



**Department of Commerce and International Business
School of Business Studies
Central University of Kerala**

Regulations governing the two-year Master of Commerce (M. Com) programme of the Central University of Kerala (CUK).

Introduction:

Higher education in India has taken a giant leap due to the rising standards of living, aspirations of the middle class for higher education, and the proven records of how education had touched the lives of families and also the Governments focus and the consequent quantum leap in the level of investment in education. The New Education Policy (NEP-2020) envisages multidisciplinary institutions, different stages of learning, four-year undergraduate courses with multiple entry and exit options, developing research capabilities in the faculty and students, ensuring high quality education, enhancing the skill sets of the students, student centric approach, reaffirming the integrity of faculty and institutional leadership; revamping curriculum, pedagogy, assessment, and student support for enhanced student experiences. It also envisages the entry of foreign universities to operate in India. With these developments in the country, the Higher Educational Institutions (HEIs) have to gear up by revising the syllabus which reflects the current practices in industry and commerce and also looks at the future developments at the national and International level. The aim of the central and the state governments is to increase the Gross Enrolment Ratio (GER) at the HEIs. To achieve the objectives of the NEP 2020 and also to reflect the aspirations of the students, employers and the society at large, the Department of Commerce and International Business (DCIB) has taken up the exercise of revising the syllabus of M. Com programme. Being a programme of the Central University of Kerala, the department envisages to achieve the objective of preparing and producing the postgraduates in Commerce and Industry who can occupy the positions in different walks of life. The department also wants to inculcate the feeling of creating the just and humane society among the students and faculty who can face any challenges the current and the future world can pose. It is in this direction that the DCIB has taken up the task of syllabus revision.

Vision of the Department:

To be a center of excellence in the area of Commerce and International Business at the regional, national and global level.

Mission of the Department:

To create human resources who could give phillip to startup India mission by starting their own enterprises and to occupy positions in Industry, Commerce, Trade, Banking, Educational institutions and other areas of the society and economy.

Master of Commerce (M. Com)

Master of Commerce (M. Com) under the CBCS

Programme Objectives:

To offer world class postgraduate programme, provide insights into the knowledge, skills and mould the attitude of the students to become professionals in their area of activities and become entrepreneurs, leaders in the industry and commerce, consultancy, teaching and research professionals and to cater to the increasing need of the economy and the society.

Programme Name: Master of Commerce (M. Com) under the CBCS:

PROGRAMME SPECIFIC OBJECTIVES:

1. To offer world class postgraduate programme, provide insights into the knowledge, skills and mould the attitude of the students to become professionals in their area of activities and become entrepreneurs, leaders in the industry and commerce, consultancy, teaching and research professionals and to cater to the increasing need of the economy and the society.
2. To study the necessary concepts, tools and techniques to be able to evaluate the value creation opportunities available to an organization.
3. To impart conceptual and skill based knowledge in all functional areas as an integral part of, and the way forward in, implementing the strategic objectives of an organization.
4. To understand how to measure and achieve the efficient use of resources in addressing the organizational objectives.
5. To gain a practical understanding of how risk and uncertainty can be managed through the use of various tools in different courses such as financial derivatives.
6. To impart conceptual, practical and skill knowledge in the frontier areas of trade, commerce and international business.

PROGRAMME OUTCOMES:

This Programme is available for learners seeking a Master's degree in the subjects of either Advanced Accountancy or Business Studies or Banking and Finance or E-commerce. This Programme provides opportunities for hands-on learning through Project Work and Assignments. It enables students to develop academic skills with respect to managing business, accounting, financing, marketing, HR and other areas. The curriculum develops the managerial knowledge and strategic ability of the students with a broader skill set and a fresh perspective to encourage them to seek out bold, innovative solutions for today's business and societal challenges. After the completion of the programme, students should be able to:

- 1) Develop independent logical thinking and facilitate personality development.
- 2) Establish a systematic rigorous learning and exposure to Banking and Finance related disciplines.
- 3) Develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in strategic, routine and special activities relevant to trade, commerce, finance and Banking.
- 4) Acquire knowledge in conventional as well as contemporary areas in the discipline of Commerce and International Business.
- 5) Enhance the understanding in the areas of commerce, business, accounting, regulatory mechanisms, and finance and apply these in an organizational setting.

Master of Commerce (M. Com)

- 6) Consolidate in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.
- 7) Occupy the positions in industry, commerce, trade, educational institutions, research institutions, banks and financial services institutions, consultancy organization and positions in an economy and the society.
- 8) Effectively develop written, oral and dashboard communication skills for financial information sharing and analysis.
- 9) Proficiently use latest technology in the area of finance and research.
- 10) Become adept in working in cross-sectional teams
- 11) Enrich the different ecosystem of which they are part of.
- 12) Become responsive to ethical and social issues in every walk of life so as to make them catalyst to the growth of a robust society
- 13) Develop self-directed and lifelong learning in every aspects of life at personal and professional level.
- 14) Develop conceptual and practical understanding of all the courses of commerce and international business
- 15) Develop themselves as responsible citizens who will create caring and human society

