

BERHAMPUR UNIVERSITY
BHANJA BIHAR, BERHAMPUR – 760 007 (Orissa)

SYLLABUS OF MASTER DEGREE IN COMMERCE

	Paper	Name of the Paper
SEMESTER- I	I	Management Concept and Organisational Behaviour
	II	Business Environment
	III	Advanced Statistical Analysis
	IV	Corporate Financial Accounting

	Paper	Name of the Paper
SEMESTER- II	V	Managerial Economics
	VI	Financial Management
	VII	Marketing Management
	VIII	Financial Institutions and Markets

	Paper	Name of the Paper
SEMESTER- III	IX	Security Analysis and Portfolio Management
	X	Accountancy for Managerial Decisions
	XI	Management Information Systems
	XII	Computer Application in Business

	Paper	Name of the Paper
SEMESTER- IV	XIII	Financial Services and Markets
	XIV	Accounting Standard and Corporate Reporting
	XV	Business Research & Business Communication
	XVI	International Business
	XVII	Dissertation & Viva voce

FIRST SEMESTER

PAPER I MANAGEMENT CONCEPT & ORGANISATIONAL BEHAVIOUR

Objective : The objective of this course is to help students understand the conceptual framework of management and Organisational Behaviour.

Course Inputs

- UNIT-I Schools of Management Thoughts: Nature & Scope of Management, Traditional theories of management, Human behaviour and social system school; Decision theory school; Systems school; Contingency theory of management; functions of a manager.
- UNIT-II Managerial functions: Planning-concept, significance, types; organizing concept, principles, types of organizations, authority, responsibility, power, delegation, decentralization.
- UNIT-III Team Development: Leadership: Concept; Leadership styles; Theories -trait theory, behavioural theory, Fielder's contingency theory; Situational theory; Likert's four systems of leadership.
- UNIT-IV Motivation: Process of motivation; Theories of motivation: Maslow's need hierarchy theory, Mc Gregor's Theory X & Y, Mc Clelland's need theory, Victor Vroom's expectancy theory, Herzberg's two factor theory, Skinner's reinforcement theory.
- UNIT-V Organisational Development: Concept; Need for change, resistance to change, Theories of planned change, fundamentals of corporate governance.

References

- Michael, V. P : Organisational Behaviour & Managerial Effectiveness, S. Chand, New Delhi..
- Hellreigel, Don John W Slocum Jr. and Richards W. Woodman: Organisational Behaviour, South Western College Publishing, Ohio.
- Hersey, Poul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resource, Prentice Hall, New Delhi.
- Aswathappa, K.; Organisational Behaviour, Himalaya Publishing House, Mumbai.
- Koontz, Harold, Cyril O'Donnell and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, N. Delhi
- Luthans Fred: Organisational Baviour, McGrawHill, New York.
- Newstrom, John W. and Keith Davis: Organisational Behaviour: Human Behaviour at work, TMH, N. Delhi
- Robbins, Stephen P, and Mary Coulter: Management, Pearson Education, New Delhi.
- Steers, Richards M. and J. Stewart Balck: Organisational Behaviour, Harper Collins College Publishers, NY
- Sukla, Madhukar: Understanding Organisations: Organisation Theory and practice in India, PH, New Delhi
- Thom hill. -Managing Change". Pearson Education. New Delhi. Green Berg -Behaviour in Organisation"
- Hall. -Organisation Structure, Process and outcomes-.
- Terry, G.R.: Principles of Management
- Drawker, Peter; Practice of Management
- Prasad, L.M.; Principles and Practice of Management

PAPER II

BUSINESS ENVIRONMENT

Objective: The objective of this course is to develop the ability to understand and scan business environment, analyze opportunities and take decisions under uncertainty.

UNIT-I An Overview of Business Environment
Meaning, Nature and Characteristics of Modern Business. Meaning and Significance of Business Environment, Types of Environment: Internal and External, Micro and Macro. Environmental Analysis- Process, Benefits and Limitations.

UNIT-II Economic Environment:
Nature of the Economy, Structure of the Economy, Economic Policies, Economic Conditions, Government Policies, Industrial Policy, Exim Policy, Public Sector, Private Sector, Industrial Sickness, Small Industries.

