

**DR. LANKAPALLI BULLAYYA COLLEGE**  
**PG- COURSES**  
**VISAKHAPATNAM**

**DEPARTMENT OF M.Com**

**OBJECTIVES**

The main objective of this course is to educate the student to evolve conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to Accountancy and Banking.

1. The objective of this Programme is to impart systematic and rigorous learning and exposure to Banking and Accounts related disciplines.
2. Graduates will be able to apply frameworks and tools to arrive at informed decisions in profession and practice.
3. Students will be competent of making a positive contribution to commerce, trade and industry in the national context.
4. Graduates with flair for self-employment will be able to initiate and build upon entrepreneurial ventures.

**Pedagogy**

The program offers dual specialization and runs for four semesters. The curricular track revised in 2015 prescribed by the University provides the core management subjects designed for the purpose of imparting knowledge in all functional areas of the commerce. The Department takes utmost care to ensure effective class room teaching which includes participative teaching method through case study, role play, presentations, current affairs etc. A team of specialist soft-skills trainers hone the soft-skills and communication of the students through SDC sessions. Apart from class room teaching, it also focuses on Seminars and Guest Lectures by external Industry Professionals to impart multi faceted knowledge to the students. Personality Development Sessions are conducted regularly.

**OUTCOMES/ EXPECTATIONS**

At the end of the course, the student will be able to-

1. Develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of commerce, accountancy, finance, commercial law, business mathematics, and IT to accounting & management problems and work effectively in modern day business and non-business organizations.
2. Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with the accounting, commerce, business, professional fraternity and with society at large through digital and non-digital mediums and using a variety of modes such

as effective reports & documentation, effective presentations, and give and receive clear instructions.

3. Develop fundamental in-depth knowledge and understanding of the principles, concepts, values, substantive rules and development of the core areas of commerce such as finance, accounting, financial analysis, project evaluation and cost accounting, tools such as Tally, MS Excel, MS Office, etc
4. Function effectively as an individual, and as a member or leader in teams, in multidisciplinary environment by demonstrating life skills, coping skills and human values.

### **COURSE OBJECTIVES:**

The course runs into 4 semester.

The first & second semester comprises of 6 subjects each. The third and fourth comprises of 5 subject each. In the second year, Accounting and Banking are given as electives.

### **First Semester**

**Name of the Course: Management Theory & Practice –  
Paper: CP 1**

#### **Scope:**

The demand for professionally qualified manager in India is increasing day by day because of rapid industrialization and growing competition. To achieve professional competence, managers both present and prospective, are required to be fully equipped with principles of management and how these principles can be put in practice. A comprehensive understanding of these principles will increase decision ability and sharpen their tools for the purpose.

At the time making analysis of the scope of management, it is necessary to determine the objectives and goal and to take appropriate action i.e. to implement the plan in order to accomplish the stated objectives. Controlling ensures performance as per plan and enables the management to remove the deviation, if any, between actual results and expected results.

#### **Objectives:**

At the end of the course the student will be in a position to understand

5. Emphasis has been put on contemporary development in management without neglecting the older contributions that have proved their worth over the years.
6. Emphasis has been put on application for managers and their organization not only as guides for immediate actions but in their potentials for guiding managers for action in future.
7. Emphasis has laid on management process, techniques and principles of organization.

8. Emphasis is made on motivation and leadership as the two unique managerial functions to ensure maximum use of human resources without sacrificing human resource and human welfare.

**Pedagogy:**

The topics will be covered by a mix of lectures, case analysis, presentations. The topics will be explained with suitable examples. Every week five sessions of each fifty (50) minutes duration are conducted. One session is allotted for conducting Quiz's, Case analysis, Presentations, etc, Participative teaching method is encouraged.

**Evaluation:**

The syllabus is divided into five units, after every unit evaluation test is conducted. Further, two mid-semester tests are conducted. The marks obtained are carried forward as internal assessment marks proportionately.

Semester end examinations – 80%

Mid-Semester – 20%

**Suggested Readings:**

5. Koontz O'Donnel, Principles of Management, McGraw Hill, Tokyo
6. P C Tripathy and R M Reddy, Management, Tata McGraw Hill Pub Co., Ltd.
7. L M Prasad, Principles of Management.

**Name of the Course: BUSINESS ENVIRONMENT**

**Paper: CP 2**

**Scope of the Course:**

Environmental dynamism is a widely-explored construct in the organisation theory and strategic management literature. This construct has a growing importance according to the degree of instability or turbulence of such key operating concerns as market and industry conditions as well as more general technological, economic, social, and political forces. The ability of an organisation to adapt to changing environmental circumstances is a key to organisational survival while effectiveness of the adaptive response is dependent on aligning the response to the environmental circumstances faced by the organisation. It is clearly important for any business to be able to respond positively to such interest.