PROGRAMME SPECIFIC OUTCOMES

The M. Com course provides an extreme and rigorous base for teaching, research and allied subjects in the areas of Commerce and International Business. It serves the needs of academics and prepares students for not only research and teaching but also positions in the industry, commerce, trade and international business. M.Com Programme offers research in diverse areas of Commerce and International Business disciplines and has large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. Department of Commerce and International Business aligns itself with the overall vision of the University i.e. to touch the lives of every student by inculcating prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com programme attempts to kindle sense of students—responsibility, honesty, conscience, justice — and above all commitment to human values. M.Com students form the core of our existence as an institution and are geared up to be passionate about their dreams and make their family and society proud of their achievements. This M. Com programme upgrades the standards of teaching and research and delivering an education system that is a source of national pride and public confidence. The programme prepares the students who would become entrepreneurs and contribute to the skill India and startup India. After completing the programme, the students should be able to:

- PSO 1: Develop skills in the preparation of accounting statements.
- PSO 2: Develop knowledge on organizational dynamics.
- PSO 3: Understand marketing practices in service sector.
- PSO 4: Develop the skills in application of research methods.
- PSO 5: Understand ethical issues and good governance practices.
- PSO 6: Develop the skills of analysis and capability of making business decisions.
- PSO 7: Develop skill in understanding the working of complex financial instruments
- PSO 8: Develop skills in analyzing and interpreting the publicly available and privately available information to evaluate the working of organizations
- PSO 9: Develop skills in the due diligence process of mergers and acquisitions.
- PSO 10: Develop skills in successfully starting and running an enterprise.

Master of Commerce (M. Com)

Summarizing that, after completing Masters of Commerce students are able to

- Develop an ability to apply knowledge acquired in problem solving.
- Work in teams with enhanced interpersonal skills and communication.
- Work in different domains like Accounting, Taxation, HRM, Banking and Administration.
- Work in MNCs as well as private and public companies.
- Develop team work, leadership and managerial and administrative skills.
- Go further for professional courses like CA/ CS/CMA/CFA
- Apply qualitative skills to help to analyze and solve business problems.
- Start an enterprise and successfully run it.
- Take up teaching and research positions.

Regulations Governing the Two-Year Master of Commerce (M.Com) as per CBCS Programme and NEP 2020.

These regulations shall be called the regulations governing the two-year Master of Commerce (M. Com) under the CUK CBCS regulations. These regulations and the revised curriculum shall come into effect from the academic year 2021-22. In addition to the existing regulations for Post Graduate programme offered under the Choice based Credit semester system at the University (CBCS), M. Com (full time-CBCS) will have the following additional provisions:

Student intake:

60 students per batch or the intake as decided by the CUK from time to time is to be admitted. This intake is excluding the supernumerary and the foreign student quota. There will be no age restriction for seeking admission to MCom programme. In addition to the above intake, a supernumerary quota and foreign students quota as prescribed by the CUK CBCSS regulations can be admitted.

Programme Duration:

MCom (CBCSS) programme of the Central University of Kerala shall be of 2 years consisting of four semesters. Each semester shall consist of 16 Instructional weeks. A core course shall have 4 credits and elective course shall have 3 credits each. MOOCS/SWAYAM courses shall have the credits as prescribed by the SWAYAM. A Student can take the SWAYAM courses at any time that is offered on the SWAYAM Platform starting from the First Semester to third Semester of MCom. The student/s who take the SWAYAM course shall intimate in writing to the Department the details of courses taken. There is no separate attendance requirement for SWAYAM course as these are maintained by the course designer/instructor. All other aspects related the courses will be as per CBCSS regulations of the Central University of Kerala.

Eligibility for Admission:

The eligibility for admission to MCom (CBCSS) degree course under the Central University of Kerala is a BCom/BBM/BBA of a recognized university/Deemed university/institution or equivalent with 50% marks in aggregate of the courses of all the years/semesters. The minimum percentage in case of SC/ST/differently abled candidates shall be 45%. The admission will be based on a CUCET/CUK entrance examination as applicable to the other PG programmes of the Central University of Kerala from time to time. There is no age limit for admission.

Master of Commerce (M. Com)

Admission Procedure and Reservation:

As per existing CBCSS regulations of Central University of Kerala (CUK)

Requirement of Attendance and Progress:

As per existing CBCSS regulations of Central University of Kerala

Continuous Assessment, Examination and Results:

The continuous assessment (CA) shall be based on the test, quiz, industry visits, seminars, assignments, group discussions, case analysis, role plays, viva-voce and such other criteria as decided by the course teacher from time to time. It shall carry 60 marks. The continuous assessment can also be based on the marks awarded for attendance as per the CBCS regulations of the CUK.

From a total of 60 marks in CA, 5 marks shall be awarded to the students for regularity. The marks shall be awarded as follows: Greater than 75% but less than or equal to 80% attendance, 1 marks; Greater than 80% but less than or equal to 85% attendance, 2 marks; greater than 85% but less than or equal to 90% attendance, 3 marks; greater than 90% but less than or equal to 95% attendance, 4 marks; greater than 95% but less than or equal to 100% attendance, 5 marks.

End Semester Examination (ESE):

There shall be ESA at the end of each semester. The marks for the ESA shall be 40 and the ESA course answer papers (ESA) shall be assessed as per the CUK CBCSS regulations.

Pass minimum:

For Continuous Assessment (CA) there is no separate minimum for a pass; however, for the End Semester Assessment (ESA), the student should secure a minimum of 40% and in aggregate (CA plus ESA) the student should possess 40% marks for each course and an aggregate of 45% for the semester and an aggregate of 50% for the whole programme. The aggregate percentage of marks for passing the programme is 50%. Those who do not obtain the minimum marks in a course shall repeat that course.