UNIT-III Political and Legal Environment:
Government and Business, FERA and FEMA, Consumer Protection Act, Protection of Patents, Protection of Trade Marks. Competition Act

UNIT-IV Socio-cultural Environment:
Business and Society, Nature and Impact of Culture on Business, Consumerism, Social Responsibilities of Business, Business Ethics, Social Audit.

UNIT-V Global Environment:
Multinational Corporations, International Investments, Globalisation of Business, Features of Current Globalisation, Essential Conditions, Prospects and Consequences of Globalisation, Globalisation of Indian Business.

References:

1. Cherunilam F., Business Environment : Texts and Cases (Himalaya)
2. Aswathappa K., Essentials of Business Environment (Himalaya)
3. Agrawal and Diwan, Business Environment (Excel)
4. Mishra & Puri, Economic Environment of Business (Himalaya)
5. Jain P.C., Government and Business Policy (Galgotia)
6. Ghosh B., Economic Environment of Business (Vikas)
7. Adhikary M., Economic Environment of Business (Sultan Chand)
8. F.Churunilam, International Business Environment (Himalaya)

PAPER III ADVANCED STATISTICAL ANALYSIS

Objective: The course aims at making the students learn the application of statistical tools and techniques for decision making

UNIT-I Correlation & Regression Analysis : Two variable Cases

UNIT-II Probability Theory – Probability – Classical, Relative and Subjective Probability, Addition and Multiplication Probability Models- Conditional Probability and Bayes Theorem.

Probability Distributions, Binomial, Poisson and Normal Distribution, Their characteristics and Application.

UNIT-III Data types, Data Collection and Analysis: Sampling, need, errors and methods of sampling , Probability and Non-probability Method, Sampling and Non sampling Errors, Law of Large Numbers and Central Limit Theorem, Sampling Distribution and their Characteristics.

UNIT-IV Theory of Estimation and Testing of Hypotheses. Significance Test of Large Sample and Small Sample Test ; t-test, z- test and F- test, Non parametric Test:- Chi-square Test.

UNIT-V Linear Programming and It's Application: Graphic Method, Simplex Method
Network Analysis: Introduction to PERT, CPM Application of PERT & CPM, Time Cost Trade off Analysis, Short test Route Problem.

References:

1. S.P. Gupta, Statistical Methods, (Sultan Chand and Sons)
2. S.C. Gupta, Fundamentals of Statistics, (Himalaya Publishing House)
3. R.P. Hooda, Statistics for Business & Economics, (Macmillan)
4. D.N. Elhance , Beena Elhance and B.M. Aggarwal Business Statistics, (Kitab Mohal)
5. Heinz, Kohler, Statistics for Business & Economics, (Harper Collins)
6. Mathematics & Statistics for Management, Mittal, Satya Prasad, Pradeep Rao, (Himalaya)

PAPER IV CORPORATE FINANCIAL ACCOUNTING

Objective: The Objective of this course is to expose students to advanced accounting issues and practices

UNIT-1 Valuation of goodwill and share: Need for valuation, Factors affecting value of goodwill, Methods of valuation of goodwill, Need for valuation of shares, Methods of valuation of shares.

UNIT-II Accounting issues relating to amalgamation, absorption and reconstruction of companies: Meaning and methods of external and internal reconstruction, Calculation of purchase considerations, Alteration of share capital, Reduction of share capital, Accounting treatments and entries.

UNIT-III Accounts of Holding Companies: Introduction, Determining the type of control, financial year and rights, Meaning of holding company and subsidiary, Merits and demerits and consolidation of financial statements. Basic rules for constructing a consolidated balance sheet, Forms and techniques, Some special adjustments.

UNIT-IV Ratio Analysis- Meaning – Definition – Limitations. Accounting Ratios: Activity Ratios, profitability Ratios, Operating Ratios and Turnover Ratios.

UNIT-V Recent trends in corporate accounting: Inflation accounting, Social Responsibility accounting, Human resource accounting, Environmental accounting

(No Practical Problems will be asked from Unit V)

