspect in Financial Management, Desired Ethical Practices and Corporate Governance

12) CORPORATE GOVERNANCE IN BANKS Classification of Banks, Regulation of Banks, Board Composition, Role of the Board of Directors, Audit Committee (AC), Induction of More Independent Directors, Auditors and other Internal Audit Reports, Customer Service Committee, Special Committee for monitoring large value frauds, IT Strategy Committee, Remuneration Committee, Nomination Committee, BASEL Committee Recommendations, Auditors' Certificate on Corporate Governance, Corporate Social responsibility in the financial Sector

BEG. 301

BUSINESS ENTREPRENEURSHIP - V

Unit 3: Strategies For Growth And Development -I

Unit 1: Entrepreneurship And Strategy Understanding Strategy and Strategic Management- Approaches to Strategy, Strategy Hierarchy Strategy and Small Business

Business Growth, Growth Strategies - Ansoff's Growth Strategies, Kotler's Growth Strategies, Glueck's Growth Strategies

Unit 2 : Entry Strategies Enterprise Survival and Growth, Entry Strategies, Buying an Existing Business

Unit 4 : Strategies For Growth And Development - II Corporate Level Strategies Business Level Strategies, Functional Level Strategies

Unit 5: Strategies For Growth And Development - III Franchising, Ancillarization, Collaboration

Unit 6 : Strategies For Growth And Development - IV Acquisitions, Mergers, Joint Ventures, Strategic Alliances

Unit 7 : Managing Business Growth Management of Growth, Designing the Organization - Organization Culture, Leadership - Succession Planning, Management of Change

Unit 8: Financing For Business Growth Management of Financial Resources, Venture Capital, Incubators, Accelerators, Angel Investors

Unit 9 : Exit Strategies Exit Strategy - Succession of Business, Harvesting Strategy, Going Public (IPO), Liquidation, Bankruptcy

Unit10 : Networking Meaning of Networking, Entrepreneurs' Networks

Unit11 : Project Management - I Project Management, Need for Project Management, Challenges of Project Management, Project Classification

Unit12 : Project Management - II Project Life Cycle Approach Network Analysis, PERT CPM

BEG-302

BUSINESS ENTREPRENEURSHIP - VI

Unit 1: Intrapreneurship or Corporate Entrepreneurship Nature of Intrapreneurship, Need for Intrapreneurship, Comparison with Entrepreneurship, Challenges to Corporate Entrepreneurship, Guidelines for Success of Intrapreneurship, Intrapreneurship in Indian scenario

Unit 2 : Women and Entrepreneurship Women Entrepreneurship, Empowerment through Enterprise, Challenges to Women Entrepreneurs, Development of Women Entrepreneurs, Profiles of Successful Women Entrepreneurs

Unit 3: Entrepreneurship and Service Sector Entrepreneurship and Service Sector, Nature and Scope of Service Entrepreneurship, Profiles of Service Entrepreneurs

Unit 4 : Rural Entrepreneurship Rural Entrepreneurship, Need for Rural Entrepreneurship, Challenges faced in Rural Entrepreneurship, Benefits of Rural Entrepreneurship, Role of Government, Profiles of Successful Entrepreneurs

Unit 5: Social Entrepreneurship Social Entrepreneurship, Ecological Entrepreneurship, Profiles of Successful Entrepreneurs

Unit 6 : Entrepreneurship and International Business Difference between International and Domestic Entrepreneurship, Importance of

International Entrepreneurship, Entrepreneurial Entry into New International Business, Barriers to International Trade and Entrepreneurship, Profiles of Global Entrepreneurs

Unit 7 : Youth Entrepreneurship Youth Unemployment, Youth Entrepreneurship, Profiles of Youth Entrepreneurs

Unit 8: Family Business and Entrepreneurship Family Business and Entrepreneurship, History and Evolution, Characteristics, Various Types of Family Business, Advantages and Disadvantages of Family Business, Succession Planning, Pitfalls of Succession Planning

Unit 9: Technopreneurship Meaning, Challenges, Entrepreneurship versus Technopreneurship, Significance of Technopreneurship and Risk involved, Implications of Technopreneurship and Technology Management, Profiles of Technopreneurs

Unit10 : Intellectual Property Rights Intellectual Property, Intellectual Property Rights (IPR), Copyright, Patents, Trademark, Geographical Indications, Industrial Design

Unit 11 :Profiles of Successful Entrepreneurs - I Profiles of Successful Entrepreneurs

Unit 12 :Profiles of Successful Entrepreneurs - II Profiles of Successful Entrepreneurs

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STRATEGIC MANAGEMENT - I

Unit 1 Business Policy: Evolution based on Managerial Practices, Essentials of Business Policy, Objectives of Business Policy, Why Create Business Policies?, The Importance of Business Policy, The Purpose of Business Policy, Characteristics of a Good Policy

Unit 2 Strategy: Concept, Definition, Levels, Forms and Issues: Concept of Strategy, Defining and Explaining Strategy, Levels at which Strategy Operates, Forms of Organizational Strategy, Strategic Decision-making, Issues in Strategic Decision-making, Schools of Thought on Strategy Formation

Unit 3 Strategic Management 1: Concept of Strategic Management, Definitions of Strategic Management, History of Strategic management, Levels at which Strategy Operates, Different Levels of Strategy, Forms of Organizational Strategy, Corporate Strategy, Business Strategy, Operational Strategy, Functional Strategy, Grand Strategy, Importance of Strategic Management

Unit 4 Strategic Management 2: Strategists and their Role in Strategic Management, Role of Board of Directors, Role of Chief Executive Officer (CEO), Role of Entrepreneurs, Role of Senior Management, Role of SBU-Level Executives, Role of Corporate Planning Staff, Role of Consultants, Role of Middle-level Managers, Role of Executive Assistant, Strategic Management process, Strategic decision making, Social & Ethical Issues in Business, Types of business ethics issues, Ethical problems occur in business

Unit 5 Strategy Formulation: Formulating Strategy, Steps of Strategy formulation, Formulating objectives, Understanding Vision, Defining Vision, Benefits of Having a Vision, The Process of Envisioning, Mission, Understanding Mission, Defining Mission, How is Mission Statements Formulated?, Characteristics of a Mission Statement, Goals and Objectives, Roles of Objectives, Characteristics of Objectives, Issues in Objective-Setting, What Objectives are Set?, How are Objectives Formulated?