The Award of Grades and Grade Points:

The award of letter grades and grade points shall be same as that of the general CBCSS regulations of the CUK.

Attendance:

The attendance requirement to appear for ESA shall be as prescribed in the CBCSS regulations of the CUK.

Credit Requirements for the Programme:

The students have to obtain minimum of 90 credits to complete the MCom programme. All core courses are compulsory and the total credits for the core courses are 76. The remaining credits shall be obtained by the students in the elective courses. Elective courses can be from the courses offered by the Department or other Departments of Central University of Kerala or MOOCs/SWAYAM. The students shall register for atleast 3 SWAYAM courses during the tenure of the PG programme.

Master of Commerce (M. Com)

Offering Elective Courses by the Department:

There should be a minimum of 10 students for offering an Elective course. The Department shall have the freedom to add, delete, revise or amend the Elective Courses and/ or their contents/ scope at any time in accordance with the availability of facilities/faculty.

Time Limit for the Completion of Programme:

As per existing CBCSS regulations of Central University of Kerala

Classification of Successful Candidates:

As per existing CBCSS regulations of Central University of Kerala

Multiple Entry and Exit as per NEP 2020:

Every student who successfully completes the first and second semester MCom may opt to exit at the end of the first-year. Those candidates shall be awarded PG Diploma in Commerce and International Business (PG DCIB). The candidates who opt to exit may re-join the programme for the third semester (second-year), if they so desire. However, these candidates shall apply in writing to the CUK through the Department of Commerce and International Business seeking the permission to join the third semester MCom. The option to rejoin the programme shall be open for 5 years from the year of exit. However, the provision of entry to the third shall not be applicable to the candidates who discontinue the programme without successfully completing the first and second semester MCom. Such candidates have to seek new admission to the first year MCom by fulfilling the eligibility for admission to MCom, including the CUCET examination requirements.

Internship:

Every student shall undertake a internship in any type of organization and shall work under the supervision of a faculty member of the Department of Commerce and International Business (DCIB). The internship report shall be submitted to the DCIB in the third semester. However, in case a student opts to exit at the end of the second semester, he/she shall submit the internship report after completing the internship and shall also face the comprehensive viva-voce examination for awarding the PG Diploma in Commerce and International Business (PG DCIB). The internship report may be based on the training received from an organization where they work, field study, organization study, market survey, industry problem, industry analysis, company analysis, stock and commodity market analysis, currency analysis, interest rate movement, fiscal policy, monetary policy analysis, industry segment analysis, working of the groups of institutions, business and commerce problem, independent theoretical and/or empirical work and similar such studies relating to the society, an organization/institution etc. The topics relating to industry, economy, commerce, trade, society etc can be chosen in consultation with the faculty/organisation guide. Those who work in an organization for the internship shall get a certificate from the organization and include the same in the report. Those who would like to undertake independent research study need to get the title approved by the faculty supervisor and the same shall be undertaken under the close supervision of the supervisor at the Department and will have to maintain attendance at the department. There will be valuation for the internship report in the third semester. However, those opt to exit at the end of the first year, the assessment of the internship and the comprehensive viva shall be done at the at the end of the second semester after the internship report is submitted.

Master of Commerce (M. Com)

Comprehensive viva:

The evaluation will be done either internally by the Department and/or by including the external examiner as per the CUK CBCS requirements. An external examiner may be invited for the comprehensive viva-voce as per the requirements of the CUK. The students will have to attend a comprehensive viva voce examination in the IV semester. This viva-voce shall be the comprehensive viva of I, II, III and IV semester courses, including Project Report. The candidates who opt to exit the programme at the end of the first year shall take the comprehensive Viva-voce examinations at the after submitting the internship report and this shall carry 4 credits.

Project Report:

Every student shall undertake a project work under the supervision of a faculty member from the third semester. The report on the same has to be submitted two weeks before the commencement of the fourth semester university examination (ESA). This project may be based on the field study, organization study, market survey, industry problem, industry analysis, company analysis, stock and commodity market analysis, currency analysis, interest rate movement, fiscal policy, monetary policy analysis, industry segment analysis, working of the groups of institutions, business and commerce problem, independent theoretical and/or empirical work and similar such studies relating to the society, an organization/institution etc. The topics relating to industry, economy, commerce, trade, society etc can be chosen in consultation with the project guide. Those who work in an organization for the project work shall get a certificate by the organization. Those who would like to undertake independent research study need to get the title approved by the supervisor and the same shall be undertaken under the close supervision of the supervisor at the Department and will have to maintain attendance at the department. There will be valuation for the project work as applicable to the core courses.

MOOCs/SWAYAM

All the Students shall register for the MOOCs/ SWAYAM courses at any time they are offered starting from the I Semester to III Semester. These courses may be in lieu of or in addition to the core/elective courses prescribed for MCom degree Programme. The students who opt for these courses shall inform the Head of the Department by giving the particulars of the courses taken. The credits earned by the students through these courses shall be incorporated in the grade sheets of the students by the Central University of Kerala. These credits shall be counted for awarding the MCom degree if the student fulfills the course and credit requirements by taking SWAYAM courses in addition to the courses prescribed by the Central University of Kerala. If a student fulfills the credit requirements of the MCom programme by taking the courses offered by the Department and/or other departments of the Central University of Kerala, he may be awarded the MCom degree based on these credit. In case a student takes SWAYAM courses as additional courses to earn additional credits, these credits may not be counted for award of the degree but these credits shall be shown as additional credits in the grade sheet.

Power to modify the Regulations:

In case of any problem/s arising out of the implementation of these regulations, notwithstanding anything contained in the regulation, the Vice Chancellor has the power to modify these regulations as may be necessary to remove the difficulties.

Master of Commerce (M. Com)**Programme Structure****Master of Commerce (MCom) Programme
Structure and Scheme of Examinations**

Course Code	Course Title	CA	External Exam (End Semester Examination)	Total	Credits	Teaching hours per/week	Type
MCM5101	Advanced Management Accounting	60	40	100	4	4	Core
MCM5102	Managerial Economics	60	40	100	4	4	Core
MCM5103	Business Research Methodology	60	40	100	4	4	Core
MCM5104	Marketing Management	60	40	100	4	4	Core
MCM5001	Corporate Governance and Business Ethics	60	40	100	3	3	Elective
MCM5002	IT for Business	60	40	100	3	3	Elective
MCM5003	Business Environment	60	40	100	3	3	Elective
MCM5004	International Financial Reporting Standards	60	40	100	3	3	Elective
MCM5005	Management Concepts and Organizational Behaviour	60	40	100	3	3	Elective
MCM5006	Principles of Management	60	40	100	3	3	Non Commerc e
MCM5030 to MCM5037	MOOCs – SWAYAM						
	Total in First Semester				31	31	
MCM5201	Corporate Finance	60	40	100	4	4	Core
MCM5202	Corporate Financial Statements Analysis and Reporting	60	40	100	4	4	Core
MCM5203	International Business	60	40	100	4	4	Core

Master of Commerce (M. Com)

MCM5204	Human Capital Management	60	40	100	4	4	Core
MCM 5205 ¹	Internship ¹			100	4	4	Core ¹
MCM 5206 ²	Comprehensive Viva-Voce Examination ²			100	4		Core ²
MCM5008	Computerized Accounting	60	40	100	3	3	Elective
MCM5009	Quantitative Techniques for decision making	60	40	100	3	3	Elective
MCM5010	Entrepreneurship Development	60	40	100	3	3	Elective
MCM5011	Legal Framework for Business and Commerce	60	40	100	3	3	Elective
MCM5012	Basics of Accounting	60	40	100	3	3	Non Commerce
	Exit option as per NEP 2020 and awarding of PG Diploma in Commerce and International Business (PG DCIB) Notes: 1 and 2 are counted only for those who opt to exit at the end of Second semester as per NEP 2020.	<p>All the students shall undergo internship at the end of the Second Semester. The assessment of the internship report shall be made in the III Semester. For those who choose to exit the programme at the end of the second semester, it shall be assessed in the II Semester after submission of Internship report. Internship core credits shall be included in the grade sheet of II Semester. Those who choose to exit the programme shall also face the comprehensive Viva-voce examination after the internship report is submitted. They shall be awarded PG Diploma in Commerce and International Business</p>					
MCM5038 to MCM5044	MOOCs-SWAYAM:						
	Total in Second Semester				28	28	
<p>The candidates can exit after completing the Second Semester. Those who exit shall compulsorily undergo Internship and submit the internship report. The internship report for these candidates shall carry 4 credits and comprehensive Viva-voce examination shall carry 4 credit. They shall be awarded the PG diploma in Commerce and International Business (PGDCIB), if they fulfill the requirements of CBCS regulations to become eligible for the PG diploma.</p>							
MCM5301	Security Analysis and Portfolio Management	60	40	100	4	4	Core

Master of Commerce (M. Com)

MCM5302	Advanced Corporate Accounting	60	40	100	4	4	Core
MCM5303	Indian Financial System	60	40	100	4	4	Core
MCM5304	Direct Tax Law and Practice	60	40	100	4	4	Core
MCM 5305	Internship	60	40	100	4		Core
MCM5014	Management Strategies of MNCs	60	40	100	3	3	Elective
MCM5015	Project Management	60	40	100	3	3	Elective
MCM5016	Business Analytics	60	40	100	3	3	Elective
MCM5017	Principles and Practices of Auditing	60	40	100	3	3	Elective
MCM5018	Investment Management	60	40	100	3	3	Non Commerce
MCM5045 to MCM5051	MOOCs – SWAYAM						
	Total in Third Semester				32	32	

Master of Commerce (M. Com)

MCM5401	International Financial Management	60	40	100	4	4	Core
MCM5402	Financial Derivatives and Risk Management	60	40	100	4	4	Core
MCM5403	GST and Customs Law	60	40	100	4	4	Core
MCM5490	Project Report	60	40	100	8	8	Core
MCM5491	Comprehensive Viva Voce	60	40	100	4	4	Core
MCM5020	Management Control System	60	40	100	3	3	Elective
MCM5021	Business Consultancy	60	40	100	3	3	Elective
MCM5022	Supply Chain Management	60	40	100	3	3	Elective
MCM5023	Data Analytics	60	40	100	3	3	Non Commerce
MCM5024	Fund Management in Commercial Banks	60	40	100	3	3	Non Commerce
	Total in Fourth Semester				33	33	

Each core course shall have lecture hours, practicals, lab, case discussion, workshop, tutorials etc as shown in the course description.

There should be a minimum of 10 students for opting an Elective. The Department shall have the freedom to add, delete, revise or amend the Elective Courses and/ or their contents/ scope at any time in accordance with the availability of facilities/faculty.

The students have to obtain minimum of 86 credits to complete the MCom programme. All core courses are compulsory and the total credits for the core course is 68. The remaining credits have to be obtained by the students in the Elective courses. Elective courses can be course offered by the Department or other Departments of Central University of Kerala or MOOCs/SWAYAM.

The list given for the MOOCs/SWAYAM courses is only an illustrative list. The students can take any other courses offered by SWAYAM at any time. They can take these courses in any semester starting from First to Third Semesters depending upon the time at which these courses are offered in the SWAYAM platform. The courses listed for each semester is only for illustration purposes and these courses and any new courses offered can be taken in any semester from first to third semester when these courses are offered in the SWAYAM platform.

Master of Commerce (M. Com)

MOOCs/SWAYAM COURSES (FIRST SEMESTER) (Note: This list is illustrative and the courses are not limited to those listed below)

1. Decision-Making Under Uncertainty https://www.swayam.gov.in/nd1_noc20_mg63/preview
2. Basics of Digital Marketing https://swayam.gov.in/nd2_cec20_mg15/preview
3. Academic & Research Report Writing https://swayam.gov.in/nd2_ntr20_ed30/preview
4. Biomass Characterization https://swayam.gov.in/nd2_ugc19_bt17/preview
5. Front Accounting – Business Accounting System
https://www.swayam.gov.in/nd2_aic20_sp60/preview
6. Constitutional Studies https://swayam.gov.in/nd1_noc20_lw03/preview
7. Accounting for Decision Making <https://iimbx.iimb.ac.in/catalog/accounting-for-decision-making/>
8. Accounting and Finance, <https://iimbx.iimb.ac.in/catalog/>
9. Banking & Financial Intermediation: Concepts, Risks, Capital & Regulation
10. Debt & Money Markets: Concepts, Instruments, Risks and Derivatives
11. Foreign Exchange Markets: Concepts, Instruments, Risks and Derivatives
12. Innovation and Information Technology Management
13. (courses offered by IIMB on SWAYAM platform)
14. Other courses as opted by the students

MOOCs/SWAYAM COURSES (SECOND SEMESTER)

1. Water, Society and Sustainability https://swayam.gov.in/nd1_noc20_hs46/preview
2. Sustainability Science https://www.swayam.gov.in/nd2_nou20_ge05/preview
3. Basic Econometrics https://swayam.gov.in/nd2_cec20_hs35/preview
4. Fundamentals of Artificial Intelligence https://swayam.gov.in/nd1_noc20_me88/preview
5. Introduction to Machine Learning https://swayam.gov.in/nd1_noc20_cs73/preview
6. Introduction to Banking and Financial Markets
https://onlinecourses.swayam2.ac.in/imb20_mg17/preview
7. Patent Drafting for Beginners https://swayam.gov.in/nd1_noc20_hs54/preview
8. *DO Your Venture: Entrepreneurship For Everyone*
9. *Intellectual Property Rights: A Management Perspective*
10. *International Business Environment and Global Strategy*
11. *Infrastructure Development, PPPs, and Regulation*
12. (courses offered by IIMB on SWAYAM platform)
13. Other courses as opted by the students

MOOCs/SWAYAM COURSES (THIRD SEMESTER)

1. Introduction to Retail Management https://swayam.gov.in/nd2_imb20_mg29/preview
2. Managing Innovation https://swayam.gov.in/nd2_imb20_mg30/preview
3. Strategic Management https://swayam.gov.in/nd2_imb20_mg33/preview
4. Right to Information and Good Governance https://swayam.gov.in/nd1_noc20_lw01/preview
5. Management Information System https://swayam.gov.in/nd1_noc20_mg60/preview
6. Innovation and Start up policy https://onlinecourses.swayam2.ac.in/imb20_mg22/preview
7. Customer Relationship Management https://swayam.gov.in/nd1_noc20_mg57/preview
8. *Management Accounting for Decision Making*
9. *Marketing Management*
10. *Organizational Design: Creating Competitive Advantage*
11. (courses offered by IIMB on SWAYAM platform)
12. Other courses as opted by the students

Master of Commerce (M. Com)

**M.COM.
SEMESTER I**

MCM5101 ADVANCED MANAGEMENT ACCOUNTING

Course Title	Advanced Management Accounting						Course Code	MCM5101
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credits
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability-based course.

Course Description

This course is designed to provide the knowledge and applications of the all the disciplines of accounting that is aimed at managerial decision making. The contents of the course are designed keeping the practical applications of Management Accounting in different types of organization. The course is designed to prepare the students to prepare the financial plans for an organization and to analysis report the variances to the top management to initiate the corrective courses of actions. The course will prepare the students to understand and analyse the implications of using different transfer pricing techniques.

Course Objectives:

- To evaluate the effectiveness of alternative management accounting techniques and to apply them to organizational cost management practices;
- To explain, calculate and apply standard costing concepts and practices.
- To discuss the utility of alternative structural choices and approaches to transfer pricing.
- To explain and apply zero base budgeting management principles.
- Understand the cost and management accounting techniques for evaluation, analysis and application in managerial decision making.
- Prepare and interpret budgets and standard costs and variance statements
- Carry out costing and quantitative techniques at an advanced level
- Apply and defend the appropriateness of techniques to the production and presentation of information for management decision making by the use of case studies

Course Structure

UNIT I

Introduction: Meaning, Definitions, Significance, Nature and Scope, Objectives, Functions, Uses and Limitations, Tools and Techniques of Management Accounting, Installation of Management Accounting System; Management Accounting as a separate branch of Accounting; and Management Accountant – Functions, Duties, and Essential Qualities, Significance.

UNIT II

Budgeting: Meaning and Objectives of Budget, Budgeting and Budgetary Control; Preparation of Functional and Master Budgets, and Fixed and Flexible Budget: New Trends in Budgeting: Problems in Traditional Budgeting- Zero Base Budgeting(ZBB) Process -Advantages -Difference between Traditional Budgeting and Zero Base Budgeting Programme Budgeting -Performance Budgeting -Distinction between Programme Budgeting and Performance Budgeting -Participative Budgeting -Gender Budgeting, Gender-responsive budgeting- Responsibility Accounting -Meaning and Definition -Responsibility Centers -Social Accounting - Government accounting and Environment accounting.

UNIT III

Standard Costing and Variance Analysis: Introduction, Meaning, Objectives, and Significance of Standard Costing, Budgetary Control Vs Standard Costing, Prerequisites of Standard Costing, Types of Standards; Variance Analysis - Materials, Labour, Overhead Variances, Sales and Profit Variances, Accounting treatment of Variances; and Managerial Uses of Variance Analysis. Methods and Reconciliation, Reporting– requisites of reports – interpretation and uses for Managerial decision- making activities, Uniform Costing and Inter-firm comparison. Decision making Tools: Throughput Accounting (TA) – as a system of profit reporting and stock valuation, Activity-Based Costing (ABC) for profit reporting and stock valuation & Accounting and control of waste, scrap, spoilage, defective.

UNIT IV

Transfer Pricing: Need, Methods of Transfer Pricing–Full Cost Method, Standard Cost Method, Marginal Cost Method, Market-based Transfer Price, Dual Transfer Prices, Negotiated Price Method, Arbitrary Transfer Price and Cost Plus Method; General Rules of Transfer Pricing, Determination of inter-departmental or inter-company transfer price, Different Bases of Formulating Transfer Prices: Market Based, Cost Based, Shadow Price Based.

UNIT V

Managerial Reporting and Management Audit: Introduction, Management Reporting– Meaning and Definitions, Fundamental Principles of Managerial Reports, Modes and Types of Reporting; Management Audit – Meaning, Responsibility Accounting as an aid to Management Audit, and Management Auditor. Inflation Accounting, Human Resources Accounting, Gender diversity, Environmental Accounting, Natural Capital, Target Costing, Quality Costing, Value Chain Analysis, Value Added Accounting.

Practical

- Prepare a budget for an organization
- Prepare a functional budget for a company
- Prepare variance report and interpret the analyses.
- Assess the impact of implication of transfer pricing for a company

Skills

- Student get experience of preparing budget, ZBB, reporting variance
- Students are able to set transfer pricing for different divisions of a company.
- Students are able to analyze Management Audit and comment on it.
- Students are able to assess transfer pricing of a company to its division.
- Students are able to generate managerial reports to the top management

Course Outcomes

After completion of this course, the student should be able to

- Prepare the functional budgets and master budget for an organization.
- Understand the idea that management accounting exists within any firm primarily to facilitate the development and implementation of business strategy.
- Understand the process of strategy formulation, communication, implementation and control.
- Understand how to integrate conventional and contemporary management accounting techniques into a strategic management accounting framework.
- Develop the important skills of problem solving, communication and presentation.
- Understand the relevance of Management Accountant in Managerial decision making and developing cost management approaches.
- Have a fundamental understanding of mainstream management accounting topics and their practical applications.
- effectively use quantitative tools to provide timely information to decision- makers.
- grasp critical variables in decision-making scenarios and apply the appropriate analyses to make the right decisions.
- develop skills in management accounting systems.
- Guide the top management on the appropriate transfer price that should be adopted.
- Prepare the managerial reports to the middle and top management.

References:

1. Anthony Atkinson and Robert S Kaplan (2011), Management Accounting: Information for Decision- Making and Strategy Execution, Student Value Edition, Prentice Hall.
2. Drury Colin, Management and Cost Accounting, Thomson Learning Eddie
3. Dyson J R, Accounting for Non-Accounting Students, Pearson Publication,
4. McLaney and Peter Atrill (2016), Accounting and Finance: An Introduction with My Accounting Lab access card.
5. Garison R.H. and E.W. Noreen, Managerial Accounting, McGrawHill.
6. Gupta RL & Gupta VK (2010), Principles and Practice of Accounting, Sultan Chand & Sons
7. Jain and Narang, Advanced Cost Accounting, Kalyani Publications.
8. JawaharLal, Advanced Management Accounting–Text,Problems and Cases, S Chand & Co.
9. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice Hall, New Delhi.
- 10.Khan and Jain, Management Accounting, Tata McGrawHill.
- 11.Horngren, C.T., Datar, C.M., and Rajan, M.V. (2015), Cost Accounting: A Managerial Emphas, Pearson Education Limited.
- 12.Madegowda J, Advanced Management Accounting, HPH, Mumbai.
- 13.Manmohan & Goyal, Principles of Management Accounting, Sahithya Babhavan Publication.
- 14.Rawat, DS (2011), Accounting Standards, Taxmann's.
- 15.Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.
- 16.S.N. Maheswari (2010), Management Accounting & Financial Accounting, Vikas Publishers.
- 17.S.N Maheshwari, Principles of Management Accounting, Sulthan Chand &Co.
- 18.Shukla& T.S. Grewal (2010), Advanced Accounting, S.Chand & Company

Online Resources

<https://www.investopedia.com/terms/b/budget.asp>

<https://corporatefinanceinstitute.com/resources/knowledge/finance/budgeting/>

<https://www.incometaxindia.gov.in/pages/international-taxation/transfer-pricing.aspx>

MCM5102

MANAGERIAL ECONOMICS

Course Title	Managerial Economics						Course Code	MCM5102
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credits
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

To integrate the basic concepts of economics with the tools of mathematics and statistics in order to analyze and make optimal business decisions. The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.

