

Dantuluri Narayana Raju College (Autonomus) :: Bhimavaram, W.G. Dist. A.P
(A College with Potential for Excellence)

Syllabus Plan for the Year 2013-14

Name of the Department: P.G. Department of Commerce

Subject: CP 101: Management Theory & Practice

I Semester

Unit – I: Introduction: Concept of Management: Definition, Nature, Purpose Scope and Significance
Evolution of Management Thought – Approaches to Management
Process of Management
External Environment Functions of Management.
Unit – II: Planning: Types of Plans – Objectives
Management by Objectives - Planning Premises
Decision Making: Decision Making Process - Decision Tree Analysis.
Unit – III: Organization: Principles of Organization - Formal and Informal Organization
Span of Control - Delegation of Authority -Centralization and Decentralization
Line and Staff Conflict and Cooperation.
Staffing Process: Nature and purpose of staffing Executive Development Programme (EDPs).
Unit – IV: Directing: Elements of Directing - Barriers to Communication. - Effective Communication
Motivation – Leadership – Concept, Styles, Theories
Managerial Grid: Likerts Four Systems of Leadership.
Unit – V: Process of Control,
Techniques of control, PERT and CPM.

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Syllabus Plan for the Year 2013-14

Name of the Department:
P.G. Department of Commerce
Subject: CP 102: Business Environment

I Semester

Unit-I Business Environment: Components and Significance - Economic Scope – Cultural, Political, Technological
External Factors Influencing Business Environment - Dimensions of International Business Environment – Challenges
Unit-II Structure of Indian Economy; Economic systems- Economic planning special reference to last three plans, public, private joint and cooperative sectors
Industrial Policy of the Government Policy Resolutions of 1956, 1991 Industrial Policy
Economic Policy - Subsequent policy Statements.
Unit-III Indian Companies -Competitiveness, Changes and Challenges
Sustainable Development, Social Responsibilities, Ethics in Business- Competition Act 2003
Emerging Trend in Indian Business Environment
Unit – IV: International Trade Theories, Balance of Payments
Concepts, Disequilibrium in BOP Structural Cyclical and Monetary Disequilibrium,
Methods of Correction, Trade Barriers and Trade Strategy Free Trade vs. Protection
Financial Environment – Foreign Exchange Market Mechanism,
Exchange Rate Determination, Euro Currency
Unit – V Globalisation: International Economic Integration, Country Evaluation
Foreign Market Entry Methods, International Trade Stocks
Their Objectives; WTO Origin, Objectives, Organisation Structure and Functioning – WTO and India.

P.G. Department of Commerce
CP 103: Advanced Management Accounting
Unit – I Management Accounting – Nature and Scope - Management Accounting Vs Financial Accounting and Cost Accounting
Role of Management Accountant in a Modern Organisation. - Unit – II Cost Concepts for Decision Making - Cost – Volume – Profit Analysis
Behaviour of Variable Cost – Behaviour of Fixed Cost - Relationships Among Cost and Profits at Various Levels of Activity –
Break-Even Point – Margin of Safety – Contribution Approach for Decision Making - Analysis of Contribution Per Unit of Critical Factor.
Unit – III Cost Analysis for Pricing Decisions – Evaluating the cost Effects of Price
Quantity Relationships Price Elasticity of Demand and Optimal Pricing Decisions
Cost Analysis for Pricing During Recession Conditions – Flexible Cost Data
Pricing Decisions – Special Order Pricing – Impact of Special Order Pricing
Regular Sales and Overall Profits – Partial Fulfilment of Special Order Vs Outsourcing Decisions – Make or Buy Decisions.
Unit – IV Cost Analysis for Product Decisions – Breakeven Analysis of Multi-Product
Differential Costs for Product Mix Alterations Decisions Product Additions Decision
Adding New Products Combining Pricing Decisions with Product Addition Decision
Selecting Profitable Product-Price Strategies – Produce Deletion – Sell or Process Further Decision of Joint and By-Products
Unit – V Budgeting – Types of Budgets – Financial Budgets – Operating Budgets
Cash Budget – Production Budget – Flexible Budget
Concepts of Performance Budgeting and Zero Based Budgeting.

P.G. Department of Commerce
CP 104: Business Economics
Unit - I: Introduction: Nature and Scope of Business Economics; Objectives
Traditional Theory, Sales and Revenue Maximizing Theories, Managerial
Theories and Behavioral Theories; Profit Maximization Vs. Wealth Maximization;
Demand Forecasting – Methods of forecasting demand for Existing and New Products, Criteria for Good Forecasting Method.
Unit - II: Production Analysis and Cost Analysis: Production Function
Law of Variable Proportions, Isoquant and Isocost Curves, Least Cost Combination, and Returns to Scale; Economies of Large Scale
Cobb-Douglas Production Function and C.E.S. Production Function; Cost-Output Relationships
Short and Long Run; Cost Oriented Pricing Methods
Full Cost Pricing, Marginal Cost and Differential Cost Pricing.
Unit - III: Market Analysis: Price and Output Determination
Under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly
Unit - IV: Profit Analysis: Meaning of Profit, Limiting Factors of Profit,
Criteria for Standard Profit: Theories of Profit; Business Forecasting
Nature and Scope of Forecasting and Different Methods - Business Forecasting - Advantages and Disadvantages.
Unit - V: Macro Economic Concepts - National Income,
Trade Cycles, Inflation - Monetary and Fiscal Policies.

P.G. Department of Commerce
CP 105: Business Communication
Unit – I Importance of Communication in Business Organisations
Communication Objectives - Media of Communication
Written, Oral, Visual – Audio Visual Communication.
Unit – II Interpersonal Communication - Interpersonal Communication
Communication Models -Exchange Theory – Johari Window
Transactional Analysis, Communication Styles.
Unit – III Communication Barriers
Communication Gateways
Developing Listening Skills
Influence of Culture on Communication.
Unit – IV Report Writing
Formal Reports
Informal Reports
Writing Good News and Bad News.
Unit – V Meetings and Oral Presentations
Communication Through Visuals – Use of Electronic Media in Business Communication

P.G. Department of Commerce
CP 106: Soft Skills (Business & Spoken English)
Unit-I: Business Correspondence: Meaning, Scope and Significance - Formal, informal and semiformal - Introduction – Describing company activities and structures
Describing job responsibilities – Understanding and writing letters - Differences between formal and informal writing - Use of formal vocabulary and functional language in business letter writing
Planning effective initial business letters and responses – email writing skills,
Unit-II Business Information: Completing forms with required details
Asking appropriate questions to gather information – Polite phrases of confirmation and communication breakdown
Understanding native speaking accents and dialects; Functional language used in making verbal agreements -
Effective techniques of making and accepting offers
Unit-III Business Presentations: Basic presentation techniques
Use of information in presenting product features –
Explaining technical features for simplification;
Giving and interpreting numerical data, common useful business abbreviations and acronyms -
Oral and written conventions for expressing numerical information in English
Unit-IV Business Reporting: Use of grammar in giving instructions
Effective presentation of oral instructions
Effective presentation of written instructions, Presenting
Expressing cause and result in English – Summarizing important information concisely.

P.G. Department of Commerce

CP 301: Insurance Products & Management

Unit – I: Life Insurance Concept – Basic Principles of Life Insurance - Utmost Good Faith

Insurance Interest – types of Life Insurance Variations of Whole Life Insurance

Other types of Life Insurance. Unit – II: Life Insurance Contractual Provisions – Dividend Options

Non Forfeiture Options – Settlement Options - Additional Life Insurance Benefits – Insurance Pricing

Objectives of Rate Making – Rate Making in Life Insurance.

Unit – III: Health and Disability – Income – Insurance

Types of Individual Health Insurance Coverage's - Individual Medical Expense Contractual

Group Insurance Group Life Insurance Plans – Group Medical Expense Insurance.

Unit – IV: Employee Benefits – Retirement Plans –Fundamentals of Private

Retirement Plans – Types of Qualified Retirement Plans – Profit Sharing Plans

Self Retirement Plans for Employed

Single Retirement Plans – Simplified Retirement Pension.

Unit – V: Re-Insurance Reasons For Reinsurance

Types of Reinsurance

Alternatives to Traditional Reinsurance

Functions of Reinsurance

Advantage and Disadvantage of Reinsurance

P.G. Department of Commerce
3S-B1: Advanced Banking
Unit – I: Central Banking Concept – Central Banking Policy in Developed and Developing Economics
Functions – Note Issues – Banker to the Government; Banker to Commercial Banks
Control – Techniques – Structure and Organization of RBI
Role of RBI as Central Bank - Unit – II: Structure and Organization of Central Bank in USA and UK
Objectives and Techniques of Central Banking Policy in Developed and Less Developed Countries
A Critical Study of Theory and Practice of Central Banking in USA and UK.
Unit – III: Development of Commercial Banking in UK, USA and India
Study of Nature and Structure of Commercial Banking in India and Abroad
Theories of Asset Management of Commercial Banks,
Recent Developments in Commercial Banking in USA, UK and India
A Study of Money and Capital Markets in UK, USA and India.
Unit – IV: Economic Stabilization Policy – Objectives of Monetary Policy
Choosing Between Conflicting Objectives – Monetary Policy and Economic Stabilization
Fiscal Policy and Economic Stabilization -Interdependence of Monetary and Fiscal Policies
Debt Management Policy Unit –V: Financial Sector Reforms in India
Need for Reforms – Major Reforms After 1991
Issues and Impact of Financial Reforms

P.G. Department of Commerce
3S-B2: Bank Financial Management
Unit – I: CONCEPTUAL FRAMEWORK: Overview of Financial System
Introduction to Financial Management in Banks
Financial Analysis of Banks
Unit – II: MANAGEMENT OF FUNDS: SOURCES:
Management of Owned Funds - Management of Borrowed Funds
Cost of Funds
Unit – III: MANAGEMENT OF FUNDS: INVESTMENTS:
Forms of Bank Investment – Longterm Investment
Short-term Investments – Investments in Guilds other Financial Securities
Investment in Foreign Exchanges
Unit – IV: RISK MANAGEMENT: Risk Management:
An Overview – Estimating/Forecastin
Risks – Measuring Risks
Management of Risks
Asset-Liability Management
Unit – V: SPECIAL ISSUES: Mergers and Acquisitions
Accounting Policies – Pricing of Bank Products & Services.

P.G. Department of Commerce
3S-A1: Corporate Accounting
Unit - I: Corporate Financial Accounting: Objectives-Scope - Role of Corporate Accountant Analysis and Interpretation
Financial Statements - Inflation Accounting
Unit - II: Valuation of Shares: Need for Valuation of Shares Factors Effecting Value of Shares
Methods of Valuation – Impact of Earnings on Share Valuation
Role of Fundamental Analysis and Technical Analysis in Share Valuation
Fair Value of a Share – Buy Back of Equity Shares.
Unit - III: Consolidated Financial Statements: Definition of Parent
Holding and its Subsidiary – Need for Consolidated Financial Statement
Preparation of Consolidated Balance Sheet of a Holding Company one Subsidiary – Consolidation of Profit and Loss Account
Consolidated Statement of Changes in Financial Position.
Unit - IV: Accounting Standards: Objectives – Advantages and Disadvantages of Accounting Standards Accounting Standards Board (ASB)
Compliance with Accounting Standards International Accounting Standards and Linkage with Indian Accounting Standards
Accounting Standards Under US GAAP and Indian GAAP.
Unit - V: Financial Reporting: Concept, Objectives
Users Purpose of Financial Reporting and Specific Purpose of Report
Improving Financial Reporting – Value Added Statements
Disclosure of Value Added Statements – Economic Value Added – Human Resource Reporting - Environmental Reporting.

P.G. Department of Commerce
3S-A2: International Accounting
Unit – I: International Dimensions of Accounting - Definition and Importance of International Accounting
Scope of International Accounting - Status of International Accounting in India.
Unit – II: Internationalisation of Accounting Profession - Harmonization of Accounting Practices
Comparative Analysis Between US GAAP, Indian GAAP and IAS
Models of Uniformity in Accounting.
Unit – III: Accounting for Currency Translation
Need – Foreign Exchange
Procedural Issues – Practices.
Unit – IV: Transfer Pricing – Definition
– Evolution and Approaches to Transfer Pricing
International Business with Special Reference to Multinational Corporations
Indian Experience.
Unit – V: International Dimensions of Financial Reporting
Introduction – Transactional Reporting
Considerations Reporting Practices
Recent Changes
Indian Experience.

P.G. Department of Commerce
CP 106: Soft Skills (Business & Spoken English)
Unit-I: Business Correspondence: Meaning, Scope and Significance - Formal, informal and semiformal - Introduction – Describing company activities and structures
Describing job responsibilities – Understanding and writing letters - Differences between formal and informal writing - Use of formal vocabulary and functional language in business letter writing
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Oral and written conventions for expressing numerical information in English
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Effective presentation of oral instructions
Effective presentation of written instructions, Presenting
Expressing cause and result in English – Summarizing important information concisely.

P.G. Department of Commerce
CP: 401. Computer Applications in Accounting (Tally)
Unit – I: Introduction to Computerised Accounting: Significance of Computerized
Accounting – Advantages – Disadvantages Computerised General Ledger System - Spreadsheet Software and Its Applications
Different Software Available in the Market Advantages – Disadvantages
Unit – II: Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a company
Security Control – Configuration – Accounts Information – Creation of Ledgers – Vouchers - Types of Vouchers – Cost Center Budgets – Balance Sheet – Alteration of Vouchers – Audit
Trial – P & L a/c – Ratio Analysis – Security – Limitations of Tally – Short Cut Keys. (Lab – with practicals)
Unit – III: Tally’s Forte (Reports): Displaying Reports – Characteristics
Objectives – Printing Reports – Display Account Books
Display Statement of Bank Reconciliation of Bank Accounts
Display Inventory Reports – Expert Usage. (Lab – with practicals)
Unit – IV: Inventory Handling Using Tally Ver 7.2 – A Practical Approach
Creation of Stock Groups – Creation of Stock Categories
Creation of Stock Items – Creation of Godown
Creation of Units of Measure – Inventory Vouchers. (Lab – with practicals)
Unit – V: Accounts of Banking Companies and Departmental Accounting:
Objectives – Characteristics Advantages –Disadvantages Preparation of Accounts
Using Tally in Departmental Accounts – Usefulness in Banks – Ledger Preparation - Guidelines of RBI for Profit & Loss Account – Expert Usage. (Lab – with practicals)

P.G. Department of Commerce
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Unit – I: CONCEPTUAL FRAMEWORK: Overview of Financial System
Introduction to Financial Management in Banks
Financial Analysis of Banks
Unit – II: MANAGEMENT OF FUNDS: SOURCES:
Management of Owned Funds - Management of Borrowed Funds
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Forms of Bank Investment – Longterm Investment
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Unit – IV: RISK MANAGEMENT: Risk Management:
An Overview – Estimating/Forecastin
Risks – Measuring Risks
Management of Risks
Asset-Liability Management
Unit – V: SPECIAL ISSUES: Mergers and Acquisitions
Accounting Policies – Pricing of Bank Products & Services.