Unit 6 Environmental Scanning: Characteristics of Environment, General and Relevant Environment, Environmental Scanning, Factors affecting

Environmental Scanning, Identifying the Environmental Factors, Structuring Environmental Appraisal, Approaches to Environmental Scanning, Sources of Information for Environmental Scanning, Methods and Techniques Used for Environmental Scanning, Pitfalls in Environmental Scanning

Unit 7 Internal and External Environment: Factors of External Environment, Internal Environment, SWOT Analysis, Role and Importance of SWO Analysis, Resource Audit, Core Competence, Strategic and Competitive Advantage, Value Chain Analysis, Analysis, Usefulness of the Value Chain Analysis

Unit 8 Strategic Planning - Concept, Process, Forms, Merits and Limitations: Concept and Features of Strategic Planning, The Need for Planning and Significance of Planning, Merits of Strategic Planning, Strategic planning process, Strategic Alternatives, Top Down or Planning Down, Bottom Up or Planning Up, Negotiative or Negotiated, Planning style, structure, and style of management, Non-Strategic Planning

Unit 9 Strategic Choices and Alternatives: Strategic Alternatives, Generating strategic alternatives, Classifying strategic alternatives, Classification based on the desired rate of growth, Strategic Choice, International Strategy, Multidomestic Strategy, Global strategy, Transnational Strategy, Cultural Aspects of Strategic Choice

Unit 10 Strategy Implementation - Concept, Issues, Steps and Problems: Concept of Strategy Implementation, Issues involved in strategy implementation, Stages in implementing strategy, Resource allocation, Steps involved in Resource Allocation, Factors affecting Resource Allocation, Problems in resource allocation

Unit 11 Functional Implementation: Nature of Functional Strategies, Functional Plans and Policies, Financial Planning, Manpower Planning

Unit 12 Organizational Structure: Structural Mechanism to implement strategy, Matching organizational structure with business strategy, Stages of development of organizational structure

COM-332

STRATEGIC MANAGEMENT - II

Unit 1 Theoretical Framework of Business

Environment: Concept, significance and nature of Business Environment, Types of environment, Internal and External Environment, Changing Dimensions of Business Environment

Unit 2 Changing Dimensions of Business

Environment: Business Environment Challenges (i) FDI, (ii) CSR Initiatives, (iii) New Technology, (iv) Carbon Footprint and Kyoto Protocol, (v) Chief Green Officer, (vi) Laws and Corruption, (vii) Marketing, (viii) Supply chain, (ix) Finance, (x) Human resources

Unit 3 Economic Environment of Business:

Elements of Economic Environment, Economic Problem of an Economy, Economic Systems and Business Environment, How does Economic System affect Business Environment?

Unit 4 Government Policies: Monetary Policy, Fiscal Policy, Export Import Policy, Industrial Policy

Unit 5 Economic Planning and Economic Controls:

Meaning and Definition of Economic Planning Need of Economic Planning, Economic Controls: Meaning and Nature Need for Control, Types of Control

Unit 6 Business Cycles: Meaning and definition of business cycle, Stages or phases of business cycle

(brief study), Prosperity phase, Recession phase, Depression phase, Recovery phase

Unit 7 Economic Roles of the State and Government:

The Evolving Role of State, Economic Roles of Government, The Economic Roles of the Government in India

Unit 8 Economic Planning in India:

Why Planning (Rationale for Planning), Important Features of Indian Plans, Objectives of Economic Planning, Summary of Five Year Plans in India (Important Features), NITI Aayog

Unit 9 International Environment-Multinational Corporations and Foreign Collaborations:

Multinational Corporation: Definition, Characteristics, Regulation, Foreign Collaboration and Indian Business - Definition, Examples, Argument against FC

Unit 10 International Economic Institutions:

What is GATT? (History of GATT, GATT & WTO), GATT and WTO 10.4 Indian Commitment to WTO, World Bank - Introduction to Functions, IMF - Meaning, History, Member Countries Board of Governors - Function and Role

ACG 302

Indirect Taxes

1) CONSTITUTIONAL AUTHORITY FOR LEVY OF CUSTOMS DUTY, BODY OF CUSTOMS LAW AND DEFINITIONS Constitutional Authority for levy of customs duty and the body of Customs Law, Definitions, Definition India, The significance of Indian customs waters under Customs Act

2) TAXABILITY OF IMPORTED GOODS

Taxable Event & Date of Determination of Duty & Tariff Valuation, Taxable event, Date of Determination of Duty & Tariff Valuation, Assessment, Provisional Assessment, Liability of goods imported in sets, Assessment of duty, Provisional Assessment, Final assessment or reassessment of duty, Determination of duty where imported goods consist of articles liable to different rates of duty, Pilfered goods, Damaged or Deteriorated goods, Lost or Destroyed goods, Duty on pilfered goods, Abatement of duty on damaged or deteriorated goods, Remission of Duty on Lost, Destroyed and Abandoned Goods, Derelict, Jetsam etc., Denatured or Mutilated goods, Reimported goods, Re-imports are entitled for following concessions as MASTER OF COMMERCE (M 17)

have been notified by the Government, Officers of Customs-Their Appointment & Powers, Appointment of custom station, Warehousing stations., Central govt/s power of prohibition, Detection of illegally imported & Exported goods, Power of Central Government to prohibit importation/exportation of goods.

3) CUSTOMS TARIFF AND TYPES OF CUSTOMS DUTIES

The five column-headings as given in the Schedule A Customs Tariff Act, 1975 & rate structure of customs duty, Preferential rate of duty & How shall the duty be levied when standard rate and preferential rate, both, are specified in the Import Tariff, Various types of duties levied under Customs Tariff Act, 1975, Additional duty, Protective duty, Important features of "safeguard duty", Countervailing duty on subsidized articles, Anti Dumping Duty under the Customs Tariff Act, 1975 Project Imports under the Customs Tariff Act, 1975 enumerating the eligible projects and the minimum investment criteria

4) VALUATION RULES-I Determination of value, Application of valuation rules, Concept of Tariff Value, Determination of Value of the goods, Concept of tariff value, Transaction value & conditions that are to be fulfilled for accepting transaction value as the assessable value, Related persons & When shall the transaction value be accepted even if the buyer and seller are related persons, Related Persons, Transaction value acceptable even if goods sold to related person, Various dutiable factors that are to be added to the transaction value under Rule 10(1) of the Customs Import Valuation Rules, 2007, Adjustments specified in Rule 10(2), which are required to be made in price of imported goods with regard to cost of transportation, insurance and loading, unloading and handling charges, Valuation of imported goods, Identical goods, Similar goods, Transaction value of Identical goods & Similar goods, Identical Goods, Similar Goods, Rule 4 of the Customs Import Valuation Rules, 2007 deals with determination of transaction value of identical goods & provisions of that rule

5) VALUATION OF IMPORTED GOODS Deductive value, how is it applied for customs valuation, Computed Value, Residual method of valuation under Rule 9 of the Customs Import Valuation Rules, 2007, Declarations to be furnished by the importer under Rule 11 & Rejection of declared value by the customs officer under Rule 12, Valuation of export goods., Declaration by the exporter and rejection of declared value as provided in Rules 7 and 8 of the Customs Export Valuation Rules, 2007, Flow pattern of import, Entry Inwards of the vessel & Boat Note, Flow Pattern of Export, Custodians of Cargo & Clearance of Imported goods, Types and contents of bill of entry, Clearance of goods for home consumption, Procedure prescribed in the Customs Act, 1962 in case of goods not cleared warehoused or transhipped within 30 days after unloading, 'Warehousing without warehousing' under the Customs Act, 1962, Transit and Transshipment, Provisions of transshipment of goods without payment of duty

