

CENTRAL UNIVERSITY OF PUNJAB, BATHINDA



Master of Commerce (M.Com.)

Session 2020-22

Department of Financial Administration

PROGRAMME OUTCOMES:

The students of M.Com. Programme would be able to:

- Inculcate and enhance the value based knowledge amongst learners about the concepts, theories and contemporary 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.

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COURSE STRUCTURE OF THE PROGRAMME

SEMESTER-I

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.506	Management Concepts and Practices	Core	4	0	0	4
MCM.507	Business Economics	Core	4	0	0	4
MCM.508	Quantitative Methods	Core	4	0	0	4
MCM.509	Corporate Accounting	Core	4	0	0	4
MCM.541	Seminar-I	Skill Based	0	0	0	1
List of Elective Courses/MOOC						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.527	Financial Services	Elective	4	0	0	4
MCM.512	Indian Financial System	Elective	4	0	0	4
Management Basket						
MCM.525	Marketing Management	Elective	4	0	0	4
MCM.511	Human Resource Management	Elective	4	0	0	4
Interdisciplinary Elective - I						
(Students to choose a course from other Departments)						
XXX.###	Interdisciplinary course - I		2	0	0	2
Interdisciplinary Course offered by Department of Financial Administration (for Students of other Departments)						
MCM.514	Financial Market and Services	IDC	2	0	0	2
MCM.515	Introduction to Tax System	IDC	2	0	0	2
Total			22	0	0	23

SEMESTER-II

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.521	Managerial Accounting	Core	4	0	0	4
MCM.522	Financial Management and Policy	Core	4	0	0	4
MCM.523	Business Research Methods	Foundation	4	0	0	4
MCM.510	Business Environment	Core	4	0	0	4
MCM.542	Seminar-II	Skill Based	0	0	0	1
List of Elective Courses/MOOC						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.513	Banking and Insurance Management	Elective	4	0	0	4
MCM.533	Behavioural Finance	Elective	4	0	0	4
Management Basket						
MCM.528	Corporate Law	Elective	4	0	0	4
MCM.531	Consumer Behaviour	Elective	4	0	0	4
Interdisciplinary Elective - II						
(Students to choose a course from other Departments)						
XXX.###	Interdisciplinary Elective - II		2	0	0	2
Interdisciplinary Course offered by Department of Financial Administration (for Students of other Departments)						
MCM.529	Entrepreneurship	IDC	2	0	0	2
MCM.530	Microfinance Management	IDC	2	0	0	2
Total			22	0	0	23

SEMESTER-III

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.551	Contemporary Issues in Accounting	Core	4	0	0	4
MCM.552	Corporate Tax Planning	Core	4	0	0	4
MCM.556	Business Analytics	Core	4	0	0	4
MCM.543	Seminar-III	Skill Based	0	0	0	1
MCM.599	Project	Skill Based	0	0	0	6
MCM.504	Data Analysis using MS-Excel & SPSS	VAC	0	0	2	1
List of Elective Courses/MOOC						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.578	Corporate Governance & Business Ethics	Elective	4	0	0	4
MCM.555	Security Analysis and Portfolio Management	Elective	4	0	0	4
Management Basket						
MCM.553	Organisational Behaviour	Elective	4	0	0	4
MCM.574	Advertising and Sales Management	Elective	4	0	0	4
Total			16	0	2	24

SEMESTER-IV

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.571	Strategic Management	Core	4	0	0	4
MCM.544	Seminar-IV	Skill Based	0	0	0	1
MCM.599	Project	Skill Based	0	0	0	6
MCM.576	Practices of Accounting & Finance	DEC	1	1	0	2
MCM.577	Practices of Management & Research	DEC	1	1	0	2
MCM.505	Tax Filing	VAC	0	0	2	1
List of Elective Courses/MOOC						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.572	International Financial Management	Elective	4	0	0	4
MCM.580	Financial Engineering	Elective	4	0	0	4
Management Basket						
MCM.581	Entrepreneurship Development	Elective	4	0	0	4
MCM.575	International Business	Elective	4	0	0	4
Total			10	2	2	20

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: Based on Subjective Type Test [25 Marks]
- C. End Semester Subjective Test: Based on Subjective Type Test [25Marks]
- D. End-Term Objective Test: Based on Objective Type Tests [25 Marks]

Course Code: MCM.506

Course Name: Management Concepts and Practices

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To compare and contrast classical, neo-classical and contemporary theories in management.
- b. To develop insights on organisation structure.
- c. To apply various controlling techniques in managerial decisions.
- d. To examine the role of managers in changing environment.

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, Role play, News, Articles.

Suggested Readings:

1. Koontz, H. and Wehrich, H.: Management, New York, McGraw Hill, 2017.

2. Gupta C. B., Management-Theory and Practice, Sultan Chand & Sons, 2017 (19th Enlarged and Revised Edition).
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 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 Iso-cost 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 policies/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. Browning, E.K. and Browning, J.M., *Micro Economic Theory and Applications (12th Edition)*, John Wiley and Sons, 2014

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 the completion of this course, students will be able

- a. To gain insights on quantitative data techniques.
- b. To use bivariate analytical tools in business problems.
- c. To apply optimization tools for business decision making.
- d. To compare and contrast various hypotheses testing techniques.

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; Operations Research –Linear Programming–Graphical and Simplex Methods, Duality in LPP, Transportation and Assignment Problems, Queuing Theory, CPM & PERT (Relevance).

UNIT IV

15 Hours

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.

Transaction Mode: Lecture, Seminar, Tutorial, Problem solving, Case analysis, Data sets.

Suggested Readings:

1. David M. Levine, Barry Render, Ralph M. Stair Jr., Michael E. Hanna, Mark L. Berenson and Timothy C. Krehbiel, *Quantitative Techniques for Management* (1/e), Pearson, 2013.
2. Hooda R.L., *Statistics for Business and Economics*, Vikas Publishing, (5/e), 2016
3. Gupta S.P., *Statistical Methods*, Sultan Chand and Sons, 2014, (44/e)
4. Aczel, A.D. and Sounderpandian, J., *Complete Business Statistics*, Tata McGraw Hill, 2008
5. Anderson, D.R., Sweeney, D.J., Williams, T.A., Camm, J.D., and Cochran, J.J., *Quantitative Methods in Business*, Cengage Learning, 2007
6. Bierman H. Jr, C.P. Bonini and W.H. Hausman, *Quantitative Analysis for Business Decisions*, 7th Edition, Homewood, Ill., Irwin 2000
7. Levin, R.I., D.S. Rubin and J.P. Stinson, *Quantitative Approaches to Management*, 2009, McGraw - Hill.
8. Taha, Hamdy A., *Operations Research: An Introduction*, Prentice –Hall of India, 2014
9. 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: On the completion of this course, students will be able

- a. To prepare financial statements in accordance with latest accounting principles and standards.
- b. To develop insights on valuation of shares and their use in financial decisions.
- c. To analyse problems related to amalgamation and reconstruction.
- d. To build understanding on modes of liquidation and consolidated financial statements.

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, 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 IAS-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, Data sets.

Suggested Readings:

1. Antony R.N., Hawkins D., & Merchant K.A., 2019. Accounting: Texts and Cases, McGraw Hill, (13/e).
2. Libby R., Libby P. & Hodge F. 2019. Financial Accounting, McGraw Hill, (9/e).
3. V. Rajasekaran & R. Lalitha, Corporate Accounting, Pearson, 2011.
4. Gupta R.L. and Radhaswamy M., Advanced Accountancy (Vol. II), Sultan Chand and Sons, (17/e, Reprint).
5. Hanif M. and Mukherjee A. Corporate Accounting, Mc Graw Hill Education, 2017 (2nd Edition)
6. Maheshwari S.N. and Maheshwari S.K., Corporate Accounting, Vikas Publishing, (5th Edition)
7. Narang K. L. & Jain S.P., Advanced Accountancy Corporate Accounting (Vol. II), Kalyani Publishers, 2017 (21st Revised Edition)
8. Zad S.N., Company Accounts and Auditing Practices, Taxmann, (2017, 4th Edition)

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 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, News, Articles.

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

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To develop understanding about basics of hire purchase and lease financing.
- b. To compare and contrast various methods of venture financing.
- c. To examine the relevance of merchant banking.
- d. To evaluate the functions of depository 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, News, Articles, Supervised Dissertation.

Suggested Readings:

1. Rose S.R., Hudgins S.C., Bank Management & Financial Services, McGraw Hill, 2014, (8/e).
2. Gurusamy S. Financial Services and Systems. Mc Graw Hill, 2009 (2/e)
3. Khan M.Y., Financial Services, Mc Graw Hill Education, (7/e), 2016
4. Pandian P., Financial Services and Markets, Vikas Publishing, 2010
5. Tripathy N. P., Financial Services, PHI, New Delhi, 2007

Course Code: MCM.512**Course Title: Indian Financial System****Total Hours: 60**

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To compare and contrast the role of financial institutions.
- b. To demonstrate the learning on functioning of financial market.
- c. To examine the relevance of financial services.
- d. To develop insights on regulations by financial authorities.

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) and NABARD

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. Saunders A., & Cornett M.M., Financial Market and Institutions, McGraw Hill, 2019, (6/e)
2. Rose S.R., Hudgins S.C., Bank Management & Financial Services, McGraw Hill, 2014, (8/e).
3. Avdhani: Investment and Securities markets in India, Himalaya Publications, Delhi. 2017
4. Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill, Delhi.2017
5. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, Delhi. 2017
6. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai. 2010

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

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- To compare and contrast various marketing orientations.
- To develop insights on buying behaviour.
- To apply product mix in marketing strategy formulation.
- To examine relevant factors in distribution decisions.

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, News, Articles and Mock Interview.

Suggested Readings:

1. Etzel, Michael J., Bruce J. Walker and William J. Stanton, Fundamentals of Marketing, 11th ed., McGraw Hill, 2017.
2. Kotler Philip and Kevin Keller, Marketing Management, 13th ed., Pearson Prentice – 2017.

3. Ramaswami V. S. and Namakumari S., Marketing Management, Sage Publication Indian Pvt. Ltd. 2018
4. Sexsena, Rajan, Marketing Management, McGraw-Hill Education, 2009
5. Sherlekar S.A. and Krishnamoorthy R., Marketing Management, Himalaya Publishing House, 2017 (14/e).

Course Code: MCM.511

Course Name: Human Resource Management

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To develop understanding about human resource policies
- b. To gain insights on recruitment methods
- c. To compare and contrast various types of training methods
- d. To analyse various methods of performance evaluation

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, Role play.

Suggested Readings:

1. Ashwathappa, K., Human Resource Management ,Tata Mcgraw Hill, 2017.
2. Decenzo and Robbins, Fundamentals of Human Resource Management (12th Ed.), 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.514**Course Title: Financial Market and Services****Total Hours: 30**

L	T	P	Cr
2	0	0	2

Learning Outcomes: On the completion of this course, students will be able

- a. To develop understanding about financial system.
- b. To analyse functions of primary and secondary market.
- c. To evaluate growth and performance of mutual funds.
- d. To examine the relevance of merchant banking and venture funds.

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, Data sets.

Suggested Readings:

1. Bhole L.M. and Mahakud J., Financial Institutions and Markets (5/e), Tata McGraw Hill Publication, 2016.
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. Baily: Investments, Prentice Hall
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: On the completion of this course, students will be able

- a. To compare and contrast characteristics of direct and indirect tax.
- b. To develop insights on distribution mechanism of taxation system.
- c. To examine the relevance of direct and indirect tax in nation building.
- d. To evaluate the present challenges and opportunities in GST implementation.

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. Personal tax management.**UNIT III****8 Hours**

Corporate tax management, 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, GST in international context, implementations and recent trends.

Transaction Mode: Lecture, Seminar, Tutorial, Problem solving, Case study, News and Articles.

Suggested Readings:

1. Vinod K. Singhania, Direct Taxes: Law and Practice (62/e), Delhi: Taxmann Publications (P) Ltd.
2. Ahuja, G. & Gupta, R. , Practical Approach to Direct and Indirect Taxes, 2019.

Course Code: MCM.521

Course Title: Managerial Accounting

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To compare and contrast techniques of financial statement analysis.
- b. To examine the relevance of marginal costing and responsibility accounting.
- c. To apply budgetary control and standard costing techniques in managerial decision making.
- d. To develop understanding about contemporary issues in management accounting.

UNIT I

15 Hours

Introduction of Management Accounting Evolution, 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 (IAS-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 Management 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, Data sets.

Suggested Readings:

1. Hilton R.W. & Platt D., Managerial Accounting: Creating Value in dynamic Business Environment, McGraw Hill, 2017, (10/e)
2. Garrison R.H., Noreen E., Brewer P.C., Managerial Accounting, McGraw Hill, 2016, (14/e).
3. Horngreen C.T., Introduction to Management Accounting. Pearson Education, 2014 (16/e).
4. Khan, M.Y, Jain, P K, Management Accounting -Text Problems & Cases, Tata Mcgraw Hill, 2010.
5. Gupta S. K. and Sharma R. K., Management Accounting, Kalyani Publishers, 2014 (13th Edition)
6. Periasamy P., Financial, Cost and Management Accounting, Himalaya Publishing House, 2017
7. Ramanathan S., Accounting for Management, Oxford University Press, 2014
8. Shah P., Management Accounting, Oxford University Press, 2015 (2nd Edition)
9. 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: On the completion of this course, students will be able

- a. To compare and contrast various financial goals.
- b. To gain insights on theories of capital structure.
- c. To examine the relevance of capital budgeting techniques.
- d. To evaluate the significance of working capital management and dividend decisions in finance.

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 Capitalization, 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 Dividend 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.

Suggested Readings:

1. Titman S., Keown A.J. & Martin J.D., Financial Management: Principles and Applications, Pearson Education, 2019, (13/e).
2. Berk J., Harford J. & Marzo P.D., Fundamentals of Corporate Finance, Pearson Education, 2019 (3/e).
3. Horne J.C. & Dhamija S. Financial Management & Policy, Pearson Education, 2012 (12/e).
4. Periasamy P., Financial, Cost and Management Accounting, Himalaya Publishing House, 2017

5. Ramanathan S., Accounting for Management, Oxford University Press, 2014
6. Shah P., Management Accounting, Oxford University Press, 2015 (2nd Edition)
7. 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: On the completion of this course, students will be able

- a. To compare and contrast various types of research designs.
- b. To develop insights on data collection tools and methods.
- c. To apply scaling techniques and multivariate tools in business problems.
- d. To draft final research report.

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; Multivariate Analysis for Business and management – Principal Component Analysis, Factor Analysis, Discriminant Analysis, Conjoint Analysis, Path Analysis, Introduction to Structural Equation Modelling.

UNIT IV

15 Hours

Report Writing & Research Ethics -Types of Reports; Report Preparation, Citation styles, Bibliography and appendix, Philosophy & Ethics, Scientific Conduct, Research and Publication Ethics, Softwares for identifying Predatory work.

Transaction Mode: Lecture, Project Method, Seminar, Tutorial, Problem solving, Case analysis, Data sets.

Suggested Readings:

1. Cooper, D., D. R., Schindler, P. & Sharma, J K, Business Research Methods, Tata Mcgraw Hill, New Delhi, 2005
2. Kothari C.R., Research Methodology, Himalaya Publication, Bombay, 2009
3. Sachdeva J.K., Business Research Methodology, Himalaya Publication, Bombay, 2010

Course Code: MCM.510**Course Name: Business Environment****Total Hours: 60**

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To develop understanding about internal and competitive analysis.
- b. To analyse various economic policies related to business environment.
- c. To apply various tools for understanding political and socio-cultural environment.
- d. To examine recent developments in international institutions and associations.

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 Globalization 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, News, Articles and video cases.

Suggested Readings:

1. Paul J., Business Environment, McGraw Hill, 2018, (4/e).
2. Shaikh, S., Business Environment, Pearson, 2015.
3. Adhikary, M: Economic Environment of Business; Sultan Chand & Sons, New Delhi.
4. Agarwal AN: Indian Economy; Vikas Publishing House.
5. Aswathappa K: Legal Environment of Business, Himalaya Publication; Delhi.
6. Cherunilam F., Business Environment, Himalaya Publishing House, 2017 (25/e)
7. Dutt R. and Sundaram KPM; Indian Economy; S. Chand, Delhi.
8. Sundaram & Black: The International Business Environment, Prentice Hall, New Delhi.

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 Outcomess: The learners would be able to prepare seminar report and present 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.513

Course Title: Banking and Insurance Management

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- To develop understanding about functions of commercial banks.
- To learn about banking sector specific risks.
- To examine the relevance of present insurance act.
- To gain insights about various types of Life and General insurance.

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: Digital Banking, EPS, Payment Banks and Digital Currency.

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, news and Articles.

Suggested Readings:

1. Hubbard R.G. & Brien A.P., Money, Banking and the Financial System, Pearson Education, 2019 (2/e).
2. Harrington and Neihaus, Risk Management and Insurance, TMG, New Delhi, 2017
3. Maheswari S.N., Banking Law & Practice, Kalyani Publishers, Ludhiana. 2014
4. Redja, Principles of Risk Management and Insurance, TMG, New Delhi, 2017
5. Varshney P.N - Banking Law & Practice, Sultan Chand, New Delhi. 2017
6. Vasant Desai, Bank and Institutional Management, Himalaya Publishing House, 2010

Course Code: MCM.533
Course Title: Behavioural Finance
Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcome: On the completion of this course, students will be able

- a. To compare and contrast various theories in behavioural finance.
- b. To develop insights on factors affecting the decision-making of individual investors.
- c. To analyse problems related to social forces and market outcomes.
- d. To examine the problems and prospects of corporate finance and money management.

UNIT I **15 Hours**
 Conventional Finance, Prospect Theory and Market Efficiency: Traditional versus behavioural finance, neoclassical economics, expected utility theory, risk attitude, Allais paradox, asset pricing, the pricing of risk, market efficiency, agency theory, prospect theory and extensions, framing, and mental accounting, challenges to market efficiency, some key anomalies, noise trading and limits to arbitrage.

UNIT II **15 Hours**
 Behavioral Science Foundations and Investor Behaviour: Heuristics and biases, overconfidence, emotional foundations, implications of heuristics and biases for financial decision-making, implications of overconfidence for financial decision-making, individual investors and the forces of emotions.

UNIT III**15 Hours**

Social Forces and Market Outcomes: Social interactions and investments, empirical evidences of social forces at work, behavioral explanations to market anomalies, behavioral factors and stock market puzzles- the equity premium puzzle, real-world bubbles, experimental bubbles market, behavioral finance and market valuations, excessive volatility.

UNIT IV**15 Hours**

Behavioral Corporate Finance and Money Management: Managerial decision-making, financial decisions, capital budgeting and other investment decisions, dividend policy decisions, loyalty, agency conflicts and corporate governance, initial public offers, mergers and acquisitions, neurofinance and the traders' brain.

Transaction Mode: Lecture, Project Method, Seminar, Case study, Role play.

Suggested Readings:

1. Ackert, L. and Deaves, R., Behavioral Finance: Psychology, Decision-Making, and Markets, South-Western Cengage Learning.
2. Forbes, W., Behavioral Finance, John Wiley & Sons Ltd.
3. Montier, J., Behavioral Finance: Insights into Irrational Minds and Markets, John Wiley & Sons Ltd.
3. Pompian, M.M., Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases, John Wiley & Sons Ltd.
4. Baker, H.K. and Nofsinger, J.R., Behavioral Finance: Investors, Corporations, and Markets, John Wiley & Sons Ltd.
5. Thaler, R.H., Advances in Behavioural Finance, Russell Sage Foundation.
6. Shleifer, A., Inefficient Markets: An Introduction to Behavioural Finance, Oxford University Press.
7. Shefrin H., Beyond Greed and Fear: Understanding Behavioural Finance and the Psychology of Investing, Oxford University Press.
8. Shiller, R.J., Irrational Exuberance, Princeton University Press.
9. Parikh, P., Value Investing and Behavioural Finance, Tata McGraw Hill Ltd.

Course Code: MCM.531**Course Name: Consumer Behaviour****Total Hours: 60**

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To develop understanding about consumer behaviour models.
- b. To examine the impact of environmental influences on consumer behaviour.
- c. To gain insights on individual determinants of buying behaviour.
- d. To evaluate the contribution of strategic marketing in consumer behaviour.

UNIT-I**15 Hours**

Consumer Behaviour: An overview — consumer and customer, Consumer involvement, Buyers and users. Decision-making processes and purchase behaviour and marketing implications —nature of Family Purchases and Decision-making, Post—purchase Processes. Value/Satisfaction. Delivery process and programs. Consumer Behaviour Models. Diffusion of Innovation-Types of Innovation- Diffusion Process, Adoption Process.

UNIT-II**15 Hours**

Environmental influences on consumer behaviour — Cultural influences — Sub-cultures, Cross-cultural Influences Social class, social class classification - Cultural Differences in Non-verbal Communications reference groups influences - Group Norms and Behaviour, Family Life Cycle Stages. Consumer Socialization Opinion leadership and the diffusion of innovation — Marketing implications of these influences. Opinion Leadership.

UNIT-III**15 Hours**

Individual determinants and buying behaviour: The individual consumer and buying behaviour and marketing implications — Consumer perceptions, learning, attitudes, motivation and personality — psychographics, values and lifestyles. Self-Concept, Needs & Brand Choice. VALS and grouping consumers. Learning, Memory, Communication Applications and Behaviour Modification.

UNIT-IV**15 Hours**

Strategic marketing— Market segmentation strategies — Positioning and Re-positioning strategies, perceptual mapping — Marketing communications — Source, message and media effects. Store choice and shopping behaviour — In-Store stimuli, store image and loyalty — Consumerism — Consumer rights and Marketers' responsibilities. Research and applications of consumer responses to direct marketing approaches — Issues of privacy and ethics.

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

Suggested Readings:

1. Schiffman and Kanuk: Consumer Behaviour, Pearson Education Asia, 13th. Edition, 2019.
2. Hawkins, Best & Coney: CONSUMER BEHAVIOUR, Tata McGraw Hill.
3. Loudon and Della Bitta: Consumer Behaviour: Concepts and Applications, Tata McGraw Hill.
4. Henry Assael: Consumer Behaviour and Marketing Action, Kent Publishing Co.
5. Berkman & Gilson: Consumer Behaviour: Concepts and Strategies, Kent Publishing co.
6. Efraim Turban, Jae Lee, David King, & H.Michael Chung: Electronic Commerce: A Managerial Perspective, Pearson Education Inc., 2000.

Course Code: MCM.528
Course Name: Corporate Laws
Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To develop understanding about Companies Act 2013 and subsequent amendments.
- b. To apply the provisions of IT Act and Competition Act in legal problems.
- c. To examine the relevance of SEBI in protection of investor's interest.
- d. To evaluate the emerging issues in corporate 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, News and Articles.

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.529
Course Title: Entrepreneurship
Total Hours: 30

L	T	P	Cr
2	0	0	2

Learning Outcomes: On the completion of this course, students will be able

- To develop understanding about problems and prospects in entrepreneurship.
- To gain insights about entrepreneurial behaviour and skills.
- To examine the relevance of MSMEs.
- To frame pricing and distribution strategies for small business.

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; Nature, Characteristics, functions and importance, Classification of entrepreneurs; Environment of Small Enterprise Management: Strategy Formulation and Implementation, 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**
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, Supervised Dissertation and Role play.

Suggested Readings:

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

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: On the completion of this course, students will be able

- To develop insights on present scenario in micro finance.
- To demonstrate bank account opening and record keeping in Micro Finance Institutions.
- To compare and contrast various models in micro finance.
- To evaluate the group dynamics and innovative practices in 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, News and Articles.

Suggested Readings:

- Gianfranco A. Vento, Mario La Torre, Microfinance, Palgrave Macmillan, UK, 2006
- IIBF, Micro-Finance: Perspectives and Operations, 2008
- 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: On the completion of this course, students will be able

- a. To compare and contrast various methods of HRA and Inflation accounting.
- b. To gain insights on corporate financial reporting.
- c. To evaluate the significance of INDAS.
- d. To develop understanding of recent developments in 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, Data sets.

Suggested Readings:

1. Martin Messner, Contemporary Issues in Accounting, Taylor & Francis, 2010.
2. Gowda J. M. and Gowda I.P.M., Accounting Theory and Analysis, Himalaya Publishing House, 2015
3. Lal J., Accounting Theory & Practices, Himalaya Publishing House, 2017 (4th Edition)
4. Maheshwari S.N. and Maheshwari S.K., Advanced Accountancy, Vikas Publishing, 2010 (Vol.II, 10th Edition)
5. 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: On the completion of this course, students will be able

- a. To gain insights about corporate tax management.
- b. To compute taxable income of companies.
- c. To analyse various tax planning avenues.
- d. To apply tax planning in restructuring.

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 Re-organisation: 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, Video case.

Suggested Readings:

1. A.C. Sampath Iyengar, 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.556

Course Name: Business Analytics

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomess: 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, Data sets.

Suggested Readings:

1. James Evans, Business Analytics, Pearson Publication, 2017
2. Gert H. N. Laursen, Business Analytics for Managers: Taking Business Intelligence Beyond Reporting, John Wiley & Sons, 2010.
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.543
Course Title: Seminar-III

L	T	P	Cr
0	0	0	1

Theme for Seminar: Recent Developments in E-Commerce

Learning Outcomess: The learners would be able to prepare seminar report and present 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	0	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 & SPSS

Total Hours: 30

L	T	P	Cr
0	0	2	1

Learning Outcomes: On the completion of this course, students will be able to use MS-Excel and SPSS in the tabulation, presentation and analysis of data.

Course Contents

UNIT-I

6 Hours

Introduction to MS-Excel: Understanding of basic terminology of spreadsheet, Data handling; sorting and filtering of data, Charting of data, Random Number Generation, Application of spreadsheet in business;

UNIT-II **8 Hours**
Analysis of Data through Excel: Formula function; Measurement of Statistical and Financial functions through spreadsheet, Use of Pivot table, What if analysis and VLOOKUP in data management

UNIT-III **8 Hours**
Introduction to SPSS: Basic terminology, Entering data into SPSS, Importing data from Excel Missing value analysis, Dealing with outlier, Exploring charts, Descriptive statistics, Assumption tests

UNIT IV **8 Hours**
Analysis of Data through SPSS: Compare means; One sample t-test, Independent samples t-test, Paired samples t-test and ANOVA, Correlation and Regression, Other parametric and Non-parametric tests

Transaction Mode: Lecture and Seminar, Data Sets.

Suggested Readings:

1. Levin, D. M., Stephan, D. F. & Szabat, K. A. (2018); Statistics for Managers- Using Microsoft Excel, Person Education
2. Field A., (2013); Discovering Statistics Using SPSS, Fourth Edition, SAGE
3. Landau, S. and B. S. Everitt (2004). A handbook of statistical analyses using SPSS. CRC. London New York Washington, D.C.
4. Pallant, J. (2010). SPSS Survival Manual. McGraw Hill, Berkshire, England
5. Apte, D. P., (2008); Statistical Tools for Managers: Using MS Excel. Excel Books
6. Lee, J. C., (2018; Business and Financial Statistics Using Minitab 12 and Microsoft Excel, World Scientific Publishing CO Pvt Lts.
7. Sah, A. N., (2013); Statistics for Management Using MS Excel, I K International Publishing House Pvt. Ltd.

Course Code: MCM.578

Course Name: Corporate Governance and Business Ethics

L	T	P	Cr
4	0	0	4

Total Hours: 60

Learning Outcomes: On the completion of this course, students will be able

- a. To gain insights about regulatory framework of corporate governance.
- b. To develop understanding about functions of various committees.
- c. To examine the relevance of business ethics.
- d. To identify the CSR as strategic tool in corporate governance.

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, News and Articles.

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.555

Course Title: Security Analysis and Portfolio Management

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- To develop understanding about investment environment.
- To demonstrate the applications of fundamental analysis.
- To apply tools of portfolio management.
- To gain insights on portfolio theories.

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:

- Chandra, P., Investment Analysis and Portfolio Management, Tata McGraw Hill, 2017
- Bhalla V.K., Investment Management, S. Chand, (19/e)
- 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.574

Course Name: Advertising and Sales Management

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To examine the relevance of advertising in marketing.
- b. To compare and contrast various types of advertising media .
- c. To gain insights about fundamentals of selling.
- d. To evaluate various methods of sales planning.

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 & personnel 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, Role Play.

Suggested Readings:

1. Aaker, David : 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.553

Course Name: Organizational Behavior

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To compare and contrast various organisational approaches.
- b. To gain insights on methods of group decision making.
- c. To learn the application of leadership and motivation in managerial decision making.
- d. To examine the organisational development and stress management.

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. Luthans, & Doh, International Management: Culture, Strategy and Behaviour, McGraw Hill, (11/e), 2020.
2. McShane S. & Glinow M. V., Organisational Behaviour, McGraw Hill, (8/e), 2018.
3. Aswathappa, K., Organisation Behaviour, Himalaya Publishing House, New Delhi, 2017.
4. Mullins L. J., Management and Organisational Behaviour, Pearson, (11/e), 2016.
5. Wilson F.M., Organisational Behaviour and Work, Oxford University Press, (4/e), 2016.
6. Robbins; S.P., Organisational Behaviour, Prentice Hall of India Pvt. Ltd., New Delhi, 2016.
7. Singh, K., Organizational Behaviour: Text and Cases, Pearson, 2017.

Course Code: MCM.571

Course Name: Strategic Management

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To develop an understanding about industry and competitive analysis.
- b. To apply various tools widely used in strategy formulation.
- c. To gain insights on issues in strategy implementation.
- d. To evaluate the tools used in strategy evaluation and control.

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, Case study, News, Supervised Dissertation.

Suggested Readings:

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

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

L	T	P	Cr
0	0	0	1

Theme for Seminar: Recent Studies in Business

Learning Outcomes: The learners would be able to prepare seminar report and present 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. The students are encouraged to present on recent studies, preferably related to their project work.

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	0	6

Learning Outcomess: 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 Outcomes: On the completion of this course, students will be able to utilise the learning on accounting and finance in preparation of competitive exams.

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, Data sets.

Suggested Readings:

1. Dhillon Surjeet R., Lohia S., Arora R., Dhillon D.P., DGP Kit of Commerce for NET/SLET for UGC, Dhillon Group of Publication, Latest Edition.
2. KumariSima, 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, TruemanPublication, (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: On the completion of this course, students will be able to utilize the learning on Management Principles & Practices in preparation of Competitive Examinations.

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 behaviour: 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 Commerce for NET/SLET for UGC, Dhillon Group of Publication, Latest Edition.
2. KumariSima, 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: MCM.505
Course Name: Tax Filing
Total Hours: 30

L	T	P	Cr
0	0	2	1

Learning Outcomes: On the completion of this course, students will be able

- a. To gain insights on Terminology used in Income Tax and GST.
- b. To apply necessary skills required for filing Income tax
- c. To learn the mechanism of GST filing.
- d. To understand the common practical issues pertaining to tax filing.

UNIT I

6 Hours

Basic Concepts: Tax-Meaning, Rationale, Classification – Direct and Indirect taxes, Benefits of paying tax, Assessment year and previous year, tax base, person, PAN, TAN, TIN, GSTIN, TDS

UNIT II

8 Hours

Filing Income Tax: Tax filing is an obligation by law, Due date of filing tax returns, penalty on late filing of ITR, Forms – Eligible and non-eligible individuals for ITR-1 SAHAJ, Submission of ITR-1 SAHAJ form; ITR-2 Form – Eligibility and Non-eligibility, special concession for salaried personnel,

compulsion of e-filing; ITR-3 Form – Eligible and Non-eligible Assesseees; ITR-4 Form - Eligible and Non-eligible Assesseees, Filing ITR online.

UNIT III

8 Hours

Filing GST: Meaning of GST Return, Types and Due Dates, Eligibility of GST Return, penalty on late filing of GST, regulating e-way bill, regulating e-commerce, TDS under GST, Audit in GST, Reversal and Reclaim of Input tax credit under GST, Filing GST return online.

UNIT IV

8 Hours

Issues in Tax Filing: Common Mistakes in tax filings, revising tax returns, filing revised tax returns, adjustment of arrears in tax filing, Dispute Resolution, Advance tax payment, Introduction to International Taxation and its filing.

Transaction Mode: Lecture, Practical, Tutorial

Suggested Readings:

1. Singhania, V. K. & Singhania, M. (2019). *Students' Guide to Income Tax Including GST*, Taxmann Publications, New Delhi
2. Sethi, S. (2019). *Self Preparation and Filing of Income Tax Returns by Individuals*, Kindle Edition, Amazon Asia-Pacific Holdings Private Limited.
3. Singhania, A. (2019). *GST Audit & Annual Return*, Taxmann Publications, New Delhi

Course Code: MCM.572

Course Name: International Financial Management

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To develop insights on dynamic global environment.
- b. To demonstrate the learning pertaining to foreign exchange risk management.
- c. To compare and contrast of international sources of funds.
- d. To gain insights on problems in international financing.

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. Cheol, S Eun & Bruce G R, International Financial Management, Tata Mc Graw Hill (4/e), 2018.
2. Apte P.G., Multinational Financial Management, New Delhi, Tata McGraw Hill, 2008
3. Eiteman, David K., Arthur Stonehill and Michael H. Moffett, Multinational Business Finance, Reading mass., Addison – Wesley Publishing company, 2008.
4. Levi, Maurice, International Finance, New York, McGraw Hill Inc., 2006.
5. Seth A.K., International Financial Management, New Delhi, Galgotia Publishing Company, 2007
6. Shapiro, Allen C., Multinational Financial Management, New Delhi, Prentice Hall India Pvt. Ltd., 2005.

Course Code: MCM.580**Course Name: Financial Engineering****Total Hours: 60**

L	T	P	Cr
4	0	0	4

Learning Outcome: On the completion of this course, students will be able

- a. To develop insights on recent developments on financial engineering.
- b. To compare and contrast various product development and strategies in derivatives.

- c. To gain insights about various securities and corporate restructuring management.
- d. To evaluate various planning and controlling techniques used in corporate risk management.

UNIT I **15 Hours**

Introduction to Financial engineering- Financial engineering vis a vis financial analysis, factors leading to increasing need for financial engineering, financial engineering in India- derivatives and futures markets, features of financial derivatives, types of financial derivatives.

UNIT II **15 Hours**

Product Development and Strategies- Basics of product development, pricing and valuation of future and forwards, pricing and valuation of swaps, concept of options, arbitrage restrictions on option prices, hedging approaches with options, equity related instruments

UNIT III **15 Hours**

Emerging instruments- Concepts and issues, assets and liabilities management, securitization, asset backed securities, mortgage backed securities, corporate restructuring and leverage buyouts/ management buyout, value at risk (VAR).

UNIT IV **15 Hours**

Hybrid Securities- Credit derivatives, options on debt instruments, exotic options, synthetic instruments, and issues related to accounting treatment of derivatives, corporate risk management- planning and controlling reasons for hedging, cash flow hedges and value hedges, capital structure and hedging
Transaction Mode: Lecture, Seminar, Tutorial, Problem solving and Case study.

Suggested Readings:

1. Dubofsky, D.A., Derivatives, Oxford University Press
2. Gupta, S.L., Financial Derivatives, Prentice Hall Inc.
3. Hull, J.C., Options, Futures And Other Derivatives, Prentice Hall Inc.
4. Marchall, J.F., Bansal, V.K., Financial Engineering, Prentice Hall Inc.
5. Neftci, S. N., Financial Engineering, Elsevier Academic Press, California.
6. Varma, J. R., Derivatives and Risk Management, Tata Mc GrawHill.

Course Code: MCM.581

Course Title: Entrepreneurship Development

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- a. To gain insights on entrepreneurial challenges and dimensions.
- b. To compare and contrast sources of funding in entrepreneurship.
- c. To demonstrate formulations of business plan.

- d. To develop understanding about start-up issues.

UNIT- I **15 Hours**

Introduction Meaning, and importance of entrepreneurship. Entrepreneurship and creative response to the society's problems and at work. Entrepreneurial Challenges. Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India; Values, business philosophy and behavioural orientations. Roles and functions in a small business.

UNIT- II **15 Hours**

Entrepreneurial Sustainability Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

UNIT III **15 Hours**

Business Plan Preparations Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT IV **15 Hours**

Start-up issues Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups. Marketing and organisational plans-an overview. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, sales promotion, advertising and pricing policies. HR issues in small business. Aiming for Excellence: Concepts of Productivity, Harvesting strategies versus go for growth, Business Excellence. Operations management.

Transaction Mode: Lecture, Seminar, Case study, News and Articles.

Suggested Readings:

1. Donald Kuratko and Richard M. Hodgetts, Entrepreneurship: Theory, Process, and Practice, South-Western Publishing Co.,2008
2. Brandt, Steven, C. The 10 Commandments for Building a Growth Company. MacMillan Business Books, Delhi.
3. Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York
4. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

5. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.

Course Code: MCM.575

Course Name: International Business

Total Hours: 60

L	T	P	Cr
4	0	0	4

Learning Outcomes: On the completion of this course, students will be able

- To develop understanding about functions of multinational corporations .
- To gain insights on balance of payments and international economic institute.
- To demonstrate role of foreign investment in economic development.
- To examine the role of regional economic institutions.

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, Depository Receipts, 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, News and Articles.

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, 2017
5. Bhasin, N., Foreign Direct Investment in India: Policies, Conditions and Procedures, New Century Publications, 2017

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