P.G. Department of Commerce
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Unit - I: Corporate Financial Accounting: Objectives-Scope - Role of Corporate Accountant Analysis and Interpretation
Financial Statements - Inflation Accounting
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Compliance with Accounting Standards International Accounting Standards and Linkage with Indian Accounting Standards
Accounting Standards Under US GAAP and Indian GAAP.
Unit - V: Financial Reporting: Concept, Objectives
Users Purpose of Financial Reporting and Specific Purpose of Report
Improving Financial Reporting – Value Added Statements
Disclosure of Value Added Statements – Economic Value Added – Human Resource Reporting - Environmental Reporting.

P.G. Department of Commerce
3S-A2: International Accounting
Unit – I: International Dimensions of Accounting - Definition and Importance of International Accounting
Scope of International Accounting - Status of International Accounting in India.
Unit – II: Internationalisation of Accounting Profession - Harmonization of Accounting Practices
Comparative Analysis Between US GAAP, Indian GAAP and IAS
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– Evolution and Approaches to Transfer Pricing
International Business with Special Reference to Multinational Corporations
Indian Experience.
Unit – V: International Dimensions of Financial Reporting
Introduction – Transactional Reporting
Considerations Reporting Practices
Recent Changes
Indian Experience.

P.G. Department of Commerce

CP: 201. Quantitative Techniques for Business Decision

Unit – I Functions, Linear, Quadratic, Logarithmic and Exponential Functions

Permutations and Combinations – Matrices - Solving System of Equations with Matrix Methods

Differentiation and Integration of Simple Functions and their Applications.

Unit – II Measures of Central Tendency -Measures of Dispersion

Simple Correlation and Regression Analysis

Concept and Applications of Multiple Regressions.

Unit – III Concept of Probability – Probability Rules

Joint and Marginal Probability – Baye’s Theorem

Probability Distributions – Binomial, Poisson,

Normal and Exponential Probability Distributions.

P.G. Department of Commerce
Paper: CP: 202. IT for Business
Unit-I Introduction to Computer Concepts - Elements of computer
Characteristics of a Computer – Classification of Computers
Basic Computer Architecture – Input-output Devices
Unit-II Software Concepts: Types of software : its nature and qualities
Windows Operating System Functions
Unit-III MS Office- Applications of MS Word
Business Correspondence: letters, tables, mail merge, labels.
Applications of MS Excel: Graphs and Charts
Calculation of various financial functions - Ms Access: Tables and Queries
Unit-IV MS Power Point: Introduction – Toolbar, their Icons and Commands
Navigating in Power point - Creation of slides, animation, and templates
Designing Presentation Slide show controls Making notes on Pages and Handouts
Printing Presentations – Customizing Presentations - Auto content Wizard.
Unit-V E-COMMERCE – BUSINESS MODELS: Business To Business (B2B);
Business To Consumer (B2C); Epayments
E-cash or Digital Cash, E-cheques, Credit Cards,
Smart Cards, E-wallets and Debit Cards- Internet and Web Technologies

P.G. Department of Commerce
Paper: CP: 203. Financial Management
Unit – I: Introduction: Nature, Scope and Objectives of Financial Management
Finance Function – Profit Goal vs. Wealth Goal Maximization; Techniques of Financial Analysis: Funds Flow Analysis
Ratio Analysis Role of Financial Manager in Modern Environment.
Unit – II: INVESTMENT DECISION - Techniques of Appraisal; Process of Capital Budgeting
Risk Vs. Return Traditional
Modern Techniques. (including problems).
Unit – III: FINANCING DECISIONS: Capital Structure
Capital Structure Determinants; Leverages
Financial, Operating and Combined
Cost of Capital. (including problems)
Unit – IV: DIVIDEND AND RETAINED EARNINGS
Dividend Policy Decisions
Parameters, Dividend Models
Policies Regarding Retained Earnings
Unit – V: WORKING CAPITAL MANAGEMENT
Need and Determinants
Working Capital - Working Capital Cycle - Working Capital Policy.

P.G. Department of Commerce

CP: 204. Human Resource Management

Unit – I: Human Resources Management: Concept - Meaning - Definitions

HRM Significance and Evolution - Functions of HR Manager

Place of HR Department in Organization. Unit – II: Human Resource Planning - Significance

Human Resource Planning - Methods and Techniques - Job Analysis -
Methods and Techniques

Recruitment and Selection Processes - Induction – Placement

Promotion and Transfers.

Unit – III: Training and Development: Concept and Significance

Identification of Training Needs

Employee Training Methods – Executive Development Methods

Evaluation of Training and Development Programmes.

Unit – IV: Wage and Salary Administration: Wage Concepts;

Job Evaluation – Methods & Techniques

Wage Structure & Policy – Wage Differentials – Wage Payment Methods –
Incentives – Fringe Benefits

Performance Appraisal: Scope & Significance - Methods of Appraisal -
Limitations of Appraisal.

Unit – V: Industrial Relations: Significance, Causes of Disputes

Industrial Disputes - Meaning - Definitions - Causes of Industrial Disputes

Settlement of Industrial Disputes - Collective Bargaining -Employee
Participation in Management.

P.G. Department of Commerce

CP: 205. Marketing Management

Unit – I: Importance of Marketing – Concepts - Approaches to the Study of Marketing

Marketing Environment. Unit – II: Consumer Behaviour

Market Segmentation

Market Targeting and Positioning

Marketing Information System and Research.

Unit – III: Marketing Mix

Product Planning

New Product Development

Product Life Cycle

Branding - Packaging

Product Mix Management.

Unit – IV: Pricing: Objectives

Methods and Strategies – Distribution

Channel Selection and Management Retail Management.

Unit – V: Promotion: Integrated Marketing Communications: Personal Selling

Advertising – Sales Promotion,

Publicity and Public Relations Direct Marketing: Evaluation of Communication Effort.

P.G. Department of Commerce

Paper: CP: 206. Softskills-II
Unit - I: CAREER PLANNING: Meaning And Importance - The Process Of Career Planning – Different Dimensions
Factors To Be Considered For Career Planning - Goal Setting - Positive Thinking
Unit - II : PERSONALITY DEVELOPMENT: Intra-personal Skills
Inter-personal Skills - Communication Skills
Spoken, Written, Non-Verbal (Body Language), Listening skills
Time Management – Leadership – Creativity
Problem Solving - Strategic Planning
Unit - III: INTERVIEW PREPARATION: Art of Facing Interview
Resume Preparation- Preparation for Campus Interviews
Pre-requisites for Campus Interviews
Stress and Anxiety Management
Dress Code & Appearance.
Unit - IV INTERVIEW PROCESS: Written Test
Group Discussion
Role-Play- Response to Oral Questions - Employer’s Criteria
Unit - V: NEGOTIATION WITH PROSPECTIVE EMPLOYER:
Terms and Conditions - Compensation Package - Place of Posting - Career, Succession - Multi-Skill Development.

P.G. Department of Commerce

CP: 401. Computer Applications in Accounting (Tally)

Unit – I: Introduction to Computerised Accounting: Significance of Computerized

Accounting – Advantages – Disadvantages Computerised General Ledger System - Spreadsheet Software and Its Applications

Different Software Available in the Market Advantages – Disadvantages

Unit – II: Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a company

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Objectives – Printing Reports – Display Account Books

Display Statement of Bank Reconciliation of Bank Accounts

Display Inventory Reports – Expert Usage. (Lab – with practicals)

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Objectives – Characteristics Advantages –Disadvantages Preparation of Accounts

Using Tally in Departmental Accounts – Usefulness in Banks – Ledger Preparation - Guidelines of RBI for Profit & Loss Account – Expert Usage. (Lab – with practicals)

P.G. Department of Commerce
B1: 402. Financial Institutions
Unit – I: Origin – Concept - Definition – Structure
Role of Financial Institutions.
Unit – II: Non-Bank Financial Companies - Introduction – Concept
Definition – Scope and Meaning – Role.
Unit – III: NBFCs
Structure – Growth
Regulation of NBFCs
An Overview of the Present
Position of NBFCs.
Unit – IV: Non – Bank Statutory Financial Organisations
Concept – Structure
Nature, Functions
Role of NBFCs
Unit – V: Financial Performance
Non-Banking Statutory
Financial Organisations
Investment Pattern - Strengthening of NBFCs. – Reforms in NBFCs.

P.G. Department of Commerce

B2: 403. Banking and Technology

Unit – I: IT IN BANKING: AN INTRODUCTION: Information Technology and Its Implications

Information Technology - Indian Banking Scenario

Initiatives and Trends.

Unit – II: IT APPLICATIONS IN BANKING

Computer-based Information System for Banking

Electronic Banking

Electronic Fund Management.

Unit – III: ENABLING TECHNOLOGIES OF MODERN BANKING

Electronic Commerce and Banking – Supply Chain Management

Customer Relationship Management

Integrated Communication Networks for Banks.

Unit – IV: SECURITY AND CONTROL SYSTEMS:

Computer Security and Disaster Management

System Audit and Computer Crime

Security and Control Aspects of Emerging Banking Technologies.

Unit – V: PLANNING AND IMPLEMENTATION OF INFORMATION SYSTEM: Security and control aspects

Emerging Banking Technologies – Data Warehousing and Data Mining - Designing and Implementing Computerization in Banking Sector.

P.G. Department of Commerce
A1: 404: Strategic Cost Management
Unit – I: Cost Management – Nature and Scope - Management of Value Chain
Cost Management. Product Costing Systems Concepts and Design Issues
Unit – II: Activity Based Costing System
Meaning and Scope – Limitations of Traditional Costing Allocation Methods
Application of ABC System – Activity – Based Management
Application of ABC System – Activity – Based Management
Unit – III: Quality Cost Systems – Meaning and Application
Conflict Between Quality and Cost – Trade–off Between Quality and Price
Value Analysis – Life Cycle Costing
Learning Curve Analysis – JIT.
Unit – IV: Cost Estimation – Methods
Costing Engineering
Using Regression Analysis – Evaluating Performance
Variance Analysis – Kaizen Costing.
Unit – V: Cost Control and Cost Reduction
Managerial and Technical Aspects
Meeting the Cost Reduction Challenges - Role of Cost Accountant.

A2: 405. Management Control Systems.
Unit -I: Management Control: Objectives- Basic Concepts- The Formula Control Systems
Characteristics of Management Control Systems- Inter Relationship Among Strategic Planning,
Management Control and Operational Control – Designing and Introduction of Management Control System and Responsibility Accounting -Informal Management Controls.
Unit -II: Structure of Management Control : Need for Delegation- Responsibility Centers Expense Centers -Revenue Centers – Profit Centers- Investment Centers, Research Development Centers
Development Centers – Administrative and Support Centers – Performance
Revenue Centers – Profit Centers Investment centers Organizational Structure of Responsibility Centers
Transfer Pricing – Objectives – Methods – Pricing Corporate Services and Administration of Transfer Prices.
Unit -III: Management Control Process: Strategic Planning – Nature, Analysis of New Programmes
Ongoing Programmes – Strategic Planning Process – Programming and Budgeting – Budget Preparation Process
Performance Evaluation – Performance Evaluation Systems Interactive Control
Analysing and Reporting – Types of Reports – Report Preparation – MIS
Unit -IV: Special Applications: Controls for Differentiated Strategies – Corporate Strategy
Business Unit ConceptTop Management StyleManagement Control in Service Organizations
Professional Services – Financial Services – Healthcare Service Organizations – Management Control
Non-profit Organizations – Characteristics – Measuring Output – Pricing Management Structure – Control in NPOs.
Unit -V: Management Control in Multinational and Multi project Corporations MNCs: Objectives, Characteristics, Performance Measurement of Subsidiaries
Reporting System - Project Planning and Control Techniques, Control Indicators in Multi Project Organizations

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Syllabus Plan for the Year 2014-15

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P.G. Department of Commerce

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Pricing Decisions – Special Order Pricing – Impact of Special Order Pricing

Regular Sales and Overall Profits – Partial Fulfilment of Special Order Vs Outsourcing Decisions – Make or Buy Decisions.

Unit – IV Cost Analysis for Product Decisions – Breakeven Analysis of Multi-Product

Differential Costs for Product Mix Alterations Decisions Product Additions Decision

Adding New Products Combining Pricing Decisions with Product Addition Decision

Selecting Profitable Product-Price Strategies – Produce Deletion – Sell or Process Further Decision of Joint and By-Products

Unit – V Budgeting – Types of Budgets – Financial Budgets – Operating Budgets

Cash Budget – Production Budget – Flexible Budget

Concepts of Performance Budgeting and Zero Based Budgeting.

P.G. Department of Commerce
CP 104: Business Economics
Unit - I: Introduction: Nature and Scope of Business Economics; Objectives
Traditional Theory, Sales and Revenue Maximizing Theories, Manageria
Theories and Behavioral Theories; Profit Maximization Vs. Wealth Maximization;
Demand Forecasting – Methods of forecasting demand for Existing and New Products, Criteria for Good Forecasting Method.
Unit - II: Production Analysis and Cost Analysis: Production Function
Law of Variable Proportions, Isoquant and Isocost Curves, Least Cost Combination, and Returns to Scale; Economies of Large Scale
Cobb-Douglas Production Function and C.E.S. Production Function; Cost-Output Relationships
Short and Long Run; Cost Oriented Pricing Methods
Full Cost Pricing, Marginal Cost and Differential Cost Pricing.
Unit - III: Market Analysis: Price and Output Determination
Under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly
Unit - IV: Profit Analysis: Meaning of Profit, Limiting Factors of Profit,
Criteria for Standard Profit: Theories of Profit; Business Forecasting
Nature and Scope of Forecasting and Different Methods - Business Forecasting - Advantages and Disadvantages.
Unit - V: Macro Economic Concepts - National Income,
Trade Cycles, Inflation - Monetary and Fiscal Policies.

P.G. Department of Commerce

CP 105: Business Communication

Unit – I Importance of Communication in Business Organisations

Communication Objectives - Media of Communication

Written, Oral, Visual – Audio Visual Communication.

Unit – II Interpersonal Communication - Interpersonal Communication

Communication Models -Exchange Theory – Johari Window

Transactional Analysis, Communication Styles.

Unit – III Communication Barriers

Communication Gateways

Developing Listening Skills

Influence of Culture on Communication.

Unit – IV Report Writing

Formal Reports

Informal Reports

Writing Good News and Bad News.