6) WAREHOUSING Appointment of Public Warehouses and Licensing of Private Warehouses, Warehousing Bond, Warehousing Period, Owner's Right to deal with Warehoused Goods, Manufacture in Warehouse, Removal of Goods from Warehouse and Improper Removal of Goods from Warehouse

7) DUTY DRAWBACK Drawback allowable on re-export of duty paid goods, Provisions regarding drawback allowable on re-export of duty paid goods as such, Rates of drawback under Section 74, if the goods are taken into use after importation, How drawback is allowed on goods imported for personal use and subsequently re-exported, Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995, Procedure for claiming drawback on goods exported by post, Statement declarations to be made on exports other than by post, The manner and time of claiming drawback in case of goods exported other than by post, Drawback on Imported Materials used in the Manufacture of Goods, which are Exported, Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, 'Export' for purpose of duty drawback u/s 75, All Industry Rates, Brand Rates, Special Brand Rates, Availment of CENVAT Credit, Prohibition of duty drawback. Minimum and maximum rate or amount of duty drawback, Access to manufactory by the Department to verify drawback claim, Payment of drawback and interest [Rule 14], Supplementary Claim [Rule 15], Procedure for recovery of amount of drawback where export proceeds are not realized, Interest on drawback

8) SERVICE TAX Taxable Services - Meaning of the term 'Service', Taxable services, Charge of service Tax / Basis of charge of service tax (See 66), Valuation of Taxable services for charging service Tax, Exemptions from service tax

9) PAYMENT OF SERVICE TAX Payment of service tax, Manner of payment of service tax, Registration, Annexure, Return of service tax, Maintenance of Record, Assessment of service Tax, Penalties

10) EXCISE DUTY Nature/concept of Central Excise, Objectives of Central Excise Act. 1944, Related Laws to the Central Excise, Charging/levy of Central Excise, Liability for the Central Excise/ Person liable to pay Central Excise Duty, Some Important Definitions, Classification of goods, Classification of goods, Basis of calculation of excise duty, Types of excise duty

11) VALUATION OF EXCISABLE GOODS Tariff value, Maximum Retail Price, Transaction value, Central Excise valuation Rules, Treatment of certain items / expenses under new valuation Rules

12) ADMINISTRATIVE STRUCTURE & VARIOUS PROCEDURES OF CENTRAL EXCISE

Administrative structure of Central Excise Department, Various Procedures in Central Excise, The Registration procedure, Exemption from Registration, Storage And Accounting Of Final Products, Self Removal Procedure under invoice

13) PAYMENT OF EXCISE DUTY Manner of payment of duty, Payment of excise duty can be made by any one of the following manner, Payment of Excise Duty through 'Account Current' (PLA), Payment of Differential Duty, Removal of goods under bond without payment of duty, Letter of undertaking (LUT) by manufacturer-exporter, Payment of Duty Under Protest, Payment of duty on consignment basis permissible, Mode of payment of Duty, Bonds under Central Excise, Periodical Returns and Statements

14) ASSESSMENT Assessment, Demand of Excise Duty/Recovery of duties/Show Cause Notice, Adjudication, Provisional Attachment Pending Adjudication

15) SSI & Interest, Penalties Under Central Excise

Interest, Interest for delayed payment of duty, Interest on Late disbursement of refund, Penalties under Central Excise Act, Confiscation of goods, Refund of Duty, Doctrine of Unjust Enrichment, Appeal, Departmental review / Appeal (Review Application), Excise Audit, Small Scale Industrial Units (SSI), SSI units and manufacture of branded goods

16) CENVAT SCHEME (CENVAT Credit Rules 2004) CENVAT scheme, Important Definitions, Applicability of CENVAT credit/Salient features of CENVAT Scheme (Sec.3), Conditions for allowing CENVAT credit [Rule 4], Inputs used in both dutiable and exempted final products, Documents and Accounts, Confiscation and penalty

17) VALUE ADDED TAX Salient features of VAT, Levy of VAT/Method of VAT calculation

CAG 301

Cost and Management Audit - I

Topic I : Cost Audit

Unit 1 Meaning And Nature

Unit 2 Scope, Functions, Benefits And Limitations

Unit 3 Efficiency Audit And Propriety Audit

Topic II : Auditor

Unit 4 Cost Auditor's Appointment Unit 5 Powers And Duties Of Cost Auditor

Unit 6 Role And Responsibilities Of Cost Auditor

Topic III : Cost Audit Procedure

Unit 7 Basic Points In Commencement Of Cost Audit Unit 8 Cost Audit Programme

Unit 9 Checking Of Records In Cost Audit

Topic IV : Cost Audit Notes And Reports

Unit 10 Cost Audit Notes And Records

Unit 11 Cost Accounting Record Rules, 2011

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Unit 12 Forms Of Compliance Reports And Annexure For Sugar Industry

Unit 1: Meaning and Nature Cost Audit : Meaning and Nature, Definitions, Objectives of Cost Audit Distinction between Financial Audit and Cost Audit

Unit 2: Scope, Functions, Benefits and Limitations Scope and Functions of Cost Audit Benefits of Cost Audit Limitations of Cost Audit

Unit 3: Efficiency Audit and Propriety Audit Efficiency Audit, Propriety Audit, External or Statutory Cost Audit, Provisions in Companies Act, 1956 regarding Cost Audit and Amendments in these provisions

Unit 4: Cost Auditor's Appointment Cost Auditor, Appointment of Cost Auditor, Qualifications of Cost Auditor, Disqualifications of Cost Auditor

Unit 5: Powers and Duties of Cost Auditor Cost Auditor's Powers Cost Auditor's Duties, Statutory Duties General Duties of Cost Auditor

Unit 6: Role and Responsibilities of Cost Auditor Role of Cost Auditor Responsibilities of Cost Auditor

Unit 7: Basic Points in Commencement of Cost Audit Familiarization with Industry, Commencement of Audit Work Familiarization with Company / Organisation Familiarization with Cost Structure List of Records and Reports

Unit 8: Cost Audit Programme Cost Audit Programme, Need for preparation of cost audit programme, Steps to be completed Section 209 of Companies Act, 1956, Records to be checked as per Cost Accounting Record Rules, 2011, Records of Materials + Labour Records, Overheads and Indirect Expenses Cost Audit Programme specimen

Unit 9: Checking of Records in Cost Audit Records, Depreciation, Stores and Spare-parts Records Extent of Checking

Unit 10 : Cost Audit Notes and Records Meaning of Cost Audit Notes and Records – Cost Audit Notes and

Working Papers, Cost Audit Report Rules, 2011 Form for filling Cost Audit Report and Other Documents, Form-I, Form-II-Form of Cost Audit Report, Annexure to the Cost Audit Report, Form-III-Form of the Performance Appraisal Report

