

**Rani Channamma University**  
Vidyasangama, Bhutramanahatti, Belagavi

**Master of Commerce  
(Regular)  
(With Effect from Academic Year 2020-21)**

Course Code	Semester & Course	Teaching Hours.	Credits	Maximum Marks			Examination Duration Hrs
				Internal Assessment	Semester End Examination	Total	
<b>Semester – I</b>							
<b>Hard Core</b>							
HC-1.1	Corporate Strategic Management	4	4	20	80	100	3
HC-1.2	Advanced Marketing Management	4	4	20	80	100	3
HC-1.3	Financial Management	4	4	20	80	100	3
HC-1.4	Applied Economics for Business	4	4	20	80	100	3
Elective Specialisation: Students can opt anyone soft core group having two courses each							
<b>Group-(A) Accounting and Finance</b>							
SC-1.5 (AA)	Management Accounting	4	4	20	80	100	3
SC-1.6 (AF)	Stock Market Operations	4	4	20	80	100	3
<b>Group-(B) Costing and Taxation</b>							
SC-1.5 (BC)	Cost Management and Standards	4	4	20	80	100	3
SC-1.6 (BT)	Principles and Practice of Taxation	4	4	20	80	100	3
<b>Group-(C) Human Resource Management and Marketing Management</b>							
SC-1.5 (CH)	Knowledge Management	4	4	20	80	100	3
SC-1.6 (CM)	Retail and Digital Marketing	4	4	20	80	100	3
<b>Group-(D) Banking and Insurance</b>							
SC-1.5 (DB)	Indian Banking System	4	4	20	80	100	3
SC-1.6 (DI)	Fundamentals of Insurance	4	4	20	80	100	3
	<b>Semester Total</b>	<b>24</b>	<b>24</b>	<b>120</b>	<b>480</b>	<b>600</b>	<b>18</b>
<b>Semester-II</b>							
HC-2.1	Business Research Methods	4	4	20	80	100	3
HC-2.2	Quantitative Techniques	4	4	20	80	100	3
HC-2.3	Corporate Restructuring	4	4	20	80	100	3
<b>Open Elective offered to other Disciplines</b>							
OEC-2.4.1	Fundamentals of Business	4	4	20	80	100	3
OEC-2.4.2	Basics of Income Tax	4	4	20	80	100	3
<b>Group-(A) Accounting and Finance</b>							
SC-2.5 (AA)	Advanced Corporate Accounting	4	4	20	80	100	3
SC-2.6 (AF)	Investment Analysis and Portfolio Management	4	4	20	80	100	3
<b>Group-(B) Costing and Taxation</b>							
SC-2.5 (BC)	Marginal Costing for Managerial Decisions	4	4	20	80	100	3
SC-2.6 (BT)	Corporate Tax Planning	4	4	20	80	100	3
<b>Group-(C) Human Resource Management and Marketing Management</b>							
SC-2.5 (CH)	Employee Relations Management	4	4	20	80	100	3
SC-2.6 (CM)	Consumer Behaviour	4	4	20	80	100	3
<b>Group-(D) Banking and Insurance</b>							
SC-2.5 (DB)	Funds Management in Banks	4	4	20	80	100	3
SC-2.6 (DI)	Management of Life Insurance	4	4	20	80	100	3
	<b>Semester Total</b>	<b>28</b>	<b>24</b>	<b>120</b>	<b>480</b>	<b>600</b>	<b>18</b>

<b>Semester-III</b>							
HC-3.1	International Financial Management	4	4	20	80	100	3
HC-3.2	Business Analytics	4	4	20	80	100	3
HC-3.3	Organisational Behaviour	4	4	20	80	100	3
<b>Open Elective offered to other Disciplines</b>							
OEC-3.4.1	Fundamentals of Banking	4	4	20	80	100	3
OEC-3.4.2	Personal Financial Planning	4	4	20	80	100	3
<b>Group-(A) Accounting and Finance</b>							
SC -3.5 (AA)	Financial Reporting Standards	4	4	20	80	100	3
SC-3.6 (AF)	Financial Derivatives	4	4	20	80	100	3
<b>Group-(B) Costing and Taxation</b>							
SC-3.5 (BC)	Techniques of Costing	4	4	20	80	100	3
SC-3.6 (BT)	GST and Customs	4	4	20	80	100	3
<b>Group-(C) Human Resource Management and Marketing Management</b>							
SC-3.5 (CH)	Human Resource Analytics	4	4	20	80	100	3
SC-3.6 (CM)	Supply Chain Management	4	4	20	80	100	3
<b>Group-(D) Banking and Insurance</b>							
SC-3.5 (DB)	Bank Performance and NPA Management	4	4	20	80	100	3
SC-3.6 (DI)	General Insurance	4	4	20	80	100	3
	<b>Semester Total</b>	<b>28</b>	<b>24</b>	<b>120</b>	<b>480</b>	<b>600</b>	<b>18</b>
<b>Semester-IV</b>							
HC-4.1	Information Technology for Business	4	4	20	80	100	3
HC-4.2	Business Ethics and Corporate Governance	4	4	20	80	100	3
HC-4.3	Dynamics of Entrepreneurial Development	4	4	20	80	100	3
HC-4.4	Project and Field Visit	4	4	20	80	100	3
<b>Group-(A) Accounting and Finance</b>							
SC -4.5 (AA)	Innovations in Accounting	4	4	20	80	100	3
SC-4.6 (AF)	Behavioural Finance	4	4	20	80	100	3
<b>Group-(B) Costing and Taxation</b>							
SC-4.5 (BC)	Strategic Cost Management.	4	4	20	80	100	3
SC-4.6 (BT)	International Taxation.	4	4	20	80	100	3
<b>Group-(C) Human Resource Management and Marketing Management</b>							
SC-4.5 (CH)	Competency Mapping and Succession Planning	4	4	20	80	100	3
SC-4.6 (CM)	Rural Marketing	4	4	20	80	100	3
<b>Group-(D) Banking and Insurance</b>							
SC-4.5 (DB)	International Banking	4	4	20	80	100	3
SC-4.6 (DI)	Actuarial Science	4	4	20	80	100	3
	<b>Semester Total</b>	<b>24</b>	<b>24</b>	<b>120</b>	<b>480</b>	<b>600</b>	<b>18</b>
	<b>Grand Total: Semester I to IV</b>	<b>104</b>	<b>96</b>	<b>480</b>	<b>1920</b>	<b>2400</b>	<b>72</b>

**Note:**

- 1 Hard core papers are compulsory in each semester.
- 2 Students have to select one soft core group out of four soft core groups, in the first semester and have to complete the M.Com programme in the same group up to fourth semester. They are not permitted to change the soft core group in between the programme.
- 3 Students have to opt one OEC paper each in II and III semester offered by the other departments/disciplines of the university.
- 4 For project work there shall be one working hour per week for six students.

<b>Hard Core Courses</b>			
<b>Course Code</b>	<b>Title of the Course</b>	<b>Course Code</b>	<b>Title of the Course</b>
HC-1.1	Corporate Strategic Management	HC-3.1	International Financial Management
HC-1.2	Advanced Marketing Management	HC-3.2	Business Analytics
HC-1.3	Financial Management	HC-3.3	Organisational Behaviour
HC-1.4	Applied Economics for Business	HC-4.1	Information Technology for Business
HC-2.1	Business Research Methods	HC-4.2	Business Ethics and Corporate Governance
HC-2.2	Quantitative Techniques	HC-4.3	Dynamics of Entrepreneurial Development
HC-2.3	Corporate Restructuring	HC 4.4	Project and Field Visit

<b>Soft Core Courses</b>			
<b>Group-(A) Accounting and Finance</b>		<b>Group-(B) Costing and Taxation</b>	
SC-1.5 (AA)	Management Accounting	SC-1.5 (BC)	Cost Management and Standards
SC-1.6 (AF)	Stock Market Operations	SC-1.6 (BT)	Principles and Practice of Taxation
SC-2.5 (AA)	Advanced Corporate Accounting	SC-2.5 (BC)	Marginal Costing for Managerial Decisions
SC-2.6 (AF)	Investment Analysis and Portfolio Management	SC-2.6 (BT)	Corporate Tax Planning
SC -3.5 (AA)	Financial Reporting Standards	SC-3.5 (BC)	Techniques of Costing
SC-3.6 (AF)	Financial Derivatives	SC-3.6 (BT)	GST and Customs
SC -4.5 (AA)	Innovations in Accounting	SC-4.5 (BC)	Strategic Cost Management
SC-4.6 (AF)	Behavioural Finance	SC-4.6 (BT)	International Taxation
<b>Group-(C) Human Resource Management and Marketing Management.</b>		<b>Group-(D) Banking and Insurance</b>	
SC-1.5 (CH)	Knowledge Management	SC-1.5 (DB)	Indian Banking System
SC-1.6 (CM)	Retail and Digital Marketing	SC-1.6 (DI)	Fundamentals of Insurance
SC-2.5 (CH)	Employee Relations Management	SC-2.5 (DB)	Funds Management in Banks
SC-2.6 (CM)	Consumer Behaviour	SC-2.6 (DI)	Management of Life Insurance
SC-3.5 (CH)	Human Resource Analytics	SC-3.5 (DB)	Bank Performance and NPA Management
SC-3.6 (CM)	Supply Chain Management	SC-3.6 (DI)	General Insurance
SC-4.5 (CH)	Competency Mapping and Succession Planning	SC-4.5 (DB)	International Banking
SC-4.6 (CM)	Rural Marketing	SC-4.6 (DI)	Actuarial Science
<b>Open Elective Courses</b>			
OEC-2.4.1	Fundamentals of Business	OEC-3.4.1	Fundamentals of Banking
OEC-2.4.2	Basics of Income Tax	OEC-3.4.2	Personal Financial Planning

**Semester - I**  
**Course - HC-1.1: Corporate Strategic Management**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The basic objective of the course is to educate about the basic inputs in making and implementing corporate strategic decisions.

**Unit-I: Introduction**

Meaning of Strategy, Reasons for Strategy , Relevance of Strategy in Modern Business, Concept of Strategy, Levels of Strategies, Strategic Intent and Strategic Fit, Vision, Mission and Purpose, Objectives and Goals, Strategic Business Unit and Ethics in Strategic Management.

**Unit-II: Environmental Analysis and Diagnosis**

Meaning of Business Environment, Types of Business Environment, Environment Scanning , Organizational Appraisal; Analysis of Michael Porter's Five Force Model, SWOT Analysis, ETOP Analysis, Value Chain Analysis, Core and Distinctive Competencies, Resources and Capabilities.

**Unit-III: Types of Strategies**

Modernization, Diversification & Integration Strategies, Merger, Takeover, Joint Venture and Strategy Alliance; Growth, Stability, Turnaround, Divestment, Liquidation and Reengineering Strategies; Generic Competitive Strategies, Cost Leadership, Differentiation, Bench Marking, Service Blue Print, Process of Strategic Choice; Factors Affecting Strategic Choice.

**Unit-IV: Functional Strategies**

Plans and Policies; Production/Operations, Marketing, Personnel, Financial, and R&D Strategy. Implementation of Strategy, Issues in Strategy Implementation, Strategy Activation; Organizational Structure, Commitment and Corporate Culture; Strategic Management Process of Indian Companies.

**Unit-V: Strategic Evaluation and Control**

Overview of Strategic Evaluation; Strategic Control; Techniques of Strategic Evaluation and Control. Evaluation of Strategic Alternatives - Product Portfolio Models, BCG Matrix, GE Matrix, Gap Analysis; Strategic Control System.

**Reference Books:**

01. Bartlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross-Border Management, Mcgraw Hill.
02. Bhattachary, S.K. and N.Venkataramin: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
03. Hill and Jones, Strategic Management, All India Publishers, Chennai.
04. Porter, Michael E., The Competitive Advantage of Nations, Macmillan, London.
05. Sharma, R. A Strategic Management in Indian Companies, Deep and Publications, New Delhi.
06. Srivastava, R.M. Management Policy and Strategic Management, Himalaya Publishing.
07. Subba Rao, V., Strategic Management, Himalaya Publishing

## Course - HC-1.2: Advanced Marketing Management

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To provide understanding of the decision variables a marketing manager may use in a marketing environment and to gain experience in developing marketing strategies.

### Unit- I: Introduction:

Market and Marketing; Definition, Nature and Scope of Marketing; Exchange Process; Functions of Marketing; Core Marketing Concepts; Evolution of Modern Marketing Concept; Holistic Marketing Concepts; Selling Vs. Marketing; Marketing Mix (7 P's & 7 C's); 4 A's of Marketing; Customer Quality, Value and Satisfaction. **Marketing Environment:** Significance of Scanning Marketing Environment; Analysis of Macro Environment of Marketing ó Economic, Demographic, Socio-Cultural, Technological, Political Legal and Ecological; Impact of Micro and Macro Environment on Marketing Decisions.

### Unit-II: Product and Pricing Decisions

Product - Concept and Classification; Layers of Products; Major Product Decisions; Product-Mix; New Product Development Stages; Packaging and Labelling; Product Life Cycle (PLC) - Concept and Appropriate Strategies adopted at Different Stages; Pricing-Objectives; Price-Sensitivity; Factors Affecting Price of a Product; Pricing Methods and Strategies; Ethical Issues in Product and Pricing Decisions.

### Unit-III: Distribution Decisions

Concept and Importance; Different Types of Distribution Middlemen and their Functions; Selection, Motivation and Performance Appraisal of Distribution Middlemen; Decisions Involved in Setting Up the Channel; Channel Management Strategies; Distribution Logistics ó Concept, Importance and Major Logistics Decisions; Channel Integration and Systems; Ethical Issues in Distribution Decisions. Retailing and Wholesaling: Types of Retail formats; Retail Theories; Retailing Strategies; Non-Store Retailing; Wholesaling ó Nature and Importance, Types of Wholesalers; Developments in Retailing and Wholesaling in Indian Perspective.

### Unit-IV: Promotion Decisions

Role of Promotion in Marketing; Promotion-Mix; Integrated Marketing Communication ó Concept; Communication Process and Promotion; Determining Promotion Mix; Factors Influencing Promotion Mix; Developing Promotion Campaigns, Sales Promotion, Direct Marketing, Public Relations, Digital and Social Media.

### Unit-V: Trends in Marketing

Service Marketing, E-Marketing, Green Marketing, Customer Relationship Management, Rural Marketing; Other Emerging Trends- Ethical Issues in Marketing.

### Reference Books:

01. Czinkota, Michael R. & Kotabe, Masaaki, Marketing Management. Thomson Learning.
02. Etzel, Michael J., Walker, Bruce J., Staton, William J., & Ajay Pandit. Marketing Concepts and Cases. Tata Mcgraw Hill (Special Indian Edition).
03. Kotler, Philip & Keller, Kevin Lane, Marketing Management. Pearson.
04. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha. Marketing Management: A South Asian Perspective. Pearson.
05. Lamb, Charles W., Hair, Joseph, F. & Mcdaniel, Carl, Marketing. Cengage Learning.
06. Perrault, Willim, D., Cannon, Joseph, P. & Mccarthy, E. Jerome, Essentials of Marketing: A Marketing Strategy Planning Approach, Mcgraw-Hill.
07. Pride, William M. & Ferrell, O.C., Marketing. South-Western Cengage Learning.

## Course – HC-1.3: Financial Management

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms.

### Unit-I: Financial Management

An Overview-Nature, Significance and Scope of Corporate Financial Management, Objectives and Agency Theory, Financial Management and its Relationship with other Disciplines, Business Policies and their Impact on Financial Management, Recent Trends and Contemporary Issues.

### Unit-II: Capital Structure

Concept of Financial and Capital Structures; Classification, Theories of Capital Structure- NI, NOI, MM and Traditional Approaches, MM Approach and Corporate and Personal Income Taxes, Influence of Leverages on Capital Structure, Cost of Capital - Concept, Importance, Types and Measurement.

### Unit-III: Capital Budgeting

Concept, Significance, Nature and Classification of Capital Budgeting Decisions, Cash Flow Computation-Incremental Approach; Evaluation Criteria - Pay Back Period, ARR, NPV, IRR and PI Methods; Capital Rationing, Capital Budgeting under Risk and Uncertainty.

### Unit-IV: Dividend Decisions

Concepts and Classification, Legal Provisions Relating to Dividend in India; Dividend and Market Valuation, Walter's Model, Gordon's Model and MM Approach, Factors affecting Dividend Decision; Dividend Policies in Practice.

### Unit-V: Working Capital Management

Concepts, Importance, Classification and Factors Determining Working Capital, Computation through Operating Cycle Approach; Walker's Four Part Theory of Working Capital Management; Investment and Financial Policies.

### Reference Books:

- 01 Babhtosh Banerjee, Financial Policy & Management Accounting, World Press Pvt. Ltd., Calcutta.
- 02 I.M.Pandey, Financial Management, Vikas, New Delhi.
- 03 James C. Van Horne, Financial Management and Policy, Phi, New Delhi.
- 04 Khan and Jain, Financial Management, TMH, New Delhi.
- 05 Prasanna Chandra, Financial Management, TMH, New Delhi.
- 06 Rao R.K.S. Financial Management Mac Milan, New York.
- 07 Solomon E. Theory of Financial Management, Columbia University Press, New York.

## Course – HC-1.4: Applied Economics for Business

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To acquaint students with the concepts of micro economic theory and principles and their application in business decision making.

### **Unit-I: Introduction to Economics for Business**

Concept, Nature, Scope, Role with reference to Functional Areas of Business and Economic Analysis, Fundamental Principles, Managerial Economists' Role and Responsibilities, Limitations (Theory)

### **Unit-II: Elasticity of Demand and Forecasting**

Elasticity; Concept, Types, Degree, Calculation and Application of Price, Cross Income, Advertising Elasticity; Demand Function, Estimation (Simple & Multiple Regression) Basic Mathematical Modules for Managerial Economics and Total Revenue, Total Cost, Total Profit, Marginal Revenue, Marginal Cost (Theory and Problems)

### **Unit-III: Production Analysis**

Production Function ó Law of Variable Proportion, Return to Scale and Business Decisions, Cobb Douglas Production Function, Application of Iso-Quant, Iso-Cost, Economic Region, Economies and Diseconomies of Scale (Theory & Problems)

### **Unit-IV: Cost and Revenue Analysis**

Behaviour of Cost and Revenue Curves (Variable, Fixed, Marginal and Average) Short Run and Long Run; Equilibrium of Firm under Perfect Monopoly, Monopolistic and Oligopoly Market Condition ó Benefits of Markets with Case Studies (Theory, Problems and Case Studies)

### **Unit-V: Objectives of the Firm & Pricing**

Introduction, Objectives, Maximization of Sales, Growth, Staff, Profit Incremental Principle & Decision ó Knowledge Profit ó Pricing Practice under Product Life Cycle and Trade Cycle Phases. (Theory & Problem)

### **Reference Books:**

01. Adhikary M. Business Economics, Excel Books, New Delhi
02. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.
03. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
04. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
05. Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.
06. G.S. Gupta Managerial Economics ó Tata McGraw Hill Publishing Company, New Delhi.
07. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
08. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
09. Varian, H.R. International Microeconomics; A Modern Approach, East West Press, New Delhi.
10. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.

**Group-(A) Accounting and Finance**  
**Course - SC-1.5(AA): Management Accounting**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To familiarize and acquaint the students with application of advanced managerial accounting techniques.

**Unit-I: Introduction**

Concept, Nature, Scope and Evolution of Management Accounting, Financial Accounting v/s Managerial Accounting, Utility and Limitations; Tools and Techniques of Managerial Accounting.

**Unit-II: Marginal Costing and Break Even Analysis**

Concept, Nature and Scope of Marginal Costing, Marginal Costing v/s Absorption Costing; Marginal Costing Equation, Contribution Margin Ratio and Application of Marginal Costing in Decision Making. Cost volume Profit Relationship, Break Even Analysis, Preparation of Break Even Charts and Profit Graphs.

**Unit-III: Analysis and Interpretation of Financial Statements**

Nature, Objectives, Latest Trends in Presenting Financial Data, Types and Tools of Financial analysis; Accounting Ratios ó Classification, Advantages and Limitations.

**Unit-IV: Funds Flow and Cash Flow Statements**

Concepts of Funds and Objectives of Preparing Statement of Changes in Financial Position; Funds Flow v/s Income Statement; Procedure Involved in Funds Flow Statement, Advantages and Limitations of Funds Flow Statement; Cash Flow Statement ó Classification of Cash Flow, Preparation and Usefulness, Accounting Standard and Cash Flow Preparation Practices in India.

**Unit-V: Uniform and Inter-Firm Costing Methods**

Meaning, Features, Significance, Steps Involved and Techniques of Uniform Costing and Inter-firm Comparison.

**Reference Books:**

01. Babhatosh Banerjee, Financial Policy and Management Accounting, World Press, Calcutta.
02. Charler Brandon, Managerial Accounting, TMH, New Delhi.
03. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.
04. Jawaharlal, Managerial Accounting, Himalaya, Bombay.
05. Maheswari S.N., Management Accounting and Financial Control, Sultan Chand and Sons, New Delhi.
06. Manmohan and Goyal, Management Accounting, Sahitya Bhavan, Agra.
07. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi.
08. Ray H.Garrison, Managerial Accounting, TMH, New Delhi.
09. Robert N.Anthony and James Reece, Accounting Principles, AITBS, New Delhi.
10. Sharma and Gupta, Management Accounting, Kalyani, New Delhi.



## Course - SC-1.6(AF): Stock Market Operations

Weekly Teaching Hours: 4

Credits: 4

Examination Duration: 3 Hours

Maximum Marks: 100

**Objective:** To equip the students with conceptual framework and functioning of stock markets.

### Unit-I: Overview of Securities Market

Organisational Structure of Financial System - Functions of Securities Market - Securities Market and Economic Growth - Profile of Indian Securities Market - Market Regulation: SEBI Act, 1992 - Securities and Contracts Regulation Act 1956 - Reforms to Promote Investor Confidence - Role of IOSCO - International Organisation of Securities Commissions.

### Unit-II: Primary Market

Primary Market - Its Role and Functions; Issue of Capital - Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market - Merchant Bankers, Underwriters, Brokers, Registrars and Managers, Bankers; Pricing of Issue - Book Building, Green Shoe Option, Procedure for New Issues and SEBI Guidelines for Issue in Primary Market.

### Unit-III: Secondary Market

Importance and Functions, Listing of Securities in Stock Exchanges; Players in Stock Exchange - Investors, Speculators, Market Makers, Stock Brokers; Eligibility Criteria; Trading in Stock Exchange, Stock Exchanges - Bombay Stock Exchange, National Stock Exchange, Over-the-Counter Exchange of India; The SEBI Trading Mechanism - BOLT, NEAT System and Screen Based System.

### Unit-VI: Depository Services

The Depositories Act, 1996; SEBI Depositories and Participants Regulations 1996 and 2012; Types of Depositories - NSDL, CDSL and Depository Participant; Dematerialization - International Securities Identification Number (ISIN) - Procedure for Dematerialization and Rematerialization; Settlement of Off-Market Transactions: Insider Trading - Legal Framework for Investor Protection in India; Internet Initiatives at Depository services; Credit Rating- Meaning and Necessity, Methodology of Credit Rating, Credit Rating Agencies in India.

### Unit-V: International Stock Market

Meaning, Environment, Raising of Finance in International Markets, Euro Issues, GDRs and ADRs Guidelines for Raising Funds in International Markets through various Instruments; Working of International Stock Exchanges with respect to their Size - Listing Requirements, Membership, Clearing and Settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxembourg Stock Exchange, German and France Stock Exchanges.

### Reference Books:

01. Cornett M. M and Saunders, Fundamentals of Financial Institutions Management, McGraw Hill
02. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi
03. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
04. M.Y. Khan, Indian Financial System, TMH, Asaf Ali Road, New Delhi
05. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
06. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
07. Meir Khon, Financial Institutions and Markets, Oxford University Press
08. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
09. Sundaram and Das, Derivatives - Principles and Practice, TMH, New Delhi.
10. V A. Avadhani, Financial Services in India, Himalaya Publishing House

## **Group – (B) Costing & Taxation**

### **Course - SC-1.5(BC): Cost Management and Standards**

Weekly Teaching Hours: 4

Credits: 4

Examination Duration: 3 Hours

Maximum Marks: 100

**Objectives:** To equip the students with cost management practices and standards.

#### **Unit-I: Introduction to Cost Management**

Concept, Features, Objectives, Importance of Cost Management System, Key Component Factors Influencing on Cost Management, Cost Management Linkage to Strategies ó Cost Management Practices in Corporate India (Theory)

#### **Unit-II: Cost Management Techniques**

Target Costing; Steps, Pricing the Product ó Just in Time, Objectives, Essentials ó TQM, Concept & Implementing TQM (Theory & Problems)

#### **Unit-III: Cost Accounting Standards**

Introduction to Cost Accounting Standards, Objectives, Background of Cost Accounting Board ó Concept and Treatment under CAS 1, 2, 3, 4, 5, 6, 7 and 8 (Theory & Problems)

#### **Unit-IV: Cost Accounting Standards( Cont)**

Concept & Treatment under Cost Accounting Standards 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20 (Theory & Problems)

**Unit-V: Cost Accounting Standards (Cont):** Concept & Treatment under CAS 21, 22, 23 and 24. Integrated Cost Accounting System (Theory & Problems)

#### **Reference Books:**

01. Arun Prasad Roy Chowdhury, Etal; Cost and Management Accountancy, New Central Book Agency.
02. Horngren, Cost Accounting; A Managerial Emphasis, PHI.
03. ICWA Publications on Application of Costing Principles in Different Industries.
04. ICWA, Calcutta, Advanced Cost and Management Accountancy Methods, Techniques and Standards.
05. Jain and Narang, Advanced Cost Accounting, Kalyani, Publishers.
06. Jawaharlal, Cost Accounting, TMH.
07. Khan and Jain, Theory and Problem of Management and Cost Accounting, TMH.
08. Nigam and Sharma, Cost Analysis and Control Management Approach, HPH.
09. Prasad. N.K, Principles and Practice of Cost Accounting, Book Syndicate.
10. Vashist and Saxena, Advanced Cost and Management Accounting, Sultan Chand and Sons.

## Course – SC-1.6(BT): Principles and Practice of Taxation

Weekly Teaching Hours: 4

Credits: 4

Examination Duration: 3 Hours

Maximum Marks: 100

**Objective:** To acquaint the students with the basic principles of taxation, tax policy, and structure of Indian tax system.

### **Unit-I: Introduction**

Tax Policy and Tax Base; Objectives of Tax Policy; Canons of Taxation; Determinants of Tax Yield; Effects of Taxes on Money and Real burden, Classification of Taxes: Direct and Indirect Taxes; OECD Classification; Progressive, Proportional and Regressive Taxes; Ad Valorem and Specific Taxes.

### **Unit-II: Tax Ratio, Tax Effort and Tax Incidence**

Tax - GDP Ratio: Meaning, Significance and Determinants; Trends in Tax- GDP Ratio in India; Inter-Country Comparisons; Tax Capacity and Tax Effort; Tax Equity- Need and Approaches - Benefit Principle of Taxation and ability to Pay Principle of Taxation; Meaning and Types of Tax Incidence; Factors Determining Extent of Tax Shifting; Efficiency; Excess burden of Taxation; Administrative Costs; Compliance Costs; Distribution of Tax burden.

### **Unit-III: Tax Evasion and Tax Avoidance**

Meaning of Tax Evasion and Tax Avoidance; Causes and Consequences of Tax Evasion, Methods to Curb Tax Evasion; Tax Evasion in India;

### **Unit-IV: Tax Incentives**

Tax Incentives - Rationale, Benefits and Costs of Tax Incentives; Types of Tax Incentives; Tax Holidays, Investment Allowance, Deductions, Reinvestment Incentives.

### **Unit-V: Constitutional Provisions Pertaining to Taxes in India**

Rationale for Constitutional Arrangements; Distribution of Taxation Powers between the Center and States in the Constitution of India; Sharing of Central Taxes; Recommendations of the Fourteenth Finance Commission.

### **Reference Books:**

01. Easson, A., Tax Incentives for Foreign Direct Investment. New York: Kluwer Law International.
02. Musgrave, R. & Musgrave, P., Public Finance in Theory and Practice. McGraw Hill Book Company: New York.
03. Peerzade, S. A., Economics of Taxation. New Delhi: Atlantic Publishers & Distributors Pvt. Ltd.
04. Shome, P., Tax Policy Handbook. Washington, D. C.: International Monetary Fund, MF.
05. Sury, M. M., Tax Systems in India: Evolution and Present Structure. New Century Publications: New Delhi.

## **Group (C) Human Resource Management and Marketing Management**

### **Course - SC-1.5(CH): Knowledge Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

**Objectives:** To teach the students about the fundamentals of knowledge management and application of the same in the knowledge society.

#### **Unit-I: Knowledge Management**

Concept of Knowledge Management - Features, Scope, Significance - Techniques and Types of Knowledge Management, Road Map of Knowledge Management - Implementation of Knowledge Management Guiding Principles.

#### **Unit-II: Drivers of Knowledge Management**

Pillars of Knowledge Management and Sharing, Knowledge Based Products: The way of the Future, Layers of Knowledge Management, Critical Success Factors for Knowledge Management Implementations.

#### **Unit-III: Information Technology and Knowledge Management**

Information Technology, Hardware, Internal Technologies, Intranet, Uses, Extranets, Software (Packaged System)- E-Commerce & Knowledge Management, CRM and Knowledge Management - Measurement of Knowledge Management (TQM / Bench Marking).

#### **Unit-IV: Human Resource Management and Knowledge Management**

Knowledge Worker-Managing a Knowledge Worker- Strategies for Human Capital and Talent Management-Job Hopping- Brain Drain and Brain Grain; The Migration of Knowledge Workers- Competitive Advantage through Performance Management.

#### **Unit-V: Cross Functional Areas and Knowledge Management**

Knowledge Management and Finance (Knowledge Management and Marketing-Traditional Farmers to New Age Markets - e-Choupal Initiates (Knowledge Management and Call Centre - Knowledge Management System in a Consultancy Firm.

#### **Reference Books:**

- 01 Alle, V. The Knowledge Evolution: Building Organisational Intelligence. London: Butterworth- Heinemann
- 02 Baker W. Achieving Success through Social Capital: Tapping Hidden Resources in your Personal and Business Networks NY: Wiley.
- 03 Brown J. S. & Duguid P. The Social Life of Information. Boston: Harvard Business School Press.
- 04 Davenport T. H. & Prusak L., Working Knowledge: How Organisations Manage What They Know Boston: Harvard Business School Press.
- 05 Dixon N. Common: How Companies Thrive by Sharing What They Know Boston: Harvard Business School Press.
- 06 Duarte D. & Snyder N. Mastering Virtual Teams: Strategies, Tools and Techniques That Succeed San Francisco: Josey Bass
- 07 Leonard D. Tools for Virtual Teams: A Team Fitness Companion Washington D. C. American Society for Quality. Nonaka I. & Takeuchi H.
- 08 The Knowledge (Creating Company NY: Oxford University Press.

## Course - SC-1.6 (CM): Retail and Digital Marketing

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To introduce the students to the field of retailing and digital marketing and enable them to understand the problems and issues faced by retailers and digital marketer.

### **Unit-I: Introduction to Retail Marketing**

An Overview of Retailing Types of Stores - Product Retailing vs. Service Retailing - Non Store Retailing - Retail Strategy - Achieving Competitive Advantage and Positioning Retailing Environment - Legal, Social, Economic, Technological Issues - Trends in the Indian Retailing Industry.

### **Unit-II: Retail Store Location**

Retail Store Location and Layout - Country/Region Analysis - Trade Area Analysis - Site Evaluation and Selection - Store Design and Layout - Comprehensive Store Planning - Exterior Design and Layout - Interior Store Design and Layout - Interior Design Elements.

### **Unit-III: Merchandise Management and Communication Strategy**

Planning Merchandise Needs and Merchandise Budgets - Methods for Determining Inventory Evaluation - Assortment Planning, Buying and Vendor Relations - Merchandise Pricing - Price Strategies - Psychological Pricing - Mark-Up and Markdown Strategies; Communicating with the Retail Customer - Retail Promotion Mix - Advertising - Sales Promotion - Publicity - Retail Selling Process - Retail Database - in - Store Customer Service

### **Unit-IV: Introduction to Digital Marketing**

The New Digital World - Trends that are Driving Shifts from Traditional Marketing Practices to Digital Marketing Practices; The Modern Digital Consumer and New Consumer's Digital Journey; Marketing Strategies for the Digital World - Latest Practices.

### **Unit-V: Acquiring and Engaging Users through Digital Channels**

Understanding the Relationship between Content and Branding and Its Impact on Sales, Search Marketing, Mobile Marketing, Video Marketing, and Social-Media Marketing. Online Campaign Management; Using Marketing Analytic Tools to Segment, Target and Position; Overview of Search Engine Optimization (SEO).

#### **Reference Books:**

- 01 Chetan Bajaj, Tuli & Srivastava, Retail Management, Oxford University Press, New Delhi.
- 02 Fernie, Principles of Retailing, Elsevier Publishing,
- 03 Giridhar Joshi, Information Technology for Retail, Oxford University Press, New Delhi.
- 04 Ron Hasty and James Reardon, Retail Management. Mcgraw - Hill Publication, International Edition.
- 05 Swapna Pradhan, Retail Management, Text & Cases, Tata Mcgraw-Hill Publishing Co, New Delhi.
- 06 Vandana, Ahuja; Digital Marketing, Oxford University Press India.

## **Group(D) Banking and Insurance**

### **Course - SC-1.5(DB): Indian Banking System**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To enable the students to understand the organization and functioning of Indian banking system.

#### **Unit-I: Introduction to Banking in India**

Origin and Growth of Banking in India, Organizational Structure, Characteristics and Classification of Commercial Banking, Universal Banking, Norms for Capital Adequacy, Problem of Non Performing Assets, Asset Liabilities Management.

#### **Unit-II: Non-Banking Financial Companies**

Concept of NBFC, Definition, Regulation, Types of Deposits, Assets of NBFCs, Investment Norms for NBFC, SEBI and RBI Guidelines. Recent Trends in NBFCs, Shadow Banking in India, Problems and Prospects.

#### **Unit-III: Rural Credit**

Co-Operative Credit, RRBs, Structural Changes, Reforms in Cooperative Credit, NABARD and its Functions, Objectives and Working, Problems of Rural Credit in India and Solutions.

#### **Unit-IV: Development Banking**

Nature of Development Banking, Development Financial institutions ó IDBI, ICICI, EXIM Bank, SIDBI, Merchant Banking, Origin, Activities, Regulations and Services rendered by the Merchant Banks in India.

#### **Unit-V: Central Banking**

RBI Organisation, Functions, Regulatory Role, Monetary Policy, Objectives and Instruments. Detailed Credit Control Measures and Policies of RBI.

#### **Reference Books:**

01. Baye and Jensen, Money, Banking and Financial Markets, Aitbs, New Delhi.
02. Bhole L.B., Financial Institutions and Markets, TMH, New Delhi.
03. Khan N.Y., Financial Services, TMH, New Delhi.
04. Khan N.Y., Indian Financial System, Vikas, New Delhi.
05. Machiraju H.R., Indian Financial System, Vikas, New Delhi.
06. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
07. R. Ramachandran - Banking Theory and Practice óMJP Publications.
08. Shekhar and Shekhar, Banking Theory and Practice, Vikas, New Delhi.
09. Vasant Desai, The Indian Financial System, Himalaya, Bombay.
10. Verma J.C., Merchant Banking, TMH, New Delhi.

## Course - SC-1.6(DI): Fundamentals of Insurance

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To enable the students to understand and evaluate concepts of insurance business, legal framework and structure of insurance business in India.

### Unit-I: Introduction

Concept of Insurance and its Evolution; Nature, Scope, Purpose, Classification and Importance of Insurance, Life Insurance Vs General Insurance; Nationalization of Insurance Business in India- The Reform Process, Post Reform Scenario; Insurance and Economic Development, Fundamentals of Agency Law, Definition, Insurance Intermediaries, Agent Appointment and Compensation Code, Code of Conduct, Ethical Issues of Agents.

### Unit-II: Legal Framework of Indian Insurance Industry

Insurance Legislations in India - Insurance Act - 1938, LIC Act - 1956, IRDA Act ó 1999 - Composition, Duties, Powers and Functions; Ombudsman Scheme in Insurance; Legal Principles of Insurance- Insurable Interest, Indemnity and Collaterals, Utmost Good-Faith-Proximate, Cause-Subrogation-Contribution, Condition of Average.

### Unit-III: Computation of Premiums and Bonus

Concept of Premium and Bonus; Premium Calculations - Including Rebates, Modes of Rebates, Large Sum Assured Policies Rebates, Extra Premium, Under Premium, Computation of Benefits, Surrender Value, Paid-Up Value. Financial Planning and Taxation, Tax Benefits under Insurance Policies.

### Unit-IV: Policy Holders' Interest and Grievance Redressal

Rights of Assignment, Nomination and Transfer, Stages of Insurance Policy, Free Look Period, Matters to be stated in a Life and General Insurance Policy-Claim Procedure for Life and General Insurance Policies; Grievance Redressal - Consumer Protection Act - Feature and Structure, Appeal and Penalties, Nature of Complaints, Pre Requisite for Filing Complaints, Integrated Grievance Management System.

### Unit-V: Insurance and Social Security

Concept and Definition, Government Initiatives, RKBY ó Rashtriya Krishi Bima Yojana, RSBY ó Rashtriya Swasthya Bima Yojana, PMJBY ó Pradhan Mantri Jeevan Jyoti Bima Yojana, PMJBY ó Pradhan Mantri Suraksha Bima Yojana, Advantages and Disadvantages of the Schemes, Future Prospects

#### Reference Books:

01. Mishra M. N. Insurance Principles and Practices; S. Chand & Co., New Dehli.
02. Black, K. and H.D. Skipper, Life and Health Insurance, Pearson Education
03. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
04. Margee and Bicklhaupt, General Insurance, R.D. Irwin.
05. Gupta O. S.; Life Insurance, Frank Brothers, New Dehli.
06. Vinayakam N., Radhaswamy and Vasudevan S V; Insurance: Principles and Practices S.
07. Taxmann, Insurance Manual, Taxmann Publication Private Limited.
08. National Insurance Academy, General Insurance, Principles and Practice, Cengage
09. Murthy, K.S.N. and Sarma, K.V.S., Modern Law of Insurance, Jain Book Agency.
10. George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
11. Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson Chand Publications Co. New Dehli.

**Semester – II**  
**Course - HC-2.1: Business Research Methods**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The objective of the course is to acquaint the students with the process and techniques of conducting research.

**Unit-I: Nature and Scope of Business Research**

Meaning of Research and Nature, Research Concepts, Constructs, Proportions, Variables and Hypothesis, Theory Building, Decision Making, Types of Business Research, Importance of Research in Business Decisions, Business Research Process and Business Research Design. (Theory)

**Unit-II: Data Collection in Business Research**

Methods and Techniques of Data Collection, Sampling and Sampling Design, Sampling Theory, Parameter and Statistic, Objectives of Sampling Theory, Sampling Distribution, Questionnaire Designing and Development. Attitude Measurement and Scaling. Application of SPSS.(Theory)

**Unit-III: Statistical Tools used in Business Research**

The Concept of Standard Error(SE), Point Estimation and Interval Estimation, Ordinary Least Squares (OLS) Method of Estimation, Hypothesis Testing Procedure, Null Hypothesis and Alternative Hypothesis, The Two Mutually Complementary Approaches for Hypothesis Testing: Confidence Interval and Test of Significance, Type I and Type II Errors, Two-tailed and One-tailed Tests of Hypothesis, Sampling of Attributes and Tests of Hypothesis for Attributes, Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Large Samples), Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Small Samples): The T-Test, Z-Test, The F-Test and Analysis of Variance (ANOVA): One-way and Two-way Classifications.(Theory and Problems)

**Unit-IV: Non-Parametric Tests**

Meaning, Advantages; The Chi-square Test, The Sign Test, The Mann-Whitney U Test (in case of Large Sample only), the Kruskal-Wallis H Test (in case of Large Sample only), the Runs Test for Randomness (in case of Large Sample only), The Wilcoxon Matched Pairs Signed-Ranks Test (in case of Large Sample only).(Theory and Problems)

**Unit-V: Research Report Writing**

Importance, Essentials, Structure, Types, Report-writing: Stages in Preparing Research Report, Organization, Write up, Steps in Drafting Report, Presentation of Business Research Report, References and Citation Methods, Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research. (Theory)

**References Books:**

01. Alan Bryman, Emma Bell, Business Research Methods.
02. C.R. Kothari, Research Methodology, New Age International Publications.
03. Cooper D R and Schindler P.S: Business Research Methods, TATA McGraw Hill New Delhi
04. Dipak Kumar Bhattacharyya, Research Methodology, Excel Books.
05. Gupta .S.P, Statistical Methods, Sultan Chand, New Delhi.
06. Gupta S C: Fundamentals of Statistics, Himalaya Publishing House Mumbai
07. Hooda, R.P: Statistics for Business and Economics, Macmillan, New Delhi
08. K.V.Rao, Research Methodology in Commerce and Management, Sterling Publications Ltd., New Delhi
09. Krishnaswami O.R., and Rangantham, Methodology of Research, Himalaya Publishing House.
10. Michel V. P., Research Methodology in Management, Himalaya, Bombay
11. William Zikmund, Business Research Methods, Thomson Publication.



**Objective:** The objective of this course is to acquaint the students with quantitative methods and techniques that play an important role in analysing business issues to take effective managerial decisions.

### **Unit-I: Introduction**

Meaning and Definition of Quantitative Techniques, Linkage between Business Decision Making and Quantitative Techniques, Different Quantitative Techniques, Areas for Application of Quantitative Techniques in Business. Types of Decisions; Steps in Decision Making; Quantitative Analysis and Decision Making; Different types of Models and their Uses; Model Building Steps.

### **Unit-II: Linear Programming**

Introduction, Importance and Scope of Quantitative Techniques in Business Activities, Optimization Concept, Operations Research Models; Linear Programming - Introduction to Linear Programming, Problem Formulation, Product Mix and Managerial Applications, Graphical Method of Problem Solving, Alternate solution of Linear Programming Problems, Simplex Method, Duality in Linear Programming, Formulation of Dual Problems, Advantages, and Economic Interpretation of Dual Variables.

### **Unit-III: Transportation Models**

Introduction, Nature and Scope of Transportation and Allocation Models, Methods of Allocation, Different Methods for Finding Initial Solution; VAM, North West Corner Rule, and other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Impossible Shipments, Alternate Methods of Solutions, and Maximization as Objective Application.

### **Unit-IV: Inventory and Queuing Management**

Concepts of Inventory Management; Inventory Models, EOQ with Price Breaks, EOQ Model for Production Runs, Planned Shortage Model - Deciding Optimum Safety Stock and Reorder Level, Probabilistic Model; Techniques of Selective Control. Queuing Models: Elements of a Queuing System; Models with Poisson Arrival and Exponential Services; Cost Behaviour Analysis. Simulation: Monte Carlo Simulation, Application of Simulation in Inventory Management and Queuing Situation.

### **Unit-V: Project Scheduling**

Concepts of PERT & CPM Techniques and their Applications; Network Analysis - Scheduling activities, Determining Critical Path, Calculation of Floats; Time-cost trade-off; Resource allocation and Resource levelling.

#### **Reference Books:**

01. Anitha H S, Operations Research for Management, Mangala Deep Publications, Jaipur.
02. G.V.Shenoy, U.K.Srivastav and S.C.Sharma, Operations Research for Management, Wiley Eastern Ltd., New Delhi.
03. Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
04. J K Sharma, Quantitative Techniques, Macmillan India
05. K. Shridhar Bhat, Operation Research and Quantitative Techniques, Himalaya Publishing House
06. Kalavathy S: Operations Research, New Delhi: Vikas Publishing House
07. Kapoor V.K., Operations Research: Concepts, Problems and Solutions, Sultan Chand & Sons.
08. Kothari C R: Introduction to Operational Research, New Delhi: Vikas
09. N. P Agarwal, Sonia Agarwal, and Himanshu Saxena, Quantitative Techniques, Professional RBD Publications
10. Reddy, Chikodi and Satyaprasad, Quantitative Techniques, Himalaya, Bombay.
11. Srivastava and Others, Quantitative Techniques, New Age International
12. Vohra N D: Quantitative Techniques in Management, New Delhi: Tara McGraw-Hill

## Course - HC-2.3: Corporate Restructuring

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The objective of the course is to teach the basic issues and techniques of corporate restructuring and corporate valuation.

### Unit-I: Introduction

Meaning of Corporate Restructuring, Reasons for Corporate Restructuring, Significance of Corporate Restructuring, Forms of Corporate Restructuring, Sources of Value Creation in Corporate Restructuring, and Effects of Corporate Restructuring.

### Unit-II: Mergers and Acquisitions

Meaning, Types and Motives for Corporate Mergers, Mergers and Strategic Perspective, Sources of Value Creation in Mergers, Synergy and Types. Theories of Corporate Mergers, Efficiency Theories, Information and Signaling, Agency Problems and Managerialism, Free Cash Flow, Market Power, Taxes and Redistribution, Cost and Benefits of Mergers, Methods of Financing of Mergers.

### Unit-III: Valuation, Exchange Rate and Merger Failures

Legal Procedure for Mergers in India, Merger Trends in India. Methods of Valuation of Target Firms, Share Exchange Rate - Minimum and Maximum, EPS V/S MPS Methods, Discounted Cash Flow Analysis, Merger Gains and Distribution, Methods of Analysis of Post-Merger Performance.

### Unit-IV: Corporate Control

Meaning, Objectives and Types of Takeovers, Open Offer V/S Tender Offer, SEBI's Takeover Code, Takeover Defenses - Need, Types and Effect of Takeover Defenses, Takeovers in India and Defenses Employed, Financing of Takeovers.

### Unit-V: Industrial Sickness

Meaning, Causes, Symptoms of Industrial Sickness, Magnitude of Sickness, Univariate and Multivariate Methods of Sickness Prediction. Magnitude and Reasons for Industrial Sickness of SSI and Non-SSI Units in India, Summary of Tiwari Committee Recommendations, BIFR Establishment, Objectives, Procedure and Working Measures for Control of Industrial Sickness.

### Reference Books

01. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and Corporate Control, Prentice Hall of India, New Delhi.
02. Khan and Jain Financial Management TMH, New Delhi.
03. Pandey, I.M. Financial Management, Vikas Publications, New Delhi.
04. Patrick Gaghan Mergers, Acquisitions and Corporate Restructuring John Wiley.
05. Prasanna Chandra Financial Management TMH, New Delhi.
06. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi.
07. Sudarshan, Creating Value through Mergers and Acquisition, PHI, New Delhi.

## Course – OEC- 2.4.1: Fundamentals of Business

Weekly Teaching Hours: 4

Credits: 4

Examination Duration: 3 Hours

Maximum Marks: 100

**Objectives:** The objective of the course is to acquaint the students with the basic business trends, forms of ownership, consumer protection act and business environment.

### **Unit-I: Introduction to Business**

Concepts of Business, Need and Importance of Business, Principles and Process of Business, Factors affecting Business, Tools of Business, Financing of Business Planning, Relevance of Business with other Discipline, Ethical Behaviour in Business.

### **Unit-II: Business Environment**

Concept of Business Environment, Meaning, Definition, Nature and Importance of Business Environment, Levels of the Business Environment, Types of Business Environment - Internal, External, Micro and Macro.

### **Unit-III: Forms of Ownership**

Meaning, Definition, Nature, Scope and Importance of Ownership - Public, Private and Joint Sector Enterprise, Sole Proprietorships, Partnerships, Joint Hindu Family Business, Cooperative Society, Joint Stock Company, and Statutory Corporation.

### **Unit-IV: Consumer Protection Act**

Introduction, Definition; Consumer, Defect, Deficiency and Unfair Trade Practices, Manufacturer, Consumer Councils, Consumer Protection Redressal Agencies- Jurisdiction. Penalties for Frivolous Complaints; Consumer Protection Act-2019.

### **Unit-V: Recent Trends in Business**

Concept of Start-up India, Make in India; Use of Artificial Intelligence, Role of Leadership, Business Collaboration; Digitalization of Business; E-Business, E-Finance, E-Marketing.

### **Reference Books:**

01. Ashwatappa K, Essentials of Business Environment, Himalaya Publishing House.
02. Dr. S. K. Mandal: Fundamental of Business: Principles and Practice.
03. Francis Cherunilam, Business Environment Text & Cases Himalaya Publications.
04. M.C. Kuchhal Business Legislation for Management 2nd ed. Vikas Publishing.
05. Prof. H.D Pithawalla, Consumer Protection Act, C. Jamnadas and Co.
06. R. N. Prasad and Acharya Seema, Fundamentals of Business Analytics, Wiley India Pvt. Ltd.
07. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi
08. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
09. V. K. Bhalla and S. Shiva Ramu, International Business-Environment and management, Anmol Publications Private Ltd. New Delhi.

## Course - OEC- 2.4.2: Basics of Income Tax

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To provide the basic knowledge of income and taxes on income to students in order to manage their tax liability efficiently.

### **Unit-I: Introduction to Income Tax**

Brief History of Indian Income Tax-Legal Framework - Types of Taxes - Definitions - Assessment Year - Previous Year - Residential Status - Determination of Residential Status - Income - Scope of Total Income - Exempted Income - Agricultural Income - Capital Income and Expenditure - Revenue Income and Expenditure

### **Unit-II: Income from Salary**

Meaning ó Definition - Basis of Charge ó Advance Salary ó Arrears of Salary ó Allowances ó Perquisites ó Provident Funds - Profits in Lieu of Salary ó Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary u/s 16 ó Problems on Income from Salary (Only Individual Assessee).

### **Unit-III: Income from House Property**

Basis of Charge; Deemed Owners, Exempted Incomes from House Property ó Composite Rent - Annual Value ó Determination of Annual Value ó Treatment of Unrealized Rent ó Loss due to Vacancy ó Deductions from Annual Value ó Problems on Income from House Property.

### **Unit-IV: Computation of Total Income**

Income from Business or Profession, Capital Gains, Other Sources (Theory only) and deductions u/s 80C, 80D and 80G. Simple Problems on Computation of Total income of an Individual Assessee.

### **Unit-V: Assessment Procedure**

Income Tax Authorities- Powers and Functions of CBDT, CIT and A.O. -Penalties- Assessment of Fringe Benefit Tax- An Outline of Wealth Tax-Computation of Net Wealth.

### **Reference Books:**

01. B. B. Lal and Vashist, Direct Taxes, Konark Publisher (P) Ltd.
02. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.
03. Dr. Vinod Sighania, Direct Taxes, Taxman publication, New Delhi
04. Gaur V.P & Narang K.L., Income Tax Law and Practice, Kalyani Publishers, New Delhi.
05. Mehrotra and Goyal, Direct Taxes ó Law and Practice, Sahitya Bhavan Publication.

## **Group-(A) Accounting and Finance**

### **Course - SC-2.5 (AA): Advanced Corporate Accounting**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The objective of this course is to acquaint the students with company accounts and the issues related with accounting practices.

#### **Unit-I: Company Accounts**

Introduction, Provisions Relating to Maintenance of Accounts, Forms and Contents of Balance Sheet and Statement of Profit and Loss, Schedule III of Companies Act, 2014; Typical Adjustments Related to Company Final Accounts, Managerial Remuneration and Preparation of Final Accounts. (Theory and Problems)

#### **Unit-II: Accounting for Amalgamation**

Introduction, Forms of Amalgamation, Requisitions of the Companies Act, 2013; Types of Amalgamation, Methods of Accounting for Amalgamation, Intercompany debts and Inventories, Intercompany Investments. (Theory and Problems)

#### **Unit-III: Accounting for Holding Companies**

Meaning and definition, Requirements of Companies Act, 2013; Consolidation of Financial Statements and Accounting Standards, Accounting Treatment and Disclosures, Single Subsidiary, Chain Holdings and Cross Holdings. (Theory and Problems)

#### **Unit-IV: Accounting for Buy Back of Shares**

Introduction, Objectives of Buy Back, Conditions of Buy Back, Benefits and Limitations of Buy Back, Sources of Buy Back, Buy Back of Securities under Companies Act, 2013. Securities Premium Account, Proceeds of an Earlier Issue, Rule 17 of the Companies Rules, 2014; Methods of Buy Back. (Theory and Problems)

#### **Unit-V: Accounting for Financial Instruments**

Meaning, Definition, Methods of trading - Margin, Option. Financial Instruments - Recognition, and Measurement, Presentation and Disclosures. (Theory and Problems)

#### **Reference Books:**

01. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
02. Hanif and Mukherji, Advanced Accountancy.
03. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi.
04. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
05. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
06. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
07. Shukla and Grewal, Advanced Accounts, Vol.II, S. Chand and Co., New Delhi

## Course – SC- 2.6 (AF): Investment Analysis and Portfolio Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

**Objective:** To enable the students to understand various techniques used in investment management, portfolio analysis and efficient portfolio construction.

### Unit-I: Investment Management

Meaning, Nature, Objectives, Scope and Process of Investment; Speculation and Gambling; Investment Plan; Investment Information; Avenues of Investment; Marketable and Non-Marketable Securities; Development of Debt and Stock Markets in India; Stock Trading Mechanism; Stock Exchanges in India, Stock Indices - Meaning, Types and Methods of Developing Stock Indices - BSE & NSE Stock Indices; Financial Regulation - Meaning and Importance; Role of SEBI as a Market Regulator.

### Unit-II: Investment Analysis

Fundamental - Economic, Industry, Company analysis; Technical Analysis; Efficient Market Hypothesis and its Implications; Fundamental Analysis V/s Technical Analysis; Measurement of Risk and Return; Valuation of Fixed Income and Variable Income Securities.

### Unit-III: Capital Asset Pricing Model

Assumptions - Risk Free Asset - Risk Free Lending and Borrowing; Capital Market Line - Security Market Line - Empirical Tests of CAPM - Zero Beta Version of CAPM; Factor Models - Arbitrage Pricing Theory (APT) - Principles and Limitations of APT - Single and Multiple Factor Models; APT V/s CAPM

### Unit-IV: Portfolio Analysis

Meaning, Need, Objectives, Evolution, Phases and Process of Portfolio Management; Traditional and Modern Portfolio Theories; Optimal Portfolio Construction; Analysis of Portfolio Risk and Return; Diversification of Risk, Combining Risks and Riskless Securities; Markowitz Diversification - Mean, Variance Analysis; Leveraged Portfolio, Sharpe Index Model.

### Unit-V: Portfolio Evaluation and Revision

Meaning, Need and Measurement of Portfolio Evaluation; Risk and Return - Risk Adjusted Measures - Sharpe, Treynor and Jensen Models; Portfolio Revision - Meaning and Need for Revision, Techniques of Portfolio Revision; Brief Survey of Software Packages for Portfolio Management.

### Reference Books:

01. Avadhani V.A: Investment and Securities Market in India, Himalaya Publications.
02. Cheney J and E Muses, Fundamentals of Investment, Paul, New York
03. Domodaran, Investment Valuation, Jhon Wiley, New York.
04. Fischer Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, 6<sup>th</sup> Edition Prentice Hall of India
05. Frank K. Reilly and Keith C. Brown, Investment Analysis and Portfolio Management, 8<sup>th</sup> Edition, Thomson
06. Kevin S, Security Analysis and Portfolio Management, Prentice Hall.
07. Prasanna Chandra: Investment Analysis and Portfolio Management Tata McGraw Hill, New Delhi.
08. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publications.
09. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, Investments, 6<sup>th</sup> Edition, Prentice Hall of India
10. V.K. Bhalla, Investment Management, S. Chand & Company, New Delhi.

## **Group-(B) Costing and Taxation**

### **Course – SC -2.5 (BC): Marginal Costing for Managerial Decisions**

Weekly Teaching Hours: 4

Credits: 4

Examination Duration: 3 Hours

Maximum Marks: 100

**Objective:** To equip the students with the foundations of marginal costing and the application of marginal costing for managerial decisions.

#### **Unit-I: Marginal Costing**

Introduction: Marginal Cost; Marginal Costing: Meaning and Definitions; Ascertainment of Marginal Cost, Classification of Total Cost ó Behaviour-Wise, Methods of Segregation; Contribution; Types of Fixed Costs; and Profit-Volume Ratio. (Theory and Problems)

#### **Unit-II: Break-Even Analysis**

Introduction; Concept, Approaches; Alegebraic, Tabular and Graphical. Approach to Mono Product BEA; BEP and Cash BEP, Sales required to earn Target Profit (Theory and Problems)

#### **Unit-III: Multi-Product BEA**

Approaches; Alegebraic, Graphical, Weighted Average, approaches to Multi Product BEA, Break Even Chart, BEC and PV Graph, Advantages and Limitations. (Theory and Problems)

#### **Unit-IV: Cost-Volume-Profit Analysis**

Introduction; BEA Vs CVP Analysis; Effects of Changes in Fixed Costs, Unit Variable Cost, Selling Price, and Sales Quantity; Application of CVP, Operating Leverage - Cost Structure, Sales and Operating Profit, Advantages of CVP Analysis (Theory and Problems).

#### **Unit – V: Cost Analysis for Managerial Decisions:**

Introduction; Managerial Decisions - Factors Influencing and Relevant Information; Application of Marginal Costing for Managerial Decisions - Product Diversification, Make or Buy Decisions, Pricing Decisions, Profitability and Scarce Resource Allocation, Temporary Shut-Down, and Optimal Level of Activity. (Theory and Problems)

#### **Reference Books:**

01. C. Bursk and John. F. Chapman, New Decisions-Making Tools for Managers, The New American Library inc.
02. Charles. T. Horngren and George Foster, Cost Accounting ó A Managerial Emphasis, Prentice-Hall of India Pvt., Ltd.
03. Charles. T. Horngren, Introduction to Managerial Accounting, Prentice-Hall International Inc.
04. Colin Drury, Management and Cost Accounting, The English Language Book.
05. Desmond Goch, Finance and Accounts for Managers, Pay Books Ltd.
06. J. Madegowda, Advanced Management Accounting, Himalaya Publishing House.
07. Ray. H. Garrison, Management Accounting - Concepts for Planning, Control, Decision Making, Business Publications inc.
08. Robert. I. Dickey, Accountants Cost Hand Book, The Ronald Press Co.
09. Sydney Davidson, Et Al, Hand Book of Cost Accounting.
10. W. Thomas, Readings in Cost Accounting, Budgeting and Control, South-Western Publishing

## Course - SC-2.6 (BT): Corporate Tax Planning

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The course aims at making students conversant with the concept of corporate tax laws and also their implications on tax planning and management, and to familiarize with latest provisions of Indian corporate tax laws and related judicial verdicts.

### Unit-I: Basic Concepts

Income Tax, Corporate Tax; Assessee; Assessment Year; Previous Year; Company - Different kinds of Companies: Indian Company, Foreign Company, Widely Held Company, Closely Held Company, Domestic Company and Incidence of Tax.

### Unit-II: Tax Planning and Company Promotion

Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management; Features and Scope for Tax Planning; Business Location and Tax Planning; Nature of Business and Tax Planning: FTZ, Units in SEZ, 100% EOU and Infrastructure Development.

### Unit-III: Computation of Corporate Tax

Carry Forward and Set Off of Losses in the case of Companies, Computation of Taxable Income of Companies; Computation of Corporate Tax Liability; Minimum Alternate Tax; and Tax on Distributed Profits of Domestic Companies.

### Unit-IV: Tax Planning with Reference to Managerial Decisions

Financial Decisions: Capital Structure Decisions; Dividend Policy; Bonus Shares and Capital Gains; Bond Washing Transactions; Own or Lease of an Asset, Installment or Hire Purchase, Make or Buy Decisions, Buying an Asset with Own Fund or Borrowed Fund and Repair, Replace, Renewal or Renovation; Shutdown or Continue: Tax Planning in respect of Amalgamation or De-Merger of Companies, Conversion of a Firm into a Company; Conversion of Sole Proprietorship into Company, Conversion of Company into Limited Liability Partnership.

### Unit-V: Tax Management and Administrative Procedures

E-commerce Transaction and Liability in Special Cases; Tonnage Taxation, TDS; Advance Payment of Tax with reference to Corporate Assessee; TCS; Administrative Procedure; Assessment- Procedures and Types of Assessment; Return on Income; Statement of Financial Transaction (SFT). E-Filing: Appeal and Revision; Penalties.

### Reference Books

01. Vinod K Singhania and Kapil Singhania, Direct Tax Planning and Management, Taxman.
02. Vinod, K. Singhania, Direct Taxes - Law and Practices, Taxman.
03. Mehrotra, H. C, Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.
04. Narang and Gaur, Income Tax, Himalaya Publishing House.
05. Prasad. B, Direct Tax- Law and Practices, Wishwa Prakashana.
06. T.N.Manoharan, Students Handbook on Income Tax Law, Snow White Publication.
07. Harshad C Chowdhary, Central Excise and Customs, Ashodha Publications.
08. E. A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
09. V.S.Sundaram, Commentaries on the Law of Income- Tax in India, Law Publisher, Allahabad.
10. Meherotra and Goyanka, Direct Taxes- Tax Planning and Management, Sahitya Bhawan



## **Group-(C) Human Resource Management and Marketing Management**

### **Course - SC-2.5(CH): Employee Relations Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

**Objective:** To understand the various facets of employee relations and their welfare measures in India.

#### **Unit-I: Employee Relations**

Concept, Perspectives and Suggestions to Improve Employee Relations (ER), Theories, Approaches, Emerging Trends and Future of Employee Relations in India; Trade Union: Trade Union Movement in India, Problems and Challenges of Trade Unions, Theories of Trade Unionism, Central and Federation of Trade Unions, Indian Trade Union Act 1926 - Registration, Need for Recognition and Rights.

#### **Unit-II: Human Resource Policies**

State Policy on ER, National Commission on Labour and ER Policy, Discipline and Indiscipline, Misconduct, Disciplinary Procedure, Concepts of Industrial Employment (Standing Orders) Act, 1946; Collective Bargaining ó Concept, Process and Techniques of Collective Bargaining; Employee Grievance Handling - Causes, Objectives and Procedure of Grievance Handling; Workers Participation in Management - Importance, Forms and Emerging Issues in Workers Participation in India.

#### **Unit-III: Industrial Disputes**

Industrial Disputes Act, 1947 ó Objectives, Importance, Authorities under the Act; Industrial Disputes- Causes, Types and Prevention of Industrial Disputes, Reference of Disputes Settlement ó Strikes, Lock-Outs, Lay Off, Retrenchment; Unfair Labour Practices, Standing Orders, Service Rules, Misconduct, Principles of Natural Justice, Domestic Enquiry and Remedial Counselling

#### **Unit-IV: Labour Legislations**

Social Security and Welfare Legislations, ILO and Social Security, Social Security Measures in India - Workmenø Compensation Act, 1923; Employees State Insurance Act, 1948; The Minimum Wages Act, 1948; Employees Provident Fund and (Miscellaneous Provisions) Act, 1952; Maternity Benefit Act, 1961; Payment of Bonus Act 1965; Payment of Gratuity Act, 1972.

#### **Unit-V: Welfare Legislations and other Emerging Issues**

The Factories Act, 1948; Plantation Labour Act, 1951; Contract Labour (Regulations and Abolitions) Act, 1970; Shops and Establishment Act, Latest Rules regarding ER in IT and ITES Industries. Labour Legislation pertaining to Employees Working in Night Shifts; Specific Provisions for Female Employees; Ethical Issues in Night Shifts & HR Intervention; Impact of Night Shift Working on Family and Social Life.

#### **Reference Books:**

- 01 C B Memoria, Dynamics of Industrial Relations in India, Vikas Publishing House
- 02 Farnham and Limlott, J., Understanding Industrial Relations (2nd edition) Cassell
- 03 Katz, Harry, Thomas A. Kochan, & A. J.S. Colvin, Industrial Relations, The McGraw Hill Companies
- 04 Malik P. L., Labour and Industrial Law, 2009, Eastern Book Company, Lucknow.
- 05 Michael Salamon, Industrial Relations: Theory & Practice, 4th Edition, Pearson Education.
- 06 P Subba Rao, Human Resources Management and Industrial Relations, S Chand Publications
- 07 Shamshuddin & Yasmin Begum Nadaf, Industrial Relations, Current Publications, Agra
- 08 Srivastava, Industrial Relations and Labour Laws, Vikas Publishing House.
- 09 Singh Avtar, Introduction to Labour & Industrial Law, Wadhwa and Company, Nagpur.
- 10 V. P. Michael, Human Resource Management and Industrial Relations, Himalaya Publishing House

## Course - SC-2.6 (CM): Consumer Behaviour

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To provide an in-depth understanding of the consumer buying process and their determinants as relevant for marketing decision making.

### **Unit-I: Consumer Behaviour**

Importance and Nature of Consumer Behaviour; Types of Consumers and their Role; Consumer Behaviour and Marketing Concepts; Changing Profile of Indian Consumers and New Consumption Patterns; Conducting Consumer Research - Overview of Process, Complexities and Issues.

### **Unit-II: Consumer Decision Making Process**

Buying Motives; Buying Roles; Consumer Buying Process; Stages and Levels of Consumer Decision Making; Business Buying Behaviour - An Overview; Theories of Motivation and its Application.

### **Unit-III: Personal Factors Affecting Consumer Behaviour**

Demographic Characteristics; Family, Family Life Cycle and Consumer Decision Making; Household Influence on Consumer Buying Behaviour; Needs and Motivation; Perception; Perceptual Mapping and Positioning; Value Perceptions; Attitude and Attitude Change; Attitude Models; Learning and Learning Theories; Consumer involvement- Antecedents and Consequences; Personality- Concept and Personality Theories; Psychographics; Life Style and Applications.

### **Unit-IV: Socio - Cultural Determinants of Consumer Behaviour**

Reference Group Influences- Theories of Reference Group and Applications; WOM Communication and Opinion Leaders; Social Class and Social Class Stratification in India; Understanding Cultural and Sub-Cultural influences on Individual, Norms and their Role, Customs, Traditions and Value System; Consumer Socialization and Inter-Generational Influences; Cross-Cultural Dimensions of Consumer Behaviour.

### **Unit-V: Models of Consumer Behaviour and Business Buying Behaviour**

An Overview of Contemporary Models; Deterministic and Probabilistic Approaches; Contemporary Models of Consumer Behaviour.

#### **Reference Books:**

01. Assael, H. Consumer Behaviour and Marketing Action. New Delhi: Cengage Learning.
02. Blackwell, R. D., Miniard, P. D., & Engle, J. F. Consumer Behaviour. USA: Thomson-South Western.
03. Evans, M., Jamal, A., & Foxall, G. Consumer Behaviour, New Jersey: John Wiley & Sons.
04. Hawkins, D. I., Mothersbaugh, D. L. & Mookerjee, A. Consumer Behavior: Building Marketing Strategy. New Delhi: McGraw-Hill.
05. Lindquist, J. D., & Sirgy, J. M. Consumer Behaviour. New Delhi: Cengage Learning.
06. Lindstrom M. Buyology: Truth and Lies About Why We Buy and The New Science of Desire. New York: Business Books.
07. Paul, P. J., & Olson, J. C. Consumer Behaviour and Marketing Strategy. McGraw Hill Education.
08. Schiffman, L. G., & Kanuk, L. L. Consumer Behaviour. Prentice Hall.

## **Group-(D) Banking and Insurance**

### **Course - SC-2.5(DB): Funds Management in Banks**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To give insights about the concept of fund and its management practices in banking organizations.

#### **Unit-I: Nature and Scope of Fund Management**

Allocation and Mis-allocation of Funds Based on Committee Norms ó Management of Capital Funds in Commercial Banks; Meaning and Functions of Capital Funds; Necessity of Adequate Capital Funds; Standard to Measure Capital Adequacy; Present Position in India with respect to Capital Adequacy.

#### **Unit-II: Liquidity Management**

Commercial Funds and Asset Liability Management. Theories of Liquidity Management; Priorities in the Employment of Bank Funds; Problems in Resource Allocation in India. Management of Capital Funds in Commercial Banks; Meaning and Function of Capital Funds; Necessity of Adequate Capital Funds; Standard to Measure Capital Adequacy.

#### **Unit-III: Management of Reserves**

Nature and Purpose of Primary Reserves; Legal Reserves, Nature and Function; Working Reserve, Nature and Functions; Cash Management in Commercial Banks. Secondary Reserves: Nature and Functions of Secondary Reserves; Factors influencing Secondary Reserves; Estimation and Management of Secondary Reserves.

#### **Unit-IV: Management of Bank Deposits**

Relevance of Marketing Approach to Deposit Mobilization in Banks; Concept of Bank Marketing; Formulating Marketing Strategies for Commercial Banks, Opportunity Analysis, Target Market, Competitive Positioning; Implementing Marketing Strategy.

#### **Unit-V: Management of Bank Loans**

Characteristics of Commercial Loans: Loan Policy in a Commercial Bank, Evaluating Loan Application - Credit Information, Credit Analysis, Credit Decision; Priority Sector Lending, Policies of Commercial Banks in India. Management of Bank Investments: Nature and Principles of Security Investment of Commercial Banks; Formulating Investment Policy; Volume and Pattern of Investment of Commercial Banks in India.- Structure and Pattern of Income and Expenditure in Commercial Banks in India.

#### **Reference Books:**

01. Bharati V. and Rathok, Indian Financial System, Pearson Edn.
02. Cates David, Liquidity Lessons for the 90s Bank Management April.
03. Jadhav and Narendra: Challenges to Indian Banking Macmillan, New Delhi
04. Henry A D- Introduction to Structured Finance-Kindle Edition.
05. Matten Chris, Managing Bank Capital, New York, John Wiley & Sons
06. Moorad Choudhry- Bank Asset and Liability Management-Cloudtail India.
07. Neelam C. Gulati Principle of Banking Management, Excel Books, New Delhi
08. P. Subba Rao, Principles and Practices of Bank Management, Himalaya Publishing House, Bombay.
09. S. Singh Yogesh Singh, Risk Management in Banks, Excel Books.
10. Sinkey, Joseph F, Commercial Banks Financial Management, Prentices Hall Delhi.

## Course - SC-2.6(DI): Management of Life Insurance

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

**Objectives:** To acquaint the learners about various facets of life insurance, this enables to understand the fundamentals of insurance business and to heighten the knowledge level in areas of life insurance.

### **Unit –I: Principles of Life Insurance**

Concept and Evolution of Life Insurance, Needs, Benefits of Life Insurance; Regulation of Life Insurance, Essential Elements of Insurance Contract - Utmost Good Faith, Insurable Interest, Representation, Warranty, Indemnity and Contribution.

### **Unit-II: Life Insurance Products**

Life Insurance Products: The Basic Elements of Life Insurance Products, Features of Term Insurance and Endowment Insurance, Role of Term Insurance and Endowment Insurance in Product Designing, Whole Life Assurance, Children's Life Insurance, Group Insurance, Different Types of Life Insurance Products in Indian Market, Life Insurance Products available in the Overseas Market, Products of the Several Private Insurers and Recent Trends in the Life Insurance Industry.

### **Unit-III: Annuities and Pensions**

Meaning of Annuities and Pensions, Need for an Annuity, Different Types, Obligation of the Insurer Regarding the Payment of Annuity; Different Schemes Available in India, Present Status and Future Prospects of Pension Funds in India.

### **Unit-IV: Risk Assessment and Underwriting**

Concept of Underwriting, Different Classes of Lives and the Standard for Classification of Risks, Need for Selection, Purpose of Selection, Important Factors to assess the Insurability of Individual, Sources of Information for Underwriting, Classification of Underwriting Process, and Measures to be Considered for the Sub-Standard Lives.

### **Unit-V: Policy Conditions and Privileges**

Days of Grace, Revival of Lapsed Policies, Paid Up Value, Surrender Value, Non-Forfeiture Regulation, and Nomination and Assignment. Claims Management: Features of Insurance Claims, Operative Clause of Policy, Maturity Claims, and Death Claims, Early Claims, Claims Investigation, Management of Early Claims, Claim Concession Clause, Married Women's Property Act, and Accident and Disability Benefits.

### **Reference Books:**

01. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
02. Chris Paine, Reinsurance, Ane Books Pvt. Ltd
03. Dr. S. V Joga Rao, Principle of Insurance Law, Wadhwa and Co
04. G. Krishna Swamy, Principle and Practice of Life Insurance, Excel Books
05. Harrington and Neihaus, Risk Management and Insurance, TMH
06. Jawahar Lal U, Insurance Industry, ICFAI Press
07. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
08. Mishra K. C, Life Insurance Underwriting, Cengage Learning
09. Mishra K. C, Practice of Life Insurance, Cengage Learning
10. Swaroop C. Sahoo and Suresh C Das, Insurance Management, Himalaya Publishing House
11. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
12. Tripathy and Paul, Insurance Theory and Practice, PHI

## Semester – III

### Course - HC-3.1: International Financial Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

**Objective:** To expose the students to study the various aspects of foreign exchange market and different aspects of international financial management

#### **Unit-I: Introduction to International Financial Management**

Meaning, Objectives, Global Financial Manager, Role of Global Financial Manager, Functions of International Financial Management, Scope of International Financial Management and Relationship between Domestic and Financial Management.

#### **Unit-II: Foreign Exchange Market**

Meaning and Objectives, Features of Foreign Exchange Market, Foreign Exchange Rates, Quotations and types of Quotations, Dealers in Foreign Exchange Market, Foreign Exchange Transactions, Sale and Purchase Transactions - Spot and Forward Transactions, Hedging, Speculation and Arbitrage Operations, Forecasting Foreign Exchange Rate and Equilibrium in Foreign Exchange Market.

#### **Unit-III: Foreign Exchange Risk Management**

Meaning and Objectives, Foreign Exchange Risk and Exposure, Types of Foreign Exchange Risks, Transaction, and Economic Exposure, Internal and External Techniques of Foreign Exchange Risk Management.

#### **Unit-IV: Financing for Foreign Operations**

Sources of Finance, Euro Markets, Special Financial Vehicles, Interest Rate and Currency Swaps, Debt, Equity Swaps, Internal Leasing, and Designing the Global Financing Strategy.

#### **Unit-5: International Financial Management for MNCs**

Cost of Capital and Capital Structure of MNCs, International Capital Budgeting, International Working Capital Management.

#### **Reference Books:**

01. Adrin. Buckley, Multinational Finance, Hcrit, New Delhi.
02. Alan C. Shapiro, Multinational Financial Management Allyn and Pacon Ioc, Boston,
03. Apte P.G. International Financial Management, Tata Mcgraw Hill, New Delhi,
04. David H. Blake- The Politics of Global Economic Robert S. Walters Relations, Prentice Hall.
05. Ian H. Giddy, Global Financial Markets.
06. Kirt C. Butler, Multinational Finance Thomson South Western.
07. Madura, Jeff, International Financial Management, West Publishing Company.
08. Raymond Vemon-Manager in the International Economy, Louis T Wells Jr. Prentice Hall,
09. Reid W. Click and Coval, International Financial Management, Prentice Hall India.

## Course - HC-3.2: Business Analytics

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The course offers powerful techniques for making increasingly advanced use of information in order to survive in any market conditions. It guides the company for developing an information strategy and ability to innovate by the application of analytics.

### Unit-I: Introduction and Strategic Landscape

Business Analytics; Meaning, Definition and its Revolution, Information Technology and Business Analytics, Need for Business Analytics and Its Strategy, Corporate Analytics Failure, Fact Based Decision Making, Analytical Based Decision Making, Analytical Resources, Structure of Analytical Practitioners.

### Unit-II: Data Analytics

Meaning, Types, Importance, Benefits of Data Management. Business Intelligence Concepts and Applications, Future Smart Contracts and Data Analytics.

### Unit-III: Developing Analytic Talent

Meaning of Data Science, Features, Significance; Data Science Resources - Professional Resources and Career Building Resources. Data Science Application in Real World Scenario. Big data- Meaning, Issues, Techniques. Becoming Data Scientist- Features, Roles, Types, and Career Paths.

### Unit-IV: Advanced Data Analytics

Data Mining- Introduction, Data Exploration and Visualization, Online Analytical Processing (OLAP), Power Pivot and Power View in Excel, Visualization Software, Microsoft Data Mining Add-Ins for Excel, Classification Methods- Logistic Regression, Neural Networks, Classification Tree, Classification and Lift, Classification with Events, Clustering.

### Unit-V: Business Intelligence Roadmap

Stages of a BI Project: Justification, Planning, Business Analysis, Design, Construction, and Deployment. Matrices that Serve as References for the Development Process of Business Intelligence Project.

### Reference Books

01. A Practitioner's Guide to Business Analytics: Using Data Analysis Tools to Improve Your Organization's Decision Making and Strategy by Randy Bartlett.
02. Business Analytics: Data Analysis & Decision Making by S. Christian Albright and Wayne L. Winston
03. Business Intelligence for Dummies by Swain Scheps
04. Business Intelligence Roadmap: The Complete Project Lifecycle for Decision-Support Applications by Larissa T. Moss & Shaku Atre
05. Data Analytics for Beginners: Your Ultimate Guide to Learn and Master Data Analysis. Get Your Business Intelligence Right & Accelerate Growth and Close More Sales by Victor Finch.
06. Data Analytics: Become A Master Data Analytics by Richard Dorsey
07. Data Science for Business: What You Need to Know About Data Mining and Data-Analytic Thinking by Foster Provost & Tom Fawcett
08. Data Strategy: How to Profit from a World of Big Data, Analytics and The Internet of Things by Bernard Marr.
09. Developing Analytical Talent by Vincent Granville, Wiley Publishers
10. The Functional Art: An Introduction to Information Graphics and Visualization, The Truthful Art: Data, Charts, and Maps for Communication by Alberto Cairo

## Course - HC-3.3: Organisational Behaviour

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To develop theoretical and practical understanding of different components of individual and group behavior in organizational setting.

### **Unit-I: Introduction**

Meaning and Definition, Nature, Scope, Challenges and Opportunities for organizational behavior, Disciplines contributing to the field of Organizational Behavior, Organizational Behavior Models. Positive Organizational Behavior.

### **Unit-II: Individual Behavior**

Meaning, Fundamentals, Reasons for Difference, Importance, Causes of Human Behavior; Perception; Personality; Meaning, Factors Influencing and Types of Personality. Attitude; Meaning, Changes in Attitudes, Role and Types. Learning; Meaning, Process, Difficulties and Importance.

### **Unit-III: Group Behavior**

Group ó Determinants, Process, Task, Types, Cohesiveness and Productivity; Group Decision Making; Team Building; Group Conflicts and Negotiations, Stress Management, Decision Making, Effective Communication.

### **Unit-IV: Motivation and Leadership**

Motivation ó Meaning and Definition, Need for Motivation, Motivational Process, Motivational Tools, Theories of Motivation. Leadership – Leader and Leadership, Characteristics of Good Leader, Leader v/s Manager, Leadership Skills, Outstanding Leader, Leadership under Cross - Cultural Environment, Leadership Theories, Leadership Styles.

### **Unit- V: Organizational Change and Development**

Organizational Change: Approaches, Planning and Implementing Change, Resistance to Change and its management. Organizational Development: Meaning, Characteristics, Objectives, Models, Interventions. Work Life Management.

### **Reference Books :**

01. Greenberg, Baron (2010). Behaviour in Organisations: Understanding and Managing the Human Side of work. Pearson
02. Herzberg, F. (1968). One More Time: How Do You Motivate Employees? Harvard Business Review.
03. K ashwathappa, Organisational Behaviour, Himalaya Publishing House.
04. Luthans, Fred. Organizational Behaviour, McGraw-Hill, Indian Edition.
05. Pareek, U. & Khanna, S. Understanding Organizational Behaviour. Oxford University Press.
06. Robbins, Stephen P., TA Judge & Neharika Vohra (2013). Organisational Behaviour, Pearson.

## Open Elective Courses

### Course - OEC - 3.4.1: Fundamentals of Banking

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The main objective of this course is to introduce the students to the basic concept of banking as a financial intermediation service and as a financial institution.

#### Unit - I: Evolution of Bank

Bank- Origin, Meaning, and Definition. Evolution of Banking in the World and in India. Importance of Banking.

#### Unit-II: Structure of Indian Banking System

Reserve Bank of India, Commercial Banks, Regional Rural Banks; Co-Operative Banks and Development Banks.

#### Unit -III: Negotiable Instruments

Definition, Meaning and Characteristics of Negotiable Instrument, Cheque - Types of Cheque - Bearer, Ordered and Crossed; Types of Crossing-General and Special; Endorsement - Meaning and Types.

#### Unit-IV: Functions of Bank

Primary Functions of Bank-Accepting Deposits and Granting Loans & Advances. Secondary Functions of Bank-Agency Functions and General Utility Functions.

#### Unit-V: Technology in Banking

Need and Importance of Technology in Banking, ATM, Credit Card, Debit Card, Tele Banking-Net Banking, SWIFT(Society for Worldwide Inter-Bank Financial Telecommunication), Concept of Core Banking Solution.

#### Reference Books:

01. B. S. Raman- Mangalore
02. Banking Awareness- Arihant Publications.
03. Basics of Banking, Indian Institute of Banking & Finance- Taxman Publication
04. Bhole L.B.: Financial Institutions and Markets, TMH, New Delhi
05. Digital Banking ó Indian Institute of Banking and Finance óTaxman Publications
06. Gordon- Natrajan: Banking Theory and Practice: Himalaya Publishing House.
07. Machirajuh.R.:Indian Financial System, Vikas, New Delhi.
08. N. S. Toor- Handbook of Banking Information óSkylark Publications.
09. R. Ramachandran-Banking Theory and Practice óMJP Publications.
10. Shekhar and Shekhar: Banking Theory and Practice, Vikas, New Delhi.



## Course - OEC- 3.4.2: Personal Financial Planning

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To prepare the students to manage their personal finance effectively and efficiently.

### **Unit-I: Introduction to Financial Planning**

Process of Financial Planning, Time Value of Money, Determinants of Savings, Sources of Personal Finance and Cost of Capital, Techniques of Personal Financial Management

### **Unit-II: Tax Saving Schemes and Savings Schemes**

Bank Deposits, Post-Office Saving Schemes, NDFC Deposits, Kisan Vikas Patra, National Savings Certificates, Employee Provident Fund, Public Provident Fund.

### **Unit-III: Pre-Cautionary Investments**

Health Insurance: Types, Operations and Procedure. Life Insurance: Origin, Types, Operations and Procedures, Selection of Type of Insurance Policy. Pension Funds - New Pension Scheme.

### **Unit-IV: Investment Planning**

Meaning and Definition, Need and Importance of Investment, Investment Avenues - Bank Deposits, Government Bonds, Real Estate, Gold and Silver, Equity Shares, Debentures and Mutual Funds; Factors affecting Selection of Investment Avenues; Risk and Return Trade Off; Portfolio Construction and Management.

### **Unit-V: Tax Planning**

Income, Agricultural Income, Heads of Income, Deduction U/S 80 C, Gross Total Income, and Tax Liability, Tax Deducted at Source, Income Tax Returns and Filing Online Returns.

### **Reference Books:**

01. Financial Education by Reserve Bank of India ó RBI.org.
02. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax: Sahitya Bhawan Publications, New Delhi.
03. Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies
04. Internet Sources - BSE, NSE, SEBI, RBI, IRDA, AMFI Etc.
05. Kevin : Security Analysis and Portfolio Management: Prentice Hall of India Private Limited
06. Pandian Punithavathy : Security Analysis and Portfolio Management: Vikas Publishing House Private Limited
07. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
08. Personal Finance Columns in the Economic Times, The Business Line and Financial Express Daily News Papers.
09. Singhanian V.K: Student's Guide to Income Tax: Taxmann, Delhi.

## Group A – Accounting and Finance

### Course - SC-3.5 (AA): Financial Reporting Standards

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

**Objective:** The course aims to provide knowledge to the students about developments in accounting financial reporting, and understanding of accounting and reporting issues at the national and international level.

#### Unit-I: Introduction

Nature, Objectives, Benefits and Purpose of Report; Qualitative Characteristics of Accounting Information; Conceptual Framework- FASB and IASB. GAAPs: Meaning and Need of Accounting Principles; Structure of GAAPs - Accounting Assumptions; Accounting Concepts; Accounting Principles and Accounting Conventions.

#### Unit-II: International Financial Reporting Standards (IFRSs)

Role of IASB; Arguments for Global Convergence; Required Disclosure as per IFRSs; Achievements of IASB and Obstacles in Convergence; Difference between IFRSs and Indian Accounting Standards; US GAAP.

#### Unit-III: Dimensions of Corporate Reporting

Introduction, Objectives of Financial Reporting, Investment Decision - Making, Management Accountability, Scope of Financial Reporting, True Blood Report (USA), The Corporate Report (UK), Financial Accounting Standards Board (FASB) of USA, The Stamp Report, General Purpose Financial Reporting, Types of Financial Statements, Benefits of Financial Reporting.

#### Unit-IV: Reporting Practices

Segment Reporting - Introduction, Need, Usefulness of Allied Users, Objectives, Terminology, Scope, Reportable Segments, Segment Accounting Policies, Disclosure, Advantages, Disadvantages, Segment Reporting in India.

#### Unit-V: Accounting and Reporting of Financial Instruments

Meaning, Recognition, De-recognition and Offset, Compound Financial Instruments, Measurement of Financial Instruments, Hedge Accounting, Disclosures; Financial Reporting by Non Banking Financial Companies, Merchant Bankers, Stock and Commodity Market Intermediaries.

#### Reference Books:

01. A Student's Guide to International Financial Reporting Standards by Clare Finch, Kalpana Publishing.
02. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
03. Christopher Nobes. et al, Comparative International Accounting, Prentice Hall
04. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
05. First lesson to International Financial Reporting Standards Beginners Guide by MP Vijay Kumar, Prime Knowledge Services.
06. Gray S J. Campell, L Shaw JC, International Financial Reporting, Mac Millan.
07. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.
08. ICAI, Compendium of Statements and Standards on Accounting.
09. IFRS Concepts and Applications by Kamal Garg, Bharath Law House Private Limited
10. IFRS Explained ó A Guide to International Financial Reporting Standards by BPP Learning Media
11. IFRS for Finance Executives by Ghosh T P, Taxman Allied Services Private Limited
12. IFRS for India, Dr.A.L.Saini, Snow white publications
13. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
14. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.
15. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
16. P.Mohana Rao, Accounting Theory and Standards, Deep & Deep Publications Pvt. Ltd.
17. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy

## Course - SC-3.6 (AF): Financial Derivatives

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To impart the conceptual and practical knowledge of financial derivatives.

### Unit-I: Financial Derivatives

Introduction, Definition, Origin and Features of Derivatives, Types, Participants and Functions of Financial Derivatives, Economic Benefits of Derivatives; Factors Contributing to the Growth of Derivatives; Development of Exchange Traded Derivatives; Global Derivatives Markets; Exchange Traded Vs OTC Derivatives Markets; Traders in Derivatives Markets; Committees on Derivatives Market in India.

### Unit-II: Futures and Forwards

Introduction, Features of Futures Contracts, Futures Vs. Forwards, Various Forms of Futures, Valuation of Short and Long Forward Contract-Payoff, Equity, Index, Stock, Interest Rate Futures; Futures Trading Strategies, Margins, Hedging, Speculation, Arbitrage, Spread Trading; Forward Market Commissions and Regulation, Commodities Traded; Trading and Settlements, Physical Delivery of Commodities.

### Unit-III: Options and Financial Swaps

Introduction of Option, Option Pricing, Types, Factors affecting Option Pricing; Call and Put Options on Divided and Non-Divided Paying Stocks Put-Call Parity; Mechanics of Options; Concept of Exotic Option; Hedging & Trading Strategies Involving Options, Valuation of Option; Models of Options; Financial Swaps-Evolution, Features, Mechanics of Interest Swaps, Valuation and Application of Interest Swaps, Currency Swaps, and Equity Swaps.

### Unit-IV: Credit Risk

Bond Prices and The Probability of Default, Reducing Exposure to Credit Risk, Credit Default Swaps, Total Return Swaps, Credit Spread Options, Collateralized Debt Obligation; Value at Risk(VAR)-Measure, Model Building Approach, Linear Approach, Quadratic Model, Monte Carlo Simulation, Stress Testing and Back Testing; Risk Associated with Options and Sensitivities.

### Unit-V: Commodity Derivatives and Interest Rate Markets

Evolution of Commodity Derivative Markets in India; Products, Participants, Functions and Instruments available for Trading; Pricing of Commodity Futures; Hedging, Speculation, Arbitrage Trading; Clearing and Settlement, Risk Management and Regulatory Framework; Interest Rate Markets - Type of Rates, Zero Rates, Bond Pricing, Determining Zero Rates, Forward Rates, Forward Rate Agreements (FRA), Treasury Bond & Treasury Note Futures, Interest Rate Derivatives.

### Reference books:

01. Hull C J and Basu Sankarshan, Options, Futures and Other Derivatives, Pearson Education, New Delhi,
02. Janakiraman, Derivatives and Risk Management, Pearson Education, New Delhi.
03. Kolb R W, Futures, Options and Swaps, Blackwell Publishers, New Delhi.
04. Kumar S S, Financial Derivatives, PHI, New Delhi
05. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
06. P Agarwal, Financial Derivatives and Risk Management, HPH, New Delhi.
07. S L Gupta, Financial Derivatives, PHI, New Delhi.
08. Stulz M R, Risk Management and Derivatives, Cengage Learning, New Delhi
09. Sundaram and Das, Derivatives ó Principles and Practice, TMH, New Delhi.
10. Sunil Parmeswaran, Fundamentals of Financial Instruments, Wiley Publications, New Delhi.

**Group - (B) Costing and Taxation**  
**Course - SC-3.5 (BC): Techniques of Costing**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To enhance the student's capabilities in the field of application of costing techniques.

**Unit-I: Budgetary Control**

Meaning and Objectives of Budget, Budgeting and Budgetary Control; Requisites of Budgeting Process- Budget Period, Budget Committee and Budget Facts Classification and Preparation of Functional and Master Budgets; Cash Budget; Fixed and Flexible Budgeting Process; Performance, Programme and Zero-Base Budgeting Methods; Advantages and Limitations of Budgeting. (Theory and Problem)

**Unit-II: Standard Costing**

Meaning, Objectives and Significance of Standard Costing, Industrial Application; Budgetary Control V/S Standard Costing; Prerequisites of Standard Costing-Standard Committee; Types and Fixation of Standard Costs; Analyses of Variance, Material, Labour Overhead, Sales and Profit Variances; Reconciliation of Profits; Disposal and Accounting Treatment of Variances; Investigation of Variances; Reporting of Variances. (Theory and Problem)

**Unit-III: Transfer Pricing**

Meaning, Objectives and Importance of Transfer Pricing; Transfer Pricing Methods-External Market Price, Negotiated Transfer Prices; Standard V/S Actual Costs; Choosing Right Transfer Pricing Method; Tax Issues in Transfer Pricing; Transfer Pricing in the Service Industry. (Theory and Problem)

**Unit - IV: Uniform Costing and Inter Firm Comparison**

Meaning, Nature, Scope, Objectives, Requisites, Application and Features of Good UC system. Inter Firm Comparison: Meaning, Purpose, Requisites, Ratios, Advantages and Disadvantages. (Theory)

**Unit - 5: Lean System:**

Lean System: Meaning and Principles of Lean System, Steps in Lean Thinking, Lean Production System, Lean Management Accounting, Usefulness of Lean Management Accounting. Advantages and Limitations (Theory).

**Reference Books:**

01. Arun Prasad Roy Chowdhury, Etal; Cost and Management Accountancy, New Central Book Agency.
02. Horngren, Cost Accounting; A Managerial Emphasis, PHI.
03. ICWA Publications on Application of Costing Principles in Different Industries.
04. ICWA, Calcutta, Advanced Cost and Management Accountancy Methods, Techniques and Applications.
05. Jain and Narang, Advanced Cost Accounting, Kalyani.
06. Jawaharlal, Cost Accounting, TMH.
07. Khan and Jain, Theory and Problem of Management and Cost Accounting, TMH.
08. Nigam and Sharma, Cost Analysis and Control Management Approach, HPH.
09. Prasad. N.K, Principles and Practice of Cost Accounting, Book Syndicate.
10. Vashist and Saxena, Advanced Cost and Management Accounting, Sultan Chand and Sons.

## Course - SC-3.6 (BT): GST and Customs

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

**Objective:** To enable the students to understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act) and their impact on business decision making

### Unit-I: Introduction

Tax Invoice; Credit and Debit Notes; E-Way Bill, Procedure for Generation of E-Way Bill; Accounts and Records; Electronic Cash Ledger, Manner of Utilization of Amount in Electronic Cash Ledger, Electronic Credit Ledger-Manner of Utilization of ITC, Electronic Liability Ledger-Order of Discharge of Tax and Other Dues.

### Unit-II: Payment of Tax, TDS and TCS under GST

Computation of Tax Liability and Payment of Tax; Interest on Delayed Payment of Tax; Refund of Tax; Tax Deduction at Source (TDS); Collection of Tax at Source (TCS); Computation of Interest on Delayed Payment of Tax.

### Unit-III: Matching Concept

Matching, Reversal and Reclaim of Input Tax Credit; Matching, Reversal and Reclaim of Reduction in Output Tax Liability; Returns under GST; Assessment, Types; Furnishing of Returns, First Return, Revision of Return, Final Return, Default in Furnishing Return Information; Penalty/Late Fee; Appeal to Appellate Authority.

### Unit-IV: Customs Law

Introduction, Definitions, Circumstances of Levy; Types of Duties, Basic Customs Duty, IGST (Replacement of CVD and Special CVD), Protective Duties, Safeguard Duty, Countervailing Duty on Subsidized Articles, Anti Dumping Duty; Exemption from Customs Duty.

### Unit-V: Valuation under Customs

Introduction, Valuation of Imported Goods; Valuation of Export Goods; Import Export Procedure: Import Procedure, Export Procedure; Deemed Exports; Duty Drawback, Negative List of Duty Drawbacks; Import by 100% Export Oriented Units; Import by SEZs; Project Import.

### Reference Books:

01. C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publication.
02. CGST Act
03. IGST Act.
04. SGST Act
05. V P Agarwal, H C Meherotra, Goods and Services Tax and Customs Act, Sahithya Bahavan Publication.
06. V P Agarwal, H C Meherotra, Goods and Services Tax, Sahithya Bahavan Publication.
07. V S Datey, All about GST, Taxmann& Publication
08. V S Datey, E-Way Bill, Taxmann& Publication.
09. V S Datey, GST Ready Reckoner, Taxmann& Publication.
10. Vandana Bangar and Yogendra Bangar, Beginner-s Guide to GST.
11. Vinod K Singhania, Student Guide to GST and Custom Law, Taxmann

## Group (C) Human Resource Management and Marketing Management

### Course - SC-3.5 (CH): Human Resource Analytics

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To understand conceptual framework of human resource management and to design and develop the application of human resource analytics in the organisation for decision making.

#### Unit-I: Human Resource (HR) Management

Concept, Significance, Objectives, Scope and Functions of HR Management; HR Planning - Psychological and Behavioural Issues in HRP; Job Analysis and Job Evaluation Techniques, Job Description, Job Specification, Job Design Approaches; Strategic HRM - Using HRM to attain Competitive Advantage.

#### Unit-II: Introduction to HR Analytics

Meaning, Scope, Evolution and Concept of HR Analytics, Typical Sources of Data; Overview of Data Formats; Quantitative and Qualitative Data Analysis Techniques in HR Analytics; Data Integrity and Security Issues; Managing a HR Analytics Project, Advantages and Pitfalls of HR Analytics, Making the Best use of Business Analytics, Future of HR Analytics, The Scope of Big Data in HR Analytics.

#### Unit-III: Applications of HR Metrics and Creating HR Dashboards

Meaning and types of HR Metrics; Application-oriented Exercises: HR Metrics and Organizational Performance. Dash Boards: Few Key Excel Add-ins/Functions to Help Create Dashboards, Name Range, The Developer Tab, Form Controls, Important Excel Formulas useful for Creating Dashboards, VLOOKUP, INDEX, SUMIF, AVERAGEIF and COUNTIF, Application of Excel Functions in Creating HR Dashboards, HR Analytics and HR Decisions; Story Boarding: Connecting the Dots and Integrating the Findings.

#### Unit-IV: Performance Appraisal and Compensation

Meaning and Definition, Process and Methods of Performance Appraisal, Ethical aspects in Performance Appraisal; Managing Promotion and Transfers, Managing Dismissal, Career planning and Succession Planning - Problems and Issues: Compensation and Rewards, Factors Influencing Compensation ó Incentive Schemes, Fringe Benefits and Labour Welfare: Personnel Audit and Research.

#### Unit-V: Emerging Issues in HRM and HR Analytics

**HR Management:** Health and Safety ó Safety Measures and Programs, Stress and its Impact on Job Performance, Role of Organization in ensuring Mental and Physical Health of Employees; Work Life Balance; VUCA Environment (Volatility, Uncertainty, Complexity, Ambiguity); HR Practices at Global Level. **HR analytics:** Automated Recruitment and Selection, Interactive Training & Predictive Reporting, Use of Chat bots, Shift from One Time to Real Time and from Individuals to Teams to Network, AI Technologies and Workforce Complexity, The Need to Humanize the Technology, Improvements in Tech and Data Savvy HR Talent.

#### Reference Books:

01. Aswathappa K, Human Resource Management, TMH.
02. Dave Ulrich and Wayne Brockbank, The HR Value Proposition, Harvard Business School Press.
03. Decenzo, David A. and Robbins, S.P. Fundamentals of Human Resource Management, Wiley and Sons Ltd., John, 2006.
04. Flipppo, Edwin B., Personnel Management, McGraw Hill, Tokyo, 1984-2000.
05. HR Analytics- Understanding Theories and Applications, Bhattacharya, Dipak Kumar Sage Texts, India 2017
06. Practical Applications of HR Analytics by Pratyush, Banerjee; Jatin Pandey; Manish Gupta, Sage Texts, India 2019
07. Predictive Analytics- Mastering the HR Matrix, Martin Edwards and Kirsten Edwards, Kogan Page, 2019
08. Subba Rao P, Human Resource Management, HPH.
09. Winning on HR Analytics- Leveraging Data for Competitive Advantage by Ramesh, Soundarajan and Kuldeep Singh, Sage Publication

## Course - SC-3.6 (CM): Supply Chain Management

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The objective of the course is to acquaint the students with the concepts and tools of supply chain management.

### Unit-I: Introduction

Concept, Evolution, Importance, Scope of Supply Chain Management (SCM) and Trade Logistics; Supply Chain Management as a Management Philosophy; Functions of SCM, Value Chain; Design of SCM; Logistic Activities ó An Overview, Contribution of Logistics at Macro and Micro Levels; SCM and Trade Logistics; Logistics and Competitive Advantage; Logistics Mix; Concept, Span and Process of Integrated SCM; Difference between Logistics and Supply Chain Management, Functional Applications ó HR, Marketing, Operations, Finance, IT; Logistics Organization - Logistics in Different Industries.

### Unit-II: Behavioural Issues in Supply Chain Management

Role of Relationship Marketing in SCM; Managing Relationships with Suppliers and Customers; Captive Buyers and Suppliers; Strategic Partnerships; Supplier-Retailer Collaboration and Alliances.

### Unit-III: Functional Areas of Logistics and Supply Chain Management

Product Development Process and SCM, Purchasing Cycle, Types of Purchases, JIT Purchasing, Strategic Role of Purchasing in the Supply Chain and Total Customer Satisfaction; Purchasing Vs. Procurement, Procurement Strategies; Transportation: Introduction, Objectives, Different Modes of Transportation, Importance of Effective Transportation System; Warehousing and Inventory Management: Reasons for Warehousing, Warehousing Evaluation and Requirements, Warehousing Location Strategies, Inventory-Introduction, Objectives, Concept of Inventory, Types of Inventory, Concept of Inventory Management, Importance and Objectives of Inventory Management, Different Types of Inventory Costs, Inventory Management Principles and Approaches; Logistical Packaging: Introduction, Objectives, Concept of Logistical Packaging, Types of Packaging Material, Packaging Costs.

### Unit-IV: Performance Measurement

Framework of Performance Indicators, Methods of Performance Measurement, and the Balanced Score Card Approach, Benchmarking, Supply Chain Metrics (KPIs), Performance Measurement and Continuous Improvement.

### Unit - V: Trends and Challenges in Logistics and Supply Chain Management:

Third Party and Fourth Party Logistic Outsourcing- Challenges and Future Directions; Reverse Logistics; Bullwhip Effect; Push Based and Pull Based Systems; Green Supply Chain Management; E-Commerce Logistics: Requirements of Logistics in E-Commerce, EDI, Bar Coding, RFID; Re-Engineering the Supply Chain- Future Directions.

### Reference Books:

01. Bozarth, C.C. & Handfield, R. B. (2015). Introduction to Operations and Supply Chain Management. Pearson Education.
02. Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
03. Christopher, M. (2011). Logistics and Supply Chain Management. Prentice Hall.
04. Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd
05. Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.
06. Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply Chain. Tata Mcgraw Hill Education Private Limited.

**Group - (D) Banking and Insurance**  
**Course - SC-3.5 (DB): Bank Performance and NPA Management**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

Objective: To teach the techniques of evaluating bank performance and the art of NPA management.

**Unit-I: Bank Performance**

Concept, Objectives, Role, Parameters, Financial Performance, Functional Performance, Productivity Measurement - Advantages and Disadvantages

**Unit-II: Introduction to NPA**

Concept of Bank Assets, NPA - Credit Monitoring Mechanism, Reasons for NPA- Recent Trends in NPA in Banks, NPA Management Policy. Problems of NPA

**Unit-III: Classification of NPA and Policy**

NPA in Project under Implementation, Guidelines for Classification, Norms, Non- Infrastructure, Commercial Real Estate - Sick Units, Policy for NPA, Rehabilitation Under Bankruptcy Code, MSME Sick Units, NPA for Loan under Consortium

**Unit-IV: Stressed Assets and Restructuring of Advances**

Concept of SA, Exit Options, Rescheduling, Prudential Guidelines on Restructuring ó Restructuring of Advances, Eligibility, Asset Classification Norms for Restructured Assets, Provisioning, Loan Up gradation Guidelines

**Unit-V: Management of NPA**

Concept, Tools, Compromise Scheme, Lok Adalat, DRT, Corporate Debt Restructuring, SARFAESI, Asset Restructuring Company ó Willful Defaulter, Concept, Diversification, Siphoning, Penal, Measures ó Identification of WD. Future of NPA Management.

**Reference Books:**

01. Anil Kumar Swain- The NPA Menace and its Management in Scheduled Commercial Banks. Raj Publications.
02. Arun Kumar, Anoop Kumar Sharma etal: Banking Industry and NPAs-New Century Publications.
03. Banking an Introduction: Indian Institute of Banking and Finance.
04. M. S. Shetty-Atlantic Publishers and Distributors Pvt. Ltd.
05. R.C. Kohli ó Practical Guide to NPA Resolution-Taxman Publications.
06. Raja Natarajan ó NPA Management ó IIBF
07. Rawlin Rajveer: Modelling the NPA of Large Indian PSBs as a Function of Total Assets- Grin Verlag.
08. RBI Guidelines
09. Vanadana Joshi- Research on NPA Management-LAMBERT Academic Publication.
10. Vivek Kaul: Bad Money inside the NPA Mess- Harper Collins Publishers India Ltd.



## Course - SC-3.6 (DI): General Insurance

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

**Objective:** To provide the functional knowledge of non-life Insurance products, companies and reinsurance management

### Unit-I: Principles of General Insurance

Introduction, Essential Elements and Principles of General Insurance: Indemnity, Utmost Good Faith, Subrogation, Insurable Interest, and Contribution; Nationalization of GIC, GIC and its Subsidiaries, Organization Management of GIC; and Role of Tariff Advisory Committee.

### Unit-II: Fire Insurance and Motor Insurance

Fire Insurance Definition, Risk Covered under Fire Insurance Policy, Kinds of Fire Insurance Policies, Standard Policy Coverage and Special Coverage; Add-on-Covers, Consequential Loss. Motor Insurance: Types of Motor Insurance, Motor Vehicle (Amendment) Act, 2019, Third Party Motor Insurance Policy, Surveyor and Loss Assessor in Fire Insurance.

### Unit-III: Marine Insurance

History, Meaning and Definition, Contents of Marine Policy, Maritime Perils, and Clauses Incorporated in a Marine Policy, Kinds of Marine Insurance Policies, Marine Losses, Payment of Claims, General Average and Particular Average, Constructive Total Loss, Partial Loss and Marine Claim Documents.

### Unit-IV: Rural Insurance in India

Development of Rural Insurance, Opportunities and Challenges, Types of Rural Insurance, Distribution Channels, Strategies Adopted by Insurance Companies and Insurance Schemes for Rural and Social Sectors.

### Unit-V: Health and Other Insurance

Reason for the Growth, Health Insurance Schemes in India, Problems of Health Insurance, Health Insurance Portability, Doctor Packages Policy and Cancer Insurance Policy; Burglary Insurance in India, Micro Insurance, Agriculture Insurance, Terrorism Risk Insurance, Crop Insurance; Current Scenario; Reinsurance: Evolution of Reinsurance, Need for Reinsurance and Classification of Reinsurance. (Recent Developments)

### Reference Books:

01. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
02. Denis Riley, Consequential Loss Insurance and Claims, Sweet Maxwell
03. Insurance Operations, ICFAI Press
04. K. C Mishra and G. E Thomas, General Insurance, Cengage Learning
05. K. C Mishra, Principle and Practice of General Insurance, Cengage Learning
06. K.C Mishra, Fire and Marine Underwriting, Cengage Learning
07. Kothari and Bathi, Principles and Practice of Insurance, Sahitya Bhavan
08. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
09. Redja, Principles of Risk Management and Insurance, TMH
10. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep

## IV Semester

### Course - HC-4.1: Information Technology for Business.

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The course is designed to develop conceptual and technical skills of information technology applied in various functional areas of the business.

#### **Unit-I: Financial Analysis using MS Excel (I)**

Spreadsheet and its Business Applications - Introduction, Creating a Work Book, Data Handling Operations, Importing and Exporting Data between MS Excel and other Software; Data Analysis Functions - Financial and Statistical, Creating Different types of Financial Reports in Excel.

#### **Unit-II: Financial Analysis using MS Excel (II)**

What If Analysis - Scenario Analysis, Goal Seek and Data Table; Creating Pivot Table; Use of Add-Ins for Advanced Application - Data Analysis Tools; Graph Generating: Different Types of Charts and Maps; Use of Standard Accounting Data Spread Sheets to Display Charts, Graphs and Maps. Using Macros Link Variety of Spread Sheets and Generate New Spread Sheets for Analysis and Reporting.

#### **Unit-III: Application of IT in Functional Areas**

IT and Marketing, IT and Finance, IT and Operational Management, IT and Human Resource Management, IT and Enterprise Systems; Designing the Website.

#### **Unit-IV: Cyberspace Laws and World Wide Web**

International Cyber Laws - Cyber Laws in India - Aims, Provisions and their Limitations; Protection of Cyber Consumers in India and CPA 1986, International Efforts Related to Cyberspace Laws, Trace an IP Address, I.T. Act 2000. **World Wide Web** - Reasons for Building Own Website, Benefits of Website, Registering a Domain Name, Role of Web Site; Push and Pull Approaches; Web Site Design Principles: Applications of E-Commerce and E-Enterprise; E-Customer Relationship Management - Meaning, Types, Applications and Major Trends of E-CRM.

#### **Unit-V: Emerging Technologies in Internet and Networking**

Fundamentals of Internet, Networking and Communication; LAN, MAN, WAN, Networking Topologies, Grid Computing; Cloud Computing - Uses, Advantages and Challenges; Mobile Computing; Web Environment; Business Intelligence.

#### **Reference Books:**

01. Alexis Leon and Mathews Leon, Information Technology, Vikas publishing, New Delhi.
02. Comer, Douglas E. (2007), The Internet Book, New Delhi : PHI Learning Private Limited
03. CSV Murthy, Management Information System, Himalaya Publishing House
04. Davis G.B., Management Information Systems, TMH, New Delhi.
05. Henry C. Lucas, Information Technology for Management, TMH, New Delhi
06. James OøBrien, Management Information Systems, TMH, New Delhi.
07. Laudon, Kenneth C. and Jane P. Laudon, Management Information Systems, Prentice Hall of India, New Delhi
08. Leon a. and Leon M., Fundamental of Information Technology, Vikas Software Manuals.
09. Morley, Deborah and Charles S. Parker (2007) Fundamentals of Computers, Learning India Pvt. Ltd., New Delhi
10. Pradeep K. Sinha and Priti Sinha, Computer Fundamentals, Sixth Edition. BPB Publications

**Lab Work:**

- **MS-Word:** Creating, Saving Editing and Printing of Documents, Find and Replace Options, Formatting with Tables, Charts, Pictures and Mail Merge
- **MS-Excel:** Creating, Naming and Saving Worksheets, Data Entry - Manual and Automatic, Formatting Cells and Cell Referencing, Working with Graphs and Charts, Creating and Using Formulas and Functions, Data Management Tools and Statistical Applications.
- **MS-Power Point:** Presenting Features, Creating, Saving a Presentation, Using Different Methods of Editing, Using Different Designs, Layouts, Colour Schemes, Formatting, Custom Animating and Displaying the Presentation.

## Course - HC-4.2 : Business Ethics and Corporate Governance

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To teach and familiarize the students with the knowledge of ethics, emerging trends in corporate governance practices in Indian context.

### Unit-I: Business Ethics

Meaning of Business Ethics, Nature and Goals of Business Ethics, Ethical Values of Organization and Employees Attitudes, Culture and Ethics, Ethics and Law, Managerial Philosophy and Organization; Types of Ethics.

### Unit-II: Ethical Theories

Theory of Teleological, Deontological, System Development; Universalism v/s Ethical Relativism, Kantianism v/s Utilitarianism; Virtue Ethics; Socialism and Individual Ethics.

### Unit-III: Managing Ethical Dilemmas in Business

Meaning, Nature and Significance of Ethical Dilemmas, Ethical Dilemmas v/s Ethical Issues, Ethics in Marketing; Ethics in Finance and Accounting Practices; HRM Practices and Ethical Implications, Ethical Issues Relating to Information Technology and Ethics in the Global Business.

### Unit-IV: Introduction to Corporate Governance

Meaning, Nature, and Reasons for Corporate Governance; Theories of Corporate Governance, Mechanism of Corporate Governance, Models of Corporate Governance, Issues of Governance, Regulatory Frame Work of CG in India; Corporate Failure and Scams, Concept of Whistle Blowing and Corporate Governance Initiatives in India

### Unit-V: Corporate Board and Committees

Meaning, Objectives, Types and Functions of Board; Determinants of Board Effectiveness, Role and Responsibilities of Board Chairman and CEO. Board Committees: Need, Objectives and Types of Board Committees; Committees - Cadbury, OECD Principle of Governance, Governance Committees in India - Birla, Naresh Chandra, Narayana Murthy, Irani Committee's Recommendations; Clause-49; Role of SEBI in Governance and Recent Issues in Corporate Governance.

### Reference Books:

01. A.C. Fernando Corporate Governance: Principles, Policies and Practices, Pearson.
02. A.C. Fernando, Business Ethics: An Indian Perspective. Pearson Education
03. A.G. Robert, Monks and Neil Minow, Corporate Governance, Wiley.
04. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
05. Chakraborty S.K. Ethics in Management, Oxford University Press, New Delhi
06. P. Chottopadhyay, Corporate Mis-Governance, IAA Research Foundation
07. R.C.Shekhar Ethical Choices in Business, Response Book, New Delhi
08. R.V.Badi & N.V.Badi Business Ethics, Vrinda Publications, New Delhi
09. Rituparana Raj A Study in Business Ethics, Himalaya, Bombay

## Course - HC-4.3: Dynamics of Entrepreneurial Development

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To enable the students to understand the dynamics of entrepreneurial development and imbibe the qualities to become the entrepreneurs.

### Unit-I: Introduction

The Concept of Entrepreneur, Entrepreneurial Mindset, Entrepreneur V/S Small Business Owner, Entrepreneurship a Mind Set, The Myths of Entrepreneurship, The Schools of Entrepreneurial Thought; Macro (Environmental, Financial, Displacement) Micro (Trait, Venture Opportunity, Strategic formulation), Characteristics associated with Entrepreneurship, Typology of Entrepreneurial Styles, Entrepreneur and Risk.

### Unit-II: Entrepreneurial Creativity and Innovation

Opportunity Identification, Sources of Innovative Ideas, Entrepreneurial Creativity, Components, Indicators, Creative Process, Developing Individual's Creativity, Impediments, Creative Climate, Arenas of Creativity, Innovation - Concepts, Myths, Principles.

### Unit-III: Initiating Ventures

Pathways to New Ventures, New-New, New-Old Approach, Acquiring an Established Venture, Opportunities, Advantages, Do's and Don'ts, Franchising, Features, Advantages and Disadvantages, Types of Franchising in India- Start Ups in India, Concept, Pitfalls in Selection of New Ventures.

### Unit-IV: Business Plan for New Ventures

Concept of Business Plan, Pitfalls in Planning, Benefits, Developing a Business Plan, Elements of Plan, Hints to Prepare a Plan, Updating a Plan, Preparing a Business Plan. Phases of Starting a Small Scale Industry

### Unit-V: Entrepreneurship

The Indian Way; History, Global Indian Entrepreneur, Modern Entrepreneurs, Institutions Facilitating Entrepreneurship; Ministry of MSME, NIESBUD, EDI, Development Commissioner, CREED, ISB, WCED, NEN, SEE, NSTEDB, Ministry of SD & E-Credit Rating by CMERA.

### Reference Books:

01. N Desai, Entrepreneurship Management, Ashish Publishing House.
02. M. Bamback and J. R. Mancusu, Entrepreneurship and Venture Management, Prentice Hall of India.
03. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata Mcgraw Hill.
04. D.F.Kuratko and T.V.Roa, Entrepreneurship-A South Asian Perspective, Cengage Learning India Pvt Ltd.2016
05. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
06. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon.
07. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall Of India.
08. P. Gopala Krishnan and V. E Rama Moorthy, Project Management, Macmillan India.
09. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata Mcgraw Hill.
10. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.

## **Group – (A) Accounting and Finance**

### **Course – SC- 4.5 (AA): Innovations in Accounting**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** The course intends to provide accounting skills related to various accounting practices to the students. It develops the minds of students to get acquainted with innovative accounting practices.

#### **Unit-I: Human Resource Accounting**

Need and Development, Concept of Human Resource Accounting, Importance and objectives of HRA, Suggested Methods for Valuation of Human Resources, Financial Disclosure of Human Resources, HRA Practices in India.

#### **Unit-II: Social and Environmental Accounting**

Concept and Objectives of Social Accounting, Limitations of Conventional Accounting, Social Accounting Measures and Approaches, Preparation of Social Income Statement and Balance Sheet, Social Accounting and Reporting Practices in Indian Context; Environmental Accounting - Environmental Concerns and Need for Green Accounting ; Concept and Objectives of Environmental Accounting, Shadow Pricing Techniques and Preparation of Environmental Balance Sheet.

#### **Unit-III: Accounting for Employee Stock Options**

Employee Stock Option Scheme, The Companies (Share Capital And Debentures) Rules, 2014; SEBI (Share Based Employee Benefits) Regulations, 2014; Accounting Treatment for Employee Stock Option; Employee Stock Purchase Scheme, its Accounting Treatment and Valuation Using Option Pricing Model.

#### **Unit-IV: Forensic Accounting**

Meaning, Definition, Requirements to Become a Forensic Accountant, Essential Skills; Fraud Schemes - Skimming, Lapping, Creating Ghost Employees, Using Shell Companies, Shrinkage of Inventory, Management of Embezzlement, Security Fraud, Uncovering the Truth; Forensic Accounting Methods, Auditing and Forensic Accounting; Creative Accounting.

#### **Unit-V: Computerized Accounting**

Introduction, Meaning, Features and Significance, ERP, E-Commerce and E-business, Security aspect of the System, Maintaining the Hierarchy of Ledger, Grouping of Accounts, Codification of Accounts, Coding Techniques, Accounting Packages, Accounting Software as a Part of ERP, Outsourcing of Accounting Function, Generating Accounting Reports.

#### **Reference Books:**

01. Compendium of Statements and Standards of Accounting, ICAI, New Delhi.
02. Estes Ralph, Corporate Social Accounting, John Willey, New York.
03. Forensic Accounting and Finance - Principles and Practice by Bee Lean Chew.
04. Geidler L.J., and Geidler L.N., Social Accounting: Theory, Issues and Cases Melville, Los Angeles.
05. Jawaharlal, Corporate Financial Reporting, Theory, Practice and Cases, Taxmann Publications.
06. R.Narasimhan, Financial Accounting: An Integrated Approach, PHI, New Delhi.
07. S.N.Maheshwari, Advanced Accounting, Vol.II, Vikas, New Delhi.
08. Shirin Rathore, International Accounting, Prentice Hall of India.
09. Sujit Sikidar and Alok K. Pramanik, Accounting and Auditing, Deep and Deep, New Delhi.
10. Taxmann's Accounting Standards and Corporate Accounting Practices by T. P. Ghosh

**Objective:** To comprehend various theories of behavioral finance and its role in decision-making.

**Unit-I: Introduction to Behavioural Finance**

Introduction, Meaning, Salient Features, Scope, Objectives and Significance; Essential Concept of Behavioural Finance; Types of Investors in Stock Market; Is Behavioural Finance Science or Art; Themes of Behavioural Finance; Difference between Standard Finance and Behavioural Finance; Theoretical Pillars of Traditional Finance; Theoretical Pillars of Behavioural Finance; Decision Making Biases and Errors; Investment Decision Cycle: Judgment under Uncertainty: Cognitive Information Perception - Peculiarities (Biases) of Quantitative and Numerical Information Perception - Representativeness - Anchoring - Exponential Discounting - Hyperbolic Discounting

**Unit-II: Foundations of Behavioural Finance**

Heuristics and Biases - Two Systems Approach; Familiarity and Related Heuristics; Biases, Hyperbolic Discounting; Self-Deception - Over Confidence - Forms and Causes; Success Equation; Prospect Theory and Mental Accounting. EMH-Theoretical Foundations and Challenges to EMH; Emotional Factors and Social Forces-Theories of Emotion; Types and Dimensions of Emotion; Social Influence on Investment and Consumption; Neuro Scientific and Evolutionary Perspective - Brain Basics, Adaptive Market Hypothesis: CAPM; Arbitrage Model - Asset Management and Behavioral Factors - Active Portfolio Management

**Unit-III: Foundation of Rational Finance**

Expected Utility Theory [EUT] and Rational Thought: Decision Making under Risk and Uncertainty - Expected Utility as a basis for Decision-Making ó Theories Based on Expected Utility Concept - Investor Rationality and Market Efficiency. Self Deception ó Forms of Over Confidence, Causes of Over Confidence, and other Forms of Self-Deception. Prospect Theory, Difference between EUT and Prospect Theory; Agency Theory; SP/A Theory; Framing, Mental Accounting; Error in Bernoulli's Theory.

**Unit-IV: Behavioural Corporate Finance**

Rational Managers with Irrational Investors Approach; Behavioural Factors based on Capital Structure, Capital Budgeting, Dividend Policy, Mergers and Acquisitions, Agency Conflicts and Corporate Governance; Challenges in Building a Psychologically Smart Organisation.

**Unit-V: Emotions and Decision Making**

Substance of Emotion, Theories of Emotion, Types and Dimensions of Emotions, Emotional Styles; Fairness, Reciprocity and Trust; Conformity; Bayesian Decision Making, Heuristics and Cognitive Biases; Neuro Finance and Trader's Brain.

**Reference Books:**

01. Behavioral Finance - Wiley Finance - Joachim Goldberg, Rüdiger Von Nitzsch
02. Handbook of Behavioral Finance ó Brian R. Bruce
03. James Montier, Behavioural Finance: Insights into Irrational Minds and Markets, John Wiley and Sons Ltd.
04. Julio Lobao, Behavioural Corporate Finance, Cambridge Scholars Publishing
05. Meir Statman, Behavioral Finance: Second Generation, CFA Institute of Research Foundation
06. Michelle Baddeley, Behavioural Economics and Finance: Revision Edition, Taylor and Francis
07. Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.
08. Plous, S. (1993). The Psychology of Judgment and Decision-Making NY: McGrawHill.
09. Prasanna Chandra, Behavioural Finance: Revised Edition, McGraw Hill Education

## **Group-(B) Costing and Taxation**

### **Course - SC-4.5 (BC): Strategic Cost Management**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To teach the art and science of cost management through cost management tools and techniques applied in the industry.

#### **Unit-I: Activity Based Costing**

Activity Based Costing as a Tool of Strategic Cost Management - Inadequacies of Traditional Methods of Overhead Absorption, Concept of ABC, Characteristics, Implementation; Benefits and Limitations, Kaplan and Cooper's Approach to ABC, Cost Drivers and Cost Pools, Main Activities and their Cost Drivers, Allocation of Overheads under ABC.

#### **Unit-II: Learning Curve Model**

Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors Affecting Curve, Experience Curve. Advantages and Disadvantages (Theory and Practical).

#### **Unit-III: Life Cycle Costing**

Concept and Characteristics, Activities and Phases of Short Product and Extension of Product Life Cycle, Turning Point Indices in Product Life Cycle. Advantages and Disadvantages (Theory and Practical)

#### **Unit-IV: Balanced Score Card**

Balanced Score Card - Concept, Elements and Contributory Factors of Balanced Scorecards. Application of Balance Scorecard. Merits and Pitfalls of Balanced Score Card. (Theory).

#### **Unit-V: Value Chain Analysis**

The Value Chain; Concept, Primary and Support Activities, Steps in Value Chain Analysis, Value Chain Analysis for Assessing Competitive Advantage, Problems of VCA, Difference between Traditional Management Accounting and VCA, Advantages and Disadvantages of VCA.

#### **Reference Books:**

01. Babhatosh Banarjee, Cost Accounting, World Press, Calcutta.
02. Edward Blocher, Cost Management: A Strategic Emphasis, TMH, New Delhi.
03. Govindraj, Et Al., Strategic Cost Management, Free Press, Calcutta.
04. Horngern, Et Al., Introduction to Management Accounting PHI, New Delhi.
05. Horngren, Foster and Dater, Cost Accounting: A Managerial Emphasis, PHI, New Delhi.
06. J. Madegowda, Cost Management, Himalaya Publishing House, Mumbai
07. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, New Delhi.
08. Kaplan and Aatkinson, Advanced, Taxman Publications, New Delhi.
09. N.K. Prasad, Cost Accounting, Book Syndicate, Calcutta.
10. Ravi M.K. Krishore, Advanced Management Accounting, Taxman Publications, New Delhi



## Course – SC- 4.6 (BT): International Taxation

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objectives:** To acquaint the students with the structure and provisions of international taxation.

### **Unit-I: Transfer Pricing**

Meaning, Arms Length Principle-Significance, Practical Difficulties, Evaluation of Transfer Pricing in India, Computation of Income from Transaction with Non-Resident, Computation of Arms Length Price, Concept of Comparability Adjustments, Documentation and Compliances, Specific Reporting Requirements, Transfer of Income to Non-Residents.

### **Unit-II: Non Resident Taxation**

Residential Status and Scope of Total Income, Exempted Income of Non-Residents, Capital Gain Taxation for Non-Residents, Applicability of MAT on Foreign Company, Withholding Tax Provisions for Non Residents.

### **Unit-III: Double Taxation Relief and Advance Rulings**

Concept, Types, Provisions under The IT Act 1961, Concept of Permanent Establishment, Taxation of Business Process Outsourcing in India. Advance Rulings; Meaning and Definitions, Procedure, Applicability, Power and Procedure of Authority.

### **Unit-IV: Taxation of Black Money and E-Commerce Transactions**

Black Money - Meaning, Basis of Charge, Tax Management, Penalties, Offences and Prosecution, General Provisions. E-Commerce Transactions - Issues and Problems, Equalization Levy, Genesis and Statutory Provisions.

### **Unit-V: Tax Treaties**

An Overview, Features, Application, Interpretation, Role of Vienna Convention in Application and Interpretation of Tax Treaties.

### **Reference Books:**

01. Arinjay Jain, International Taxation, Taxman&s Publication.
02. CA Divakar Vijayasathy, Fundamentals of International Taxation Bharat Law House Pvt Ltd.
03. CA Kamal Garg, Guide to International Taxation (7th Edition) Bharat Law House Pvt Ltd.
04. Parthasarathi Shome, International Taxation in the Digital Era, Oakbridge Publishing Pvt Ltd.
05. Rohit Gupta, Principles of International Tax Planning, Taxman&s Publication.

## **Group – (C) Human Resource Management and Marketing Management**

### **Course - SC-4.5(CH): Competency Mapping and Succession Planning**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To understand different approaches and methodology of competency mapping and succession planning for career development.

#### **Unit-I: Introduction to Competency Mapping**

Developing Competencies - Meaning, Definition, and History of Competency Method; Characteristics of Competencies, Types of Competencies, Developing Competency Framework, and Job v/s Competencies.

#### **Unit-II: Approaches to Competency Mapping**

Process of Competency Mapping, Tools for Mapping - Behavioural Event Interview, Repertory Grid, Critical Incident Technique, Subject Expert Discussions, Survey Method and Participant Observation, Role Analysis, and Competency Analysis.

#### **Unit-III: Methodology of Competency Mapping**

Competency Model Development, People Capability Maturity Model, Developing Competency Framework, Competency Profiling, Competency Mapping Tools, Use of Psychological Testing in Competency Mapping and Competency-based Interviewing. Competency Assessment- Meaning, Definition and Purpose of Assessment, Tools for Assessment - Assessment Centre, 360 Degree Feedback, BEI, CIT, Validation of Competencies, Performance Records, Tests and Interviews.

#### **Unit-IV: Succession Planning**

Meaning, Significance and Planning for Succession Planning, Managerial Succession Planning and Development of a Succession Planning Programme.

#### **Unit-V: Succession Planning and Career Development**

Meaning, Significance and Process of Career Planning, Career Stages, Inter-Correlation between Succession Planning and Career Development.

#### **Reference Books:**

01. Andrew Munro, Practical Succession Management: How to Future Proof Your Organisation, Routledge
02. Deepak Kapur, Luxmi Molodia and Kulwinder Singh, Strategic Competency Mapping for Talent Management and Retention,
03. Ganesh Shermon and Anavir Shermon, Talent Mapping - Competency Based Workforce Planning, Lulu.com publications
04. Lynton R, Parek, U, Training for Development, Vistaar, New Delhi.
05. Michael Armstrong, A Handbook of Human Resource Management Practice, Kogan Page
06. Rao V. S. P, Human Resources Management, Excel Books.
07. Seema Sanghi, The Handbook of Competency Mapping, Sage Publications
08. Shrinivas R Kandula, Competency: Based Human Resource Management, PHI Learning Publications
09. Spencer M Lyle and Spencer M Signe, Competence at Work, Jhon Wiley and Sons Inc.
10. William J Rothwell, Effective Succession Planning - Ensuring Leadership Continuity & Building Talent, Jaico Books Publications

## Course - SC-4.6(CM): Rural Marketing

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To provide students with an understanding of the Indian rural marketing environment and enable students to plan products and strategies that would help in overcoming the challenges of rural markets.

### Unit-I: Introduction to Indian Rural Marketing

Definition, Scope of Rural Marketing, Concepts, Classification of Rural Markets, Rural v/s Urban Markets. Rural Marketing Environment: Population, Occupation Pattern, Income Generation, Location of Rural Population, Expenditure Pattern, Literacy Level, Land Distribution, Land Use Pattern, Irrigation, Development Programs, Infrastructure Facilities, Rural Credit Institutions, Rural Retail Outlets, Print Media in Rural Areas, Rural Areas Requirement, Rural Demand and Rural Market Index, Problems in Rural Marketing.

### Unit-II: Rural Consumer behaviour

Consumer Buying Behaviour Models, Factors Affecting Consumer Behaviour, Social Factors, Technological Factors, Economic Factors, Political Factors, Characteristics of Rural consumer- Age and Stages of the Life Cycle, Occupation and Income, Economic Circumstances, Lifestyle, Personality and Brand Belief, Information Search and Pre-purchase Evaluation, Rise of Consumerism, Consumer Buying Process, Opinion Leadership Process, Diffusion of Innovation, Brand Loyalty.

### Unit-III: Product and Pricing

Classification of Products and Services in Rural Marketing, Rural Marketing of FMCGs and Consumer Durables - Issues and Challenges, Importance of Branding, Packaging and Labelling, New Product Launch Techniques for Rural Markets, Nature of Competition in Rural Markets, Pricing Strategies in Rural Markets.

### Unit-IV: Distribution and Communication Strategy

Accessing Rural Markets, Channels of Distribution, Prevalent Rural Distribution Models, Emerging Distribution Models, Rural Retail System, Rural Communication Strategy, Rural Media, Advertising and Promotion Strategies for Rural Markets, Challenges in Rural Communication.

### Unit-V: Shaping the Future of Rural Marketing

Identifying and Handling Constraints in Rural Marketing, Corporate Social Responsibility in Rural Markets, Future of Rural Marketing in India - Role of Government, Rural Micro Finance, Digitalizing the Indian Rural Markets.

#### Reference Books:

01. Dogra B. & Ghuman K. (2010). Rural Marketing Concepts and Practices. New Delhi: Tata McGraw-Hill.
02. Gopal Swamy, T. P. (2009). Rural Marketing (3rd ed.). New Delhi: Vikas Publishing House.
03. Kashyap, P., & Raut, S. (2007). Rural Marketing (5th ed.). Wiley India Pvt.Ltd
04. Krishnama Charyulu, C.S.G., & Ramakrishnan, L. (2011). Rural Marketing Text & Cases (2nd ed.). Pearson Education.
05. Krishnamoorthy R. (2014). Introduction to Rural Marketing, 4th Edition. Himalaya Publishing House.
06. Ramakrishnan, R. (2006). Rural Marketing in India 6 Strategies and Challenges. New Century Publications.

**Group – (D) Banking and Insurance**  
**Course - SC-4.5 (DB): International Banking**

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To acquaint the students with different aspects of international banking.

**Unit-I: Introduction to International Banking**

Meaning, Functions, Characteristics, Dimension, Size of International Banking Market, Financing of Exports, Financing of Imports, International Payment System.

**Unit-II: International Capital Market**

Introduction, Historical Background, Meaning and Definitions, Types, Financial Market, Flow beyond National Boundaries, Debt and Non-Debt Flow, Volatile and Stable Flows, Interest Rate Differentials, Demand and Supply of Funds across Borders.

**Unit-III: Offshore Banking Centers**

Introduction, Meaning and Definitions, Role of International Financing, Global Balance Sheet of Banks, Asset and Liability Management of Foreign Banks.

**Unit-IV: Forex Market in India**

Introduction, Meaning, Types, Operations, Convertibility, Objectives of foreign Exchange Control, Problems of foreign Exchange Markets of India, Mechanism to Settle the Problem, Role of RBI in Settlement of Foreign Exchange Problems in India, EXIM Bank, Exchange Control Regulations Related to Merchant Transactions and Export Credit Guarantee Corporation of India. (Recent Developments)

**Unit-V: Banking in Foreign Countries and Market**

Banking in USA and UK; Meaning, Organisation and Special Features, Evolution of Exchange Rate System, International Monetary System, Elements and Importance, Types of Exchange Rates, Fluctuating and Stable Exchange Rates, Causes and Effects, Determinants of Exchange Rates.

**Reference Books:**

01. Bose Rupanarayan, Fundamentals of International Banking, Mcmillan
02. Don Dixon and Bishop Paul, The Foreign Exchange Handbook-Westerstone Publication (MGH).
03. Francis Cherunilam, International Business Environment, HPH
04. Indian Institute of Banking and Finance, International Banking Operations.
05. International Banking , Legal and Regulatory Aspects, Mcmillan
06. International Banking, ICFAI Publications
07. Madhukar R. K, Dynamics of Bank Marketing, UBS Publishers
08. Rajwade A V, Foreign Exchange, International Finance and Risk Management-SPD Publications (Amazon).
09. Walmsky Julian, The foreign Exchange and Money Markets

## Course - SC-4.6(DI): Actuarial Science

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 Hours  
Maximum Marks: 100

**Objective:** To enable the students to understand the procedural aspects of calculating the premium and application of actuarial science in insurance industry.

### Unit-I: Introduction to Actuarial Science

Concept, History of Actuarial Science, Area of Application of Actuarial Science, Objectives of Actuarial Science, Meaning and Definition of An Actuary, Role, Responsibilities and Powers of an Appointed Actuary, Actuarial Profession and Product Design, IRDA Regulation for Appointment of an Actuary, Actuary Society in India and Abroad; Global Insurance Scenario and Challenges for an Actuary.

### Unit-II: Annuities

Compound Interest Rate Theory. Classification of Annuities, Accumulated and Present Value of an Annuity - Immediate, Due, Certain and Deferred Annuity; Perpetuity - Immediate and Due.

### Unit-III: Probability

General Principles, Theories, Events, Dependent and Independent, Mutually Exclusive, Probabilities of Death and Survival. Implication on Insurance Business.

### Unit-IV: Mortality and Premium

Concept of Mortality, Components of Mortality Table, Sources of Mortality Table, Stages of Construction of Mortality Table; Graduation - Purpose of Graduation; Premium - Mortality, Interest and Expenses, Types of Premium, and Loading for Expenses.

### Unit-V: Commutations Functions

Different Plans of Insurance, Formulae for Different Plans, Commutation Function; Calculation of Accumulated and Present Value of Premium for Different Insurance Plans - Whole Life, Endowment, Pure Endowment, and Temporary Assurance. Valuation: Theoretical Aspects, Data Required, Method of Valuation; Valuation of Surplus - Need and Sources and Distribution of Surplus.

### Reference Books:

01. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
02. Donald D. W. A, Compound Interest and Annuities, Cambridge University Press
03. Harry Freeman, Mathematics for Actuarial Students, Cambridge University Press
04. ICRIM (Hyderabad), Actuarial Principles and Practices
05. Jawahar Lal U, Insurance Industry, ICAI Press
06. K. C Mishra and C. S Kumar, Elements of Actuarial Science, Cengage Learning.
07. K. C. Mishra and R. C. Gupta, Financial Management and Insurance Accounting, Cengage Learning S
08. Karl Borch, Mathematical Theory of Insurance, Lexington Books.
09. Mishra K. C, Life Insurance Underwriting, Cengage Learning
10. Mishra K. C, Practice of Life Insurance, Cengage Learning
11. R. E. Underwood, The Elements of Actuarial Science, Pitman
12. T. S. Mann, Law and Practice of Insurance in India, Deep and Deep Publications

## Question Paper Pattern for Semester-End Examinations

**Each Question paper shall be divided into three sections.**

**Section – A:** Maximum Marks: 20

One question comprising twelve sub-questions (minimum of two questions from each unit) and the students have to answer any ten sub-questions. Each sub-question carries two marks. For the purpose of convenience the students shall answer any ten sub-questions of this section at one place continuously in the initial pages.

**Section – B:** Maximum Marks: 15

Three questions shall be answered out of five questions (each unit one question). Out of five questions, four shall be problems in case of practical courses and one theory question. Each question carries five marks.

**Section – C:** Maximum Marks: 45

Three questions shall be answered out of five questions (each unit one question). Out of five questions, four shall be problems in case of practical courses and one theory question. Each question carries fifteen marks.

**Note:** Calculator, Mathematical Table and Present Value Table are allowed wherever needed.

## Semester – IV

### Course - HC- 4.4: Project and Field Visit

**Objective:** The primary objective of making the students to involve in the project work is to expose them to the practical field. The study is a plethora of principles, canons, rules and regulations, theories and tenets in the class-room set-up. In order to understand the versatility of the same in application, they are enthused to take up project work. The industry-related, farm-related, field-related and business-related problems may be chosen for the study. Thus the findings of the study would help to solve the problems.

**Procedure:** After the examination of M. Com - II semester, the students have to finalize the topics for their projects, select the industrial unit, observe the functioning and collect the necessary data and reports. This is to be completed before the commencement of the classes of M. Com ó III semester. During the III semester, the students have to collect the data from different sources including the books, journals, reports, websites, etc. Based on this, the students shall prepare the project report under the guidance of a teacher (allotted by the department) and submit one copy to the department at least one week prior to the close of M. Com ó IV semester classes.

**Format of Project Report:** The size of the report shall be between 80 to 100 pages ó 1½ line space, Times New Roman font, 12 font size, justified alignment, and 1.5ö left margin and 1ö on other sides.

## **Industrial Tour**

**Objective:** The main objective of industrial tour is to lessen the gap between classroom teaching and practical working environment and to bring some positive intangible changes in the personalities of students.

The M.Com programme has number of theoretical and skill based courses taught in all the four semesters. There exists a gap between the theory and practice. Hence, there is a need to bridge this gap. The philosophy underlying the industrial tour is student centric learning and to emphasize on outcome based education. When a student visits the industries his/her abilities get strengthened. This would have a long term impact on the functioning of the institution, teachers and the students. Hence, industrial tour is suggested for M. Com Students.

**Procedure:** The concerned Department teacher / students have to take the permission of the higher authorities through proper channel with adequate plan and permission of the industries. The tour has to cover minimum two industries as per the convenience.

**Industrial visit report:** Every student has to prepare industrial tour report with a minimum of 5 pages stating the outcome of this visit and submit to the department within 10 days of completion of the tour.

**Outcome:** The students shall have a practical experience which support for the personality development. The institution will also be benefitted by establishing industry linkages.



# Model Question Paper

## I / II/III/IV Semester M.Com Degree Examination (CBCS)

Time: 3 hours

Max marks- 80

### SECTION –A

01. Answer any ten of the following sub questions. Each sub question carries two marks. (10x2=20)

- a)
- b)
- c)
- d)
- e)
- f)
- g)
- h)
- i)
- j)
- k)
- l)

### SECTION –B

Answer any three questions. Each question carries five marks (3x5=15)  
(Four problems should be given out of five questions in case of practical courses)

- 02.
- 03.
- 04.
- 05.
- 06.

### SECTION –C

Answer any three questions. Each question carries fifteen marks (3x15=45)  
(Four problems should be given out of five questions in case of practical courses)

- 07.
- 08.
- 09.
- 10.
- 11.