## Objectives:

9. To enable the student get an overview of Business Environment
10. To understand various factors influencing business environment
11. To understand the economic systems around the world emphasizing the structure of the Indian Economy
12. To understand the competition among the Indian companies
13. To understand recent trends in Business environment

## Pedagogy:

The course utilizes text books as the primary source for the course. The faculty member gives lecture on the prescribed topic and encourages students to raise questions. Case studies are also studied and analysed in the class room. If students need assistance, it will be provided by the concerned teacher.

The whole class session is used effectively  $\frac{3}{4}$  of the session will be utilized to cover the topic. The  $\frac{1}{4}$  is for summarizing the whole session. Key terms, are explained with necessary live examples. At the end of the each unit case is explained and discussed. Also assignment is given in order to increase the student's written skills and to cultivate the habit of referring various prescribed text books.

Units	No. of teaching sessions required (1hour 40 minutes)
I	4
II	5
III	5
IV	5
V	4
	23

Evaluation of the students is through:

Case analysis & presentation	- 25%
Assignment / Quiz	- 25%
End term test	- 50%

**Name of the Course: ADVANCED MANAGEMENT ACCOUNTING**  
**Paper: CP 03**

## Course Outline

To develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decision – making and control.

### Course Objectives:

The objectives of this course are many fold. First, students will access to a comprehensive and critical review of how to design and implement Management Accounting systems across different types of organizations and specific business-related, as well as organizational factors. Second, students will develop a sound understanding and appreciation of the risks and opportunities for firms associated with the use of cost information to achieve profit goals and strategic objectives. Third, students will get familiar with ABC systems to foster strategy implementation. Finally, the course aims to motivate students to share in class their opinions and constructively discuss the design and implementation of Management Accounting systems.

### Pedagogy:

The course will be delivered through class secession comprises a mixture of lectures, interactive discussions, analysis of problems and case studies. Each secession of 50 mins. is productively used to outline through lectures and case analysis.

### Evaluation System

Class Participation	10
Assignment	10
Quiz	10
Projects	10
Mid-Term	20
End-Term	80

### Recommended Text Books:

1. Management Accounting, I.M. Pandey, Vikas Publishing House
2. Management Accounting, N.M. Sanghvi, Prentice Hall of India
- 3 Fundamentals of Management Accounting, T.P. Ghosh, Excel Publications.

## **Name of the Course: BUSINESS ECONOMICS**

### **Paper: CP 04**

#### **Purpose:**

The purpose of Business Economics is to apply a series of basic economics principles to the decision making process within the firm whether local or in global context.

#### **Scope of the Subject:**

Business economics has a close connection with economic theory, operation research, statistics, mathematics and the theory of decision making. It also draws together and relates ideas from various functional areas of management like production, marketing, finance and accounting, project management etc.

#### **Course Objectives:**

At the end of this course the student will be able to ...

1. Develop specific tools – quantitative as well as broadly analytical – that are useful for tackling basic managerial economics problems.
2. Use the theory of firm to model business organizations
3. Apply demand theory to establish the elasticity of demand.
4. Use demand estimation to forecast demand trends and change.
5. Apply production theory to manage production
6. Use cost theory to establish short and long run behavior
7. Describe market structures to establish market equilibrium
8. Use pricing strategies to enable organizational coherence.

#### **Pedagogy:**

The topics are covered through lectures and explaining them with relevant examples. Cases and problems of given topics are solved .

#### **Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

**Text Book Prescribed:-**

1. Peterson H. Craig, Lewis W.Chris(2006), Managerial Economics, Pearson Education
- 2.P.L Mehta, Managerial Economics – Sultan Chand & Sons.
- 3.Mithani D.M Managerial Economics, Theory and Applications, Himalaya Publishing

**Name of the Course: BUSINESS COMMUNICATION****Paper: CP 05****Purpose:**

The course is aimed at equipping 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.

**Objective:**

Learners are exposed to

1. Awareness on Business Communication.
2. Describing the knowledge on communication models.
3. Timely utilisation of verbal and non-verbal communication, showing the Interpersonal perception and influence.
4. Develops the report writing skills, organisation of press reports.

**Pedagogy**

An interactive classroom, where group discussions, presentations, assignment and other activities are conducted to learn how to communicate. The subject is divided into 5 units and after each unit, an assignment or related topic is given to the students.

**Evaluation:** Students are assessed internally with 2 mid examinations

Internals – 20 marks

Semester End Exams- 80 marks

**Text Book -**

1. Urmila Rai & S.M. Rai, Business Communication, Himalaya Publishers, Mumbai.
2. Meenakshi Raman – Business Communication, Oxford University Press.
3. Biswajit Das: Business Communication personality Development, Excel Publications.
4. Parag Diwan: Business Communication, Excel Publications.