Unit 11 : Cost Accounting Record Rules, 2011 Cost Accounting Record Rules, 2011, Contents of Cost Accounting Record Rules, 2011, Form for filling Compliance Report and Other Documents, Form-A, Form-B-Form of Compliance Report, Annexure to the Compliance Report

Unit 12 : Forms of Compliance Reports and Annexure for Sugar Industry Form-A-General Information, Form-B-Form of Compliance Report, Annexure to the Compliance Report, Schedule - Proforma A, Proforma B, Proforma C, Proforma D, Proforma E, Proforma F, Proforma G, Proforma H, Proforma H-1, Proforma I

CAG 302

Cost and Management Audit - II

Unit 1 : Management Audit : Meaning and Definitions

Management Audit, Ten Performance areas of Management Audit + Need for Management Audit

Unit 2 : Objective and Scope of Management Audit

Unit 2 : Objective and Scope of Management Audit Concept of Management Audit, Objective of Management Audit, Scope of Management Audit Fundamental Considerations, Areas covered by Management Audit Organisational Needs of Management Audit Difference between Management Audit & Financial Audit Difference between Management Audit & Cost Audit

Unit 3 : Audit of Management Process

Unit 4 : Audit of Management Information System

Unit 3 : Audit of Management Process Management Process en Qualities of Management Auditor, Functions or Services of Management Auditor \$ Procedure of Conducting Management Audit, Management Audit Programme. Audit of Management Process Audit Management Functions

Unit 5 : Efficiency Audit

Unit 6 : Propriety Audit & Social Audit

Unit 7: Corporate Services Audit, Corporate Development Audit & System Audit

Unit 8 : Valuation of Closing Stock

Unit 9 : Calculation of Prices to be Quoted

Unit 10 : Calculation of Power Cost

Unit 11 : Calculation of Different Ratios

Unit 12 : Reconciliation of Cost and Financial Accounting

Unit 4: Audit of Management Information System Concept of MIS, Role of MIS in Organization Objectives of Management Information System (MIS), Need of MIS, Impact of MIS Advantages of MIS, Conceptual Design Model of MIS, Audit of MIS, Audit Process, Corporate Image, Meaning & Concept of Corporate Image, Image Communication Sources, Evaluation Factors for Corporate Image, Evaluation Techniques/Procedure MIS & Corporate Image Building

Cost and Management Audit - II

Unit 1 : Management Audit : Meaning and Definitions Meaning of Management Audit, Definitions of Management Audit Characteristics of

Unit 5 : Efficiency Audit Meaning & Definition of Efficiency Audit, Need of Efficiency Audit, Historical Background of Performance & Efficiency Audit in India Objectives of Efficiency Audit Purposes of

Efficiency Audit Scope of Efficiency Audit Indices of Efficiency. Measurement of Efficiency Efficiency Audit Report, Organisation for Efficiency Audit

Unit 6 : Propriety Audit & Social Audit Propriety Audit, Definition of "Propriety Audit, Functions of Auditor Related to Propriety Audit, Propriety Audit relates to Government Companies Social Audit : Meaning & Nature Objectives of Social Audit, Contents of a Social Audit Report. | Public Documents for Social Audit, Advantages of Social Audit

Unit 7: Corporate Services Audit, Corporate Development Audit & System Audit Corporate Services Audit, Meaning and Concept of Corporate Service Audit, Conceptual Approach of Corporate Services Audit, Scope of Corporate Services Audit Consumer Services Audit, Checklists on "Consumer Service" evaluation. Corporate Development Audit, Checklist in the Area of corporate Development # Systems Audit, Information System (I.S.) Audit, Need

for Information System Auditing, Information System Auditing

Unit 8: Valuation of Closing Stock Valuation of Closing Stock, Illustrations

Unit 9: Calculation of Prices to be quoted Preparation of Cost Sheet, Quotations and Tenders Illustrations

Unit 10: Calculation of Power Cost Calculation of Power Cost, Illustrations

Unit 11 : Calculation of Different Ratios

Calculations of Different Ratios, Illustrations

Unit 12: Reconciliation of Cost and Financial Accounting Unit Objectives, Reconciliation of Cost and Financial Accounting, Illustrations

BFG 302

BANKING LAWS AND OPERATIONS - II

Evidence Act, 1891, Tax Laws Applicable In Banking Operations

INDIRECT TAXES

1) RIGHTS OF A BANKER Meaning of a Banking Company, Features of Banking, Rights of a Banker, Collecting Banker, Paying Banker

2) CUSTOMER- BANKER RELATIONSHIP Who Is A Customer?, Various Types of Customers, 'Know Your Customer' (KYC) Guidelines of the RBI, Customer Identification Procedure, Customer Identification Requirements, Documents to be obtained by banks for opening an account, Specimen signature, Power of Attorney, Relationship as Debtor and Creditor, Banker as Trustee, Banker as a Bailor / Bailee, Banker as a Lesser / Lessee, Banker as Agent

3) REGULATORY FRAMEWORK AND COMPLIANCES Setting up of a New Bank, Guidelines for Licensing of New Banks in Private Sector, Branch Licensing, Constitution of Banks' Board of Directors and Their Rights, Banks' Share Holders and Their Rights, Cash Reserve Ratio, Statutory Liquidity Ratio (SLR), Cash - Currency Management, Powers to Control Advances

4) LAWS APPLICABLE TO BANKING SARFAESI ACT, 2002 SARFAESI Act - Important Aspects, Securitization, Asset Reconstruction Company, Enforcement of Security Interest, The Consumer Protection Act, 1986, Banking Ombudsman, Lenders Liability Act, Bankers' Book

5) FINANCIAL SYSTEMS IN INDIA Types of Financial Markets, Various aspects of the Primary Market issues, Secondary Market, Securities and Exchange Board of India (SEBI), Instruments - Capital Market, Mutual Funds, Features of Capital Market, Stock Exchange, Qualified Institutional Buyers (QIB)

6) ASSET LIABILITY MANAGEMENT OF BANKS AND FINANCIAL INSTITUTIONS ALM Meaning, International Scenes, ALM information systems, The Importance of liquidity, Overview of Asset Liability mismatches, Evolution of ALM in Indian Banking System, Asset-Liability Committee (ALCO), Asset Management Liability Techniques, GAP Analysis, Duration Gap Analysis, Scenario analysis, Value at Risk

7) AUDIT AND INSPECTION OF BANKING COMPANY Audit, Inspection, Supervision and Control, Disclosure of Accounts and Balance Sheets of Banks, Presentation, Disclosure Requirements, Quantitative Disclosures, Submission of Returns to RBI, Banking Codes and Standards Board of India (BCSBI), The Banking Ombudsman Scheme, Grounds of Complaints, Miscellaneous provisions