Unit – V Meetings and Oral Presentations

Communication Through Visuals – Use of Electronic Media in Business Communication

P.G. Department of Commerce

CP 106: Soft Skills (Business & Spoken English)

Unit-I: Business Correspondence: Meaning, Scope and Significance - Formal, informal and semiformal - Introduction – Describing company activities and structures

Describing job responsibilities – Understanding and writing letters - Differences between formal and informal writing - Use of formal vocabulary and functional language in business letter writing

Planning effective initial business letters and responses – email writing skills,

Unit-II Business Information: Completing forms with required details

Asking appropriate questions to gather information – Polite phrases of confirmation and communication breakdown

Understanding native speaking accents and dialects; Functional language used in making verbal agreements -

Effective techniques of making and accepting offers

Unit-III Business Presentations: Basic presentation techniques

Use of information in presenting product features –

Explaining technical features for simplification;

Giving and interpreting numerical data, common useful business abbreviations and acronyms -

Oral and written conventions for expressing numerical information in English

Unit-IV Business Reporting: Use of grammar in giving instructions

Effective presentation of oral instructions

Effective presentation of written instructions, Presenting

Expressing cause and result in English – Summarizing important information concisely.

P.G. Department of Commerce

CP 301: Insurance Products & Management

Unit – I: Life Insurance Concept – Basic Principles of Life Insurance - Utmost Good Faith

Insurance Interest – types of Life Insurance Variations of Whole Life Insurance

Other types of Life Insurance

Unit – II: Life Insurance Contractual Provisions – Dividend Options

Non Forfeiture Options

Settlement Options - Additional Life Insurance Benefits – Insurance Pricing

Objectives of Rate Making – Rate Making in Life Insurance.

Unit – III: Health and Disability – Income – Insurance

Types of Individual Health Insurance Coverage’s - Individual Medical Expense Contractual

Individual Medical Expense Contractual Group Insurance

Group Life Insurance Plans – Group Medical Expense Insurance.

Unit – IV: Employee Benefits – Retirement Plans –Fundamentals of Private

Retirement Plans – Types of Qualified Retirement Plans – Profit Sharing Plans

Self Retirement Plans for Employed

Single Retirement Plans – Simplified Retirement Pension.

Unit – V: Re-Insurance Reasons For Reinsurance

Types of Reinsurance

Alternatives to Traditional Reinsurance

Functions of Reinsurance

Advantage and Disadvantage of Reinsurance

P.G. Department of Commerce

3S-B1: Advanced Banking

Unit – I: Central Banking Concept – Central Banking Policy in Developed and Developing Economics

Central Banking Concept Functions – Note Issues – Banker to the Government;

Central Banking Concept - Banker to Commercial Banks

Functions – Note Issues – Banker to the Government; Banker to Commercial Banks

Central Banking Control – Techniques

Structure and Organization of RBI

Role of RBI as Central Bank - Unit – II: Structure and Organization of Central Bank in USA and UK

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Unit – IV: Economic Stabilization Policy – Objectives of Monetary Policy

Choosing Between Conflicting Objectives – Monetary Policy and Economic Stabilization

Fiscal Policy and Economic Stabilization -Interdependence of Monetary and Fiscal Policies

Debt Management Policy Unit –V: Financial Sector Reforms in India

Need for Reforms – Major Reforms After 1991

Issues and Impact of Financial Reforms

P.G. Department of Commerce

3S-B2: Bank Financial Management

Unit – I: CONCEPTUAL FRAMEWORK: Overview of Financial System

Introduction to Financial Management in Banks

Financial Analysis of Banks

Unit – II: MANAGEMENT OF FUNDS

Sources of Funds

MANAGEMENT OF OWNED FUNDS

MANAGEMENT OF BARROWED FUNDS

Management of Owned Funds & Management of Borrowed Funds

Cost of Funds

Unit – III: MANAGEMENT OF FUNDS: INVESTMENTS:

Forms of Bank Investment – Longterm Investment

Short-term Investments – Investments in Guilds other Financial Securities

Investment in Foreign Exchanges

Unit – IV: RISK MANAGEMENT: Risk Management:

An Overview – Estimating/Forecastin

Risks – Measuring Risks

Management of Risks

Asset-Liability Management

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Accounting Policies – Pricing of Bank Products & Services.

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P.G. Department of Commerce

3S-A2: International Accounting

Unit – I: International Dimensions of Accounting

Definitions of International Accounting

Importance of International Accounting

Scope of International Accounting

Status of International Accounting in India.

Unit – II: Internationalisation of Accounting Profession -

Harmonization of Accounting Practices

Models of Uniformity in Accounting.

Unit – III: Accounting for Currency Translation

Need – Foreign Exchange

Procedural Issues – Practices.

Unit – IV: Transfer Pricing – Definition

Evolution and Approaches to Transfer Pricing

International Business with Special Reference to Multinational Corporations

Indian Experience.

Unit – V: International Dimensions of Financial Reporting

Financial Reporting Introduction – Transactional Reporting

Considerations Reporting Practices

Recent Changes

Indian Experience.

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Indian Experience.

Unit – V: International Dimensions of Financial Reporting

Financial Reporting Introduction – Transactional Reporting

Considerations Reporting Practices

Recent Changes

Indian Experience.

P.G. Department of Commerce

CP: 204. Human Resource Management

Unit – I: Human Resources Management: Concept - Meaning - Definitions

HRM Significance and Evolution - Functions of HR Manager

Place of HR Department in Organization. **Unit – II:** Human Resource Planning - Significance

Human Resource Planning - Methods and Techniques - Job Analysis -
Methods and Techniques

Recruitment and Selection Processes - Induction – Placement

Promotion and Transfers.

Unit – III: Training and Development: Concept and Significance

Identification of Training Needs

Employee Training Methods – Executive Development Methods

Evaluation of Training and Development Programmes.

Unit – IV: Wage and Salary Administration: Wage Concepts;

Job Evaluation – Methods & Techniques

Wage Structure & Policy – Wage Differentials – Wage Payment Methods –
Incentives – Fringe Benefits

Performance Appraisal: Scope & Significance - Methods of Appraisal -
Limitations of Appraisal.

Unit – V: Industrial Relations: Significance, Causes of Disputes

Industrial Disputes - Meaning - Definitions - Causes of Industrial Disputes

Settlement of Industrial Disputes - Collective Bargaining -Employee
Participation in Management.

P.G. Department of Commerce

CP: 205. Marketing Management

Unit – I: Importance of Marketing – Concepts - Approaches to the Study of Marketing

Marketing Environment. Unit – II: Consumer Behaviour

Market Segmentation

Market Targeting and Positioning

Marketing Information System and Research.

Unit – III: Marketing Mix

Product Planning

New Product Development

Product Life Cycle

Branding - Packaging

Product Mix Management.

Unit – IV: Pricing: Objectives

Methods and Strategies – Distribution

Channel Selection and Management Retail Management.

Unit – V: Promotion: Integrated Marketing Communications: Personal Selling

Advertising – Sales Promotion,

Publicity and Public Relations Direct Marketing: Evaluation of Communication Effort.

P.G. Department of Commerce

Paper: CP: 206. Softskills-II

Unit - I: CAREER PLANNING: Meaning And Importance - The Process Of Career Planning – Different Dimensions

Factors To Be Considered For Career Planning - Goal Setting - Positive Thinking

Unit - II : PERSONALITY DEVELOPMENT: Intra-personal Skills

Inter-personal Skills - Communication Skills

Spoken, Written, Non-Verbal (Body Language), Listening skills

Time Management – Leadership – Creativity

Problem Solving - Strategic Planning

Unit - III: INTERVIEW PREPARATION: Art of Facing Interview

Resume Preparation- Preparation for Campus Interviews

Pre-requisites for Campus Interviews

Stress and Anxiety Management

Dress Code & Appearance.

Unit - IV INTERVIEW PROCESS: Written Test

Group Discussion

Role-Play- Response to Oral Questions - Employer’s Criteria

Unit - V: NEGOTIATION WITH PROSPECTIVE EMPLOYER:

Terms and Conditions - Compensation Package - Place of Posting - Career, Succession - Multi-Skill Development.

P.G. Department of Commerce

CP: 401. Computer Applications in Accounting (Tally)

Unit – I: Introduction to Computerised Accounting: Significance of Computerized

Accounting – Advantages – Disadvantages Computerised General Ledger System - Spreadsheet Software and Its Applications

Different Software Available in the Market Advantages – Disadvantages

Unit – II: Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a company

Security Control – Configuration – Accounts Information – Creation of Ledgers –Vouchers - Types of Vouchers – Cost Center Budgets – Balance Sheet – Alteration of Vouchers – Audit

Trial – P & L a/c – Ratio Analysis – Security – Limitations of Tally – Short Cut Keys. (Lab – with practicals)

Unit – III: Tally’s Forte (Reports): Displaying Reports – Characteristics

Objectives – Printing Reports – Display Account Books

Display Statement of Bank Reconciliation of Bank Accounts

Display Inventory Reports – Expert Usage. (Lab – with practicals)

Unit – IV: Inventory Handling Using Tally Ver 7.2 – A Practical Approach

Creation of Stock Groups – Creation of Stock Categories

Creation of Stock Items – Creation of Godown

Creation of Units of Measure – Inventory Vouchers. (Lab – with practicals)

Unit – V: Accounts of Banking Companies and Departmental Accounting:

Objectives – Characteristics Advantages –Disadvantages Preparation of Accounts

Using Tally in Departmental Accounts – Usefulness in Banks – Ledger Preparation - Guidelines of RBI for Profit & Loss Account – Expert Usage. (Lab – with practicals)

P.G. Department of Commerce

B1: 402. Financial Institutions

Unit – I: Origin – Concept - Definition – Structure

Role of Financial Institutions.

Unit – II: Non-Bank Financial Companies - Introduction – Concept

Definition – Scope and Meaning – Role.

Unit – III: NBFCs

Structure – Growth

Regulation of NBFCs

An Overview of the Present

Position of NBFCs.

Unit – IV: Non – Bank Statutory Financial Organisations

Concept – Structure

Nature, Functions

Role of NBFCs

Unit – V: Financial Performance

Non-Banking Statutory

Financial Organisations

Investment Pattern - Strengthening of NBFCs. – Reforms in NBFCs.

P.G. Department of Commerce

B2: 403. Banking and Technology

Unit – I: IT IN BANKING: AN INTRODUCTION: Information Technology and Its Implications

Information Technology - Indian Banking Scenario

Initiatives and Trends.

Unit – II: IT APPLICATIONS IN BANKING

Computer-based Information System for Banking

Electronic Banking

Electronic Fund Management.

Unit – III: ENABLING TECHNOLOGIES OF MODERN BANKING

Electronic Commerce and Banking – Supply Chain Management

Customer Relationship Management

Integrated Communication Networks for Banks.

Unit – IV: SECURITY AND CONTROL SYSTEMS:

Computer Security and Disaster Management

System Audit and Computer Crime

Security and Control Aspects of Emerging Banking Technologies.

Unit – V: PLANNING AND IMPLEMENTATION OF INFORMATION SYSTEM: Security and control aspects

Emerging Banking Technologies – Data Warehousing and Data Mining - Designing and Implementing Computerization in Banking Sector.

P.G. Department of Commerce

B2: 403. Banking and Technology

Unit – I: IT IN BANKING: AN INTRODUCTION: Information Technology and Its Implications

Information Technology - Indian Banking Scenario

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Computer Security and Disaster Management

System Audit and Computer Crime

Security and Control Aspects of Emerging Banking Technologies.

Unit – V: PLANNING AND IMPLEMENTATION OF INFORMATION SYSTEM: Security and control aspects

Emerging Banking Technologies – Data Warehousing and Data Mining - Designing and Implementing Computerization in Banking Sector.

P.G. Department of Commerce

A1: 404: Strategic Cost Management

Unit – I: Cost Management – Nature and Scope - Management of Value Chain

Cost Management. Product Costing Systems Concepts and Design Issues

Unit – II: Activity Based Costing System

Meaning and Scope – Limitations of Traditional Costing Allocation Methods

Application of ABC System – Activity – Based Management

Application of ABC System – Activity – Based Management

Unit – III: Quality Cost Systems – Meaning and Application

Conflict Between Quality and Cost – Trade–off Between Quality and Price

Value Analysis – Life Cycle Costing

Learning Curve Analysis – JIT.

Unit – IV: Cost Estimation – Methods

Costing Engineering

Using Regression Analysis – Evaluating Performance

Variance Analysis – Kaizen Costing.

Unit – V: Cost Control and Cost Reduction

Managerial and Technical Aspects

Meeting the Cost Reduction Challenges - Role of Cost Accountant.

P.G. Department of Commerce

A2: 405. Management Control Systems.

Unit -I: Management Control: Objectives- Basic Concepts- The Formula Control Systems

Characteristics of Management Control Systems- Inter Relationship Among Strategic Planning,

Management Control and Operational Control – Designing and Introduction of Management Control System and Responsibility Accounting -Informal Management Controls.

Unit -II: Structure of Management Control : Need for Delegation-Responsibility Centers Expense Centers -Revenue Centers – Profit Centers- Investment Centers, Research Development Centers

Development Centers – Administrative and Support Centers – Performance

Revenue Centers – Profit Centers Investment centers Organizational Structure of Responsibility Centers

Transfer Pricing – Objectives – Methods – Pricing Corporate Services and Administration of Transfer Prices.

Unit -III: Management Control Process: Strategic Planning – Nature, Analysis of New Programmes

Ongoing Programmes – Strategic Planning Process – Programming and Budgeting – Budget Preparation Process

Performance Evaluation – Performance Evaluation Systems Interactive Control

Analysing and Reporting – Types of Reports – Report Preparation – MIS

Unit -IV: Special Applications: Controls for Differentiated Strategies – Corporate Strategy

Business Unit ConceptTop Management StyleManagement Control in Service Organizations

Professional Services – Financial Services – Healthcare Service Organizations – Management Control

Non-profit Organizations – Characteristics – Measuring Output – Pricing Management Structure – Control in NPOs.

Unit -V: Management Control in Multinational and Multi project Corporations MNCs: Objectives, Characteristics, Performance Measurement of Subsidiaries

Reporting System - Project Planning and Control Techniques, Control Indicators in Multi Project Organizations

P.G. Department of Commerce 2015-2016 Year

CP 101: Management Theory & Practice

Unit – I: Introduction: Concept of Management: Definition, Nature, Purpose Scope and Significance

Evolution of Management Thought – Approaches to Management

Process of Management

External Environment Functions of Management.

Unit – II: Planning: Types of Plans – Objectives

Management by Objectives - Planning Premises

Decision Making: Decision Making Process - Decision Tree Analysis.

Unit – III: Organization: Principles of Organization - Formal and Informal Organization

Span of Control - Delegation of Authority -Centralization and Decentralization

Line and Staff Conflict and Cooperation.

Staffing Process: Nature and purpose of staffing Executive Development Programme (EDPs).

Unit – IV: Directing: Elements of Directing - Barriers to Communication. - Effective Communication

Motivation – Leadership – Concept, Styles, Theories

Managerial Grid: Likerts Four Systems of Leadership.

Unit – V: Process of Control,

Techniques of control, PERT and CPM.