## **Name of the Course: SOFT SKILLS**

### **Paper: CP 06**

#### **Soft skills – An Introduction:**

Times are changing. Companies are gradually realizing that in addition to academics, technical and computing knowledge, soft skills also play an important role. A candidate's interpersonal skills, emotional intelligence, the ability to adapt to the company's work culture, leadership qualities, creativity, ability to generate innovative ideas and communication skills have become important parameters during the selection process. All these qualities are attributed to soft skills otherwise known as people skills.

#### **Objective:**

1. The objective of the training classes is to identify the nuances of the students and build in them confidence to face challenges in their career.
2. Adaptability in exhibiting positive values and possessing ethical principles are given extreme priority. Clarity in thought and speech is a skill deemed important during the training.
3. Self esteem and perception is another training feature.
4. Overcoming fear and developing a sense of ease to communicate first with their peers, next with the faculty and finally in the interviews.
5. Impressive and emphatic written communication is part of the training. The student is taught to write letters, emails, reports, summaries, place orders and write memos in formal English.

#### **Scope of Soft skills:**

1. These **skills** make it easier to form relationships with people, create trust and dependability, and lead teams.
2. Shapes them into professional writers and speakers.
3. Soft skills make a difference in the external and internal personalities.
4. Skills learnt in the class, over a period of time, make the students more sophisticated, cultured, reformed and successful.
5. It infuses a sense of empathy towards co-workers, be a team member, manage their time and also in certain cases, make them from team players to leaders.

#### **Pedagogy:**

Though the chalk and board method is still persistent in the colleges and schools of our country, one should not underestimate the caliber of the



faculty existing here. Education has evolved to a great extent stepping out of the traditional teaching methodologies and taking a leap in using technology to a large extent. Peer pressure is prevailing from the ancient times and still exists. It is the trainer's sole duty to help them handle stress and manage their time and resources.

The Trainers in the college adopt modern methods of teaching and assessing the students. Thinking beyond the classroom, personalized feedback, helping the students to handle stress and peer pressure through activities, mentoring them in GDs, public speech, extempore, role plays and facilitating their need to speak grammatically correct English is what trainers do. Assessments play a major role in personalized training. Mock Interviews are conducted by the faculty from other departments to give an insight of how the real interview would be. This has proved a better conversion rate in placing the students.

**Evaluation:** The students are evaluated internally, they have 2 mid examinations which comprises of 20 marks each and average is calculated. The semester end examination is 80 marks which is conducted internally.

**Reference material:**

1. Soft Skills: An Integrated Approach to Maximize Personality by Gajendra Singh Chauhan and Sangeeta Sharma
2. Personality Development and Soft Skills by Barun Mitra

**Second Semester**

**Name of the Course: E- Business**

**Paper: CP 01**

**Purpose:**

The purpose of this paper is to make the student aware of what is the role of IoT in ever expanding Business world and how it changed its face. This also gives insight into various advantages and disadvantages of IoT.

**SCOPE:**

E business is a diverse sector with many job opportunities to choose from. E business is the future of business and thus has an increased potential of regularly coming up with innovative, more interesting aspects to be explored. Some of the specializations available in E business include cyber strategic planning,

specializations can be specific to the customer-related field or it can be related to different sectors like the government or public sector and the private sector. For each specialization, the student has to do extensive research on technology beyond its usual use.

**OBJECTIVE :**

Objective of this course is to provide basic concepts of e-business and equip the student with the skill of integrating business process with electronic technology.

**PEDAGOGY:**

Initially we start learning from the introduction to difference between traditional business and e-business followed by concepts of internet and IoT devices, how these are helpful in development of effective e-business followed by the Security aspects in the electronic Environment and finally we discuss how the IoT is proliferated into various dimensions of today's Business World.

**Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

**SUGGESTED BOOKS:**

Ravi Kalakota & Marcia Robinson, E-Business Road map for success, Pearson Education, Asia.

Ravi Kalkota & Andrew B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.

P.T.Joseph, S.J. E-Commerce: An Indian Perspective, Prentice Hall of India

Kenneth C. Laudon, Carol Guercio Traver, E-Commerce: Business, Technology, Society, Pearson Education

Efraim Turban, Jae Lee, David King and H. Michael Chung, Electronic Commerce, Pearson Education

C.S.V. Murthy, e-commerce : concepts, models and strategies, Himalaya Publishing/

C.S. Rayudu, E-Commerce and E-Business, Himalaya Publishing House.

Kamalesh Bajaj and Debjani Nag, E-Commerce, Tata McGraw Hill.

N.Bandopadhyaya, E-Commerce Context, Concepts and Consequences, Tata McGraw Hill.