8) INTERNATIONAL BANKING MANAGEMENT International banking, Bretton Woods Conference, International Monetary Fund (IMF), Bank for International Settlement (BIS), Legal

and Regulatory Frame Work, Legal Issues in International Banking Transactions, Syndicated Credit - Features, International Banking Operations Management, Risk Management in International Banking, Special Issues: Technology and International Banking, Globalization and International Banking: Important Aspects, Financial Innovations in International Banking

9) CENTRAL BANKING - I Overview of central Bank, Objectives of Central Bank, Reserve Bank of India, Role and Function of Reserve Bank of India (RBI)

10) ORGANIZATION AND DEPARTMENTS OF RBI Organization and Structure of RBI, 10.4 Departments of RBI

11) ROLE AND FUNCTIONS OF RBI Role of Reserve bank of India, Functions of Reserve Bank of India

12) MONETARY POLICY AND RESERVE BANK OF INDIA Meaning of Monetary policy, Objectives of monetary policy, Instruments of Monetary Policy, LIMITATIONS OF MONETARY POLICY

**BFG 301
BANKING LAWS AND
OPERATIONS - I**

SYLLABUS - BANKING LAWS AND OPERATIONS - I

1) BANKING SYSTEM IN INDIA Indian Banking System- Evolution, Reserve Bank of India (Centralized Bank), Nationalization of Banks, State Bank of India, Regional Rural Banks, Private Sector Banks, Structure of Banks in India, Constituents of Indian Banking System, Functions of Commercial Banks

2) LEGAL ASPECTS OF BANKING OPERATIONS (CHEQUES) Definition of a Cheque, Different types of cheques, Crossing of a Cheque, Endorsement, Legal Aspects of a Paying Banker, Negotiable Instruments Act and Paying Banker, Protection to Paying Banker, Legal Aspects of Collection of a Cheque, Banker as a holder for value, Collecting Banker as an Agent, Conversion by the Collecting Banker, Statutory Protection to Collecting Bank, Duties of the Collecting Bank

3) LEGAL ASPECTS OF BANKING OPERATIONS (Indemnities & Guarantees) Contract of Indemnity, Application of Indemnity Contracts to Banks, Rights of an Indemnity Holder, Time of commencement of the indemnifier's liability, Damages, Bank Guarantee, Types of Guarantee, Banker's Duty to Honour Guarantee, Issuance of Bank Guarantee - Precautions to be taken, Payments Under Bank Guarantee -Precautions to be taken

4) LEGAL ASPECTS OF BANKING OPERATIONS (Accounts) Deposit Accounts and Complaints Of Customers, Savings bank account, Term Deposit Account, Current Accounts, Complaints, MASTER OF COMMERCE (M 17)

Sick/old/incapacitated account holders - Operational Procedure, Customer Confidentiality Obligations, Deceased Depositors - Settlement Of Claims - Procedure Thereof, Accounts with survivor/nominee clause, Accounts without the survivor/nominee clause, Access to Safe Deposit Locker/ Safe Custody articles (with survivor/nominee clause), Access to Safe Deposit Locker/Safe Custody articles (without survivor/nominee clause), Settlement of claims in respect of missing persons, Unclaimed deposits/ Inoperative Accounts in banks, General Aspects, Banking Hours/Working Hours/Operation, Declaration of Holiday under the Negotiable Instruments Act, 1881, Miscellaneous

5) TYPES OF SECURITIES IN BANKS Land/Real Estate as a Security for the Loan/Advance, Stocks and Shares as a Security for the Loan/ Advance, Debentures as a Security for the Loan/Advance, Goods as a Security for the Loan/Advance, Life Policies as a Security for the Loan/Advance, Book Debts as a Security for the Loan/Advance, Fixed Deposit as a Security for the Loan/Advance, Supply Bills as a Security for the Loan/Advance

6) CHARGE OVER SECURITIES Charging the Security, Pledge of Security, Requirements for a Valid Pledge, Important features of Pledge, The Rights of Pledgee are as follows, Precautions required for Pledge, Hypothecation over Securities, Hypothecation-Meaning, Important features of hypothecation, Other important aspects of Hypothecation, Precautions required for Hypothecation, Difference between Hypothecation and Pledge, Lien, Lien - Important aspects, Assignment, Assignment - important features,

Mortgage, Priority of Mortgages, Limitation Period in Mortgages, Registration of Charge

7) LOANS AND ADVANCES Principles of Lending, Credit Worthiness of Borrowers, Collection of Credit Information, Types of Credit Facilities, Fund Based Credit Facilities, Non-Fund Based Facilities

8) FINANCIAL ANALYSIS OF BANKS Financial Analysis, Financial Statements (Balance Sheet & P&L Account), Advantages of analysis of financial statements, Limitations of financial statements, Analysis of Profit & Loss A/c, Analysis of Balance Sheet, Analysis of Cash Flow and Fund Flow Statements, Financial Analysis Techniques, Fund Flow Analysis, Ratio Analysis, Trend Analysis, Du Pont Analysis, Special issues in financial analysis - Banking Industry, Financial analysis by bank as lender, Banker as Investor

9) RISK MANAGEMENT IN BANKS Risks, Features of Risk Management, Risk Management Structure, Risk Management under BASEL I, Risk Management under BASEL II, Credit Risk Management, Liquidity and Market Risk Management, Market Risk, Equity Price Risk, Commodity Price Risk, Cross Border Risk, Country Risk, Country Risk Management System (CRMS), Operational Risk, Legal Risk, Risk Management under BASEL III, Reporting of Banking Risk

10) ELECTRONIC BANKING AND IT IN BANKING Communication networks in banking system, E-Banking, Internet, World Wide Web

(WWW), Electronic Fund Management, Electronic Clearing System (ECS), Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Indian Financial System Code (IFSC), Automated Teller Machines (ATMs), Internet Banking, Core Banking Solutions (CBS), Computerization of Clearing of Cheques, Cheque Truncation System (CTS)

11) ETHICS AND CORPORATE GOVERNANCE IN BANKING Ethics, Rights of people, Ethical and unethical issues, Features of Ethics, Ethical Theories and Approach, Ethics: Certain important concepts, Corporate governance ethics, Scope of Business Ethics, Ethics in Compliance, Ethical aspects in Human Resource Management, Ethical aspects in Marketing Management, Ethical aspect in Financial Management, Desired Ethical Practices and Corporate Governance

12) CORPORATE GOVERNANCE IN BANKS Classification of Banks, Regulation of Banks, Board Composition, Role of the Board of Directors, Audit Committee (AC), Induction of More Independent Directors, Auditors and other Internal Audit Reports, Customer Service Committee, Special Committee for monitoring large value frauds, IT Strategy Committee, Remuneration Committee, Nomination Committee, BASEL Committee Recommendations, Auditors' Certificate on Corporate Governance, Corporate Social responsibility in the financial Sector

BEG. 301

BUSINESS ENTREPRENEURSHIP - V

Unit 1: Entrepreneurship And Strategy Understanding Strategy and Strategic Management- Approaches to Strategy, Strategy Hierarchy Strategy and Small Business