P.G. Department of Commerce

CP 102: Business Environment

Unit-I Business Environment: Components and Significance - Economic Scope – Cultural, Political, Technological

External Factors Influencing Business Environment - Dimensions of International Business Environment – Challenges

Unit-II Structure of Indian Economy; Economic systems- Economic planning special reference to last three plans, public, private joint and cooperative sectors

Industrial Policy of the Government Policy Resolutions of 1956, 1991 Industrial Policy

Economic Policy - Subsequent policy Statements.

Unit-III Indian Companies -Competitiveness, Changes and Challenges

Sustainable Development, Social Responsibilities, Ethics in Business- Competition Act 2003

Emerging Trend in Indian Business Environment

Unit – IV: International Trade Theories, Balance of Payments

Concepts, Disequilibrium in BOP Structural Cyclical and Monetary Disequilibrium,

Methods of Correction, Trade Barriers and Trade Strategy Free Trade vs. Protection

Financial Environment – Foreign Exchange Market Mechanism,

Exchange Rate Determination, Euro Currency

Unit – V Globalisation: International Economic Integration, Country Evaluation

Foreign Market Entry Methods, International Trade Stocks

Their Objectives; WTO Origin, Objectives, Organisation Structure and Functioning – WTO and India.

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Foreign Market Entry Methods, International Trade Stocks

Their Objectives; WTO Origin, Objectives, Organisation Structure and Functioning – WTO and India.

P.G. Department of Commerce

CP 103: Advanced Management Accounting

Unit – I Management Accounting – Nature and Scope - Management Accounting Vs Financial Accounting and Cost Accounting

Role of Management Accountant in a Modern Organisation. - Unit – II Cost Concepts for Decision Making - Cost – Volume – Profit Analysis

Behaviour of Variable Cost – Behaviour of Fixed Cost - Relationships Among Cost and Profits at Various Levels of Activity

Break-Even Point – Margin of Safety – Contribution Approach for Decision Making - Analysis of Contribution Per Unit of Critical Factor.

Unit – III Cost Analysis for Pricing Decisions – Evaluating the cost Effects of Price

Quantity Relationships Price Elasticity of Demand and Optimal Pricing Decisions

Cost Analysis for Pricing During Recession Conditions – Flexible Cost Data

Pricing Decisions – Special Order Pricing – Impact of Special Order Pricing

Regular Sales and Overall Profits – Partial Fulfilment of Special Order Vs Outsourcing Decisions – Make or Buy Decisions.

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Differential Costs for Product Mix Alterations Decisions Product Additions Decision

Adding New Products Combining Pricing Decisions with Product Addition Decision

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Cash Budget – Production Budget – Flexible Budget

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Traditional Theory, Sales and Revenue Maximizing Theories, Manageria

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Demand Forecasting – Methods of forecasting demand for Existing and New Products, Criteria for Good Forecasting Method.

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Advantage and Disadvantage of Reinsurance

P.G. Department of Commerce

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P.G. Department of Commerce

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P.G. Department of Commerce

Dr. Naga Raju Alluri

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Unit – III: MANAGEMENT OF FUNDS: INVESTMENTS:

Forms of Bank Investment – Longterm Investment

Short-term Investments – Investments in Guilds other Financial Securities

Investment in Foreign Exchanges

Unit – IV: RISK MANAGEMENT: Risk Management:

An Overview – Estimating/Forecastin

Risks – Measuring Risks

Management of Risks

Asset-Liability Management

Unit – V: SPECIAL ISSUES: Mergers and Acquisitions

Accounting Policies – Pricing of Bank Products & Services.

P.G. Department of Commerce

3S-A1: Corporate Accounting

Unit - I: Corporate Financial Accounting: Objectives-Scope -

Role of Corporate - Accountant Analysis and Interpretation

Financial Statements - Inflation Accounting

Unit - II: Valuation of Shares:

Need for Valuation of Shares Factors Effecting Value of Shares

Methods of Valuation

Impact of Earnings on Share Valuation

Role of Fundamental Analysis and Technical Analysis in Share Valuation

Fair Value of a Share – Buy Back of Equity Shares.

Unit - III: Consolidated Financial Statements: Definition of Parent

Holding and its Subsidiary – Need for Consolidated Financial Statement

Preparation of Consolidated Balance Sheet of a Holding Company one Subsidiary – Consolidation of Profit and Loss Account

Consolidated Statement of Changes in Financial Position.

Unit - IV: Accounting Standards: Objectives – Advantages and Disadvantages of Accounting Standards
Accounting Standards Board (ASB)

Compliance with Accounting Standards International Accounting Standards and
Linkage with Indian Accounting Standards

Accounting Standards Under US GAAP and Indian GAAP.

Unit - V: Financial Reporting: Concept, Objectives

Users Purpose of Financial Reporting and Specific Purpose of Report

Improving Financial Reporting – Value Added Statements

Disclosure of Value Added Statements – Economic Value Added – Human Resource Reporting -
Environmental Reporting.

P.G. Department of Commerce

Dr. YVSS. Sarma

3S-A2: International Accounting

Unit – I: International Dimensions of Accounting

Definitions of International Accounting

Importance of International Accounting

Scope of International Accounting

Status of International Accounting in India.

Unit – II: Internationalisation of Accounting Profession -

Harmonization of Accounting Practices

Models of Uniformity in Accounting.

Unit – III: Accounting for Currency Translation

Need – Foreign Exchange

Procedural Issues – Practices.

Unit – IV: Transfer Pricing – Definition

Evolution and Approaches to Transfer Pricing

International Business with Special Reference to Multinational Corporations

Indian Experience.

Unit – V: International Dimensions of Financial Reporting

Financial Reporting Introduction – Transactional Reporting

Considerations Reporting Practices

Recent Changes

Indian Experience.

P.G. Department of Commerce

CP: 201. Quantitative Techniques for Business Decision

Unit – I Functions, Linear, Quadratic, Logarithmic and Exponential Functions

Permutations and Combinations – Matrices - Solving System of Equations with Matrix Methods

Differentiation and Integration of Simple Functions and their Applications.

Unit – II Measures of Central Tendency -Measures of Dispersion

Simple Correlation and Regression Analysis

Concept and Applications of Multiple Regressions.

Unit – III Concept of Probability – Probability Rules

Joint and Marginal Probability – Baye’s Theorem

Probability Distributions – Binomial, Poisson,

Normal and Exponential Probability Distributions.

Unit – IV Sampling and Sampling Distributions – Estimation

Point and Interval Estimates of Averages and Proportions

Small and Large Samples – Concepts of Testing Hypothesis

One Sample Test for Testing -Mean and Proportion of Large and Small Samples.

Unit – V Tests of Two Samples – Tests of Difference Between

Proportions of Small and Large Samples – Chi-square Test of Independence

Goodness of Fitness – Analysis of Variance.

P.G. Department of Commerce

Paper: CP: 202. IT for Business

Unit-I Introduction to Computer Concepts - Elements of computer

Characteristics of a Computer – Classification of Computers

Basic Computer Architecture – Input-output Devices

Unit-II Software Concepts: Types of software : its nature and qualities

Windows Operating System Functions

Unit-III MS Office- Applications of MS Word

Business Correspondence: letters, tables, mail merge, labels.

Applications of MS Excel: Graphs and Charts

Calculation of various financial functions - Ms Access: Tables and Queries

Unit-IV MS Power Point: Introduction – Toolbar, their Icons and Commands

Navigating in Power point - Creation of slides, animation, and templates

Designing Presentation Slide show controls Making notes on Pages and Handouts

Printing Presentations – Customizing Presentations - Auto content Wizard.

Unit-V E-COMMERCE – BUSINESS MODELS: Business To Business (B2B);

Business To Consumer (B2C); Epayments

E-cash or Digital Cash, E-cheques, Credit Cards,

Smart Cards, E-wallets and Debit Cards- Internet and Web Technologies

P.G. Department of Commerce

Paper: CP: 203. Financial Management

Unit – I: Introduction: Nature, Scope and Objectives of Financial Management

Finance Function – Profit Goal vs. Wealth Goal Maximization; Techniques of Financial Analysis: Funds Flow Analysis

Ratio Analysis Role of Financial Manager in Modern Environment.

Unit – II: INVESTMENT DECISION - Techniques of Appraisal; Process of Capital Budgeting

Risk Vs. Return Traditional

Modern Techniques. (including problems).

Unit – III: FINANCING DECISIONS: Capital Structure

Capital Structure Determinants; Leverages

Financial, Operating and Combined

Cost of Capital. (including problems)

Unit – IV: DIVIDEND AND RETAINED EARNINGS

Dividend Policy Decisions

Parameters, Dividend Models

Policies Regarding Retained Earnings

Unit – V: WORKING CAPITAL MANAGEMENT

Need and Determinants

Working Capital - Working Capital Cycle - Working Capital Policy.

P.G. Department of Commerce

CP: 204. Human Resource Management

Unit – I: Human Resources Management: Concept - Meaning - Definitions

HRM Significance and Evolution - Functions of HR Manager

Place of HR Department in Organization. **Unit – II:** Human Resource Planning - Significance

Human Resource Planning - Methods and Techniques - Job Analysis -
Methods and Techniques

Recruitment and Selection Processes - Induction – Placement

Promotion and Transfers.

Unit – III: Training and Development: Concept and Significance

Identification of Training Needs

Employee Training Methods – Executive Development Methods

Evaluation of Training and Development Programmes.

Unit – IV: Wage and Salary Administration: Wage Concepts;

Job Evaluation – Methods & Techniques

Wage Structure & Policy – Wage Differentials – Wage Payment Methods –
Incentives – Fringe Benefits

Performance Appraisal: Scope & Significance - Methods of Appraisal -
Limitations of Appraisal.

Unit – V: Industrial Relations: Significance, Causes of Disputes

Industrial Disputes - Meaning - Definitions - Causes of Industrial Disputes

Settlement of Industrial Disputes - Collective Bargaining - Employee
Participation in Management.

P.G. Department of Commerce

Dr. A. Krishna Mohan

CP: 205. Marketing Management

Unit – I: Importance of Marketing – Concepts - Approaches to the Study of Marketing

Marketing Environment. Unit – II: Consumer Behaviour

Market Segmentation

Market Targeting and Positioning

Marketing Information System and Research.

Unit – III: Marketing Mix

Product Planning

New Product Development

Product Life Cycle

Branding - Packaging

Product Mix Management.

Unit – IV: Pricing: Objectives

Methods and Strategies – Distribution

Channel Selection and Management Retail Management.

Unit – V: Promotion: Integrated Marketing Communications: Personal Selling

Advertising – Sales Promotion,

Publicity and Public Relations Direct Marketing: Evaluation of Communication Effort.

P.G. Department of Commerce

Paper: CP: 206. Softskills-II

Unit - I: CAREER PLANNING: Meaning And Importance - The Process Of Career Planning – Different Dimensions

Factors To Be Considered For Career Planning - Goal Setting - Positive Thinking

Unit - II : PERSONALITY DEVELOPMENT: Intra-personal Skills

Inter-personal Skills - Communication Skills

Spoken, Written, Non-Verbal (Body Language), Listening skills

Time Management – Leadership – Creativity

Problem Solving - Strategic Planning

Unit - III: INTERVIEW PREPARATION: Art of Facing Interview

Resume Preparation- Preparation for Campus Interviews

Pre-requisites for Campus Interviews

Stress and Anxiety Management

Dress Code & Appearance.

Unit - IV INTERVIEW PROCESS: Written Test

Group Discussion

Role-Play- Response to Oral Questions - Employer's Criteria

Unit - V: NEGOTIATION WITH PROSPECTIVE EMPLOYER:

Terms and Conditions - Compensation Package - Place of Posting - Career, Succession - Multi-Skill Development.

P.G. Department of Commerce

CP: 401. Computer Applications in Accounting (Tally)

Unit – I: Introduction to Computerised Accounting: Significance of Computerized

Accounting – Advantages – Disadvantages Computerised General Ledger System - Spreadsheet Software and Its Applications

Different Software Available in the Market Advantages – Disadvantages

Unit – II: Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a company

Security Control – Configuration – Accounts Information – Creation of Ledgers – Vouchers - Types of Vouchers – Cost Center Budgets – Balance Sheet – Alteration of Vouchers – Audit

Trial – P & L a/c – Ratio Analysis – Security – Limitations of Tally – Short Cut Keys. (Lab – with practicals)

Unit – III: Tally's Forte (Reports): Displaying Reports – Characteristics

Objectives – Printing Reports – Display Account Books

Display Statement of Bank Reconciliation of Bank Accounts

Display Inventory Reports – Expert Usage. (Lab – with practicals)

Unit – IV: Inventory Handling Using Tally Ver 7.2 – A Practical Approach

Creation of Stock Groups – Creation of Stock Categories

Creation of Stock Items – Creation of Godown

Creation of Units of Measure – Inventory Vouchers. (Lab – with practicals)

Unit – V: Accounts of Banking Companies and Departmental Accounting:

Objectives – Characteristics Advantages – Disadvantages Preparation of Accounts

Using Tally in Departmental Accounts – Usefulness in Banks – Ledger Preparation - Guidelines of RBI for Profit & Loss Account – Expert Usage. (Lab – with practicals)

P.G. Department of Commerce

4S B1: 402. Financial Institutions

Unit – I: Origin – Concept - Definition – Structure

Role of Financial Institutions.

Unit – II: Non-Bank Financial Companies - Introduction – Concept

Definition – Scope and Meaning – Role.

Unit – III: NBFCs

Structure – Growth

Regulation of NBFCs

An Overview of the Present

Position of NBFCs.

Unit – IV: Non – Bank Statutory Financial Organisations

Concept – Structure

Nature, Functions

Role of NBFCs

Unit – V: Financial Performance

Non-Banking Statutory

Financial Organisations

Investment Pattern - Strengthening of NBFCs. – Reforms in NBFCs.

P.G. Department of Commerce

4S B2: 403. Banking and Technology

Unit – I: IT IN BANKING: AN INTRODUCTION: Information Technology and Its Implications

Information Technology - Indian Banking Scenario

Initiatives and Trends.

Unit – II: IT APPLICATIONS IN BANKING

Computer-based Information System for Banking

Electronic Banking

Electronic Fund Management.

Unit – III: ENABLING TECHNOLOGIES OF MODERN BANKING

Electronic Commerce and Banking – Supply Chain Management

Customer Relationship Management

Integrated Communication Networks for Banks.

Unit – IV: SECURITY AND CONTROL SYSTEMS:

Computer Security and Disaster Management

System Audit and Computer Crime

Security and Control Aspects of Emerging Banking Technologies.

Unit – V: PLANNING AND IMPLEMENTATION OF INFORMATION SYSTEM: Security and control aspects

Emerging Banking Technologies – Data Warehousing and Data Mining - Designing and Implementing Computerization in Banking Sector.

P.G. Department of Commerce

4S A1: 404: Strategic Cost Management

Unit – I: Cost Management – Nature and Scope - Management of Value Chain

Cost Management. Product Costing Systems Concepts and Design Issues

Unit – II: Activity Based Costing System

Meaning and Scope – Limitations of Traditional Costing Allocation Methods

Application of ABC System – Activity – Based Management

Application of ABC System – Activity – Based Management

Unit – III: Quality Cost Systems – Meaning and Application

Conflict Between Quality and Cost – Trade–off Between Quality and Price

Value Analysis – Life Cycle Costing

Learning Curve Analysis – JIT.

Unit – IV: Cost Estimation – Methods

Costing Engineering

Using Regression Analysis – Evaluating Performance

Variance Analysis – Kaizen Costing.

Unit – V: Cost Control and Cost Reduction

Managerial and Technical Aspects

Meeting the Cost Reduction Challenges - Role of Cost Accountant.

P.G. Department of Commerce

4S A2: 405. Management Control Systems.

Unit -I: Management Control: Objectives- Basic Concepts- The Formula Control Systems

Characteristics of Management Control Systems- Inter Relationship Among Strategic Planning,

Management Control and Operational Control – Designing and Introduction of Management Control System and Responsibility Accounting -Informal Management Controls.

Unit -II: Structure of Management Control : Need for Delegation- Responsibility Centers Expense Centers -Revenue Centers – Profit Centers- Investment Centers, Research Development Centers

Development Centers – Administrative and Support Centers – Performance

Revenue Centers – Profit Centers Investment centers Organizational Structure of Responsibility Centers

Transfer Pricing – Objectives – Methods – Pricing Corporate Services and Administration of Transfer Prices.

Unit -III: Management Control Process: Strategic Planning – Nature, Analysis of New Programmes

Ongoing Programmes – Strategic Planning Process – Programming and Budgeting – Budget Preparation Process

Performance Evaluation – Performance Evaluation Systems Interactive Control

Analysing and Reporting – Types of Reports – Report Preparation – MIS

Unit -IV: Special Applications: Controls for Differentiated Strategies – Corporate Strategy

Business Unit Concept Top Management Style Management Control in Service Organizations

Professional Services – Financial Services – Healthcare Service Organizations – Management Control

Non-profit Organizations – Characteristics – Measuring Output – Pricing Management Structure – Control in NPOs.

Unit -V: Management Control in Multinational and Multi project Corporations MNCs: Objectives, Characteristics, Performance Measurement of Subsidiaries

Reporting System - Project Planning and Control Techniques, Control Indicators in Multi Project Organizations

Syllabus Plan for the Year 2016-2017

Name of the Department: P.G. Department of Commerce

Subject: CP 101: Management Theory & Practice

Unit – I: Introduction: Concept of Management: Definition, Nature, Purpose Scope and Significance

Evolution of Management Thought – Approaches to Management

Process of Management - External Environment Functions of Management.

Unit – II: Planning: Types of Plans – Objectives

Management by Objectives - Planning Premises

Decision Making: Decision Making Process -Decision Tree Analysis.

Unit – III: Organization: Principles of Organization - Formal and Informal Organization

Span of Control - Delegation of Authority

Centralization and Decentralization - Line and Staff Conflict and Cooperation.

Staffing Process: Nature and purpose of staffing Executive Development Programme (EDPs).

Unit – IV: Directing: Elements of Directing - Motivation – Leadership – Concept, Styles, Theories

Leadership – Concept, Styles, Theories

Managerial Grid: Likerts Four Systems of Leadership.

Unit – V: Process of Control, Techniques of control, PERT and CPM

P.G. Department of Commerce

CP 102: Business Environment

Unit-I: Business Environment: Nature and scope - Significance

Cultural, Political, Technological and External Factors Influencing Business Env

Dimensions of International Business Environment – Challenges.

Unit-II: Structure of Indian Economy: Economic systems- Economic planning

special reference to last three plans, public, private joint and cooperative sectors

Government - Policy Resolutions of 1956, 1991 Industrial Policy and Economic

Unit-III: Indian Companies-Competitiveness Changes and Challenges, Sustainable

Responsibilities, Ethics in Business- Competition Act 2002 - Emerging Trends

Indian Development Business Environment.

Unit – IV: International Trade Theories of Payments – Concepts, Disequilibrium

BOP Structural, Cyclical and Monetary Disequilibrium, Methods

Trade Barriers and Trade Strategy - Free Trade vs. Protection- Foreign Exchange

Unit – V: Globalization: International Economic Integration, Country Evaluation

Selection, Foreign Market Entry Methods, International Trade Stocks

WTO Origin, Objectives,

Organization Structure and Functioning WTO and India

P.G. Department of Commerce

CP: 103. Business Economics

Business Economics - Meaning & Definitions Nature and Scope of Business Economics - Objectives of the Firm - Theories of Firm

Profit Maximization Vs. Wealth Maximization - Demand Forecasting

Demand Forecasting - Objectives - Criteria for Good Forecasting Method.

Methods of forecasting demand for Existing and New Products,

Production Analysis and Cost Analysis: Production Function

Law of Variable Proportions, Isoquant and Isocost Curves, Least Cost Combination - Returns to Scale;

Economies of Large Scale; Cobb-Douglas Production Function

Short and Long Run; Cost Curves Pricing Methods – Full Cost Pricing, MCP

Market Analysis -Perfect Competition - Price Output Determination

Monopoly - Price Output Determination - Short and Long Periods - Price Discrimination - Dumping

Price Output Determination Under Monopolistic Competition - Price Output Determination Under Oligopoly Market

Profit Analysis - Theories - Profits Forecasting - Business Forecasting

National Income - Measuring Methods - Concepts

National Income - Concepts

Trade Cycles - Phases

Trade Cycles, Inflation, Monetary and Fiscal Policies.

P.G. Department of Commerce

CP 104: BUSINESS COMMUNICATION & SOFT SKILLS

Unit – I: Importance of Communication in Business Organizations Communication

Communication Barriers – Communication Gateways – Developing Listening Skills
Influence of Culture on Communication – Media of Communication:

Written, Oral, Visual – Audio Visual Communication- Use of Electronic Media in Business Communication.

Unit – II: Interpersonal Communication Intrapersonal Communication Models -Exchange Theory – Johari Window Transactional Analysis, Communication Styles

Completing Job Application forms with required details – Effective techniques of making and accepting offers – Efficient written offer making and accepting.

Unit – III: Business Correspondence – Meaning, Scope and Significance

Planning effective initial business letters and responses email writing call taking skills

Formal, Informal and Semiformal introductions – Understanding and writing letters

Report Writing – Meaning and Significance; Structure of Reports - Formal Reports informal Reports.

Unit – IV: Meetings and Oral Presentations – Presentations of oral instructions

Effective presentation of written instructions - Basic presentation techniques

Use of information in presenting product features – Oral and written conventions for expressing numerical information in English.

Oral and written conventions for expressing numerical information in English.

Unit – V: Feedback and Evaluation – Giving feedback to others

Use of questions in self-assessment elicitation – Functional language of agreement Use of tone and intonation in good/bad feedback Use of emphatic structure in English

Use of conditionals to discuss future possibilities – Discourage strategies for effective relationship – Team building skills.

P.G. Department of Commerce

CP: 105. Advanced Management Accounting

Unit – I: Management Accounting – Nature and Scope – Management Accounting
Financial Accounting and Cost Accounting

Role of Management Accountant in a Modern Organization

Unit II: Cost Concepts for Decision Making - Cost Volume Profit Analysis - Behaviour of
Variable Cost

Behaviour of Fixed Cost – Relationships among Cost and Profits at Various Levels of Activity
Break even point margin of safety

Unit III: Cost Analysis for Pricing Decisions Evaluating the cost Effects of Price Quantity
Relationships

Price Elasticity of Demand Optimal Pricing Decisions Cost Analysis for Pricing during
Recession Conditions

Flexible Cost Data for Pricing Decisions – Special Order Pricing

Impact of Special Order Pricing on Regular Sales and Overall Profits Make or Buy Decisions.

Unit – IV: Cost Analysis for Product Decisions – Breakeven Analysis of Multi-Product Firms

Differential Costs for Product – Mix Alterations Decisions – Product Additions Decision

Adding New Products Combining Pricing Decisions with Product Addition Decision

Selecting Profitable Product-Price Strategies – Product Deletion

Sell or Process further Decision of Joint and By-Products.

Unit – V: Budgeting Types of Budgets Financial Budgets Operating Budgets Cash Budget

Operating Budgets Cash Budget

Budget Flexible Budget Concepts of Performance Budgeting and Zero Based Budgeting

Unit -I: Management Control: Objectives- Basic Concepts- The Formula Control Systems
Characteristics of Management Control Systems- Inter Relationship Among Strategic Planning,
Management Control and Operational Control – Designing and Introduction of Management Control System and Responsibility Accounting -Informal Management Controls.
Unit -II: Structure of Management Control : Need for Delegation- Responsibility Centers Expense Centers -Revenue Centers – Profit Centers- Investment Centers, Research Development Centers
Development Centers – Administrative and Support Centers – Performance
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Reporting System - Project Planning and Control Techniques, Control Indicators in Multi Project Organizations

P.G. Department of Commerce

CP 202: HUMAN RESOURCE MANAGEMENT

Unit – I: Human Resources Management: Concept,

HRM Significance and Evolution;

Functions of HR Manager

Place of HR Department in Organization.

Unit – II: Human Resource Planning:- Significance - Methods and Techniques

Recruitment and Selection Processes - Induction – Placement

Job Analysis - Promotion and Transfers.

Unit – III: Training and Development: Significance

Identification of Training Needs - Employee Training Methods

Executive Development Methods

Evaluation of Training and Development Programmes.

Unit – IV: Wage and Salary Administration: Wage Concepts;

Job Evaluation – Methods & Techniques

Wage Structure & Policy – Wage Differentials – Wage Payment Methods – Incentives Fringe Benefits

Performance Appraisal: Scope & Significance - Methods of Appraisal - Limitations of Appraisal.

Unit – V: Industrial Relations: Significance, Causes of Industrial Disputes

Settlement of Industrial Disputes - Collective Bargaining - Employee Participation in Management.

Development Centers – Administrative and Support Centers – Performance
Revenue Centers – Profit Centers Investment centers Organizational Structure of Responsibility Centers
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Unit -V: Management Control in Multinational and Multi project Corporations MNCs: Objectives, Characteristics, Performance Measurement of Subsidiaries
Reporting System - Project Planning and Control Techniques, Control Indicators in Multi Project Organizations

P.G. Department of Commerce

CP: 204. Research Methodology & Quantitative Techniques

Unit – I: Meaning and Importance of Research – Research Process

Types of Research – Defining Research Problem

Formulation of Hypothesis – Testing of Hypothesis.

Unit – II: Research Design – Exploratory Research

Descriptive Research – Casual Research – Sampling and Sampling Design

Sampling Methods – Simple Random Sampling – Stratified Sampling

Systematic Sampling – Cluster Sampling – Multistage Sampling

Non-Probability Sampling – Convenience Sampling

Judgement Sampling – Quota Sampling.

Unit – III: Data Collection – Primary and Secondary Data

Designing of Questionnaire Measurement and Scaling Nominal Scale Ordinal Scale

Interval Scale – Ratio Scale – Guttman Scale – Likert Scale

Schematic Differential Scale.

Unit – IV: Quantitative Techniques – Meaning – Nature and Scope

Quantitative Techniques – Importance in Research

Unit – V: Measures of Central Tendency - Measures of Dispersion

Simple Correlation - Regression Analysis.

P.G. Department of Commerce

CP: 205. Computer Application in Business

Unit-I: Introduction to Computer Concepts – Elements of computer

Characteristics of a Computer – Classification of Computers

Basic Computer Architecture – Input-output Devices.

Unit-II Software Concepts: Types of software

Software: its nature and qualities

Windows Operating System Functions.

Unit-III: MS Office- Applications of MS Word in Business Correspondence

letters, tables, mail merge, labels.

Computer Networks - Overview of a Network – Communication processors

Communications Media – Types of Network – Network Topologies.

Unit-IV: E-commerce Meaning, Advantages and Disadvantages of E-Commerce

Conducting Business On-line – Issues in implementing in E-Commerce

Comparison between Traditional Commerce and E-Commerce

Incentives for engaging E-commerce.

Unit-V: Electronic Data Interchange (EDI)

Concept – History of Electronic Data Interchange (EDI)

Phases of EDI - Business Models - Major types of E- Commerce models.

P.G. Department of Commerce

CP 301: Insurance Products & Management

Unit – I: Life Insurance Concept – Basic Principles of Life Insurance - Utmost Good Faith

Insurance Interest – types of Life Insurance Variations of Whole Life Insurance

Other types of Life Insurance

Unit – II: Life Insurance Contractual Provisions – Dividend Options

Non Forfeiture Options

Settlement Options - Additional Life Insurance Benefits – Insurance Pricing

Objectives of Rate Making – Rate Making in Life Insurance.

Unit – III: Health and Disability – Income – Insurance

Types of Individual Health Insurance Coverage’s - Individual Medical Expense Contractual

Individual Medical Expense Contractual Group Insurance

Group Life Insurance Plans – Group Medical Expense Insurance.

Unit – IV: Employee Benefits – Retirement Plans –Fundamentals of Private

Retirement Plans – Types of Qualified Retirement Plans – Profit Sharing Plans

Self Retirement Plans for Employed

Single Retirement Plans – Simplified Retirement Pension.

Unit – V:
Re-Insurance Reasons For Reinsurance

Types of Reinsurance

Alternatives to Traditional Reinsurance

Functions of Reinsurance

Advantage and Disadvantage of Reinsurance

P.G. Department of Commerce

3S-B1: Advanced Banking

Unit – I: Central Banking Concept – Central Banking Policy in Developed and Developing Economics

Central Banking Concept Functions – Note Issues – Banker to the Government;

Central Banking Concept - Banker to Commercial Banks

Functions – Note Issues – Banker to the Government; Banker to Commercial Banks

Central Banking Control – Techniques

Structure and Organization of RBI

Role of RBI as Central Bank - Unit – II: Structure and Organization of Central Bank in USA and UK

Objectives and Techniques of Central Banking Policy in Developed and Less Developed Countries

A Critical Study of Theory and Practice of Central Banking in USA and UK.

Unit – III: Development of Commercial Banking in UK, USA and India

Study of Nature and Structure of Commercial Banking in India and Abroad

Theories of Asset Management of Commercial Banks,

Recent Developments in Commercial Banking in USA, UK and India

A Study of Money and Capital Markets in UK, USA and India.

Unit – IV: Economic Stabilization Policy – Objectives of Monetary Policy

Choosing Between Conflicting Objectives – Monetary Policy and Economic Stabilization

Fiscal Policy and Economic Stabilization -Interdependence of Monetary and Fiscal Policies

Debt Management Policy Unit –V: Financial Sector Reforms in India

Need for Reforms – Major Reforms After 1991

Issues and Impact of Financial Reforms

P.G. Department of Commerce Year 2017-2018

CP 101: Principles of Management

Unit – I: Introduction: Concept of Management: Definition, Nature, Purpose Scope and Significance

Evolution of Management Thought – Approaches to Management

Process of Management - External Environment Functions of Management.