Learning Objectives

- To learn how the techniques and theories of microeconomics can be used to explain firms and consumers behave
- Analyze the problems faced by firms in their interaction with consumers and the market
- Use the tools of economic theory to explain optimal production and pricing decisions by the firm in each market structure
- To understand when the behavior of firms and consumers is efficient from society's perspective.
- Understand the application of economics in managerial decision-making.

Course Structure

UNIT I

Economics & Business Decisions: Meaning, nature and scope of Managerial Economics – Relationship between Economic theory and Managerial Economics – Role of Managerial Economics in Business Decisions- Concepts of Opportunity cost, Time Value of Money, Marginalism, Equilibrium and Equi-marginalism and their role in business decision making- Business and economic forecasting - Nature and Scope - Economics Vs Managerial Economics - Decision making and forward planning – Relationship of managerial economics with other disciplines - Basic economic tools in management economics – The role of managerial economist. Relevant One or Two Case Studies

UNIT II

Demand and Supply Analysis: Meaning, types and determinants of demand- input decisions Law of Demand- Giffen's Paradox- Elasticity of Demand: Types, Measures and Role in Business Decisions- Determinants of Supply- Elasticity of Supply- Measures and Significance-Concepts of Markets, analysis of market demand and empirical estimation of demand -Theory of consumer behaviour: - Cardinal analysis - Law of diminishing marginal utility – consumer surplus; Ordinal approach – indifference curve analysis – consumer equilibrium – income consumption curve and price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for normal, inferior and giffen goods – concept of elasticity of demand – measurement of various elasticities – Elasticity of supply - Relevant Two Case Studies

UNIT III:

Market structure: Perfect competition: – profit maximization and equilibrium of firm and industry – short run and long term supply curves – price and output determination; Monopoly: – Price determination under monopoly – equilibrium of firm – comparison between perfect competition and monopoly – price discrimination; Duopoly, Monopolistic competition: price and output determination – product differentiation – comparison with perfect competition – excess capacity under monopolistic competition; Oligopoly: indeterminate pricing and output – classical models of oligopoly – price leadership - collusive oligopoly – kinked demand curve.

UNIT IV:

Cost, Return and Pricing: Cost function and cost-output relationship- Economics and Diseconomies of scale – Cost control and Cost reduction- Cost Behavior and Business Decision- Relevant costs for decision-making- Cobb- Douglas and Homogeneous and Homothetic production functions – Empirical production function and cost analysis -Pricing Policies Penetrative and Skimming Pricing-Government control over and decontrol of pricing–Price discrimination –Concept of Profit- Types and Theories of Profit by Knight (Uncertainty), Schumpeter (Innovation), Clark (Dynamic) and Hawley (Risk) - Profit maximization Cost volume profit analysis – Risk and Return Relationship- Government Intervention and effect - Relevant One or Two Case Studies.

UNIT V:

Macro-economic Factors and Managerial Decision: Business cycle – Phases and Business Decision- Factors causing Inflation and Deflation- Control measures – Balance of payment Trend and its implications in managerial decision- National Income: Measures and Sectoral and Population distribution- Utility for Business Decision making- (Relevant One or Two Case Studies). Managing Global Economy, Monopoly and Dominant Firm, Organization and Governance, Environmental Stewardship, Social and Relationship Capital.

Practicals

- Prepare a case study based on Giffen's paradox.
- Analyse the various costs relevant for decision making in case of product diversification
- Prepare a model on elasticity of demand of FMCG products

Skills

- Analytical understanding of market conditions and profit maximization.
- Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets
- Critically examining price theory and consumer choice for various products.

Learning/Course Outcomes

- Understand the concepts of cost, nature of production and its relationship to Business operations.
- Apply marginal analysis to the "firm" under different market conditions.
- Analyses the causes and consequences of different market conditions.
- Integrate the concept of price and output decisions of firms under various market structures.
- To understand the internal and external decisions to be made by managers
- To analyze the demand and supply conditions and assess the position of accompany

Books for Reference:

1. Ahuja. HL; Business Economics, S. Chand & co.
2. Barry Keating and J. Holton Wilson: Managerial Economics
3. Bradley Schiller (2010), *Essentials of Economics*, McGraw-Hill/Irwin.
4. Christopher Thomas and S. Charles Maurice, Managerial Economics: Foundations of Business Analysis and Strategy, AbeBooks.
5. D. M. Mithani, Managerial Economics, HPH.
6. D.N. Dwivedi, Managerial Economics, Vikas Publishing House
7. Dornbusch, R. and S. Fischer Macro Economics, Publisher Tata McGrawHill
8. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics
9. Gupta G S, *Managerial Economics*, TataMcGraw-Hill.
10. H. Craig Petersen & W. Cris lewis: Managerial Economics
11. Ivan Png and Dale Lehman (2007), *Managerial Economics*, Wiley-Blackwell.
12. Joel Dean, *Managerial Economics*, Prentice-Hall.
13. Luke M Froeb, Brian T McCann, et al., Managerial Economics, Cengage Learning, 2015.
14. Mankiw, N. Gregory, Macro Economics, Macmillan.
15. Mote V L peul. S & Gupta G S: Managerial Economics, Tata McGraw-Hill Publishing
16. Oliver Blanchard Macro Economics, Pearson Education, LPE.
17. Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education Asia, New Delhi.
18. R.L. Varshney and K.L. Maheswari, Managerial Economics, Sultan Chand and Sons.
19. Rangarajan C, *Principles of Macro Economics*, TataMcGraw-Hill.
20. Varshney and Maheswari, *Managerial Economics*, Sultan Chand and Sons.
21. Yogesh Maheshwari, Managerial Economics, PHI

MCM5103: BUSINESS RESEARCH METHODOLOGY

Course Title	Business Research Methodology						Course Code	MCM5103
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credits
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Objective

Understand basic concepts of research and its methodologies; select and define appropriate research problem and parameters. Also to prepare research report.

Learning Objectives

- To develop understand meaning and scope of business research
- To develop understanding of the basic framework of the research process.
- To familiarize with research terminologies and various types of research design
- To develop an insight into various scaling techniques and sources of data collection.
- To identify various sources of information for literature review and data collection.
- To develop an understanding of the ethical dimensions of conducting applied research.
- Propose a research study and justify the theory as well as the methodological decisions, including sampling and measurement.
- To get acquainted with various techniques of data analysis and its implications.
- To have basic learning of analytics in business.

Course Structure

UNIT I:

Types, Process & Design of Research: Meaning – Importance- Types of Research – Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental, Qualitative & Quantitative and Case & Generic Researches – Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Ethics in Research - Understanding the language of research – Concept, Construct, Definition, Variable -Process of research – Problem Identification & Formulation – Research Question – Investigation Question – Measurement Issues – Proposition and Hypothesis; Concept and Construct; Attribute and Variable; Theory and Model; Induction and Deduction Approach; Research Design and Types (Exploratory, Descriptive and Experimental) - Research problem – Identification, selection and formulation of research problem – Review of literature- Research Gaps and Techniques – Hypothesis –Types and Formulation. Qualities of a good Hypothesis –Null Hypothesis & Alternative Hypothesis. Hypothesis Testing – Logic & Importance

UNIT II :

Research design & Sampling: Meaning, Concept and Importance in Research – Features of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design: Concept of Independent & Dependent variables. Components and Use of Research Design-Census Vs Sampling- Essentials of a good sampling – Probability and non-probability sampling methods – Sample size – Factors affecting sample size- Sampling and non-sampling errors- Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal , Interval and Ratio);Scaling Methods (Comparative-paired, rank order, constant sum and Q Sort, Non comparative-Likert, Semantic Differential and Staple);Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Designing Sample Survey; Probability and Non-Probability Sampling Techniques .

UNIT III:

Sources and Collection of Data: Primary and secondary data – Observation: Types and Techniques– Interview: Types and conduct–Preparation for an interview – Effective interview techniques – Schedule: Meaning, Essentials and kinds –Questionnaire: Meaning and types – Format of a good questionnaire–Scaling techniques and Measurement Metrics: Meaning, Importance, Methods of scale construction- Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement – Likert’s Scale, Semantic Differential Scale

UNITIV:

Processing of Data: Editing, Coding - data entry – Validity and Reliability- Pre-testing- Pilot Study - – Classification and Tabulation – Analysis of Data – Qualitative Vs quantitative data analysis – Frequency table - Contingency table - Graphs - measures of Central Value: Arithmetic mean, Median and Mode – Measures of Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Introduction to Univariate and Bivariate Analysis; Classification and Presentation of Data - Bar, Pie, Line, Histogram and Box-Plot; Descriptive Analysis-Measurement of Central Tendency, Position and Dispersion; Introduction to Inferential Statistics-Hypothesis testing (t, z, F and Chi-square test); Report Writing- types and format - Bivariate and multivariate statistical techniques – Factor analysis – Discriminant analysis- Cluster analysis –Structural Equation Modeling - Interpretation of Data and Paper Writing – Layout of a Research Paper, Impact factor of Journals, When and where to publish ? Ethical issues related to publishing, Plagiarism and Self-Plagiarism.

UNIT V:

Research Report Writing: Meaning, types and contents of research reports –Different types – Contents of report – Need of executive summary – Chapterisation – Contents of chapter - Report writing stages – The role of audience – Readability – Comprehension – Tone – Final proof – Report format – Title of the report – Ethics in research – Subjectivity and objectivity in research - Steps involved in drafting reports- References and Citation Methods - Footnotes and Bibliography - Modern Practices: Ethical Norms in Research, Use of tools / techniques for Research: methods to search required information effectively, Reference Management Software (Zotero/Mendeley), Software for paper formatting (MS Office), Software for detection of Plagiarism

Practicals

- Draft a questionnaire on any topic using scaling techniques.
- Prepare reference document using Citation Methods
- Prepare a project proposal, organize and conduct research in a more appropriate manner

Skills

- Students will be able to analyze research process
- Students attain knowledge about various citation and reference styles.
- Student understand about various methods of scale construction

Learning/Course Outcomes

- Apply a range of quantitative and / or qualitative research techniques to business and management problems /issues
- Understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making.
- Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process
- Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the service industries.
- Students should be able to identify the overall process of designing a research study from its inception to its report.

Books for Reference

1. