

**CENTRAL UNIVERSITY OF PUNJAB**



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

**Batch:2023**

**Department of Financial Administration**

**School of Management**

### **Graduate Attributes**

The graduates will acquire strong command over discipline knowledge & thrust for skill building activities. They will have analytical thinking, creative problem solving ability and scientific research perspective towards emerging problems in the field of commerce & business. They will develop a right passion towards life-long learning & community participation.

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## COURSE STRUCTURE OF THE PROGRAMME

### SEMESTER-I

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.522	Financial Management and Policy	Core	4	0	0	4
MCM.516	Accounting for Managerial Decisions	Core	4	0	0	4
MCM.525	Marketing Management	Core	4	0	0	4
MCM.506	Management Concepts and Practices	Core	4	0	0	4
MCM. ###	Any one course from Finance Basket /Management Basket Given Below	Discipline Elective	3	0	0	3
MCM.529	Entrepreneurship	Compulsory Foundation	2	0	0	2
<b>Total</b>			<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>
<b>List of Elective Courses</b>						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.512	Indian Financial System	Elective	3	0	0	3
MCM.513	Banking and Insurance Management	Elective	3	0	0	3
Management Basket						
MCM.578	Corporate Governance and Business Ethics	Elective	3	0	0	3
MCM.574	Advertising and Sales Management	Elective	3	0	0	3

## SEMESTER-II

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.575	International Business	Core	4	0	0	4
MCM.532	Rural Marketing	Core	4	0	0	4
MCM.555	Security Analysis and Portfolio Management	Core	4	0	0	4
MCM.510	Business Environment	Core	4	0	0	4
MCM. ###	Any one course from Finance Basket /Management Basket Given below	Discipline Elective	3	0	0	3
#####	Interdisciplinary course (Students to choose a course from other Departments)	IDC	2	0	0	2
<b>Total</b>			<b>21</b>	<b>0</b>	<b>0</b>	<b>21</b>
<b>List of Elective Courses</b> (Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.552	Corporate Tax Planning	Elective	3	0	0	3
MCM.534	Banking and Technology	Elective	3	0	0	3
Management Basket						
MCM.535	Academic Writing	Elective	3	0	0	3
MCM.571	Strategic Management	Elective	3	0	0	3
MCM.553	Organisational Behaviour	Elective	3	0	0	3
MCM.528	Corporate Law	Elective	3	0	0	3
Interdisciplinary Course offered by Department of Financial Administration (for Students of other Departments)						
MCM.530	Microfinance Management	IDC	2	0	0	2

MCM.514	Financial Market and Services	IDC	2	0	0	2
MCM.517	Financial Literacy	IDC	2	0	0	2
MCM. ###	<b>E-Business</b>	IDC	2	0	0	2
MCM. ###	<b>Computer Application in Business</b>	IDC	2	0	0	2

### SEMESTER-III

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.572	International Financial Management	Core	4	0	0	4
MCM.531	Consumer Behaviour	Core	4	0	0	4
MCM. ###	Any one course from Finance Basket /Management Basket Given below	Discipline Elective	3	0	0	3
MCM.523	Business Research Methods	Compulsory Foundation	4	0	0	4
MCM.561	Research Proposal	Compulsory Foundation	0	0	8	4
MCM. #####	Value Added course(Students to choose any one course from VAC offered in the Department)	VAC	2	0	0	2
<b>Total</b>			<b>17</b>	<b>0</b>	<b>8</b>	<b>21</b>
<b>List of Elective Courses</b>						
(Students to choose one course from the list of elective courses given below)						
Finance Basket						
MCM.580	Financial Engineering	Elective	3	0	0	3
MCM.533	Behavioural Finance	Elective	3	0	0	3
MCM.560	Financial Modelling	Elective	3	0	0	3
Management Basket						
MCM.556	Business Analytics	Elective	3	0	0	3
MCM.511	Human Resource Management	Elective	3	0	0	3

Value Added Course offered by Department of Financial Administration						
MCM.504	Data Analysis using MS-Excel and SPSS	VAC	2	0	0	2
MCM.505	Tax Filing	VAC	2	0	0	2

#### SEMESTER-IV

Course Code	Course Title	Course Type	Credit Hours			
			L	T	P	Cr.
MCM.600	Dissertation	Skill Based	0	0	40	20
Total			0	0	40	20

**L: Lectures; T: Tutorial; P: Practical; Cr: Credits, DE: Discipline Elective, DEC: Discipline Enrichment Course, VAC: Value Added Course, IDC: Interdisciplinary Course**

#### Examination Pattern

	Core, Discipline Elective, Compulsory Foundation, Value Added and Interdisciplinary Courses		Discipline Enrichment Course		Entrepreneurship Course	
	Marks	Evaluation	Marks	Evaluation	Marks	Evaluation
Internal Assessment	25	Various Methods*			-	-
Mid-semester test (MST)	25	Subjective	50	Objective	25	Objective
End-semester test (EST)	50	Subjective (70%) Objective (30%)	50	Objective	25	Subjective

\*The objective type will include one word answers, fill-in the blank, sentence completion, true/false, MCQs', matching, analogies, rating and checklists. The subjective type will include very short answer (1-2 lines), short answer (one paragraph), essay type with restricted response, and essay type with extended response.

Evaluation Criteria for Internal Assessment will be designed by the concerned course coordinator using any two or more of the given methods (Surprise Tests, in-depth interview, unstructured interview, Jigsaw method, Think-Pair Share, Students Teams Achievement Division (STAD), Rubrics, portfolios, case based evaluation, video based evaluation, Kahoot, Padlet, Directed paraphrasing, Approximate analogies, one sentence summary, Pro and con grid, student generated questions, case analysis, simulated problem solving, media assisted evaluation, Application

cards, Minute paper, open book techniques, classroom assignments, homework assignments, term paper).

### Evaluation Criteria for Research Proposal

Research Proposal (Third Semester)		
	Marks	Evaluation
Supervisor	50	Research proposal and presentation (based on quality of problem formulation, literature review, research design and expected outcomes)
HoD and senior-most faculty of the department	50	Research proposal and presentation

### Evaluation Criteria for Dissertation

Dissertation (Fourth Semester)		
	Marks	Evaluation
Supervisor	50	Continuous assessment (regularity in work, mid-term evaluation) dissertation report, presentation, final viva-voce
External expert, HoD and senior-most faculty of the department	50	Dissertation report (30), presentation (10), final viva-voce (10)

## MASTER OF COMMERCE

### SEMESTER-I

L	T	P	Credit
4	0	0	4

**Course Name: Financial Management & Policy**

**Course Code: MCM.522**

**Course type: Core Course**

**Total Hours: 60**

**Course Learning Outcomes:**

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

CLO1: To compare and contrast various financial goals.

CLO2: To gain insights on theories of capital structure.

CLO3: To examine the relevance of capital budgeting techniques.

CLO4: To evaluate the significance of working capital management and dividend decisions in finance.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 15 Hours	<b>Introduction to Financial Management</b> Nature, Scope and Objectives of Financial Management, Financial Goal: Profit Maximization vs. Wealth Maximization, Emerging Role of Financial Managers, Time Value of Money, Risk and Return Analysis; 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);	CLO1
	<b>Learning Activities:</b> Preparation of comparison chart for cost of capital of selected listed firms	



<p style="text-align: center;">II 15 Hours</p>	<p><b>Capital Structure and Leverage</b> Capital Structure Theories: Net-Income, Net-Operating Income, Traditional and Modigliani-Miller Approach, Trade-off Theory, Agency Theory, Pecking-Order Theory, Signalling 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.</p>	<p style="text-align: center;">CLO2</p>
	<p><b>Learning Activities:</b> Identification of effect of leverage on profitability of firms</p>	
<p style="text-align: center;">III 15 Hours</p>	<p><b>Capital Budgeting Decisions</b> 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</p> <p>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</p>	<p style="text-align: center;">CLO3</p>
	<p><b>Learning Activities</b> Evaluation of projects through DCF techniques</p>	
<p style="text-align: center;">IV 15 Hours</p>	<p><b>Working Capital Management and Dividend Decision</b> Working Capital - Concept and Classification, Computation of Working Capital Cycle and Estimation of Working Capital Requirement, <b>Financing of working capital and norms of bank finance, and various committee reports on bank finance.</b> Working Capital policies related to Inventory, Receivables, Payables and Cash Management.</p> <p>Dividend Decision and Valuation of firm: Walter Model, Gordon Model, MM Model, Residual Model, Dividend Discount Model and Linter Model, Factors Affecting Dividend Policies, <b>Corporate Dividend Behavior</b>, Latest development in the field of subject.</p>	<p style="text-align: center;">CLO4</p>
	<p><b>Learning Activities:</b> Estimation of Working Capital requirements for start up</p>	

**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. (2019) Financial Management: Principles and Applications (13<sup>th</sup>Ed.). Pearson Education.
2. Berk J., Harford J. & Marzo P.D. (2019). Fundamentals of Corporate Finance (3<sup>rd</sup>Ed.). Pearson Education.
3. Periasamy P. (2017). Financial, Cost and Management Accounting (7<sup>th</sup>Ed.). Himalaya Publishing House.
4. Ramanathan S. (2014). Accounting for Management (4<sup>th</sup>Ed.). Oxford University Press.
5. Shah P. (2015). Management Accounting (2<sup>nd</sup>Ed.). Oxford University Press.

