1. Candidates for admission into M.Com. Degree shall be required:
   a) to have passed the B.Com. / B.B.M. Degree Examination of this University or an Examination of any other University recognised by the Academic Senate as equivalent thereto; and
   b) to have undergone subsequently a further course of study extending over a period of four semesters, ordinarily consecutive.

2. The course and scope of instruction shall be as defined in the syllabus prescribed.
   a) The candidates shall be required to take at the end of the semester of the course of study, examination as detailed in the Scheme of Examination. Examination in each paper shall, unless otherwise prescribed, be of three hours duration and carry 100 marks.
   b) A Candidate appearing to the whole examination shall be declared to have passed the examination if he obtained a minimum of 5.0 SGPA in each semester. Otherwise the candidates shall be deemed to have failed in the examination. Candidates who have completed the course in each semester and have earned necessary attendance and progress certificates shall be permitted to continue the next semester course irrespective of whether they have appeared or not at the earlier Semester examination(s). Such candidates may be permitted to appear for the examinations for earlier semester with the examinations of later semesters simultaneously.

3. The Scheme of Instruction and the Scheme of Examination shall be as given in Annexure 1.

4. Assessment in the Semester Examinations shall be made in accordance with regulations in Annexure II.

5. Candidates shall put in attendance at the college for not less than 75% of the total number of working days in an academic year. Condonation or shortage of attendance may be granted on the recommendation of the Principal of the College concerned provided that no condonation shall be recommended in the cases of candidates who have not put in attendance at the college at least 66% of the total number of working days. If a candidate represents the University officially at games, sports or other officially organized extracurricular activities, it will be deemed that he / she has attended the college on the days he / she is absent for the purpose.

6. The names of the successful candidates at the examination shall be arranged in the order in which they are registered for the examination as follows on the basis of the total marks obtained by candidates in all the four Semester examinations including project report and viva-voce examination put together

   Distinction : CGPA 8.0 or more
   First Class : CGPA 6.0 or more but less than 8.0
   Second Class : CGPA 6.0 or more but less than 6.5
   Pass : CGPA 5.0 or more but less than 6.0.

Only those candidates who appear and pass the examination in all the papers of all four semesters, including project report and viva-voce of the M.Com. Degree Examination at first appearance are eligible to be placed in the with distinction category. No candidate who has not passed all the papers relating to any semester at the first appearance shall be eligible for the award of any medals or prizes by the University and to receive certificates of rank obtained by them in the examination.

7. Improvement Provision: Candidates declared to have passed M.Com. Degree Examination obtaining third or second class may reappear again for the same examination to improve their class by appearing for the whole examination, semester-wise with the existing regulations and without further attendance at a college. Such reappearance shall be limited only to two chances within two years from the year of passing the examination. Such candidates are not required to cancel their earlier results unless they want to retain their later result.
8. Each paper is for 100 marks divided into external - 70 marks and internal - 30 marks. In case of Soft-skills, all the 100 marks are internal only. In the case of subjects having practical, external carries 50 marks and internal marks will be awarded as follows:

<table>
<thead>
<tr>
<th></th>
<th>I Year</th>
<th>II Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>I Semester</td>
<td>600 Marks</td>
<td>500 Marks</td>
</tr>
<tr>
<td>II Semester</td>
<td>600 Marks</td>
<td>500 Marks</td>
</tr>
<tr>
<td>IV Semester</td>
<td>500 Marks</td>
<td></td>
</tr>
</tbody>
</table>

Comprehensive Viva-Voce: 100 Marks
Project Report: 100 Marks

Grand Total: 2,400 Marks

9. Minimum number of hours per subject per week is six. The medium of instruction shall be in English.
ANNEXURE – I
M.Com. Courses Structure-2008
(Scheme of Instruction and Scheme of Examination)

1. M.Com. (Finance & Banking )
2. M.Com. (Accounting & Taxation)

First year common syllabus to both M.Com Second year one core paper and four optional papers in each M.Com.

### I - Semester:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Marks</th>
<th>Hrs/Week</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>CP -101</td>
<td>Management Theory and Practice</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>CP -102</td>
<td>Business Environment</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>(India &amp; International)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CP -103</td>
<td>Advanced Management Accounting</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>CP -104</td>
<td>Business Economics</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>CP -105</td>
<td>Business Communication</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>CP -106</td>
<td>Softskills-I (Business and Spoken English)</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

### II - Semester:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Marks</th>
<th>Hrs/Week</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>CP -201</td>
<td>Quantitative Techniques for</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Business Decision</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CP -202</td>
<td>IT for Business (Practicals: 20)</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>CP -203</td>
<td>Financial Management</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>CP -204</td>
<td>Human Resource Management</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>CP -205</td>
<td>Marketing Management</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>CP -206</td>
<td>Softskills-II (Personality Development &amp; GD)</td>
<td>100</td>
<td>4</td>
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### III - Semester:

<table>
<thead>
<tr>
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<th>Course Name</th>
<th>Marks</th>
<th>Hrs/Week</th>
<th>Credits</th>
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<tbody>
<tr>
<td></td>
<td>Four Papers from Specialization</td>
<td>400</td>
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### IV - Semester:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Marks</th>
<th>Hrs/Week</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>CP -401</td>
<td>Computer Applications in Accounting (Tally)</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>(20 marks/Practicals)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Project Report</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Viva -voce</td>
<td>100</td>
<td>4</td>
<td>6</td>
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### Grand Total

<table>
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<th></th>
<th>2400</th>
<th>98</th>
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</table>

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Marks</th>
<th>Hrs/Week</th>
<th>Credits</th>
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<tbody>
<tr>
<td></td>
<td>Four Papers from Specialisation (Each)</td>
<td>400</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>Marks</th>
<th>Hrs/Week</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Project Report</td>
<td>100</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Viva -voce</td>
<td>100</td>
<td>4</td>
<td>6</td>
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</tbody>
</table>
SPECIALISATIONS

Finance & Banking
3S– F1: Strategic Financial Management
3S– F2: Financial Markets and Services
3S– B1: Advanced Banking
3S– B2: Bank Financial Management
4S– F1: Security Analysis and Portfolio Management
4S– F2: Financial Derivatives
4S– B1: Financial Institutions
4S– B2: Banking and Technology

Accounting & Taxation
3S– A1 Corporate Accounting
3S– A2 International Accounting
3S– T1 Direct Taxes
3S– T2 Indirect Taxes
4S– A1 Strategic Cost Management
4S– A2 Management Control Systems.
4S– T1 VAT and Service Tax
4S– T2 Tax Planning and Management.

ANNEXURE II

Regulations Concerning Semester Examination:

a) Each paper shall, unless otherwise prescribed, be of three hours duration and carry 100 marks. However an element of practical exposure is introduced in respect of the students pursuing the M.Com. course on a regular basis in University Colleges, P.G. Centres and the P.G. Colleges. Regular candidates shall submit a dissertation from any subject of the course and shall take viva-voce.

b) The question paper (except courses having practical) shall be for 70 marks and divided into 5 units of equal weightage.

c) The Semester examination shall be based on the question paper set by an external paper setter and there shall be double valuation.

d) A candidate who fails in one semester examination or who is not able to take it shall be eligible to take the same examination at the end of the next semester.
M.COM. (2008) - SEMESTER I
CP – 101: MANAGEMENT THEORY AND PRACTICE

Objectives:
To familiarise the students with basic management concepts and the process of organisation.

Unit – I:

Unit – II

Unit – III

Unit – IV

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

Suggested Books:
Objective:
To familiarize the students with the business environment prevailing in India and international and understand its implications to business.

Unit-I

Unit-II

Unit-III

Unit – IV:

Unit – V

Suggested Books:
7. Govt. of India, Latest Economic Survey.
8. Chari, S. N: International Business, Wiley India
CP – 103: ADVANCED MANAGEMENT ACCOUNTING

Objective:
To develop an insight of postulates, principles and techniques of accounting and utilisation of financial and accounting information for planning, decision-making and control.

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Suggested Books:
2. N.M. Singhvi, Management Accounting: Text and Cases, Prentice Hall of India.
4. Ravi M. Kishore, Management Accounting, Taxman Publications.
10. Paresh P. Shah, Management Accounting, Wiley India, New Delhi.
Objective:
To enable the students to understand economic concepts and theories and their application in management decision-making.

Unit - I:
Introduction: Nature and Scope of Business Economics; Objectives of the Firm – 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:

Unit - III:
Market Analysis: Price and Output Determination Under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly.

Unit - IV:

Unit - V:

Suggested Books:
CP – 105: BUSINESS COMMUNICATIONS

Objective:
To equip the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Suggested Books:
10. Scot Ober, Contemporary Business Communication, Wiley India, New Delhi.
Objective:
To train students in English language to improve their oral and written business communication

Unit-I:
Business Correspondence: Meaning, Scope and Significance - Formal, informal and semiformal introductions – 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, call taking etiquette/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 – Efficient written offer making and accepting.

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 – Pronunciation issues in expressing numbers and the alphabet.

Unit-IV
Business Reporting: Use of grammar in giving instructions– Effective presentation of oral instructions – effective presentation of written instructions, Presenting and describing company information: Vocabulary of describing graphical and numerical information – Expressing cause and result in English – Summarizing important information concisely.

Unit-V

Suggested Books:
4. Marie M. Stewart, Business & Communication
Objective:
To make the students familiar with the statistical and mathematical techniques and their applications in business decision making.

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

Unit – IV
Sampling and Sampling Distributions – Estimation – Point and Interval Estimates of Averages and Proportions of 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 Mean and Proportions of Small and Large Samples – Chi-square Test of Independence and Goodness of Fitness – Analysis of Variance.

Suggested Books:
7. Shenoy, Sarma and Srivatsava, Quantitative Techniques for Management, New Age (International) Pvt. Ltd.
Objective:
To equip students with the basic information technologies available for improving managerial performance.

Unit-I

Unit-II

Unit-III
MS Office- Applications of MS Word in 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

Unit-V
E-COMMERCE – BUSINESS MODELS: Business To Business (B2B); Business To Consumer (B2C); E-payments – E-cash or Digital Cash, E-cheques, Credit Cards, Smart Cards, E-wallets and Debit Cards- Internet and Web Technologies

CP 203: FINANCIAL MANAGEMENT

Objective:
To develop an understanding of the Finance functions and relevant techniques of financial administration.

Unit – I:

Unit – II:

Unit – III:
FINANCING DECISIONS: 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:

Suggested Books:
Objective:
To enable the students to familiarize with the main aspects of Human Resource Management at
the organization level and apply the same in management of Human Resources.

Unit – I:
Human Resources Management: Concept, Significance and Evolution; Functions of HR Manager,
Place of HR Department in Organization.

Unit – II:
Human Resource Planning: Significance – Methods and Techniques - Job Analysis – Recruitment
and Selection Processes - Induction – Placement – 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

Unit – V:
Industrial Relations: Significance, Causes of Disputes and Settlement - Role of State in Industrial
Relations - Collective Bargaining - Employee Participation in Management.

Suggested Books:
1. Venkat Ratnam C.S., and Srivastava B.K., Personnel / Human Resource Management,
   Tata McGraw Hill.
2. Cynthia D. Fisher & Lyle F. Schoenfeldt, Human Resource Management, Wiley India, New
   Delhi.
   Sons Pvt. Ltd.
    Macmillan India Ltd.
CP – 205: MARKETING MANAGEMENT

Objective:
To develop an understanding of the concepts, strategies and issues involved in marketing and its Management.

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

Unit – II:

Unit – III:

Unit – IV:
Pricing: Objectives – Methods and Strategies – Distribution – Channel Selection and Management Retail Management.

Unit – V:

Suggested Books:
5. Tapan K. Panda, marketing management, Excel.
Objective:
To equip students with the most needed personality characteristics of modern professional managers with an emphasis on positive thinking, creativity, goal-setting, time management, self-discipline and interview skills.

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:

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

Unit - V:
Negotiation With Prospective Employer: Terms and Conditions - Compensation Package - Place of Posting - Career, Succession - Multi-Skill Development.

Suggested Books:
CP 301: Insurance Products & Management

Unit – I:

Unit – II:

Unit – III:

Unit – IV:

Unit – V:
Re-Insurance Reasons For Reinsurance- Types of Reinsurance – Alternatives to Traditional Reinsurance Functions of Reinsurance – Advantage and Disadvantage of Reinsurance.

Suggested Books:
SEMESTER – IV
(One Core Paper and Four Papers from Specialisation)

CP 401: COMPUTER APPLICATIONS IN ACCOUNTING (TALLY)


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)


Suggested Books:

SPECIALISATIONS
FINANCE & BANKING

3S– F1: Strategic Financial Management
3S– F2: Financial Markets and Services
3S– B1: Advanced Banking
3S– B2: Bank Financial Management
4S– F1: Security Analysis and Portfolio Management
4S– F2: Financial Derivatives
4S– B1: Financial Institutions
4S– B2: Banking and Technology

ACCOUNTING & TAXATION

3S– A1  Corporate Accounting
3S– A2  International Accounting
3S– T1  Direct Taxes
3S– T2  Indirect Taxes
4S– A1  Strategic Cost Management
4S– A2  Management Control Systems.
4S– T1  VAT and Service Tax
4S– T2  Tax Planning and Management.
SEMESTER – III (FINANCE & BANKING)

3S – F1: STRATEGIC FINANCIAL MANAGEMENT


**Suggested Books:**

Unit - I: Structure of Financial System – Role of Financial System in Economic Development-
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 –

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 Portfolio Classification,
Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual
Funds in India. Debt Securitisation - Concept and Application- De-mat Services-need and
Operations-role of NSDL and CSDL.

Suggested Books:
1. I.M. Bhole, Financial Institutions and market, Tata McGraw Hill.
3. Vasant Desai, Indian financial system, Himalaya Publisher.
8. N. Vinaykan, A Profile of Indian Capital Market.
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 – Credit Control – Techniques – Structure and Organization of RBI – Role of RBI as Central Bank.

Unit – II: Structure and Organisation 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.


Suggestive Books:


3S – B2: BANK FINANCIAL MANAGEMENT


Suggested Books: To be typed

SEMESTER – III (ACCOUNTING & TAXATION)

3S – A1: CORPORATE ACCOUNTING

**Unit - I:** Corporate Financial Accounting: Objectives-Scope - Role of Corporate Accountant-Analysis and Interpretation of 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 in Share Valuation – Fair Value of a Share – Buy Back of Equity Shares.


**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.


**Suggested Books:**

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 – IV: Transfer Pricing – Definition – Evolution and Approaches to Transfer Pricing in International Business with Special Reference to Multinational Corporations – Indian Experience.


Suggested Books:

1. 'International Accounting’ – Dr. Shirin Rathore, Prentice Hall of India Pvt. Ltd., New Delhi.
3. ‘International Accounting and financial reporting, Ruesshoff (Norlin G)

UNIT – II: Income from Salaries: Chargeability, Deductions, Perquisites, Computation of Salary Income.

UNIT – III: Income from House Property, Chargeability, and Computation of Income.

UNIT – IV: Income from Business & Professions - Capital Gains and Income from Other Sources – Computation of Total Income.


Suggested Books:


**Unit – II:** Excisable Goods – Classification of Goods – Valuation of Goods.

**Unit – III:** CENVAT – Input Goods and Services for CENVAT – Capital Goods for CENVAT – Exempted Final Products / Output Services.


**Suggested Books:**
SEMMESTER – IV (FINANCE & BANKING)
4S – F1: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT


Unit – IV: Technical Analysis – Concept and Tools of Techniques Analysis – Technical Analysis Vs Fundamental Analysis. Efficient Market Hypothesis; Concept and Forms of Market Efficiency.


Suggested Books:
1. Donald E. Fischer, Ronald J. Jordan, Security Analysis and Portfolio Management; Prentice Hall of India.
5. J.C. Francis, Investments – Analysis and Management, McGraw Hill Int.


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.


**Suggested Books:**

4. Red Head: Financial Derivatives: An Introduction to Futures, Forward, Options” Prentice Hall of India.


Unit – III: NBFCs – Structure – Growth – Regulation of NBFCs. – An Overview of the Present Position of NBFCs.


Suggested Books:

4. RBI, Report on Trends and Progress of Banking in India, various issues, Mumbai.
4S – B2: 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 – V: PLANNING AND IMPLEMENTATION OF INFORMATION SYSTEM: Security and Control Aspects of Emerging Banking Technologies – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector.

Suggested Books:

4. R.G. Murdick, J.E. Ross and J. R. clagget, Information systems for modern management, PHI.
SEMESTER – IV
( ACCOUNTING & TAXATION )

4S – A1: STRATEGIC COST MANAGEMENT


Unit – V: Cost Control and Cost Reduction – Managerial and Technical Aspects – Meeting the Cost Reduction Challenges Role of Cost Accountant.

Suggested Books:

2. ‘Cost Accounting’ – Principles and Practice, B.M.Lall Nigam, Prentice Hall of India.
5. ‘Cost Accounting’ – Jain and Narang.
6. ‘Cost Accounting’ – A Managerial Emphasis’ Chrles Tn Horngren.


Suggested Books:

4S – T1: VAT AND SERVICE TAX


**Unit – II:** Registration of Dealers – Determination of Taxable Value – Calculation of VAT Payable.

**Unit – III:** Procedure and Administration of the Act - Maintenance of Books of Accounts by Dealers – Assessment Procedure.

**Unit – IV:** Service Tax: Nature of Service Tax - Service Provider and Service Receiver, Individual Service, CENVAT Vs. Service Tax – Exemptions.

**Unit – V:** Procedures of Service Tax: Registration, Maintenance of Records, Payment of Service Tax, Taxable Services – Computation of Service Tax.

*Suggested Books:*

2. A.P. VAT Bill, 2005, Govt. of A.P. Commercial Taxes Department.
4S – T2: TAX PLANNING AND MANAGEMENT


Unit – II: Tax Planning for Salaried Persons.

Unit – III: Tax Planning for Firms and HUF.

Unit – IV: Tax Planning for Companies.

Unit – V: Tax Planning for Small Business.

Suggested Books:
