

**CENTRAL UNIVERSITY OF PUNJAB, BATHINDA**



**Master of Commerce (M.Com.)**

**Session - 2019-21**

**Department of Financial Administration**

## **PROGRAMME OUTCOMES:**

In this 21<sup>st</sup> Century, the World is witnessing revolutions in technology and knowledge with rapid changes in science, technology, commerce and industry. The world now believes that knowledge is everything, and transition from knowledge to wisdom has become the main goal of education. The opening up of the domestic economy to the world economy has caused tremendous growth and transformations in trade and business. A career in this sector involves challenging professional work environment and high growth opportunities with lucrative pay packages which is creating a huge demand for education in commerce and business. Commensurate with the need of the hour, Central University of Punjab, Bathinda offers 2 Year Master Degree in Commerce (M.Com.) Programme under the Department of Financial Administration keeping in view the changing dynamics of the corporate world. The course structure and syllabus has been designed to accommodate 90 Credits spreading over 4 Semesters that include Core Courses, Discipline Specific Elective Courses, Interdisciplinary Courses, Skill Based Courses, Compulsory Foundation Courses and Elective Foundation/Value Added Courses. The students admitted to this programme are expected to possess the basic knowledge in the area of all the commerce courses covered at the B.Com level. The outcomes of M.Com. Programme would be able to:

- Inculcate and enhance the value based knowledge amongst learners about the concepts, theories and cotemporary developments in the field of industry, trade and commerce.
- Lay down the fundamental and focused academic foundation for the learners to nurture their careers in academics, research and industry both national as well as international level.
- Bolster the students for further advance studies and research in the field of Commerce in general and Accounting, Finance and Taxation in particular.

## Course Structure of the Programme

### SEMESTER-I

Course Code	Course Title	Course Type	Credit Hours		
			L	T	P
MCM.506	Management Concepts & Practices	Core	4	0	0
MCM.507	Business Economics	Core	4	0	0
MCM.508	Quantitative Methods	Core	4	0	0
MCM.509	Corporate Accounting	Core	4	0	0
MCM.###	Students to choose a course from the list of elective courses given below	Elective	4	0	0
MCM.541	Seminar-I	Seminar	0	0	0
XXX.###	Interdisciplinary Elective – I (Students to choose a course from other Departments)	IDC	2	0	0
<b>Total</b>			<b>22</b>	<b>0</b>	<b>0</b>

**List of Electives** (Students to choose a course from the list of elective courses given below)

MCM.510	Business Environment	Elective	4	0	0
MCM.511	Human Resource Management	Elective	4	0	0
MCM.512	Indian Financial System	Elective	4	0	0
MCM.513	Banking and Insurance Management	Elective	4	0	0

Interdisciplinary Course offered by Department of Financial Administration (for students of other Departments)

MCM.514	Financial Market and Services (IDC)	IDC	2	0	0
MCM.515	Introduction to Tax System	IDC	2	0	0

## SEMESTER-II

Course Code	Course Title	Course Type	Credit Hours		
			L	T	P
MCM.521	Managerial Accounting	Core	4	0	0
MCM.522	Financial Management and Policy	Core	4	0	0
MCM.523	Business Research Methods	RM	4	0	0
MCM.524	Direct and Indirect Taxes	Core	4	0	0
MCM.###	Students to choose a course from the list of elective courses given below	Elective	4	0	0
MCM.542	Seminar-II	Seminar	0	0	0
XXX.###	Interdisciplinary Elective – II (Students to choose a course from other Departments)	IDC	2	0	0
<b>Total</b>			<b>22</b>	<b>0</b>	<b>0</b>

**List of Electives** (Students to choose a course from the list of elective courses given below)

MCM.525	Marketing Management	Elective	4	0	0
MCM.526	Project Planning and Control	Elective	4	0	0
MCM.527	Financial Services	Elective	4	0	0
MCM.528	Corporate Laws	Elective	4	0	0

Interdisciplinary Course offered by Department of Financial Administration (for students of other Departments)

MCM.529	Entrepreneurship	IDC	2	0	0
MCM.530	Microfinance Management	IDC	2	0	0

### SEMESTER-III

Course Code	Course Title	Course Type	Credit Hours		
			L	T	P
MCM.551	Contemporary issues in Accounting	Core	4	0	0
MCM.552	Corporate Tax Planning	Core	4	0	0
MCM.553	Organizational Behavior	Core	4	0	0
MCM.###	Students to choose a course from the list of elective courses given below	Elective	4	0	0
MCM.543	Seminar-III	Seminar	0	0	0
MCM.599	Project	Project	0	0	12
MCM.504	Data Analysis using MS-Excel	VAC	0	0	2
<b>Total</b>			<b>16</b>	<b>0</b>	<b>14</b>

**List of Electives** (Students to choose a course from the list of elective courses given below)

MCM.574	Advertising and Sales Management	Elective	4	0	0
MCM.555	Security Analysis and Portfolio Management	Elective	4	0	0
MCM.556	Business Analytics	Elective	4	0	0
MCM.557	Management Control System	Elective	4	0	0

### SEMESTER-IV

Course Code	Course Title	Course Type	Credit Hours		
			L	T	P
MCM.571	Strategic Management	Core	4	0	0
MCM.###	Students to choose a course from the list of elective courses given below	Elective	4	0	0
MCM.544	Seminar-IV	Seminar	0	0	0
MCM.599	Project	Project	0	0	12
MCM.576	Practices of Accounting and Finance	DEC	1	1	0
MCM.577	Practices of Management and Research	DEC	1	1	0
ECO.504	Data Analysis using SPSS	VAC	0	0	2
<b>Total</b>			<b>10</b>	<b>2</b>	<b>14</b>

**List of Electives** (Students to choose a course from the list of elective courses given below)

MCM.572	International Financial Management	Elective	4	0	0
MCM.573	Merger and Acquisitions	Elective	4	0	0
MCM.578	Corporate Governance and Business Ethics	Elective	4	0	0
MCM.575	International Business	Elective	4	0	0

#### Evaluation Criteria for Theory Courses

- A. Continuous Assessment: [25 Marks]
  - i. Surprise Test (minimum three) - Based on Objective Type Tests (10 Marks)
  - ii. Term paper (10 Marks)
  - iii. Assignment(s) (5 Marks)
- B. Mid Semester Test-1: Based on Subjective Type Test [25 Marks]
- C. Mid Semester Test-2: Based on Subjective Type Test [25Marks]
- D. End-Term Exam: Based on Objective Type Tests [25 Marks]

**Course Code: MCM.506**

**Course Name: Management Concept and Practices**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcome:** The learners will be able to understand & explain management principles and practices and apply them in real life situations.

**UNIT-I**

**16 Hours**

Concept of Management: Functions, Skills of a Manager, Process of Management, Development of management (Scientific Management- Taylor, Modern Approach- Fayol, Human Relations Approach - Mayo). Contemporary Theories (System theory, Contingency theory and Theory of Michael Porter); Planning: Concept, Process, Type, Importance; Decision making: types of Decision, Process of decision making, Models & Issues.

**UNIT-II**

**14 Hours**

Organizing: Concept, Nature, Importance, Principles, Centralization, Decentralization, Organization Structures- Line and Staff Authority, Functional, Product, Matrix, Geographical, Customer, New Forms of Organization – Virtual, Organizations as Networks - Types of Network Organizations/Clusters - Self-Organizing Systems, Organizational Designs for Change and Innovation, Designing Principles for New Forms of Organizations.

**UNIT-III**

**16 Hours**

Staffing: Concept, Nature, Importance, Steps; Concept of knowledge worker; Directing – Concept, Nature, Importance; Coordination and Controlling: Principle of Coordination – Process of Coordination, Control – Tools and Techniques, MBO.

**UNIT-IV**

**14 Hours**

Contemporary Issues: Recent Trends and Challenges, Role of Managers in Changing environment, Contemporary Organizational Structure, Trends in Management, Challenges in today's global environment and competitiveness, Fortune at the Bottom of Pyramid, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Brain storming, Case study

**Suggested Readings:**

1. Gupta C. B., Management-Theory and Practice, Sultan Chand & Sons, 2017 (19th Enlarged and Revised Edition).
2. Koontz, H. and Wehrich, H.: Management, New York, McGraw Hill, 2017.
3. Prasad L.M., Principle and Practice of Management, Sultan Chand and Sons, 2015, (9/e).
4. Srinivasan R. and Chunawalla S.A. Management Principles and Practices, Himalaya Publishing House, Mumbai, 2017.
5. Vasishth Neeru, Fundamentals of Management, Taxmann Publication (P.) Ltd., 2017.

**Course Code: MCM.507**  
**Course Title: Business Economics**  
**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** On the completion of this course, the learners will be able to understand of various economic concepts and theories and apply them in business decisions.

**UNIT I** **15 Hours**  
Business Economics – Nature, Scope and Uses of Business Economics, concept of profit and wealth maximization; Utility Analysis – law of diminishing marginal utility, law of equi-marginal utility, indifference curve analysis, derivation of demand curve with the help of utility analysis, Law of demand, elasticity of demand, demand estimation, and demand forecasting.

**UNIT II** **15 Hours**  
Production, Cost and Revenue: Production function, Law of variables proportions, returns to scale; managerial use of production functions, Isoquant and Isocost lines, producer's equilibrium; cost concepts, cost function, shape of cost curves in the short- and long-run; Revenue Concepts and Revenue Curves

**UNIT III** **15 Hours**  
Pricing and output decisions under various market structures – perfect competition, monopoly, price discrimination, monopolistic, Competition, and Oligopoly; pricing polices/strategies.

**UNIT IV** **15 Hours**  
National Income – concepts, measurement and difficulties; Keynesian theory of income and employment – consumption, savings and investment functions, theory of income determination, investment multiplier; Inflation - Meaning, definition, characteristics of inflation, types of inflation, demand pull and cost push Inflation, effects of inflation, measures to control inflation, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Brain storming, Problem solving

**Suggested Readings:**

1. Browing, E.K. and Browing, J.M., *Micro Economic Theory and Applications*, John Wiley and Sons, 2012
2. Dean, J., *Managerial Economics*, Prentice Hall, 2014
3. Duncan, W.R. and Crook, J.N., *Managerial Economics*, Pearson Education, 2011
4. Koutsoyiannis, A., *Modern Microeconomics*, Macmillan, 2010
5. Peterson and Lewis, *Managerial Economics*, Prentice Hall of India, 2010
6. Salvatore, D., *Microeconomics*, Oxford University Press, 2007
7. Shapiro, E., *Macro Economics*, Galgotia Publishers, 2000



**Course Code: MCM.508**  
**Course Title: Quantitative Methods**  
**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** On completion of this course, learners will be able to understand the basic mathematics, statistics and operational research techniques required to solve the problems related to industrial and business decision making.

**UNIT I** **15 Hours**

Displaying and Describing Quantitative Data – construction of frequency distributions and their analysis in the form of measures of central tendency and dispersion, Skewness, and kurtosis; index numbers – definition and methods of construction of index numbers; tests of consistency, base shifting, splicing and deflation; problems in construction, importance of index numbers in managerial decision making.