### Web References

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[https://www.icai.org/post.html?post\\_id=16954](https://www.icai.org/post.html?post_id=16954)

L	T	P	Cr
4	0	0	4

**Course Name: Accounting for Managerial Decisions**

**Course Code: MCM.516**

**Course type: Core Course**

**Total Hours: 60**

**Course Learning Outcomes:**

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

CLO1: To compare and contrast techniques of financial statement analysis.

CLO2: To examine the relevance of marginal costing and responsibility accounting.

CLO3: To apply budgetary control and standard costing techniques in managerial decision making.

CLO4: To develop understanding about contemporary issues in management accounting.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 15 Hours	<b>Introduction of Management Accounting</b> 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	CLO1

	Limitations, Statement of Cash Flow (IAS-7), Fund Flow Statement	
	<b>Learning Activities:</b> Evaluation of Financial performance of firms using ratio analysis	
II 15 Hours	<b>Responsibility Accounting and Marginal Costing</b> 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	CLO2
	<b>Learning Activities:</b> Identification of BEP and preparation of break-even chart	
III 15 Hours	<b>Budgetary Control and Standard Costing</b> 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	CLO3
	<b>Learning Activities</b> Drafting of Master Budget for Auto Companies	
IV 15 Hours	<b>Contemporary issues in Management Accounting</b> 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.	CLO4
	<b>Learning Activities:</b> Preparation of detailed report on TQM for Manufacturing firm	

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

**Suggested Readings:**

1. Hilton R.W. & Platt D. (2017). Managerial Accounting: Creating Value in dynamic Business Environment (10<sup>th</sup>Ed.). McGraw Hill.

2. Garrison R.H., Noreen E., Brewer P.C. (2016). Managerial Accounting (14<sup>th</sup>Ed.). McGraw Hill.
3. Horn green C.T. (2014). Introduction to Management Accounting (16<sup>th</sup>Ed.). Pearson Education.
4. Khan, M.Y, Jain, P K (2010). Management Accounting -Text Problems & Cases. Tata McGraw Hill.
5. Gupta S. K. and Sharma R. K. (2014). Management Accounting (13<sup>th</sup>Ed.). Kalyani Publishers.
6. Periasamy P. (2017). Financial, Cost and Management Accounting. Himalaya Publishing House.
7. Ramanathan S. (2014). Accounting for Management, Oxford University Press.
8. Shah P. (2015). Management Accounting (2<sup>nd</sup>Ed.). Oxford University Press.
9. Tulsian P.C. and Tulsian B. (2015). Advanced Management Accounting (1<sup>st</sup>Ed.). S. Chand Publishing.

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L	T	P	Cr
4	0	0	4

**Course Name: Marketing Management**

**Course Code: MCM.525**

**Course type: Core Course**

**Total Hours: 60**

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

CLO1: To compare and contrast various marketing orientations.

CLO2: To develop insights on buying behaviour.

CLO3: To apply product mix in Product decision process and new product development.

CLO4: To understand the channels of distribution and players in the distribution process.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 15 Hours	<b>Introduction:</b> 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; <b>Marketing Environment:</b> Significance of scanning marketing environment; Economic, demographic, socio-cultural, technical, political and legal environment of marketing in India.	CLO1

	<b>Learning Activities:</b> Designing Marketing Mix for Durable Products	
II 15 Hours	<b>Buyer behaviour:</b> 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.	CLO2
	<b>Learning Activities:</b> Preparing list of major factors affecting purchase of insurance services	
III 15 Hours	<b>Product Decision:</b> 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.	CLO3
	<b>Learning Activities</b> Drafting product strategies for soft drink brands	
IV 15 Hours	<b>Distribution Decisions:</b> 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.	CLO4
	<b>Learning Activities:</b> Drafting distribution strategies for Laptop brands	

**Transaction Mode:** Lecture, Seminar, Brain storming, Case study, News, Articles and Mock Interview.

**Suggested Readings:**

1. Etzel, Michael J., Bruce Walker and William J. Stanton (2017). Fundamentals of Marketing (11<sup>th</sup>Ed.). McGraw Hill.
2. Kotler Philip and Kevin Keller (2017). Marketing Management (15<sup>th</sup>Ed.). Pearson Prentice.
3. Ram swami V. S. and Namakumari S. (2018). Marketing Management. Sage Publication Indian Pvt. Ltd.
4. Sexsena and Rajan (2017). Marketing Management (5<sup>th</sup>Ed.). McGraw-Hill Education.

5. Sherlekar S.A. and Krishnamurthy R. (2019). Marketing Management (14<sup>th</sup>Ed.) Himalaya Publishing House.

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<https://nptel.ac.in/courses/110/104/110104068/>

L	T	P	Cr
4	0	0	4

**Course Name: Management Concepts and Practices**

**Course Code: MCM.506**

**Course type: Core Course**

**Total Hours: 60**

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

CLO1: To compare and contrast classical, neo-classical and contemporary theories in management.

CLO2: To develop insights on organisation structure.

CLO3: To apply various controlling techniques in managerial decisions.

CLO4: To examine the role of managers in changing environment

Units/Hours	Contents	Mapping with Course Learning Outcome
I 15 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.	CLO1
	<b>Learning Activities:</b> Identifying the need of planning to commence new start up	

II 15 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.	CLO2
	<b>Learning Activities:</b> Design of organizational structure of educational institution	
III 15 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.	CLO3
	<b>Learning Activities</b> Evaluation of various coordination techniques in the light of corporate objectives	
IV 15 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..	CLO4
	<b>Learning Activities:</b> Identification of challenges for managers in international trade	

**Transaction Mode:** Lecture, Seminar, Brain storming, Case study, Role play, News, Articles.

**Suggested Readings:**

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

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<https://nptel.ac.in/courses/110/105/110105146/>

**Course Name: Indian Financial System**

L	T	P	Cr
3	0	0	3

**Course Code: MCM.512****Course Type: Elective****Total Hours: 45****Course Learning Outcomes:** On the completion of this course, students will be able

CLO1: To compare and contrast the role of financial institutions.

CLO2: To demonstrate the learning on functioning of financial and Money market.

CLO3: To examine the relevance of financial instruments and services.

CLO4: To develop insights on regulations by financial authorities.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 11 Hours	<b>Financial System and Intermediaries:</b> 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, Credit Rating Agencies, Depositories: NSDL and CDSL.	CLO1
	<b>Learning Activities:</b> Detailed report of various parameters in rating of listed companies	
II 11 Hours	<b>Financial Market:</b> 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  Money Market: Organization and Regulation of Money Market, Instruments of Money Market, Role of Money Market in Economic Development.	CLO2
	<b>Learning Activities:</b> Drafting of detailed report on impact assessment of Covid-19 on stock markets	
III 12 Hours	<b>Financial Instruments and Services</b> Mutual Funds: Advantages and Classification of Mutual Funds, Factors affecting the selection of Mutual Funds Schemes, Money	CLO3



	Market Mutual Funds, Exchange Traded Funds, Venture Capital Funds	
	<b>Learning Activities:</b> Evaluation of risk-return matrix of ELSS	
IV 11 Hours	<b>Financial Regulation</b> 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	CLO4
	<b>Learning Activities:</b> Preparation of report on credit control mechanism by RBI through monetary policy	

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

**Suggested Readings:**

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

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L	T	P	Cr
3	0	0	3

**Course Name: Banking and Insurance Management**

**Course Code: MCM.513**

**Course type: Elective**

**Total Hours: 45**

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

CLO1: To develop understanding about functions of commercial banks.

CLO2: To learn about banking sector specific risks.

CLO3: To examine the relevance of present insurance act.

CLO4: To gain insights about various types of Life and General insurance.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 11 Hours	<p><b>Indian Banking System:</b> Indian Banking System: Meaning, Definition of banks &amp; 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</p>	CLO1
	<p><b>Learning Activities:</b> Designing the strategies of digitalization of financial services</p>	
II 12 Hours	<p><b>Banking Regulations and Risk Management</b></p> <p>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</p> <p>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.</p>	CLO2
	<p><b>Learning Activities:</b> Evaluation of Banks through various risks</p>	
III 11 Hours	<p><b>Insurance Concepts, Principles and Regulation:</b> 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</p>	CLO3

	<b>Learning Activities:</b> Preparation of report on growth and development of insurance sector	
IV 11 Hours	<b>Life Insurance and General Insurance:</b> 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	CLO4
	<b>Learning Activities:</b> Designing the strategies on mitigation of Covid-19 risk through insurance	

**Transaction Mode:** Lecture, Seminar, Project and Case study, news and Articles.

**Suggested Readings:**

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

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<https://nptel.ac.in/courses/110/106/110106040/>

L	T	P	Cr
3	0	0	3

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

**Course Code: MCM.578**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To gain insights about regulatory framework of corporate governance.