**Name of the Course: FINANCIAL MANAGEMENT**

**Paper: CP 02**

## Course Outline

The purpose of Financial Management is for solving practical business problems and enhances the practical decision making capacity. Financial Management is a vital part of managing operations. It involves in all levels of management and all fields of human activities.

## Course Objectives

At the end of this course the student will be able to

Provide support for decision making,

Ensure the availability of timely, relevant & reliable financial and non-financial information,

Evaluate firm's dividend policy

Evaluate firm's working capital position and manage the components of working capital

Minimize the cost of carrying current assets and cost of short-term borrowing

Protect organization against unexpected events and external risks

Match the objective of wealth maximization by increasing the EPs, dividend per share and analyze the value of share in market

To fulfil the social responsibility

## Pedagogy:

The course will be delivered through class secession comprises a mixture of lectures, interactive discussions, analysis of problems and case studies. Each secession of 50 mins. is productively used to outline through lectures and case analysis.

## Evaluation System

Class Participation	10
Assignment	10
Quiz	10
Projects	10
Mid-Term	20
End-Term	80

## Recommended Text Books:

8. Financial Management, I.M. Pandey, Vikas Publishing House
9. Financial Management, Prasanna Chandra, Vikas Publishing House
10. Financial Management, Shashi K Gupta, R.K. Sharma, Kalyani Publishers.
11. Financial Management Principles and Practices, G. Sudarshan Reddy, Himalaya Publishing House.

**Name of the Course: HUMAN RESOURCE MANAGEMENT**

**Paper: CP 03**

## Purpose

Human resource may be defined as the total knowledge, skills, creative abilities, talents and aptitudes of an organization's workforce , as well as the

values, attitudes, approaches and beliefs of the individuals involved in the affairs of the organizations. It is the sum total or aggregate of inherent abilities , acquired knowledge and skills represented by the talents and aptitudes of the persons employed in the organization. HR are multi dimensional in nature . From the national point of view, human resources may be defined as the knowledge , skills , creative abilities, talents and aptitudes obtained in the population; whereas from the view point of the individual enterprise , they represent the total of the inherent abilities, acquired knowledge and skills as exemplified in the talents and aptitudes of its employees.

**OBJECTIVE :**

1. To help the organization to attain its goals effectively and efficiently by providing competent and motivated employees.
2. To utilize the available human resources effectively
3. To increase to the fullest the employee's job satisfaction and self - actualization
4. To develop and maintain the quality of work life (QWL) which makes employment in the organization a desirable personal and social situation.
5. To help maintain ethical policies and behavior inside and outside the organization.
6. To establish and maintain cordial relations between employees and management.
7. To reconcile individual / group with organization goals.

**Pedagogy :**

The whole class session will be utilized effectively . case studies are discussed and presented at the end of each unit and also important topics . also students are given assignment in order to improve their writing and referring skills.

**Evaluation:**

The syllabus is divided into five units , after every unit evaluation test is conducted. Further , two mid-semester tests are conducted . the marks obtained are carried forward as internal assessment marks proportionately.

End Semester Exams -80%

Mid Semester Exams- 20%

**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.
3. N.K. Singh: Human Resources Management, Excel Publications
4. P. Subba Rao, Human Resource Management, Himalaya Publishers, Mumbai.

**Name of the Course: MARKETING MANAGEMENT**

**Paper: CP 04**

**Scope:**

Marketing is managing profitable customer relationships. Marketing deals with customer more than any other business function and deals mainly with customers. Marketing is practiced by large profit making companies like Microsoft, IBM, Reliance, HUL, Godrej etc. It is also used by non-profit organization like Churches, Colleges, Hospitals, and charitable trusts like CRY, help Age.

At the end of the course student will be in a position to understand.

**Objectives:**

- 1.How to formulate and implement marketing strategy.
- 2.How the environment is analysed to exploit the opportunities.
- 3.To understand the various elements of marketing mix.
- 4.To understand STP and to formulate the marketing strategy.
- 5.How to segment the market and to satisfy the customer.

**Pedagogy:**

The topics will be covered by a mix of lectures, case analysis presentations. The topics will be explained with suitable examples. Every week five sessions of each fifty (50) minutes duration are conducted. One session is allotted for conducting Quiz's, Case analysis, Presentations etc, Participative teaching method is encouraged.

**Evaluation :**

The syllabus is divided into five units, after every unit evaluation test is conducted. Further, two mid-semester tests, one written and other on-line are conducted. The marks obtained are carried forward as internal assessment marks proportionately.

Semester end examination-80%

Mid-Semester/online/unit tests/PDS classes-20%

**Suggested Readings:**

1. Karunakaram, Marketing Management, Himalaya Pub House, New Delhi
2. Philip Kotler, Marketing Management
3. Kotler and Kelner, Marketing Management.