Unit 2 : Entry Strategies Enterprise Survival and Growth, Entry Strategies, Buying an Existing Business

Unit 3: Strategies For Growth And Development -I

Business Growth, Growth Strategies - Ansoff's Growth Strategies, Kotler's Growth Strategies, Glueck's Growth Strategies

Unit 4 : Strategies For Growth And Development - II Corporate Level Strategies Business Level Strategies, Functional Level Strategies

Unit 5: Strategies For Growth And Development - III Franchising, Ancillarization, Collaboration

Unit 6 : Strategies For Growth And Development - IV Acquisitions, Mergers, Joint Ventures, Strategic Alliances

Unit 7 : Managing Business Growth Management of Growth, Designing the Organization - Organization Culture, Leadership - Succession Planning, Management of Change

Unit 8: Financing For Business Growth Management of Financial Resources, Venture Capital, Incubators, Accelerators, Angel Investors

Unit 9 : Exit Strategies Exit Strategy - Succession of Business, Harvesting Strategy, Going Public (IPO), Liquidation, Bankruptcy

Unit10 : Networking Meaning of Networking, Entrepreneurs' Networks

Unit11 : Project Management - I Project Management, Need for Project Management,

Challenges of Project Management, Project Classification

Unit12 : Project Management - II Project Life Cycle Approach Network Analysis, PERT CPM

BEG-302

BUSINESS ENTREPRENEURSHIP - VI

Unit 1: Intrapreneurship or Corporate Entrepreneurship Nature of Intrapreneurship, Need for Intrapreneurship, Comparison with Entrepreneurship, Challenges to Corporate Entrepreneurship, Guidelines for Success of Intrapreneurship, Intrapreneurship in Indian scenario

Unit 2 : Women and Entrepreneurship Women Entrepreneurship, Empowerment through Enterprise, Challenges to Women Entrepreneurs, Development of Women Entrepreneurs, Profiles of Successful Women Entrepreneurs

Unit 3: Entrepreneurship and Service Sector Entrepreneurship and Service Sector, Nature and Scope of Service Entrepreneurship, Profiles of Service Entrepreneurs

Unit 4 : Rural Entrepreneurship Rural Entrepreneurship, Need for Rural Entrepreneurship, Challenges faced in Rural Entrepreneurship, Benefits of Rural Entrepreneurship, Role of Government, Profiles of Successful Entrepreneurs

Unit 5: Social Entrepreneurship Social Entrepreneurship, Ecological Entrepreneurship, Profiles of Successful Entrepreneurs

Unit 6 : Entrepreneurship and International Business Difference between International and Domestic Entrepreneurship, Importance of International Entrepreneurship, Entrepreneurial Entry

into New International Business, Barriers to International Trade and Entrepreneurship, Profiles of Global Entrepreneurs

Unit 7 : Youth Entrepreneurship Youth Unemployment, Youth Entrepreneurship, Profiles of Youth Entrepreneurs

Unit 8: Family Business and Entrepreneurship Family Business and Entrepreneurship, History and Evolution, Characteristics, Various Types of Family Business, Advantages and Disadvantages of Family Business, Succession Planning, Pitfalls of Succession Planning

Unit 9: Technopreneurship Meaning, Challenges, Entrepreneurship versus Technopreneurship, Significance of Technopreneurship and Risk involved, Implications of Technopreneurship and Technology Management, Profiles of Technopreneurs

Unit10 : Intellectual Property Rights Intellectual Property, Intellectual Property Rights (IPR), Copyright, Patents, Trademark, Geographical Indications, Industrial Design

Unit 11 :Profiles of Successful Entrepreneurs - I Profiles of Successful Entrepreneurs

Unit 12 :Profiles of Successful Entrepreneurs - II Profiles of Successful Entrepreneurs

Semester – IV

COMPULSORY COURSE

COM 431

Corporate Finance and Law – I

1) Role, Constitution And Powers Of Sebi- Composition of SEBI Board, Power and Functions of SEBI, Recognition of Stock Exchanges, Grant of

MASTER OF COMMERCE (M 17)

Recognition to Clearing Corporations, Registration and regulation of working of intermediaries associated with securities markets, Promotion and regulation of self regulatory organisations, Fraudulent and unfair trade

practices, Fraudulent and unfair trade practices, Investor education and training of intermediaries, Investor Grievance Redressal, Issuing No Objection Certificates, Information called from, inspections undertaken, inquiries and audit of stock exchanges and intermediaries, Delegated powers and functions, Investigation, Enforcement of regulations, Enquiry Proceedings, Prosecution, Cease and Desist proceedings, Prohibition of Manipulative and Deceptive Devices, Insider Trading and Substantial Acquisition of Securities or Control, Establishment of Securities Appellate Tribunal (SAT), Composition, Powers of SAT, Requirements for Appeal to the Tribunal, Powers of Central Government, Some of the other powers of the board include

2) Merger, Amalgamation And Winding Up Of Companies - Corporate Restructuring Techniques, Merger, Takeover/Acquisition, Joint Venture, Strategic Alliance, Merger and amalgamation of companies, Merger or amalgamation of certain companies, Steps involved in merger and amalgamation- A Flow Chart, Power to acquire shares of shareholders dissenting from scheme or contract approved by majority, Purchase of minority shareholding, Power of Central Government to provide for amalgamation of companies in public interest, Preservation of books and papers of amalgamated companies, Liability of officers in respect of offences committed prior to merger, amalgamation, etc., Winding Up

3) Depositories Act- An overview of Depository System, Benefits of depository system, Dematerialization, Depository participant, Registered owner and Beneficiary owner, International Securities Identification Number, The Depositories Act, 1996 Objectives, Eligibility condition for depository services, Eligible securities required to be in the depository mode, Rights of depositories and beneficial owner, Register of beneficial owner, Pledge or hypothecation of securities held in a depository, Furnishing of information and records by depository and issuer Option to opt out in respect of any security, Depositories to indemnify loss in certain cases, SEBI (depositories and participants) regulations, 1996, Rights and obligations of depositories and its constituents, Governing Board, Disclosures and Corporate Governance, Investor Protection Fund, Audit of Depositories, Designated Depository Participant, Basic Services Demat Account (BSDA),

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Eligible Investor, Charges, Valuation of Holding, Statements, Charges for statements

4) Investment Decisions- Capital Budgeting, Meaning, Need for Capital investment, Importance of Capital Budgeting, Process of Capital Budgeting, Capital Rationing, Time Value of Money, Concept, Methods, Evaluation techniques

5) Financial Analysis Of Corporates- Ratio Analysis, Importance of Ratio Analysis, Limitations of Ratio Analysis, Fund Flow Analysis, Meaning of Funds, Fund flow statement, Distinction between Fund Flow Statement and Balance Sheet, Objectives of Fund Flow Statement, Advantages of Fund Flow Statement, Limitations of Fund Flow Statement

6) Company Members Transfer And Transmission Of Shares-Company Members, Definition of Member', Modes of acquiring Membership, Cessation of Membership, Rights of Members, Register of members, Register of debenture holders or any other security holders, Maintenance of the Register of members etc. under section 88, Index of names to be included in Register, Foreign register of members, debenture holders, other security holders or beneficial owners residing outside India, Authentication, Closure of register of members or debenture holders or other security holders, Return of changes in shareholding position of promoters and top ten shareholders, Inspection of registers, returns etc., Preservation of register of members etc. and annual return, Copies of the registers and annual return, Transfer of shares, Requirement for registering the transfer of securities, Power of company to register, Transmission of securities on an application of transferor alone, Transfer of security of the deceased, Nomination Facility in respect of Shares, Refusal to Register Transfer and Appeal against Refusal, Rectification of register of members on transfer of securities, Transmission of shares

7) Company Board-Role, Composition & Directors Power- Composition of Board of Directors, Number of directorships, Resident Director, Independent director, Woman director on the Board, Appointment of directors, Application for allotment of Director Identification Number, Allotment of Director Identification Number., Prohibition to obtain more than one Director Identification Number., Director to intimate Director Identification Number., Company to inform Director Identification Number to Registrar.,

Cancellation or deactivation of DIN, Surrender of DIN, Punishment for contravention, Disqualifications for appointment of director., Duties of directors, Vacation of office of director, Meetings of Board, Meetings of Board through video conferencing or other audio visual means, Matters not to be dealt with in a meeting through video conferencing or other audio visual means, Quorum for meetings of Board, Passing of resolution by circulation., Powers of Board, Restrictions on powers of Board, Company to contribute to bona fide and charitable funds, etc., Prohibitions and restrictions regarding political contributions, Power of Board and other persons to make contributions to national defense fund, etc., Directors' & officers' Liability Insurance

8) Company Meetings And Resolutions- Annual General Meeting, Power of Tribunal to call annual general meeting., Power of Tribunal to call meetings of members, etc., Calling of extraordinary general meeting, Notice of meeting, Notice through electronic means, Quorum for meetings, Proxies, Voting by show of hands., Voting through electronic means., Circulation of members' resolution, Representation of President and Governors in meetings, Resolutions, Ordinary and special resolutions, Resolutions and agreements to be filed, Postal Ballot, Items of business to be transacted through postal ballot, Minutes, Minutes of Narration, Minutes of Resolution, Minutes of proceedings of general meeting, meeting of Board of Directors and other meeting and resolutions passed by postal ballot, Inspection of minute-books of general meeting, Report on annual general meeting, Adjournment of Meeting

9) Management Of Working Capital-I Concept of Working Capital, Origin of Concept of Working Capital, Classification of working capital, Importance of Working Capital Management, Determinants of Working Capital, Importance of adequate working capital, Excess or Inadequate Working Capital, Principles of Working Capital Management

10) Management Of Working Capital-Ii Operating Cycle, Structure of Working Capital, Measurement of Working Capital

11) Limited Liability Partnership Meaning of LLP, Salient Features, Need for Limited Liability Partnership, Distinction between LLP and Partnership, Distinction between LLP and Company, Incorporation of Limited Liability partnership, LLP Agreement, Members & partners, A Designated Partner, Responsibilities of designated partners, Accounts & audit of an LLP, The incorporation & regulatory forms, Capital contribution, Benefits, hence the differences, Users of LLP, POSITION OF LLPs UNDER THE INCOME TAX ACT, 1961, Why a new legislation for LLP

12) E-Governance And Xbrl Organisation of ROC offices under MCA-21, Digital Signature Certificate, Other features of e-filing of documents under the MCA-21 system, Pre-certification of E-forms, Terms used while e-filing the forms, E-stamp, Key benefits of MCA 21 project, General structure of an e-form and e-filing process, XBRL, XBRL tags, XBRL taxonomies, Benefits of XBRL

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Corporate Finance and Law - II

1) Introduction To A Company- Meaning and Definition of a Company, Nature and Characteristics of a Company, Types of Companies, Private Company, One Person company (OPC), Small Company, Public Company, Limited Company, Unlimited Company, Government Companies, Foreign Companies, Holding, Subsidiary Companies and Associate Companies, Associate Company, Investment Companies, Producer Companies, Nidhi Companies

2) Incorporation Ofa Company Promoter, Incorporation of Companies - Procedural Aspects, Filing of Documents with Registrar of Companies, Issue of Certificate of Incorporation by Registrar,

Allotment of Corporate Identity Number, Memorandum of Association, Contents of Memorandum, Name Clause, Situation Clause, Objects Clause, Doctrine of ULTRA VIRES, Liability Clause, Capital Clause, Articles of Association, Nature of Articles, Articles Subordinate to Memorandum, Registration of Articles, Statutory Requirements, Contents of Articles

3) Capital Ofa Company Capital-Meaning, Comparison between Preference Share Capital and Equity Share Capital, Issue of Securities at a Premium, Prohibition to Issue Shares at Discount, Issue of Sweat Equity Shares, Shares with Differential Voting Rights,

Further Issue of Shares, Bonus Shares, Employee Stock Option Scheme, Issue of Shares on Preferential Basis, Alteration of Share Capital, Difference between Share and Stock, Reduction of Share Capital (Section 66), Difference between Alteration of Share Capital and Reduction of Share Capital, Reduction of Share Capital without Sanction of the Court, Buy Back of Securities (Section 68)

4) Private And Public Placement Meaning and Definition of Prospectus, Invitation to Public, Private Placement, Public Offer, Deemed Prospectus, Shelf Prospectus, Red-Herring Prospectus, Abridged Prospectus, Liability for Untrue Statement in Prospectus

5) Allotment Of Securities Securities, General Principles Regarding Allotment of Securities, Provisions relating to allotment of securities - Companies Act 2013, Companies (Prospectus and Allotment of Securities) Rules, 2014, Issue of Certificates, Issuing duplicate share certificates to defraud Time of issue of Certificate of Securities, Significance of Share Certificate, Damages against Company and Directors for wrong certificates, Split Certificate, Purpose and Form of Share Certificate, Whether Share Certificate an Official Publication, Legal Effect of Share Certificate, Personation of Shareholder, Calls and Forfeiture, Forfeiture of Shares, Re-issue of Forfeited Shares, Surrender of shares

6) Company Accounts And Audit Accounts of Companies, Requirement of Keeping Books of Account (Section 128), Financial Statements, Re-Opening of Accounts on Court's Or Tribunal's Orders, National Financial Reporting Authority (NFRA), Internal Audit, Who can be an Internal Auditor, Appointment of Auditors, Powers and Duties of an Auditor, Audit Report, Cost Audit, Meaning and Definition of Dividend, Final dividend, Interim dividend, Declaration of Dividend (Section 123), Unpaid Dividend Account (Section 124), Investor Education and Protection Fund (Section 125), Punishment for Failure to Distribute Dividends