CLO4: To develop understanding about functions of various committees.

CLO3: To examine the relevance of business ethics.

CLO4: To identify the CSR as strategic tool in corporate governance.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 11 Hours	<p><b>Conceptual Framework of Corporate Governance:</b> 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.</p>	CLO1
	<p><b>Learning Activities:</b> Preparation of list of Women directors in India</p>	
II 12 Hours	<p><b>Board Committees and whistle blowing:</b> 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.</p>	CLO2
	<p><b>Learning Activities:</b>Preparation of detailed report on role of whistle blowers in disclosing the frauds</p>	
III 11 Hours	<p><b>Business Ethics:</b> 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.</p>	CLO3
	<p><b>Learning Activities:</b> Identification of various cases of corporate ethics in India</p>	

IV 11 Hours	<b>Corporate Social Responsibility:</b> Meaning; corporate philanthropy; 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.	CLO4
	<b>Learning Activities:</b> Evaluation of CSR report of Banking Companies in India	

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

**Suggested Readings:**

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

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<https://www.slideshare.net/vardhamago/corporate-governance-notes>

L	T	P	Cr
3	0	0	3

**Course Name: Advertising and Sales Management**

**Course Code: MCM.574**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To examine the relevance of advertising in marketing.

CLO2: To compare and contrast various types of advertising media.

CLO3: To gain insights about fundamentals of selling.

CLO4: To evaluate various methods of sales planning.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 12 Hours	<b>Advertising:</b> 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.	CLO1
	<b>Learning Activities:</b> Preparing advertising budget for print ads	
II 11 Hours	<b>Advertising Media:</b> 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.	CLO2
	<b>Learning Activities:</b> Preparing list of ethical issues involved in women portrayal in advertisements	
III 11 Hours	<b>Selling:</b> 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	CLO3
	<b>Learning Activities:</b> Designing model of E-Selling	
IV 11 Hours	<b>Sales Planning:</b> 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.	CLO4
	<b>Learning Activities:</b> Preparing Sales plan for FMCGs	

**Transaction Mode:** Lecture, Seminar, Case study, Role Play.

**Suggested Readings:**

1. Sherlekar S.A. and Krishnamurthy R. (2019). Marketing Management (14<sup>th</sup>Ed.). Himalaya Publishing House.
2. Aaker and David) 2011). Advertising Management. Prentice Hall.

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

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**Course Name: Entrepreneurship**

**Course Code: MCM.529**

**Course Type: Foundation**

**Total Hours: 15**

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

CLO1: To understand the basic concepts of entrepreneur, entrepreneurship and its importance.

CLO2: To get awareness about the issues, challenges and opportunities in entrepreneurship.

CLO3: To develop capabilities of preparing proposals for starting small businesses.

CLO4: To know the availability of various institutional supports for making a new start-up.

Units/Hours	Contents	Mapping with Course Learning Outcome
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I 3 Hours	Introduction to entrepreneur and entrepreneurship; Characteristics of an entrepreneur; Characteristics of entrepreneurship; entrepreneurial traits and skills; innovation and entrepreneurship; Types of entrepreneurial ventures; enterprise and society in Indian context; Importance of women entrepreneurship	CLO1
	<b>Learning Activities:</b> Contribution of women Entrepreneur towards poverty reduction in a family	
II 5 Hours	Promotion of a venture – Why to start a small business; How to start a small business; opportunity analysis, external environmental analysis, legal requirements for establishing a new unit, raising of funds, and establishing the venture - Project report preparation – format for a preliminary project report, format for a detailed/final project report.	CLO2
	<b>Learning Activities:</b> Preparing a format for preliminary project report	
III 4 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..	CLO3
	<b>Learning Activities</b> Designing and Evaluating Entrepreneurship Programme	
IV 3 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.	CLO4
	<b>Learning Activities:</b> Finding Location & Layout for a small business	

**Transaction Mode:** Lecture, Seminar, Case study, Supervised Dissertation and Role play.

**Suggested Readings:**

1. Arora, Renu (2008). Entrepreneurship and Small Business. Dhanpat Rai & Sons Publications.



2. Chandra, Prasaaan (2018). Project Preparation, Appraisal, Implementation. Tata Mc-Graw Hills.
3. Desai, Vasant (2019). Management of a Small Scale Industry. Himalaya Publishing House.
4. Jain, P. C. (2015). Handbook of New Entrepreneurs. Oxford University Press.
5. Srivastava, S. B. (2009). A Practical Guide to Industrial Entrepreneurs. Sultan Chand & Sons.

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## SEMESTER-II

L	T	P	Cr
4	0	0	4

**Course Name: International Business**

**Course Code: MCM.575**

**Course Type: Core Course**

**Total Hours: 60**

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

CLO1: To develop understanding about functions of multinational corporations.

CLO2: To gain insights on balance of payments and international economic institute.

CLO3: To demonstrate role of foreign investment in economic development.

CLO4: To examine the role of regional economic institutions.

Units/Hours	Contents	Mapping with Course Learning Outcome
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.	CLO1
	<b>Learning Activities:</b> Preparation of implication report on trade between USA and China	
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,	CLO2
	<b>Learning Activities:</b> Comparison of BOP situation of India with other developing nations	
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;	CLO3

	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.	
	<b>Learning Activities:</b> Evaluation of foreign investments during Covid-19	
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.	CLO4
	<b>Learning Activities:</b> Comparison of foreign trade between India and China	

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

**Suggested Readings:**

1. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P. (2017). International Business: Environment and Operations (15<sup>th</sup>Ed.). Pearson Publications.
2. Griffin, Ricky W. and Pustay, Michael W (2017). International Business: A Managerial Perspective. Prentice Hall.
3. Hill, Charles, W.L. (2017). International Business. McGraw Hill Company.
4. Cherunilam, F. (2017). International Business Text and Cases. PHI.
5. Bhasin, N. (2017). Foreign Direct Investment in India: Policies, Conditions and Procedures. New Century Publications.

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L	T	P	Cr
4	0	0	4

**Course Name: Rural Marketing**

**Course Code: MCM.532**

**Course Type: Core Course**

**Total Hours: 60**

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

CLO1: To understand various concepts of Rural Marketing.

CLO2: To gain deep insights on opportunities & problems in Indian Rural Markets.

CLO3: To develop expertise in application of 4Ps (Marketing Mix) & Strategic Selling in Indian Rural Markets.

CLO4: To formulate rural marketing strategies for consumer durables and FMCGS

Units/Hours	Contents	Mapping with Course Learning Outcome
I 16 Hours	A Conceptual Framework, Nature & Characteristics of Rural Market. Challenges & Opportunities, An Overview of Indian Rural Market, Rural Marketing Model, Rural Marketing Environment, Rural Consumer Behaviour, Characteristics of Rural Consumer, Consumer Behaviour Roles, Factors influencing Purchase of Products in Rural Market.	CLO1
	<b>Learning Activities:</b> Designing Rural Marketing Mix for Durable Products	
II 14 Hours	Rural Marketing Research, Process of Research in Rural Markets, Sources and Methods of Data Collection, Data Collection Approaches in Rural Markets, Segmenting, Targeting and Positioning, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market, Rural Market Segmentation Tools.	CLO2
	<b>Learning Activities:</b> Preparing list of major factors affecting purchase of FMCGs	
III 16 Hours	Product & Pricing Strategies for Rural Markets, Promotion & Distribution Strategies for Rural Markets, Rural and Urban Markets: A Comparative Analysis, Parameters Differentiating	CLO3

	Urban & Rural Markets, Similarities and Differences in Consumer Behaviour in Rural & Urban Markets	
	<b>Learning Activities:</b> Drafting product strategies for LED brands	
IV 14 Hours	Marketing of Agricultural Produce and Inputs, Regulated markets, Cooperative Marketing & Processing Societies, Corporate Sector in Agri-Business : Cultivation, Processing & Retailing, Rural Marketing of FMCGs, Durables & Financial Services  <b>Innovation in Rural Markets: Significance of innovation in rural markets, The intervention of IT in Rural Markets: Importance and Initiatives, The emergence of Organised retailing in Rural India, Key Drivers of Organised Retail</b>	CLO4
	<b>Learning Activities:</b>  <ul style="list-style-type: none"> <li>● Drafting distribution strategies for smart phone brands.</li> <li>● <b>Operative Models adopted by Indian Companies.</b></li> </ul>	

**Transaction Mode:** Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

**Suggested Readings:**

1. Pradeep Kashyap & Siddhartha Raut (2015). The Rural Marketing. Biztantra.
2. Krishnamacharyulu, S. G. & Lalitha Ramakrishnan (2012). Rural Marketing: Text and Cases. Pearson India.
3. Bedi R.V., Bedi N.V. (2010). Rural Marketing. Himalaya Publishing.

