

## **Postgraduate Studies**

### **Dept of Commerce**

## **Matrix and Syllabus: M.Com I – IV Semester**

**2023-25**

## **M.COM (CBCS) DEGREE SEMESTER SCHEME 2023 - 2025**

### **Program Outcome (PO)**

PO 1. In-depth understanding of conventional as well as contemporary areas in the discipline of Commerce.

PO 2. Ability to apply the knowledge of accounting, taxation, finance, investment, banking and other related subjects in finding solutions to business problems

PO 3. Understand the role of regulatory bodies in corporate and financial sectors

PO 4. Ability to discuss national as well as international trends of various economic parameters

PO 5. Use research-based knowledge and research methods to identify business / social problems, develop hypothesis, collect data, analyse and interpret data applying appropriate statistical measures to provide valid conclusions.

PO 6. Use of technology / e-resources in all functions of business

PO 7. Understand the impact of business decisions in societal and environmental contexts, and demonstrate the knowledge of, and need for sustainable development.

PO 8. Apply ethical principles in carrying out responsibilities attached to the position

PO 9. Communicate effectively using written / oral methods, write effective reports and design documentation, make effective presentations and give and receive clear instructions

PO 10. Demonstrate values of empathy, equity, responsiveness in the context of society and other fellow-beings

### **Program Specific Outcomes (PSO)**

After Completing Masters in Commerce students are able to

Specialization: Accounting & Taxation and Banking & Finance

## **Accounting & Taxation**

PSO 1. In-depth knowledge of preparation of accounts, analysis of statements, reporting to management on the financial performance of the organization

PSO 2. Understand the interrelationship between accounting, taxation and financial management and apply the knowledge in making effective business decisions

PSO 3. Ability to prepare cost sheets, set standards, understand cost centres and advice on cost reduction and control

PSO 4. Understand the need for accounting standards, application of accounting standards in preparation of accounts and annual report.

PSO 5. Understand the process of auditing and the role of an auditor in ethical accounting and towards protecting the interests of stakeholders

PSO 6. Prepare and file income tax returns, understand the relevance of tax exemptions towards tax planning

PSO 7. Compute GST and income tax using the relevant provisions.

## **B. Finance & Banking:**

PSO 1. In-depth knowledge of financial institutions, financial markets, financial instruments and financial services.

PSO 2. Understand the role of RBI in formulating monetary policy and comment on its impact on the economy

PSO 3. Ability to advice individuals in financial planning and portfolio management

PSO 4. Ability to distinguish between the various mutual fund schemes and provide advice on selection of an appropriate scheme

PSO 5. Understand the functioning of banks, procedure for opening of bank accounts and application for loans

PSO 6. Understand the different types of risks faced by banks with specific focus on NPAs and their impact on the financial performance of banks

**COURSE MATRIX  
 I SEMESTER**

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
1.1	Money & Economic Policy	4	3	30	70	100	4
1.2	International Business	4	3	30	70	100	4
1.3	Advanced Business Statistics	4	3	30	70	100	4
1.4	Advanced Financial Management	4	3	30	70	100	4
1.5	International Human Resource Management	4	3	30	70	100	4
1.6	Indian Ethos And Leadership	4	3	30	70	100	4
1.7	<b>Soft Core</b> Business Communication	3	3	30	70	100	2
<b>Total Credits</b>							<b>26</b>

**COURSE MATRIX  
 II SEMESTER**

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
2.1	Banking and Insurance	4	3	30	70	100	4
2.2	Business Research Methods	4	3	30	70	100	4
2.3	Operations Research and Quantitative Techniques	4	3	30	70	100	4
2.4	Corporate Valuation & Restructuring	4	3	30	70	100	4
2.5	Strategic Management	4	3	30	70	100	4
2.6	Advanced E-Accounting	4	3	30	70	100	4
2.7	<b>Soft Core</b> Personality Development	3	3	30	70	100	2
	<b>Total Credits</b>						<b>26</b>

**III SEMESTER**

**Elective - I FINANCE & BANKING**

Paper	Subjects	Instru ction Hrs/W eek	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Tota l	
3.1	Business Ethics	4	3	30	70	100	4
3.2	Capital Market	4	3	30	70	100	4
3.3	Security Analysis & Portfolio Management	4	3	30	70	100	4
3.4	Retail Banking	4	3	30	70	100	4
3.5	Risk Management in Banks	4	3	30	70	100	4
3.6	<b>Skill Development:</b>  <ul style="list-style-type: none"> <li>• Internship Report &amp; Viva or</li> <li>• Teaching Practice Evaluation</li> </ul>			30  Viva	70  Internshi p Report  or  Teaching Practice Evaluatio n	100	2
	<b>Open Elective:</b> Advertising Management	3	3	30	70	100	4
	<b>Total Credits</b>						<b>26</b>

**III SEMESTER:**

**Elective – II ACCOUNTING & TAXATION**

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
3.1	Business Ethics	4	3	30	70	100	4
3.2	Direct Taxes and Planning	4	3	30	70	100	4
3.3	Strategic Cost Management – I	4	3	30	70	100	4
3.4	Corporate Reporting Practices & IND AS	4	3	30	70	100	4
3.5	Cost & Management Audit	4	3	30	70	100	4
3.6	<b>Skill Development:</b> <ul style="list-style-type: none"> <li>• Internship Report &amp; Viva or</li> <li>• Teaching Practice Evaluation</li> </ul>			30 Viva	70 Internship Report or Teaching Practice Evaluation	100	2
	<b>Open Elective:</b> Advertising Management	3	3	30	70	100	4
<b>Total Credits</b>							<b>26</b>

**IV SEMESTER: Elective - I FINANCE & BANKING**

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
4.1	Company Law	4	3	30	70	100	4
4.2	Forex Market	4	3	30	70	100	4
4.3	Commodity Market	4	3	30	70	100	4
4.4	Corporate Banking	4	3	30	70	100	4
4.5	Dissertation and Viva	8		Viva - Voce 50	100	150	6
<b>Total Credits</b>							<b>22</b>



**Elective - II ACCOUNTING & TAXATION**

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
4.1	Company Law	4	3	30	70	100	4
4.2	Indirect Taxes	4	3	30	70	100	4
4.3	Strategic Cost Management - II	4	3	30	70	100	4
4.4	Contemporary Issues In Accounting	4	3	30	70	100	4
4.5	Dissertation and Viva	8		Viva- Voce 50	100	150	6
<b>Total Credits</b>							<b>22</b>

## 1.1 MONEY AND ECONOMIC POLICY

### Objective:

To enable students to integrate macroeconomic analysis into business decisions

### Unit 1: Introduction to Monetary System

**Hours: 12**

Money: Meaning, Definition, Functions. Role of money, Value of money, theories of Value of money; quantitative theory, Friedman's restatement of the quantitative theory – Keynes theory of money.

Monetary system: The Gold standard – paper currency standard – principles of note issue; systems of note issue – essentials of a sound currency system – paper gold or SDR

### Unit 2: Introduction to Macro Economics

**Hours: 12**

Macro economics: Meaning, nature and scope; National income: concept and measurement; circular flow of income; multiplier, accelerator and marginal efficiency of capital; Keynesian income determination model. Consumption, Savings, investment, marginal propensity to consume, marginal propensity to save, multiplier, paradox of thrift, income and employment determination.

### Unit 3: Monetary and Fiscal Policy

**Hours: 12**

Monetary Policy : Role of credit, financial intermediaries, level and structure of interest rates - interest and macroeconomic equilibrium, central bank, monetary management and policy.

Fiscal Policy: Objectives, tools, fiscal variables and the public debt, co-ordination of monetary and fiscal policies.

#### **Unit 4: Balance of Payment**

**Hours: 12**

Balance of Payment: Balance of Trade, Meaning Equilibrium in BOP – Devaluation and Depreciation; Current and Capital account convertibility and recent development in foreign capital flows

#### **Module 5: Business Cycle and Economic Growth**

**Hours: 12**

Policies towards economic stability, business cycle, inflation and deflation, control measures, conflicts between growth and stability.

Economic growth, factors determining economic growth, growth models, capital output ratio, problems of growth

#### **Course Outcomes:**

CO 1. Familiar with the basic concepts of Macro Economics.

CO 2. Describe the concept of Inflation and its consequences in an economy.

CO 3. Illustrate the calculation of national income.

CO 4. Understanding the Union Budget with specific reference to macro-economic indicators

#### **Books for Reference**

##### **Recent Edition Books**

1. Baumol, William J; Economic Theory and Operations Analysis, Prentice-Hall, London.,
2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
3. Stonier, W and Hauge D: A Text Book of Economic Theory. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
4. Dholkia, R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press. New Delhi.

5. Lipton R.G.: An Introduction to Positive Economics. Gough, J. and S. Hills: Fundamentals of Managerial Economics, MacMillan London.
6. V.K. Bhatta, International Financial Management Anmol publication Pvt. Ltd. New Delhi.
7. Madhu Vij, Multinational Financial Management, Excel Books, New Delhi.
8. Cheol S. Eun & Bruce G. Resman, International Financial Management, Tata Mc Graw Hill, New Delhi.
9. K.K. Dewet, Modern Economic Theory, Shyam Lal Charitable Trust, Ramnagar, New Delhi.
10. Apte P.G: International Financial Management, TMH 6. Lavi Maurice: International Finance, Mc Graw Hill.

## 1.2 INTERNATIONAL BUSINESS

### Objectives

- To familiarize the students with the concepts, functions and practices of international business.

### Unit 1: Introduction to International Business

**Hours: 12**

Nature of International Business (IB), Drivers of IB, International Business and Domestic Business, Routes of globalization, players in International Business.

Theories: Theories of IB Mercantilisms, Theory of Absolute Advantage, Theory of Comparative Advantage, National Competitive Advantage,

Environment of IB: Political, Legal, Technological, Cultural, Economic factors.

### Unit 2: World Trade Organisation and Regional Trading Blocks

**Hours: 12**

Integration: Levels of integration, Impact of Integration.

GATT and WTO : Functions, Structure, Agreements, Implications for India.

Regional Trading Blocks: EU, NAFTA, Mercosur, APEC, ASEAN, SAARC, Commodity agreements

### Unit 3: International Strategic Management & Organisational Designs

**Hours: 12**

International Strategic Management: Nature, Process, Scanning global environment

Formulation of strategies, Implementation of strategies ,Evaluation and Control.

Organisational Designs for IB: Factors affecting designs. Global product design. Global area design. Global functional design. International division structure

### Unit 4: International Human Resource Management (IHRM) & International Operations Management

**Hours: 12**

Scope of IHRM, HR Planning, Selection of expatriates, Expat training. Expat remuneration.

Expat failures and ways of avoiding. Repatriation, Employee relations.

International operations Management: Nature, Operations Management and Competitive advantages, Strategic issues, Sourcing v/s Vertical integration, Facilities location, Strategic role of foreign plants, International logistics, Managing Service Operations, Managing Technology Transfers.

**Unit 5: International Marketing & International Financial Management      Hours: 12**

International Marketing: Nature , Benefits from international marketing, Major activities, Market Assessment, Product Decisions, Promotion Decisions, Pricing Decisions, Distribution Decisions

International Financial Management: Nature, Scope ,Current Assets Management, Managing Foreign Exchange Risks, International Taxation, International Financing Decision, International Financial Markets, International Financial Investment Decisions.

International Financial Accounting: National differences in Accounting, attempts to Harmonise differences [IFRS]. Financing Foreign Trade, India's Foreign Trade, Balance of Trade and Balance of Payments, Financing Export Trade and Import Trade.

**Course Outcomes:**

CO 1. Knowledge about EU, NAFTA, Mercosur, APEC, ASEAN, SAARC, Commodity agreements and their role in International Business.

CO 2. Ability to use various scanning techniques to scan the environment of host country.

CO 3. Understand the exposures involved in international business and IHRM

**Books for Reference**

**Recent Edition Books**

1. P. Subbar Rao, International Business, HPH.
2. Darrell Mahoriy, etal, *International Business*, Longman.
3. Subbasree S, International Business, HPH.
4. Francis International Business Environment, HPH.
5. Charles W.L. Hill, *International Business*, McGraw – Hill.

6. Czinkota, etal, *Global Business*, Dryden Press.
7. John D. Daniels, etal, *International Business*, Pearson Education.
8. Don Ball and Wendell McCulloch, *International Business*, McGraw – Hill.
9. A.V. Vedipurishwar, *The Global CEO*, Vision Books.
10. Aswathappa. K., *International Business*, Tata McGraw Hill

### **1.3 ADVANCED BUSINESS STATISTICS**

#### **Objectives**

- To make students to understand the art of applying statistical techniques

#### **Unit1: Basic Statistics & Correlation and Regression Analysis**

**Hours: 08**

Classification, Tabulation, Graphical Representation, Measures of Central Tendency and Dispersion (Using Excel)

**Correlation Analysis and Regression Analysis-** Correlation Analysis – Introduction – Significance of the Study of Correlation – Correlation and Causation – Types of Correlation, Karl Pearson’s Coefficient of Correlation, Correlation of grouped data - Probable Error and its significance – Spearman’s Rank Correlation (Using Excel)

Regression Analysis – Introduction – Uses of Regression Analysis – Difference between Correlation and Regression Analysis – Regression Lines – Regression Equations – Regression Equation of Y on X, Regression Equation of X on Y – Graphing Regression Lines – Regression Equations in Case of Correlation Table – Standard Error of Estimate (Using Excel)

#### **Unit 2: Probability and Expected Value**

**Hours: 16**

Introduction – Probability Defined – Classical or a priori Probability – Shortcomings of the Classical Approach – Relative Frequency Theory of Probability – Subjective Approach to Probability – Axiomatic Approach to Probability - Importance of the Concept of Probability – Calculation of Probability – Theorems of Probability – Addition Theorem – Multiplication Theorem – Conditional Probability – Bayes’ Theorem – Mathematical Expectation – Random Variable and Probability Distribution – Miscellaneous Illustrations – Elementary Set Theory – Counting Rules



### **Unit 3: Theoretical Distributions**

**Hours: 12**

Introduction – Binomial Distribution – Obtaining Coefficients of the Binomial – Understanding Pascal's Triangle – Properties of the Binomial Distribution – Constants of the Binomial Distribution – Importance of the Binomial Distribution – Fitting a Binomial Distribution – The Multinomial Distribution – Negative Binomial Distribution – Poisson Distribution – Constants of the Poisson Distribution – Role of the Poisson Distribution – Fitting a Poisson Distribution – Poisson Distribution as an Approximation of the Binomial Distribution – Normal Distribution – Graph of Normal Distribution – Relation between Binomial, Poisson and Normal Distribution – Importance of the Normal Distribution – Properties of the Normal Distribution – Conditions for Normality – Area under the Normal Curve – Significance of the Normal Distribution – Fitting a Normal Curve

### **Unit 4: Parametric test**

**Hours: 12**

Chi-Square Test – Conditions for applying Chi-Square Test, Uses of Chi-Square Test  
Student's t-Distribution – Properties of t- Distribution, Applications of t - Distribution  
F Test – Assumptions of F Test, Applications of F test - Analysis of Variance – Assumptions of ANOVA, Techniques of ANOVA

### **Unit 5: Non- Parametric test**

**Hours: 12**

Statistical Quality Control (SQC) Meaning and scope -Control limits, specification limits, tolerance limits -Process control and product control – X, R, p and C charts. Acceptance sampling plans: Concept, description and working of single sampling plans. Producer's risk, consumer's risk, AQL, LTPD, AOQ, AOQL, ATI

### **Course Outcomes:**

CO 1. Development of logical reasoning ability in students.

CO 2. Knowledge about the applicability of various parametric and non-parametric tests.

Ability to use SPSS to solve statistical problems.

CO 3. Ability to make decisions under uncertain business situations.

### **Books for Reference**

#### **Recent Edition Books**

1. Fundamentals of mathematical Statistics By Gupta and Kapoor -S. Chand)
2. Schaum's outline of Probability By Seymour Lipschutz
3. Fundamentals of applied Statistics By Gupta and Kapoor- S. Chand
4. Fundamentals of Statistics by Gupta S.C.
5. Quantitative Techniques for business By A.B. Rao (Jaico Publication)

## **1.4 ADVANCED FINANCIAL MANAGEMENT**

### **Objective**

- To impart the knowledge in advanced techniques of financial management.

### **Unit 1: Introduction to Financial Management**

**Hours: 12**

Introduction – Finance Functions – Financing decisions – Capital structure theories – Net income approach, Net operating income approach – The Traditional approach – Modigliani & Miller Approach – Capital structure planning and policy – Elements of capital structure EBIT – EPS approach, Valuation approach, Cash flow approach.

### **Unit 2: Cost of capital**

**Hours: 08**

Introduction – Importance and Concept – Cost of Debt – Cost of Preference shares – Cost of Equity Capital – Cost of Retained Earnings – Computation of Overall Cost of Capital

### **Unit 3: Investment Decisions**

**Hours: 12**

Investment Decisions – Capital Budgeting decisions – Nature – Type – Evaluation criteria – DCF – NPV – IRR – Reinvestment assumption and modified IRR – Investment decision under inflation – Complex investment decisions – projects unit, different project lives, investment timing and duration – Replacement of an existing asset – Investment decisions under capital rationing

### **Unit 4: Risk analysis and Capital Budgeting**

**Hours: 12**

Risk Analysis in Capital Budgeting – Nature of Risk– Precise Measures of Risk: Standard Deviation and Coefficient of Variation - Risk Evaluation Approaches: Risk-adjusted Discount Rate, Certainty Equivalent, Probability Distribution, Decision Tree - Sensitivity analysis – Scenario analysis- Simulation analysis.

## **Unit 5: Working Capital Management**

**Hours: 16**

Introduction – Concept, Need and Types of Working Capital – Adequacy of Working Capital – Planning of Working Capital – Cash Management: Motives for holding cash, Objectives of Cash Management, Determining cash needs – Baumol Model, Miller-Orr Model, Orgler's Model, Cash Budget, - Cash Management Strategies, Cash Management Techniques / Processes – Marketable securities – Receivables Management: Objectives, Credit Policies, Credit Terms, Collection Policies – Inventory Management: Objectives, Techniques – Working Capital Financing: Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits, Factoring

### **Course Outcomes:**

CO 1. Skill to manage financial resources of a company.

CO 2. Ability to make a decision on choice of source of finance for the business firm

CO 3. Skill to do a comparative analysis of investment proposals towards decision on selection of a business asset.

CO4: Knowledge on management of various current assets and financing of working capital

### **Books for Reference**

#### **Recent Edition Books**

1. Pawan Jhavak, *Advanced Financial Management*, HPH
2. Weston: & Brigham, *Essentials of Managerial Finance*, The Dryden Press.
3. James Vanhorne, *Fundamentals of Financial Management*, Prentice Hall Inc.
4. John Hampton, *Financial Decision Making – concepts, problems & cases*, Prentice Hall of India.
5. Schall & Haley, *Financial Management*, McGraw Hill, New york.
6. Brealey & Myres, *Principles of Corporate Finance*, McGraw Hill, New York.
7. Prasanna Chandra, *Financial Management, Theory and Practice*, Tata McGraw Hill.

8. Khan & Jain, *Financial Management*, Tata McGraw Hill.
9. I.M. Pandey, *Financial Management*, Viaks Publishing House.
10. S.C. Kuchal, *Financial Management*, Chaitanya Publishers, Allahabad.
11. Chakraborty & others, *Financial Management and Control*, Mcmillan India Ltd.
12. Dr. M. Muniraju, *Advanced Financial Management*, HPH.

## 1.5 International Human Resources Management

### Objective:

- To introduce students to the concepts of International human resource management relevant to the corporate world

### Unit 1: Introduction to IHRM

**Hours: 12**

Part A: Introduction, Objectives, IHRM-Definition, Expatriate, Domestic Vs IHRM, Enduring context of IHRM, Mode of Operations and IHRM, ownership issues relating to IHRM, Research issues and theoretical developments.

Part B: Organizational structure in MNC and International Dimensions of HRM- Introduction, Objectives, Approaches to IHRM, Factors affecting IHRM, path to global status, Control mechanisms, mode of operations. **(Case Study)**

### Unit 2: IHRM – Planning

**Hours: 12**

Introduction, Objectives, Human resources planning – Concepts, Host country, parent country, Third country- Merits and Demerits, reasons for international assignments, Types of International assignments, tools and techniques, IHRM-Issues, pitfalls in HR planning function.

Recruiting for International assignments- international recruitment policy, stages of recruiting process, strategies, recruitment at home and abroad, Implications of international recruitment and selection, problems. **(Case Study)**

Selection in IHRM- Introduction, steps, procedure for selection, equal employment opportunities issues, expatriate selection in practice, dual career couples, alternative assignment arrangements, family friendly policies, special expatriate selection issues. **(Case Study)**

### Unit 3: IHRM- Training and development & Performance Appraisal

**Hours: 12**

Training and development for Expatriates- Training and Development of Expatriates, methods for cross-cultural training **(Case Study)**

Overview of Performance management, performance appraisal in IHRM-issues and challenges, Compensation management in IHRM, Compensation in IHRM-Issues and Challenges. **(Case Study)**

### Unit 4- IHRM- Industrial Relations

**Hours: 12**

Expatriates Management, Repatriation, Industrial Relations-an overview, Industrial Relations-an issues. **(Case Study)**

**Unit 5- IHRM- Recent issues and Challenges**

**Hours: 12**

Managing people in international context, Issues and Challenges of IHRM, recent reports on IHRM. **(Case Study)**

**Reference:**

1. International Human Resource Management – Text and Cases P. L. Rao, Excel Books (Latest Edition)
2. International Human Resource Management, Peter Dowling and Denice Welch, Cengage Learning
3. International Human Resource Management, Tony Edwards, Pearson Education
4. Global Human Growth Model, M.N Rudrabasavaraj, Himalaya
5. International Human Resource Management, Monir Tayeb, Oxford

## **1.6 INDIAN ETHOS AND LEADERSHIP**

### **Objectives:**

- To expose the students towards holistic and value –driven management.
- To understand the importance of social benefits.

### **Unit 1: Introduction to Indian Ethos**

Indian Ethos- Meaning, Features, Need, History, Relevance, Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices, model of management in the Indian socio-political environment, Management Lessons from Kautilya's Arthashastra Indian Heritage in Business, Management, Production and Consumption. Ethics v/s Ethos Indian Management v/s Western Management

### **Unit 2: Work Ethos and Values**

Work Ethos- Meaning, Levels, Dimensions, Steps, Factors Responsible for Poor Work Ethos. Values: Meaning, Features, Values for Indian Managers, Relevance of Value Based Management in Global Change, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society. B: Relevance of values in management: need for values in global change- Indian perspective; values for managers; holistic approach for managers in decision making; secular versus spiritual values in management, Trans-Cultural Human Values in Management and Management Education, Importance of Value System in Work Culture, teaching ethics. Gender sensitisation and multicultural environment.

### **Unit 3: Leadership**

Concept and components of leadership. Trait approach in theories of leadership. Personal characteristics that support effective leadership. Leader and values. The significance of self-knowledge for the role of leader. Significance of communication skills for work life and leadership, Personality Development: Meaning, Determinants, Indian Ethos and Personality Development. Competency and behaviour approaches to leadership, Leadership and organization culture

### **Unit 4: Leadership development**

Skills for leadership and performance management: Goal setting, support of employee development and communication of feedback; delegation; solving of conflict situations and negotiation. Tools for analysis of leadership styles and 360-degree feedback. Coaching and



mentoring. Emotions and self-management, emotional intelligence and its significance in the role of leader. Handling emotions and stress. Creative leadership: Influence on the creative potential of work groups and teams; formation of innovative climate in organizations

### **Unit 5: Stress Management**

Meaning, Types of Stress at Work, Causes of Stress, Consequences of Stress, Problems relating to stress in corporate management –Indian perspective, Stress Management Techniques: Meditation- Meaning, Techniques, Advantages, Mental Health and its Importance in Management, Brain Storming, Brain Stilling, Yoga: Meaning, Significance.

#### **References:**

- a. R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill
- b. Bhatta, S.K., Business Ethics & Managerial Values.
- c. Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998
- d. Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- e. Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009
- f. S K Chakraborty, Management by Values, Oxford University Press, New Delhi, 2009
- g. M. K. Joseph, Business Ethos and Values, Anmol Publications Pvt. Limited
- h. Alok Chakrawal, Pratibha Goyal, Stress Management, Studera Press

## 1.7 BUSINESS COMMUNICATION

### Objective:

- To impart required skills to manage business communication.

### Unit 1: Introduction to Business Communication

**Hours: 12**

Business Communication – meaning – need – process – methods – written, verbal, non-verbal, visual, telecommunications; types of business communications – internal and external, upward and downward, lateral; barriers to communication-physical, psychological, linguistic,

### Unit 2 : Written Communication

**Hours: 12**

Communication through letters, business letters, layout of letters, kinds of business letters, characteristics of a good letter; application for appointment – resume – references; appointment orders; Business enquiries – offers and quotations; orders- execution of orders – cancellation of orders. Letters of complaint, letters of agency – status enquiries; circulars and circular letters; notices; reports by individuals; reports by committees; annual report; writing of reports.

### Unit 3: Non-verbal communication:

**Hours: 12**

Body language: kinesics, space –time - paralanguage, Effective listening: Principles of effective listening; factors affecting listening, Interviewing skills: appearing in interviews; conducting interviews.

### Unit 4: Self – development and Communication:

**Hours: 12**

Personality Development: Concept of personality; Concept of self; Perception; Personality types Development of Positive Attitudes, SWOC analysis.

### Unit 5: Business Games and exercises:

**Hours: 12**

Business games, Group discussions; Mock interviews; Seminars; effective Listening exercises; report writing. Public speaking: preparing and delivering effective public speeches.

Logical Reasoning: Introduction - Inductive and deductive reasoning

### **Course Outcomes:**

- CO 1. Use intra-personal and interpersonal skills towards efficient functioning in teams
- CO 2. Ability to draft business correspondences
- CO 3. Writing reports, business e-mails, making presentations

### **Books for Reference**

#### **Recent Edition Books**

1. Darmar Fisher, Communication in Organizations, Jaico Publishing House, Mumbai, 1999.
2. Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
3. Randall E. Magors: Business Communication, Harper and Row, New York.
4. Balasubramanyam: Business Communications: Vikas Publishing House, Delhi.
5. Kaul: Effective Business Communications, Prentice Hall, New Delhi.
6. Patri V.R.: Essentials of Communications; Greenspan Publications, New Delhi.
7. Allan Pease, Body Language, Sudha Publications, New Delhi.
8. Taylor, Shirley: Model Business Letters. Pearson Education Asia, New Delhi

## **2.1 BANKING AND INSURANCE**

### **Objective**

- To give students insight into the operations of banking and insurance

### **Unit 1: Banking Regulations**

**Hours: 12**

Evolution of Banking-Banking in India, Types of Banks, Roles of Banks (viz. Intermediation, Payment system, Financial services), Banking Regulations, BASEL Norms, Banking Products – Fee based and fund based, Bank Management : Liquidity Management, Investment Management , Loan Management, Liability Management, Credit Management, Risk Management

### **Unit 2: Emerging Trends in Banking**

**Hours: 12**

Emerging Trends in Banking- Financial sector reforms, Universal Banking, Micro Financing, Consolidation of Indian banks: Bancassurance in India, Basel norms and its impact on Indian banking Sector. Monetary Policy: Objectives, Monetary supply and control of inflation, Interest Rate Policy and its implication, Branch licensing Policy.

### **Unit 3: Introduction to Insurance**

**Hours: 12**

Basics of Insurance -Indemnity, Insurable interest, Materiality of facts, Uberimmae Fidae and implications, Duty of Disclosure, Types of Insurance: Life Insurance, General Insurance, Health & Medical Insurance, Property related Insurance, Liability Insurance, Reinsurance. Principles governing marketing of insurance products. Insurance Regulation and Role of IRDA

#### **Unit 4: Risk Management**

**Hours: 16**

Management Techniques & Process: Definition of Risk, Classification of Pure Risks: Personal Risks, Property Risks, Liability Risks, Failure of Others, Overlapping Risks; Rules of Risk Management, Risk Management Technique, Risk Management Process: under writing TPA basic assessment, claim management of claim settlement.

#### **Unit 5: Underwriting**

**Hours: 08**

Underwriting Policy: Objectives and Approach, Role of Actuaries and Compliance Officer

#### **Course Outcomes:**

CO 1. Understand the operations and working of insurance companies in India.

CO 2. Assess the significance of online banking.

CO 3. Knowledge of functions and significance of RBI in India.

CO 4. Knowledge regarding different models of bank assurance in India.

CO 5. Knowledge of different techniques of risk management.

#### **Books for Reference**

##### **Recent Edition Books**

1. Mishra M.N., Insurance Principle & Practice, Sultan Chand & Company Ltd.,
2. Ganguly Anand, Insurance Management, New Age International Publishers,
3. Vaughan & Vaughan, Fundamentals of risk & Insurance, John Wiley & Sons,
4. Srivastava D.C., Srivastava Shashank, Indian Insurance Industry Transition & Prospects, New Century Publications,
5. Kakkar, Bisen, Insurance & Risk Management, New Age Publication,
6. Sheldon H.P:Practice and Law of Banking.
7. Dr. P. Periyaswamy: Principles and Practice of Insurance

8. Bedi. H.L:Theory and Practice of Banking.
9. Maheshwari. S.N.Banking Law and Practice.
10. Shekar. K.C:Banking Theory Law and Practice.
11. Pannandikar & Mithami':Banking in India.
12. Radhaswamy & Vasudevan:Text Book of Banking.
13. IRDA website.
14. Websites of LIC, GIC etc.

## **2.2 BUSINESS RESEARCH METHODS**

### **Objective**

- To familiarize students with concepts, tools and techniques of the methodology of business research.

### **Unit 1: Introduction to Research**

**Hours: 12**

Research: Meaning, Purpose, Scientific method, types of research; scope of business research. Review of literature: need, purpose, notes taking.

### **Unit 2: Research Design**

**Hours: 14**

Selection and formulation of a research problem, formulation of hypothesis, operational definition of concepts, sampling techniques.

Research Design: Meaning, nature, process of preparation, components of research design.

### **Unit 3: Data Collection and Data Processing**

**Hours: 16**

Data: Sources of data, methods, of collection; observation interviewing, mailing; tools for collection data; interview schedule, interview guide, questionnaire, rating scale, socio-metry, check list; pre-testing of tools, pilot study.

Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.

### **Unit 4: Data Analysis**

**Hours: 12**

Analysis of data; Simple statistical techniques and their uses. Testing of Hypothesis - Problems, Research Applications – market survey.

## **Unit 5: Report Writing**

**Hours: 06**

Report – Writing: Planning report writing work-target audience, type of report, style of writing synoptical outline of chapters; steps in drafting the report.

### **Course Outcomes:**

- CO 1. Knowledge of different types of research
- CO 2. Construction of research design, formulation of hypothesis and testing of hypothesis.
- CO 3. Knowledge of the Quantitative and Qualitative Methods of research.
- CO 4. Ability to present research paper at conferences and publish the paper
- CO 5. Detailed knowledge about report writing and drafting the report.

### **Books for Reference**

#### **Recent Edition Books**

1. Krishnaswamy O.R, *Methodology of Research in Social Sciences*, Himalya Publishing house.
2. Moses, C.A. *Survey Methods in Social Investigation*.
3. P.K. Mozi, *Research Methodology*, HPH
4. Dr. Usha Devi, *Business Research Method*, HPH
5. J.K Sachdeva, *Business Research Methodology*
6. Goode & Hatt, *Methods in Social Investigation*.
7. William Emory, *Business Research Methods*.
8. Vemon Colver & H.L. Balsleg, *Business Research Methods*.
9. Kothari. C.R, *Methodology of Research*, Vikas Publishing House.
10. K.R. Sharma, *Research Methodology*, National Publishers, Jaipur.
11. Wilkinson & Bhandarkar, *Methodology and Techniques of Social Research*.
12. Cooper D.R and P.S. Schindler, *Business Research Methods*, Tata McGraw Hill



## 2.3 OPERATIONS RESEARCH AND QUANTITATIVE TECHNIQUES

### Objective

- To impart knowledge in concepts and tools of OR and QT

### Unit 1: Linear Programming

**Hours: 12**

Linear programming, problem formulation, graphical method and simplex method of solution, description of software packages for solving LLP, product mix problems, other managerial applications.

### Unit 2: Transportation and Assignment Models

**Hours: 12**

Introduction, Transportation Method, Methods for finding Initial Solution: North-West Corner Method, Least Cost method, Vogel's Approximation Method; Test for Optimality: MODI Method; Assignment Algorithm, Variations of the Assignment Problem

### Unit 3: Network analysis & Inventory Models

**Hours: 12**

Network analysis, PERT, CPM-drawing the network activity times, event times, critical path, total and free slack-cost time trade off and crashing. Software packages (Description only)

Inventory models, EOQ model, sensitivity analysis, model with one, price break inventory control systems in practice.

### Unit 4: Decision Making & Uncertainty

**Hours: 12**

Decision making under uncertainty, different decision criteria.

## **Unit 5: Simulation**

Simulation- Introduction, Types of Simulation, Major Steps of Simulation, model building, the process, problems with special reference inventory and financial managements. Critical evaluation of software. Decision trees.

### **Course Outcomes:**

CO 1. Ability to solve Linear Programming Problems

CO 2. Understand mathematical models used in Operations Research

Co 3. Apply techniques constructively to make effective business decisions

### **Books for Reference**

#### **Recent Edition Books**

1. Sridara Bhatt, Operation Research & Quantitative Techniques, HPH.
2. Srivastava V. K. etal – *Quantitative Techniques for Managerial Decision Making*, Wiley Eastern Ltd
3. Aruna M Operation Research & Quantitative Techniques, HPH.
4. Anand Sharm, Operation Research & Quantitative Techniques, HPH.
5. Richard, I.Levin and Charles A.Kirkpatrick – *Quantitative Approaches to Management*, McGraw Hill, Kogakusha Ltd
6. Budnik, Frank S Dennis Mcleaavey, Richard Mojena – *Principles of Operation Research* - AIT BS New Delhi.
7. Sharma J K – *Operation Research- theory and applications*-Mc Millan,New Delhi
8. Kalavathy S. – *Operation Research* – Vikas Pub Co
9. Gould F J – *Introduction to Management Science* – Englewood Cliffs N J Prentice Hall.
10. Naray J K, *Operation Research, theory and applications* – Mc Millan, New Dehi.
11. Taha Hamdy, *Operations Research*, Prentice Hall of India
12. Tulasian: *Quantitative Techniques*: Pearson Ed.
13. Vohr.N.D. *Quantitative Techniques in Management*, TMH.
14. Stevenson W.D, *Introduction to Management Science*, TMH.

## **2.4 CORPORATE VALUATION & RESTRUCTURING**

### **Objective**

- To provide knowledge on valuation of business enterprises and various forms of corporate restructuring

### **Unit 1: Introduction and Fundamental Tools of Finance**

**Hours: 10**

Meaning of Financial Management – Goals of Financial Management – Analysis of Financial Statements – DU PONT ANALYSIS; Time Value of Money – Compounding, Discounting, Annuity and Perpetuity, Weighted Average Cost of Capital – CAPM based calculation. Beta – Un-levering and Re-levering

### **Unit 2: Corporate Valuation - 1**

**Hours: 5**

Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalisation Method, Relative Valuation, Chop Shop Method

### **Unit 3: Corporate Valuation - 2**

**Hours: 15**

Valuation of Firm and Valuation of Equity – Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method, Economic Value Added (EVA) Method.

### **Unit 4: Advanced Issues in Valuation and Value Based Management**

**Hours: 20**

Valuation of High Growth Companies, Valuation of Cyclical Companies, Valuation of Banks, Valuation of Insurance Companies. Cross-border Valuation, Valuation in Emerging Markets, Valuation of Private Companies - Valuation of Intangible Assets.

Marakon Approach, Alcar Approach, Mc Kinsey Approach, Stern-Stewart Approach and BCH Approach. Performance Measurement and Analysis, Balanced Scorecard.

## **Unit 5: Corporate Restructuring**

**Hours: 10**

Corporate Restructuring – Financial Restructuring, Asset Restructuring, Mergers and Acquisitions, Feasibility of Mergers and Acquisitions, Financing a merger, Determining Exchange Ratio – Range and Terms.

### **Course Outcomes:**

- CO 1. Understand the role and strength of corporate restructuring for growth
- CO 2. Skill in analysing the need for corporate restructuring
- CO 3. Understand the various methods of corporate valuation
- CO 4. Understand the process of corporate restructuring

### **Books for Reference**

#### **Recent Edition Books**

1. Bender, Ruth and Ward, Keith, "Corporate Financial Strategy", Butterworth Heinemann.
2. Damodaran, Aswath, "Damodaran on Valuation", John Wiley.
3. Damodaran, Aswath, "The Dark Side of Valuation", John Wiley.
4. Chandra, Prasanna, "Corporate Valuation and Value Creation", Mc Graw Hill.
5. Allen, David, "An Introduction to Strategic Financial Management – The Key to Long Term Profitability", The Chartered Institute of Management Accountants, Kogan Page.
6. Allen, David, "Financial Decisions – A Guide to the Evaluation and Monitoring of Business Strategy", The Chartered Institute of Management Accountants, Kogan Page.

7. Hampton, John, "Financial Decision Making – Concepts, Problems and Cases",  
Prentice Hall of India.
8. Penman, H. Stephen, "Financial Statement Analysis and Security Valuation", Tata  
McGraw –Hill Publishing Company Limited.
9. Grinblatt, Mark and Titaman, Sheridan, "Financial Markets and Corporate Strategy",  
Tata McGraw Hill.
10. Chandra, Prasanna, "Financial Management", Tata McGraw Hill Publishing Limited.
11. Hawawini, Gabriel and viallet, Claude; "Finance for Non-finance Managers", South  
Western CENGAGE Learning.
12. Jakhotiya, G.P., "Strategic Financial Management", Vikas Publishing House Private  
Limited.
13. Vedpuriswar, A.V, "Strategic Financial Management – Achieving Sustainable  
Competitive Advantage", Vision Books.
14. Marshall, John and Bansal, Vipul, "Financial Engineering – A Complete Guide to  
Financial Innovation".
15. Copeland, Tom, Koller, Tim and Murrin, Jack, "Valuation – Measuring and Managing  
the Value of Companies", McKinsey Quarterly, Wiley Finance.

## 2.5 STRATEGIC MANAGEMENT

### Objective

- To give them fair understanding of strategy formulation, implementation, monitoring and evaluation.

### Unit 1: Introduction to Strategic Management

**Hours: 10**

Concept of Strategy: Defining Strategy, Levels of strategy operations, Strategic Decision Making and Approaches to Strategic Decision making, Mission and Purpose, Objectives and Goals, Strategic Business Units, Corporate Planning Process

### Unit 2: Environment Analysis and Diagnosis

**Hours: 10**

Environment Analysis and Diagnosis : Concept of Environment and its components, Environment Scanning and Appraisal, Organizational Appraisal, Strategic Analysis and Diagnosis, SWOT analysis

### Unit 3: Strategy Formulation and Choice of Alternatives

**Hours: 14**

Strategy Formulation and Choice of Alternatives : Strategies – Modernization, Diversification, Integration, Merger, Take-over and Joint Venture strategies, Turnaround – divestment and Liquidation strategies, Process of Strategic Choice – Industry, competitor and SWOT analysis; Synergy and Dysergy, GAP Analysis; Porter's Five forces Model of competition; Mckinsey's 7's framework; GE-9 Cell Model, Bostan's Consultancy Group Model, Distinctive competitiveness; Selection of matrix, Factors affecting Strategic Choice : Cost, Leadership, Differentiation focus, value chain analysis, bench-marking, service blue printing.

#### **Unit 4: Strategy Implementation**

**Hours: 14**

Strategy Implementation :Inter-relationship between formulation and implementation; Issues in Strategy Implementation, Resource Allocation, Budgets, Organization structure, Matching structure and strategy, Behavioural Issues – Leadership styles, Corporate culture and values power, Social Responsibilities – Ethics, Building capable organization; Functional Issues – Financial, Marketing, Operations and Personnel Plans and Policies.

#### **Unit 5: Strategy and Structure**

**Hours: 12**

Strategy and Structure: Structural Considerations, Structure for strategies, Organizational design and change Strategy Evaluation: Importance, Symptoms of malfunctioning of strategy, Overview of strategic evaluation, strategic control, techniques of strategic evaluation and control, Operational Control.

Strategies for competing in globalizing markets, New Business Models and strategic for Internet Economy. Tailoring strategy to fit specific industry and company situation, strategy and competitive advantage in diversified agencies, evaluating the strategies of diversified agencies

#### **Course Outcomes:**

CO 1. Knowledge of the strategic management process.

CO 2. Understand the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization.

CO 3. Understand the equal importance of strategy formulation and strategy implementation.

CO 4. Clarity about the strategies followed by different companies in the corporate world.

## **Books for Reference**

### **Recent Edition Books**

1. Managing Business Enterprise : Strategies, Structures and Systems – S.K. Bhattacharya and N.Venkatraman – VHP
2. Business Policy – Kaxmi Azhar – Tata McGraw Hill
3. Strategic Management 12th edition - Thompson and Strickland – Tata McGraw Hill
4. Strategic Management – David Fred R. – PHI
5. Implementing Strategic Management – H.Igor Ansoff – PHI
6. Strategic Management in Action – Coulter Mary K. – PHI
7. Cases in Strategic Management – S.B.Budhiraj and M.B.Athreya – Tata McGraw Hill.
8. The Competitive Advantage of Nations - Macmillian
9. Strategic Management – R.Srinivasan.
10. Strategic Management – Alpna Trehan ( Dreamtech Press)



## 2.6 ADVANCED E-ACCOUNTING

### Objective

To build a base in Accounting with clear focus on equipping them with industry relevant knowledge in Accounting and Controls.

### Unit 1: Basic Accounting

**Hours: 12**

**Introduction:** Accounting System Review, Accounting Equations, Accounting Rules, Grouping of Accounts, Recording of transactions, posting entries to the T Account & preparation of the Trial Balance, Accounting Error Rectification.

### Unit 2: E-Costing

**Hours: 12**

**Understanding Costs:** Direct Vs Indirect Costs, Cost of Goods Sold, Accounting for closing inventory, Capital Vs Revenue Expenditure, Fixed Vs Variable Costs.

### Unit 3: E-Final Accounts

**Hours: 12**

**Preparation of Final Accounts:** Preparation of P/L Account and Balance Sheet for service entities, merchandising entities, manufacturing entities.

### Unit 4: E-Financial Analysis

**Hours: 12**

**Financial Statement Analysis:** Ratio Analysis – Profitability, Liquidity, Turnover, Solvency - Working Capital Cycle, Cash Flow Statement

### Unit 5: E-Business Process

**Hours: 12**

**Business Processes:** Purchase process, sales process, real life simulation of business transactions, Taxation

### Course Outcomes:

- CO 1. Knowledge on sourcing documents and accounting records in digital form
- CO 2. Apply online and internet technologies to the business accounting function.
- CO 3. Prepare accounts using e-accounting software

CO 4. Prepare reports using e-accounting software

**Books for Reference**

1. Financial Accounting – A Managerial Perspective by Narayanswamy R.
2. Study Material from Sound Basics

## **2.7 PERSONALITY DEVELOPMENT**

### **Course Objective:**

- Know themselves better.
- Identify their own potentials and accept their own limitations.
- Consciously overcome their limitations and move towards self esteem.
- Maximise their own potential in enabling a holistic development.

### **Unit I: Self – knowledge**

1. Exploring habits, attitudes, preferences and experience 2. Becoming aware of strengths and weaknesses, talents and problems, emotions and ideas 3. Identifying the optimum means of improving personal performance 4. Identifying areas of expertise and use these to solve problems in new contexts 5. Knowing your ambitions, goals, and values 6. Understanding feelings and emotions: primary feelings and secondary feelings, Self regulating emotions 7. IQ, EQ, SQ, MI

### **Unit II: Self management**

Understanding of life story, Focusing on Internal narratives, Managing change, confusion and uncertainty, Sharpening the Intellect, Schooling the mind, Socializing the individual

### **Unit III: Academic coping strategies**

Memory, Art of listening, Note making, Seminar presentation, Art of learning and writing guidelines, How to study Time management, Receptive skills, Classroom etiquettes, Cyber knowledge

### **Unit IV: Personal Competence and Maturity**

Motivation, Developing rapport, Giving and receiving constructive criticism, Assertiveness and negotiation skills, Leadership

## **Unit V: Integrated Personality Development**

Recognizing the gradual growth in different dimension of one's personality such as (a). Physical (b). Intellectual (c). Emotional (d). Moral (e). Social and (f). Spiritual, Learning the Development process- Tools and Skills, Helping to maximize one's potentials, Enhancing one's self image, self-esteem and self- confidence.

### **Reference:**

- Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi.Tata McGraw-Hill 1988.
- Heller, Robert.Effective leadership. Essential Manager series. Dk Publishing, 2002
- Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
- Lucas, Stephen. Art of Public Speaking. New Delhi. Tata - Mc-Graw Hill. 2001
- Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).
- Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.
- Smith, B . Body Language. Delhi: Rohan Book Company. 2004

### **3.1 BUSINESS ETHICS**

#### **Objective**

To make students internalize ethical values and practices

#### **Unit 1: Ethics in Business**

**Hours: 12**

Definition of business ethics – A model of ethics; ethical performance in business; managerial values and attitudes; ethical congruence; managerial philosophy; types of ethics; code of ethics; importance of ethics in business.

#### **Unit 2: Corporate Governance**

**Hours: 12**

Concept of corporate governance –importance-Corporate governance and agency theory. Benefits of good corporate governance - present scenario in India. Reforming Board of Directors, Birla committee, Naresh Chandra Committee, Narayana Murthy committee, - Corporate citizenship (meaning & importance) Changes in corporate governance issues as per new Companies Act 2013.C.

#### **Unit 3: Ethical Theories and Corporate Social Responsibility**

**Hours: 12**

Cognitivism and non-cognitivism; consequentialism versus non-consequentialism-Utilitarianism; Religion and ethics; Kantianism versus Utilitarianism; Business and Religion; Ethics and Social responsibility: Corporate social responsibility; changing expectations; diagnostics model of social responsiveness; four faces of social responsibility-ethical climate in companies.

#### **Unit 4: Ethics in Marketing**

**Hours: 12**

Ethical dilemmas in marketing- unethical marketing practices ethical and social issues in advertising- common deceptive marketing practices-role of consumerism.

**Ethics in Finance:** Unethical financial practices – creative accounting- hostile takeovers tax evasion- corporate crimes. Contemporary issues in Marketing and Finance (case studies)

## **Unit 5: Ethics in Human Resources Management**

**Hours: 12**

Human resource system- psychological expectancy model- Human resource management practices and ethical implications- Individualism versus collectivism in human resource management practices. Contemporary issues in Human Resources Management (case studies)

**Ethics and Information Technology:** Ethical issues relating to computer applications; security threats – computer crime- computer viruses- software piracy- hacking – computer crime prevention – ethical dilemmas and considerations. Contemporary issues in Information Technology (case studies)

### **Books for Reference**

#### **Recent Edition Books**

1. S.K. Chakraborty: *Foundations of Managerial Work Contributions from Indian Thought*, Himalaya Publishing House, Bombay.
2. V.S. Mahesh: *Thresholds of Motivation*, Tata McGraw Hill.
3. Pradip N. Khandwalla: *Organisational Designs for Excellence*, Tata McGrHill.
4. Theophane A. Mathias: *Corporate Ethics*, (Ed) Allied. Publishers.
5. Beanchamp Tom L: *Ethical Theory and Business*, Prentice Hall.
6. BehramKack N: *Essays on Ethics in Business and the Professions*, Prentice Hall.
7. Blanchard, Kenneth :*The Power of Ethical Management*, EM of Co.
8. Borchert, Donald M: *Exploring Ethics*, Macmillan Pub. Co.
9. Bowie, Norman E: *Business Ethics*, Prentice Hall.
10. Brady, F. Neil :*Ethical Managing*, Macmillan Pub. Co. Page 12 of 43
11. Buckholz, Rogene A: *Fundamental concepts and problems in business Ethics*, Prentice Hall.
12. Cavanagh, Gerald F: *Ethical Dilemmas in the Modern Corporation*, PrenticeHall.
13. Cederblam, Jerry: *Ethics at Work*, Wadsworth Publishing Co.
14. Desjardins, Joseph R: *Contemporary Issues in Business Ethics*, WadsworthPublishing Company.
15. Donaldson, Thomas: *Ethical Issues in Business*, Prentice Hall.

16. Donaldson, Thomas: *The Ethics of International Business*, Oxford University Press.
17. Ferrethoc: *Business Ethics*, Prentice Hall.
18. Garrelt, John C: *Business Ethics*, Prentice Hall.

### **3.2 CAPITAL MARKET**

#### **Objective**

- To provide students in depth knowledge of Capital Market

#### **Unit 1: Introduction to Capital Market and Investment Institutions                      Hours: 12**

Introduction: Basics of Capital Market - Need - Evolution - Components - Investment Institutions: National Level Institutions - State Level Institutions - Qualified Institutional Buyers, Foreign Portfolio Investor - Private Equity - Angel Fund - High Net Worth Individuals - Venture Capital- Pension Fund - Alternative Investment Funds

#### **Unit 2: Capital Market Instruments and Intermediaries    Hours: 12**

Capital Market Instruments: Equity shares -Shares with Differential Voting Rights - Preference Shares - Debentures -Bonds- Foreign Currency Convertible Bonds- Foreign Currency Exchangeable Bonds - Indian Depository Receipts - Derivatives - Warrant  
Capital Market Intermediaries: Merchant Bankers-Registrar to an Issue- Shares Transfer Agent-Underwriters-Banker to the Issue -Trustees -Depositories

#### **Unit 3: Primary Market    Hours: 10**

Meaning -Objectives - Aspects : Different kinds of issue of securities, Types of offer documents Issue requirements ,Steps in Public Issue ,Book Building, ASBA, Green Shoe Option, Anchor Investor, Private Placement (includes QIP) Disinvestment, Rights Issue and Exit Offer

#### **Unit 4: Secondary Market    Hours: 14**

Introduction to Secondary Market-Development of Stock Market in India -Stock Market Organisation in India -Demutualization of Stock Exchanges-Share Trading in Secondary Market-Stock market and its operations - Stock Market Indices: Meaning- Usefulness - Computation - (Sensex & Nifty)



Risk Management in Secondary Market: Trading rules and regulations, Circuit Breakers, Trading and Settlement, National Securities Clearing Corporation of India, Market Making System, Securities Lending and Borrowing, Straight through Process, Margin Trading and Indian Debt Market

### **Unit 5: Securities and Exchange Board of India**

**Hours: 12**

SEBI Act, 1992 Securities Appellate Tribunal, Appeals, Appearance before SAT, Objective, Power and Functions of SEBI -Investor Protection Investor's Rights and Responsibilities, types of grievances and dealing authority, Investor Education and Protection Fund (IEPF) under SEBI Regulations and Companies Act, 2013, Financial Education, Investor Grievance Redressal Mechanism at SEBI etc.

### **Books for Reference**

#### **Recent Edition Books**

1. Capital Markets and Securities Laws Readings, E. Gordon
2. Capital Market in India, Himalaya Publishing House, Ramdoot, K. Natarajan, Dr. Bhalerao Marg, Girgaon, Mumbai – 400 004
3. Sanjeev Aggarwal: Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034
4. V.L. Iyer: SEBI Practice Manual, Taxman Allied Service (P) Ltd., 59/32, New Rohtak Road, New Delhi – 110 005
5. M.Y. Khan, Indian Financial Systems; Tata McGraw Hill, 4/12, Asaf Ali Road, New Delhi – 110 002.
6. S. Suryanarayanan, SEBI Law, Practice & Procedure; Commercial Law Publishers (India) V. Varadarajan Pvt. Ltd., 151, Rajindra Market, Opp. Tis Hazari Court, Delhi – 110 054
7. Mamta Bhargava, Compliances and Procedures under SEBI Law; Shreeji Publishers, 8/294, Sunder Vihar, New Delhi – 110 877
8. Taxmann SEBI Manual

9. Asim Kumar Mishra, Venture Capital Financing in India, Shipra Publications, 115A, Vikas Marg, Shakarpur, Delhi – 110 092
10. Shashi K. Gupta, Financial Institutions and Markets, Kalyani Publishers, 4863/2B, Bharat Nishja Aggarwal Ram Road, 24, Daryaganj, New Delhi – 110 002
11. Neeti Gupta, Capital Markets and Securities Laws Simplified, Lawpoint Publication, 6C, R.N. Mukherjee Road, Kolkata – 700 001.
12. SEBI Annual Report, SEBI, Mumbai

### **3.3 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

#### **Objective**

- (i) To provide knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives.
- (ii) To orient on the procedures and formalities involved in investing

#### **Unit 1: Basics of Investments**

**Hours: 05**

Investments – Meaning – Differences between Investment, Trading and Speculation – Process of making and Managing Investments – Investment Goals and Constraints

#### **Unit 2: Investment Alternatives**

**Hours: 05**

Non-marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Mutual Funds, Derivatives, Life Insurance Policies, Real Estate, Precious and Valuable items

#### **Unit 3: Stock Selection and Portfolio Construction**

**Hours: 24**

Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis, Company Analysis and Stock Valuation – Technical Analysis – Efficient Market Hypothesis – Portfolio Construction Theories – Markowitz Theory, Sharpe's Single Index Model, Capital Asset Pricing Model, Arbitrage Pricing Theory

#### **Unit 4: Bonds**

**Hours: 12**

Pricing of Bonds, Returns on Bonds, Risks associated with Bonds, Duration and Modified Duration – Bond Portfolio Construction – Active and Passive Strategies

#### **Unit 5: Mutual Funds**

**Hours: 10**

Mutual Funds – Net Asset Value – Mutual Fund Returns – Dividend payment plan – Dividend Reinvestment Plan, Bonus Plan and Growth Plan – Mutual Fund Evaluation – Sharpe's Measure – Treynor's Measure – Jensen's Measure

#### **Books for Reference:**

##### **Recent Edition Books**

1. Chandra Prasanna, Investment Analysis and Portfolio Management, McGraw Hill Education
2. V. Rajesh Kumar, Strategic Financial Management, Mc Graw Hill Education

3. Ranganathan and Madhumathi, Investment Analysis and Portfolio Management, Pearson Education
4. Pandian Punithavathy, *Security Analysis and Portfolio Management*, Vikas Pub. House
5. Reily and Brown, Investment Analysis and Portfolio Management, Thomson South Western
6. Fischer et al, Security Analysis and Portfolio Management, Mc Graw Hill Education
7. Hirt and Block, Fundamentals of Investment Management, Mc Graw Hill Education
8. Kevin, Security Analysis and Portfolio Management, Prentice Hall of India

### **3.4 RETAIL BANKING**

#### **Objectives**

- To enable the students familiarizing with operational aspects of retail banking products and developing suitable strategies to broaden the retail client base.

#### **Unit 1: Introduction to Retail Banking**

**Hours: 12**

Concept of Retail Banking-Distinction between Retail and Corporate/Wholesale Banking; Retail Products Overview: Customer requirements, products development process, Liabilities and Assets Products, Approval process for retail loans, credit scoring. Meaning & Concepts of Bad Bank.

#### **Unit 2: Retail Asset Products**

**Hours: 12**

Important Retail asset products: Home loans, Auto/vehicle loans, Personal loans, Educational loans -Study of these products in terms of Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments/Collection; Credit/Debit Cards-Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points; Other products/Remittances/Funds Transfer

#### **Unit 3: Retail Strategies**

**Hours: 12**

Retail Strategies: Tie-up with institutions for retail loans; Delivery Channels Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking; Selling process in retail products; Customer Relationship Management-Role and impact of customer relationship management, stages in CRM process; Technology for retail banking

#### **Unit 4: Trends in Retailing**

**Hours: 12**

New products like insurance, DEMAT services, online/phone banking, property services, investment advisory/wealth management, Reverse Mortgage-Growth of e-banking, Cross selling opportunities

## **Unit 5: Recovery of Retail Loans**

**Hours: 12**

Recovery of Retail Loans-Defaults, Rescheduling, recovery process-SARAFAESI Act, DRT Act, use of Lok Adalat forum, Recovery Agents-RBI guidelines- Insolvency & Bankruptcy Code 2016

### **Books for Reference**

#### **Recent Edition Books**

1. Agarwal, O.P., Fundamentals of Retail Banking, Himalaya Publishing House, Mumbai.
2. Jha, SM, Banking Marketing, Himalaya Publishing House, Mumbai
3. Khan, MY, Indian Financial System, ;Tata McGraw Hill Publishing Company Ltd., New Delhi
4. Uppal,, RK,&Bishnupriya N, Modern Banking in India, New Century Publications, New Delhi
5. Uppal, RK, Banking Services and IT, New Century Publications, New Delhi
6. Guruswamy, S., Banking in the New Millennium, New Century Publications, New Delhi
7. Indian Institute of Banking & Finance, Retail Banking, Mumbai

### **3.5 RISK MANAGEMENT IN BANKS**

#### **Objective**

- Make students understand risk management in Indian Banks

#### **Unit 1: Introduction and Overview**

**Hours: 12**

Risk Definition – Types of Risks – Credit risk, Market risk, Interest Rate risk, Liquidity risk, Operational risk, Currency risk, Legal risk – Introduction to Asset Liability Management

#### **Unit 2: Credit Risk**

**Hours: 12**

Definition – Risk Management in Banks – Framework for Risk Management – Types of credit risk management – Credit rating/scoring – Credit bureaus, Stress test and sensitivity analysis – Non -Performing Assets – Identification of NPAs – Recovery procedures – Industrial Sickness – Rehabilitation of sick industries – RBI guidelines

#### **Unit 3: Operational Risk**

**Hours: 12**

Definition – RBI Guidelines for Operational Risk – Sources of operational risk – Identification – Measurement – Control/Mitigation – Capital allocation for operational risk – Strategic approach and key responsibilities of operation risk management – Organizational setup and policy requirement

#### **Unit 4: Market Risk**

**Hours: 12**

Liquidity Risk: Definition – Dimension and role of liquidity risk management – measuring liquidity risk – asset liability management – Methods: stock method and flow method – Sick Industries Companies Act - SICA.

Market Risk: Interest rate risk – Duration analysis – SLR, Non SLR investments – Bank exposure norms – Foreign exchange – risk – hedging – forward contracts

## **Unit 5: Risk Management**

**Hours: 14**

Risk Calculation – Risk Exposure Analysis – Risk Management / Mitigation Policy – Risk Immunization Policy / Strategy for fixing exposure limits – Capital adequacy norms – Basel I, II and III accords – Non fund based exposure – Risk Management

### **Books for Reference**

#### **Recent Edition Books**

1. Foundations of Banking Risk: An Overview of Banking, Banking Risks and Risk – Based Banking Regulation by GARP (Global Association of Risk Professionals).
2. Moorad Choudhary, Bank Asset and Liability Management: Strategy, Trading, Analysis, Wiley Publishing
3. John C. Hull, Risk Management and Financial Institutions, Pearson, 2009
4. Indian Institute of Banking, AMP, Finance (IIBF), Risk Management, Macmillan Publishers India, 2018
5. Risk Measurement Models to Capital Allocation Policies, Wiley, ISBN: 978-0-470-02978 IIBF Material.



## **ELECTIVE: ACCOUNTING AND TAXATION**

### **3.2 DIRECT TAXES AND PLANNING**

#### **Objective**

To give an integrated view of direct tax and apply the laws to business decisions

#### **Unit 1: Introduction**

**Hours: 08**

Basic framework of direct taxation, principles of direct taxation appraisal of annual Finance Act, Salient features of company taxation, scheme of taxing business income of companies, business deductions/allowances, disallowances, and depreciation.

#### **Unit 2: Taxation of firm (Partnership)**

**Hours 14**

Meaning of partner, firm and partner -Limited partnership and unlimited partnership - Assessment u/s 184 and 185 - Computation of firm's income - Book Profit - Adjustment of Profit and Loss account

#### **Unit 3: Computation of taxable income of companies**

**Hours: 12**

Set off and carry forward of losses, deductions under Section 80 (Problems related to Companies).

#### **Unit 4: Assessment**

**Hours: 12**

Procedure for assessment, deduction of tax at source, advance payment of tax, refunds, appeals and revision, Advance Ruling

#### **Unit 5: Tax Planning**

**Hours: 14**

Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, Transfer pricing.

## **Books for Reference**

### **Recent Edition Books**

1. Vinod K. Singhania, *Direct Tax Law and Practice*, Taxman.
2. Agrarwal P.K, *Tax Planning for Companies*, Hind Law Publishers, New Delhi.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, *Income Tax Law and Practices*, Sahitya Bhavan, Agra.
4. Sukumar Bhattachary, *Tax Planning in India*.
5. Sharat Bargava: *Direct Taxes*.
6. B.B. Lal & N. Vashist – *Direct Taxes*, - Pearson – New Delhi.
7. Girish Ahuja and Dr. Ravigupta – *Direct Taxes Law and practices*-Bharaths.
8. Dr. Manohar – *Direct Taxes*, - Snow white.

### 3.3 STRATEGIC COST MANAGEMENT – I

#### Objective

- To expose the students to the internal environment of business and to enable them to formulate strategies relating to cost.

#### Unit1: Strategic Cost Management

**Hours: 12**

Meaning and concepts of Strategic Cost Management, Influence of different cost elements on business enterprise, Importance of analyzing cost elements, cost control and cost reduction: meaning, process, methods, and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.

#### Unit 2: Decision Making

**Hours: 12**

Target Costing methodology, methods of establishment of target costs, attributable costing, back-flush accounting, target selling. CVP Analysis, Activity Based CVP Analysis, CVP Analysis- Conditions of Uncertainty, CVP Analysis in Service and Non-Profit Organization, CVP Analysis in Just in time Environment, Short run Decision making, CVP Analysis and Cost Concepts- Applications (Problems).

#### Unit 3: Activity Based Costing System

**Hours: 12**

Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.

#### Unit 4: Life Cycle Costing

**Hours: 12**

Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.

#### Unit 5: Just in Time and Kaizen Costing

**Hours: 12**

JIT – features, methodology in implementation of JIT, Benefits of JIT. Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation,

comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management.

### **Books for Reference**

#### **Recent Edition Books**

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. J Madegowda book on strategic cost management
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roy chowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
6. Anthony R.N, Management Accounting Principles, Grawin Publishing.
7. Batty J, Mc Donald & Evans, Management Accountancy, London.
8. Bierman H & Drabin A.R, An Introduction Managerial Accounting, McMillan Company, New York.
9. Broad H.W & Carmichael K.S, A Guide to Management Accounting, HFL (Pub) Ltd., London.
10. Brown & Haward, Mac Donald, Evans, Principles of Management Accountancy, London.
11. De Pauls, Management Accounting in Practice, F.C. Europe Pub. Ltd., London.
12. Keith Ward, Strategic Management Accounting, Butterworth Heirmann Pub.
13. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishing
14. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
15. JAWAHAR. LAL, STRATEGIC COST MANAGEMENT, Himalaya Publishing House, 2015

### 3.4 CORPORATE REPORTING PRACTICES AND IND AS

#### Objective

- The objective of this subject is to orient the students about the background and provisions of accounting standards which govern and guide the accounting process and preparation of financial statements.
- To familiarize with recent developments in the area of financial reporting and to gain ability to solve financial reporting problems in special cases.

#### **Unit 1: Generally Accepted Accounting Principles (GAAP): Evolution and Convergence of International Accounting Standards**

**8 Hours**

Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards - Limitations of Accounting Standards. Orientation to International Accounting Standards and International Financial Reporting Standards. Accounting Standards in Indian Context - Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board. (Theory)

#### **Unit 2: Business Combinations - Accounting & Reporting: Accounting for Business Combinations**

**12 Hours**

Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Accounting in books of vendor/transferor company, Accounting for investment in subsidiary, Accounting for holding companies (including chain holdings, multiple holdings), Corporate Financial Restructuring (including intercompany holdings), Reconstruction schemes, De-merger.

#### **Unit 3: Group Financial Statements: Consolidated Financial Statements**

**12 Hours**

Meaning of Group, Holding and Subsidiary Company, Purpose and benefits of preparing Consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of Consolidation of Financial Statements, Components of Consolidated Financial Statements, Calculation of Minority Interest, Calculation of Goodwill or Capital Reserve on Consolidation. Accounting treatment for inter-company debts, unrealised profit on stock, unrealised profit on fixed assets, and inter-company dividends.

Consolidation of foreign-Holding company, Subsidiary Company and Associate Company including multiple subsidiaries, Concept of a group, Purposes of consolidated financial statements, consolidation procedures-Minority interest, Goodwill, Treatment pre-acquisition profit and concept of Fair value at the time of acquisition

**Unit 4: Developments in Financial Reporting:**

**12 Hours**

Sustainability Reporting: Accounting and Reporting of Financial Instruments and other External Reporting, Share based payments, Voluntary Disclosures 8. Reporting through XBRL (Extended Business Reporting Language)

Accounting for industry based standards - Agriculture -Exploration for and Evaluation of Mineral Resources-Regulatory Deferral Accounts. (Theory only)

Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34)

**Unit 5: Government Accounting in India:**

**8 H ours**

Government Accounting Standards in India [issued by the Government Accounting Standards Advisory Board (GASAB)] – overview and application in Government Accounting, accounting, and reporting procedures.

**Books for Reference:**

**Recent Edition Books**

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Hanif & Mukherjee, Corporate Accounting, Mc Graw Hill Publishers.
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
5. IFRS for India, Dr. A.L. Saini, Snow White Publications
6. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
7. IFRS explained – A guide to International financial reporting standards by BPP learning Media
8. IFRS for finance executives by Ghosh T.P, Taxman Allied Services Private Limited
9. IFRS concepts and applications by Kamal Garg, Bharath Law House Private Limited
10. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
11. First lesson to International Financial Reporting Standards beginners guide by MP
12. Vijay Kumar, prime knowledge services.

13. A student's guide to international financial reporting standards by Clare Finch, Kalpan Publishing.
14. Professional Guide to IND AS by CA. G. Sekar, CA. B. Saravana Prasath

### **3.5 COST AND MANAGEMENT AUDIT**

#### **Objective**

- To familiarize students to Cost Audit, Management Audit and Internal Financial Control as per Companies Act 2013

#### **Unit 1: Cost Audit**

**Hours: 18**

Nature, Scope, Utility and Advantages of Cost Audit – Companies (Cost Records & Audit Rules 2014 – Professional Ethics, Misconduct, Offences and Penalties – Cost Accounting Standards by (ACMA) – Cost Auditing and Assurance Standards (by ACMA) – Format of Cost Audit Report – XBRL – Salient Features

#### **Unit 2: Management Audit**

**Hours: 10**

Management Reporting issues under Cost Audit – Management Audit – Meaning, Nature, Scope etc. – Energy Audit – Efficiency Audit – Propriety Audit and Systems Audit – Evaluation of Corporate Image – Corporate Development Audit – Impact of environmental pollution

#### **Unit 3: Internal Audit, Operational Audit and other related issues**

**Hours: 15**

Concept of Internal Audit – Provisions of Internal Audit under Companies Act 2013 – Audit Planning, Audit Program, Audit working papers – Receivables Audit – Audit of services and local bodies

#### **Unit 4: Internal Financial Control (IFC)**

**Hours: 08**

Internal Financial Control as per Section 134 of Companies Act, 2013 – Policies and procedures adopted by the company for ensuring: Orderly and efficient conduct of its business – Adherence to Company's Policies – Safeguarding of its assets, prevention and detection of frauds and errors; Accuracy and completeness of the accounting records and timely preparation of Reliable financial information and Auditor's responsibility to evaluate Financial Reporting Control.



## **Unit 5: Digital Auditing**

**Hours: 09**

Importance; Internal Audit of Purchases, Sales and Inventory

### **Books for Reference**

#### **Recent Edition Books**

1. Cost and Management Audit, Ravi M. Kishore, Taxmann Publications
2. Cost and Management Audit, A.R. Ramanathan, Tata McGraw Publications
3. Cost and Management Audit, Sri Mohammad AsthafAnathan, Law Book Shop
4. Cost and Management Audit, Dr. Arun Kumar and CA Deepak Bora, Suchitra Prakash Ltd.
5. Cost and Management Audit, Dr. SaxenaVashist, Sultan Chand & Sons, New Delhi
6. Cost and Management Audit, Study Materials by Institute of Cost Accountants of India, Kolkata
7. Cost and Management Audit, Internal Financial Control over Financial Reporting (ICFR) Guidelines issued by the Institute of Chartered Accountants of India, New Delhi

**OPEN ELECTIVE:  
Advertising Management**

**Objectives:**

- The objective is to study basic principles and practices of advertising that emphasizes creative/media strategy decision processes and historical, social, and economic influences.
- This course will provide a foundation for advertising Management.

**Unit 1: Principles of Advertising Management**

**12 Hours**

Introduction, Course Objectives, Scope of Advertisement, Identify, analyze, and understand the advertising environment and describe what advertising is and its role in integrated brand promotion and the economic effects of advertising. The structure of the advertising industry. Advertising's impact on society and society's influence on advertising. **Case studies related to Advertising**

**Unit 2: Digital Marketing**

**12 Hours**

Digital Marketing: Introduction to Digital Marketing, Types of Digital Marketing, Trends & Scenarios of the Digital Marketing Industry, Difference between traditional marketing and digital marketing, Importance of digital marketing, Application of digital marketing. Job Roles in Creative Writing, Script Writer, Short Stories/ Comics/ Fiction Writer, Copywriter Career Scope in Creative Writing

**Case studies regarding Digital Marketing**

**Unit 3: Management of Advertising Agency**

**12 Hours**

Concept and definition of advertisement – Social, Economic and Legal Implications of Advertisements – setting advertisement objectives – Ad. Agencies – selection and remuneration – advertisement campaign. Activities in Ad Agency **Case studies on Advertising Agency**

**Unit 4: Media Planning:**

**12 Hours**

Media planning & Strategy for traditional and modern media. Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling. **Case studies Media Planning**

**Books for Reference:**

1. Kenneth Clow. Donald Baack, "Integrated Advertisements, Promotion and Marketing communication", Prentice Hall of India, New Delhi, 2003.
2. S.H.H.Kazmi, Satish K Batra, "Advertising & Sales Promotion", Excel Books, New Delhi, 2001.
3. George E Belch, Michel A Belch, "Advertising & Promotion", McGraw Hill, Singapore, 1998.
4. Belch M A and Belch G E- Advertising and Promotion – An Integrated Marketing Communication Perspective (Tata McGraw-Hill) 2003. 6th ed

## 4.1 COMPANY LAW

### Objective

- To familiarize students to Company Law, 2013

### Unit 1: Formation and Incorporation of Companies:

Hours: 15

#### Part A: Nature of Companies

Definition – meaning and characteristics of a company – Principle of separate legal existence – Lifting or piercing the corporate veil – classification of companies – private company -privileges and exemption of private companies – Distinction between Private and Public company – Provisions relating to One Person Company (OPC) – Conversion of Private Company into Public Company and vice versa – conversion of OPC into Private / Public Company

#### Part B: Incorporation Procedure

Promotion of a company – Promoter – Legal position of a promoter – duties and liabilities of promoter – provisions relating to registration and incorporation – Filing various documents to the Registrar of Companies – Effects of Incorporation – Certificate of Incorporation – Preliminary / Pre – incorporation contracts (Recent Amendments)

### Unit 2: Share Capital

Hours: 15

#### Part A: Offer

Public offer – Prospectus – contents – statutory requirements in relation to issue of Prospectus – Prospectus by implication – Deemed Prospectus – Red Herring Prospectus – Golden rule for framing prospectus – misstatement or untrue statement in prospectus and their consequences – Allotment of securities – minimum subscription – Return on allotment – private placement of securities – Underwriting contracts and commission. (Recent Amendments)

#### Part B: Issue of Securities by Public Companies

Definition and nature of shares – Equity and Preference Shares – Rights of Equity and Preference shareholders – voting rights of Equity and Preference shareholders – Different kind of preference shares – provision relating to Redemption of Preference Shares – Issue of shares at premium and discount – Further issue of shares – capitalization of profit (Bonus Share) – Issue of shares to employees – Sweat Equity Shares – cancellation of shares – surrender of shares – Buy-back of shares and the provisions thereon – shares and stock – sub-division of shares – Membership – Rights and Cessation of membership –

Transfer and transmission of shares – Demat provision – concept of insider trading.  
(Recent Amendments)

**Unit 3: Borrowing Debentures and Charge**

**Hours: 06**

Borrowing – statutory limit of borrowing – Borrowing Ultra Vires the company and the Directors – Consequences – remedies available to lender – issue of debentures and bonds – redemption – conversion into shares – creation of debenture trust deed – Registration of charge with ROC, on borrowings. (Recent Amendments)

**Unit 4: Directors and Managerial Personnel**

**Hours: 12**

Directors and Managerial Personnel-(KMP)Appointment, Reappointment, Resignation, Removal and varying Terms of Appointment/Re-appointment – Payment of Remuneration to Directors and Managerial Personnel and Disclosures thereof; Compensation for Loss of Office - Waiver of Recovery of Remuneration – Making Loans to Directors, Disclosure of Interest by a Director, Holding of Office or Place of Profit by a Director / Relative - Company Secretary - Appointment, Resignation and Removal - Company Secretary in Practice - Appointment, Resignation and Removal - Auditors-Procedure for Appointment/Re-appointment, Resignation and Removal of Statutory Auditors and Branch Auditors; Appointment of Cost Auditors - Special Auditors; CAG audit (Recent Amendments)

**Unit 5: Meetings**

**Hours: 12**

Collective Decision Making Forums-Authority, Accountability, Delegation and Responsibility - Board Meetings - Convening and Management of Meetings of Board and Committees; Preparation of Notices and Agenda Papers - General Meetings - Convening and Management of Statutory Meeting, Annual and Extra-Ordinary General Meetings, Class Meetings; Creditors' Meetings; Preparation of Notices and Agenda Papers; Procedure for Passing of Resolutions by Postal Ballot; Voting through Electronic Means; Conducting a Poll and Adjournment of a Meeting - Post-Meeting Formalities - Preparation of Minutes and Dissemination of Information and Decisions – Financial Statements, Auditor's Report, Director's Report and Report on Corporate Governance. (Recent Amendments)

## **Books for Reference**

### **Recent Edition Books**

1. Company Law and Secretarial Practice 2015 by Agarwal & Kothari
2. Company Law and Practice Paperback – 2016 by Ratan N lakha
3. Advanced Company Law & Practice Paper Back – 2017 by Tejpal Sheth
4. Advanced Company Law & Practice 2018 by Panda B

## **ELECTIVE: FINANCE AND BANKING**

### **4.2 FOREX MARKET**

#### **Objective**

- To expose the students to acquire skills in forex management.

#### **Unit 1: Introduction to foreign exchange market**

**Hours: 12**

Introduction to foreign exchange market Foreign Exchange Market, Structure and Organization, Mechanics of currency trading- types of rates – types of transactions (spot, forward) – exchange rate quotations – arbitrage with and without transaction costs- organized dealers and role of organized dealers

#### **Unit 2: Currency and Interest Rate**

**Hours: 12**

Derivatives market – Options – Forwards – Futures – Swaps (trading process) – hedging and speculation using derivatives (currency futures) – Interest rate futures – Foreign currency options – Option pricing models

#### **Unit 3: Exchange Rate Determination and Forecasting**

**Hours: 12**

Factors influencing exchange rates – Theories of exchange rate determination – Exchange rate forecasting – Setting the equilibrium spot exchange rate

#### **Unit 4: Foreign Exchange Risk Management**

**Hours: 12**

Transaction exposure: hedging, speculation of transaction exposure – using forward markets for hedging – Internal hedging (leads, lags etc) – External hedging using derivatives (options, futures, swaps, money market hedging)

Translation exposure: Accounting procedures – Translation exposure covering multinational companies

## **Unit 5: Management of Interest Rate Exposure**

**Hours: 12**

Forward Rate Agreements (FRA's), caps, floors, collars –options on interest rate futures, some recent innovations – financial swaps – Interest rate swaps, currency swaps, equity swaps

### **Books for Reference**

#### **Recent Edition Books**

1. Shapiro Alan. C., *Multinational Financial Management*, Prentice Hall, New Delhi.
2. Apte P.G, *International Financial Management*, Tata McGraw Hill, New Delhi.
3. Mcrae T.N and D.P Walkar, *Foreign Exchange Management*, Prentice Hall.
4. Evilt H.E, *Manual of Foreign Exchange*.
5. Holgate H.C.F, *Exchange Arithmetic*.
6. Rajwade A.V., *Foreign Exchange Risk Management*, Prentice Hall of India.



### 4.3 COMMODITY MARKET

#### Objective

- To expose students to the world of commodity markets

#### **Unit 1: Introduction to commodity markets**

**Hours: 12**

Meaning, History and origin of global and domestic commodities derivative markets, types of commodities traded- agricultural and non-agricultural commodities, Individuals, speculators, hedgers, arbitrageurs and other participants in commodity Market., role of commodity market in economic development, , Types of Transactions to be dealt in commodity Market, commodity exchanges- performance evaluation of regional ,national and international exchanges, speculation – types of speculation, Trading on 'Commodity Exchanges- the Exchange platform, Exchange Membership, application of derivatives for risk management and speculation. Hedging - Benefits of Hedging, Understanding Hedge Accounting, Commodity Indexes and commodity-related funds.

#### **Unit 2: Quality Assurance**

**Hours: 12**

Quality Assurance, Concepts of Quality in Commodities, Methods of Quality Assurance, grading and standardization: Meaning, purpose of grading, advantages, disadvantages, criteria for grading, methods of grading, authority responsible in grading of commodities. Rules and regulations for the grading and marking of commodities, Role of standards and certification in context of WTO agreement, Inspection, and quality control- meaning, types, reasons for inspection.

#### **Unit 3: Warehousing Trading and Settlement**

**Hours: 12**

Warehousing and Warehouse Receipts, Storage practice s in India, types of warehouses, Central warehousing corporation (CWC), FCI, functioning, growth, capacity and utilization. Trading mechanism – Margin Trading, Mark to Market, Market Positions, Order Types, Access to Commodity Exchanges, Volume and Open Interest.

Clearing and Settlement on Commodity Exchanges, Clearing House Operations and risk management, procedures, Delivery related issues like delivery centers, deliverable varieties, Issues related to monitoring and surveillance by exchanges and regulator, margining method and the settlement process, learning mechanism role of NSCCL.

**Unit 4: Commodity Derivatives**

**Hours: 12**

Commodity Derivatives: Evolution of Commodity, Derivatives, Evolution of Commodity, Derivatives in India, Types of Derivatives, Other Classifications of Derivatives, Pricing Derivatives, Derivative Markets and Participants, Economic Importance of Commodity Derivatives Markets.

**Unit 5: System of regulation and building up of regulatory capacity**

**Hours: 12**

FCR Act 1952, FMC (Objective, Functions, Power and responsibilities, Scope of Regulation), Essential Commodities Act and role of central and state Governments, National Spot Exchange scam, merger of SEBI with FMC as a unified body- Financial Sector Legislative Reforms Commission, amendments, norms and integration of commodities derivatives and securities trading, Commodity boards working under the ministry of commerce – role and functions of Coffee Board of India, Tea Board of India, Spice Board of India, Rubber Board of India, Tobacco Board of India.

Cashew nut board come under the control of respective state government

central silk board and handloom board functioning under the ministry of textiles,

coir board and handicraft board and come under MSME coconut board functioning under the control of ministry of agriculture and horticulture board.

Export promotion councils- meaning, types, differences between commodity boards and export promotion councils.

## **Books for Reference**

### **Recent Edition Books**

1. Niti Nandiini Chatnani," Commodity Market Operations Instruments and Applications", Tata McGraw Hill Education Private Limited, 2010, New Delhi.
2. Commodity and Financial Derivatives by Kevin S - Prentice Hall of India
3. Commodity Derivatives: Markets and applications [ISBN-13] By NC. Schofield
4. Derivatives & Risk management by R. Madhunath, M Ranganathan - Pearson (India)
5. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
6. S.L. Gupta: Financial Derivatives: Theory, Concepts and Problems, Prentice Hall,
7. S.S.Kumar, Financial Derivatives, PHI,
8. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk  
a. Management, Oxford,
9. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage,
10. Commodities and Commodity Derivatives Modeling and Pricing for Agriculturals, Metals and Energy: Helyette Geman 2005
11. Commodity Price Risk Management, A Manual of hedging commodity price risk for corporates, Multi Commodity Exchange.

## **4.4 CORPORATE BANKING**

### **Objective**

- To familiarize the students with the various services provided in Corporate Banking

### **Unit 1: Corporate Banking**

**Hours: 12**

Meaning and importance, various services provided viz., cash management, salary payment, debt management, factoring and forfaiting, trusteeship, custodial services, business advisory, off shore services, trade services, forex management, etc. Meaning and Concepts of MFI.

### **Unit 2: Corporate Deposits**

**Hours: 12**

Importance of institutional deposits vis-a-vis retail deposits; Corporate Finance-Working capital finance, fund and non-fund based limits and import-export finance, corporate debt restructuring.

### **Unit 3: Investment Banking**

**Hours: 12**

Meaning and scope of investment banking, evolution, overview of current state of investment banking in India; Merchant Banking –Advisory services for equity/debt issues, management, placement and distribution of equity/debt; Mergers and Acquisitions, Divestitures-Identification, Structuring, Negotiation and Execution, arranging finances, etc.

### **Unit 4: Corporate advisory services**

**Hours: 12**

Capital restructuring, Project advisory, Private equity and Venture capital, loan syndication, etc.

### **Unit 5: Project and Infrastructure Finance**

**Hours: 12**

Characteristics of Project Finance-Technology selection, Assessment of technical collaborator-Market Analysis, Financial Analysis; Common risks in projects-Risk mitigation methodologies in projects; Project Planning-Network techniques for project

implementation; Infrastructure financing cash flow deal agreement with parties involved-  
SPV-Monitoring and follow-up of the project.

### **Books for Reference**

#### **Recent Edition Books**

1. Uppal R, Indian Banking in the globalised world, New Century Publications, New Delhi
2. Indian Institute of Banking & Finance, Corporate Banking, Mumbai

## **ELECTIVE: ACCOUNTING AND TAXATION**

### **4.2 INDIRECT TAXES**

#### **Objective**

To enable the students to understand the concept of GST, and Customs Act its framework and constitutional amendments.

#### **Unit 1: GST in India – An Introduction**

**Hours: 12**

Direct and Indirect Taxes – Genesis of GST in India – Concept of GST – Need for GST in India – Benefit of GST – Goods and Services Tax (GST) Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017 – Constitutional Provisions.

#### **Supply Under GST**

Introduction – Relevant Definitions – Concept of Supply [Section 7 of CGST Act] – Composite and Mixed Supplies [Section 8] Place of supply – inter-State supply, intra-State supply, TIME AND VALUE OF SUPPLY – Time of Supply – Relevant Definitions – Time of Supply of Goods [Section 12] – Time of Supply of Services [Section 13] Value of Supply – Relevant Definitions – Value of Supply [Section 15] problems on time and value supply.

#### **Unit 2: Exemptions and Charge of GST**

**Hours: 14**

Introduction – Relevant Definitions – Extent & Commencement of CGST Act/SGST Act/UTGST Act – Levy & Collection of CGST [Section 9 of the CGST Act] – Composition Levy [Section 10 of the CGST Act] – Extent and Commencement of IGST [Section 1 of IGST Act] Levy & Collection of CGST and IGST [Section 5 of the IGST Act]

#### **Unit 3: Input Tax Credit**

**Hours: 12**

Introduction – Relevant Definitions – Eligibility and Conditions for taking Input Tax Credit [Section 16] Appointment of Credit & Blocked Credits [Section 17] – Credit in Special Circumstances [Section 18] How ITC is availed & utilized – problems on ITC

#### **Unit 4: Proceedings Under GST**

**Hours: 10**

All procedures including registration, tax invoice, credit and debit notes, electronic way bill, e-invoice bill, accounts and records, returns (GSTRs), payment of tax including reverse charge, refund, job work – Provisions relating to electronic commerce – Liability to pay in certain cases TCS & TDS– Administration of GST;

#### **Unit 5: Customs Act, 1962**

**Hours: 12**

**Customs Act 1962:** Details of procedure in relation to the levy, collection and exemption from customs duties – documents to be prepared and presented to customs authorities, valuation of goods, clearance of imported and exported goods procedure. Detailed procedure in relation to transportation and warehousing – relevant rules and Regulations - Drawback of customs duties paid, preparation and submission of drawback claim forms - Adjudication and appeals before the customs authorities and the appellate Tribunal.

#### **Books for Reference**

##### **Recent Edition Books**

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N. Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S. Datey – Taxman's.
4. Guide to GST: CA. Rajat Mohan
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Bharat's Publication
6. Goods & Services Tax: CA. Rajat Mohan
7. Goods & Services Tax: Dr. Sanjiv Agarwal & CA. Sanjeev Malhotra.
8. GST – Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST: Kamal Garg, Barat's Publication.
10. Indirect Taxes Laws: Dr. Vandana Bangar & Dr. Yogindra Bangar

### 4.3 STRATEGIC COST MANAGEMENT – II

#### Objective

To expose the students to the external environment of business and to enable them to formulate strategies relating to cost and pricing.

#### Unit 1: Pricing Strategies in Decision Making

**Hours: 12**

Pricing strategies: Pricing policy, process, Role, and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing.

#### Unit 2: Transfer Pricing

**Hours: 12**

Transfer Pricing – meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing: meaning, factors affecting international transfer pricing.

#### Unit 3: Learning Curve Theory

**Hours: 12**

Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve.

#### Unit 4: Cost of Quality and TQM

**Hours: 12**

Definition, classification of quality costs, cost of Conformance, Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM Core concepts of TQM, Benefits of TQM. TQM –basics, stages, principles, control, corrective actions, PRAISE- steps, problems, implementation Cost of quality report Continuous process improvement.

#### Unit 5: Balanced Scorecard and Benchmarking

**Hours: 12**

BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of B.SC and implementation of Balanced score Card, case studies on BSC. Benchmarking – Concepts, Benchmarking process, Impact on Indian Industry, Types of Benchmarking



## **Books for Reference**

### **Recent Edition Books**

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roy chowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta.
6. Anthony R.N, Management Accounting Principles, Grawin Publishing.
7. Batty J, Mc Donald & Evans, Management Accountancy, London.
8. Bierman H & Drabin A.R, An Introduction Managerial Accounting, McMillan Company, New York.
9. Broad H.W & Carmichael K.S, A Guide to Management Accounting, HFL (Pub) Ltd., London.
10. Brown & Haward, Mac Donald , Evans, Principles of Management Accountancy, London.
11. De Pauls, Management Accounting in Practice, F.C. Europe Pub. Ltd., London.
12. Keith Ward, Strategic Management Accounting, Butterworth Heirmann Pub.
13. John K. Shank, Cases in Cost Management: A Strategic Emphasis, South-Western Publishers.

#### **4.4 CONTEMPORARY ISSUES IN ACCOUNTING**

##### **Objectives:**

- To expose the students to important issues on which teaching / research is going on at global level.
- To motivate the students to take up research in certain frontier areas.

##### **Unit - 1: Inflation Accounting**

**Hours: 12**

Introduction to Inflation accounting – Meaning of inflation and deflation – Accounting methods - current purchasing power method – current cost accounting methods – Benefits and drawbacks.

##### **Unit - 2: Corporate social responsibility accounting and ISR accounting**

**Hours: 12**

Corporate social responsibility accounting and ISR accounting - social accounting and social auditing - state of art of social accounting - objectives and standards of social reporting - empirical studies of social measurement and reporting - environmental accounting, reporting and audit – CSR in Indian Context.

##### **Unit - 3: Human Resource Accounting**

**Hours: 12**

Introduction to HRA, Human resource measurement - need for human resource accounting (HRA), objectives and importance - factors influencing HRA - approaches to measure HRA - Cost approach - different methods - value approaches different models - Indian practices of HRA.

##### **Unit - 4: Annual Financial Statements**

**Hours: 12**

Accounting for changing prices - limitations of financial statements - nature of price changes - problems created by price changes in historical cost accounts - methods of accounting for inflation - current purchasing power accounting - current cost accounting - inflation accounting in different countries, UK, USA & India, Sandilands Report.

##### **Unit - 5: Accounting for intangibles, leases and others**

**Hours: 12**

Accounting for intangibles, Accounting for leases and reporting by lessors and lessees, accounting for different types of leases. Pension costs accounting - pension schemes - accounting perspective – Brand Accounting.

##### **Books for Reference:**

1. Inflation Accounting - *The Sandiland Report*, HMSO.
2. Jawaharlal: *Accounting Theory*, Himalaya Publishing House.

3. L. S. Porwal: *Accounting Theory-An introduction*, Tata McGraw-Hill.
4. Jain & Narang : *Advanced Accounts*, Kalyani Publishers
5. Glantier and Underdown: *Accounting Theory and Practice* - ELBs.
6. Schroeder and Clark: *Accounting Theory- Text and Readings*  
, John Weily.
7. P.K. Ghosh , et all: *Studies in Accounting Theory*, Wiley Eastern Ltd.
8. Contemporary Issues in Accounting, 2nd Edition, Michaela Rankin, Kimberly Ferlauto,  
Susan McGowan, Patricia McGowan

### III. COURSE LEARNING OUTCOME

- Industry Academia Interface
- Equip students for placement
- Develop quality initiatives
- Ensure excellence

### IV. EXAMINATION PATTERN

1.1 There shall be a University examination at the end of each semester.

1.2 The details of the scheme of examination are as given below:

Sl.No.	Course	Duration	No. of papers per semester	Maximum Marks of Per Semester	No. of Credits
1	M.Com	I	6 + 1	700	26
2	M.Com	II	6 + 1	700	26
3	M.Com	III	5 + 1 + Internship Evn & Viva	700	26
4	M.Com	IV	4 Papers + Dissertation + Viva -Voce	400 100 50	22

1.3 Each semester will normally have six (Core) and one (soft core) paper and each shall be for 100 marks.

1.4 (i) The composition of theory and internal assessment marks for each paper will be 70 and 30 respectively. However, in Computer related papers it will be 70 + 30 (theory + practical).

ii. Duration of examination per theory paper of 70 marks shall be for 3 hours, for practicals it will be 1 ½ (one and half) hours.

iii. Practical records will be evaluated as part of the practical examination.

iv. In case of practical examinations, students will be assessed based on knowledge of processes, skills operations involved, results / calculations and reporting.

v. Practical examination will be conducted with both internal and external examiners. If the external examiner absents, then the examination will be conducted by two internal examiners.

1.5 Every theory paper shall ordinarily consist of two / three sections, developed to testing of conceptual skills, understanding skills, comprehension – skills, articulation and application skills.

1.6 In case of theory papers the various components of internal assessment will be as follows:

- a) Assignment – 10 Marks
- b) Attendance – 05 Marks
- c) Internal Test – 15 Marks

(The test shall be for 1 ½ hour duration carrying 40 marks. The marks scored by the candidate shall be later reduced to 20 marks).

### 1. 7. Question Paper Pattern:

#### Present Question Paper Pattern:

Section	Pattern of Marks	Marks
Section – A: Question:1. a -g	5 x 3	15
Section– B Question 2-6	10 x 4	40
Section – C: Question 5 Compulsory	15 x 1	15
Total		70

### **1.8 Community Development Internship : Certificate**

- Explore the real world
- Teach in Govt. Schools
- Contribution to Environment- Planting trees
- Volunteering- for a social causes
- Project

### **1.9 MS Office & Company Internship (TCS) Semester holidays (Viva Voce)**

- MS Office- Word, Excel, Power Point
- Company Internship (TCS) Semester holidays (Viva Voce)

### **1.10 Teaching Internship Evaluation- Viva Voce**

Each student will be allotted 30 hours of teaching hours under the guidance of teaching guide. The students will be taking classes and assisting the teaching faculty during the III semester. Teaching Inter will be taking B.Com classes with respect to there given subject of choice. The students will be divided based on the specialization to the different faculty members. Teaching Internship are not subjected to any marks it is purely to improve the students' knowledge of subject and stage fear.

### **1.11 Dissertation:**

Each student will choose business research project / live business problem in a business organization or industry and prepare a dissertation report. The student will formulate it as a research / consultancy problem, work under the guidance of a faculty member on it during the II & III semesters, prepare a report based on his / her work under the guidance of a faculty member and submit at the end of each semester. This will be evaluated for 150 marks. Project Dissertation guidance for a faculty member will involve a workload of 5 hours per week in a semester. Dissertation guidance of 8 students by a faculty member will be equivalent to the teaching of one paper per semester. Viva voce examination will be conducted for 50 marks by BOE.