7) Regulatory Framework Relating To Securities Market Intermediaries Role of Capital Market Intermediaries, Merchant Bankers, SEBI (Merchant Bankers) Regulations, 1992, Registrars and Share Transfer Agents, SEBI (Registrars to an Issue and Share Transfer Agents), Regulations, 1993, Underwriters, SEBI (Underwriters) Regulations, 1993,

Bankers to an Issue, SEBI (Bankers to an Issue) Regulations, 1994, Debenture Trustees, SEBI (Debenture Trustees) Regulations, 1993, Syndicate Members

8) Regulatory Framework Relating To Securities Market Intermediaries-II

Stock Brokers & Sub-Broker, SEBI (Stock Brokers and Sub-Brokers) Regulations, 1992, Certification by Practising Company Secretary, Portfolio Managers, SEBI (Portfolio Managers) Regulations, 1993, Obligations of Portfolio Manager, Custodians, SEBI (Custodian of Securities) Regulations, 1996, Conditions of Certificate, Obligations of Custodian, Investment Adviser, SEBI (Investment Advisers) Regulations, 2013, General Obligations and Responsibilities

9) Corporate Finance Corporate Finance, Concept of Corporate Financial Decisions, Nature of Financial Decisions, Types of Corporate Financial Decisions, Objectives of Corporate Financial Decisions, Factors Influencing Corporate Financial Decisions

10) Sources Of Finance

Sources of funds, Shares/ Securities, Loan stock, Retained earnings, Bank lending, Leasing, Hire purchase, Government assistance, Venture capital

11) Financing Decision- Cost Of Capital

Cost of Capital, Classification of Cost of Capital, Importance of Cost of Capital, Factors Determining the Firm's Cost of Capital, Controllable Factors Affecting Cost of Capital, Measurement of Cost of Capital, Cost of Debt (Kd), Cost of Preference Share Capital, Cost of Equity Capital, Weighted Average Cost of Capital, Cost of Capital and Its Implications in Budgeting Decisions

12) Financing Decision-Capital Structure

Meaning of Capital Structure, Significant of capital structure, Capital Structure Vis A-Vis Financial Structure, Planning and Designing of Capital Structure, Optimal Capital Structure, Factors Influencing Capital Structure, Determinants of Capital Structure, Capital Structure and Valuation, Capital Structure Theories, EBIT - EPS Analysis, Measures of Operating and Financial Leverage, Operating Leverage, Financial Leverage, Distinguish Between Operating Leverage

and Financial Leverage, Combined Leverage, Risk and Leverage

13) Corporate Treasury Management Objectives of Treasury Management, Role of Treasury Management and Benefits, Significance of Treasury Management Function, Functions and Scope of Treasury Management, Relationship between Treasury Management and Financial Management, Difference between Financial Management and Treasury Management, Treasury Organization: Picking The

Right Model, Role and Responsibilities of Treasury Manager, Tools of Treasury Management, Environment for Treasury Management, Role of Information Technology in Treasury Management, Liquidity Management Vis-A-Vis Treasury Management, Regulation & Supervision of Treasury Operation, Treasury Control Mechanism, Treasury Operations in Banking

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COM 433 RESEARCH METHODOLOGY - I

Unit 1: Introduction to Research Methodology: Meaning of Science, Functions of Science, Social Science, Classification Social Science

Unit 2: What is Research?: What is Research?, Types of Research, What is Social Research?, Functions or purpose of Research, Research and Scientific Attitude, Comparison between Pure Sciences Research and Social Sciences Research, Essential Characterization of Research (or Researcher)

Unit 3: Selection and Formulation of A Research Problem: Research in Commerce and Management, Steps in research, Research output and policy: Hypothesis, Hypothesis- Meaning and Characteristics, Formulation of Hypothesis, Test of Hypothesis

Unit 4 Hypothesis: Hypothesis- Meaning and Characteristics, Formulation of Hypothesis, Test of Hypothesis

Unit 5: Theory of Causation: Theory of Causation and Concept, An Example: Research Design, Research Design- Meaning, Research Design- Need and Features, Types of Research Design

Unit 6 Research Design: Research Design- Meaning, Research Design- Need and Features, Types of Research Design

Unit 7: Methods of Data Collection: Methods of Data Collection: Primary Data, Advantages,

Disadvantages/Limitations Secondary Data: Advantages Disadvantages/Limitations

Unit 8: Primary and Secondary Data: Method of Primary Data Collection Observation Method, Interview Method, Questionnaire Method, Sources of Secondary Data

Unit 9: Sampling Techniques: Sampling Techniques, Concept, Theory of Sampling, Scope of Sampling Method, Features of Sampling Method, Limitations of Sampling Techniques, Characteristics of Ideal Sampling, Types of Sampling Method, Probability Method, Non-Probability Method, Sample size, Sampling and Non-sampling Errors

Unit 10: Stages of Data Analysis: Stages of data analysis and interpretation, Editing, Coding, Classification, Tabulation

Unit 11: Analysis and Interpretation of Data: Diagrammatic representation of data, Types of Diagrams, Analysis of data, Types of data analysis, Interpretation

Unit 12: Research Report: Research report - meaning, Contents of research report, Significance of report writing, Essential qualities of good report, Steps in writing research report

COM 434 RESEARCH METHODOLOGY – II

Unit 1: Research Paper: Meaning of Research, Definition of a research paper, Scope of a research paper, Steps in writing a research paper, some important aspects

Unit 2 Research Paper: Example-1

Unit 3: Research Paper: Example-1: Research Paper: Example - 2

Unit 4: Review Article: Meaning of review article, Purpose of the review article, Contents of review

article, Precautions of writing review article, Steps in writing a review article

Unit 5 : Review Article : Example – 1: Book review, Articles in journals, periodicals and books review, Articles in leading newspapers review, Working papers/Discussion papers/Study reports review, Articles on Websites review

Unit 6: Review Article: Example -2: Introduction, Book review, Articles in journals, periodicals and books review, Articles in leading newspapers & web & theses review, Reports, speeches, papers review

Unit 7: Case Study Method: Case Study Method - Meaning and Characteristics, Merits and Demerits of Case Study Method, Presentation of Case Study Method

Unit 8: Case Study Method: Example-1

Unit 9: Case Study Method: Example-2

Unit 10: Project Work: Project Work Concept and Definition, Characteristics of project work, Importance and selection of project work, Structure and contents of project, Guidelines or project outline, Effective writing of project, Viva-voce.

Unit 11: Project Work: Example – 1: Reasons for the choice of the topic, Objectives of the Study, Uniqueness of the study, Research Methodology, Chapter Scheme of the Study, Bibliography, Appendix

Unit 12: Project Work: Example – 2: Introduction, Reasons for the choice of the topic, Objectives of the Study, Research Methodology, Limitations, Chapter Scheme of the Study, Bibliography, Appendix