**UNIT II** **15 Hours**

Bivariate Analysis: Correlation analysis- Karl Pearson's coefficient of correlation and Spearman's rank correlation, Simple and Multiple regression analysis, time series analysis – measurement of trend and seasonal variations, and forecasting.

**UNIT III** **15 Hours**

Optimization Techniques – Introduction to Limit, Continuity, Differentiation- simple and partial, Optimization of one variable function, two variable functions with and without constraints; Applications in business decision making.

**UNIT IV** **15 Hours**

Operations Research – Linear Programming – Graphical and Simplex Methods, Duality in LPP, Transportation and Assignment Problems, Queuing Theory, CPM & PERT, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving, Case analysis

**Suggested Readings:**

1. Hooda R.L., Statistics for Business and Economics, Vikas Publishing, (5/e), 2016
2. Gupta S.P., Statistical Methods, Sultan Chand and Sons, 2014, (44/e)
3. Aczel, A.D. and Sounderpandian, J., *Complete Business Statistics*, Tata McGraw Hill, 2008
4. Anderson, D.R., Sweeney, D.J., Williams, T.A., Camm, J.D., and Cochran, J.J., *Quantitative Methods in Business*, Cengage Learning, 2007
5. Bierman H. Jr, C.P. Bonini and W.H. Hausman, *Quantitative Analysis for Business Decisions*, 7th Edition, Homewood, Ill., Irwin 2000

6. Levin, R.I., D.S. Rubin and J.P. Stingson, *Quantitative Approaches to Management*, 2009, McGraw - Hill.
7. Taha, Hamdy A., *Operations Research: An Introduction*, Prentice –Hall of India, 2014
8. Vohra N.D., *Quantitative Techniques in Management*, The McGraw Hill companies, 2010.

**Course Code: MCM.509**

**Course Title: Corporate Accounting**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be able to analyze the financial statements and understand various issues in corporate accounting.

**UNIT I**

**15 Hours**

**Financial Statements of Company** Financial Statements: Meaning, Nature and Objective of Financial Statements; Qualitative Characteristics of Financial Statements, Accounting Principles; Preparation of Financial Statements as per Schedule III, Companies Act in accordance with Accounting Standards; Accounting in Computerized Environment

**UNIT II**

**15 Hours**

**Issue and Valuation of Shares and Goodwill** Main Provisions for Issue of Shares, Right Issue, Bonus Issue and Sweat Equity Shares; Shares issued for consideration other than cash; Forfeiture of Shares; Reissue of Forfeited Shares; Buy Back of Shares; Underwriting of Shares; Valuation of Shares: Need for Valuation of Shares, Methods of Valuation of Shares; Valuation of Right Shares, Preference Shares and Goodwill

**UNIT III**

**15 Hours**

**Accounting for Amalgamation and Reconstruction** Meaning of Amalgamation; Amalgamations in nature of Merger and Purchase; Computation of Purchase Consideration, Methods of Accounting and special treatments; Business Combinations; Difference between Ind AS-103 and Accounting Standard-14

Concept of Internal Reconstruction; Methods of Internal Reconstruction: Consolidation, Sub-Division, Conversion of Shares to Stock and Vice-Versa; Creation of Internal Reconstruction and Capital Reduction Accounts

**UNIT IV**

**15 Hours**

**Consolidated Financial Statements and Liquidation of Companies** Meaning of Group Holding and Subsidiary Company; Computation of Cost of Control and Minority Interest; Elimination of Intra- Group Transaction, Preparation of Consolidated Financial Statements

Modes of Liquidation; Computation of Liquidator's Fee; Preferential Payments and Preparation of B' List of Contributories; Statement of Affairs and Liquidator's Final statement of account, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving and Case analysis

**Suggested Readings:**

1. Gupta R.L. and Radhaswamy M., Advanced Accountancy (Vol. II), Sultan Chand and Sons, (17/e, Reprint).
2. Hanif M. and Mukherjee A. Corporate Accounting, Mc Graw Hill Education, 2017 (2<sup>nd</sup> Edition)
3. Maheshwari S.N. and Maheshwari S.K., Corporate Accounting, Vikas Publishing, (5<sup>th</sup> Edition)
4. Narang K. L. & Jain S.P., Advanced Accountancy Corporate Accounting (Vol. II), Kalyani Publishers, 2017 (21<sup>st</sup> Revised Edition)
5. Zad S.N., Company Accounts and Auditing Practices, Taxmann, (2017, 4<sup>th</sup> Edition)

**Course Code: MCM.510**

**Course Title: Business Environment**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be able to understand and appreciate environment and legal boundaries in which business operate.

**UNIT I**

**15 Hours**

**Introduction** Nature and Characteristics of Business Environment, Environmental influence on Business, Components of Business Environment: Micro and Macro environment, Techniques of Environmental Scanning and Monitoring Environmental Components; Emerging Trends in Business: Network Marketing, Franchising, Business Process Outsourcing, E-Commerce, M-Commerce, Features of Indian Constitution: Preambles, Fundamental Rights and Duties, Directive Principles

**UNIT II**

**15 Hours**

**Economic Environment** Importance and Components of Economic Environment, Economic System and Business Environment, Economic Planning in India, Planning Commission and Constitution of National Institution for Transforming India Ayog (NITI), Economic Policies: Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy and New Economic Policy, Fiscal Responsibility and Budget Management Act

**UNIT III**

**15 Hours**

**Political and Socio-Cultural Environment** Nature of Political Environment: Role and nature of Political Environment in Business, Socio-Cultural Environment: Socio- Cultural factors and their influence on business, Corporate Social Responsibilities of Business, Business Ethics: Meaning, Assumption, Need and Importance, Social Audit: Scope and Process, Social Audit in India, Environment Protection, Consumerism in India and Consumer Protection Act

**UNIT IV****15 Hours**

**Global, Legal and Technological Environment** Globalisation and Indian Economy, Classification of International Business Houses, Foreign Trade and Economic Growth, Foreign Capital Flows: Merit, Demerit and Present Trends, International Institutions and Associations: GATT, WTO, UNCTAD, IBRD, IMF, ADB, EU, OPEC, SAARC, ASEAN, World Bank and NAFTA, Role of Technological Environment in Corporate Development, Digital Economy, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar and Case study

**Suggested Readings:**

1. Adhikary, M: Economic Environment of Business; Sultan Chand & Sons, New Delhi.
2. Agarwal AN: Indian Economy; Vikas Publishing House.
3. Aswathappa K: Legal Environment of Business, Himalaya Publication; Delhi.
4. Cherunilam F., Business Environment, Himalaya Publishing House, 2017 (25/e)
5. Dutt R. and Sundaram KPM; Indian Economy; S. Chand, Delhi.
6. Sundaram & Black: The International Business Environment, Prentice Hall, New Delhi.

**Course Code: MCM.511****Course Name: Human Resource Management****Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will understand various developments in HRM such as right and duties of employers and employees and operations of various HR practices.

**Unit-I****15 Hours**

**Perceptive in Human Resource Management:** Evolution of human resource management – The importance of the human factor – Objectives of human resource management – Holistic Development and affirmative action -Role of human resource manager – Human resource policies – Computer applications in human resource management – HRIS.

**Unit-II****15 Hours**

**The Concept of Best Fit Employee:** Importance of Human Resource Planning, Forecasting human resource requirement, Internal and External sources, Recruitment introduction: Importance, Practices, Selection process screening, Tests, Validation, Interview, Medical examination, Socialization benefits.

**Unit-III****15 Hours**

**Training and Executive Development:** Types of training methods purpose benefits resistance. Executive development programmes: Common practices,

Benefits, Self-development, Knowledge management, Sustaining Employee Interest, Compensation Management, Career management, Development of mentor, Protégé relationships.

**Unit-IV** **15 Hours**  
**Performance Evaluation, Industrial Relations and Welfare:** Method of performance evaluation, Feedback, Industry practices. Promotion, Demotion, Transfer and Separation, Implication of job change; Industrial Relations in India, Health, Safety, welfare and Social Security, Worker's Participation in Management, Latest development in the field of subject.

**Transaction Mode:** Lecture, Project Method, Seminar, Case study, Case analysis

**Suggested Readings:**

1. Bernadin , Human Resource Management ,Tata Mcgraw Hill, 2016.
2. Decenzo and Robbins, Human Resource Management, Wiley, 2017.
3. Dessler, Human Resource Management, Pearson Education Limited, 2017
4. Mamoria C.B. and Mamoria S. Personnel Management, Himalaya Publishing Company, 2017
5. Wayne Cascio, Managing Human Resource, McGraw Hill, 2017.

**Course Code: MCM.512**

**Course Title: Indian Financial System**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be able to understand the dynamics of Indian financial system and identify its effect on economic development.

**UNIT I** **15 Hours**  
**Financial System and Intermediaries:** Functions of Financial System, Role of Financial System in Economic Development, Financial Sector Reforms, Financial Institutions: Banking and Non-Banking Financial Institutions and Developmental Financial Institutions, Institutional Investors, Clearing Corporations, Mutual Funds Companies, Credit Rating Agencies, Depositories: NSDL and CDSL

**UNIT II** **15 Hours**  
**Financial Market:** Capital Market: Primary and Secondary Market and their functions, Methods of Floatation, Overview of Stock Market and Stock Exchanges in India, Listing and Delisting of Securities, Investors' Protection Money Market: Organization and Regulation of Money Market, Instruments of Money Market, Role of Money Market in Economic Development

**UNIT III****15 Hours**

**Financial Instruments and Services** Mutual Funds: Advantages and Classification of Mutual Funds, Factors affecting the selection of Mutual Funds Schemes, Money Market Mutual Funds, Exchange Traded Funds, Venture Capital Funds

Derivative: Forward & Futures, Options: Call and Put Options, Swaps and Interest Rate Derivative, Models for Valuation of Derivative, Private Equity, Depository Receipt, Financial Services: Leasing: Process and Classification, Factoring, Legal Framework of Hire Purchase

**UNIT IV****15 Hours**

**Financial Regulation** Reserve Bank of India: Establishment and structure of Reserve Bank of India, Function of Reserve Bank of India, Monetary Policy: Instruments of Credit Control, Insurance Regulatory and Development Authority (IRDA)

Security and Exchange Board of India: Establishment of SEBI, Stipulation concerning recognition of stock exchanges, Power and Functions, Role of SEBI in Economic Development, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Brain storming, Case study

**Suggested Readings:**

1. Avdhani: Investment and Securities markets in India, Himalaya Publications, Delhi. 2017
2. Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill, Delhi.2017
3. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi. 2017
4. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai. 2010

**Course Code: MCM.513****Course Title: Banking and Insurance Management****Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners would be able to understand the managerial practices in Indian banking and insurance sector.

**UNIT I****15 Hours**

**Indian Banking System:** Indian Banking System: Meaning, Definition of banks & banking system, Structure of Indian Banking System, Functions of Commercial Banks, Problem Faced by the Commercial Banks, Types of Bank Customers and Deposit Accounts, Bank Credit-its Creation and Pattern of Distribution, Digitalization of banking and other financial services, Recent Reforms in Banking Sector in India and its Impact on the economy.