Unit – II: Planning: Types of Plans – Objectives

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Unit – III: Organization: Principles of Organization - Formal and Informal Organization

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Unit – IV: Directing: Elements of Directing - Motivation – Leadership – Concept, Styles, Theories

Leadership – Concept, Styles, Theories

Managerial Grid: Likerts Four Systems of Leadership.

Unit – V: Process of Control, Techniques of control, PERT and CPM

P.G. Department of Commerce

CP 102: Business Environment

Unit-I: Business Environment: Nature and scope - Significance

Cultural, Political, Technological and External Factors Influencing Business Environment

Dimensions of International Business Environment – Challenges.

Unit-II: Structure of Indian Economy: Economic systems- Economic planning

special reference to last three plans, public, private joint and cooperative sectors

Government - Policy Resolutions of 1956, 1991 Industrial Policy and Economic

Unit-III: Indian Companies-Competitiveness Changes and Challenges, Sustainable

Responsibilities, Ethics in Business- Competition Act 2002 - Emerging Trends

Indian Development Business Environment.

Unit – IV: International Trade Theories of Payments – Concepts, Disequilibrium

BOP Structural, Cyclical and Monetary Disequilibrium, Methods

Trade Barriers and Trade Strategy - Free Trade vs. Protection- Foreign Exchange

Unit – V: Globalization: International Economic Integration, Country Evaluation

Selection, Foreign Market Entry Methods, International Trade Stocks

WTO Origin, Objectives,

Organization Structure and Functioning WTO and India

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P.G. Department of Commerce

CP: 103. Business Economics

Business Economics - Meaning & Definitions Nature and Scope of Business Economics - Objectives of the Firm - Theories of Firm

Profit Maximization Vs. Wealth Maximization - Demand Forecasting

Demand Forecasting - Objectives - Criteria for Good Forecasting Method.

Methods of forecasting demand for Existing and New Products,

Production Analysis and Cost Analysis: Production Function

Law of Variable Proportions, Isoquant and Isocost Curves, Least Cost Combination - Returns to Scale;

Economies of Large Scale; Cobb-Douglas Production Function

Short and Long Run; Cost Curves Pricing Methods – Full Cost Pricing, MCP

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Monopoly - Price Output Determination - Short and Long Periods - Price Discrimination - Dumping

Price Output Determination Under Monopolistic Competition - Price Output Determination Under Oligopoly Market

Profit Analysis - Theories - Profits Forecasting - Business Forecasting

National Income - Measuring Methods - Concepts

National Income - Concepts

Trade Cycles - Phases

Trade Cycles, Inflation, Monetary and Fiscal Policies.

P.G. Department of Commerce

CP 104: BUSINESS COMMUNICATION & SOFT SKILLS

Unit – I: Importance of Communication in Business Organizations Communication

Communication Barriers – Communication Gateways – Developing Listening Skills
Influence of Culture on Communication – Media of Communication:

Written, Oral, Visual – Audio Visual Communication- Use of Electronic Media in Business Communication.

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Exchange Theory – Johari Window Transactional Analysis, Communication Styles

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Planning effective initial business letters and responses email writing call taking skills

Formal, Informal and Semiformal introductions – Understanding and writing letters

Report Writing – Meaning and Significance; Structure of Reports - Formal Reports informal Reports.

Unit – IV: Meetings and Oral Presentations – Presentations of oral instructions

Effective presentation of written instructions - Basic presentation techniques

Use of information in presenting product features – Oral and written conventions for expressing numerical information in English.

Oral and written conventions for expressing numerical information in English.

Unit – V: Feedback and Evaluation – Giving feedback to others

Use of questions in self-assessment elicitation – Functional language of agreement Use of tone and intonation in good/bad feedback Use of emphatic structure in English

Use of conditionals to discuss future possibilities – Discourage strategies for effective relationship – Team building skills.

P.G. Department of Commerce

CP: 105. Advanced Management Accounting

Unit – I: Management Accounting – Nature and Scope – Management Accounting Financial Accounting and Cost Accounting

FRole of Management Accountant in a Modern Organization

Unit II: Cost Concepts for Decision Making - Cost Volume Profit Analysis - Behaviour of Variable Cost

Behaviour of Fixed Cost – Relationships among Cost and Profits at Various Levels of Activity
Break even point margin of sfety

Unit III: Cost Analysis for Pricing Decisions Evaluating the cost Effects of Price Quantity Relationships

Price Elasticityof Demand Optimal Pricing DecisionsCost Analysis for Pricing during RecessionConditions

Flexible Cost Data for Pricing Decisions – Special Order Pricing

Impact of Special Order Pricing on Regular Sales and Overall Profits Make or Buy Decisions.

Unit – IV: Cost Analysis for Product Decisions – Breakeven Analysis of Multi-Product Firms

Differential Costs for Product – Mix Alterations Decisions – Product Additions Decision

Adding New Products Combining Pricing Decisions with Product Addition Decision

Selecting Profitable Product-Price Strategies – Produce Deletion

Sell or Process further Decision of Joint and By-Products.

Unit – V: Budgeting Types of Budgets Financial Budgets Operating Budgets Cash Budget

Operating BudgetsCash Budget

Budget Flexible Budge Concepts of Performance Budgeting and Zero Based Budgeting

P.G. Department of Commerce
CP 301. Micro Finance
Unit I : Overview of Microfinance: Indian rural financial system, introduction to microfinance
Microfinance concepts, products savings, credit, insurance, pension, equity, leasing, hire purchase service.
Micro finance in kind, Micro-remittances. Micro-securitization, franchising etc.
Micro finance models (Generic models viz., SHG, Grameen and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen model, NMDFC model.
Unit II : Catalyst Role of NGOs: Educating and formation of SHGs, Linkages with Banks
Markets, Liasoning with Government Dept. Capacity building of SHGs members about value additions, record keeping etc.
Pricing of Micro Finance Products: Purpose base, Activity base, Economic class base open bidding etc
Pricing saving products, Amount of savings base, Attendance at periodical meeting adding to corpus.
Unit III : Gender Issues in Micro finance and Conflict Resolution in Microfinance
Client impact studies measuring impact of microfinance and microenterprises.
Micro enterprise: Characteristics, merits and demerits.
Unit IV: Commercial Microfinance: MFIs: Evaluating MFIs Social and Performance Metrics
Fund structure, Value added Services. The rise of commercial Microfinance
Transforming NGOs, Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer.
Credit Rating of MFIs: Need and basic criteria/indicators for rating MFIs
Credit rating agencies in India and abroad-CAMEL – ACCION rating tools: An introduction.
Unit V: Micro insurance: Products, eligibility, insurance premium
claim administration systems regulatory guidelines, relevant cases Micro securitization
relevant cases Micro securitization
Financial inclusion and micro-finance. Role or NABARD in Microfinance promotion.

P.G. Department of Commerce

Unit – I: Entrepreneurship: Importance, Characteristics Qualities of Entrepreneurship;

Entrepreneurial; ; Role of Entrepreneurship,

Ethics and Social Responsibilities.

Unit – II: Role of Government; Role of IDBI, NIESBUD, SISI, DIC Financial Institutions

Role of Commercial Banks, Entrepreneurial Development Institutes

Role of Universities and other Educational Institutions Offering

Entrepreneurial Development Programme.

Unit – III: Training: Designing Appropriate Training Programme

Inculcate Entrepreneurial Spirit, Training for New and Existing Entrepreneurs,

Feedback and Performance of Trainees.

Unit – IV: Women Entrepreneurship – Role & Importance, Profile Women Entrepreneur,

Problems of Women Entrepreneurs

Women Entrepreneurship Development in India

Unit – V: Creativity and Entrepreneurship

Sources and Methods of Ideas

Planning and Development Programmes

Planning and Development Programmes

E-Business Ventures

E-Business Ventures

New Venture Management.

P.G. Department of Commerce

FB1 303. Security Analysis & Portfolio Management

Unit – I: Concept of Investment

Investment Vs Speculation

Security Investment Vs Non-security Forms of Investment.

Investment Process; Sources of Investment Information

Security Markets – Primary and Secondary Markets

Return and Risk - Meaning and Types of Security Risks

Systematic Vs Non-systematic Risk.

Measurement of total risk.

Unit – III: Fundamental Analysis

Fundamental Analysis – Economy Analysis & Industry Analysis

Fundamental Analysis – Company Analysis,

Intrinsic Value Approach to Valuation of Bonds & Equity Shares

Technical Analysis – Concept and Tools of Techniques Analysis

Technical Analysis Vs Fundamental Analysis. Efficient Market Hypothesis;

Concept and Forms of Market Efficiency.

Unit – V: Elements of Portfolio Management, Portfolio Models – Markowitz Model, Sharpe Single Index Model

Markowitz Model, Sharpe Single Index Model

Capital Asset Pricing Model. Efficient Frontier and Selection of Optimal Portfolio. Performance Evaluation of Portfolios; Sharpe Model,

Performance Evaluation of Portfolios; Sharpe Model,

Treynor's Model, Jensen's Model for Portfolio Evaluation

P.G. Department of Commerce

FB2 304. International Financial Management

Unit I: International Monetary and Financial System

Evolution; Breton Woods Conference and Other Exchange Rate Regimes;

European Monetary System, South East Asia Crisis and Subprime crisis-2008.

Unit II: Foreign Exchange Risk: Transaction Exposure;

Accounting Exposure and Operating Exposure – Management of Exposures

Internal Techniques, Management of Risk in Foreign Exchange Markets.

Unit III: Features of Different International Markets: Euro Loans,

CPs, Floating Rate Instruments, Loan Syndication, Euro Deposits

International Bonds, Euro Bonds and Process of Issue of GDRs and ADRs.

Unit IV: Foreign Investment Decisions:

Corporate Strategy and Foreign Direct Investment;

Multinational Capital Budgeting

International Acquisition and Valuation

Adjusting for Risk

Foreign Investment.

Unit V: International Accounting and Reporting

Currency Transactions,

Multinational Transfer Pricing and Performance Measurement;

Multinational Transfer Pricing and Performance Measurement;

Consolidated Financial Reporting

P.G. Department of Commerce

FB3 305. Financial Derivatives.

Unit - I: Introduction to Financial Derivatives – Meaning and Need of Financial Derivatives in India

Growth of Financial Derivatives in India – Derivative Markets

Participants- Functions – Types of Derivatives Forwards Futures Options-Swaps

The Regulatory Framework of Derivatives Trading in India.

Unit - II: Features of Futures –Differences Between Forwards and Futures

Financial Futures – Trading – Currency Futures – Interest Rate Futures

Pricing of Future Contracts- Value at Risk (VaR)-Hedging Strategies

Hedging with Stock Index Futures Types of Members and Margining System in India

Futures Trading on BSE & NSE

Unit - III: Options Market – Meaning & Need – Options Vs Futures

Types of Options Contracts – Call Options – Put Options

Trading Strategies Involving Options – Basic Option Positions

Margins – Options on Stock Indices – Option Markets in India on NSE and BSE.

Unit - IV: Option Pricing – Intrinsic Value and Time Value- Pricing at Expiration

Factors Affecting Options pricing- Put-Call Parity Pricing Relationship

Pricing Models - Introduction to Binominal Option Pricing Model Black Scholes Option Pricing Model.

Unit – V: Swaps – Meaning – Overview – The Structure of Swaps

Interest Rate Swaps – Currency Swaps – Commodity Swaps – Swap Variant Swap Dealer

Swap Variant Swap Dealer

RoleEquity Swaps Economic Functions of Swap Transactions FRAs and Swap

P.G. Department of Commerce

CP: 201. Financial Management

UnitI: Introduction:NatureScope and Objectives of Financial anagement: Finance Function – Profit Goal vs. Wealth Goal Maximization

Techniques of Financial Analysis: Funds Flow Analysis and Ratio Analysis

Role of Financial Manager in Modern Environment.

Unit – II: INVESTMENT DECISION: Techniques of Appraisal; Process

Capital Budgeting - Risk Vs. Return Traditional

Modern Techniques. (including problems).

Unit – III: FINANCING DECISIONS: Capital Structure

Determinants; Leverages – Financial Operating and Combined

Cost of Capital (including problems)

Cost of Capital - including problems

Unit – IV: DIVIDEND AND RETAINED EARNINGS:

Dividend Policy Decisions

Parameters, Dividend Models

Policies Regarding Retained Earnings.

Unit – V: WORKING CAPITAL MANAGEMENT - Concept

Working Capital Need and Determinants

Working Capital Cycle -Working Capital Policy.

P.G. Department of Commerce

CP 202: HUMAN RESOURCE MANAGEMENT

Unit – I: Human Resources Management: Concept,

HRM Significance and Evolution;

Functions of HR Manager

Place of HR Department in Organization.

Unit – II: Human Resource Planning:- Significance - Methods and Techniques

Recruitment and Selection Processes - Induction – Placement

Job Analysis - Promotion and Transfers.

Unit – III: Training and Development: Significance

Identification of Training Needs - Employee Training Methods

Executive Development Methods

Evaluation of Training and Development Programmes.

Unit – IV: Wage and Salary Administration: Wage Concepts;

Job Evaluation – Methods & Techniques

Wage Structure & Policy – Wage Differentials – Wage Payment Methods –
Incentives – Fringe Benefits

Performance Appraisal: Scope & Significance - Methods of Appraisal -
Limitations of Appraisal.

Unit – V: Industrial Relations: Significance, Causes of Industrial Disputes

Settlement of Industrial Disputes - Collective Bargaining -
Employee Participation in Management.

P.G. Department of Commerce

CP 203: Marketing Management

Unit – I: Importance of Marketing – Concepts – Approaches

Study of Marketing – Marketing Environment.

Unit – II: Consumer Behaviour – Market Segmentation

Market Targeting and Positioning

Marketing Information System and Research

Unit – III: Marketing Mix

Product Planning – New Product Development

Product Life Cycle

Branding Packaging – Product Mix Management

Unit – IV: Pricing: Objectives

Methods and Strategies

Distribution – Channel Selection and Management

Retail Management

Unit – V: Promotion: Integrated Marketing Communications

Personal Selling – Advertising

Sales Promotion, Publicity and Public Relations

Direct Marketing - Evaluation of Communication Effort.

P.G. Department of Commerce

CP: 204. Research Methodology & Quantitative Techniques

Unit – I: Meaning and Importance of Research – Research Process

Types of Research – Defining Research Problem

Formulation of Hypothesis – Testing of Hypothesis.

Unit – II: Research Design – Exploratory Research

Descriptive Research – Casual Research – Sampling and Sampling Design

Sampling Methods – Simple Random Sampling – Stratified Sampling

Systematic Sampling – Cluster Sampling – Multistage Sampling

Non-Probability Sampling – Convenience Sampling

Judgement Sampling – Quota Sampling.

