

B. Com. Semester V

Financial Information System-Syllabus

Unit	Title	Details of Topic
Unit I	External Information: Financial Markets In India	Role of capital market and money market in India. Sources of raising money- Primary market and Secondary Market. Impact of Repo Market on Corporate. Impact of government securities market and foreign exchange market.
Unit II	Statutory Authorities In India	Functions and role of Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Insurance Regulatory Development Authority (IRDA) and Stock Exchange.
Unit III	Internal Information: Management Control Systems	Concept and Importance of Budgeting, Necessity of Management Control System, types of Revenue and Expense Centers. Role of Transfer Pricing. Concept of Balance Score Card.
Unit IV	Major Data, Compliances Mandatory For Business Organizations	Data Compliance by Corporate with respect to the requirements of Stock Exchanges, SEBI, RBI and IRDA.
Unit V	Rating Agencies	What is Credit Rating? Understanding Ratings and Rating System. Role of CRISIL, ICRA and CARE in imparting credit rating to the corporate.

Books Recommended:

1. Financial Institutions and Markets, Author: L.M. Bhole, Publisher: Tata McGraw Hill.
2. Financial Markets and Services, Author: Vasant Desai, Publisher: Himalaya Publication.
3. Financial Services in India, Author: V.A. Avadhani, Publisher: Himalaya Publication.
4. Indian Financial System, Author: M. Y. Khan, Publisher: Tata McGraw Hill.
5. Management Control Systems, Author: Robert Anthony and Vijay Govindrajan, Publisher: Tata McGraw Hill.
6. Management Control Systems, Author: Pradip Kumar Sinha, Publisher: Excel.
7. Management Control Systems, Author: N. Ghosh, Publisher: PHI.