

MAULANA AZAD NATIONAL URDU UNIVERSITY
DEPARTMENT OF MANAGEMENT & COMMERCE
M. COM -IV SEM
PAPER- 401
COMPUTERS APPLICATIONS IN ACCOUNTING

- UNIT – I** Introduction : Importance of Computer Applications in Accounting – MS Excel Application in Financial Management : Calculation of Operating and financial Leverage –EBIT and EPS – NPV – IRR – Preparation of Statement of Working Capital Forecast.
- UNIT – II** MS Excel Application in Cost Accounting: Calculation and preparation of Marginal Costing Statement –BEP and CVP analysis – BEP Charts – Profit Planning – Production and Sales Budgets. Functional Budgets: Flexible Budgets- Preparation of Projected Income Statement and Balance sheet.
- UNIT – III** Accounting Packages: Features Importance – Differences in Accounting Packages and Spread Sheet Applications – Creation of Accounts – Voucher – Voucher Number – Journal Subsidiary Journals – Ledger- Preparation of Bank Reconciliation Statement.
- UNIT – IV** Calculation of Depreciation – Preparation of Trial Balance – Income Statement – Balance sheet (Sole Proprietor Partnership and Joint Stock Companies.)
- UNIT – V** Inventory Stock levels – Stock Ledger – Tax Registers – Audit Feature – Security in Accounting Packages – Problems of Accounting Packages: Power Problems -Virus Problems
(For Units III, IV, and V Accounting Packages : Tally or Wings may be used)

SUGGESTED READINGS:

1. Peter Norton : Introduction to Computers, TMH, New Delhi 1998.
2. Maheswari , S N. Financial Management ,Sultan Chand Publications Pvt.Ltd New Delhi.2000.
3. Maheswari S.N. Cost and Management Accounting , Sultan Chand Publications Pvt. Ltd New Delhi 2000.
4. Work Book on Tally.
5. Work Book on Wings.

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BUSINESS ETHICS

UNIT-I:Business Ethics - Definition and nature - Objectives of Ethics – Need and Importance of Ethics in Business –Relationship between ethics and business – Integrated view of ethics – Stages of Ethical Consciousness.

UNIT – II:Ethical Organization and its Corporate Code – Characteristics of ethical organization – Stakeholders – Corporate Governance – Corporate Code – Implementation of Corporate Codes- Ethical responsibility towards competitors and business partners

UNIT – III:Corporate Social Responsibility-Historical perspective of CSR from industrial revolution to social activism – Stakeholders – Shareholders – Employees – Management – External Stakeholders - Consumers – Suppliers – Competitors – Creditors – Community – Corporation as a ‘Moral person’ – Corporate expectations of Society- Current CSR Practices of Firms in India.

UN –IV:Ethical Dilemmas at work place – Ethical dilemmas in decision making – power – authority – secrecy – confidentiality – trust and loyalty - Ethical Leadership – Managerial integrity and decision making.

UNIT –V:Corporate Governance — Committees of Corporate Governance – Role and functions of Chairman and Managing Director – Role and functions of Committees – Audit Committee — Cadbury Committee – OECD Committee – K.M Birla Committee on Corporate Governance.

Reference Books:

1. Business Ethics: Concepts and Cases Velasquez, M. G. Prentice Hall of India 2005
2. Sadri: *Business Ethics~ concepts and cases*, TMH, 1998
3. Chakraborty SK *Foundations of Managerial Work Contributions from Indian thought*, Himalaya Publishing House, Delhi, 1998.
4. *Management by Values*, Oxford University Press, 1991.
5. Gandhi M.K *The Story of My Experiments with Truth*, Navjivan Publishing House, New Delhi.
6. Mathur, *Corporate Governance and Business Ethics*, Macmillan India Ltd., Chennai, 2006.

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M.Com – Syllabus

International Finance

- UNIT – I International Financial System:**
Evaluation of International Financial System – Gold Standard; Breton wood Standard; Floating Exchange Rate; Currency Board; Euro Currency Market; Bond Market; International Money Market; International Financial Institutions – IMF; Foreign Bonds; Global Bonds; Euro Equity.
- UNIT – II Foreign Exchange Market:** Structure of Foreign Exchange Market in India; Spot Market; Forward Market; Arbitrage; Nominal Effective Exchange Rate (NEER); Real Effective Exchange Rate (REER); Balance of Payment (BOP), BOP Trends in India; Purchasing Power Parity (PPT); Interest Rate Parity; International Fisher Effect.
- UNIT – III Risk Management in Multinational Corporation:** Types of Risk; Currency Risk; Interest Rate Risk; Political Risk; Financial Risk; Risk Management through Hedging; Hedging with Currency; Forward Market Hedge; Options Market Hedge; Money Market Hedge.
- UNIT – IV Multinational Corporate Decision in International Markets:** Foreign Direct Investment (FDI); FDI Theories; Modes of Foreign Investment; Financial Goals of MNC; Financial Performance Measurement; International Cash Management; Multinational Capital Structure Decision.
- UNIT – V International Tax Environment:** Sources of Tax; Types of Tax; Value Added Tax (VAT); Taxation Methods; Foreign Tax Credit; Taxes and Location of Foreign Operations; Taxation of Foreign Sources of India; Taxation Rates and Methods.

References:

1. P.G. Apte : International Financial Management, Second Edition, TMH Publishing Co., New Delhi, 1998.
2. Alan C. Shapiro : Multinational Financial Management, John Wiley 2001.
3. A.K. Seth : International Financial Management, Galgotia Publishin Company, New Delhi, 2000.
4. A.V. Rajwade : Foreign Exchange, International and Risk Management Academy of Business Studies, 1995.
5. C. Jeevanandam : Foreign Exchange Arithmetics, Sultan Chand and Sons, New Delhi, 1996.

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Indian Financial System

- UNIT – I *Financial System:***
The Structure of Financial System; Features; Components; Functions of Financial System; Money Market; Capital Market; Financial System and Economic Development; Financial Reforms; External Financial Market Reforms.
- UNIT – II *Banking and Non-Banking Institutions:***
Commercial Banks; Role of Commercial Banks; Function of Commercial Banks; Public Sector Banks; Private Sector Banks; Interest Rate; Banking Innovations.

Non-Banking Institution: Function of Co-operative Banks; Characteristics; Sources of Fund; Types of Non-Banking Financial Entities; UTI ; Operation of UTI; Strength; Weaknesses and Structure of UTI.
- UNIT – III *Financial Services Based Assets / Funds:***
Concept of Leasing; Classification of Lease; Steps involved in Leasing Transaction; Factoring – Mechanism; Functions; Advantages; Housing Finance; Venture Capital Financing; Forfeiting – Parties; Cost; Benefits of forfeiting.
- UNIT – IV *Financial and Securities Markets:***
Call Money Market – Functions; Advantages & Drawback of Call Money Market; Govt. Securities Market – Role of RBI in Govt. Securities; Treasury Bill Market; Commercial Bill Market.

Securities – Functions of Securities Market; Structure Segments; Listing of Securities; Trading and Settlement; Role of SEBI – in Primary & Secondary Market.
- UNIT – V *Introduction to Investment Banking:***
Introduction; Functions; Activities; Underwriting Bankers to an Issue; Debenture Trustees; Portfolio Managers; Opportunities in Investment Bankers; Challenges faced any Investment Bankers.

Reference Books:

Oroon K. Ghosh, the Indian financial system, Kitab Mahal, New Delhi
D. K. Murthy, Dr. D.K. Murthy, Indian Financial System, I. K. International Pvt Ltd. New Delhi
Subramanyam, Investment Banking, Tata McGraw-Hill Education.
Rajesh Kothar, Financial Services in India: Concept and Application, SAGE Publications Ltd.
Sudhindra Bhat, Security Analysis & Portfolio Management, Excel Books India. New Delhi.

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PROJECT WORK

FROM THE VARIOUS PAPERS OF ALL SEMESTERS