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L	T	P	Cr
4	0	0	4

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

**Course Code: MCM.555**

**Course Type: Core Course**

**Total Hours: 60**

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

CLO1: To develop understanding about investment environment.

CLO2: To demonstrate the applications of fundamental analysis.

CLO3: To apply tools of portfolio management.

CLO4: To gain insights on portfolio theories.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 15 Hours	<b>Introduction of Investment</b> 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	CLO1
	<b>Learning Activities:</b> Evaluation of Risk and Return in the various investment avenues	
II 15 Hours	<b>Security Analysis</b> 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	CLO2
	<b>Learning Activities:</b> Use of Technical analysis for analyzing the performance of company	
III 15 Hours	<b>Portfolio Management</b> 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	CLO3

	Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance	
	<b>Learning Activities:</b> Evaluation of equity mutual fund performance using Portfolio evaluation models	
IV 15 Hours	<b>Portfolio Theories</b> 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.	CLO4
	<b>Learning Activities:</b> Preparation of report on various forms of market efficiency	

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

**Suggested Readings:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. Tata McGraw Hill.
2. Bhalla V.K. (2018). Investment Management (19<sup>th</sup> Ed.). S. Chand.
3. Fischer D. E. (1995). Security Analysis and Portfolio Management. Pearson education.
4. Kevin S. (2015). Security Analysis and Portfolio Management (2<sup>nd</sup>Ed.). PHI Learning.
5. Ranganathan M. and Madhumathi R. (2012). Security Analysis and Portfolio Management (2<sup>nd</sup>Ed.). Pearson.

**Web References**

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L	T	P	Cr
4	0	0	4

**Course Name: Business Environment**

**Course Code: MCM.510**

**Course Type: Core Course**

**Total Hours: 60**

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

CLO1: To develop insights about environment scanning in business.

CLO2: To analyse various economic policies related to business environment.

CLO3: To understand political and socio-cultural environment.

CLO4: To gain insights on global, legal and technological environment.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 15 Hours	<b>Introduction</b> 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, and M-Commerce.	CLO1
	<b>Learning Activities:</b> Analyzing the different Techniques of Environment scanning	
II 15 Hours	<b>Economic Environment</b> 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	CLO2
	<b>Learning Activities:</b> Evaluating NITI Ayog Role in India	
III 15 Hours	<b>Political and Socio-Cultural Environment</b> Nature of Political Environment: Role and nature of Political Environment in Business, Socio-Cultural Environment: Socio- Cultural factors and their influence on business,	CLO3



	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	
	<b>Learning Activities:</b> Analyzing the socio- Cultural factors and their influence on business	
IV 15 Hours	<b>Global, Legal and Technological Environment</b> 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.	CLO4
	<b>Learning Activities:</b> Role of Technological Environment in Corporate Development	

**Transaction Mode:** Lecture, Seminar, News, Articles and video cases.

**Suggested Readings:**

1. Paul J. (2018). Business Environment (4<sup>th</sup>Ed.). McGraw Hill.
2. Cherunilam F. (2017). Business Environment (25<sup>th</sup>Ed.). Himalaya Publishing House.
3. Shaikh, S. (2015). Business Environment. Pearson.
4. Adhockery, M. (2017). Economic Environment of Business. Sultan Chand & Sons.
5. Agarwal A. N (2016). Indian Economy. Vikas Publishing House.
6. Aswathappa K (2015). Legal Environment of Business. Himalaya Publication.

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- <https://nptel.ac.in/courses/122/102/122102006/>

L	T	P	Cr
3	0	0	3

**Course Name: Corporate Tax Planning**

**Course Code: MCM.552**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To gain insights about corporate tax management.

CLO2: To compute taxable income of companies.

CLO3: To analyse various tax planning avenues.

CLO4: To apply tax planning in restructuring.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 11 Hours	<b>Introduction and Computation of Corporate Tax:</b> 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	CLO1
	<b>Learning Activities:</b> Designing of tax planning for location of new business	
II 12 Hours	<b>Computation of corporate tax:</b> 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.	CLO2
	<b>Learning Activities:</b> Computation of taxable income	
III 11 Hours	<b>Tax Planning and Financial Management Decisions:</b> Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains, Owning or leasing of an asset;	CLO3

	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.	
	<b>Learning Activities:</b> Evaluation of shutting down and continuing operations decision	
IV 11 Hours	<b>Business Re-organisation:</b> 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.	CLO4
	<b>Learning Activities:</b> Preparation of report on tax planning with respect to amalgamation of companies	

**Transaction Mode:** Lecture, Project Method, Seminar, Problem solving, Case study, Video case.

**Suggested Readings:**

1. Sampath Iyengar, A.C. (2017) Law of Income Tax. Bharat Publishing House.
2. Bhagmati Prasad (2017). Direct Taxes Laws Practice. Wishwa Prakashan.
3. Srinivas, E.A. (2017). Corporate Tax Planning. Tata McGraw Hill.
4. Sundaram, V.S. (2017). Commentaries on the Law of Income- Tax in India. Law Publishers.
5. Vinod K. Singhania (2017). Direct Taxes Planning and Management. Taxman.

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L	T	P	Cr
3	0	0	3

**Course Name: Banking and Technology**

**Course Code: MCM.534**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To understand the core banking and technologies.

CLO2: To evaluate various banking delivery channels.

CLO3: To manage bank back office activities

CLO4: To compare and contrast various Interbank Payment System

Units/Hours	Contents	Mapping with Course Learning Outcome
I 12 Hours	<b>Branch Operation and Core Banking:</b> Introduction and Evolution of Bank Management – Analysis of Rangarajan Committee Reports - Technological Impact in Banking Operations – Total Branch Computerization - Concept of Opportunities – Centralized Banking – Concept, Opportunities, and Challenges& Implementation.	CLO1
	<b>Learning Activities</b> Analysing Rangarajan Committee Reports	
II 11 Hours	<b>Delivery Channels:</b> Overview of delivery channels – Automated Teller Machine (ATM) – Phone Banking – Call centers – Internet Banking – Mobile Banking- USSD, UPI, BHIM – Payment Gateways – Card technologies – MICR electronic clearing.	CLO2
	<b>Learning Activities:</b> Comparing different delivery channels	
III 11 Hours	<b>Back office Operations:</b> Bank back office management – Inter branch reconciliation – Treasury Management – Forex Operations – Risk Management – Data centre Management – Network Management – Knowledge Management (MIS/DSS/EIS) – Customer Relationships Management (CRM).	CLO3

	<b>Learning Activities</b> Reviewing Data centre Management	
IV 11 Hours	<b>Interbank:</b> Payment System – INFINET Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGSS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques.	CLO4
	<b>Learning Activities:</b> Comparing various Interbank Payment System	

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

**Suggested Readings:**

1. Hubbard R.G. & Brien A.P. (2019). Money, Banking and the Financial System (2<sup>nd</sup>Ed.). Pearson Education.
2. Kaptan SS & Choubey NS. (2013), E-Indian Banking in Electronic Era. Sarup & Sons.
3. Vasudeva (2010). E-Banking. Common Wealth Publishers.
4. Turban Rainer Potter (2012). Information Technology. John Wiely & Sons Inc.

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L	T	P	Cr
3	0	0	3

**Course Name: Academic Writing**

**Course Code: MCM.535**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To understand academic writing concepts and types

CLO2: To gain insights on simple and complex sentences

CLO3: To examine the various sources and developing critical approaches of academic writing

CLO4: To demonstrate proof reading and editing

Units/Hours	Contents	Mapping with Course Learning Outcome
I 12 Hours	Meaning of academic writing, Purpose of academic writing, features of academic writing, Common types of academic writing, elements of academic writing, The writing process, choosing and narrowing a topic, the format of long and short writing tasks.	CLO1
	<b>Learning Activities:</b> Application of Academic Writing	
II 11 Hours	Use of simple and complex sentences in academic writing, writing in paragraphs, organizing paragraphs, accuracy in academic writing.	CLO2
	<b>Learning Activities:</b> Emphasizing on accuracy in academic writing	
III 11 Hours	Reading – finding suitable sources, developing critical approaches, avoiding plagiarism.	CLO3
	<b>Learning Activities:</b> Utility of Plagiarism detection softwares	
IV 11 Hours	Fining key points and note-making, paraphrasing, summarizing, references and quotations, proof reading and editing.	CLO4
	<b>Learning Activities:</b> Use of APA referencing in Academic writing	

**Suggested Readings**

1. Stephen Bailey (2017). *Academic Writing-A Handbook for International Students*. Taylor and Francis.
2. Alice Oshima and Ann Hogue (2007). *Introduction to Academic Writing: The Longman Academic Writing Series*. Pearson Education.

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<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
3	0	0	3

**Course Name: Strategic Management**

**Course Code: MCM.571**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To develop an understanding about industry and competitive analysis.

CLO2: To apply various tools widely used in strategy formulation.

CLO3; To gain insights on issues in strategy implementation.

CLO4: To evaluate the tools used in strategy evaluation and control.

<b>Units/Hours</b>	<b>Contents</b>	<b>Mapping with Course Learning Outcome</b>
I 12 Hours	<b>Strategic analysis:</b> 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	CLO1
	<b>Learning Activities</b> Developing a Vision, Mission and Objectives for a firm	
II 11 Hours	<b>Strategy formulation:</b> 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.	CLO2
	<b>Learning Activities:</b> Formulating Strategy to fit specific industry	



III 11 Hours	<b>Strategy implementation:</b> 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.	CLO3
	<b>Learning Activities</b> Allocating resources for strategic implementation	
IV 11 Hours	<b>Strategy Evaluation &amp; Control:</b> 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.	CLO4
	<b>Learning Activities</b> Analysing the variance in strategic control process	

**Transaction Mode:** Lecture, Seminar, Case study, News, Supervised Dissertation.

**Suggested Readings:**

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

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L	T	P	Cr
3	0	0	3

**Course Name: Organizational Behaviour**

**Course Code: MCM.553**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To compare and contrast various organisational approaches.

CLO2: To gain insights on methods of group decision making.

CLO3: To learn the application of leadership and motivation in managerial decision making.

CLO4: To examine the organisational development and stress management.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 12 Hours	<b>Organizational Theories and Behaviour:</b> 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.	CLO1
	<b>Learning Activities</b> Evaluating contingency approach in diverse work environment	
II 11 Hours	<b>Group Decision making and Communication:</b> 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.	CLO2
	<b>Learning Activities:</b> Application of Transaction Analysis at work place	
III 11 Hours	<b>Motivation:</b> Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG,	CLO3

	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.	
	<b>Learning Activities</b> Comparing financial & non-financial motivation tools in service industry	
IV 11 Hours	<b>Organisational Culture, Organisational Development and Stress Management:</b> 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.	CLO4
	<b>Learning Activities</b> Role play on techniques to manage work place stress	

**Transaction Mode:** Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

**Suggested Readings:**

1. Stephen P. Robbins & A. Timothy A. Judge (2019). Organization Behaviour. Pearson.
2. Aswathappa, K. (2017). Organisation Behaviour. Himalaya Publishing House.
3. Luthans and Fred (2017), Organisational Behaviour. McGraw Hill International.
4. Robbins; S.P. (2016). Organisational Behaviour. Prentice Hall of India Pvt. Ltd
5. Singh, K. (2017). Organizational Behaviour: Text and Cases. Pearson.

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<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
3	0	0	3

**Course Name: Corporate Laws**

**Course Code: MCM.528**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To develop understanding about Companies Act 2013 and subsequent amendments.

CLO2: To apply the provisions of IT Act and Competition Act in legal problems.

CLO3: To examine the relevance of SEBI in protection of investor's interest.

CLO4: To evaluate the emerging issues in corporate laws.

<b>Units/Hours</b>	<b>Contents</b>	<b>Mapping with Course Learning Outcome</b>
I 11 Hours	<b>Companies Act 2013:</b> 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	CLO1
	<b>Learning Activities:</b> Preparing list of relevant news on corporate governance	
II 12 Hours	<b>IT Act and Competition Act:</b> 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	CLO2
	<b>Learning Activities</b> cases related to cybercrimes and IPRs	
III 11 Hours	<b>SEBI:</b> 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,	CLO3
	<b>Learning Activities</b> SEBI in action towards protection of interest of investors- news articles	

IV 11 Hours	<b>Relevance of Corporate Laws:</b> 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.	CLO4
	<b>Learning Activities:</b> Preparing list of relevant cases on FEMA & judgements	

**Transaction Mode:** Lecture, Seminar and Case analysis, News and Articles, Role Plays.

**Suggested Readings:**

1. Sharma J. P., and Sunaina Kanojia (2019). Business Laws. Bharat Law Pvt. Ltd.
2. Bare Act on Companies Act, 2013.
3. Bare Act on Competition Act, 2002
4. Bare Act on Consumer Protection Act, 1986
5. Bare Act on Environment Protection Act, 1986
6. Bare Act on Foreign Exchange Management Act, 1999
7. Bare Act on SEBI Act, 1992.
8. Singh and Avtar (2017). The Principles of Mercantile Law. Eastern Book Company.

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**Course Name: Microfinance Management**

**Course Code: MCM.530**

**Course Type: IDC**

**Total Hours: 30**

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

CLO1: To develop insights on present scenario in micro finance.

CLO2: To demonstrate bank account opening and record keeping in Micro Finance Institutions.

CLO3: To compare and contrast various models in micro finance.

CLO4: To evaluate the group dynamics and innovative practices in micro finance.

Units/Hours	Contents	Mapping with Course
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		<b>Learning Outcome</b>
I 8 Hours	History of Microfinance, Status of microfinance in India, Government sponsored programs involving SHGs, Importance of SHGs.	CLO1
	<b>Learning Activities:</b> Evaluating the SHG's and its role in poverty reduction in India	
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.	CLO2
	<b>Learning Activities:</b> Exploring the SHG's book keeping records	
III 8 Hours	Models in microfinance, other microfinance services, role of microfinance in livelihood promotion, participatory rural appraisal.	CLO3
	<b>Learning Activities</b> Preparing the concept note of Micro finance role in rural India	
IV 7 Hours	Establishment of MFIs, Management of group dynamics, federation of SHGs, Innovation in Indian Microfinance, Latest development in the field of subject.	CLO4
	<b>Learning Activities:</b> Identifying the recent innovation in Indian Microfinance	

**Transaction Mode:** Lecture and Seminar, News and Articles.

**Suggested Readings:**

1. Navin Kumar Rajpal (2016). Microfinance and Tribal Women Entrepreneurs. Education Publishing.
2. Gianfranco A. Vento, Mario La Torre (2016). Microfinance, Palgrave Macmillan.
3. Rana, O.C. (2016), Micro-Finance: Perspectives and Operations (2<sup>nd</sup>Ed.). Himalaya Publishing House.

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<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
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2	0	0	2
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**Course Name: Financial Market and Services**

**Course Code: MCM.514**

**Course Type: IDC**

**Total Hours: 30**

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

CLO1: To develop understanding about financial system.

CLO2: To analyse functions of primary and secondary market.

CLO3: To evaluate growth and performance of mutual funds.

CLO4: To examine the relevance of merchant banking and venture funds.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 8 Hours	<b>Financial System:</b> 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	CLO1
	<b>Learning Activities:</b> Deliberating the Money market instruments	
II 7 Hours	<b>Financial Services</b> Capital market: Meaning, features and functions of Capital Market- Primary Market: Introduction, features, functions and issue mechanism. Secondary Markets: Comparing primary markets and secondary markets	CLO2
	<b>Learning Activities:</b> Compare and Contrast Primary and secondary Market. international financial management	
III 8 Hours	<b>Mutual Funds</b> 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	CLO3
	<b>Learning Activities</b> Evaluating the risk and return in Mutual funds	
IV 7 Hours	<b>Merchant Banking and Venture Funds:</b> 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; Factoring and Securitization	CLO4
	<b>Learning Activities:</b> Preparing the concept note on Merchant bank functioning in India	

**Transaction Mode:** Lecture, Seminar, Case study, Data sets.



**Suggested Readings:**

1. Bhole L.M. and Mahakud J. (2016). Financial Institutions and Markets (5<sup>th</sup>Ed.). Tata McGraw Hill Publication.
2. Desai V. (2018). Financial Market and Services. Himalaya Publishing House.
3. Gordon and Natarajan (2012), Financial markets and services. Himalaya Publishing House.
4. Khan M.Y. (2014). Financial Services. Tata McGraw Hill.
5. Shashi K. Gupta & Nisha Agrawal (2013). Financial services. Kalyani Publishing.
6. Avadhani, V. A. (2011). Financial Services and Markets. Himalaya Publishing House.

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<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
2	0	0	2

**Course Name: Financial Literacy**

**Course Code: MCM.517**

**Course Type: IDC**

**Total Hours: 30**

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

CLO1: To describe the importance of financial literacy and list out the institutions providing financial services.

CLO2: To prepare financial plan and manage personal finances.

CLO3: To open, avail, and manage/operate services offered by bank.

CLO4: To open, avail, and manage/operate services offered by post offices.

<b>Units/Hours</b>	<b>Contents</b>	<b>Mapping with Course Learning Outcome</b>
I 7 Hours	<b>Introduction to Financial Literacy:</b> Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; various financial institutions – banks, insurance companies, Post Offices. Pension Retirement Plans; Time Value of Money, Annuity, Various Emerging Investment options.	CLO1
	<b>Learning Activities:</b> Report submission on the basis of personal visit to insurance company/bank/ post office	
II 7 Hours	<b>Financial Planning and Budgeting:</b> Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, and Business Budget. Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit	CLO2
	<b>Learning Activities:</b> Prepare personal and family budget with imaginary figures (one/six/ twelve months)	
III 8 Hours	<b>Banking Services:</b> Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts- Various types of loans and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking; ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.	CLO3
	<b>Learning Activities:</b> Report submission on the basis of small customer survey on bank services	

IV 8 Hours	<p><b>Financial Services from Post Office:</b> Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF; India Post Payments Bank (IPPB).</p> <p>Money Transfer: Money Order, E-Money order. Instant Money Order, Collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer.</p>	CLO4
	<p><b>Learning Activities:</b> Report submission on the basis of small customer survey on post office services</p>	

**Transaction Mode:** Lecture, Seminar, Case study, Data sets.

**Suggested Readings:**

1. Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). *Financial Literacy Education*. London: Palgrave Macmillan

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**Course Name: E-BUSINESS**

L	T	P	Credit
2	0	0	2

**Course Code: MCM. ###**

**Course type: IDC**

**Total Hours: 30**

**Course Learning Outcomes:**

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

- CLO1. Understand various E-business models and examine the impact of E-commerce on business;
- CLO2. Learn and perform E-commerce activities and its applications;
- CLO3. Operate various payment gateway options;
- CLO4. Learn and use various legal procedures in E-business

Units/Hours	Contents	Mapping with Course Learning Outcome
I 8 Hours	<p><b>Introduction:</b> Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business; Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business.</p>	CLO1
	<p><b>Learning Activities:</b> Identify various activities and operation in the context of online transactions.</p>	
II 8 Hours	<p><b>E-Commerce Activities and Operations:</b> Various E-Commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.</p>	CLO2
	<p><b>Learning Activities:</b> Learn the use of open internet banking account and operate it.</p>	
III 7 Hours	<p><b>Payment Gateways Management:</b> Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.</p>	CLO3
	<p><b>Learning Activities:</b> Use of e-wallet, e-payment and prepare a report on the payments systems.</p>	
IV 7 Hours	<p><b>Security and Legal Aspects of E-Business:</b> E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc. Digital signatures. Information Technology Act 2000.</p>	CLO4
	<p><b>Learning Activities:</b> Awareness of cyber security and crimes. Prepare a report on various online frauds.</p>	

**Transaction Mode:** Lecture, Seminar, Tutorial, Case Study.

**Suggested Readings:**

1. Chaffey, D. (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.
2. Bajaj, K. K., & Nag, D. (2017). E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd.
3. Marilyn, G. M., & Feinman, T. (2000). Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education

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L	T	P	Credit
1	0	1	2

**Course Name: Computer Application in Business**

**Course Code: MCM.#####**

**Course Type: Value Added Course**

**Total Hours: 30**

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

CLO1: To learn the basics of computer concept and MS word

CLO2: To use the basic financial and statistical functions of MS-Excel.

CLO3: To create power-point presentations.

CLO3: To gain experience on preparing final accounts with the help of Tally software

Units/Hours	Contents	Mapping with Course Learning Outcome
I 7 Hours	<b>Introduction to Computer Concepts and Microsoft Word</b> – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input- output Devices- Software needs-operating systems.  Creating a New Document – Edit and Formatting a document – Change the page layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – insert Word	CLO1

	Art, Clip Arts and Pictures - Business Correspondence: Letters, Tables, Mail Merge, Labels.	
	<b>Learning Activities:</b> Creating Table, and Applying Mail Merge function in MS word	
II 8 Hours	<b>Microsoft Excel:</b> Building a Spread Sheet – Using Auto fil – Adding and Removing Rows and Columns– Creating and Copying Formulae – Changing Column widths & Row Height – Using Auto format –Creating and Printing a Graphs and Chart - Calculation of various financial, Statistical Equations and functions.	CLO2
	<b>Learning Activities:</b> Applying statistical function in MS Excel	
III 7 Hours	<b>Microsoft Power Point:</b> Creating and Saving a presentation using Auto- Content wizard – Design template – Blank Presentation – Opening an Existing Presentation – Setting Slide transitions – Slide Animations – PowerPoint Presentation views – Printing Slides, Notes, and Handouts.	CLO3
	<b>Learning Activities:</b> Creating powerpoint presentation with animation effects.	
IV 8 Hours	<b>Applications of Accounting Software Tally:</b> Characteristics of the Software Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P& L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups -Creation of Stock Categories – Creation of Stock Items- Accounts of Banking and Departmental Accounting	CLO4
	<b>Learning Activities:</b> Creating and Preparing final Accounts with the help of Tally software	

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

**Suggested Readings:**

1. Sanjey Saxena (2009) MS Office 2007 for everyone, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Devis G.H.(2017). Beginning Microsoft Office 2010. Apress.
3. Parmeswaran R.(2017). Computer Application in Business. S. Chand.
4. Powell S.G., and Baker K.R.(2017). Management Science: The art of Modeling with Spreadsheet. Wiley.
5. Shrivastava N.(2010). Computer Application in Management. Dreamtech Press.
6. Burns R.B., and Burns R.A.(2008). Business Research Methods and Statistics using SPSS. Sage Publication.

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### SEMESTER-III

L	T	P	Cr
4	0	0	4

**Course Name: International Financial Management**

**Course Code: MCM.572**

**Course Type: Core**

**Total Hours: 60**

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

CLO1: To develop insights on financial management with dynamic global environment.

CLO2: To demonstrate the learning pertaining to foreign exchange risk management.

CLO3: To compare and contrast international sources of funds.

CLO4: To gain insights on problems in international financing.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 15 Hours	<p><b>Insights on International Financial Management:</b> Role of Financial Management in the Changing Global Environment, International Monetary System; 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</p>	CLO1
	<p><b>Learning Activities:</b> Analysing different Parity conditions in International finance</p>	
II 15 Hours	<p><b>Foreign Exchange Risk Management:</b> 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.</p>	CLO2
	<p><b>Learning Activities:</b> Managing different Exposures in Foreign Exchange Market</p>	



III 15 Hours	<b>International Sources of Finance for the Firm:</b> International Bond Market; Bond Financing (Fixed and Floating Rate Notes), Loan Financing (Syndicates Loans), Securitised Financing (Euro note), Equity Financing (GDR and ADR), Features of Loan Agreements: Loan Negotiations; Comparing GDR and ADR, International Banking and Money Market; International Equity Market	CLO3
	<b>Learning Activities :</b> Compare and contrast ADR and GDR	
IV 15 Hours	<b>International Financing Decision:</b> 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.	CLO4
	<b>Learning Activities:</b> Evaluating the Cost of Capital of a Foreign Investment	

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

**Suggested Readings:**

1. Cheol, S Eun & Bruce G R (2018). International Financial Management (4<sup>th</sup>Ed.). Tata Mc Graw Hill.
2. Apte P.G. (2008). Multinational Financial Management. Tata McGraw Hill.
3. Eiteman, David K. Arthur Stonehill and Michael H. Moffett. (2008). Multinational Business Finance. Wesley Publishing Company.
4. Levi, Maurice (2006). International Finance. McGraw Hill Inc.
5. Seth A.K. (2007). International Financial Management. Golgotha Publishing Company.
6. Shapiro, Allen C. (2005). Multinational Financial Management. Prentice Hall India Pvt. Ltd.

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

**Course Name: Consumer Behaviour**

**Course Code: MCM.531**

**Course Type: Core**

**Total Hours: 60**

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

CLO1: To develop understanding about consumer behaviour models.

CLO2: To examine the impact of environmental influences on consumer behaviour.

CLO3: To gain insights on individual determinants of buying behaviour.

