

GULBARGA



UNIVERSITY,

GULBARGA

DEPARTMENT OF COMMERCE

**REGULATIONS GOVERNING ADMISSION TO
POST-GRADUATE DEGREE**

IN

COMMERCE (M.COM.)

Under the Faculty of Commerce and Management

UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

AND

CONTINUOUS ASSESSMENT GRADING PATTERN (CAGP)

2011

REGULATIONS GOVERNING ADMISSION TO POST-GRADUATE DEGREE IN COMMERCE (M.COM.) UNDER CHOICE BASED CREDIT SYSTEM (CBCS) AND CONTINUOUS ASSESSMENT GRADING PATTERN (CAGP), GULBARGA UNIVERSITY, GULBARGA-2011

1. Title and Commencement

These Regulations govern admission to post-graduate degree in commerce (M.Com.) under Choice Based Credit System (CBCS) and Continuous Assessment Grading Pattern (CAGP), Gulbarga University, Gulbarga-2011 and comes into effect from 2011-12 and onwards.

Programme Offered:

The P.G. Degree in Commerce (M.Com.) is offered under faculty of Commerce.

2. Definitions

Programme: A Programme is a level of education consisting of a set of courses leading to the award of Master's degree in Commerce (M.Com.) for a specified duration.

Semester: A semester is a duration of four consecutive months with a minimum of 90 working days.

Blank Semester: A semester is said to be a blank semester for a candidate if he/she does not enroll for that semester.

Credit: A credit is a unit of study of a fixed duration. In terms of credits, every one hour session of L amounts to one credit and a minimum of two hour session of T or P amounts to one credit.

Tutorial: A Tutorial is supplementary practice to any teaching – learning process that may consist of participatory discussion / self study/ desk work/seminar presentations by students and such other novel methods that make a student to absorb and assimilate more effectively the contents delivered in the lecture classes. Seminars, Case Study, Discussion Sessions etc., are part of Tutorial.

Practical/Practice: A practical / practice is a method of imparting education that consists of hands on experience / laboratory experiments / field studies / study tour etc., that equip students to acquire the required skill component.

Hard Core Course: A hard core course is a course that is fundamental and compulsory in requirement for a subject of study in a particular program. The hard core course prescribed for study in a Programmes shall not be replaced by studying any other course(s). Essential Field work, Term work etc., leading to report writing and project / dissertation of the main Programmes of study shall be treated as hard core course.

Soft Core Course: A soft core course is a course chosen from the pool of courses in the main discipline / related discipline supporting the main discipline. Each soft core course shall have a specified pre-requisite decided by the Board of Studies.

Open Elective Course: An Open Elective is a course chosen from the courses offered for the purpose, by any Department of Studies other than the parent department in the University/College with an intention to seek exposure to students of other discipline(s). Students of same discipline need not enroll in such open electives.

Project Work: A project work is a special course involving application of knowledge in solving / analyzing / exploring a real life situation / difficult problem.

3. Duration of the Course:

3.1. Unless and otherwise provided, a Master's degree Programme is of four semesters- two years duration. A candidate can avail a maximum of eight semesters-four years (in one stretch) to complete Master's degree (including blank semesters, if any). Wherever a candidate opts for blank semesters, he/she has to study the prevailing courses offered by the department when he/she continues his/her studies.

3.2 A candidate admitted to a two years Masters Programmes can exercise an option to exit with Bachelor's Honor's degree / PG diploma degree. Bachelor's honors degree shall be awarded to a candidate who has studied that subject at the three-year undergraduate degree as one of the optional subjects, P.G. diploma in case of a

candidate who has not studied that subject at the three year undergraduate degree as one of the optional subjects. However, in both the cases, the candidate should have earned the total credits fixed for the First and Second semester Master Programmes of that subject under Faculties of Commerce and Management.

4. Eligibility for Admission:

A candidate who has secured a minimum of 50% in aggregate (45% in case of candidates belonging to SC/ST/Cat-I) at the B.Com./ BBM/ BBA/ BCS (Bachelor of Company Secretary) Degree course of this university or of any other university recognised as equivalent there to, shall be eligible for admission to the First Semester of the course.

5. Intake: Intake for the programme shall be decided by the university.

6. Medium of Instruction:

The medium of instruction shall be English. However, a candidate will be permitted to write the examinations either in English or in Kannada.

7. Attendance:

7.1 Each semester shall be taken as a unit for the purpose of calculating attendance. A student shall be considered to have put in the required attendance for the Semester, if he/she has attended not less than 75% of the number of working hours/periods in each semester.

7.2 Shortage of attendance up to 15% (i.e. 60% or more but less than 75%) may be condoned by the Vice-Chancellor on the recommendation of the Principal of the College on payment of Fee prescribed by the University. There shall be no condonation if attendance is below 60% during any semester, for any reason.

7.3 A candidate who does not satisfy the requirement of attendance shall not be eligible to take examination of the concerned semester.

7.4 A candidate who fails to satisfy the requirement of attendance in a semester shall repeat that semester when offered in the immediate subsequent year. This facility shall be available only for two times in the entire course.

- 7.5 In the case of a candidate who represents his/her Institution/University, Karnataka State / Nation in Sports / NCC / NSS / Cultural or any official activities shortage of attendance up to a maximum of 15 days in a semester may be condoned, based on the recommendation and prior permission of the Head of the Institution concerned.
- 7.6 The Chairman of the Department with the approval of Department Council shall notify the monthly attendance of students in the first week of every month on the notice board of the Department with a copy to the Deputy Registrar (Academic), Gulbarga University, Gulbarga. Further, the Chairman of the concerned Department shall send the monthly attendance of students with respect to open elective paper/s to the parent department/s of the students in the first week of every month.

8. Registration of Credit Matrix / Pattern

- 8.1 It is mandatory for every student, to register officially the courses opted under CBCS system in a Registration Card which contains details of hardcore and softcore selected for a semester. All details like attendance, course completion particulars, and dates of tests attended by the student are entered in this card. The card is prepared in duplicate. One card will be with the department and one card will be with the concerned University Examination wing. Students are allowed to make a photocopy of this at the end of the semester for their records.
- 8.2 Registration cards form the basis for a student to undergo sessional tests and end-semester examination. Application forms for examinations are to be filled up based on the choices indicated in this card and submitted to the University along with the prescribed examination fee.
- 8.3 There will be no individual correspondence made by the University unless otherwise required for a specific reason.

9. Scheme of Instructions:

- 9.1 There shall be three components of study, viz., i) Lecture, ii) Tutorial and iii) Practical/Practice in a given course.
- 9.2 A course shall have either Lecture component or Practical/ Practice component or the combination of either of any two components or all the three components. That means a course may have only Lecture component, or only Practical/ component or

combination of Lecture and Practical/Practice, Lecture and Tutorial, Practical/Practice and Tutorial or Lecture, Tutorial and Practical / Practice components.

9.3 The credit pattern of the course is indicated as L: T: P. The credit value of the course shall be the sum of the credits allotted for L, T, and P components.

10. Components of a Programme:

10.1 The Programme shall consist of the following courses:

- i) Hard core course
- ii) Soft core course
- iii) Open Elective course.

10.1.i Credits for Hard Core Courses:

- The number of credits allotted to each hard core course shall be of 5 credits.
- The total credits allotted for hard core courses for the entire Programme shall be of 70 credits.

10.1.ii Credits for SOFT CORE COURSE:

- The number of credits allotted to each soft core course shall be of 5 credits.
- The total credits allotted for SOFT CORE COURSE for the entire Programme shall be of 20 credits.

10.1.iii Open Elective Courses:

- The number of credits allotted to each open elective course shall be of 4 credits.
- The total credit allotted for open elective course for the entire Programme shall be of 8 credits.

11. COURSE STRUCTURE OF THE M.COM. PROGRAMME

Unless otherwise provided, a candidate has to earn the total credits for successful completion of a two-year degree programme by studying hard core, soft core and open elective course as given below.

THIRD	HARD CORE COURSES							
	Course-3.1: Business Research Methods	20	-	80	3 Hrs.	100	05	05
	Course-3.2: Financial Systems and Markets	20	-	80	3 Hrs.	100	05	05
	Course-3.3: Computer Applications in Business	20	30	50	2 Hrs.	100	05	05
	SOFT CORE COURSE							
	Course-3.4:	20	-	80	3 Hrs.	100	05	05
	Open Elective Course-3.5: (To be chosen from the courses offered by the other Dept.)	20	-	80	3 Hrs.	100	04	04
	Total Marks / Credits for the semester	100	-	400	-	500	24	24
	OPEN ELECTIVE COURSE (Meant for the students of other departments)	-	-	-	-	-	-	-

Project report semester end 60 marks for evaluation and 20 marks for viva voce examination.

GROUP-WISE SOFT CORE COURSE AVAILABLE FOR CHOICE TO STUDENTS

GROUP-A: COST ACCOUNTING AND TAXATION

Semester Level	Course No.	Name of the Course
III	3.4	Corporate Taxation-I

GROUP-B: FINANCE

Semester Level	Course No.	Name of the Course
III	3.4	International Financial Management

GROUP-C: MARKETING

Semester Level	Course No.	Name of the Course
III	3.4	International Marketing

GROUP-D: BANK FINANCE

Semester Level	Course No.	Name of the Course
III	3.4	Risk Management

OPEN ELECTIVE COURSES AVAILABLE FOR CHOICE TO STUDENTS OF OTHER DEPARTMENTS

Semester Level	Course No.	Name of the Course
III	3.5	Basics of Accounting OR Basics of Stock Market

12. ASSESSMENT AND EVALUATION:

12.1 Assessment and evaluation processes happen in a continuous mode. However, for reporting purposes, a semester is divided into 3 discrete components identified as C₁, C₂, and C₃.

12.2 The performance of a candidate in a course will be assessed for a maximum of 100 marks as under.

a) The first component (C₁), of assessment is for 10 marks. This will be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50 percent of syllabus of the course/s and within 45 days of semester program.

b) The second component (C₂), of assessment is for 10 marks. This will be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester. Thus,

Total Marks for each course	= 100 marks.
Continuous assessment (C ₁)	= 10 marks.
Continuous assessment (C ₂)	= 10 marks.
Semester end Examination (C ₃)	= 80 marks.

12.3 During the 18th -20th week of the semester, a semester-end examination of 3 hours duration shall be conducted by the University for each course. This forms the third/final component of assessment (C₃) and the maximum marks for the final component will be 80.

- 12.4 In case of a student who has failed to attend the C₁ or C₂ on a scheduled date it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reason, such a candidate may appeal to the chairman / Programmes Coordinator in consultation with the concerned teacher shall decide about the genuinity of the case and decide for conduct of one special test to such candidates on the date suitable to the concerned teacher but before commencement of the concerned semester end examinations.
- 12.5 The consolidated marks statement of C₁ & C₂ be submitted to the Registrar (Evaluation) at least 15 days prior to the commencement of semester end examination.
- 12.6 For session tests of C₁ & C₂, the students should bring their own answer scripts (of A4 size), graph sheets etc., required for such tests and these be stamped by the concerned department using their department seal at the time of conducting tests.
- 12.7 The outline for continuous assessment activities for Component-I (C₁) and Component-II (C₂) of a course shall be as under.

Outline for continuous assessment activities for C₁ and C₂

Activities	C₁	C₂	Total marks
Session Test	10 marks	10 marks	20

- 12.8 The Chairman of the Department with the approval of Department Council shall notify the time table for C₁ and C₂ session tests on the notice board of the Department. The teachers concerned shall conduct test and evaluate the course paper. The evaluated course scripts of component I (C₁) and component II (C₂) shall be immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teacher(s) and maintained by the Chairman, Post-Graduate Department and the Principal / Director in case of Institutions. Before commencement of the semester end examination, the evaluated script of C₁ and C₂ shall be obtained back to maintain the same till the announcement of the examination results of the concerned semester. The Chairman of the Department shall make arrangements to display the statement of C₁ and C₂ component session test marks on the notice board of the Department, immediately after each test.

12.9 If a course has both theory and practical components with credit pattern L: T: P:, then as parts of (C₃), the theory and practical examinations shall be conducted for 80 marks each. The final (C₁) component marks shall be decided based on the marks secured by the candidate in these two examinations with weightage factors of L+T and P respectively for theory and practical examinations. Suppose X and Y are the marks secured by a candidate out of 50 respectively in theory and practical examinations in course of credit distribution L:T:P, then the final marks M in C₃ is decided by

$$M = ((L+T)*X+P *Y)/(L+T+P).$$

12.10 The details of continuous assessment are summarized in the following Table.

Component	Syllabus in a course	Weightage in percentage points.	Period of Continuous assessment
C ₁	First 50%	10	First half of the semester. To be consolidated by 8 th week
C ₂	Remaining 50%	10	Second half of the semester. To be consolidated by 16 th week
C ₃	Entire syllabus of the course. (Semester-end examination)	80	To be completed during 18 th - 20 th Week.

12.11 A candidate's performance from all 3 components shall be in terms of scores, and the sum of all three scores shall be 100 percentage points.

12.12 Finally, awarding the grades shall be completed latest by 24th week of the Semester by the Registrar (Evaluation).

12.13 Upon successful completion of Bachelors Honors / Masters degree a final grade card consisting of grades of all courses successfully completed by the candidate will be issued by the Registrar (Evaluation).

12.14 The grade and the grade point earned by the candidate in the subject shall be as under.

P	G	GP = V x G
90-100	9 (A++)	V X 9
80-89	8 (A+)	V X 8
70-79	7 (A)	V X 7
60-69	6 (B+)	V X 6
50-59	5 (B)	V X 5
0-49	0 (C)	V X 0

Here, P is the percentage of marks secured by a candidate in a course which is rounded to nearest integer. V is the credit value of the course. G is the grade and GP is the grade point.

If G = 0 (C), (GP=0) then the candidate is considered as pending automatically. He / she is not said to have failed in the course.

12.15 Overall Cumulative Grade Point Average (hereafter CGPA) of a candidate after successful completion the required number of credits as predetermined for the programmes under various faculties is given by the ratio of the cumulative sum of the grade points earned by candidate during all the semesters to the cumulative sum of the credits specified for the entire programme.

$$\text{CGPA} = \frac{\sum \text{GP}_i}{\sum V_i}$$

Where, GP_i denotes the grade points earned in the course

V_i denotes the credit value specified for the course.

12.16 Final Grade Point (FGP) shall be awarded on the basis of CGPA of the candidate.

CGPA	FGP
$8 \leq \text{CGPA} < 10$	1
$6 \leq \text{CGPA} < 8$	2
$5 \leq \text{CGPA} < 6$	3

13. Setting Question Papers and Evaluation of Answer Scripts.

13.1 There shall be Board of Examiners (BOE) constituted by the BOAE for each program.

13.2 There shall be two sets of question papers for each course, of which at least one should be set by an external examiner.

13.3 Whenever there are no sufficient internal examiners, the Chairman BoE shall get the question papers set by external examiners.

13.4 The Board of Examiners shall scrutinize and approve the question papers and scheme of valuation.

- 13.5 There shall be double valuation for all theory papers, dissertation, /project /Field works. The average of the marks awarded by the internal and external examiners shall be taken as the final marks (subject to 13.6) for that particular course.
- 13.6 In case of 20% or more difference in the marks awarded in the theory papers by the internal and external valuers, the script shall be referred to the third valuer (who shall be an external) and the average of the nearest two shall be considered for the final award of marks.

14. Submission and Evaluation of Project / Dissertation:

- 14.1 The candidate has to submit the project / dissertation before one week of the commencement of respective semester end examination. However, in case of a course, if the candidate has to go for in plant training/ internship / field work etc., as the case may, the candidate shall submit the project / dissertation within one week of the completion in plant training / internship / field work etc.
- 14.2 The responsibility of allocating the project work including the topic of the project, duration and the time for the field work etc., shall be decided by the Departmental Council either at the end of the previous semester or in the beginning of the commencement of the semester.
- 14.3 Right from the initial stage of defining the problem, the candidate has to submit the progress reports periodically and also present his/her progress in the form of seminars in addition to the regular discussion with the guide. Components of evaluation of the Project / Dissertation are as follows.
- Component – I(C₁): Periodic progress of the project work (10%)
- Component – II(C₂): Results of Work and Draft Report (10%)
- Component– III(C₃): Final viva-voce and evaluation of the report (80%). [The report evaluation is for 60% and the viva voce examination is 20%].
- 14.4 The (C₃) (component-III) for the project work shall be evaluated by a panel of two members consisting of the guide and an external examiner.

15. Challenge Valuation

- 15.1 A student who desires to apply for challenge valuation of theory marks shall obtain a Xerox copy of the answer script by paying the prescribed fee within 10 days after the

announcement of the results. He / She can challenge the grade awarded to him/her by submitting an application along with the prescribed fee to the Registrar (Evaluation) through the proper channel within 15 days after the announcement of the results.

- 15.2 This challenge valuation shall be applicable only for C₃ Component of courses (theory) only.
- 15.3 The candidate has to surrender the grade card if issued earlier to him/her before announcement of the results of the challenge valuation.
- 15.4 The answer scripts for which challenge valuation is sought for shall be sent to another external examiner. The marks awarded in the challenge valuation shall be the final.

16. Discard Policy of Answer Sheets:

- 16.1 Such of the answer scripts of tests, assignments etc., relating to component I & II that are valued shall be maintained in the Department / College / Institution by the Chairman / Principal / Head of Institution till completion of the one year duration and the commencement of the ensuing semester end examination and there after these evaluated scripts of tests, assignments etc. be discarded immediately by the concerned Chairman / Principal / Head of the Institution.
- 16.2 The answer scripts of C₃ examination conducted by the University be maintained by the Registrar (Evaluation) for a period of one year after announcement of the results of the concerned semester and all the answer scripts be discarded soon after completion of the one year duration after announcement of the results and no complaints what so ever about the marks awarded to courses relating to these scripts be entertained.

17. Pending Course/s:

- 17.1 In case a candidate secures less than 32 percentage points out of 80 percentage points in C₃ (i.e., 40% of total marks assigned for C₃) or secures more than 32 percentage points out of 80 percentage points in C₃ but less than 50 percentage points out of 100 percentage points in C₁, C₂ and C₃ put together, the candidate is said to have not completed the course and he/she has to utilize PENDING option. The candidate with pending option shall complete C₃ component before the end of double the duration by reappearing only for C₃ component of that course and he/she carries the same marks awarded in C₁ and C₂.

17.2 The candidate has to earn at least 50% of the total credits (courses) specified for First and Second Semester of the Programmes in order to proceed to the Third Semester.

17.3 The tentative / provisional grade card will be issued by the Registrar (Evaluation) at the end of every semester indicating the courses completed successfully. This statement will not contain the list of PENDING courses.

18. Issuance of Marks Certificate:

On successful completion of a given program, the University shall issue to the student consolidated marks statement, with details of CGPA score and the actual percentage of aggregate marks secured in all courses of the Programmes on payment of the prescribed fee by the student.

19. Provision for Improvement of the Results:

A candidate has an option to withdraw a course or courses of any semester within seven days after the announcement of final results of the P.G. degree program; if he / she feels that he / she can improve his / her results in terms of grade. The withdrawal of a course can be only for C₃ components except practical / project work / dissertation / viva-voce. The candidate has to reappear for only C₃ component to improve, carrying the marks of C₁ and C₂ components of the chosen course.

20. Classification of Results

Class shall be awarded to a candidate based the Final Grade Point (FGP) awarded to the candidate as stated below.

FGP	Class awarded
1	First class with Distinction
2	First Class
3	Second Class

21. Award of Ranks, Medals and Prizes

Only such candidates, who successfully earn the total credits specified for the PG Degree program/s under various faculties in four successive semesters, shall be considered for award of ranks, medals, and prizes.

22. Eligibility for Applying Fellowships, Scholarships, Free-ships

Eligibility for applying fellowships, scholarships, free-ships shall be as prescribed by the University.

23. Repeal and Savings:

- a) Notwithstanding anything contained in this regulation, the provisions of any order or regulations in force shall be inapplicable to the extent of their inconsistency with this regulation.
- b) The university shall issue such orders, instructions etc., and prescribe such format, procedure, etc., as it may deem fit to implement the provisions of this regulation.
- c) If any difficulty arises in the implementation of this regulation, the Vice Chancellor shall, in consultation with the Deans and the Syndicate, be competent to issue necessary clarification. And he/she at the earliest possible opportunity thereafter, report the action taken by him / her to the Syndicate, Academic Council for ratification and inform the State Government at the earliest.

HC 3.1: BUSINESS RESEARCH METHODS

5 Credits

Objective:

The objective of this course is to make the students learn the application of statistical tools and techniques for making research and decision making.

MODULE-1

Business Research: A theoretical framework: Concept of Business Research, Importance of Research in business decisions, Business research process, Business research design.

MODULE-2

Organisation of business research: Defining business research problem, Formulation of hypotheses, Testing of hypotheses, Experimental design.

MODULE-3

Data collection in business research: Methods and techniques of data collection, Sampling and Sampling Design, Questionnaire designing and development. Attitude measurement and scaling.

MODULE-4

Data processing and analysis in business research: Coding tabulation, data presentation, description and inferences from sample data, analysis of association. Multi-variate analysis regression analysis, discriminate analysis, factor analysis, cluster analysis and multi-dimensional scaling.

MODULE-5

Report writing and presentation in business research: Substance of report writing and presentation, presentation of business research report.

References:

- 6) William.G.Zikm, Siness Research Methods, The Dryden Press, New York.
- 7) Green Paul, Full Donald, Research for Marketing Decisions, Hold Rinehart and Winston, New York.
- 8) Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
- 9) Clover Vernon T. and Howard Basley, Business Research Methods, Ohio Grid Publishing, Clumbus.
- 10) Michel V.P., Research Methodology in Management, Himalaya, Bombay.
- 11) Richard Levis, Statistics for Management, PHI, New Delhi.
- 12) Berenson, Canol and Raymond Colton, Research and Report Writing for Business and Economic, Random House, New York.

HC 3.2: FINANCIAL SYSTEM AND MARKETS

5 Credits

Objective:

This course aims at providing students with an understanding of the structure, organization and working financial markets.

MODULE-1:

Introduction to Financial System - Concept and functions of financial system, financial system designs, components of financial system, relationship between financial system and economic growth.

MODULE-2:

Financial Markets - Money market - meaning, need for the market, participants in the money market. Money market instruments - call money, treasury bills, certificate of deposits, commercial bill, trade bills. Capital market - Primary and secondary markets. Capital market instruments - debt equity, derivatives. Depositories, dematerialization, online security trading, IPO and Book building.

MODULE-3:

Financial Regulations – Regulators of Financial System, Role of RBI, SEBI and IRDA.

MODULE-4:

Financial Institutions – Commercial banks - functions, e-banking, credit cards, ATM. Development financial institutions – functions, IFCI, IDBI, SIDBI, SFC and Non-banking financial companies.

MODULE-5:

Financial Sectors Reforms – Major reforms in banking, capital market and insurance sectors. Financial engineering.

Reference:

1. Srivastave.R.M. "Management of Indian Financial Institution" Himalaya Publishing House, Bombay.
2. Khan.M.Y. "Indian Financial System" Tata McGraw Hills, New Delhi.
3. Goldsmith.R.W. "Financial Institutions".
4. Vasant Desai "Indian Financial System".
5. SEBI Guidelines.
6. Baleya.K.N. "Financial Administration in India", Himalaya Publishing House, Bombay.
7. Nayak Indian Financial System.
8. Meir Kohn – Financial Institutions and Markets, TATA McGraw Hill Publications.
9. L.M.Bhole – Financial Institutions and Markets.

HC 3.3: COMPUTER APPLICATIONS IN BUSINESS

5 Credits

Objective:

To acquaint the students with computer fundamentals and its applications to business. To impart software skills to the students for use in business.

MODULE-1:

Basic anatomy of computer: Input/output units, CPU, auxiliary memories; classification and characteristics of memories, Operating systems, system softwares and application softwares.

MODULE-2:

Electronic spread sheets: creation of worksheets, entering data, formatting cells, printing and editing of worksheets; application to financial modules; import of spreadsheets into word documents and vice versa; accounting functions. Data analysis: sorting and filtering data generation of reports, use of standard accounting data spreadsheets to generate charts, graphs and maps.

MODULE-3:

Office Automation: Word processing-Creating, opening, saving, editing, formatting, copying of word documents; font style and size conversion; mail merge. MS Access: creating databases; application to accounts data, modification of entries and generation of trail balance, profit and loss statements and balance sheets. Presentation graphics: PowerPoint features.

MODULE-4:

Information Technology: Basic features of IT, Impact of IT on business environment, computer and dissemination of information and knowledge, Convergence of technologies (internet with WAP), Date and Information and, Data communication system, Distributed data processing networks, Computer Networking: LAN and WAN, Protocols, Topologies. Internet TCP/IP, Client – Server Model, Internet Programming – WWW, http, ftp, HTML, concept of Website and Web browsers, Web server, Email features.

MODULE-5:

Web design: Web standards, Naming schemes for HTML documents, HTML editor, Home page, Elements in HTML documents, XHTML, CSS, Extensible style sheet Language (SXL), Tips for designing web pages.

References:

1. Alexis Leon and Mathews Leon: Information Technology, Vikas Publication, New Delhi.
2. Caral Yacht, Suson Croson: Computer Accounting Essentials with Microsoft Office 2007, McGraw Hill, 2008.
3. Timothy O'leary, Lindu O'leary, Microsoft Office 2007 McGraw Hill, 2010.
4. V.Rajarman, Fundamentals of Computers , PHI Publications.
5. G.Shivakumar: Information and Globalization, Tata McGraw Hill Publishing House.
6. J.Martin: Computer Networking and Distributed Processing, PHI.
7. Minoli and Minoli: Web Commerce Technology Hand Book, Tata McGraw Hill.
8. Xaver: World Wide Web Design with HTML, PHI.
9. Alexis Leao and Mathews Leao: Internet for Everyone, Leao, TECH World, Chennai.

SC 3.4(A): CORPORATE TAXATION-I

5 Credits

Objective:

To impart knowledge about the concepts, provisions and justification of Income Tax and Wealth Tax in India.

Module – 1

Corporate Income Tax: Meaning, objectives, concepts, scope of tax; Residential status, Incidence of tax; Types of Companies; Revenue trends.

Module – 2

Taxation of Companies: Headwise computation of income; Set-off and carry forward of losses, Deductions from gross total income, Computation of Taxable income.

Module 3

Minimum Alternate Tax: Meaning, objectives; Book profit computation; MAT credit, MAT computation and tax liability; Filing of returns, Advance payment of tax, Deduction of tax at source; Assessment procedure.

Module – 4

Tax planning and management: Meaning and features of Tax planning; Tax Avoidance, Tax Evasion; Tax Management – Major areas of corporate tax planning; Location and tax planning; Financial Decisions and Tax Planning.

Module – 5

Wealth Tax on Companies: Meaning, objectives, concepts: Assets, Deemed assets: Exemptions, Gross wealth, Net wealth; Computation of Tax Liability; Current developments in Corporate Income Tax and Wealth Tax.

References:

1. Singhania V.K and Kapil Singhania, Direct Taxes – Laws and Practices, Taxmann Publications, New Delhi.
2. Singhania, Direct Taxes – Planning and Management, Taxmann Publications, New Delhi.
3. Bhagawati Prasad, Direct Taxes, New Age, New Delhi.
4. Lal, B.B., Direct Taxes, Konark, New Delhi.
5. Mehrotra and Goyanka, Direct Taxes – Tax Planning and Management, Sahitya Bhavan Agra.
6. Dinkar Pagare, Tax Laws, Sulthan Chand, New Delhi.
7. Shrinivas, Corporate Tax Planning, TMH, New Delhi.
8. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi.

SC 3.4(B): INTERNATIONAL FINANCIAL MANAGEMENT

5 Credits

Objective

This course helps students to understand the conceptual framework of international finance and use thereof in making financial decisions.

MODULE-1

Financial management in a global perspective: Increasing dependence in the global economy, trends in international trade and cross border financial flows, India in the global international monetary system: An overview of international financial markets, exchange rate determination and forecasting.

MODULE-2

Foreign exchange market: Structure and the participants, Types of transactions, mechanics of currency dealing, exchange rate quotation, arbitrage forward rates, exchange rate computation. The links between Forex market and money market, covered interest rate differentials, options forwards, cancellation of forward contracts, forward-forward swaps, short dated and broken date contract, Currency Options.

MODULE-3

Nature and measurement of exposure and risk: Definition, Measurement and classification of foreign exchange exposure, exposure and risk, risk as variability of cash flows, management of transaction and operating exposures.

MODULE-4

Short term financial management in a multinational context: Short term funding and investment, centralized and decentralized cash management, netting, pooling, exposure management, offshore invoicing centres.

MODULE-5

International Equity Investments: Comparing domestic and foreign equity investment, gains from cross border diversifications, International CAPM, and depository mechanism. Long term borrowing in international capital markets: The costs and risks of foreign currency borrowing, syndicated loan bonds issues, MTNs, NIFs and related instruments, project finance. International project appraisal.

References:

- 1) P.G.Apte: International Financial Management, McGraw Hill Publishing, New Delhi.
- 2) Morice.D.Levi: International Finance, McGraw Hill Publishing, New Delhi.
- 3) Vyuptakesh Sharan: International Financial Management, Prentice Hall of India Pvt. Ltd., New Delhi.
- 4) H.R.Machoraju: International Financial Markets and India, New Age International Pvt. Ltd., New Delhi.

SC 3.4(C): INTERNATIONAL MARKETING

5 Credits

Objective

This course is to expose students to the conceptual framework of international marketing management.

Module -1

Introduction to International Marketing: Nature and significance; Complexities in International Marketing; Transition from Domestic to Transactional Marketing; International Market Orientation- EPRG frame work; International Market Entry Strategies.

Module -2

International Marketing Environment: Internal Environment; External environment Geographical, Demographic, Economic, Socio-Cultural, Political and Legal Environment; impact of Environment on international decisions.

Module-3

Designing International Market Offerings: Competing on a Global basis; Deciding whether to go abroad; Deciding which markets to enter; Deciding how to enter the market.

Module -4

International Marketing Mix: Product; Promotion; Price and Place (Distribution Channels)

Module-5

International Planning, Organizing and Control: Issues in International Planning; International Marketing Information System; Organizing and Controlling.

References:

1. International Marketing - Cateora
2. Managing International Marketing - Varkey
3. Creating Market across the Globe: Strategies for business excellence - Korwar
4. Essence of International Marketing - Stan Paliwoda
5. Global Marketing Management - Warren J. Keegan
6. International Marketing Management - Subhash Jain
7. The Essence of International Marketing Paliwoda, Stanlet J. Prentice Hall New Delhi.

SC 3.4(D): RISK MANAGEMENT

5 Credits

Objective

This course introduces to the application of various tools and techniques of risk management in banks.

MODULE-1

Risk and its measurement and control: Definition, Risk process, Types of Risks – Interest rate risk, market risk, currency risk, credit risk, liquidity risk, legal and operational risk. Calculation, Risk exposure analysis, risk management / mitigation policy, Risk Immunization Policy / strategy fixing exposure limits, open position, position limit, deal size, individual dealer's limit, stop loss limits.

MODULE-2

Asset Liability Management: Components, multi currency balance sheet, organizational structure, risk management policy and procedures, risk adjusted return on capital, capital adequacy norms, ALCO techniques / tools – GAP Analysis, Simulation, Duration analysis, Linear and other statistical methods, Internal control.

MODULE-3

Risk Hedging: Instruments and Mechanism: Forward, Futures, Options Strategies and Arbitrage opportunities.

MODULE-4

Challenges of BASEL-II: Implications to hedge position through derivative products.

MODULE-5

Role of Mid Office / Risk Management Dept.: Operational clarity and documentation and monitoring. System Audit significance in risk management / mitigation.

References:

- 1) Theory and Practice of Treasury and Risk Management in Banks, Indian Institute of Banking and Finance. Taxmann Publications Pvt. Ltd., New Delhi.
- 2) Ravi: Asset Liability Management, ICFAI Publications, Hyderabad.
- 3) N.D.Vohra & B.R.Bhagri, Futures and Options, Tata McGraw Hill, New Delhi.
- 4) John.C.Hull, Fundamentals of Futures and Options markets, Pearson Education (P) Ltd., New Delhi.
- 5) Asset Liability Management by France J. Fabbozi and Atosuo Kounishi, Probes Publishing Company, Chicago.

OEC 3.5: BASICS OF ACCOUNTING

5 Credits

Objective:

To acquaint the students with the basic principles of financial accounting.

Module -1

Introduction: Meaning and definition of accounting, importance of accounting, Accounting concepts and conventions, Accounting Standards, Meaning and purpose.

Module – 2

Final Accounts: Final accounts of sole trading concerns including manufacturing accounts.

Module – 3

Single Entry System of Accounting: Meaning, defects of single entry system – Single entry Vs Double entry – Problems on conversion of Single entry into double entry.

Module – 4

Accounting for Consignment Transactions: Meaning, Consignment Vs Sale – Proforma Invoice – Account Sales – Types of Commission – Goods sent at cost and at invoice price – Valuation of Stock – Normal and Abnormal loss.

Module – 5

Joint Venture and Leasing: Meaning and purpose – Joint Venture Vs Consignment – Methods of maintaining accounts (a) separate set of accounts (Joint Bank System) and (b) Maintaining accounts in the books of each venturer. Leasing: Meaning, Types, Merits and Demerits.

References:

- 1) Accounting Theory and Practice: Dr.Jawahar Lal.
- 2) Fundamentals of Accounting: R.L.Gupta and V.K. Gupta.
- 3) Financial Accounting: Jhon A Iracy

OEC 3.5: BASICS OF STOCK MARKET

5 Credits

Objective:

The objective of this course is to help students to understand nature and working of stock markets.

Module -1

Stock Markets: Meaning, Need of stock market, Types of stock market, Bombay Stock Exchange (BSE), National Stock Exchange (NSE), over the counter exchange of India (OTCEI), The inter-connected stock exchange of India, Stock exchange members, Functions of stock exchange members.

Module – 2

Stock Indices: NIFTY, BSE Sensex, Bankex, Computation of Index, Variables to be considered for construction of Index and other indices.

Module – 3

Types of Market: Secondary market, primary market, derivatives market, spot market, debt market, equity market.

Module – 4

Stock Market Regulation: Securities Exchange Board of India (SEBI), Power and functions of SEBI, Primary and Secondary market regulations, Regulations for mutual fund, Regulations on derivatives trading.

Module – 5

Styles of Stock Market Investing: Growth investing, Value investing, Dividend yield investing, Contrarian investing, Index investing, Cat copy investing and Risk investing.

References:

- 1) Investment Analysis and Portfolio Management by M.Ranganatham and R.Madhumathi, Pearson Education, 2005, New Delhi.
- 2) Investment Analysis and Portfolio Management by Prasanna Chandra, TATA McGraw Hill Education Private Limited.
- 3) Bhalla V.G. – Portfolio Analysis and Management, Delhi.
- 4) Bombay Stock Exchange Directory.