Objective: 21st century corporate world is not restricted to single business and national boundaries. The Corporate need to have a global perspective and grow accordingly. The objective of including corporate accounting is to give a clear understanding and knowledge to the students in the area of corporate accounting and other related matters.

Module 1: Raising of Corporate Finance and Accounting procedures (8 Hours)


Module 2: Company Final Accounts (10 hours)

Meaning – preparation of trading and Profit and Loss Account, P & L Appropriation Account – Balance Sheet(Vertical/horizontal form)

Module 3: Amalgamation, Absorption and External Reconstruction (12 hours)

Meaning and difference between Amalgamation Absorption external reconstruction Types of amalgamation. Accounting Standards-14 Calculation of Purchase consideration under Different Methods ,Settlement of purchase consideration – Problems on Amalgamation, Absorption and External Reconstruction.

Module 4: Internal Reconstruction (6 Hours)


Module 5: Valuation of Goodwill, Shares and Valuation of business (7 Hours)

Meaning of goodwill, Methods of valuation of goodwill, Need of valuation of goodwill. Valuation of shares, Different Methods of valuation of shares, Need of valuation of shares, Valuation of entire business

Module 6: Accounting Standards-Indian Accounting Standards-Accounting Standards on Cash flow reporting, Valuation of inventories, Depreciation Policies, Consolidated reporting by Holding Companies(simple problems), IFRS(International financial reporting standards)-Introduction to US GAAP, (12 Hours)

Books:
1. Jain and Narang, Corporate Accounting, Kalyani Publishers
2. R.L. Gupta, Radhaswamy, Advanced Accounting, Volume 2, Sultan Chand and company, Delhi
3. M.C. Shukla and Grewal, Advanced Accounting, Volume 2, Sultan Chand and company, Delhi
MFM –132 CONTEMPORARY MANAGEMENT
Total Hours: 55

Objective: The objective is to enable students to practice, negotiating real world business and also to learn the changes, challenge, new rules & innovations in the contemporary business.

Module 1
BUSINESS IN A GLOBAL ENVIRONMENT
6 hrs

Business: Blending People, Technology, and Ethical Behavior

Module 2
Achieving Business Success by Demonstrating Ethical Behavior and Social Responsibility
5 hrs

Concern for Ethical and Societal Issues, Individual Business Ethics, Development of Individual Ethics. On-the-Job Ethical Dilemmas, How Organizations Shape Ethical Conduct

Module 3
Global Economic Challenges of the 21st Century
6 hrs

Module 4
Starting Your Own Business: The Entrepreneurship Alternative 6 hrs

Module 5
Management, Leadership, and the Internal Organization 12 hrs
The Need for Vision

Module 6
Human Resource Management and Motivation 8 HRS
Human Resource Management: A Vital Organizational Function

Module 7
Improving Performance through Empowerment, Teamwork, and Communication 7 hrs
Module 8


BOOKS FOR REFERENCE:
1. Stoner, Freemen, Gilbert Jr, Management, Prentice Hall
3. S.L Gupta, Anurag Mittal, Dr. Sunil K. Gupta, Case Studies in Management, Wisdom Publications
4. R.K Sharma, Shashi Gupta, Business Management, Kalyani Publishers
5. L.M. Prasad, Principles and Practice of Management, Suthan Chand publishers
Objective: Financial system of a country is closely related to the economic development. There is drastic change in the functioning of financial system in this era of liberalization, privatization and globalisation. The purpose of including Indian Financial system as a subject is to give a clear understanding and knowledge of Financial system in the present scenario.

MODULE – 1  (8 hours)
Overview of Financial System

Module – 2  (8 Hours)
Money Market
Meaning, Structure of Money Market in India, Call money market, Treasury bill market Commercial bill market, repo and reverse repo, Certificate of Deposit and Commercial Paper, Reforms and Development in the Money Market

Module – 3  (10 Hours)
Capital Market

Module – 4  (9 Hours)
Money Market related Financial Institutions
Reserve Bank of India, Functions of RBI, Monetary policy and credit control., Commercial Banks, Regional Rural Banks, Co-operative Banking sector, Indigenous Banks.

Module – 5  (10 Hours)
Financial Institutions
Development Banks, NBFC, Insurance companies, Stock Exchanges, Securities and Exchange Board of India.(SEBI)

Module – 6  (8 Hours)
Financial Instruments
Features of Financial Instruments,Types of Financial Instruments,OFSHORE Financing Instruments

Module – 7
Foreign Exchange Market-Introduction  (4 Hours)

Books for Reference:

2) Bharathi Patak,Indian Financial System,
4) M.Y.Khan,Indian Financial System, ,Tata Mc Graw Hill
MFM 134: QUANTITATIVE TECHNIQUES FOR MANAGEMENT
Total Hours: 60

Objective: The real challenge faced by managers is making decisions under uncertainty – their prime objective being resource optimization. To provide a conceptual understanding of the role operations research plays in the decision making process.

Module 1:
Basics of Operations Research: (7 hrs)
Development of OR, Definitions, Characteristics, Phases of OR study, OR Models.

Module 2
Linear Programming: (15 hrs)
Introduction, requirements and assumptions of LPP, graphical method, simplex method, The Big M Method, Two phase Method, special cases, advantages & disadvantages of LPP

Module 3
Transportation and Assignment Models (12 hrs)
AP a variant of Transportation model, Hungarian method, Travelling salesman problem

Module 4
Theory of Games (6 hrs)
Competitive games, Rules of game theory, Saddle point, Reduce game by Dominance, Solve for mixed strategies (2x2, 2xn,mx2,3x3 games), Two person Zero sum game N person zero sum game

Module 5
Queueing theory (waiting line) (8 hrs)
General structure of queueing system, Operating characteristics of queueing system, Probability distribution in queueing system, single and Multi server queueing models.

MODULE 6
Sequencing and Network models (12 hrs)
Processing 'n' jobs through 2 machines, Processing 'n' jobs through 3 machines. Precedence, events, activities, and dummies, Critical path analysis, float, PERT.

Recommended Book

Quantitative Techniques in Management, ND Vohra, TMH (3rd edition)
Suggested Readings
1. Operations Research, J.K Sharma, McMillan
2. Operations Research, Frederick Hillier and Gerald Lieberman, TMH
3. Operations Research, V K Kapoor, Sultan Chand
Objective:
Financial economics is developing at a blistering pace: the instruments, the technology, the applications, and the size of the markets. Students who aspire in a financial profession need a solid grounding in the fundamentals of this subject techniques provided by this subject provide substantial assistance to finance and investment areas.

Module 1: (5 hrs)
AVERAGE-COST PRICING
A CRITIQUE OF THE NEOCLASSICAL THEORY OF THE FIRM: THE MARGINALIST CONTROVERSY

Module 2: (10 hrs)
A REPRESENTATIVE MODEL OF AVERAGE-COST PRICING
Goals of the Firm, Demand and Cost Schedules, Price Determination: The 'Mark-Up' Rule Comparison with Pure Competition, Predictions of Average-Cost Pricing Theory in Changing Market Conditions, Critique of Average-Cost Pricing

Module 3: (8 hrs)
LIMIT-PRICING (or ENTRY-PREVENTING PRICING) BAIN'S LIMIT-PRICING THEORY
Bain's Early Model, Barriers to New Competition, A. Bain's Concepts of 'Competition' and 'Entry', Barriers to Entry, Summary of Bain's Empirical Findings, Industry Equilibrium, RECENT DEVELOPMENTS IN THE THEORY OF LIMIT PRICING

Module 4: (7 hrs)
MANAGERIAL THEORIES OF THE FIRM: BAUMOL'S THEORY OF SALES REVENUE MAXIMISATION
Rationalisation of the Sales Maximisation Hypothesis, Interdependence and Oligopolistic Behaviour, Baumol's Static Models, Baumol's Dynamic Model, Empirical Evidence,

Module 5: (11 hrs)
MARRIS'S MODEL OF THE MANAGERIAL ENTERPRISE AND O. WILLIAMSON'S MODEL OF MANAGERIAL DISCRETION
Goals of the Firm, Constraints, The Model: Equilibrium of the Firm, Maximum Rate of Growth and Profits, Comparison with Baumol's Model, Comparison with a Profit Maximiser Critique of Marris's Model

Module 6: (7 hrs)
BEHAVIOURAL THEORY OF THE FIRM:
THE BEHAVIORAL MODEL OF CYERT AND MARCH

Module 7: (7 hrs)
FACTOR PRICING:
PRICING OF FACTORS OF PRODUCTION AND INCOME DISTRIBUTION
Introductory Remarks
I. Factor Pricing
Factor Pricing in Perfectly Competitive Markets- The Demand for Labour in Perfectly Competitive Market, Demand of a Firm for a Single Variable Factor, Demand of a Firm for Several Variable Factors, Market Demand for a Factor
The Supply of Labour in Perfectly Competitive Markets, Supply of Labour by an Individual, Market Supply of Labour The Determination of the Factor Price in Perfect Markets

Books:

MFM 136: BANKING AND INSURANCE MANAGEMENT
[Total Hrs: 55 Hrs]

Objective: To familiarize the students with the regulatory framework for Banking and Insurance business. To provide good understanding of the role and working of banking, insurance and risk management. To develop knowledge about the mechanism of banking and insurance practice in India.

[55 Hrs]

BANKING LAW AND PRACTICE:
Module 1. Introduction to Banking: 8 Hrs
Historical Perspective; Emergence and importance of Commercial Banking; an overview of development in banking since independence Relationship between banker and Customer: Legal framework-Corporate Banking, Loan documentation.

Module 2. Law and procedure governing banking instruments: 5 Hrs

Module 3. Development Banking and Central Banking: 15 Hrs
Development banking as distinguished from commercial banking; Growth of development banking; Role of development banks in economic development, Reserve Bank of India and it’s control on commercial banks, Impact of Reserve Bank of India’s policies on operations of commercial banks; National Bank for Agriculture and Rural Development, National Housing Bank. Law relating to Banking Regulation:
Banker’s book Evidence; Recovery of debts due to banks and financial institutions.

Module 4. Banking Sector Reforms in India: 2 Hrs
An overview; Co-operative banks; nationalized banks; Private Sector Banks; International Banking; Foreign Banks, Off-shore Banking; Recent Developments in Banking Sector. Banking ombudsman (Complaints redressal)

Module 5. Insurance: 14 Hrs
Meaning, Nature and Significance; Essential Requirements and Principles of risk insurance; Re-insurance; Nationalization of insurance in India; Insurance Regulatory Development Authority Act.
Life Insurance—Law relating to Life Insurance; General Principles of Life Insurance Contract; Proposals and policy; Assignment and nomination; title and claims; concept of trusts in life policy; Life Insurance Corporation—Role and Functions.
General Insurance—Law relating to general insurance; Different types of General insurance; Nature of Fire Insurance; Various types of Fire Policy; Subrogation; Double Insurance; Contribution; Proximate Cause; Claims and recovery.
Accident and Motor Insurance: Nature, Disclosure, Terms and Conditions; Claims and Recovery; third party insurance; Compulsory motor Vehicle Insurance Accident Insurance.
Deposit and Credit Insurance: Nature, terms and conditions, Claim, recovery, etc.

Module 6. General Insurance Corporation of India: 7 Hrs
Structure, power and functions;
Deposit Insurance and Credit Guarantee Corporation; Claims Tribunal.
Marine Insurance: Law relating to marine insurance; scope and nature, Types of policy; insurable interest; disclosure and representation; insured perils; proximity clause; voyage; warranties; measurement of subrogation; contribution; under insurance.

Module 7. Risk management: 2 Hrs
Nature, Risk Analysis, Planning, Control and transfer of risk; administration of companies property and provision of adequate security arrangements.

Module 8. Insurance Surveyor-ship: 2 Hrs
Appointment, legal provisions and Licensing, functions.
BOOKS:

2. S.N. Gupta, Banking Law in Theory and Practice, Allahabad
3. Gyanendra Kumar, Handbook of Insurance Laws,
   Universal Law Publishers, Allahabad