CLO4: To evaluate the contribution of strategic marketing in consumer behaviour

<b>Units/Hours</b>	<b>Contents</b>	<b>Mapping with Course Learning Outcome</b>
I 15 Hours	<b>Consumer Behaviour:</b> 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	CLO1
	<b>Learning Activities:</b> Identifying the factors influencing Post-purchase decision making	
II 15 Hours	<b>Environmental influences on consumer behaviour:</b> 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.	CLO2
	<b>Learning Activities:</b> Analysing Family Life Cycle Stages	
III 15 Hours	<b>Individual determinants and buying behaviour:</b> The individual consumer and buying behaviour and marketing implications — Consumer perceptions, learning, attitudes,	CLO3

	motivation and personality — psychographics, values and lifestyles. Self-Concept, Needs & Brand Choice. VALS and grouping consumers. Learning, Memory, Communication Applications and Behaviour Modification.	
	<b>Learning Activities</b> Discussing consumer's different lifestyles	
IV 15 Hours	<b>Strategic marketing:</b> Market segmentation strategies — Positioning and Re-positioning strategies, perceptual mapping — Marketing communications — Source, message and media effects. <b>Innovative Marketing Tools- Digital Media and Consumer Behavior, Social Media Marketing, Artificial Intelligence, Augmented Reality &amp; Virtual Reality.</b> 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.	CLO4
	<b>Learning Activities:</b> Consumer rights and Marketers' responsibilities	

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

**Suggested Readings:**

1. Schiff man and Kanuk (2019). Consumer Behaviour (13<sup>th</sup>Ed.). Pearson Education Asia.
2. Hawkins, Best & Coney (2017). Consumer Behaviour. Tata McGraw Hill.
3. Loudon and Della Bitta (2015). Consumer Behaviour: Concepts and Applications. Tata McGraw Hill.
4. Henry Assael (2015). Consumer Behaviour and Marketing Action. Kent Publishing Co.
5. Berkman & Gilson (2015). Consumer Behaviour: Concepts and Strategies. Kent Publishing co.
6. Efraim Turban, Jae Lee, David King, & H. Michael Chung (2000). Electronic Commerce: A Managerial Perspective. Pearson Education Inc.

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

**Course Title: Business Research Methods**

**Course Code: MCM.523**

**Course Type: Foundation**

**Total Hours: 60**

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

CLO1: To compare and contrast various types of research designs.

CLO2: To develop insights on data collection tools and methods.

CLO3: To apply scaling techniques and multivariate tools in business problems.

CLO4: To draft final research report.

<b>Units/Hours</b>	<b>Contents</b>	<b>Mapping with Course Learning Outcome</b>
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.	CLO1
	<b>Learning Activities:</b> Preparing list of qualities of good researchers	
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.	CLO2
	<b>Learning Activities:</b> Any two literature reviews from latest business journals	
III 15 Hours	Measurement and scaling techniques – Reliability and validity, Processing and analysis of data; Multivariate Analysis for Business and Management – Factor Analysis, Discriminant Analysis, Conjoint Analysis.	CLO3
	<b>Learning Activities</b> SPSS execution on anyone problem from MVDAT	

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, Software for identifying Predatory work.	CLO4
	<b>Learning Activities:</b> Preparing list of important factors in research report finalization	

**Transaction Mode:** Lecture, Research Paper, News Articles, Seminar, Tutorial, Problem-solving, Case analysis, Data sets.

**Suggested Readings:**

1. Cooper, D., D. R., Schindler, P. & Sharma, J K (2012). Business Research Methods, Tata McGraw Hill.
2. Mark N.K. Saunders (2011). Research Methods for Business Students. Pearson.
3. Kothari C.R. (2009). Research Methodology. Himalaya Publication.
4. Sachdeva J.K. (2010). Business Research Methodology. Himalaya Publication.

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<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
0	0	8	4

**Course Title:** Research Proposal

**Course Code:** MCM.561

**Course Type:** Compulsory Foundation

**Learning Outcomes:** The learners will be able to

CLO 1: formulate research problems

CLO 2: conduct literature survey

CLO 3: design research plan

CLO 4: write research proposals

### **Contents**

1. Students will identify recent research topics/ problems based on emerging issues of commerce and business
2. Students will conduct detailed literature review to identify research gaps, tentative objectives and hypotheses.
3. Students will develop a comprehensive research plan comprising details about type of research, type of data, data collection methods, sampling design, analysis plan etc.
4. Students will compile all sections of research proposal comprising introduction, need for study, objectives, literature review, research plan, expected outcome and references.

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
3	0	0	3

**Course Name: Financial Engineering**

**Course Code: MCM.580**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To develop insights on recent developments on financial engineering.

CLO2: To compare and contrast various product development and strategies in derivatives.

CLO3: To gain insights about various securities and corporate restructuring management.

CLO4: To evaluate various planning and controlling techniques used in corporate risk management.

<b>Units/Hours</b>	<b>Contents</b>	<b>Mapping with Course Learning Outcome</b>
I 11 Hours	<b>Introduction to Financial engineering:</b> 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.	CLO1
	<b>Learning Activities:</b> Identification of role of financial engineering in derivative market	
II 11 Hours	<b>Product Development and Strategies:</b> 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	CLO2
	<b>Learning Activities:</b> Designing the strategies for pricing of options	
III 11 Hours	<b>Emerging instruments:</b> 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).	CLO3
	<b>Learning Activities</b> Preparation of reports on corporate restructuring	

IV 12 Hours	<b>Hybrid Securities:</b> 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	CLO4
	<b>Learning Activities:</b> Preparation of reports on corporate risk management for start up	

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

**Suggested Readings:**

1. Dubofsky, D.A. (2019). Derivatives. Oxford University Press.
2. Gupta, S.L. (2018). Financial Derivatives. Prentice Hall Inc.
3. Hull, J.C. (2018). Options, Futures and Other Derivatives. Prentice Hall Inc.
4. Marshall, J.F. Bansal, V.K. (2016). Financial Engineering. Prentice Hall Inc.
5. Neftci, S. N. (2016). Financial Engineering. Elsevier Academic Press.
6. Varma, J. R. (2016). Derivatives and Risk Management. Tata Mc Graw Hill.

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L	T	P	Cr
3	0	0	3

**Course Name: Behavioural Finance**

**Course Code: MCM.533**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To compare and contrast various theories in behavioural finance.

CLO2: To develop insights on factors affecting the decision-making of individual investors.

CLO3: To analyse problems related to social forces and market outcomes.

CLO4: To examine the problems and prospects of corporate finance and money management.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 12 Hours	<b>Introduction of behavioural finance:</b> 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	CLO1
	<b>Learning Activities:</b> Identification of challenges to market efficiencies	
II 11 Hours	<b>Behavioral Science Foundations and Investor Behaviour:</b> 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.	CLO2
	<b>Learning Activities:</b> Evaluation of Heuristics behaviour in investment	
III 11 Hours	<b>Social Forces and Market Outcomes:</b> 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,	CLO3

	real-world bubbles, experimental bubbles market, behavioral finance and market valuations, excessive volatility.	
	<b>Learning Activities:</b> Identification of market anomalies (Monday Effect)	
IV 11 Hours	<b>Behavioral Corporate Finance and Money Management:</b> 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, neuro finance and the traders' brain.	CLO4
	<b>Learning Activities:</b> Drafting a report on agency problem and corporate governance	

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

**Suggested Readings:**

1. Titman S., Keown A.J. & Martin J.D. (2019). Financial Management: Principles and Applications (13<sup>th</sup>Ed.). Pearson Education.
2. Berk J., Harford J. & Marzo P.D. (2019). Fundamentals of Corporate Finance (3<sup>rd</sup>Ed.). Pearson Education.
3. Ackert, L. and Deaves, R. (2016). Behavioral Finance: Psychology, Decision-Making, and Markets. South-Western Cengage Learning.
4. Forbes, W. (2016). Behavioral Finance. John Wiley & Sons Ltd.
5. Montier, J. (2016). Behavioral Finance: Insights into Irrational Minds and Markets. John Wiley & Sons Ltd.
6. Pompian, M.M. (2015). Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases. John Wiley & Sons Ltd.
7. Baker, H.K. and No singer, J.R. (2015). Behavioral Finance: Investors, Corporations, and Markets. John Wiley & Sons Ltd.
8. Thaler, R.H. (2014). Advances in Behavioural Finance. Russell Sage Foundation.
9. Shleifer, A. (2014). Inefficient Markets: An Introduction to Behavioural Finance. Oxford University Press.

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L	T	P	Cr
3	0	0	3

**Course Name: Financial Modelling**

**Course Code: MCM.560**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To understand the concept of Financial Modeling and basics to construct the model.

CLO2: To develop the insights about the functions of excel.

CLO3: To apply the functions of MS-Excel in Financial Statement Analysis.

CLO4: To comprehend the role of financial modeling in decision-making.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 11 Hours	<b>Introduction to Financial Modelling</b> : Financial Modeling: Types and Purpose of Financial Models, Skills Required to Be a Good Financial Modeler, Construction of Model; Golden Rules for Model Design, Best-Practice Principles of Modelling, Error Avoidance Strategies	CLO1
	<b>Learning Activities:</b> Application of Error Avoidance Strategies to construct the Model	
II 11 Hours	<b>Basic Excel for Financial Modelling:</b> Data Filter and Sort, Logical Functions, Cell Referencing, Use of Formula Function, Basic, Custom and Conditional Formatting, Sparkline's and Heat maps, PivotTables, Working with Charts, Charting with Two Different Axes, Trend Lines.	CLO2
	<b>Learning Activities:</b> Use of Pivot tables for analyzing data	
III 11 Hours	<b>Financial Statement Analysis using Excel:</b> Financial Statement Analysis with Excel; Understanding Income Statement and Balance Sheet, Cash Flow Statement, Ratio Analysis, Preparation of Financial Analysis report for an industry	CLO3
	<b>Learning Activities:</b> Preparation of Inter-Firm Comparisons Report in IT Industry	

IV 12 Hours	<b>Common Uses of Tools in Financial Modelling:</b> Escalation Methods for Modelling, Understanding Nominal and Effective (Real) Rates, Simple and Complex Calculations of a Payback Period, Modelling Depreciation Methods, Weighted Average Cost of Capital (WACC), Break-Even Analysis.	CLO4
	<b>Learning Activities:</b> Break-Even Analysis of Blue Chip Companies using Excel	

**Transaction Mode:** Lecture, Seminar, Case study and Data Sets.

**Suggested Readings:**

1. Danielle Stein Fair Hurst.: Using Excel for Business and Financial Modelling, A practical guide (3/e), John Wiley & Sons Ltd. 2019
2. Liam Bastick. Introduction to Financial Modelling: How to Excel at Being a Lazy [That Means Efficient] Modeller, Sum Product Publisher, 2018
3. Jonathan Swan: Practical Financial Modelling: The Development and Audit of Cash Flow Models (3/e), Butterworth-Heinemann Publications (imprint of Elsevier), 2016
4. Simon Benninga; Financial Modeling (4/e), The MIT Press Cambridge, 2014

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<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>
3	0	0	3

**Course Name: Business Analytics**

**Course Code: MCM.556**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To gain insights about Business Analytics.

CLO2: To compute Descriptive Analytics.

CLO3: To understand about Predictive Analytics.

CLO4: To evaluate the Prescriptive Analytics.

<b>Units/Hours</b>	<b>Contents</b>	<b>Mapping with Course Learning Outcome</b>
I 12 Hours	<b>Introduction to Analytics:</b> 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	CLO1
	<b>Learning Activities:</b> Preparation a list of companies using Artificial Intelligence	
II 11 Hours	<b>Descriptive Analytics</b> –Visualizing and Exploring Data, Descriptive Statistical Measures, Probability Distributions and Data Modelling, Sampling and Estimation, Statistical Inference..	CLO2
	<b>Learning Activities:</b> Visualization of data through MS-Excel	
III 11 Hours	<b>Predictive Analytics</b> –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	CLO3



	<b>Learning Activities:</b> Application of Predictive Analytics in Finance	
IV 11 Hours	<b>Prescriptive Analytics</b> –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.	CLO4
	<b>Learning Activities:</b> Evaluation of Companies through Profitability analysis	

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

**Suggested Readings:**

1. James Evans (2017). Business Analytics. Pearson Publication.
2. Gert H. N. Laursen (2010). Business Analytics for Managers: Taking Business Intelligence beyond Reporting. John Wiley & Sons.
3. Jeanne G. Harris and Thomas H. Davenport (2007). Competing on Analytics: The New Science of Winning. Harvard Business School Press.
4. S. Christian Albright and Wayne L. Winston (2014). Business Analytics: Data Analysis and Decision Making. South-Western College Publishing.

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L	T	P	Cr
3	0	0	3

**Course Name: Human Resource Management**

**Course Code: MCM.511**

**Course Type: Elective**

**Total Hours: 45**

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

CLO1: To develop understanding about human resource policies

CLO2: To gain insights on recruitment methods

CLO3: To compare and contrast various types of training methods

CLO4: To analyse various methods of performance evaluation

Units/Hours	Contents	Mapping with Course Learning Outcome
I 12 Hours	<b>Perceptive in Human Resource Management:</b> 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.	CLO1
	<b>Learning Activities:</b> Evaluation of role of computer application in HRM	
II 11 Hours	<b>The Concept of Best Fit Employee:</b> 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.	CLO2
	<b>Learning Activities:</b> Forecasting of human resource requirements in new start up	
III 11 Hours	<b>Training and Executive Development:</b> 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.	CLO3

	<b>Learning Activities:</b> Comparison of Pharma companies with respect to expenditure incurred on training and development of employees	
IV 11 Hours	<b>Performance Evaluation, Industrial Relations and Welfare:</b> 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	CLO4
	<b>Learning Activities:</b> Assessment of Social Security of workers	

**Transaction Mode:** Lecture, Project Method, Data sets

**Suggested Readings:**

1. Ashwathappa, K. (2017). Human Resource Management. Tata McGraw Hill.
2. Decenzo and Robbins (2017). Fundamentals of Human Resource Management (12<sup>th</sup> Ed.). Wiley.
3. Dessler (2017). Human Resource Management. Pearson Education Limited.
4. Mamoria C.B. and Mamoria S. (2017). Personnel Management. Himalaya Publishing Company.
5. Wayne Cascio (2017). Managing Human Resource. McGraw Hill.

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L	T	P	Cr
1	0	0	1

**Course Name: Data Analysis using MS-Excel & SPSS**

**Course Code: MCM.504**

**Course Type: Value Added Course**

**Total Hours: 30**

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

CLO1: To learn and use the basic functions of MS-Excel.

CLO2: To use financial functions and analysis the data through Excel

CLO3: To learn about the basic operations of SPSS

CLO4: To apply multivariate data analysis techniques through SPSS.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 6 Hours	<b>Introduction to MS-Excel:</b> Understanding of basic terminology of spreadsheet, Data handling; sorting and filtering of data, Charting of data, Random Number Generation, Application of spreadsheet in business;	CLO1
	<b>Learning Activities:</b> Comparison of data through MS-Excel Charts	
II 8 Hours	<b>Analysis of Data through Excel:</b> Formula function; Measurement of Statistical and Financial functions through spreadsheet, Use of Pivot table, What if analysis and VLOOKUP in data management	CLO2
	<b>Learning Activities:</b> Application of Pivot table for analyzing data	
III 8 Hours	<b>Introduction to SPSS:</b> Basic terminology, Entering data into SPSS, Importing data from Excel Missing value analysis, Dealing with outlier, Exploring charts, Descriptive statistics, Assumption tests	CLO3
	<b>Learning Activities:</b> Analysing data through descriptive statistics using SPSS	
IV 8 Hours	<b>Analysis of Data through SPSS:</b> 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	CLO4

	<b>Learning Activities:</b> Using regression analysis through SPSS	
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**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 (4<sup>th</sup>Ed.). SAGE.
3. Landau, S. and B. S. Everitt (2004). A handbook of statistical analyses using SPSS. CRC.
4. Pallant, J. (2010). SPSS Survival Manual. McGraw Hill.
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 Ltd.
7. Sah, A. N. (2013). Statistics for Management Using MS Excel. I K International Publishing House Pvt. Ltd.

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<https://people.umass.edu/evagold/excel.html>

L	T	P	Cr
2	0	0	2

**Course Name: Tax Filing**

**Course Code: MCM.505**

**Course Type: Value Added Course**

**Total Hours: 30**

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

CLO1: To gain insights on Terminology used in Income Tax and GST.

CLO2: To apply necessary skills required for filing Income tax

CLO3: To learn the mechanism of GST filing.

CLO4: To understand the common practical issues pertaining to tax filing.

Units/Hours	Contents	Mapping with Course Learning Outcome
I 6 Hours	<b>Basic Concepts:</b> 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	CLO1
	<b>Learning Activities:</b> Preparation of list of important terminologies of taxation	
II 8 Hours	<b>Filing Income Tax:</b> 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 Assesses; ITR-4 Form - Eligible and Non-eligible Assesses, Filing ITR online.	CLO2
	<b>Learning Activities</b> Filing of ITR-1 online	
III 8 Hours	<b>Filing GST:</b> 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.	CLO3

	<b>Learning Activities</b> Understanding of basics of GST	
IV 8 Hours	<b>Issues in Tax Filing:</b> 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.	CLO4
	<b>Learning Activities:</b> Filing of revised tax returns	

**Transaction Mode:** Lecture, Practical, Tutorial, News and Articles.

**Suggested Readings:**

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

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**SEMESTER-IV**

L	T	P	Cr
0	0	40	20

**Course Name:** Dissertation

**Course Code:** MCM.600

**Course Type:** Skill Based

**Course Learning Outcomes:** The students will be able to

CLO 1: Learn about data collection methods in research problems of commerce and business

CLO 2: Attempt data analysis techniques on emerging commerce and business problems

CLO 3: Develop finding and suggestions from data analysis

CLO 4: Write research reports

**Contents**

1. Students will proceed for data collection in accordance with research proposals
2. Students will analyse the collected data using relevant software
3. Students will develop finding and suggestions from analysed data.
4. Students will compile all sections of dissertation work comprising introduction, need for study, objectives, literature review, research plan, data analysis, finding & suggestions and references.

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