**UNIT II****15 Hours****Banking Regulations and Risk Management**

Banking Regulation Act and its Salient Features, Regulatory aspects of Liquidity, Solvency and Profitability Management of banks, Management of NPA and Capital Adequacy Ratio, BASEL Norms for Banks, Risk Management-RBI Guidelines

Concept of Risk, Types of Risks- Interest Rate Risk, Portfolio Risk, Credit Risk, Liquidity Risk, Solvency Risk, Risk of NPAs, Assets Liability Management, and Measurement of Various types of Risk in Banks and its Impact, Risk Management System and Methods,

**UNIT III****15 Hours**

**Insurance Concepts, Principles and Regulation:** Meaning, Nature and Importance of Insurance for Individuals, Business, Society and Nation Origin and Growth of Insurance, Insurance Organisations in India, Principles of Insurance Contract, Return of Premium, Assignment of Interest, Nomination, Double Insurance, Over-insurance, Under-insurance and Reinsurance, Insurance Legislation in India: Salient features of Insurance Act, 1938

**UNIT IV****15 Hours**

Nature and Importance of Life Insurance, Principles of Life Insurance Contract, Insurance Policies and Annuities, Calculation of Premium, Factors Influencing Selection of Policy, Group Insurance, Types of Group Insurance Schemes, Settlement of Claims and Procedure of Payment. Marine Insurance – meaning and nature of Marine Insurance Contract, Kinds of Marine Policies and their important features, Important Policy Clauses. Fire Insurance, Motor Insurance and Health Insurance – Salient features, types of policies and their claim settlement, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Project and Case study

**Suggested Readings:**

1. Harrington and Neihaus, Risk Management and Insurance, TMG, New Delhi, 2017
2. Maheswari S.N., Banking Law & Practice, Kalyani Publishers, Ludhiana. 2014
3. Redja, Principles of Risk Management and Insurance, TMG, New Delhi, 2017
4. Varshney P.N - Banking Law & Practice, Sultan Chand, New Delhi. 2017
5. Vasant Desai, Bank and Institutional Management, Himalaya Publishing House, 2010

**Course Code: MCM.541**  
**Course Title: Seminar-I**

L	T	P	Cr
0	0	0	1

**Theme for Seminar: Recent Developments in Business Environment**

**Learning Outcomes:** The learners would be able to prepare seminar report and present them effectively.

**General Outline of Activities:**

1. The course coordinator should make the students learn how to prepare seminar report as well as seminar presentations on a given topic.
2. The preparation of seminar report on a given topic should be made referring to the literature available in the form of text/reference books, journals, periodicals, magazines, news paper articles, and web resources.
3. The students should be encouraged to visit the library as well as computer centre of the University for preparing seminar reports and its power point presentation.
4. As far as possible the topic of the seminar should relate to current developments in the field.
5. The seminar report and its presentation should be evaluated by a duly constituted departmental level committee.

**Transaction Mode:** Project Method & Seminar

**Course Code: MCM.514**  
**Course Title: Financial Market and Services**  
**Total Hours: 30**

L	T	P	Cr
2	0	0	2

**Learning Outcomes:** The learners will be able to gain knowledge about various financial services and their importance in financial decisions.

**UNIT I**

**8 Hours**

**Financial System:** Financial system and financial market, role of the financial system in economic development, Indian financial system- An overview, money market- meaning, importance of money market, Money market instruments

**UNIT II**

**7 Hours**

**Financial Services** Capital market: Meaning, features and functions of Capital Market- Primary Market: Introduction, features, functions and issue mechanism. Secondary Markets: Introduction.

**UNIT III**

**8 Hours**

**Mutual Funds** Introduction, History and structure of mutual funds, Classification of mutual funds, Computation of Risk-Return, SEBI Regulations relating to Mutual Funds, Growth and performance of mutual funds in India



**UNIT IV****7 Hours**

**Merchant Banking and Venture Funds:** Meaning of Merchant Banking, Merchant Banking and Commercial Banking, Services of Merchant Banking, Merchant Banking in India, Venture Capital in the financing of new ventures

**Transaction Mode:** Lecture, Seminar, Case study

**Suggested Readings:**

1. Bhole L.M. and Mahakud J., Financial Institutions and Markets, Tata McGraw Hill Publication, 2017
2. Desai V., Financial Market and Services, Himalaya Publishing House, 2018
3. Gordon and Natarajan: Financial markets and services, Himalaya Publishing House, 2012
4. Khan M.Y, Financial Services, Tata McGraw Hill, 2014
5. Sharpe, William F. Gordon J Alexander and J.V. Bailly: Investments, Prentice Hall of
6. Shashi K. Gupta & Nisha Agrawal: Financial services, Kalyani Publishing, 2013
7. Stock Exchange Regulations and Bylaws along with SEBI guidelines issued time to time.
8. V.A. Avadhani, Financial Services and Markets, Himalaya Publishing House, 2012, India, New Delhi, 2011

**Course Code: MCM.515**

**Course Title: Introduction to Tax System**

**Total Hours: 30**

L	T	P	Cr
2	0	0	2

**Learning Outcomes:** After the completion of this course, The learners will be able to make aware various provisions related to taxation and manage the affairs related to taxation.

**UNIT I****8 Hours**

**Introduction:** Meaning and types of taxes, Characteristics of Indian tax system, Direct and Indirect taxes, tax reforms in India.

**UNIT II****7 Hours**

**Taxation System** Distribution of taxation powers between the Centre and the States in the constitution of India; sharing of Central taxes; Restrictions on the taxation powers of the States.

**UNIT III****8 Hours**

Relative roles of direct and indirect taxes in economic growth and development; residential status and income tax liability – incomes exempted from tax, tax holiday schemes, tax rebates, and tax incentives for savings.

**UNIT IV****7 Hours**

The concept of GST in India – challenges and opportunities; Main features of company taxation, taxation of partnership firms, taxation and MSMEs.

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving, Case study, Case analysis

**Suggested Readings:**

1. Richard Goode, Government Finance in Developing Countries, New Delhi. Tata- McGraw Hill Publishing Company Ltd., 2006.
2. Vinod K. Singhania, Direct Taxes: Law and Practice, Delhi: Taxmann Publications (P) Ltd., Latest edition.

**Course Code: MCM.521**

**Course Title: Managerial Accounting**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be able to apply various concepts and techniques of managerial accounting in decision making.

**UNIT I**

**15 Hours**

**Introduction of Managerial Accounting** Evolution, Objective, Scope and Objectives, Relationship of Financial, Cost and Management Accounting, Tools and Techniques of Management Accounting, Role of Management Accountant in Decision Making, Limitation of Management Accounting  
**Financial Statement Analysis: Methods and Objectives, Ratio Analysis: Uses, Classification, Advantages and Limitations, Statement of Cash Flow (Ind AS-7), Fund Flow Statement**

**UNIT II**

**15 Hours**

**Responsibility Accounting and Marginal Costing** Responsibility Accounting - Concept, Steps in Responsibility Accounting, Responsibility Centres, Transfer Pricing: Meaning, Objectives and Methods of Transfer Pricing  
Marginal Costing - Concept, Significance, Advantages and Limitation, Cost-Volume-Profit Analysis, Profit/Volume Ratio, Margin of Safety, Break Even Chart, Assumption and Limitation of Break-Even Analysis, Application of Marginal Costing in Decision Making

**UNIT III**

**15 Hours**

**Budgetary Control and Standard Costing** Budgetary Control: Objectives and Advantages, Installation of Budgetary Control System, Preparation of Budgets: Cash Budget, Fixed and Flexible Budget, Master Budget, Zero Base Budgeting, Performance Budgeting  
**Standard Costing: Concept, Advantages and Process, Types of Standard, Variance Analysis: Material, Labour and Overhead Variance, Reason and Managerial Uses of Variances**

**UNIT IV**

**15 Hours**

**Contemporary issues in Managerial Accounting** Activity Based Costing: Terminology Stages and Importance, Target and Life Cycle Costing, Balanced Score Card: Meaning and Perspective, Kaizen Costing and Just in

Time Inventory, Quality Costing and Total Quality Management (TQM), Value Chain Analysis, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving, Case analysis

**Suggested Readings:**

1. Gupta S. K. and Sharma R. K., Management Accounting, Kalyani Publishers, 2014 (13<sup>th</sup> Edition)
2. Periasamy P., Financial, Cost and Management Accounting, Himalaya Publishing House, 2017
3. Ramanathan S., Accounting for Management, Oxford University Press, 2014
4. Shah P., Management Accounting, Oxford University Press, 2015 (2<sup>nd</sup> Edition)
5. Tulsian P.C. and Tulsian B., Advanced Management Accounting, S. Chand Publishing, (Revised Edition)

**Course Code: MCM.522**

**Course Title: Financial Management and Policy**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** After the completion of this course, the learners will be able to apply the concept and techniques of finance in decision making.

**UNIT I**

**15 Hours**

**Introduction to Financial Management** Nature, Scope and Objectives of Financial Management, Financial Goal: Profit Maximization vs. Wealth Maximization, Emerging Role of Financial Managers, Time Value of Money, Cost of Capital: Measurement of Cost of Capital: Cost of Specific Source of Finance and Weighted Average Cost of Capital, Capital Asset Pricing Model (CAPM)

**UNIT II**

**15 Hours**

**Capital Structure and Leverage** Capital Structure Theories: Net-Income, Net-Operating Income, Traditional and Modigliani-Miller Approach, Trade-off Theory, Agency Theory, Pecking-Order Theory, Signaling theory and Effect of Information Asymmetry on Capital Structure, Determinants of capital structure, Theories of Capitalisation

Leverage: Concepts and Nature of Leverages, Financial, Operating and Combined Leverage, Analyses of Alternative Financial Plan (EBIT-EPS Analysis): Indifference Point, Leverage and its effect of profitability

**UNIT III**

**15 Hours**

**Capital Budgeting Decisions** Objectives and Process of Capital Budgeting, Capital Rationing, Traditional and Discounted Cash Flow Techniques: Pay-Back Period, Accounting Rate of return, Net Present Value, Internal Rate of Return, Profitability Index

Risk and Uncertainty Techniques of Capital Budgeting: Risk-Adjusted Discount Rate method, Certainty Equivalent, Sensitivity Analysis, Probability Distribution and Statistical Method, Break-Even Analysis, Scenario Analysis, Decision-Tree Analysis

**UNIT IV**

**15 Hours**

**Working Capital Management and Divided Decision** Working Capital - Concept and Classification, Computation of Working Capital Cycle and Estimation of Working Capital Requirement, Working Capital policies related to Inventory, Receivables, Payables and Cash Management  
Dividend Decision and Valuation of firm: Walter Model, Gordon Model, MM Model, Residual Model, Dividend Discount Model and Linter Model, Factors Affecting Dividend Policies, Latest development in the field of subject.