**Name of the Course: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION****Paper: EP 01**

**Purpose:** To enable the students to be aware of the importance of statistical techniques in the solving business problems.

**Scope**

Quantitative Techniques assist the business sector to make best estimates and minimise the risk associated with a particular decision. The scope of statistics is useful in subject matter of statistics broadly divided into 2 heads-

- a) Statistical method
- b) Applied statistics

Under statistical method it covers four stages- i) Collection of data ii) Presentation of data iii) Analysis of the data iv) Interpretation of the data.

Applied statistics deals with application of statistical methods to specific problems, which is categorised into 4 stages- i) Descriptive ii) Scientific iii) Inductive iv) Analytical.

**Course Objectives:**

1. To plan the statistical investigation
2. To collect and use the data according to pre determined purpose
3. To assist in investigation of business plans & decision making.
4. To analyse the collected data for the benefit of the organizations and business units
5. To present the data in a suitable form and to prepare the report for submission with interpretation
6. Useful to forecast the business growth with the help of formulation policy

**Pedagogy:**

The topics are covered through lectures and explaining them with relevant examples. Problems related to the topics are solved.

**Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

**Suggested Books:**

1. Dr. C R Reddy Quantitative methods for management decision, Himalaya Publication
2. S.L Agarwal S.L Bhardwaj K Raghuveer Business Statistics, Kalyani Publications.
- 3 R. Selvaraj, Quantitative Techniques, Excel Books, New Delhi
- 4.Misra: Quantitative Techniques for Management, Excel Publications

**Name of the Course: SOFTSKILLS (Personality Development & GD)****Paper: EP 02****Purpose:**

Appropriate soft skills play an important role in a successful career as well as during social interactions in the society. These skills are also highly sought after by employers recruiting fresh graduates. This course suggests certain measures for improving soft skills of students which may also help improve their employment and career perspectives.

**Objective:**

The aim of the course is to

1. Enable students attain certain skills for career planning and goal setting
2. Make the student understand the significance of personality development.
3. Identify appropriate way of time management.
4. Prepare a student to attempt various types of interviews.
5. Impart and develop negotiation skills .

**Scope of Soft skills:**

1. These **skills** make it easier to form relationships with people, create trust and dependability, and lead teams.
2. Shapes them into professional writers and speakers.
3. Soft skills make a difference in the external and internal personalities.
4. Skills learnt in the class, over a period of time, make the students more sophisticated, cultured, reformed and successful.
5. It infuses a sense of empathy towards co-workers, be a team member, manage their time and also in certain cases, make them from team players to leaders.

**Pedagogy:**

Though the chalk and board method is still persistent in the colleges and schools of our country, one should not underestimate the caliber of the faculty existing here. Education has evolved to a great extent stepping out of the traditional teaching methodologies and taking a leap in using technology to a large extent. Peer pressure is prevailing from the ancient times and still exists. It is the trainer's sole duty to help them handle stress and manage their time and resources.

The Trainers in the college adopt modern methods of teaching and assessing the students. Thinking beyond the classroom, personalized feedback, helping the students to handle stress and peer pressure through activities, mentoring them in GDs, public speech, extempore, role plays and facilitating their need to speak grammatically correct English is what trainers do. Assessments play a major role in personalized training. Mock Interviews are conducted by the faculty from other departments to give an insight of how the real interview would be. This has proved a better conversion rate in placing the students.

**Evaluation:** The students are evaluated internally, they have 2 mid examinations which comprises of 20 marks each and average is calculated. The semester end examination is 80 marks which is conducted internally.

**Reference material:**

1. Soft Skills: An Integrated Approach to Maximize Personality by Gajendra Singh Chauhan and Sangeeta Sharma
2. Personality Development and Soft Skills by Barun Mitra



## **THIRD SEMESTER**

**Name of the Course:INSURANCE PRODUCTS AND MANAGEMENT**

**Paper: CP 01**

### **Purpose:**

Insurance sector is poised for an unprecedented growth in the coming years. several universities offering insurance as a subject of study and various training institutes for training insurance intermediaries; there is enough opportunity for the young to get qualified and employed in the insurance sector. Insurance Regulatory and Development Authority of India (IRDAI), being the regulator of insurance sector in the country, also provides career opportunities for experienced insurance professionals for that this course is very useful.

### **Scope**

The insurance companies today must meet the need of the hour for more and more personalized approach for handling the customer. Today managing the customer intelligently is very critical for the insurer especially in the very competitive environment. Companies need to apply different set of rules and treatment strategies to different customer segments. However, to personalize interactions, insurers are required to capture customer information in an integrated system.

### **OBJECTIVES:**

Learners are exposed to

1. Understand fundamental knowledge on life insurance
2. Insurance principles and contractual provisions
3. Health insurance and employee benefits
4. IRDA and claim settlement operations
5. Reinsurance alternatives of reinsurance

Evaluation:

The syllabus is divided into five units, after every unit evaluation test is conducted. Further, two mid-semester tests are conducted. The marks obtained are carried forward as internal assessment marks proportionately.

