

**COURSE STRUCTURE AND SYLLABUS**  
(2 YEAR M.COM PROGRAMME)

**M. COM. PROGRAMME**  
2018-19



**DEPARTMENT OF FINANCIAL ADMINISTRATION**

School of Management Central university of Punjab,  
Bathinda Punjab, India-151001

## COURSE STRUCTURE AND SYLLABUS

Admission Batch 2018-19

M.Com (1<sup>st</sup> Year)

<b>SEMESTER – I</b>				
<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>L-T-P</b>	<b>Course Type</b>
MCM.506	Management Concept & Practices	4	4-0-0	Core
MCM.507	Business Economics	4	4-0-0	Core
MCM.508	Quantitative Methods	4	4-0-0	Core
MCM.509	Corporate Accounting	4	4-0-0	Core
MCM. ###	Students to choose a course from the list of elective courses given below	4	4-0-0	Elective
MCM.541	Seminar – I	1	0-0-1	Seminar
XXX. ###	Interdisciplinary Elective – I (Students to choose a course from other Departments)	2	2-0-0	IDC
	<b>Total</b>	<b>23</b>	<b>22-0-1</b>	
<b>List of Electives</b> (Students to choose a course from these elective courses)				
MCM.510	Business Environment	4	4-0-0	Elective
MCM.511	Corporate Governance and Business Ethics	4	4-0-0	Elective
MCM.512	Indian Financial System	4	4-0-0	Elective
MCM.513	Banking and Insurance Management	4	4-0-0	Elective
<b>Interdisciplinary courses offered by Dept. of Fin. Adm. (for students of other Departments)</b>				
MCM.514	Financial Markets and Services (IDC)	2	2-0-0	IDC
MCM.515	Introduction to Indian Tax System (IDC)	2	2-0-0	IDC

## COURSE STRUCTURE AND SYLLABUS

**Admission Batch 2018-19**

**M.Com (1<sup>st</sup> Year)**

**SEMESTER - II**

<b>Course Code</b>	<b>Course Title</b>	<b>Credit</b>	<b>L-T-P</b>	<b>Course Type</b>
MCM.521	Managerial Accounting	4	4-0-0	Core
MCM.522	Financial Management and Policy	4	4-0-0	Core
MCM.523	Organization Theory and Behaviour	4	4-0-0	Core
MCM.524	Direct and Indirect Tax	4	4-0-0	Core
MCM. ###	Students to choose a course from the list of elective courses given below	4	4-0-0	Elective
MCM.542	Seminar - II	1	0-0-1	Seminar
XXX. ###	Interdisciplinary Elective – II (Students to choose a course from other Departments)	2	2-0-0	IDC
<b>Total</b>		<b>23</b>	<b>22-0-1</b>	
<b>List of Electives</b> (Students to choose a course from these elective courses)				
MCM.525	Marketing Management	4	4-0-0	Elective
MCM.526	Project Planning and Control	4	4-0-0	Elective
MCM.527	Financial Services	4	4-0-0	Elective
MCM.528	Corporate Laws	4	4-0-0	Elective
<b>Interdisciplinary courses offered by Dept. of Economic Studies (for students of other Departments)</b>				
MCM.529	Entrepreneurship and MSME Management	2	2-0-0	IDC
MCM.530	Microfinance Management	2	2-0-0	IDC

## COURSE STRUCTURE AND SYLLABUS

Admission Batch 2018-19

M.Com (2<sup>nd</sup> Year)

SEMESTER - III

Course Code	Course Title	Credit	L-T-P	Course Type
MCM.551	Contemporary issues in Accounting	4	4-0-0	Core
MCM.552	Corporate Tax Planning	4	4-0-0	Core
MCM.553	Business Research Methods	4	4-0-0	RM
MCM. ###	Students to choose a course from the list of elective courses given below	4	4-0-0	Elective
MCM.543	Seminar - III	1	0-0-1	Seminar
MCM.599	Project	6	0-0-6	Project
XXX.###	Academic Writing	1	1-0-0	VAC
	<b>Total</b>	<b>24</b>	<b>27-0-7</b>	
<b>List of Electives</b> (Students to choose a course from these elective courses)				
MCM.554	Human Resource Management	4	4-0-0	Elective
MCM.555	Security Analysis and Portfolio Management	4	4-0-0	Elective
MCM.556	Business Analytics	4	4-0-0	Elective
MCM.557	Management Control System	4	4-0-0	Elective

## COURSE STRUCTURE AND SYLLABUS

Admission Batch 2018-19

M.Com (2<sup>nd</sup> Year)

SEMESTER – IV

Course Code	Course Title	Credit	L-T-P	Course Type
MCM.571	Strategic Management	4	4-0-0	Core
MCM. ###	Students to choose a course from the list of elective courses given below	4	4-0-0	Elective
MCM.544	Seminar – IV	1	0-0-1	Seminar
MCM.599	Project	6	0-0-6	Project
MCM.576	Practices of Accounting and Finance	2	2-0-0	DEC
MCM.577	Practices of Management	2	2-0-0	DEC
MCM.505	Data Analysis Using SPSS	1	0-0-1	VAC
	<b>Total</b>	<b>20</b>	<b>12-0-8</b>	
<b>List of Electives</b> (Students to choose a course from these elective courses)				
MCM.572	International Financial Management	4	4-0-0	Elective
MCM.573	Mergers and Acquisitions	4	4-0-0	Elective
MCM.574	Advertising and Sales Management	4	4-0-0	Elective
MCM.575	International Business	4	4-0-0	Elective

**Course Name: Management Concept and Practices**

L	T	P	Cr	Marks
4	-	-	4	100

**Course Code: MCM.506**

**Course Objective:** *The objective of this course is to familiarise the students of Master degree with the basic concepts, functions, and practices of management required to develop managerial skills.*

**Unit-I**

**16 Hours**

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

**Unit-II**

**14 Hours**

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

**Unit-III**

**16 Hours**

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

**Unit-IV**

**14 Hours**

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

**Suggested Readings:**

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

**Course Name: Business Economics**

L	T	P	Cr	Marks
4	-	-	4	100

**Course Code: MCM.507**

**Course Objective:** *The objective of this course is to familiarise the students with the basic concepts, theories, and policies of microeconomics and macroeconomics required to augment managerial skills for business decision making.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

Pricing and output decisions under various market structures – perfect competition, monopoly, price discrimination, monopolistic, Competition, and Oligopoly; pricing policies/strategies.

**Unit-IV**

**15 Hours**

National Income – concepts, measurement and difficulties; Keynesian theory of income and employment – consumption, savings and investment functions, theory of income determination, investment multiplier; Inflation - Meaning, definition, characteristics of inflation, types of inflation, demand pull and cost push Inflation, effects of inflation, measures to control inflation.

**Suggested Readings:**

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

**Course Name: Quantitative Methods**

L	T	P	Cr	Marks
4	-	-	4	100

**Course Code: MCM.508**

**Course Objective:** *The objective of this course is to familiarise the students with the basic tools, techniques and methods of mathematics, statistics and operations research required for developing managerial skills for business decision making.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

**Operations Research** – Linear Programming – Graphical and Simplex Methods, Duality in LPP, Transportation and Assignment Problems, Queuing Theory, CPM & PERT

**Suggested Readings:**

1. Hooda R.L., Statistics for Business and Economics, Vikas Publishing, (5/e), 2016
2. Gupta S.P., Statistical Methods, Sultan Chand and Sons, 2014, (44/e)
3. Aczel, A.D. and Sounderpandian, J., *Complete Business Statistics*, Tata McGraw Hill, 2008
4. Anderson, D.R., Sweeney, D.J., Williams, T.A., Camm, J.D., and Cochran, J.J., *Quantitative Methods in Business*, Cengage Learning, 2007
5. Bierman H. Jr, C.P. Bonini and W.H. Hausman, *Quantitative Analysis for Business Decisions*, 7th Edition, Homewood, Ill., Irwin 2000
6. Levin, R.I., D.S. Rubin and J.P. Stingson, *Quantitative Approaches to Management*, 2009, McGraw - Hill.
7. Taha, Hamdy A., *Operations Research: An Introduction*, Prentice –Hall of India, 2014
8. Vohra N.D., *Quantitative Techniques in Management*, The McGraw Hill companies, 2010.



**Course Name: Corporate Accounting**  
**Course Code: MCM.509**

L	T	P	Cr	Marks
4	-	-	4	100

**Objective:** *To provide expert knowledge on concepts, methods and procedures involved in using Accounting for decision-making in the corporate sector.*

**Unit-1 Financial Statements of Company 15 Hours**

Financial Statements: Meaning, Nature and Objective of Financial Statements, Qualitative Characteristics of Financial Statements, Preparation of Financial Statements as per Schedule III, Companies Act in accordance with Accounting Standards (Disclosure of Accounting Principles, Cash Flow Statement, Depreciation Accounting and Revenue recognition)

**Unit-2 Issue, Redemption and Valuation of Shares and Goodwill 15 Hours**

Issue of Shares: Initial Public Offer, Follow up on Public Offer, Right Issue, Bonus Issue, Sweat Equity Shares, Shares issued for consideration other than cash, Forfeiture of Shares, Reissue of Forfeited Shares, Buy Back of Shares, Underwriting of Shares, Valuation of Shares: Need for Valuation of Shares, Methods of Valuation of Shares, Valuation of Right Shares, Preference Shares and Goodwill

**Unit-3 Accounting for Amalgamation and Reconstruction 15 Hours**

Meaning of Amalgamation, Amalgamations in nature of Merger, Amalgamation in nature of Purchase, Computation of Purchase Consideration, Methods of Accounting, Major Changes in Ind-103 with respect to Accounting for Amalgamations (AS-14)

Internal Reconstruction, Difference between Internal and External Reconstruction, Methods of Internal Reconstruction: Consolidation, Sub-Division, Conversion of Shares to Stock and Vice-Versa. Creation of Internal Reconstruction and Capital Reduction Accounts

**Unit-4 Consolidated Financial Statements and Liquidation of Companies 15 Hours**

Meaning of Group, Holding and Subsidiary Company, Computation of Cost of Control, Minority Interest, Elimination of Intra- Group Transaction, Preparation of Consolidated Financial Statements (Consolidated Balance Sheet and Consolidated Profit & Loss Account)

Liquidation: Modes of Liquidation, Assignment of Official Liquidator, Computation of Liquidator's Fee, Preferential Payments and Preparation of B' List of Contributories, Statement of Affairs and Liquidator's Final statement of account

**Suggested Reading:**

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

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

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr</b>	<b>Marks</b>
0	0	2	1	100

**Objective:** *The objective of this course is to develop the human and soft skills of the students of Masters Degree.*

**General Outline of Activities:**

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

**Course Name: Business Environment**  
**Course Code: MCM.510**

L	T	P	Cr	Marks
4	-	-	4	100

**Objective:** *To enable the students to acquaint with the role of emerging business environment in the economic development.*

### **Unit-I Introduction**

**15 Hours**

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

### **Unit-II Economic Environment**

**15 Hours**

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

### **Unit-III Political and Cultural Environment**

**15 Hours**

Nature of Political Environment, Socio-Cultural Environment: Social Institutions and systems, Social Values and Attitudes, Social Groups, Emerging Rural Sector in India, Social Responsibilities of Business, Business Ethics: Meaning, Assumption, Need and Importance, Social Audit: Scope and Process, Social Audit in India, Environment Protection, Consumerism in India, Consumer Protection Act,

### **Unit-IV Global, Legal and Technological Environment**

**15 Hours**

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

### **Suggested Readings:**

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

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

L	T	P	Cr	Marks
4	-	-	4	100

**Course Code: MCM. 511**

**Course Objective:** *To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

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

**Suggested Readings:**

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

**Course Name: Indian Financial System**  
**Course Code: MCM.512**

L	T	P	Credit	Marks
4	-	-	4	100

**Objective:** *To impart knowledge about the role of financial institutions, financial market, financial instruments, financial services and financial regulators in the Indian economic development.*

**Unit-I Financial System and Intermediaries**

**15 Hours**

Phases of Development of Financial System, Economic Functions of Financial Market: Saving, Wealth, Liquidity, Credit, Risk Protection and Policy Functions, Role of Financial System in Economic Development

Financial Institutions: Banking and Non-Banking Financial Institutions, Foreign Institutional Investors (FII's), Clearing Corporations, Mutual Funds Companies, Merchant Bankers and Credit Rating, Depositories: NSDL and CDSL

**Unit-II Financial Market**

**15 Hours**

Capital Market: Primary and Secondary Market and their organization, Methods of Floatation, Stock Exchanges in India: An overview of BSE, NSE, OTCEI and ISE, Listing and Delisting of Securities, Investors' Protection

Money Market: Organization and Regulation of Money Market, Instruments of Money Market, Role of Money Market in Economic Development

**Unit-III Financial Instruments and Services**

**15 Hours**

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

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

**Unit-IV Financial Regulators**

**15 Hours**

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

Security and Exchange Board of India: Establishment of SEBI, Stipulation concerning recognition of stock exchanges, Power and Functions, Role of SEBI in Economic Development, Pension Fund Regulatory and Development Authority (PFRDA)

**Suggested Readings:**

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

**Course Name: Banking and Insurance Management**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.513**

**Course Objective:** *The endow knowledge about the Indian banking system including its risk management and regulations; as well as insurance concepts, principles, types and regulations.*

**Unit-I: Indian Banking System** **15 Hours**

Indian Banking System: Meaning, Definition of banks & banking system, Origination of bank, Structure of Indian Banking System, Functions of Commercial Banks, Problem Faced by the Commercial Banks, Types of Bank Customers and Deposit Accounts, Bank Credits Creation and Pattern of Distribution, Credit-Deposit Ratio of Banks, Bank-Customer Relationship, Recent Reforms in Banking Sector in India and its Impact on the economy.

**Unit-II Banking Regulations and Risk Management** **15 Hours**

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

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

**Unit III Insurance Concepts, Principles and Regulation** **15 Hours**

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

**Unit-IV: Life and General Insurance** **15 Hours**

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

**Suggested Books:**

- 1.Harrington and Neihaus Risk Management and Insurance, TMG, New Delhi
- 2.Tripathy and Pal Insurance-Theory and Practice, PHI, New Delhi,
- 3.Varshney P.N - Banking Law & Practice, Sultan Chand, New Delhi .
- 4.Maheswari S.N., Banking Law & Practice, Kalyani Publishers, Ludhiana.
- 5.Vasant Desai – Principles of Bank Management, Himalaya Publishing Hous
- 6.Redja Principles of Risk Management and Insurance, TMG, New Delhi

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**Course Name: Financial Market and Services**

L	T	P	Credit	Marks
2	0	0	2	100

**Course Code: MCM.514**

**Objective:** *The objective of this course is to provide a comprehensive knowledge on the structure of financial markets and on various forms of financial services.*

**Unit-I Financial System**

**8 Hours**

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

**Unit-II Financial Services**

**8 Hours**

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

**Unit-III Mutual Funds**

**7 Hours**

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

**Unit-IV Merchant Banking and Venture Funds**

**7 Hours**

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

**Suggested Readings:**

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



8. Bhole L.M. and Mahakud J., Financial Institutions and Markets,  
Tata McGraw Hill Publication, 2017

IQAC

**Course Name: Introduction to Indian Tax System**

L	T	P	Credit	Marks
2	0	0	2	100

**Course Code: MCM.515**

**Course Objective:** *The objective of this course is to familiarize the students with the basics of the Indian tax system.*

**Unit-I Introduction**

**8 Hours**

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

**Unit-II Taxation System**

**7 Hours**

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

**Unit-III**

**8 Hours**

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

**Unit-IV**

**7 Hours**

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

**Suggested Readings:**

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

**Course Name: Managerial Accounting**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.521**

**Objective:** *To enable students to acquire knowledge of concepts, methods and techniques of management accounting and to develop skills for taking efficient managerial decision.*

**Unit-1 Introduction of Managerial Accounting 15 Hours**

Evolution, Objective, Scope and Objectives, Relationship of Financial, Cost and Management Accounting, Tools and Techniques of Management Accounting, Role of Management Accountant in Decision Making, Limitation of Management Accounting

Financial Statement Analysis: Methods and Objectives, Ratio Analysis: Uses, Classification, Advantages and Limitations, Cash Flow Statement (Revised AS-3), Fund Flow Statement

**Unit-2 Standard Costing and Budgetary Control 15 Hours**

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

**Unit-3 Responsibility Accounting and Marginal Costing 15 Hours**

Responsibility Accounting - Concept, Steps in Responsibility Accounting, Responsibility Centres, Transfer Pricing: Meaning, Objectives and Methods of Transfer Pricing

Marginal Costing - Concept, Significance, Advantages and Limitation, Cost-Volume-Profit Analysis, Profit/Volume Ratio, Margin of Safety, Break Even Chart, Assumption and Limitation of Break-Even Analysis, Application of Marginal Costing in Decision Making

**Unit-4 Contemporary issues in Managerial Accounting 15 Hours**

Activity Based Costing: Terminology Stages and Importance, Difference between traditional and Activity Based Costing, Target and Life Cycle Costing, Balanced Score Card: Meaning and Perspective, Just in Time Inventory, Quality Costing and Total Quality Management (TQM), Value Chain Analysis

**Suggested Readings:**

1. Periasamy P., Financial, Cost and Management Accounting, Himalaya Publishing House, 2017
2. Shah P., Management Accounting, Oxford University Press, 2015 (2<sup>nd</sup> Edition)
3. Gupta S. K. and Sharma R. K., Management Accounting, Kalyani Publishers, 2014 (13<sup>th</sup> Edition)

4. Ramanathan S., Accounting for Management, Oxford University Press, 2014
5. Tulsian P.C. and Tulsian B., Advanced Management Accounting, S. Chand Publishing, (Revised Edition)

IQAC

**Course Name: Financial Management and Policy**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.522**

**Objective:** *To impart knowledge about the conceptual frameworks of financial management and its policies so as to enhancing the abilities for making sound financial decisions.*

**Unit-I Introduction to Financial Management 15 Hours**

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

**Unit-II Capital Structure and Leverage 15 Hours**

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

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

**Unit-III Capital Budgeting Decisions 15 Hours**

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

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

**Unit-IV Working Capital Management and Divided Decision 15 Hours**

Working Capital - Concept and Classification, Computation of Working Capital Cycle and Estimation of Working Capital Requirement, Working Capital policies related to Inventory, Receivables, Payables and Cash Management

Dividend Decision and Valuation of firm: Walter Model, Gordon Model, MM Model, Residual Model, Dividend Discount Model and Linter Model, Factors Affecting Dividend Policies

**Suggested Readings:**

1. Pandey, I. M., (2017) Financial Management, Vikas Publishing.

- 2.Chandra, P. (2017) Financial Management, Tata McGraw Hill.
- 3.Khan, M.Y & Jain, P.K, (2017) Financial Management: Text, Problems and Cases, Tata McGraw Hill.
- 4.Srivastava, Rajiv and Misra. Anil, (2017) Financial Management, Oxford University Press.

IQAC

**Course Name: Organization Theory and Behaviour**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.523**

**Course Objective:** *The objective of this course is to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time.*

**Unit-I**

**16 Hours**

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

**Unit-II**

**14 Hours**

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

**Unit-III**

**16 Hours**

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

**Unit-IV 14 Hours Organisational Culture, Organisational Development and Stress Management:** Concept

and determinants of organisational culture, Organisational Development: concept and intervention techniques. Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress.

**Suggested Readings:**

- 1.Luthans, Fred, Organisational Behaviour, McGraw Hill International, New York, 2017

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

IQAC



**Course Name: Direct and Indirect Tax**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.524**

**Course Objective:** *To provide working knowledge on practical application of Direct tax and Indirect taxes.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

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

**Suggested Readings:**

1. Singhania, V K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publication Pvt. Ltd., New Delhi, 2017.
2. Mehrotra, H. C. Income Tax Law, Sahitya Bhawan Publication, Agra, 2017
3. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax. Bharat Law House, New Delhi, 2017

4. Bansal, K. M. GST & Customs Law, Taxmann Publication Pvt. Ltd., New Delhi, 2017.
5. Bare Act on GST

IQAC

**Course Name: Marketing Management**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.525**

**Course Objective:** *The objective of this course is to familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

**Buyer behaviour:** Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process; Market Segmentation, Targeting and Positioning: Bases and procedure for segmenting a consumer market; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

**Distribution Decisions:** Channels of distribution; Different types of distributions, middlemen and their functions; Channel management, Selection, motivation and performance appraisal of distribution middlemen; Retailing and wholesaling; Distribution logistics - major logistics decisions; **Promotion Decisions:** Communication process; Promotion tools- their effectiveness; Determining optimal promotion mix; Developing and implementing a promotional campaign; Promoting through internet; **Planning and Organising:** Marketing Planning, Organising and Control

**Suggested Readings:**

1. Kotler Philip and Kevin Keller Marketing Management, 13th ed., Pearson Prentice – 2017.
2. Sherlekar S.A. and Krishnamoorthy R., Marketing Management, Himalaya Publishing House, 2017 (14/e).
3. Etzel, Michael J., Bruce J. Walker and William J. Stanton, Fundamentals of Marketing, 11th ed., McGraw Hill, 2017.
4. Kazmi, SHH, Marketing Management Text and Cases, Excel Books, 2017

IQAC

**Course Name: Project Planning and Control**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.526**

**Objective:** *To endow with the knowledge of practices and methods related with developing, planning and controlling of business opportunities and project.*

**Unit-I Introduction of Project Management**

**15 Hours**

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

**Unit-II Marketing and Technical Appraisal**

**15 Hours**

Marketing Appraisal: Situational Analysis, Market Survey and Secondary Information, Characterization of Market, Demand Forecasting: Qualitative Methods, Time Series Projection Methods and Casual Methods, Uncertainties in Demand Forecasting, Market Plan

Technical Appraisal: Manufacturing Process: Choice and Appropriateness of Technology, Material Inputs and Utilities, Plant Capacity, Location and Site, Building and Structures, Environmental Aspects, project Chart and Layouts

**Unit-III Financial and Social Appraisal**

**15 Hours**

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

**Unit-IV Project Scheduling**

**15 Hours**

Programme Evaluation Review Technique (PERT) and Critical Path Method (CPM): Introduction, Advantages and their Applications, Network Analysis: Network Diagram, Computation of Earliest Starting Time (EST), Latest Starting Time (LST), Earliest Finishing Time (EFT), Latest Finishing Time (LFT), Critical path, Floats, Estimation of Probability, Resource Allocation and Time Cost Trade Off, GANTT Chart

**Suggested Books:**

1. Chandra, Prasana: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi
2. Chaudhary, S: Project management, Tata McGraw Hill, New Delhi

3. Pitale, R.L: PROJECT APPRAISAL TECHNIQUES, Oxford and IBH
4. IDBI: Manual of industrial project analysis in developing countries

IQAC

**Course Name: Financial Services**  
**Course Code: MCM.527**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Objective:** *The objective of this course is to develop an understanding of financial services rendered by financial institutions in emerging financial markets.*

**Unit-I**

Hire-Purchase: Conceptual; Framework; Features;  
Hire-purchase and

**15**  
**Hours**  
Cred  
it  
Sale;  
Hire-

purchase and Installment Sale; Legal Framework; Taxation Aspects;  
Banks and Hire-purchase Business; Bank Credit for Hire-purchase  
Business.

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

**Unit-II**

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

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

**15**  
**Hours**

**Unit-III**

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

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

**15**  
**Hours**

**Unit-IV**

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

Factoring and Forfaiting: Factoring-Meaning; Types of Factoring;  
Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition,  
Working of Forfaiting; Factoring Vs. Forfaiting.

**15 Hours**

**Suggested Readings:**

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

**Course Name: Corporate Laws**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.528**

**Course Objective:** *The objective of the course is to familiarize the students with the nature*

*of legal regulatory environment of corporate enterprises in India.*

**Unit-I**

**16 Hours**

**Companies and Industrial Development Laws:** Provisions of the Companies Act, 2013 and case law relating to Managerial remuneration, Accounts and audit. Provisions of the Companies Act, 2013 relating to Corporate Governance, Industries (Development and Regulation) Act, 1951, Competition Act 2002;

**Unit-II**

**14 Hours**

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

**Unit-III**

**15 Hours**

**Consumer Protection Act:** Consumer Protection Act, 1986: Objectives, Rights of consumers, Mechanism of Redressal of Consumer grievances; Environment Protection Act, 1986: Objectives, Powers of the Central Government, Major Provisions.

**Unit-IV**

**15 Hours**

Foreign Exchange Management Act (FEMA), Emerging Corporate Laws,

The Insolvency and Bankruptcy Code, 2016

**Suggested Readings:**

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



8. Bare Act on Environment Protection Act, 1986

9. Bare Act on Foreign Exchange Management Act, 1999

IQAC

**Course Name: Seminar –II**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>	<b>Marks</b>
<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>100</b>

**Course Code: MCM.542**

**Objective:** *The objective of this course is to develop the human and soft skills of the students of Masters Degree.*

**General Outline of Activities:**

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

**Course Name: Entrepreneurship and MSME**

L	T	P	Credit	Marks
2	0	0	2	100

**Management**

**Course Code: MCM.529**

**Course Objective:** *The objective of this course is to make the students learn about the basics of entrepreneurship development and management of MSMEs.*

**Unit-I**

**8 Hours**

Entrepreneurship-meaning and definition and forms; Entrepreneurship process- Setting, preparation, Management and survival, Growth, Entrepreneurship transition, Entrepreneurship- problems and prospects in India, Entrepreneurial Behaviour and Skills; Entrepreneurial Structure; Entrepreneurial Culture Vs. Administrative Culture; Nature, Characteristics and importance entrepreneurs; Role of an entrepreneur, Classification of entrepreneurs; Entrepreneurial function at different stages of enterprise life cycle.

**Unit-II**

**8 Hours**

Management of MSMEs – Entrepreneurial Ethics; Entrepreneurship Development- Models, Designing and Evaluating Entrepreneurship Programme, EDPs in India. Environment of Small Enterprise Management; Small Enterprise management process vs. Large Enterprise management process, Strategy Formulation and Implementation in small Enterprise, Strategic Cost Analysis- Strategic position, Value Chain and Cost Drivers, Venture start up process.

**Unit-III**

**7 Hours**

Functional Management of MSMEs - Framework of Human Resource Management, Financial Health Analysis; Pattern of Financing and Risk Management; Important issues of Working Capital Management in Small Business, Management of Product and Product Life Cycle; Promotional Activities for Small Business.

**Unit-IV**

**7 Hours**

Functional Management of MSMEs – Pricing Policy for a small Business; Distribution Strategy and channels for Small Business, Location & Layout and their influence on operation; Break Even Analysis; Production Planning, Scheduling and Control in Small Business Quality Control and Cost Consciousness in Small Business.

**Suggested Readings:**

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

IQAC

**Course Name: Microfinance Management**

L	T	P	Credit	Marks
2	0	0	2	100

**Course Code: MCM.530**

**Course Objective:** *The objective of this course is to equip the students of with the skills required to manage microfinance.*

**Unit-I**

**8 Hours**

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

**Unit-II**

**7 Hours**

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

**Unit-III**

**8 Hours**

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

**Unit-IV**

**7 Hours**

Establishment of MFIs, Management of group dynamics, federation of SHGs, Innovation in Indian Microfinance.

**Suggested Readings:**

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

**Course Name: Contemporary issues in Accounting**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.551**

**Objective:** *To enable the students to learn advanced accounting concepts and practices with respect to recent developments in accounting and reporting practices.*

**Unit-1 Human Resource and Inflation Accounting 15 Hours**

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

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

**Unit-2 Corporate Financial Reporting 15 Hours**

Corporate Reporting: Concept, Objectives and Users of Corporate Financial Reporting, Qualitative Characteristics of Financial Reporting, Disclosure Requirements, Director's Report, Corporate Governance Report, Sustainability Reporting

Reporting through XBRL: Introduction, Evolution, Difference between XML and XBRL, Main Features and Principles of XBRL, Taxonomies, Advantages of XBRL

**Unit-3 Accounting Standards and IFRS 15 Hours**

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

**Unit-4 Recent Developments in Accounting 15 Hours**

Social Accounting: Approaches of Social Accounting, Measurement of Social Cost Benefit, Green Accounting practices in India.

Forensic Accounting: Role and Functions of Forensic Accountant, Detection Techniques used in Forensic Accounting, Value Added Statement, Economic Value Added and Market Value Added, Cloud Accounting

**Suggested Readings**

1. Lal J., Accounting Theory & Practices, Himalaya Publishing House, 2017 (4<sup>th</sup> Edition)

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

IQAC

**Course Name: Corporate Tax Planning**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.552**

**Course Objective:** *The objective of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

**Business Reorganisation:** Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company; Concept of International Taxation; Brief overview of Double Taxation Avoidance Agreement 'DTAA'; Permanent Establishment (PE);



Business Connection (BE); Basics of Base Erosion and Profit Shifting (BEPS) and GAAR

**Suggested Readings:**

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

IQAC

**Course Name: Business Research Methods**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.553**

**Course Objective:** *The objective of this course is to have a detailed study on various methods of research as applicable to business management.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

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

Editing – Coding - Classification – Tabulation – Interpretations, Report writing – Steps-Types of reports; Citation styles, Bibliography and appendix.

**Suggested Readings:**

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

3. Suchdeva J.K., Business Research Methodology, Himalaya Publication,  
Bombay, 2010

IQAC

**Course Name: Human Resource Management**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.554**

**Course Objective:** *The objective of the course is to understand the organizations HRM practices, HR planning, Training Activities, Compensation and reward Planning, Performance Appraisal systems.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

**Training and Executive Development:** Types of training methods purpose benefits resistance. Executive development programmes: Common practices, Benefits, Self-development, Knowledge management, Sustaining Employee Interest, Compensation Management, Career management, Development of mentor, Protégé relationships.

**Unit-IV**

**15 Hours**

**Performance Evaluation, Industrial Relations and Welfare:** Method of performance evaluation, Feedback, Industry practices. Promotion, Demotion, Transfer and Separation, Implication of job change; Industrial Relations in India, Health, Safety, welfare and Social Security, Worker's Participation in Management.

**Suggested Readings:**

1. Decenzo and Robbins, Human Resource Management, Wiley, 2017.
2. Dessler, Human Resource Management, Pearson Education Limited, 2017

3. Mamoria C.B. and Mamoria S. Personnel Management, Himalaya Publishing Company, 2017
4. Bernadin , Human Resource Management ,Tata Mcgraw Hill, 2016.
5. Wayne Cascio, Managing Human Resource, McGraw Hill, 2017.

IQAC

**Course Name: Security Analysis and Portfolio**

L	T	P	Credit	Marks
4	-	-	4	100

**Management**

**Course Code: MCM.555**

**Objective:** *To enable the students with the advanced models and theories of security analysis and portfolio management necessary for understanding of risk and return framework for making sound investment decision*

**Unit-I**

**Investment**

**15 Hours**

Investment Environment, Investment Process, Investment, Speculation and Gambling, Classification of Investors, Investment Avenues, Diversification and Hedging, Factors Affecting Investment Decision, Contemporary issues in Investment Management

Sources of Risk: Systematic and Unsystematic risk, Computation of Risk and Return, Valuation of Securities

**Unit-II**

**Security Analysis**

**15 Hours**

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

**Unit-III**

**Portfolio Management**

**15 Hours**

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

**Unit-IV**

**Portfolio Theories**

**15 Hours**

Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory, Markowitz Model, Arbitrage Pricing Theory, Efficient Frontier, Factor Models: Sharpe's Single index portfolio selection method, Prospect Theory, Capital Asset Pricing Model (CAPM), Security Market Line (SML) and Capital Market Line (CML)

**Suggested Readings:**

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

IQAC

**Course Name: Business Analytics**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.556**

**Course Objective:** *The objective of this course is to gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.*

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

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

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

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

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

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

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

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

**Suggested Readings:**

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



**Course Name: Management Control Systems**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.557**

**Course Objective:** *The objective of this course is to gain knowledge, develop insight and analytical skills related to design and implementation of management control systems in organisations and to make them familiar with modern control techniques.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

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

***Suggested Readings:***

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

IQAC

**Course Name: Seminar-III**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>	<b>Marks</b>
<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>100</b>

**Course Code: MCM.543**

**Objective:** *The objective of this course is to develop the human and soft skills of the students of Masters Degree.*

**General Outline of Activities:**

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

**Course Name: Project**

L	T	P	Credit	Grade
-	-	12	6	S/US

**Course Code: ECO.599**

**Course Objective:** *The objective of the course is to make the students learn the skills of formulation of research problem, objectives, hypotheses and also the skills of data collection, analysis and interpretation.*

**General Outlines:**

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

**Course Name: Academic Writing**

L	T	P	Credit	Marks
1	1	0	2	100

**Course Code: XXX.###**

**Course Objective:** The objective of this course is to develop the writing skills of the students of Masters Degree.

**Module-I: 4 Hours**

Meaning of academic writing, Purpose of academic writing, features of academic writing, Common types of academic writing, elements of academic writing, The writing process, choosing and narrowing a topic, the format of long and short writing tasks.

**Module-II: 4 Hours**

Use of simple and complex sentences in academic writing, writing in paragraphs, organizing paragraphs, accuracy in academic writing.

**Module-III: 3 Hours**

Reading – finding suitable sources, developing critical approaches, avoiding plagiarism.

**Module-III: 4 Hours**

Fining key points and note-making, paraphrasing, summarizing, references and quotations, proof reading and editing.

**Suggested Readings**

1. Alice Oshima and Ann Hogue (2007): Introduction to Academic Writing, The Longman Academic Writing Series, Pearson Education.
2. Stephen Bailey (2011): Academic Writing: A Handbook for International Students, Routledge

**Course Name: Strategic Management**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.571**

**Course Objective:** *The objective of the course is to understand about Strategic Management, Globalization, Competitive Advantage, Implementation Strategies, Evaluation and Issues of Non-Profit Organizations.*

**Unit-I**

**16 Hours**

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

**Unit-II**

**14 Hours**

**Strategy formulation:** Stakeholders in business, Vision, mission and purpose, Business definition, objectives and goals, Tailoring strategy to fit specific industry stage (SWOT, TOWS, Resource Based View, Industrial Organization Model, industry life cycle, GAP Analysis), Levels of strategies (functional Business, Corporate level), Guidelines for crafting successful strategies, GE9 Cell Model.

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

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

**Suggested Readings:**

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

IQAC

**Course Name: International Financial Management**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.572**

**Course Objective:** *The objective of this course is to introduce the environment of international finance and its implications on international business.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV 15 Hours** International Financing Decision - Issues in Overseas Funding Choices, Economic

Circumstances and overall Funding Choices, Funding and Risk Management Aspects; Analysis of International Capital Budgeting, Cost of Capital of a Foreign Investment.

**Suggested Readings:**

1. Apte P.G., Multinational Financial Management, New Delhi, Tata McGraw Hill, 2008
2. Eiteman, David K., Arthur Stonehill and Michael H. Moffett, Multinational Business Finance, Reading mass., Addison - Wesley Publishing company, 2008.



3. Levi, Maurice, International Finance, New York, McGraw Hill Inc., 2006.
4. Seth A.K., International Financial Management, New Delhi, Galgotia Publishing Company, 2007
5. Shapiro, Allen C., Multinational Financial Management, New Delhi, Prentice Hall India Pvt. Ltd., 2005.

IQAC

**Course Name: Mergers and Acquisitions**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.573**

**Course Objective:** *The objective of this course is to develop an understanding of mergers and acquisitions as a significant economic activity taking place in today's economy.*

**Unit-I**

**15 Hours**

**Introduction to Merger and Acquisition:** Meaning and various forms of - Mergers and Acquisitions. Theories of mergers and acquisitions. Strategies for entering a new market, Value creation in M&A, Growth strategy through M&A Corporate objectives of M&A, Formulation of strategies, Assets deal vs. Stock deal. Basic valuation equations, valuation process, Role of valuation and conflicts, Approaches to corporate valuation, Methodology of valuation, Valuation models, Valuation of intangibles assets,

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

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

**Suggested Readings:**

1. Ray, K. G., *Merger and Acquisitions: Strategy, Valuation and Integration*. PHI Learning Pvt. Ltd., 2010
2. 2.Arzac, Enrique, *Valuation for Mergers, Buyouts and Restructuring*, Wiley, 2010

3. Gaughn, P.A., Mergers, Acquisitions and Corporate Restructurings, Wiley, 2017
4. Godbole, P., Mergers, Acquisitions and Corporate Restructuring, Vikas Publication, 2013
5. Ramanujam, S., Mergers and Acquisitions: Issues, Implications, and Case Laws in Corporate Restructuring, Tata McGraw-Hill, 2004
6. Kae, R. N., Minakshi, Merger Acquisition & Corporate Restructuring, *Taxmann Publication* , *New Delhi*, 2017

IQAC

**Course Name: Advertising and Sales Management**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.574**

**Course Objective:** *The objective of the course is to acquaint students with the theory and practice of advertising, as well as management of a firm's sales operations.*

**Unit-I**

**15 Hours**

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

Sales Planning: Importance and Types of sales planning, Sales planning process, Forecasting, Determining sales territories, Sales quota and Sales Budget. Objectives, principles & uses of sales Budget.

**Suggested Readings:**

1. Aaker, Devid : Advertising Management, Prentice Hall, New Delhi, 2011
2. Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore, 2010
3. Batra, Rajeev, Johan G. Myers and David A. Aaker : Advertising Management, Prentice Hall, New Delhi, 2012
4. Gupta, Vaswar Das: Sales Management in the Indian Perspective, Prentice Hall, New Delhi, 2010

**Course Name: International Business**

L	T	P	Credit	Marks
4	-	-	4	100

**Course Code: MCM.575**

**Course Objective:** *The purpose of this course is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with trends and developments in International Business Environment and policy framework.*

**Unit-I**

**15 Hours**

**Introduction:** International Business – Meaning, nature, scope, Importance, Globalization;

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

**Unit-II**

**15 Hours**

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

**Unit-III**

**15 Hours**

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

**Unit-IV**

**15 Hours**

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

**Suggested Readings:**

1. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P., *International Business: Environment and Operations*, 2017

- 2.Griffin, Ricky W. and Pustay, Michael W, *International Business: A Managerial Perspective* , Prentice Hall, 2017
- 3.Hill, Charles, W.L., *International Business*, McGraw Hill Company, New York, 2017
- 4.Cherunilam, F., *International Business Text and Cases*, PHI, 2017
- 5.Bhasin, N., *Foreign Direct Investment in India: Policies, Conditions and Procedures*, New Century Publications, 2017

IQAC

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

L	T	P	Credit	Marks
0	2	0	2	100

**Course Code: MCM.576**

**Course Objective:** *To enable the students to comprehend the concepts and applications of accounting and finance through exercises to compete in National level competitive examinations.*

**Module-I**

**8 Hours**

Financial and Management Accounting – Capital and Revenue; Financial Statements; Partnership Accounts; Advanced Company Accounts; Cost and Management Accounting.

**Module-II**

**7 Hours**

Accounting Standards in India, Accounting; Social Accounting; Inflation Accounting; Money Capital; HR Accounting; and Responsibility Markets; Regulatory Authorities; Venture Capital Funds.

**Module-III**

**8 Hours**

Financial Management – Capital Structure, Financial and Operating Leverage; Capital; Capital Budgeting; Working Capital Management; Dividend Policy.

**Module-IV**

**7 Hours**

Mergers and Acquisitions; Mutual Funds; Lease Financing; Measurement of Risks and Returns; Security Analysis and Portfolio Management; Banking and Financial Institutions.

**Suggested Readings**

Schaum's Outline of Principles of Accounting, McGraw-Hill Education, 2009  
Schaum's Outline of Financial Accounting, McGraw-Hill Education, 2009  
Schaum's Outline of Cost Accounting, McGraw-Hill Education, 2009

Schaum's Outline of Theory and Problems of Managerial Accounting, McGraw-Hill Education, 2009

Schaum's Outline of Financial Management, McGraw-Hill Education, 2009

**Course Name: Practices of Management**

L	T	P	Credit	Marks
0	2	0	2	100

**Course Code: MCM.577**

**Course Objective:** *To enable the students to comprehend the concepts and applications of various branches of management through exercises to compete in National level competitive examinations.*

**Module-I**

**8 Hours**

Business Environment; Business Economics and Statistics; Business Management; Direct and Indirect taxes; Corporate tax planning.

**Module-II**

**7 Hours**

Marketing Management – Concepts and tools; Marketing Environment; Consumer Behaviour and Marketing Segment; Product, Pricing, Distribution and Promotion Decisions; Marketing Research; Direct Marketing; Advertising and Sales Management.

**Module-III**

**8 Hours**

Human Resource Management – Role and Functions of HRM; HR planning; Job analysis, recruitment and selection, training and development, Compensation; Appraisal Performance; Workers participation management.

**Module-IV**

**7 Hours**

International Business – Balance of Payments; FDI, FPI, MNCs, Regional Economic Integration; India and WTO; IPRs, Foreign Exchange; Foreign Investment Institutions; India's Foreign Trade.

**Suggested Readings**

Schaum's Outline of Introduction to Business Organization and Management, McGraw-Hill Education, 2009

Schaum's outline of Business Statistics, McGraw-Hill Education, 2011  
Schaum's outline of principles of economics, McGraw-Hill Education, 2011

Schaum's Outline of Theory and Problems of Managerial Economics, McGraw-Hill Education, 2009

Schaum's outline of Quantitative Approaches to Management, McGraw-Hill Education, 2002



**Course Name: Seminar-IV**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>	<b>Marks</b>
<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>100</b>

**Course Code: MCM.543**

**Objective:** *The objective of this course is to develop the human and soft skills of the students of Masters Degree.*

**General Outline of Activities:**

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

**Course Name: Project**

L	T	P	Credit	Marks
-	-	12	6	S/US

**Course Code: MCM.599**

**Course Objective:** *The objective of the course is to make the students learn the skills of formulation of research problem, objectives, hypotheses, data collection, analysis and interpretation.*

**General Outlines:**

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

**Course Name: Data Analysis Using SPSS**

L	T	P	Credit	Marks
0	0	2	1	100

**Course Code: MCM.505**

**Course Objective:** The objective of the course is to equip the student with the knowledge of basic data analysis using SPSS.

**Module-I: Introduction and Data Management: 7 Hours**

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

**Module-II: Descriptive Analysis of Data: 8 Hours**

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

**Module-III: Correlation and Regression Analysis: 8 Hours**

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

**Module-IV: Regression Diagnostics: 7 Hours**

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

### **Suggested Readings**

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