**Transaction Mode:** Lecture, Demonstration, Project Method, Seminar, Brain storming, Tutorial, Problem solving, Case study, Case analysis

**Suggested Readings:**

1. Gupta S. K. and Sharma R. K., Management Accounting, Kalyani Publishers, 2014 (13<sup>th</sup> Edition)
2. Periasamy P., Financial, Cost and Management Accounting, Himalaya Publishing House, 2017
3. Ramanathan S., Accounting for Management, Oxford University Press, 2014
4. Shah P., Management Accounting, Oxford University Press, 2015 (2<sup>nd</sup> Edition)
5. Tulsian P.C. and Tulsian B., Advanced Management Accounting, S. Chand Publishing, (Revised Edition)

**Course Code: MCM.523**

**Course Title: Business Research Methods**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will understand various research concepts and techniques and apply them in business.

**UNIT I**

**15 Hours**

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Literature Review, Identification, Selection and formulation of research problems – Hypothesis – Research design-Ethics in Research.

**UNIT II**

**15 Hours**

Basics of theory of probability and probability distribution; Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection Tools of data collection – Interview schedule - Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

**UNIT III****15 Hours**

Measurement and scaling techniques – Reliability and validity Processing and analysis of data; Statistical inference – concept of sampling distribution, parameter and statistics, standard error; theory of estimation – point and interval estimation, construction and confidence limits for mean; tests of significance – parametric *vs.* non-parametric tests; hypothesis testing, large samples, small samples – chi-square test, z-test, t-test, binomial test, analysis of variance; independence of attributes, goodness of fit and test of homogeneity.

**UNIT IV****15 Hours**

Multivariate Analysis for Business and management – Principal Component Analysis, Factor Analysis, Discriminant Analysis, Conjoint Analysis, Path Analysis, Introduction to Structural Equation Modelling.  
Editing – Coding - Classification – Tabulation – Interpretations, Report writing – Steps-Types of reports; Citation styles, Bibliography and appendix, Latest development in the field of subject.

**Transaction Mode:** Lecture, Project Method, Seminar, Tutorial, Problem solving, Case analysis

**Suggested Readings:**

1. Cooper, D. R., Business Research Method , Tata Mcgraw Hill, New Delhi, 2005
2. Kothari C.R., Research Methodology, Himalaya Publication, Bombay, 2009
3. Suchdeva J.K., Business Research Methodology, Himalaya Publication, Bombay, 2010

**Course Code: MCM.524****Course Name: Direct and Indirect Taxes****Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will understand the basic structure of taxation and deal with the problems related to taxation.

**Unit-I****15 Hours**

**Background and computation of tax:** Background of Taxation system in India and Administration; Basics concepts of Income Tax; Residential Status and its effect on Incidence of tax, Exempted Incomes and Tax holidays.

**Unit-II****15 Hours**

**Computation of Total Income:** Computation of Income under Various Heads: Income from Salary, House Property, Profit and Gains of Business or Profession, Capital Gains and Other Sources, Computation of Surcharge and Education Cess

**Unit-III****15 Hours**

**Computation of taxable Income:** Clubbing of incomes and Set Off and Carry Forward of Losses; Deductions from gross total income & Rebate, Agricultural Income and Tax Treatments, Computation of Total Taxable Income, Advance Payment of Tax, Tax Deducted at Source (TDS), Tax Collected at Source (TCS), Penalties

**Unit-IV****15 Hours**

**Indirect Tax and GST:** An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Basics concept and Overview on GST Constitutional Framework; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Composition scheme & Reverse Charge; Exemption under GST, Tax Credit & Computation and Payment of GST, Return, Overview of Customs Act, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving, Case analysis

**Suggested Readings:**

1. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax. Bharat Law House, New Delhi, 2017
2. Bansal, K. M. GST& Customs Law, Taxmann Publication Pvt. Ltd., New Delhi, 2017.
3. Bare Act on GST
4. Mehrotra, H. C. Income Tax Law, Sahitya Bhawan Publication, Agra, 2017
5. Singhanian, V K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publication Pvt. Ltd., New Delhi, 2017.

**Course Code: MCM.525****Course Name: Marketing Management****Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** At the end of the course, learners will understand various marketing concepts and principles and apply them in real world situations.

**Unit-I****15 Hours**

**Introduction:** Traditional view of marketing; Evolution of marketing concept; Modern concept of marketing; , Marketing Planning, Marketing functions and role; Marketing management process- a strategic perspective, Marketing Mix; Marketing Environment: Significance of scanning marketing environment; Economic, demographic, socio-cultural, technical, political and legal environment of marketing in India

**Unit-II****15 Hours**

**Buyer behaviour:** Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process; Market

Segmentation, Targeting and Positioning: Bases and procedure for segmenting a consumer market; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.

**Unit-III** **15 Hours**

**Product Decision:** Product concept and classification; Major product decisions; New product development; Consumer adoption and innovation diffusion, Product life cycle – concept and appropriate strategies to be adopted at different stages; Pricing Decisions: Objectives of pricing; Factors affecting price of a product; Procedure for setting price; Pricing policies and strategies.

**Unit-IV** **15 Hours**

**Distribution Decisions:** Channels of distribution; Different types of distributions, middlemen and their functions; Channel management, Selection, motivation and performance appraisal of distribution middlemen; Retailing and wholesaling, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Brain storming, Case study,

**Suggested Readings:**

1. Etzel, Michael J., Bruce J. Walker and William J. Stanton, Fundamentals of Marketing, 11th ed., McGraw Hill, 2017.
2. Kazmi, SHH, Marketing Management Text and Cases, Excel Books, 2017
3. Kotler Philip and Kevin Keller Marketing Management, 13th ed., Pearson Prentice – 2017.
4. Ramaswami V. S. and Namakumari S., Marketing Management, Sage Publication Indian Pvt. Ltd. 2018
5. Sexsena, Rajan, marketing Management, McGraw-Hill Education, 2009
6. Sherlekar S.A. and Krishnamoorthy R., Marketing Management, Himalaya Publishing House, 2017 (14/e).

**Course Code: MCM.526**

**Course Title: Project Planning and Control**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be able to appraise the project from various aspects such as financial, marketing, technical and social.

**UNIT I** **15 Hours**

**Introduction to Project Management** Project Management: Understanding the Environment for Business Opportunities, Idea generation and Short listing, Overview of Project Management, History of Project Management, Project Life Cycle, Feasibility Study, Topologies of Projects, Stages of Project, Project Management Team, MS-Project

**UNIT II** **15 Hours**  
**Marketing and Technical Appraisal** Marketing Appraisal: Situational Analysis, Market Survey and Secondary Information, Characterization of Market, Demand Forecasting: Qualitative Methods, Time Series Projection Methods and Casual Methods, Uncertainties in Demand Forecasting, Market Plan Technical Appraisal: Manufacturing Process: Choice and Appropriateness of Technology, Material Inputs and Utilities, Plant Capacity, Location and Site, Building and Structures, Environmental Aspects, project Chart and Layouts

**UNIT III** **15 Hours**  
**Financial and Social Appraisal** Financial Appraisal: Cost of Project, Means of Finance, Estimation of Sales and Production, Planning Capital Structure, Profitability Projection, Break-Even Analysis, Working Capital Requirements and its financing and Multi Year Projection, Meaning and Rationale of Social Cost-Benefit Analysis (SCBA), L&M Approach and UNIDO Approach

**UNIT IV** **15 Hours**  
**Project Scheduling** Programme Evaluation Review Technique (PERT) and Critical Path Method (CPM): Introduction, Advantages and their Applications, Network Analysis: Network Diagram, Computation of Earliest Starting Time (EST), Latest Starting Time (LST), Earliest Finishing Time (EFT), Latest Finishing Time (LFT), Critical path, Floats, Estimation of Probability, Resource Allocation and Time Cost Trade Off, GANTT Chart, Latest development in the field of subject.  
**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving and Case study

**Suggested Readings:**

1. Chandra, Prasana: Projects, Tata McGraw Hill, Delhi, 2017
2. Chaudhary, S: Project management, Tata McGraw Hill, New Delhi, 2018
3. IDBI: Manual of industrial project analysis in developing countries,
4. Pitale, R.L: Project Appraisal Techniques, Oxford and IBH, 2013

**Course Code: MCM.527**  
**Course Name: Financial Services**  
**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be able to understand the dynamics of various financial services.

**Unit-I** **15 Hours**  
**Hire-Purchase:** Conceptual; Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business.



Leasing: Meaning; Steps in Leasing; Types of Lease; Advantages and Disadvantages of Leasing; Leasing and Hire-purchase; Legal Aspects of Leasing.

**Unit-II** **15 Hours**

**Venture Capital:** Meaning, Features, Scope and Significance; Venture Capital Guidelines; Methods of Venture Financing; Indian Venture Capital Scenario.

Mutual Fund: Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India.

**Unit-III** **15 Hours**

**Merchant Banking:** Meaning; Origin; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation By SEBI; Merchant Banking in India.

Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.

**Unit-IV** **15 Hours**

**Meaning and Functions of Credit Rating;** Credit Rating in India; Rating Process and Methodology; Limitations of Rating, Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations.

Factoring and Forfaiting: Factoring-Meaning; Types of Factoring; Factoring Vs. Discounting; Factoring and Forfaiting Cryptocurrency, Blockchain, Latest development in the financial services.

**Transaction Mode:** Lecture, Seminar, Brain storming and Case study

**Suggested Readings:**

1. Gurusamy S. Financial Services and Systems. Mc Graw Hill, 2009 (2/e)
2. Khan M.Y., Financial Services, Mc Graw Hill Education, (7/e), 2016
3. Pandian P., Financial Services and Markets, Vikas Publishing, 2010
4. Tripathy N. P., Financial Services, PHI, New Delhi, 2007

**Course Code: MCM.528**

**Course Name: Corporate Laws**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The course will enable the learners in identify and meet compliances under various laws.

**Unit-I** **16 Hours**

Provisions of the Companies Act, 2013 and case law relating to Managerial remuneration, Accounts and audit, Provisions of the Companies Act, 2013

relating to Corporate Governance, Industries (Development and Regulation) Act, 1951

**Unit-II**

**14 Hours**

The Competition Act, 2002: Objectives and main provisions, The Information Technology Act, 2000: Objectives and main provisions; Cyber-crimes and penalties, The RTI Act, 2005: Objectives and main provisions, Intellectual Property Rights (IPRs): Patents, trademarks and copyrights; Emerging issues in intellectual property

**Unit-III**

**15 Hours**

SEBI: SEBI Act, 1992: Functions of SEBI, Powers of SEBI in relation to securities markets, Guidelines for Securities issues, Guidelines for pricing of securities, SEBI (LODR), 2015,

**Unit-IV**

**15 Hours**

Foreign Exchange Management Act (FEMA), Foreign Contribution (Regulation) Act, Emerging issues in Corporate Laws, The Insolvency and Bankruptcy Code, 2016, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar and Case analysis

**Suggested Readings:**

1. Bare Act on Companies Act, 2013.
2. Bare Act on Competition Act, 2002
3. Bare Act on Consumer Protection Act, 1986
4. Bare Act on Environment Protection Act, 1986
5. Bare Act on Foreign Exchange Management Act, 1999
6. Bare Act on SEBI Act, 1992.
7. Handbook of Corporate Laws, Bharat Law House, New Delhi, 2017
8. Sharma J. P., and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd, New Delhi, 2017.
9. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow, 2017

**Course Code: MCM.542**

**Course Title: Seminar-II**

L	T	P	Cr
0	0	0	1

**Theme for Seminar: Recent Developments in Financial Services**

**Learning Outcomes:** The learners would be able to prepare seminar report and present them effectively.

**General Outline of Activities:**

1. The course coordinator should make the students learn how to prepare seminar report as well as seminar presentations on a given topic.
2. The preparation of seminar report on a given topic should be made referring to the literature available in the form of text/reference

books, journals, periodicals, magazines, news paper articles, and web resources.

3. The students should be encouraged to visit the library as well as computer centre of the University for preparing seminar reports and its power point presentation.
4. As far as possible the topic of the seminar should relate to current developments in the field.
5. The seminar report and its presentation should be evaluated by a duly constituted departmental level committee.

**Transaction Mode:** Project Method & Seminar

**Course Code: MCM.529**

**Course Title: Entrepreneurship**

**Total Hours: 30**

L	T	P	Cr
2	0	0	2

**Learning Outcomes:** Students will be familiar with development of entrepreneurship and various functions related thereto.

#### **UNIT I**

**8 Hours**

Entrepreneurship-meaning and definition and forms; Entrepreneurship process- Setting, preparation, Management and survival, Growth, Entrepreneurship transition, Entrepreneurship- problems and prospects in India,

#### **UNIT II**

**7 Hours**

Entrepreneurial Behaviour and Skills; Entrepreneurial Structure; Entrepreneurial Culture Vs. Administrative Culture; Nature, Characteristics and importance entrepreneurs; Role of an entrepreneur, Classification of entrepreneurs; Entrepreneurial function at different stages of enterprise life cycle.

#### **UNIT II**

**8 Hours**

Environment of Small Enterprise Management; Small Enterprise management process vs. Large Enterprise management process, Strategy Formulation and Implementation in small Enterprise, Strategic Cost Analysis- Strategic position, Value Chain and Cost Drivers, Venture start up process.

#### **UNIT III**

**8 Hours**

Management of MSMEs, Designing and Evaluating Entrepreneurship Programme, EDPs in India., Functional Management of MSMEs - Framework of Human Resource Management, Management of Product and Product Life Cycle; Promotional Activities for Small Business.

#### **UNIT IV**

**7 Hours**

Functional Management of MSMEs – Pricing Policy for a small Business; Distribution Strategy and channels for Small Business, Location & Layout

and their influence on operation; Break Even Analysis; Production Planning, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Case study

**Suggested Readings:**

1. Desai, Desai Vasant.: Small Industrial Organization and Management, Himalaya Publishing House, Mumbai, 2012
2. Desai, Vasant: Entrepreneurial Development, Vol. I Himalaya Publications, New Delhi, 2011
3. Drucker, Peter: Innovation and Entrepreneurship, Heineman, 2007
4. Hisrich, R.D & Peter, M.P.: Entrepreneurship, Tata Mc Graw Hill, 2010
5. Holt Entrepreneurship: New Venture Creation, Prentice Hall of India, New Delhi, 2010

**Course Code: MCM.530**

**Course Title: Microfinance Management**

**Total Hours: 30**

L	T	P	Cr
2	0	0	2

**Learning Outcomes:** At the end of this course, the learners will be familiar with concept, and significance of Micro-Finance.

**UNIT I**

**8 Hours**

History of Microfinance, Status of microfinance in India, Government sponsored programs involving SHGs, Importance of SHGs.

**UNIT II**

**7 Hours**

Taxation System Group formation and its operations, Opening of a savings bank account, Book keeping and maintenance of records, credit linkages of SHGs.

**UNIT III**

**8 Hours**

Models in microfinance, other microfinance services, role of microfinance in livelihood promotion, participatory rural appraisal.

**UNIT IV**

**7 Hours**

Establishment of MFIs, Management of group dynamics, federation of SHGs, Innovation in Indian Microfinance, Latest development in the field of subject.

**Transaction Mode:** Lecture and Seminar

**Suggested Readings:**

1. Gianfranco A. Vento, Mario La Torre, Microfinance, Palgrave Macmillan, UK, 2006
2. IIBF, Micro-Finance: Perspectives and Operations, 2008
3. Navin Kumar Rajpal, Microfinance and Tribal Women Entrepreneurs, Educreation Publishing, 2016

**Course Code: MCM.551**

**Course Title: Contemporary Issues in Accounting**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** After the completion of this course, the learners will understand the various concepts and developments in the field of accounting.

#### **UNIT I**

**15 Hours**

**Human Resource and Inflation Accounting** Human Resource Accounting: Meaning, Need and Objectives, Valuation of Human Resource Accounting: Cost based Methods and value Based Methods, Practices of Human Resource Accounting in India, Problems and Limitations of Human Resource Accounting

Inflation Accounting: Concept, Advantages and Disadvantages of Inflation Accounting, Approaches of Inflation Accounting: Current Purchasing Power Accounting (CPPA) and Current Cost Accounting (CCA) methods

#### **UNIT II**

**15 Hours**

**Corporate Financial Reporting** Corporate Reporting: Concept, Objectives and Users of Corporate Financial Reporting, Qualitative Characteristics of Financial Reporting, Disclosure Requirements, Director's Report, Corporate Governance Report, Sustainability Reporting  
Reporting through XBRL: Introduction, Evolution, Difference between XML and XBRL, Main Features and Principles of XBRL, Taxonomies, Advantages of XBRL

#### **UNIT III**

**15 Hours**

**Accounting Standards:** Meaning, Importance and Benefits, Types of Accounting Standards, Concept and Features of International Financial Reporting Standards (IFRS), Convergence of Accounting Standards with IFRS, Reasons for Harmonisations, Salient Features of Companies Act 2013

#### **UNIT IV**

**15 Hours**

**Recent Developments in Accounting** Social Accounting: Approaches of Social Accounting, Measurement of Social Cost Benefit, Green Accounting practices in India. Blockchain Accounting

Forensic Accounting: Role and Functions of Forensic Accountant, Detection Techniques used in Forensic Accounting, Cloud Accounting

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving, Case study and Case analysis

#### **Suggested Readings:**

1. Gowda J. M. and Gowda I.P.M., Accounting Theory and Analysis, Himalaya Publishing House, 2015
2. Lal J., Accounting Theory & Practices, Himalaya Publishing House, 2017 (4<sup>th</sup> Edition)
3. Maheshwari S.N. and Maheshwari S.K., Advanced Accountancy, Vikas Publishing, 2010 (Vol.II, 10<sup>th</sup> Edition)
4. Raman K.S. and Arulanandam, Advanced Accountancy, Himalaya Publishing House 2017 (Revised Edition)

**Course Code: MCM.552**  
**Course Name: Corporate Tax Planning**  
**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** At the end of this course, the learners will be able to do effective tax planning and management without infringement of laws.

**Unit-I** **15 Hours**

**Introduction and Computation of Corporate Tax:** Meaning of tax planning and management, tax evasion and tax avoidance; Nature, scope, problems and methods of tax planning and management in the corporate sector; Tax planning management cell, Tax Planning according to location of new business, Nature of business, Forms of Organisation, Financial management decision

**Unit-II** **15 Hours**

**Computation of corporate tax:** Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

**Tax Planning and Specific Management Decisions:** Purchase of Assets, Lease and Purchase, Purchase by instalments and Hire, Sale of Assets used for Scientific Research, Make or Buy and Repairs, replace, renewal and renovation

**Unit-III** **15 Hours**

**Tax Planning and Financial Management Decisions:** Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains, Owning or leasing of an asset; purchasing of assets by instalment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

**Unit-IV** **15 Hours**

**Business Reorganisation:** Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company; Concept of International Taxation; Brief overview of Double Taxation Avoidance Agreement 'DTAA'; Permanent Establishment (PE); Business Connection (BE); Basics of Base Erosion and Profit Shifting (BEPS) and GAAR, Latest development in the field of subject.

**Transaction Mode:** Lecture, Project Method, Seminar, Problem solving, Case study, Case analysis

**Suggested Readings:**

1. A.C. SampathIyengar, Law of Income Tax, Bharat Publishing House, Allahabad, 2017

2. Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan, 2017
3. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill, 2017
4. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, 2017
5. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management, 2017

**Course Code: MCM.553**

**Course Name: Organizational Behavior**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcome:** The learners will be able to understand, explain and demonstrate effective individual, interpersonal and organizational behavior.

### **Unit-I**

**16 Hours**

**Organizational Theories and Behaviour:** Classical, Neo-classical and Contemporary, Authority, Power, status, formal and informal structure. Flat and Tall structures, Bureaucratization of organisations, Organisational Behaviour-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviours Contributing disciplines to the OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions, Theory X and Theory Y, Theory Z, Chris Argyris behaviour patterns, Perceptual process.

### **Unit-II**

**14 Hours**

**Group Decision making and Communication:** Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, T. A., Johari Window.

### **Unit-III**

**16 Hours**

**Motivation:** Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, and equity) expectancy model. Behaviour modification, Motivation and organizational effectiveness; Leadership, Power and Conflict: Concept and theories, Behavioural approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership, Power and conflict, Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies.

### **Unit-IV**

**14 Hours**

**Organisational Culture, Organisational Development and Stress Management:** Concept and determinants of organisational culture, Organisational Development: concept and intervention techniques, Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar and Case study

**Suggested Readings:**

1. Aswathappa, K., Organisation Behaviour, Himalaya Publishing House, New Delhi, 2017.
2. Luthans, Fred, Organisational Behaviour, McGraw Hill International, New York, 2017.
3. Robbins; S.P., Organisational Behaviour, Prentice Hall of India Pvt. Ltd., New Delhi, 2016.
4. Singh, K., Organizational Behaviour: Text and Cases, Pearson, 2017.

**Course Code: MCM.574**

**Course Name: Advertising and Sales Management**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be enriched with the knowledge of theory and practices of advertising and sales management.

**Unit-I**

**15 Hours**

**Advertising:** Definition, Nature of advertising, Advertising as a tool of marketing, Advertising effects economic and social, Advertising as a powerful tool for consumer welfare, Role of advertising in modern business, Advertising objective and advertising budgets: allocation of advertising budget and budget appropriation.

**Unit-II**

**15 Hours**

**Advertising Media:** Print media, Broadcasting media, Non-media advertising, media planning and scheduling, Advertising on internet, Media selection decisions. Types of advertising: National local & Global. Consumer product , Industrial Product & service product advertising, Institutional, corporate, public relations, Ethical issues in Advertising.