Internals – 20 marks

Semester End Exams- 80 marks

Text Books-

1. George E. Rejoa, Principles of risk management and insurance, Pearson Education, New Delhi, 2004.
2. Black Jr. Skipper Jr. Health Insurance, Pearson Delhi, 2003.
3. M.N. Mishra, Insurance Principles and Practice, S. Chand, New

## **ELECTIVES:(ACCOUNTS ) CORPORATE ACCOUNTING**

### **PAPER 01**

#### **Purpose:**

The main aim of this course is to extend understanding of financial reporting for the partners as well as for external users, concepts and standards underlying the accounting procedures used to measure business performance

#### **Scope**

It is a special branch of accounting which deals with accounting for companies in preparation of their Final accounts and Cash Flow statement analysis and Financial Analysis and interpretation. It is also used for Amalgamation, Absorption and preparation of Consolidated Balance Sheet.

#### **OBJECTIVES:**

1. Understand the techniques of restructuring and liquidating the corporate entities.
2. Provide the student with knowledge of recent developments in corporate accounting
3. Teach them the Various Requirements of Corporate Reporting.
4. Provide the student with knowledge on Value Added Statements.
5. Describe the definitional problems, methods of report preparation and limitations of reported financial data in respect of complex transactions, events and organisational structures.

#### **Pedagogy:**

The topics are covered through lectures and explaining them with relevant examples. Problems of given topics are solved at the end of each topic.

#### **Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

#### **Text Book :-**

1. Advanced Accounting – Corporate Accounting Vol. 2 – Ashok Sehgal & Deepak Sehgal, Taxmann Allied Services Pvt Ltd, New Delhi.
2. Financial Accounting: A Managerial Perspective, .Narayana Swamy, Prentice Hall of India.
3. Financial Accounting for Business Managers: Asish K. Bhattacharyya, Prentice Hall of India.

## **ELECTIVES:(ACCOUNTS ) TOTAL COST MANAGEMENT**

### **PAPER 02**

#### **PURPOSE:**

Total Cost Management (TCM) is a systematic approach to managing cost throughout the life cycle of any enterprise, program, facility, project, product or service. The TCM Framework: An Integrated Approach to Portfolio, Program and Project Management is a structured, annotated process map that for the first time explains each practice area of the cost engineering field in the context of its relationship to the other practice areas including allied professions.

#### **SCOPE:**

The rapidly evolving dynamics of business landscape has resulted in a dramatic reduction in planning horizons for strategic plans and cycle times for business models. The planning horizons for strategic plans have shrunk from 8-10 years to 3-5 years and CEOs are forced to re-visit their business model every 2-3 years. As a result, the investments and resource commitments are being restricted to retain flexibility. TCM calls for cost focus in every aspect of the business and flows through the organization as a part of strategy formulation. Strategies are formulated with an objective of moving upward on the value chain and the focus is typically on the growth. TCM recognizes that cost is incurred while creating value and brings cost dimension in the value creation process. TCM requires managing the cost while creating value.

#### **OBJECTIVES:**

1. Cost management is helpful to charge a cost per product out of total production.
2. To analyze the different types of costs associated with the product.
- 3 .Cost accounting is to identify the cost of wastage with time, material, machinery, and expenses.

4. In the process of different products, it is easy for the management to decide about the materials used, the time used for production, and the profits associated with each product.
5. Cost management is to collect all the data regarding the manufacturing and distribution of the product.
6. The capital locked or working capital shows the cash unlocked. The capital is used for the management of the inventory, work-in-progress, and finished goods. With the help of cost accounting, these details are calculated.
7. As the cost and capital are associated, it is useful for the management to know the proposed capital projects.

**Pedagogy:**

The topics are covered through lectures, presentations and explaining them with relevant examples.

**Evaluation:**

Internals – 20 marks  
Semester End Exams- 80 marks

**Text Book :-**

1. Ramanathan, A.R., Cost and Management Audit, Tata McGraw Hill, New Delhi
2. Greenwood W.T., Business Policy-A Management Audit Approach, MacMillan, New York
3. Kamal Gupta, Contemporary Auditing, Tata McGraw Hill, New Delhi

**ELECTIVES:(BANKING) NBFC's**

**PAPER 01**

**Purpose:**

NBFC plays an important role in promoting inclusive growth in the country by catering to the diverse financial needs of bank excluded customers. Further NBFC often takes a lead role in providing innovative services to MSE.

**SCOPE:**

NBFC are financial intermediaries engaged in the business of accepting deposits delivering credit and play an important role in channelising the source of financial resources. They supplement the role of banking sector in meeting the increasing financial needs of the corporate sector.

**Objective:**

To make the students understand-

1. NBFC can acquire shares, stocks, bonds, debentures and securities from the government as well as local authority or any marketable securities.
2. NBFC functions as per the government Act providing loans and advances to the public.
3. They provide banking services without meeting the legal definition of Bank.
4. They are financial intermediaries engaged in the business of accepting deposits , delivering credit and play an important role in the financial sectors.

**Pedagogy:**

The topics are covered through lectures and explaining them with relevant examples. Cases studies are also taken up for practical assessment, to enable the student to understand the subject.

**Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

**Text Book :-**

1. Bhole. LM. Financial Institutions and Markets, Structure, Growth and Innovtions, Tata McGraw- Hill Publishing Company Ltd. New Delhi.
2. Srivatsava, RM, Management of Financial Institutions, Himalaya Publishing Company Ltd.,Mumbai.
3. Khan, MY, Indian Financial System, Tata McGraw Hill Publishers, New Delhi.

**ELECTIVES:(BANKING) BANK FINANCIAL MANAGEMENT****PAPER 02**

**Purpose:** Bank Financial Management generally concerns with procurement of funds allocation and controlling financial resources in banking sector. The main purpose of is – 1. To ensure regular adequate supply of funds for the bank customers.

2. To ensure adequate returns to the deposit holders.
3. To ensure optimum funds utilisation
4. To ensure safety on deposits
5. To plan a sound capital structure.

**SCOPE:** Financial Management in Banking sector depends on various functions like planning, organising, directing & controlling the financial activities such as procurement of deposits, allocation of different types of loans and providing financial support and services to the business people.

**Objective:**

1. Estimation of capital requirement
2. Determination of capital composition
3. Choice of sources of funds
4. Investment of funds in RBI
5. Disposal of surplus.
6. Cash management
7. Financial control
8. profit estimation

**Pedagogy:**

The topics are covered through lectures and explaining them with relevant examples. Cases studies are also taken up for practical assessment, to enable the student to understand the subject.

**Evaluation:**

Internals – 20 marks  
Semester End Exams- 80 marks

**Text Book :-**

1. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai
2. Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
3. Pai Panandikar & NC Mehra, Rural Banking, National Institute of Bank Management, Pune

**FOURTH SEMESTER**

**Name of the Course: Computer Applications in Accounting**

**Paper: CP 01**

**Purpose:**

The field of accounting is always remaining in demand as it is the backbone of every business entity. Accountant is needed in every industry for the preparation of financial statements, financial records, advice the ways that reduces costs, increase revenues and profits, discharges the duty to ensure that all the taxes are paid in time It is one of the respected professions in the world So demand for accountant professionals is relatively high comparing to the other disciplines.

**Scope:** Tally ERP 9 is a windows based enterprise resource planning software. The software handles accounting, inventory management, order management, tax management, pay roll, banking and other requirements of business. It supports all day to day processes from recording invoices to generating various MIS reports.

**Objective:**

Understand basics of computerised accounting

2. Outline TALLY ERP9

3. Develop basic accounting issues with the help of accounting software

4. Explain basic inventory handling

**Pedagogy:**

The topics are covered through lectures and explaining them with relevant examples. The students are taught practically in the lab with real examples.

**Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

**Text Books :**

1. Computers and Common Sense, Robert Hunt & John Shelly, Prentice Hall of India, New Delhi.

2. Computers and Information Management, S.C. Bhatnagar, K.V. Ramani, Prentice Hall of India, New Delhi.

**ELECTIVES:(ACCOUNTS ) FINANCIAL STATEMENT ANALYSIS  
EP 01**

**Purpose:** This Financial statement is a process of analysing a company's financial statements for decision making. The main purpose of FSA is to understand the overall health of an organization as well as to evaluate financial performance and growth of the business.

**Scope:** The subject evaluates the past, current and future performance and financial position of the company for the purpose of making investment, credit and other economic decisions

**Objective:** The main objective – is to provide information about financial position, performance and changes in the financial position of a company which is useful to a wide range of users in making economic decisions. It also assesses the financial statement which contain information on cost performance of the companies. It is also helpful to government agencies in analysing the taxation owed to the firm.

**Pedagogy:** The topics are covered through lectures and explaining them with relevant examples. Problems of given topics are solved at the end of each topic.

**Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

**Text Books**

1. Management Accounting Advanced Management Accounting By Ravi M.Kishore – Taxman Publication
2. Kaplan & Atkinson, Advanced Management Accounting, Prentice Hall of India – 1999
3. S.n.Maheswari – Management Accounting, Sultan Chand, New Delhi – 1998.