Unit – III: Data Collection – Primary and Secondary Data

Designing of Questionnaire Measurement and Scaling Nominal Scale Ordinal Scale

Interval Scale – Ratio Scale – Guttman Scale – Likert Scale

Schematic Differential Scale.

Unit – IV: Quantitative Techniques – Meaning – Nature and Scope

Quantitative Techniques – Importance in Research

Unit – V: Measures of Central Tendency - Measures of Dispersion

Simple Correlation - Regression Analysis.

P.G. Department of Commerce

CP: 205. Computer Application in Business

Unit-I: Introduction to Computer Concepts – Elements of computer

Characteristics of a Computer – Classification of Computers

Basic Computer Architecture – Input-output Devices.

Unit-II Software Concepts: Types of software

Software: its nature and qualities

Windows Operating System Functions.

Unit-III: MS Office- Applications of MS Word in Business Correspondence

letters, tables, mail merge, labels.

Computer Networks - Overview of a Network – Communication processors

Communications Media – Types of Network – Network Topologies.

Unit-IV: E-commerce Meaning, Advantages and Disadvantages of E-Commerce

Conducting Business On-line – Issues in implementing in E-Commerce

Comparison between Traditional Commerce and E-Commerce

Incentives for engaging E-commerce.

Unit-V: Electronic Data Interchange (EDI)

Concept – History of Electronic Data Interchange (EDI)

Phases of EDI - Business Models - Major types of E- Commerce models.

P.G. Department of Commerce
CP: 401. Financial Markets and Services
Unit I Structure of Financial System Role of Financial System in Economic Development
Financial Markets and Financial Instruments- Capital Markets – Money Markets
Primary Market Operations- Role of SEBI – Secondary Market Operations
Regulation – Functions of Stock Exchanges – Listing - Formalities -Financial Services Sector Problems and Reforms.
Unit - II: Financial Services: Concept, Nature and Scope of Financial Services
Regulatory Frame Work of Financial Services
Growth of Financial Services in India – Merchant Banking – Meaning –Types
Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management
Regulation of Merchant Banking in India.
Unit - III: Venture Capital – Growth of Venture Capital in India
Financing Pattern Under Venture Capital Legal Aspects and Guidelines for Venture Capital
Leasing – Types of Leases – Evaluation of Leasing Option. Vs. Borrowing.
Unit - IV: Credit Rating – Meaning, Functions
Debt Rating System of CRISIL, ICRA and CARE.
Factoring, Forfeiting and Bill Discounting –Types of Factoring Arrangements Factoring in the Indian Context.
Unit - V: Mutual Funds – Concept and Objectives, Functions and types
Working of Public and Private Mutual Funds in India. Debt Securitization - Concept and Application - De-mat Services need and Operations-role of NSDL and CSDL.

P.G. Department of Commerce

CP: 402. Insurance Products & Management

Unit I Risk and Insurance - Concept of Risk - Types of risk - Risk management Objectives

Features – Importance – Tools of risk management – Concept of insurance

fundamental principles – Requirements of an insurable risk – Indian insurance sector Socio-economic significance Regulatory framework – Insurance Regulatory and Development Authority (IRDA)

Challenges and recent developments in insurance sector in India. (Theory only)

Unit – II Types of Insurance: Life insurance – Essentials of life insurance contract – Insurance pricing – Classification of life insurance policies

Insurance pricing – Classification of life insurance policies – Re-insurance

Double insurance – Assignments – Surrender value – Computation of premium

Settlement of Claims – Progress of life insurance business in India – Role of LIC

Unit – III Non-Life Insurance: Marine insurance – Marine losses – Types of marine insurance

Re-insurance – Double insurance – Assignments – Surrender value – Computation of premium – Settlement of Claims

Progress of life insurance business in India – Role of LIC (Theory only)

Unit – III Non-Life Insurance: Marine insurance – Marine losses – Types of marine insurance – Settlement of claims –

Progress of marine insurance – Fire insurance – Nature – Types and uses –

Settlement of claims – Progress of fire insurance. (Theory only)

Unit – IV Miscellaneous Insurance: Health insurance – objectives – uses – Types of health insurance policies – Personal accident insurance – Settlement of claims

Employee benefits – Retirement plans – Crop insurance – salient features – Uses – Operation of crop insurance scheme – Practical problems

Unit – V Investment of funds: Investment of funds – Principles – Attributes – Types of investment – Factors influencing investment decisions – Legal restrictions on investments by LIC - GIC – Prospects of insurance business in India – Global scenario- Prospects of insurance

P.G. Department of Commerce

CP: 402. Insurance Products & Management

Unit I Risk and Insurance - Concept of Risk - Types of risk - Risk management Objectives

Features – Importance – Tools of risk management – Concept of insurance

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Challenges and recent developments in insurance sector in India. (Theory only)

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Insurance pricing – Classification of life insurance policies – Re-insurance

Double insurance – Assignments – Surrender value – Computation of premium

Settlement of Claims – Progress of life insurance business in India – Role of LIC

Unit – III Non-Life Insurance: Marine insurance – Marine losses – Types of marine insurance

Re-insurance – Double insurance – Assignments – Surrender value – Computation of premium – Settlement of Claims

Progress of life insurance business in India – Role of LIC (Theory only)

Unit – III Non-Life Insurance: Marine insurance – Marine losses – Types of marine insurance – Settlement of claims –

Progress of marine insurance – Fire insurance – Nature – Types and uses –

Settlement of claims – Progress of fire insurance. (Theory only)

Unit – IV Miscellaneous Insurance: Health insurance – objectives – uses – Types of health insurance policies – Personal accident insurance – Settlement of claims

Employee benefits – Retirement plans – Crop insurance – salient features – Uses – Operation of crop insurance scheme – Practical problems

Unit – V Investment of funds: Investment of funds – Principles – Attributes – Types of investment – Factors influencing investment decisions – Legal restrictions on investments by LIC - GIC – Prospects of insurance business in India – Global scenario- Prospects of insurance

P.G. Department of Commerce

FB1: 403. Advanced Banking

Unit I Central Banking Concept - Central Banking Policy in Developed and Developing

Economics Functions Note Issue Banker to the Government Banker to Commercial

Banks – Credit Control – Techniques – Structure and Organization of RBI

Unit – II: Structure and Organization of Central Bank in USA and UK

Objectives and Techniques of Central Banking Policy in Developed

A Critical Study of Theory and Practice of Central Banking in USA and UK.

Unit – III: Development of Commercial Banking in UK, USA and India –

Study of Nature and Structure of Commercial Banking in India and Abroad

Theories of Asset Management of Commercial Banks, Recent Developments

Recent Developments in Commercial Banking in USA, UK and India

Study of Money and Capital Markets in UK, USA and India.

Unit – IV: Economic Stabilization Policy – Objectives of Monetary Policy

Choosing Between Conflicting Objectives Monetary Policy and Economic Stabilization

Fiscal Policy and Economic Stabilization

Interdependence of Monetary and Fiscal Policies – Debt Management

Unit –V: Financial Sector Reforms in India

Need for Reforms – Major Reforms After 1991 Issues and Impact of Financial Reforms - Impact of Financial Reforms.

P.G. Department of Commerce

FB2: 404. Rural Banking

Unit I – Rural India: Demographic features-Economic features

Rural poverty-main causes and methods of measuring rural poverty

Rural Infrastructure-Rural Development Policy Govt. policies and programmes

Economic Reforms and its impact on rural economy.

Unit II-Financing Rural Development: Functions and policies of RBI and NABARD

Credit Institutions-Role and functions

Role of Information and Communication Technologies in rural banking-

Regulation of Rural Financial Services.

Unit III-Financial inclusion: Concept and its role in inclusive growth-

Micro credit, micro insurance scheme

Business Facilitators and Business Correspondents in rural financing

SHGs/NGOs, linkages with banking, latest guidelines of GOI and RBI.

Unit IV-Priority Sector Financing and Govt. initiatives: Components of priority sector-RBI Guidelines;

Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes-

Rural housing and Urban housing schemes under priority sector Educational loans.

Unit V-Problems and prospects of Rural Banking: Problems of rural branches of commercial banks

Regional Rural Banks-emerging trends in rural banking - RRBs Financing poor as bankable opportunity.

P.G. Department of Commerce

FB3: 405. Financial Institutions

Unit – I: Origin – Concept – Definition of Financial Institutions

Structure of Financial Institutions -Role of Financial Institutions.

Unit – II: Non-Bank Financial Companies – Introduction – Concept – Definition

Scope and Meaning – Role of Financial Institutions

Role of Non-Bank Financial Companies

Unit – III: NBFCs – Structure

Non-Bank Financial Companies – Growth

Regulation of Non-Bank Financial Companies

An Overview of the Present Position of NBFCs.

Present Position of NBFCs.- **Unit – IV:** Non – Bank Statutory Financial Organizations

Non – Bank Statutory Financial Organizations – Concept – Structure – Nature, Functions and Role of NBSFOs.

Functions and Role of NBSFOs.

Unit – V: Financial Performance of Non-Banking Statutory Financial Organizations

Financial Performance of Non-Banking Statutory Financial Organizations

Investment Pattern of Non-Banking Statutory Financial Organizations

Strengthening of NBFCs - Reforms in NBSFOs.

P.G. Department of Commerce Year-2018-2019

CP 101: Principles of Management

Unit – I: Introduction: Concept of Management: Definition, Nature, Purpose Scope and Significance

Evolution of Management Thought – Approaches to Management

Process of Management - External Environment Functions of Management.

Unit – II: Planning: Types of Plans – Objectives

Management by Objectives - Planning Premises

Decision Making: Decision Making Process -Decision Tree Analysis.

Unit – III: Organization: Principles of Organization - Formal and Informal Organization

Span of Control - Delegation of Authority

Centralization and Decentralization - Line and Staff Conflict and Cooperation.

Staffing Process: Nature and purpose of staffing Executive Development Programme (EDPs).

Unit – IV: Directing: Elements of Directing - Motivation – Leadership – Concept, Styles, Theories

Leadership – Concept, Styles, Theories

Managerial Grid: Likerts Four Systems of Leadership.

Unit – V: Process of Control, Techniques of control, PERT and CPM

P.G. Department of Commerce

CP 102: Business Environment

Unit-I: Business Environment: Nature and scope - Significance

Cultural, Political, Technological and External Factors Influencing Business Environment

Dimensions of International Business Environment – Challenges.

Unit-II: Structure of Indian Economy: Economic systems- Economic planning

special reference to last three plans, public, private joint and cooperative sectors

Government - Policy Resolutions of 1956, 1991 Industrial Policy and Economic

Unit-III: Indian Companies-Competitiveness Changes and Challenges, Sustainable

Responsibilities, Ethics in Business- Competition Act 2002 - Emerging Trends

Indian Development Business Environment.

Unit – IV: International Trade Theories of Payments – Concepts, Disequilibrium

BOP Structural, Cyclical and Monetary Disequilibrium, Methods

Trade Barriers and Trade Strategy - Free Trade vs. Protection- Foreign Exchange

Unit – V: Globalization: International Economic Integration, Country Evaluation

Selection, Foreign Market Entry Methods, International Trade Stocks WTO Origin, Objectives,

P.G. Department of Commerce

Paper:CP: 103. Business Economics

Business Economics - Meaning & Definitions Nature and Scope of Business Economics - Objectives of the Firm - Theories of Firm

Profit Maximization Vs. Wealth Maximization - Demand Forecasting

Demand Forecasting - Objectives - Criteria for Good Forecasting Method.

Methods of forecasting demand for Existing and New Products,

Production Analysis and Cost Analysis: Production Function

Law of Variable Proportions, Isoquant and Isocost Curves, Least Cost Combination - Returns to Scale;

Economies of Large Scale; Cobb-Douglas Production Function

Short and Long Run; Cost Curves Pricing Methods – Full Cost Pricing, MCP

Market Analysis -Perfect Competition - Price Output Determination

Monopoly - Price Output Determination - Short and Long Periods - Price Discrimination - Dumping

Price Output Determination Under Monopolistic Competition - Price Output Determination Under Oligopoly Market

Profit Analysis - Theories - Profits Forecasting - Business Forecasting

National Income - Measuring Methods - Concepts

National Income - Concepts Trade Cycles - Phases

P.G. Department of Commerce

CP 104: BUSINESS COMMUNICATION & SOFT SKILLS

Unit – I: Importance of Communication in Business Organizations Communication

Communication Barriers – Communication Gateways – Developing Listening Skills Influence of Culture on Communication – Media of Communication:

Written, Oral, Visual – Audio Visual Communication- Use of Electronic Media in Business Communication.

Unit – II: Interpersonal Communication Intrapersonal Communication Models Exchange Theory – Johari Window Transactional Analysis, Communication Styles

Completing Job Application forms with required details – Effective techniques of making and accepting offers – Efficient written offer making and accepting.

Unit – III: Business Correspondence – Meaning, Scope and Significance

Planning effective initial business letters and responses email writing call taking skills

Formal, Informal and Semiformal introductions – Understanding and writing letters

Report Writing – Meaning and Significance; Structure of Reports - Formal Reports informal Reports.

Unit – IV: Meetings and Oral Presentations – Presentations of oral instructions Effective presentation of written instructions - Basic presentation techniques

Use of information in presenting product features – Oral and written conventions for expressing numerical information in English.

Oral and written conventions for expressing numerical information in English.

Unit – V: Feedback and Evaluation – Giving feedback to others

Use of questions in self-assessment elicitation – Functional language of agreement

Use of tone and intonation in good/bad feedback Use of emphatic structure in English

Use of conditionals to discuss future possibilities – Discourage strategies for effective relationship – Team building skills.

P.G. Department of Commerce

CP: 105. Advanced Management Accounting

Unit – I: Management Accounting – Nature and Scope – Management Accounting
Financial Accounting and Cost Accounting

Role of Management Accountant in a Modern Organization

Unit II: Cost Concepts for Decision Making - Cost Volume Profit Analysis -
Behaviour of Variable Cost

Behaviour of Fixed Cost – Relationships among Cost and Profits at Various Levels of Activity Break
even point margin of safety

Unit III: Cost Analysis for Pricing Decisions Evaluating the cost Effects of Price Quantity Relationships

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Buy Decisions.

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Adding New Products Combining Pricing Decisions with Product Addition Decision

Selecting Profitable Product-Price Strategies – Product Deletion

Sell or Process further Decision of Joint and By-Products.

Unit – V: Budgeting Types of Budgets Financial Budgets Operating Budgets Cash Budget

Budget Flexible Budget Concepts of Performance Budgeting and Zero Based Budgeting

P.G. Department of Commerce
CP 301. Micro Finance
Unit I : Overview of Microfinance: Indian rural financial system, introduction to microfinance
concepts, products savings, credit, insurance, pension, equity, leasing, hire purchase service.
Micro finance in kind, Micro-remittances. Micro-securitization, franchising etc.
Micro finance models (Generic models viz., SHG, Grameen and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen model, NMDFC model.
Unit II : Catalyst Role of NGOs: Educating and formation of SHGs, Linkages with Banks
Markets, Liaisoning with Government Dept. Capacity building of SHGs members about value additions, record keeping etc.
Pricing of Micro Finance Products: Purpose base, Activity base, Economic class base open bidding etc
Pricing saving products, Amount of savings base, Attendance at periodical meeting adding to corpus.
Unit III : Gender Issues in Micro finance and Conflict Resolution in Microfinance
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Unit IV: Commercial Microfinance: MFIs: Evaluating MFIs Social and Performance Metrics
Fund structure, Value added Services. The rise of commercial Microfinance
Transforming NGOs, Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer.
Credit Rating of MFIs: Need and basic criteria/indicators for rating MFIs
Credit rating agencies in India and abroad-CAMEL – ACCION rating tools: An introduction.
Unit V: Micro insurance: Products, eligibility, insurance premium
claim administration systems regulatory guidelines, relevant cases Microsecuritization
Financial inclusion and micro-finance. Role of NABARD in Microfinance promotion.

P.G. Department of Commerce
Unit – I: Entrepreneurship: Importance, Characteristics
Qualities of Entrepreneurship; Entrepreneurial;
; Role of Entrepreneurship, Ethics and Social Responsibilities.
Unit – II: Role of Government; Role of IDBI, NIESBUD, SISI, DIC Financial Institutions
Commercial Banks, Entrepreneurial Development Institutes
Universities and other Educational Institutions
Offering Entrepreneurial Development Programme.
Unit – III: Training: Designing Appropriate Training Programme
Inculcate Entrepreneurial Spirit, Training for New and Existing Entrepreneurs,
Feedback and Performance of Trainees.
Unit – IV: Women Entrepreneurship – Role & Importance,
Profile Women Entrepreneur, Problems of Women Entrepreneurs
Women Entrepreneurship Development in India
Unit – V: Creativity and Entrepreneurship
Sources and Methods of Ideas
Planning and Development Programmes
Planning and Development Programmes
E-Business Ventures
New Venture Management.

P.G. Department of Commerce

FB1 303. Security Analysis & Portfolio Management

Concept of Investment,

Investment Vs Speculation

Security Investment Vs Non-security Forms of Investment. Investment

Process; Sources of Investment Information

Security Markets – Primary and Secondary Markets

Return and Risk - Meaning and Types of Security Risks

Systematic Vs Non-systematic Risk.

Measurement of total risk.

Unit – III: Fundamental Analysis

Fundamental Analysis – Economy Analysis & Industry Analysis

Fundamental Analysis – Company Analysis,

Intrinsic Value Approach to Valuation of Bonds & Equity Shares

Technical Analysis – Concept and Tools of Techniques Analysis

Technical Analysis Vs Fundamental Analysis. Efficient Market Hypothesis;

Concept and Forms of Market Efficiency.

Unit – V: Elements of Portfolio Management, Portfolio Models – Markowitz Model, Sharpe Single Index Model

Markowitz Model, Sharpe Single Index Model

Capital Asset Pricing Model. Efficient Frontier and Selection of Optimal Portfolio.

Performance Evaluation of Portfolios; Sharpe Model, Treynor’s Model, Jensen’s Model for Portfolio Evaluation

P.G. Department of Commerce

FB2 304. International Financial Management

Unit I: International Monetary and Financial System

Evolution; Breton Woods Conference and Other Exchange Rate Regimes;

European Monetary System, South East Asia Crisis and Subprime crisis-2008.

Unit II: Foreign Exchange Risk: Transaction Exposure;

Accounting Exposure and Operating Exposure – Management of Exposures

Internal Techniques, Management of Risk in Foreign Exchange Markets.

Unit III: Features of Different International Markets:

Euro Loans, CPs, Floating Rate Instruments, Loan Syndication, Euro Deposits

International Bonds, Euro Bonds and Process of Issue of GDRs and ADRs.

Unit IV: Foreign Investment Decisions:

Corporate Strategy and Foreign Direct Investment;

Multinational Capital Budgeting

International Acquisition and Valuation

Adjusting for Risk

Foreign Investment.

Unit V: International Accounting and Reporting

Currency Transactions,

Multinational Transfer Pricing and Performance Measurement;

Consolidated Financial Reporting

P.G. Department of Commerce

CP: 201. Financial Management

Unit I: Introduction: Nature and Scope and Objectives of Financial Management:
Finance Function – Profit Goal vs. Wealth Goal Maximization

Techniques of Financial Analysis: Funds Flow Analysis and Ratio Analysis

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Modern Techniques. (including problems).

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Determinants; Leverages

Capital Structure - Financial Operating and Combined

Cost of Capital. (including problems)

Unit – IV: DIVIDEND AND RETAINED EARNINGS:

Dividend Policy Decisions

Parameters, Dividend Models

Policies Regarding Retained Earnings.

Unit – V: WORKING CAPITAL MANAGEMENT

Concept, Need and Determinants

Working Capital - Working Capital Cycle Working Capital Policy.

P.G. Department of Commerce

CP 202: HUMAN RESOURCE MANAGEMENT

Unit – I: Human Resources Management: Concept,HRM Significance and Evolution; Functions of HR Manager

Place of HR Department in Organization.

Unit – II: Human Resource Planning:- Significance

Methods and Techniques of HRP

Job Analysis -importance - Methods

Recruitment and Selection Processes - Induction – Placement

Promotion and Transfers.

Unit – III: Training and Development: Significance

Identification of Training Needs - Evaluation of Training Programmes

Employee Training Methods – Executive Development Methods

Evaluation of Training and Development Programmes.

Unit – IV: Wage and Salary Administration: Wage Concepts;

Job Evaluation – Methods & Techniques

Wage Structure & Policy – Wage Differentials – Wage Payment Methods – Incentives – Fringe Benefits

Performance Appraisal: Scope & Significance - Methods of Appraisal - Limitations of Appraisal.

Unit – V: Industrial Relations: Significance, Causes of Disputes

Settlement of Industrial Disputes - Collective Bargaining Employee Participation in Management.

P.G. Department of Commerce

CP 203: Marketing Management

Unit – I: Importance of Marketing – Concepts

Approaches to the Study of Marketing - Marketing Environment.

Unit – II: Consumer Behaviour Market Segmentation

Market Targeting and Positioning

Marketing Information System and Research.

Unit – III: Marketing Mix

Product Planning – New Product Development

Product Life Cycle

Branding Packaging – Product Mix Management

Unit – IV: Pricing: Objectives

Methods and Strategies

Distribution – Channel Selection

Management Retail Management

Unit – V: Promotion: Integrated Marketing Communications

Personal Selling – Advertising

Sales Promotion, Publicity and Public Relations

Direct Marketing Evaluation of Communication Effort.

P.G. Department of Commerce

CP: 204. Research Methodology & Quantitative Techniques

Unit – I: Meaning and Importance of Research Process – Types of Research

Defining Research Problem

Formulation of Hypothesis – Testing of Hypothesis.

Unit – II: Research Design – Exploratory Research

Descriptive Research – Casual Research – Sampling and Sampling Design

Sampling Methods – Simple Random Sampling – Stratified Sampling

Systematic Sampling – Cluster Sampling – Multistage Sampling

Non-Probability Sampling – Convenience Sampling

Judgement Sampling – Quota Sampling.

Unit – III: Data Collection – Primary and Secondary Data

Designing of Questionnaire Measurement and Scaling Nominal Scale
Ordinal Scale

Interval Scale – Ratio Scale – Guttman Scale – Likert Scale

Schematic Differential Scale.

Unit – IV: Quantitative Techniques – Meaning – Nature and Scope

Quantitative Techniques – Importance in Research

Unit – V: Measures of Central Tendency - Measures of Dispersion

Simple Correlation Regression Analysis.

P.G. Department of Commerce

CP: 205. Computer Application in Business

Unit-I: Introduction to Computer Concepts Elements of computer
Characteristics of a Computer

Classification of Computers

Basic Computer Architecture – Input-output Devices.

Unit-II Software Concepts: Types of software

Software: its nature and qualities

Windows Operating System Functions.

Unit-III: MS Office- Applications of MS Word in Business Correspondence

letters, tables, mail merge, labels.

Computer Networks - Overview of a Network – Communication processors

Communications Media – Types of Network – Network Topologies.

Unit-IV: E-commerce Meaning, Advantages and Disadvantages of
E-Commerce

Conducting Business On-line – Issues in implementing in E-Commerce

Comparison between Traditional Commerce and E-Commerce

Incentives for engaging E-commerce.

Unit-V: Electronic Data Interchange (EDI)

Concept – History of EDI

Phases of EDI - Business Models Major types of E- Commerce models.

P.G. Department of Commerce

CP: 401. Financial Markets and Services

Unit - I: Structure of Financial System
Role of Financial System in Economic Development
Financial Markets and Financial Instruments

Capital Markets-Money Markets –Primary Market Operations-
Role of SEBI

Secondary Market Operations - Regulation – Functions of Stock Exchanges

Listing - Formalities -Financial Services Sector Problems and Reforms.

Unit - II: Financial Services: Concept, Nature and Scope of Financial Services

Regulatory Frame Work of Financial Services

Growth of Financial Services in India – Merchant Banking – Meaning –Types

Responsibilities of Merchant Bankers – Role of Merchant Bankers
in Issue Management

Regulation of Merchant Banking in India.

Unit - III: Venture Capital – Growth of Venture Capital in India

Financing Pattern Under
Venture Capital Legal Aspects and Guidelines for
Venture Capital

Leasing – Types of Leases – Evaluation of Leasing Option. Vs. Borrowing.

Unit - IV: Credit Rating – Meaning, Functions

U Debt Rating System of CRISIL, ICRA

CARE. Factoring, Forfeiting and Bill Discounting –Types of Factoring
Arrangements Factoring in the Indian Context.

Unit - V: Mutual Funds – Concept and Objectives, Functions and types
Working of Public and Private Mutual Funds in India.

Debt Securitization Concept and Application - De-mat Services need and
Operations-role of NSDL and CSDL.

P.G. Department of Commerce

CP: 402. Insurance Products & Management

Unit – I Risk and Insurance : Concept of Risk – Types of risk – Objectives – Features
Importance Tools of risk management Concept of insurance

fundamental principles Requirements of an insurable risk – Indian insurance sector

Socio-economic significance Regulatory framework Insurance Regulatory and
Development Authority

Challenges and recent developments in insurance sector in India.

Unit – II Types of Insurance: Life insurance – Essentials of life insurance contract

Insurance pricing – Classification of life insurance policies – Re-insurance

Double insurance – Assignments – Surrender value – Computation of premium

Settlement of Claims – Progress of life insurance business in India – Role of LIC

Unit – III Non-Life Insurance: Marine insurance – Marine losses – Types of marine insurance

Settlement of claims – Progress of marine insurance – Fire insurance

Nature – Types and uses – Settlement of claims – Progress of fire insurance.

Unit – IV Miscellaneous Insurance Health insurance objectives uses Types of
health insurance policies

Personal accident insurance – Settlement of claims – Employee benefits –
Retirement plans

Crop insurance – salient features – Uses – Operation of crop insurance
scheme Practical problems

Unit – V Investment of funds: Investment of funds – Principles – Attributes

Types of investment – Factors influencing investment decisions

Legal restrictions on investments by LIC and GIC Prospects of insurance business in India - Global
scenario- Prospects of insurance

P.G. Department of Commerce

FB1: 403. Advanced Banking

Unit – I: Central Banking Concept – Central Banking Policy in Developed and Developing Economics Functions – Note Issues

Banker to the Government; Banker to Commercial Banks Control – Techniques – Structure and of RBI

Role of RBI as Central Bank - Unit – II: Structure and Organization of Central Bank in USA and UK

Objectives and Techniques of Central Banking Policy in Developed and Less Developed Countries

A Critical Study of Theory and Practice of Central Banking in USA and UK.

Unit – III: Development of Commercial Banking in UK, USA and India

Study of Nature and Structure of Commercial Banking in India and Abroad

Theories of Asset Management of Commercial Banks,

Recent Developments in Commercial Banking in USA, UK and India

A Study of Money and Capital Markets in UK, USA and India.

Unit – IV: Economic Stabilization Policy – Objectives of Monetary Policy

Choosing Between Conflicting Objectives Monetary Policy and Economic Stabilization

Fiscal Policy and Economic Stabilization

Interdependence of Monetary and Fiscal Policies -Debt Management Policy

Unit –V: Financial Sector Reforms in India

Need for Reforms Financial Sector Reforms in India

Major Reforms After 1991 Issues and Impact of Financial Reforms

P.G. Department of Commerce

FB2: 404. Rural Banking

Unit I – Rural India: Demographic features-Economic features

Rural poverty-main causes and methods of measuring rural poverty

Rural Infrastructure-Rural Development PolicyGovt. policies and programmes

Economic Reforms and its impact on rural economy.

Unit II-Financing Rural Development: Functions and policies of RBI and NABARD

Credit Institutions-Role and functions

-Role of Information and Communication Technologies in rural banking-

Regulation of Rural Financial Services.

Unit III-Financial inclusion: Concept and its role in inclusive growth-

Micro credit, micro insurance scheme

Business Facilitators and Business Correspondents in rural financing

SHGs/NGOs, linkages with banking, latest guidelines of GOI and RBI.

Unit IV-Priority Sector Financing and Govt. initiatives: Components of priority sector-RBI Guidelines;

Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes-

Rural housing and Urban housing schemes under priority sector Educational loans.

Unit V-Problems and prospects of Rural Banking: Problems of rural branches of commercial banks

Regional Rural Banks-emerging trends in rural banking RRBs Financing poor as bankable opportunity.

P.G. Department of Commerce

FB3: 405. Financial Institutions

Unit – I: Origin – Concept – Definition of Financial Institutions

Structure of Financial Institutions
Role of Financial Institutions.

Unit – II: Non-Bank Financial Companies – Introduction – Concept – Definition

Scope and Meaning – Role of Financial Institutions

Role of Non-Bank Financial Companies

Unit – III: NBFCs – Structure

Non-Bank Financial Companies – Growth

Regulation of Non-Bank Financial Companies

An Overview of the Present Position of NBFCs.

Present Position of NBFCs.- **Unit – IV:** Non – Bank Statutory Financial Organizations

Non – Bank Statutory Financial Organizations – Concept – Structure – Nature,

Functions and Role of NBSFOs.

Functions and Role of NBSFOs.

Unit – V: Financial Performance of Non-Banking Statutory Financial Organizations

Financial Performance of Non-Banking Statutory Financial Organizations

Investment Pattern of Non-Banking Statutory Financial Organizations

Strengthening of NBFCs. Reforms in NBSFOs.