**Unit-III**

**15 Hours**

**Selling:** Concept, Objectives, scope and Functions of Sales Management, Fundamentals of selling, Selling Process, Salesmanship, Product and customer knowledge. Difference between salesmanship, sales management & personel selling, E-selling-: Evolution and Channels

**Unit-IV**

**15 Hours**

**Sales Planning:** Importance and Types of sales planning, Sales planning process, Forecasting, Determining sales territories, Sales quota and Sales Budget. Objectives, principles & uses of sales Budget, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Case study

**Suggested Readings:**

1. Aaker, Devid : Advertising Management, Prentice Hall, New Delhi, 2011



2. Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore, 2010
3. Batra, Rajeev, Johan G. Myers and David A. Aaker : Advertising Management, Prentice Hall, New Delhi, 2012
4. Gupta, Vaswar Das: Sales Management in the Indian Perspective, Prentice Hall, New Delhi, 2010

**Course Code: MCM.555**

**Course Title: Security Analysis and Portfolio Management**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** After the completion of this course, the learners will understand the various concepts of security market and risk -return analysis related to investments.

#### **UNIT I**

**15 Hours**

**Introduction of Investment** Investment Environment, Investment Process, Investment, Speculation and Gambling, Classification of Investors, Investment Avenues, Diversification and Hedging, Factors Affecting Investment Decision, Contemporary issues in Investment Management  
Sources of Risk: Systematic and Unsystematic risk, Computation of Risk and Return, Valuation of Securities

#### **UNIT II**

**15 Hours**

**Security Analysis** Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in Industry Analysis, Factors affecting Industry Analysis, Industry Life Cycle and Industry Characteristics, Tools for Company Analysis, Technical Analysis: General Principles and Techniques of Technical Analysis, Evaluation of Technical Analysis

#### **UNIT III**

**15 Hours**

**Portfolio Management** Meaning and Significance of Portfolio Management, Phases of Portfolio Management: Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance

#### **UNIT IV**

**15 Hours**

**Portfolio Theories** Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory, Markowitz Model, Efficient Frontier, Arbitrage Pricing Theory, Prospect Theory, Capital Asset Pricing Model (CAPM), Security Market Line (SML) and Capital Market Line (CML), Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Tutorial, Problem solving and Case analysis

#### **Suggested Readings:**

1. Bhalla V.K., Investment Management, S. Chand, (19/e)

2. Chandra, P., Investment Analysis and Portfolio Management, Tata McGraw Hill, 2017
3. Fischer D. E., Security Analysis and Portfolio Management, Pearson education, 1995.
4. Kevin S., Security Analysis and Portfolio Management, PHI Learning 2015 (2/e).
5. Ranganathan M. and Madhumathi R., Security Analysis and Portfolio Management, Pearson, 2012 (2/e).

**Course Code: MCM.556**  
**Course Title: Business Analytics**  
**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will understand the concepts and methods of analytics and use them in business decision making.

**UNIT I** **15 Hours**

**Introduction to Analytics:** Business intelligence, Business Analytics, Scope of Business Analytics, Data for Business Analytics, An overview of Big Data and Cloud computing, Models in Business Analytics, Problem Solving with Analytics; Applications and Challenges in Business Analytics – Marketing and Financial Analytics.

**UNIT II** **15 Hours**

**Descriptive Analytics** – Visualizing and Exploring Data, Descriptive Statistical Measures, Probability Distributions and Data Modelling, Sampling and Estimation, Statistical Inference.

**UNIT III** **15 Hours**

**Predictive Analytics** – Trend Lines and Regression Analysis, Forecasting Techniques, Introduction to Data Mining; Monte Carlo Simulation and Risk Analysis, Application of Predictive Analytics in Marketing and Financial Services

**UNIT IV** **15 Hours**

**Prescriptive Analytics** – Linear Optimization, Applications of Linear Optimization, Integer Optimization, Decision Analysis; Analytics in Finance – discounted cash flows, profitability analysis, asset performance measurement tools, introduction to Insurance loss models, Latest development in the field of subject.

**Transaction Mode:** Lecture, Project Method, Seminar, Problem solving and Case study

**Suggested Readings:**

1. Gert H. N. Laursen, Business Analytics for Managers: Taking Business Intelligence Beyond Reporting, John Wiley & Sons, 2010
2. James Evans, Business Analytics, Pearson Publication, 2017
3. Jeanne G. Harris and Thomas H. Davenport, Competing on Analytics: The New Science of Winning, Harvard Business School Press, 2007

4. S. Christian Albright and Wayne L. Winston, Business Analytics: Data Analysis and Decision Making, South-Western College Publishing, 2014

**Course Code: MCM.557**

**Course Name: Management Control Systems**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcome:** The learners will be able to understand dynamics of management control system and apply them in business organizations.

**Unit-I**

**15 Hours**

**Introduction to accounting as a management information system** – management control system, basic concepts, boundaries, formal and informal systems; understanding strategies – concept, corporate and business level strategies; behaviour in organisations, inter-relationship among strategic planning, management control and operational control, responsibility accounting, importance of informal management controls, prerequisites of a successful management control system, use of information technology in control systems, behavioural aspects of management control – goal congruence, factors affecting goal congruence, motivation and morale, participative management.

**Unit-II**

**15 Hours**

**Structure of management control** – need for delegation, types of organisation structures and its implications to management control systems, matching structure to strategy, types of responsibility centres, organisational structure of responsibility centres, revenue and expense centres, profit centres, measuring and controlling assets employed, objectives and methods of transfer pricing, arm's length principle, pricing corporate services and administration of transfer prices, managing inter-departmental conflicts related to transfer pricing, international transfer pricing, controller's organisation – functions and role of controller.

**Unit-III**

**15 Hours**

**Management control process** – strategic planning, analysis of new and ongoing programmes, strategic planning process, implementing radical process and product innovation strategy, programming and performance measurement systems – identification of key success variables, financial and non-financial measures, return on sales, ROI, residual income, EVA and MVA; Balanced scorecard – four perspectives, interactive control, analysing financial performance reports; developments in the area of costing for control purposes ethical dimensions in management control process; management audit.

**Unit-IV**

**15 Hours**

**Applications of management control systems** – management compensation and rewards – types, principles of management

compensation, linking rewards to performance; controls for differentiated strategies, control in service organisations, control in non-profit organisations, management control in multinational and multi project corporations – control issues, cultural differences, exchange rates, transfer pricing; management control-related ethical issues, problems in implementation and administration of control systems, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Problem solving and Case study

**Suggested Readings:**

1. Anthony, R.N. and Govindrajana, V., Management Control Systems, Tata McGraw-Hill, 2016
2. Maclariello, J.A. and Kirby, C.J., Management Control System: Using Adaptive Systems to Attain Control, Prentice Hall of India, 2013
3. Merchant, K.A., Modern Management Control Systems: Text and Cases, Pearson Education, 2012
4. Merchant, K.A. and Van-der-Stede, W.A., Management Control Systems: Performance, Evaluation and Incentives, Prentice Hall, 2011

**Course Code: MCM.543**  
**Course Title: Seminar-III**

L	T	P	Cr
0	0	0	1

**Theme for Seminar: Recent Developments in E-Commerce**

**Learning Outcomes:** The learners would be able to prepare seminar report and present them effectively.

**General Outline of Activities:**

1. The course coordinator should make the students learn how to prepare seminar report as well as seminar presentations on a given topic.
2. The preparation of seminar report on a given topic should be made referring to the literature available in the form of text/reference books, journals, periodicals, magazines, news paper articles, and web resources.
3. The students should be encouraged to visit the library as well as computer centre of the University for preparing seminar reports and its power point presentation.
4. As far as possible the topic of the seminar should relate to current developments in the field.
5. The seminar report and its presentation should be evaluated by a duly constituted Departmental level committee.

**Transaction Mode:** Project Method & Seminar

**Course Code: MCM.599**  
**Course Title: Project**

L	T	P	Cr
0	0	12	6

**Learning Outcomes:** The learners will be able to carry out research project culminating into preparation of good project report.

**General Outlines:**

1. Each student should be assigned a project supervisor from the faculty members of the concerned department, preferably on the basis of the students' preferences.
2. The topic of project report should be decided by the supervisor taking into account the area of interest of the student. As far as possible the topic should address the current issues / developments in the field.
3. Standard norms for the preparation of a research project report may be followed – introduction, brief background, relevance of the topic, literature review, problem statement, objectives, hypotheses, sample design, data nature and sources, tools and techniques of data collection, data presentation, analysis, and interpretation, findings and conclusion.
4. The project outcomes may be reported in the following form: Chapter-1: Introduction & Review of Literature; Chapter-2: Research Methodology; Chapter-3: Conceptual & Theoretical Description; Chapter-4: Analysis and Interpretations; Chapter-5: Conclusion, Suggestions & Scope for further research; References, Annexure, etc. The students are required to complete the project report upto Chapter-3 in the third semester.
5. APA 6th edition style sheet may be followed for preparing in-text citations, foot notes, end notes, references and bibliography.
6. The project outcomes should be evaluated both in the form of project reports and seminar presentation/viva-voce examination by a duly constituted committee by the appropriate authority.

This is to be evaluated as 'Satisfactory (S)' or 'Unsatisfactory (US)'.

**Transaction Mode:** Project Method & Seminar

**Course Code: MCM.504**  
**Course Title: Data Analysis using MS-Excel**  
**Total Hours: 30**

L	T	P	Cr
0	0	2	1

**Learning Outcomes:** Student will be able to use the statistical software for the analysis of data.

**Unit I**

**8 Hours**

Introduction to MS Excel; Creating a new data file (entering survey data); Insert Footnote, Citation and Caption, Formula Function; Pivot table and What if analysis;

**Unit II****7 Hours**

Descriptive Analysis of Data: Descriptive statistics for two or more variables; Creating and editing charts for two or more variables; Random Number Generation,

**Unit III****8 Hours**

Inferential statistics for the mean and the median; t-test; z-test, F-test, Fourier Analysis, Chi-Square Test; ANOVA

**Unit IV****7 Hours**

Correlation and Regression Analysis: Computation of Pearson's and Spearman's rank correlation coefficient, Simple Linear regression model and multiple regression models.

**Transaction Mode:** Lecture and Seminar

**Suggested Readings:**

1. Apte, D. P., (2008); Statistical Tools for Managers: Using MS Excel. Excel Books
2. Lee, J. C., (2018; Business and Financial Statistics Using Minitab 12 and Microsoft Excel, World Scientific Publishing CO Pvt Lts.
3. Levin, D. M., Stephan, D. F. & Szabat, K. A. (2018); Statistics for Managers- Using Microsoft Excel, Person Education
4. Sah, A. N., (2013); Statistics for Management Using MS Excel, I K International Publishing House Pvt. Ltd.

**Course Code: MCM.571**

**Course Name: Strategic Management**

**Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcome:** The learners will be able to understand various issues in SM and apply them in real world situations.

**Unit-I****16 Hours**

Strategic analysis: Concept of strategic management, Strategic analysis and choice: Environmental Analysis (ETOP, PESTEL analysis) Industry analysis and Competitive analysis (Organizational Capability Profile, Strategic Advantage Profile, industry Life cycle, Porter's Five Forces Model, Mc Kinsey's 7s Framework), Creating competitive advantage, Internal resources analysis and identification of "core competencies" of the firm (VRIO framework, Porters Value Chain, Resource Capability Profile, Financial Analysis), Developing a vision for the firm.

**Unit-II****14 Hours**

Strategy formulation: Stakeholders in business, Vision, mission and purpose, Business definition, objectives and goals, Tailoring strategy to fit specific industry stage (SWOT, TOWS, Resource Based View, Industrial Organization Model, industry life cycle, GAP Analysis), Levels of strategies

(functional Business, Corporate level), Guidelines for crafting successful strategies, GE9 Cell Model.

### **Unit-III**

**15 Hours**

Strategy implementation: Issues in implementation, Resource Allocation, Budgets Organization Structure, Matching structure and strategy, Behavioural issues, Leadership style, Corporate culture, Values, Power, Social responsibilities, Ethics, Building a capable organization, Functional issues, Functional plans and policies, Financial, Marketing, Operations and Personnel plans and policies.

### **Unit-IV**

**15 Hours**

Strategy Evaluation & Control: Importance, Symptoms of malfunctioning of strategy, Turnaround strategy, Organization anarchies, Operations Control and Strategic Control, Measurement of performance, Analysing variances, Role of organizational systems in evaluation. New Business Models and strategies for Internet Economy, Shaping characteristics of E-Commerce environment, E-Commerce Business Model and Strategies and Strategies, Internet Strategies for Traditional Business, Key success factors in E-Commerce, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar and Case study

### **Suggested Readings:**

1. Azhar Kazmi, Strategic Management & Business Policy, Tata McGraw Hill, 2017.
2. Charles W. L. Hill & Gareth R. Jones, Strategic Management Theory, An Integrated approach, Biztantra, Wiley India, 2016.
3. Fred.R.David, Strategic Management and cases, PHI Learning, 2017.
4. Thomas L. Wheelen, J.David Hunger and Krish Rangarajan, Strategic Management and Business policy, Pearson Education., 2017

**Course Code: MCM.572**

**Course Name: International Financial Management**

**Total Hours: 60**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
4	0	0	4

**Learning Outcomes:** The learners will be able to understand the various issues and challenges in International Financial management.

### **Unit-I**

**15 Hours**

Role of Financial Management in the Changing Global Environment, Intricacies of Foreign Exchange Markets - Spot and Forwards Exchange Rates, Eurocurrency and Domestic Interest Rates, Quotations and Market Rules; Parity conditions in International Finance - Purchasing Power Parity, Covered Interest Parity, Real Interest Parity, Parity Conditions and Managerial Implications; Forecasting Exchange Rates - Fundamental Factors, Affecting Exchange Rates, Time Series Forecasting Models,

**Unit-II****15 Hours**

Foreign Exchange Risk Management - Conceptual Overview, Nature of Exposure (Economic, Transaction, Translation), Hedging and Speculation; Derivatives and Exposure Management - Currency Forwards, Currency Options, Currency Futures, Currency Swaps, Interest Rate Risk Management; Framework of Managing Exposures, Accounting Implications of Forex Transactions, Risk Management in a Treasury.

**Unit-III****15 Hours**

International Sources of Finance for the Firm - Bond Financing (Fixed and Floating Rate Notes), Loan Financing (Syndicates Loans), Securitised Financing (Euronote), Equity Financing (GDR and ADR), Features of Loan Agreements: Loan Negotiations.

**Unit-IV****15 Hours**

International Financing Decision - Issues in Overseas Funding Choices, Economic Circumstances and overall Funding Choices, Funding and Risk Management Aspects; Analysis of International Cash Management, Portfolio Investment, Capital Budgeting, Cost of Capital of a Foreign Investment, Latest development in the field of subject.

**Transaction Mode:** Lecture, Project Method, Seminar, Tutorial, Problem solving, Case analysis

**Suggested Readings:**

1. Apte P.G., Multinational Financial Management, New Delhi, Tata McGraw Hill, 2008
2. Eiteman, David K., Arthur Stonehill and Michael H. Moffett, Multinational Business Finance, Reading mass., Addison – Wesley Publishing company, 2008.
3. Levi, Maurice, International Finance, New York, McGraw Hill Inc., 2006.
4. Seth A.K., International Financial Management, New Delhi, Galgotia Publishing Company, 2007
5. Shapiro, Allen C., Multinational Financial Management, New Delhi, Prentice Hall India Pvt. Ltd., 2005.

**Course Code: MCM.573****Course Name: Merger and Acquisitions****Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be able to deal efficiently with the problems related to mergers and acquisitions.

**Unit-I****15 Hours**

Introduction to Merger and Acquisition: Meaning and various forms of - Mergers and Acquisitions. Theories of mergers and acquisitions. Strategies for entering a new market, Value creation in M&A, Growth strategy through



M&A Corporate objectives of M&A, Formulation of strategies, Assets deal vs. Stock deal. Basic valuation equations, valuation process, Role of valuation and conflicts, Approaches to corporate valuation, Methodology of valuation, Valuation models, Valuation of intangibles assets,

**Unit-II**

**15 Hours**

Synergy and Value Creation in Mergers: Synergy and Value Creation in Mergers: Synergy and its different types, role of industry life cycle, value creation in synergy, factors affecting M & A activity. Corporate Restructuring: Meaning, needs and methods. Demergers- Meaning, characteristics, structure, and tax implication of demergers. LBOs, MBOs, MLPs and ESOPs

**Unit-III**

**15 Hours**

Accounting for Amalgamation: Accounting for M & A, Evaluation of pre merger and post merger performance of merged or acquired entities. SEBI regulations governing mergers and acquisitions in India. Provisions of the Companies Act, 2013 relating to M & A, provisions relevant to M & A activity in the Income Tax Act, and Foreign Exchange Management Act.

**Unit-IV**

**15 Hours**

Post-Merger Integration - integration planning, factors in post-merger integration model, post-merger integration model, strategic interdependence and autonomy, political and cultural aspects in integration, cultural profiling and assessment of cultural compatibility, HRM issues, and problems in integration and five rules of integration process, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Tutorial and Case study

**Suggested Readings:**

1. Arzac, Enrique, Valuation for Mergers, Buyouts and Restructuring, Wiley, 2010
2. Gaughn, P.A., Mergers, Acquisitions and Corporate Restructurings, Wiley, 2017
3. Godbole, P., Mergers, Acquisitions and Corporate Restructuring, Vikas Publication, 2013
4. Kae, R. N., Minakshi, Merger Acquisition & Corporate Restructuring, Taxmann Publication , New Delhi, 2017
5. Ramanujam, S., Mergers and Acquisitions: Issues, Implications, and Case Laws in Corporate Restructuring, Tata McGraw-Hill, 2004
6. Ray, K. G., Merger and Acquisitions: Strategy, Valuation and Integration. PHI Learning Pvt. Ltd., 2010

**Course Code: MCM.578**

**Course Name: Corporate Governance and Business Ethics**

L	T	P	Cr
4	0	0	4

**Total Hours: 60**

**Learning Outcomes:** Learners will have the knowledge of business ethics, corporate governance practices and corporate social responsibility.

**Unit-I**

**15 Hours**

**Conceptual Framework of Corporate Governance:** Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; Composition and Structures, Diversity in Board Room, Women Director, Selection and Appointment Process, Independent directors and their effectiveness, Internal constituent of the corporate governance committee.

**Unit-II**

**15 Hours**

**Board Committees and whistle blowing :** Standing committees, ad-hoc committees, task force committees, advisory committees; powers, functions and duties of board committees; enhanced performance of board committees; limitations of board committees; statutory committees of board-audit committee, remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, other committees. Whistle-Blowing: Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation developments in India.

**Unit-III**

**15 Hours**

**Business Ethics:** The concept of ethics; 'ethics' and related connotations; business values and ethics; concept of business ethics; various approaches to business ethics; ethical theories; ethical governance; social responsibility—an extension of business ethics; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.

**Unit-IV**

**15 Hours**

**Corporate Social Responsibility:** Meaning; corporate philanthropy; CSR—an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; CSR and business ethics; CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; global reporting initiatives; major codes on CSR; initiatives in India, Latest development in the field of subject.

**Transaction Mode:** Lecture, Project Method, Seminar, Case study

**Suggested Readings:**

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi, 2017.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press, 2017.
3. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi 2017.
4. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi, 2017.

**Course Code: MCM.575****Course Name: International Business****Total Hours: 60**

L	T	P	Cr
4	0	0	4

**Learning Outcomes:** The learners will be able to understand the various issues and challenges in International Business.

**Unit-I****15 Hours**

Introduction: International Business – Meaning, nature, scope, Importance, Globalization; Drivers of Globalization. Basic Entry Decisions; Multinational Corporations: MNCs Culture, MNCs and LDCs, Joint Ventures, World Trade and Protectionism: GATT, The Uruguay Round, WTO, Evaluation of WTO, Important Agreements of WTO – Agriculture Agreements; SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India. Intellectual Property Rights

**Unit-II****15 Hours**

Balance of Payments and International Economic Institutes: Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Measures to Correct Disequilibrium in BOP, International Economic Institutions: IMF, World Bank, IFC, IDA, ADB, UNCTAD,

**Unit-III****15 Hours**

Exchange Rate and FDI: Exchange rate mechanism; Types of Exchange rate systems in the world; Risk Management, Issues and Perceptions, International money and capital markets; Movements in foreign exchange and interest rates. Foreign Direct Investment: Types of FDI; Theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI, Trends in FDI. Role of FPI in international business.

**Unit-IV****15 Hours**

Regional Economic Institutions and Instruments: Structure and functioning of EU, NAFTA, SAARC and ASEAN, Foreign investment Institutions, GDRs., ADRs, FIIs- their role in Indian Capital Market, Structure of India's foreign Trade: Composition and direction, EXIM Bank, EXIM Policy of India, Regulation and Promotion of Foreign Trade, Latest development in the field of subject.

**Transaction Mode:** Lecture, Seminar, Case study

**Suggested Readings:**

1. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P., International Business: Environment and Operations, 2017
2. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective , Prentice Hall, 2017
3. Hill, Charles, W.L., International Business, McGraw Hill Company, New York, 2017
4. Cherunilam, F., International Business Text and Cases, PHI, 2917
5. Bhasin, N., Foreign Direct Investment in India: Policies, Conditions and Procedures, New Century Publications, 2017

**Course Code: MCM.544**  
**Course Title: Seminar-IV**

L	T	P	Cr
0	0	0	1

**Theme for Seminar: Recent Developments in International Business**

**Learning Outcomes:** The learners would be able to prepare seminar report and present them effectively.

**General Outline of Activities:**

1. The course coordinator should make the students learn how to prepare seminar report as well as seminar presentations on a given topic.
2. The preparation of seminar report on a given topic should be made referring to the literature available in the form of text/reference books, journals, periodicals, magazines, news paper articles, and web resources.
3. The students should be encouraged to visit the library as well as computer centre of the University for preparing seminar reports and its power point presentation.
4. As far as possible the topic of the seminar should relate to current developments in the field.
5. The seminar report and its presentation should be evaluated by a duly constituted departmental level committee.