**ELECTIVES:(ACCOUNTS ) ACCOUNTING FOR PUBLIC UTILITIES  
EP 02**

**Purpose:** Public Utility accounting deals with the supply of electricity, gas, power, water and transport. These undertakings require a huge amount of capital which is mostly fixed and sunk. For this purpose the PUA maintains double accounting system. Special features of public utility accounting-

1. The purpose of making public utilities as monopoly concerns is to serve the consumers in a better way and to provide services at cheaper rates.



2. PUA is a specified accounting system depending on double accounts system.
3. The undertakings which adopt this system of presenting their final accounts require large amount of fixed capital.
4. The public utility is an entity that provides good and services to the general public.
5. Public utilities may include common carriers as well as corporation that provide electric, gas, water, heat and television cable systems.

**Scope:** Public utilities are those business undertakings which provide necessary services to the society. The undertakings dealing with the public utilities like electricity, gas, power, water and transportation. The undertakings deals with public utilities requires large scale investment and it is also expected that the services should be provided at reasonable rates and tend to be monopoly concerns.

**Objective:**

1. Protection of consumers
2. Monopoly position
3. Special franchise
4. large investment
5. Public regulations
6. No business risk
7. Pricing policies

**Pedagogy:** The topics are covered through lectures and explaining them with relevant examples. Problems of given topics are solved at the end of each topic.

**Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

**Text Books**

1. 'Cost Accounting' – Principles and Practice, B.M.Lall Nigam, Prentice Hall India.
2. 'Cost Accounting' – Jain and Narang.
3. 'Cost Accounting' – A Managerial Emphasis' Chrles Tn Horngren.

## **ELECTIVES:(BANKING) INTERNATIONAL BANKING**

### **PAPER 01**

#### **Purpose:**

To provide the students with basic insights into role and functions of banks in various aspects of international trade, forex business and mobilization of resources.

To provide the students with basic insights into the role and functions of insurance companies in various aspects of international trade

**Scope:** IB consists of banking services to non residents and residents in foreign currencies from offices located in the home country as well as proprietary trading and on behalf of customers without establishing a foreign presence.

#### **Objective:**

1. To understand the meaning and scope of global banking, investments, lending to MNCs
2. To understand the basic documentation in respect of transactions in International Banking
3. To understand the institutional framework in international trade
4. To Understand the role of Insurance companies in mitigating the risks
5. To understand the risks involved in marine insurance

#### **Pedagogy:**

The topics are covered through lectures and explaining them with relevant examples. Cases studies are also taken up for practical assessment, to enable the student to understand the subject.

#### **Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

#### **Text Books**

1. Jeevanandam C., Foreign Exchange, Practice, Concepts & Control, Sultan Chand & Sons, New Delhi
2. Chaudhuri BK & Agarwal OP, Foreign Trade & Foreign Exchange, Himalaya Publishing House, Mumbai
3. Apte PG, International Financial Management, Tata McGraw Hill Publishing Company Ltd., New Delhi

## **ELECTIVES:(BANKING) BANKING AND TECHNOLOGY**

### **PAPER 02**

**Purpose:**

The purpose of Banking and Technology enables sophisticated product development, better market infrastructure, implementation of reliable techniques for control of risks and helps the financial intermediaries to reach geographically distant and diversified markets. Internet has significantly influenced delivery channels of the banks

**Scope**

Banking sector is regarded as an indispensable part of the economy of every country. It is always been one of the most vital sector for the economy to function as there is a significant increase in volume of financial transactions. Banks are investing heavily in digital banking technology, in which customers use mobile, web or digital platform to use banking services.

**Course Objectives:**

At the end of this course the student will be able to ...

1. Developing consumer-centered business models, including a digital experience that differentiates them from the competition and that addresses new purchasing behaviours. According to a PWC study, 30% of financial entities believe that improving the user experience is the most important element of their digital strategy.
2. Optimize distribution. The user's experience needs to be increasingly multi-channel, especially when it comes to online, mobile, and social media.
3. Simplify processes and transactions. Rather than simply moving off-line processes on-line, they need to be re-thought from a 100% digital perspective.
4. Obtain relevant information. Gaining the capability and the tools required to obtain relevant information from Big Data will be a clear competitive advantage.
5. Innovate proactively. This may be one of the most profound changes to company culture in this industry: a transition to proactive innovation that seeks and favours change.
6. Invest in security for verifying user identity and for making data and transactions secure.

**Pedagogy:**

The topics are covered through lectures and explaining them with relevant examples. Cases and problems of given topics are solved .

**Evaluation:**

Internals – 20 marks

Semester End Exams- 80 marks

**Text Book**

14. Banking theory and practice by K C Shekhar and Lekshmy Shekhar.
15. Modern banking theory and practice by Muraleedharan D
16. Banking theory and practice by kataik sanjay
17. Banking theory ,law and practice by Gordon and taarajan