Reference

1. Beams, F. A. : Advanced Accounting, (Prentice Hall)
2. Dearden, J, and S. K. Bhattacharya: Accounting for Management, (Vikas)
3. Engler, C., L.A. Bernstein & K.R. Lambert, Advanced Cost Accounting, (Irwin)
4. Fischer, P.M., W.J. Taylor & J.A. Leen, Advanced Accounting, (South-Western)
5. Gupta, R. L., Advanced Financial Accounting, (S. Chand and Co.)
6. Monga, J.R, Advanced Financial Accounting, Mayoor Paperbacks
7. Narayanaswamy, R.: Financial Accounting: A Managerial Perspective, (Prentice Hall)
8. Neigs, R.F., Financial Accounting, (Tata Mc Graw Hill)
9. Shukla, M. C. and T. S. Grewal: Advanced Accountancy, (Sultan Chand & Co).
10. Warren, C.S. & P.E. Fess: Principles of Financial and Managerial Accounting, (South-Western)
11. Jawahar Lal, Accounting Theory (Himalaya)

SECOND SEMESTER

PAPER V MANAGERIAL ECONOMICS

Objective: This course aims to develop managerial perspective to economic fundamentals as an aid to decision making under given environmental constraints.

UNIT-I Nature and scope of Managerial Economics: Economic Theory and Managerial Theory, Managerial Economist's Role and Responsibilities, Fundamental Economic Concepts-Incremental Cost Principles, Opportunity Cost Principle, Discounting Principle, Equimarginal Principle, Objectives of Business Firm.

UNIT –II Demand Analysis: Law of Demand, Determinants of Demand, Elasticity of Demand- Price Elasticity, Income Elasticity and Cross Elasticity.
Theory of Consumer Choice: Cardinal Utility Approach, Indifference Approach, Revealed Preference Theory, Demand Estimation, Demand Forecasting.

UNIT –III Production Theory: Production Function – Production with one and two variable inputs, Law of Variable Proportion; Law of Returns to Scale, Economics of Scale, Cost Concepts, Classification of Cost, Short and Long run Cost Function-their nature, shape and inter relationship.

UNIT –IV Price Determination under Different Market Conditions- price determination and firm's equilibrium in short and long run under Perfect Competition, Monopolistic Competition, Oligopoly and Monopoly.
Pricing Practices: Methods of Price Determination, Pricing of Multiple Products, Price Discrimination, Dumping.

UNIT –V Business Cycles: Nature and Phases of a Business Cycle, Theories of Business Cycles- Monetary, Innovation, Samuelson and Hicks Theories.
Inflation: Definition, Characteristics and Types, Inflation in terms of Demand Pull and Cost Push Factors, Effects of Inflation.

References:

1. Varshney R.L., and Maheswari K.L., Managerial Economics, (Sultan Chand & Sons)
2. Dean, Joel, Managerial Economics, (Prentice Hall)
3. Mote, V.L., Paul S. & Gupta, G.S., Managerial Economics Concepts and Cases, (TataMc)
4. Rahman Habib-Ur, Managerial Economics, (Himalaya)
5. Dwivedi, D.N, Managerial Economics, (Vikas Publishing House)
6. Adhikary M. Business Economics, (Excel Books)
7. Chopra OP: Managerial Economics, (TataMc.GrawHill)
8. Petasen H., Craig and W. Cris leans: Managerial Economics, (Prentice Hall)
9. Varian H.R., International Micro Economics, A Modern Approach, (East West Press)
10. D.M. Mithani, Managerial Economics, (Himalaya)
11. Mishra & Puri, Economics for Management :Text and Cases, (Himalaya)
12. Mithani & Murthy, Fundamentals of Business Economics, (Himalaya)
13. H.L. Ahuja, Business Economics : Micro & Macro, (S.Chand & Co. Ltd.)
14. S.A. Siddiqui & A.S.Siddiqui, Managerial Economics & Financial Analysis, (New Age)

PAPER VI

FINANCIAL MANAGEMENT

Objective: The objective of this course is to help students to understand the conceptual framework of financial management and its applications under various environmental constraints.

UNIT –I Meaning, nature and scope of finance. Financial goal-profit Vs. wealth maximization. Finance functions-investment, financing and dividend decisions.

Capital Budgeting-Nature of investment decisions, investment evaluation criteria- payback period, accounting rate of return, net present value, internal rate of return and profitability index, Capital rating, Risk analysis in capital budgeting.

UNIT –II Cost of Capital-Meaning and significance of cost of capital, Calculation of cost of debt. Preference capital, equity capital and retained earnings, Combined cost of capital.

UNIT –III Operating and Financial leverage-Measurement of leverage, Effects of operating and financial leverage on profit, Combined financial and operating leverage.

UNIT –IV Capital Structure Theories-Net Income Approach, Net Operating Income Approach, Traditional Approach and, MM Hypothesis, Determinants of Capital Structure decision.

Dividend Policies-Issues in dividend policies, Walter's Model, Gardon's Model (Relevance concepts) M. M. Hypothesis (Irrelevance Concept) Determinants of dividend policy, Divident policy in practice-Forms of dividend policy.

UNIT –V Management of Working Capital-Meaning, significance and types of working capital, Need for working capital-concept of operating cycle, estimation of working capital requirements, Financing of working capital and norms of bank finance.

Dimensions of working capital management-Management of Inventories receivable and cash.

References:

1. Pandey, I. M., Financial Management, (Vikas)
2. Chandra, P. Financial Management: Theory and Practice, (Tata McGraw Hill)
3. Khan M.Y. & Jain P.K, Financial Management:Text & Problems.(Tata McGraw Hill)
4. Sharma R.K. and Gupta S.K. Financial Management, (Kalyani)
6. Van Horne James C., Financial Management and Policy, (Prentice Hall)
7. T.P. Ghosh, Accounting and Finance for Managers, (Taxmann)
8. D. Chandra Bose, Fundamentals of Financial Management (Prentice Hall of India)
9. R.P. Rustagi, Financial Management, (Galgotia publishing Company)

PAPER- VII

MARKETING MANAGEMENT

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

UNIT-I Introduction: Evolution of marketing, Concepts of marketing, Marketing planning, Organizing & control, Marketing mix, Strategic marketing planning and overview.

Market Analysis and Selection: Marketing environment, macro and micro components and their impact on marketing decision, Market segmentation and positioning, Consumer Behaviour: Consumer versus Organisational Buyers, Consumer decision making process.

UNIT-II Product Decisions: Product classification of Products, Major product Decigns, Product line and Product Mix, Branding, Packaging and Levelling, Product Life Cycle, New Product Development and Consumer Adoption Process.

UNIT -III Pricing Decisions Factor affecting price determination, Pricing Policies and Strategies, Discounts and Rebates.

UNIT -IV Promotion Decision: Communication Process, Promotion mix- Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations,

UNIT -V Distribution Decision : Distribution Channels and Physical distribution decisions: Nature, function and types of distribution channels, distribution channel intermediaries, Channel management decision, retailing and wholeselling.

References:

1. Kotler, Philip, and Gary Armstrong: Principles of Marketing, (Prentice Hall)
2. Kotler, Philip :Marketing Management: Analysis, Planning Implementation and Control, (Prentice Hall)
3. Ramaswamy, V.S. and Namkumari S.: Marketing Management, (Macmillan)
4. Srinivassan, R.: Cass Studies in Marketing : The Indian Context, (Prentice Hall)
5. Stanton, William J., and Charles Fatrell: Fundamentals of Marketing: (Mc.Graw Hill)
6. Still, Richard R, Edward W.Coundiff and Norman A.P. Govani: Sales Management: Decisions, Strategies and cases, (Prentice Hall)
7. F. Cherunilam, Industrial Marketing, (Himalaya)
8. S.A. Sherlekar, Marketing Management, (Himalaya)
9. S.A.Sherlekar, K.Nirmala, Prasad and S.J.Salvadore Victor: Principles of Management (Himalaya)
10. S.K. Grover & T.N.Chhabra, Marketing Management, (Dhanpat Rai & Company)

PAPER VIII FINANCIAL INSTITUTIONS AND MARKETS

Objectives: The course aims at providing students with an understanding of the structure, organization and working of financial institutions and markets in India.

UNIT-I Introduction, Nature and Role of Financial System, Indian Financial System, Financial markets: Money market and capital market, Role of SEBI

UNIT-II Commercial Banks: functions, management and investment policies of commercial banks, present structure, e-banking, e-trading, Recent developments in commercial banking; Reforms in Banking Sector.

UNIT-III Development banks: Concept, objectives, functions, operational and promotional activities of development banks : IFCI, ICICI, IDBI, IIBI, NABARD

UNIT-IV Mutual Funds : Concept, Performance appraisal and regulation of mutual funds (with special reference to SEBI guidelines), Designing and marketing of mutual fund schemes. Mutual funds schemes in India – an over view.

UNIT-V Foreign investment : types, trends, implications, Regulatory framework for foreign investment in India.

References:

1. Bhole, L.M., Financial Markets and Institutions, (Tata Mc GrawHill)
2. Khan M.Y., Indian Financial System, (Tata Mc.GrawHill)
3. Srivastav, R.M., Management of Indian Financial Institutions, (Himalaya)
4. Avdhani, Investment and securities market in India, (Himalaya)
5. Avdhani, Investment and Securities Market in India, (Himalaya)
6. Giddy, I.H., Global Financial Markets, AITBS.
7. Gordan & Natarajan, Financial Markets & Services, (Himalaya)
8. Varshaney, P.N., Indian Financial Systems, (Sultan Chand & Sons)
9. Verma, J.C, Guide to Mutual Funds and Investment Portfolio, (Bharat Publishing)
10. M.Y. Khan, Indian Financial System, (Tata Mc.GrawHill)

THIRD SEMESTER

PAPER IX SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective : The objective of this course is to help students understand various issues in security analysis and portfolio management.

UNIT-I

Nature and Scope of Investment Management, Avenues of investment, Features of investment, Stages in investment.

Security Markets: Primary and Secondary market, Primary market-role, functions and methods of selling securities in primary market.

Secondary market-role, importance, type of brokers, trading mechanism, listing of securities in stock exchanges, legal control of stock exchanges in India. The Securities and Exchange Board of India (SEBI).

UNIT-II

Valuation of security: bond or debenture valuation, Preference stock or share valuation, Common stock or equity share valuation, Market Indices-Methods of Stock price indices.

Fundamental Analysis, Economic analysis, Industry analysis and Company analysis.
Technical Analysis: Basic tenets of technical analysis, Tools of Technical analysis.

UNIT-III

Efficient Market Hypothesis: Weak, semi-strong and strong Market and its testing techniques.

UNIT-IV

Security return and risk analysis, Measurement of return and risk.

Portfolio Analysis-Estimating Rate of return and standard deviation of portfolio, Effect of combining the securities, Markowitz Risk-return optimization, single index model or Market model. Portfolio total risk, Simple Sharpe's optimisation solution.

References:

1. Bhalla V.K., Investment Management: Security Analysis and Portfolio Management, (S. Chand & Co.)
2. Singh Preeti, Investment Management, (Himalaya)
3. Avadhani. V. A., Investment Management, (Himalaya)
4. Fisher and Jordan, Security Analysis and Portfolio Management, (Prentice Hall)
5. Chandra P., The Investment Game: How to Win, (Tata McGraw Hill)
6. Barua, Raghunathan and Verma, Portfolio Management, (Tata Mc. Graw Hill)
7. Prasanna Chandra, Investment Analysis and Portfolio Management, (Tata Mc.Graw Hill)
8. S. Kevin, Security Analysis & Portfolio Management (Prentice Hall)

PAPER X

ACCOUNTANCY FOR MANAGERIAL DECISIONS

Objective : The objective of this course is to acquaint students. with the accounting concepts, tools and techniques for managerial decisions

Course Inputs

UNIT-I Financial Statement Analysis- Trend Analysis - Financial Ratio Analysis; Solvency Ratios, Leverage Ratios and Capital Structure Ratios – Fund Flow Statement – Cash Flow Statement

UNIT – II Marginal Costing and Break-even Analysis: Concept of marginal cost; cost-volume-profit analysis; Break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line.

UNIT-III Budgeting: Definition of budget; Essential of budgeting; Types of Budgets- functional, master; fixed and flexible budget and zero-base budgeting.

Budgetary Control - Standard Costing and Variance Analysis: Standard costing as a control technique; setting of standards and their revision; Variance analysis- meaning and importance, kinds of variance and their uses - materials, labour and overhead variance.

UNIT- V Reporting - to Management: Objectives of reporting, reporting needs at different management levels; types of reports, modes of reporting, reporting at different levels of management.

References

Horngran, C.T. Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Pearson Education, Delhi

Horngren Charles T. George Foster and Srikanta M. Dattar : Cost ,Accounting: A Managerial Emphasis, Pearson Education, Delhi. /

Banerjee Bhabatosh : Management Accounting.

Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.

Barfield, Jessie, Ceily A. Raiborn and Mi, chael R. Kenney: Cost Accounting: Traditions and innovations, South Western College Publishing, Cincinnati, Ohio.

Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D.lrwin, Chicago.

Jawaharlal : Adv. Management Accounting - S. Chand, New Delhi.

Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati, Ohio.

Lall, B.M., and I.C. Jain: Cost Accounting: Principles and Practice, PH.. Delhi.

Pandey, I.M: Management Accounting, Vani Publication, Delhi.

Jain & Narang, Cost Accounting, Kalyani

Manmohan & Goyal, Principles of Management Accounting, Sahitya Bhavan, Agra

PAPER XI MANAGEMENT INFORMATION SYSTEM

UNIT – I Introduction to MIS: concept of information system. Data & information, MIS and levels of management, Characteristics of MIS, importance and significance of computer based MIS, Goals of Information System.

UNIT-II Design and Implementation : Introduction to planning, strategic information systems panning, tactical and operational planning, business system planning, critical success factors, computer aided planning tools, acquisition of hardware, software and services, hardware evaluation factors, software evaluation factors, evaluation of vendor support, implementation MIS, problems of MIS.

UNIT-III Controlling information system : Why controls are needed ? information system controls : input controls, processing control, output controls, storage controls, procedural controls, physical facility controls, controls for end user computing, controlling information systems costs, auditing information systems.

UNIT-IV Decision support system : introduction, managerial decision making, phases in decision making, process factors that shape the decision process, architecture of DSS (DBMS, MBBS, DGMS). Information support for intelligence, Design and choice phase, DSS as tool for decision making, difference between EDP, MIS and DSS.

Introduction to ERP: concept and importance.

UNIT-V Application of information system:

- i) Accounting information system – order processing, inventory control, accounts receivable: accounts payable etc.
- ii) Financial information system – Cash and securities management, capital budgeting, financial forecasting, financial planning.
- iii) Marketing information system-sales, product, management advertising and promotion, sales forecasting, market research.
- iv) Manufacturing information system-process control, product control and scheduling etc.

References :

1. Computer in Business Management an Introduction by James A.O. Brien
2. Management Information Systems: Conceptual Fundamentals, Structure and Development by Gorden B. Davis Margrethe H. Olson.
3. Information Systems for Modern Management by Robert G. Mardick, & Ross. (Printice Hall)
4. Management Information System for Higher Education by Centre for Educational Research & Innovations, Canada.
5. Management Information System by W.S. Jawadekar, (Tata McGraw Hill)
6. Management Information System (Text & Applications) by Mr. C.S.V. Murthy, (Himalaya)
7. Management Information System , O'Brien Markes (Tata Mc.Graw Hill)

PAPER XII

COMPUTER APPLICATION IN BUSINESS

Section – A (THEORY) Full Mark- 70

UNIT-I Introduction to computer based business data processing: basic components of a computer and their operation, Principle of classification of software, Application software, System software, Concepts of Language, Translators, Editors and operating systems, Batch processing, Multiprogramming and time sharing OS, Preliminary ideas on computer networks: topologies, LAN, WAN. MAN, INTERNET and INTRANET.

UNIT-II Introduction to WINDOWS : Platform menu bottoms, boxes etc. Accessories, Note pad, Word pad, Paintbrush, etc. Control panel, Windows explorer, Creation of folder. Creation, Deletion and Search for files, personalizing Windows: Customizing start menu, Creation, shortcuts to Programs and Files, Changing the Desktop settings.

MS-WORD for WINDOWS: Creation and editing of text files. Find and replace, Cut, Copy, Paste, Text formatting and spacing, Fonts, Indents, Page setup, Page numbering, Headers and footer, Print setting, Spell check, Creation of tables, Drawing simple objects, Mail merge facility.

UNIT-III Introduction to MS-EXCEL, Worksheet, Cell, Range, Tool bars, Creation of Worksheet, Editing, Insertion of columns, Rows, deletion of columns and rows, formatting data, Copying and moving data, Manipulation of worksheet data, Use of formula, drawing of different types of charts, Printing of worksheet data.

UNIT-IV Introduction to MS-Power point, preparation and presentation of slides, Creation of graphs, tables, organization charts, Addition of new slides, changing slide layouts, slide show.

Introduction to data base concepts, Building data base applications in FOXPRO: Creation and modification of Database files, FoxPro functions and index files, Queries and Relations, Creating reports and Labels. Writing, simple Fox Pro Programms. Input/ Output commands, conditional and looping commands.

PAPER XII

LAB ASSIGNMENTS Section – B Full Mark-30

1. Prepare a MS-WORD Document (having at least 2/3 pages) with proper formatting, Make multiple copies of the letter to be sent to different address using mail merge facility.
2. Prepare a weekly sales report in MS-WORD where the report consists of a heading, subheadings, Plain text, a table indicating sales figures of different items of different days of a week.
3. Prepare a worksheet in MS-EXCEL indicating demands of various categories of customers for different product types, Draw necessary charts to study the demand patterns of different categories of customers.
4. Prepare a worksheet indicating department wise funds allocation, expenditure of various heads and actual budgeted amount. Use this worksheet for analysis using available formulas and functions in MS-Excel.
5. Prepare a set of presentation slides in Power point to exhibit salient features of a particular brand of computer to be marketed.
6. Prepare for a slide show intended to present various activities aspects of a University to a visiting team.
7. Write a programme in FOXPRO, To prepare payroll for an organisation.
8. To calculate income tax for the employees of a company.
9. To manage inventory of finished goods of a production unit.
10. To build a personal information system for an organisation with all relevant querying facility.

References:

1. The Compact Guide to Microsoft Office by Ron Mansfield. BPB Publications.
2. Fundamental of Computers by V. Rajaraman.
3. Computer for Beginners by Jaggi &. Jain, Academy.
4. MS-OFFICE user's Manual
5. Straight to the point MS Office 2000, (Firewall Media)

FOURTH SEMESTER

PAPER XIII FINANCIAL SERVICES & MARKETS

Objective : The course is designed to acquaint students with the concept of various financial services offered in the industrial world today.

UNIT-I Financial services an over view.
Merchant Banking : concept, services rendered by merchant banks, merchant banks in India, regulation of merchant banks, problems of merchant banks.

Venture Capital Financing: Concept, Characteristics, Origin and growth of venture capital, venture capital schemes, legal guidelines and problems of venture capital in India.

UNIT-II Lease Finance : Concept, types of leasing, factors influencing lease Vs. buying decision, leasing in India, problems of leasing companies.

Higher Purchase: Concept and growth, types of higher purchase, problems and prospects of higher purchase in India.

UNIT –III Factoring and Forfeiting: Concept, types of factoring, legal aspects, factoring in India, problems of factoring. Forfeiting

Credit Rating: Concept, Credit rating agencies, CRISIL, ICRA, CARE & others. Techniques of credit rating, rating symbols, Ethical issues and Problems in credit rating.

UNIT-IV Depository System and Dematerialization: Concept, Depository, Depository Participants, SEBI Guidelines, Demat of Shares, advantages and drawbacks of the system.

UNIT-V Credit cards and Debit Cards: concepts, mechanism, progress, benefits and drawbacks, Indian scenario.

References:

1. Gupta, S.K. and Agarwal, N. Financial Services, (Kalyani Publishers)
2. Khan, M.Y., Financial Services, (Tata Mc.Graw Hill)
3. Guruswamy S., Financial Services and Systems, (Vijay Nicole P. Ltd)
4. Gordon and Natarajan, Financial Markets & Services, (Himalaya)
5. Avadhani, V.A., Investment and Securities Market in India, (Himalaya)
6. Pezullo, Marketing Financial Services, (Mc.Millan India Ltd.)
7. Machiraju, HR, Merchant Banking, (New Age International Publishers.)
8. Machiraju, HR, Indian Financial System, (Vikas)
9. Environment & Management of Financial Services, O.P. Agarwal, (Himalaya)

PAPER XIV ACCOUNTING STANDARD & CORPORATE REPORTING

UNIT-I : Accounting an Introduction: Accounting as an Information System, Branches of Accounting, Meaning of Financial Accounting, Objective of Accounting, Users of Accounting Information

UNIT-II : Development in Accounting Theory : Concept of Accounting Theory, Role of Accounting Theory, Classification of Accounting Theory, Events approach: Value Approach and Predictive Approach, Methodology in Accounting Theory – Positive and negative Methodology.

UNIT-III : Accounting Standards, Conceptual Framework for Accounting, Defining the term standard, Benefits of Accounting Standard, Management and Standard Setting, Govt. as standard selter, Private sector as standard selter, Standard setting body, Standard setting by agency, Difficulties in standard setting, Types of standard setting.

UNIT-IV Corporate Reporting, Concept of financial reporting, Objective of financial reporting, General purpose of financial reporting, Specific purpose reporting.

UNIT-V : Qualitative Characteristics of Financial Reporting, Significance of Company Report, Benefits of Financial Reporting

References:

1. Accounting Theory, R.K. Lele and Jawahar Lal, (Himalaya)
2. Advanced Accounting : Financial Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal, (Taxmann)
3. Studies in Accounting Theory, P.K. Ghosh, G.C. Maheswari, R.N. Goyale, (Wiley Eastern Limited)
4. Corporate Financial Reporting: Theory and Practice, Prof. Jawaharlal, (Taxmann)
5. Accounting for Management, Dr. Jawahar Lal, (Himalaya)

PAPER XV BUSINESS RESEARCH & BUSINESS COMMUNICAION

Objective : The objective of this course is to familiarize the students with the process and technique of scientific research and its relevance in the managerial decision making. Another objective of this course is to provide a broad view of communication skills to the students.

UNIT-I Research: Meaning and Definition, Functions of Social Science Research Difficulties and Limitations of Social Science Research, research in Functional Areas: Finance, Marketing, Production, Human Resources, Ethics in Business Research.

UNIT-II Planning of Research: the planning Process, Selection of a Research Problem, Sources of Research Problems, Formulation of the Research Problem, Formulation of the Hypothesis, Research Design.

UNIT-III Report Writing: Categories of Report, Planning Report Writing, Research Report Format, Principles of Writing, Documentation, Footnotes and Bibliography, Writing the Report, Oral Presentation.

UNIT-IV Interpersonal Communication: Significance; Concept of Two-way Communication; Process of Communication, Barriers to effective Communication; Types of Communication: Written and Oral Communication.

UNIT-V Organisational Communication: Factors influencing Organisational Communication, Communication Flow, Communication Network, Informal Communication; Interviews.

References:

1. Krishnaswami O.R. & Ranganatham M., Methodology of Research in Social Sciences, (Himalaya)
2. Bajpai S.R.: Methods of Social Survey and Research (Kitab Mahal)
3. Sarvanavel P., Research Methodology (Kitab Mahal)
- 4.. Kooper D.R. & Schindler P.S., Business Research Methods (Mc. Grow Hill)
5. Kothary, C.R.: "Research Methodology, Methods & Technique" (Wiley Eastern)
6. Rai & Rai, Business Communication (Himalaya)
7. Pradhan H, & Pradhan, N.S., Business Communication (Himalaya)
8. Locker & Kaezmark, Business Communication, (Tata Mc-Graw hill)

PAPER XVI INTERNATIONAL BUSINESS

Objective: The objective of this course is to provide a glimpse of global business environment and the emerging trends thereof.

UNIT-I International Business, Meaning, Nature, Theories of International Business, Scope, Competitive Advantage, Problems of International Business, Challenges of International Business.

UNIT-II Modes of Entering International Business: International Business Analysis, Different Modes of Entry in to International Business Globalisation: Meaning and Definition, Features, Stages of Globalisation, Benefits and Demerits of Globalisation Methods of Globalisation.

UNIT-III World Trade Organisation (WTO) and Multi-national Corporations, Trade Blocks and Business Centres.

UNIT-IV International Finance: International Accounting, International Finance and Foreign Exchange, International Financial Institutions.

UNIT-V International Marketing: Meaning Concept, International Marketing Mix, International Marketing Strategies.

Reference:

1. International Business: Text and Cases P. Subba Rao (Himalaya)
2. International Business, Cherunilam (S. Chand)
3. International Business Environment, F. Cherunilam (Himalaya)
4. International Business, V.K. Bhalla & S.Sivaramu (Anmol)
5. International Business, K. Aswathappa (Tata Mc.Graw)
6. International Marketing Management, Varshney & Bhattacharyya (Sultanchand)
7. International Finance, Manju Agarwal, (IIF, Delhi)
8. International Trade & Export Management, F. Cherunilam (Himalaya)
9. Export & Import Management, Acharya & Jain (Himalaya)

PAPER XVII DISSERTATION & VIVA-VOCE

The students are required to prepare a project on a contemporary topic in the area of business, trade, commerce and industry. They will submit five copies of the dissertation to be evaluated by two examiners one internal (the project guide) and one external. The student has to face a viva-voce on the dissertation topic. The viva-voce board will comprise of one external examiner and two senior faculties of the department.

The distribution of marks will be as follows

Dissertation 70 marks and Viva-Voce 30 marks.