**Transaction Mode:** Project Method & Seminar

**Course Code: MCM.599**  
**Course Title: Project**

L	T	P	Cr
0	0	12	6

**Learning Outcomes:** The learners will be able to carry out research project culminating into preparation of good project report.

**General Outlines:**

1. Each student should be assigned a project supervisor from the faculty members of the concerned department, preferably on the basis of the students' preferences.
2. The topic of project report should be decided by the supervisor taking into account the area of interest of the student. As far as possible the topic should address the current issues / developments in the field.
3. Standard norms for the preparation of a research project report may be followed – introduction, brief background, relevance of the topic, literature review, problem statement, objectives, hypotheses, sample design, data nature and sources, tools and techniques of data collection, data presentation, analysis, and interpretation, findings and conclusion.
4. The project outcomes may be reported in the following form: Chapter-1: Introduction & Review of Literature; Chapter-2: Research Methodology; Chapter-3: Conceptual & Theoretical Description; Chapter-4: Analysis and Interpretations; Chapter-5: Conclusion, Suggestions & Scope for further research; References, Annexure, etc. The students are required to complete the project report upto Chapter-3 in the third semester.
5. APA 6th edition style sheet may be followed for preparing in-text citations, foot notes, end notes, references and bibliography.
6. The project outcomes should be evaluated both in the form of project reports and seminar presentation/viva-voce examination by a duly constituted committee by the appropriate authority.

This is to be evaluated as 'Satisfactory (S)' or 'Unsatisfactory (US)'.

**Transaction Mode:** Project Method & Seminar

**Course Code: MCM.576**

**Course Name: Practices of Accounting and Finance**

**Total Hours: 30**

L	T	P	Cr
1	1	0	2

**Learning Outcome:** The learners will be able to deal with the practical problems in accounting and auditing.

**Unit I****8 Hours**

Basic accounting principles; Partnership Accounts: Issue, forfeiture and reissue of shares; Liquidation of companies; Acquisition, merger, amalgamation and reconstruction of companies, Holding company accounts Marginal costing and Break-even analysis; Standard costing; Budgetary control; Process costing; Activity Based Costing (ABC); Life cycle costing, Target costing, Kaizen costing and JIT, Financial Statements Analysis: Human Resources Accounting; Inflation Accounting; Environmental Accounting, Indian Accounting Standards and IFRS

**Unit II****8 Hours**

Income-tax: Basic concepts; Residential status and tax incidence; Exempted incomes; Agricultural income; Computation of taxable income under various heads; Deductions from Gross total income; Assessment of Individuals; Clubbing of incomes Double taxation and its avoidance mechanism; Transfer pricing Concepts and significance of corporate tax planning; Techniques of corporate tax planning; Tax considerations in specific business situations: Deduction and collection of tax at source; Advance payment of tax; E-filing of income-tax returns

Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit, Management audit; Energy audit; Environment audit; Systems audit; Safety audit

Main Provisions related to Indian Contract Act, 1872, Sale of Goods Act, 1930, Negotiable Instruments Act, 1881, The Companies Act, 2013, The Competition Act, 2002, The Information Technology Act, 2000, The RTI Act, 2005, Intellectual Property Rights (IPRs) and Goods and Services Tax (GST)

**Unit III****7 Hours**

Scope and sources of finance; Cost of capital and time value of money, Capital structure, Capital budgeting decisions: Working capital management; Dividend decision; Risk and return analysis; Asset securitization, International monetary system, Foreign exchange market; Exchange rate risk and hedging techniques, International financial markets and instruments; International arbitrage; Multinational capital budgeting

**Unit IV****7 Hours**

Overview of Indian financial system, Types of banks; Reserve Bank of India: Functions; Role and monetary policy management, Banking sector reforms in India: Basel norms; Risk management; NPA management, Financial markets: Money market; Capital market; Government securities market  
Financial Institutions: Development Finance Institutions (DFIs); Non-Banking Financial Companies (NBFCs); Mutual Funds; Pension Funds, Financial Regulators in India, Financial sector reforms including financial inclusion. Digitisation of banking and other financial services: Internet banking; mobile banking; Digital payments systems, Insurance: Types of insurance- Life and Non-life insurance; Risk classification and management; Factors limiting the insurability of risk; Re-insurance; Regulatory framework of insurance- IRDA and its role

**Transaction Mode:** Lecture, Demonstration, Brain storming, Tutorial, Problem solving, Case analysis

**Suggested Readings:**

1. Dhillon Surjeet R., Lohia S., Arora R., Dhillon D.P., DGP Kit of Commerc for NET/SLET for UGC, Dhillon Group of Publication, Latest Edition.
2. Kumari Sima, UGC-NET Commerce, Ramesh Publishing House, 2019
3. Kaushik Vineet, UGC-NET Commerce, Arihant Publication, 2019 (4/e).

4. Koli L.N., UGC-NET Commerce, Upkar Publication, (Latest Edition)
5. Kataria A., Shivani and Kataria P., UGC-NET Commerce, Trueman Publication, (Latest Edition)
6. Schaum's Outline of Principles of Accounting, McGraw-Hill Education, 2009
7. Schaum's Outline of Financial Accounting, McGraw-Hill Education, 2009
8. Schaum's Outline of Cost Accounting, McGraw-Hill Education, 2009
9. Schaum's Outline of Theory and Problems of Managerial Accounting, McGraw-Hill Education, 2009

**Course Code: MCM.577**

**Course Name: Practices of Management and Research**

**Total Hours: 30**

L	T	P	Cr
1	1	0	2

**Learning Outcomes:** The learners will be able to deal with the practical problems in accounting and auditing.

### **Unit I**

**8 Hours**

Principles and functions of management, Organization structure: Formal and informal organizations; Span of control, Responsibility and authority: Delegation of authority and decentralization, Motivation and leadership: Concept and theories, Corporate governance and business ethics, Human resource management: Concept, role and functions of HRM; Human resource planning; Recruitment and selection; Training and development; Succession planning

Compensation management: Job evaluation; Incentives and fringe benefits, Performance appraisal including 360 degree performance appraisal, Collective bargaining and workers' participation in management, Personality: Perception; Attitudes; Emotions; Group dynamics; Power and politics; Conflict and negotiation; Stress management, Organizational Culture: Organizational development and organizational change

### **Unit II**

**7 Hours**

Marketing: Concept and approaches; Marketing channels; Marketing mix; Strategic marketing planning; Market segmentation, targeting and positioning, Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development, Pricing decisions: Factors affecting price determination; Pricing policies and strategies

Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix, Distribution decisions: Channels of distribution; Channel management, Consumer Behaviour; Consumer buying process; factors influencing consumer buying decisions, Service marketing, Trends in marketing: Social marketing; Online marketing; Green marketing; Direct marketing; Rural marketing; CRM, Logistics management

**Unit III****8 Hours**

Meaning and scope of business economics, Objectives of business firms, Demand analysis: Law of demand; Elasticity of demand and its measurement; Relationship between AR and MR, Consumer behavior: Utility analysis; Indifference curve analysis, Law of Variable Proportions: Law of Returns to Scale, Theory of cost: Short-run and long-run cost curves, Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination, Pricing strategies: Price skimming; Price penetration; Peak load pricing

Measures of central tendency, Measures of dispersion, Measures of skewness, Correlation and regression of two variables, Probability: Approaches to probability; Bayes' theorem, Probability distributions: Binomial, poisson and normal distributions, Research: Concept and types; Research designs, Data: Collection and classification of data

Sampling and estimation: Concepts; Methods of sampling - probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation, Hypothesis testing: z-test; t-test; ANOVA; Chi-square test; Mann-Whitney test (U-test); Kruskal-Wallis test (H-test); Rank correlation test, Report writing

**Unit IV****7 Hours**

Business Environment, Theories of international trade; Government intervention in international trade; Tariff and non-tariff barriers; India's foreign trade policy, Foreign direct investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI policy, Balance of payments (BOP): Importance and components of BOP, Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA International Economic institutions: IMF, World Bank, UNCTAD, World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS

**Transaction Mode:** Lecture, Demonstration, Brain storming, Tutorial, Problem solving, Case analysis

**Suggested Readings:**

1. Dhillon Surjeet R., Lohia S., Arora R., Dhillon D.P., DGP Kit of Commerc for NET/SLET for UGC, Dhillon Group of Publication, Latest Edition.
2. Kumari Sima, UGC-NET Commerce, Ramesh Publishing House, 2019
3. Kaushik Vineet, UGC-NET Commerce, Arihant Publication, 2019 (4/e).
4. Koli L.N., UGC-NET Commerce, Upkar Publication, (Latest Edition)
5. Kataria A., Shivani and Kataria P., UGC-NET Commerce, Trueman Publication, (Latest Edition)



6. Suchdeva J.K., Business Research Methodology, Himalaya Publication, Bombay, 2010
7. Schaum's outline of Business Statistics, McGraw-Hill Education, 2011  
Schaum's outline of principles of economics, McGraw-Hill Education, 2011
8. Schaum's Outline of Financial Management, McGraw-Hill Education, 2009
9. Schaum's outline of Quantitative Approaches to Management, McGraw-Hill Education, 2002

**Course Code: ECO.504**

**Course Name: Data Analysis Using SPSS**

**Total Hours: 30**

L	T	P	Cr
0	0	2	1

**Learning Outcomes:** The learners will be able to use the statistical software for the analysis of data.

### **Unit I**

**7 Hours**

Introduction and Data Management: Introduction to SPSS; Importing data from Excel; Creating a new data file (entering survey data); Data entry and exploratory data analysis; Defining variables; dealing with missing values; data legacy check, data transformation; output management. Generating and transforming variables.

### **Unit II**

**8 Hours**

Descriptive Analysis of Data: Descriptive statistics for two or more variables; Creating and editing charts for two or more variables; Inferential statistics for the mean and the median; One-sample t-test; Mann-Whitney U-test; Paired-difference t-test & Wilcoxon Signed-Rank Test; Power Analysis for t-test; One-sample binomial test; Chi-Square Test; One-way ANOVA.

### **Unit III**

**8 Hours**

Correlation and Regression Analysis: Computation of Pearson's and Spearman's rank correlation coefficient; Partial and multiple correlation coefficient; Simple Linear regression model and multiple regression models.

### **Unit IV**

**7 Hours**

Regression Diagnostics: Regression diagnostic tests: Multicollinearity; Heteroscedasticity and Autocorrelation detections and remedial measures; and detecting the presence of outliers; test of stationarity.

**Transaction Mode:** Lecture, Demonstration, Project Method, Seminar, Brain storming, Tutorial, Problem solving, Case study, Case analysis

### **Suggested Readings:**

1. Field A., (2013); Discovering Statistics Using SPSS, Fourth Edition, SAGE
2. Landau, S. and B. S. Everitt (2004). A handbook of statistical analyses using SPSS. CRC. London New York Washington, D.C.
3. Pallant, J. (2010). SPSS Survival Manual. McGraw Hill, Berkshire, England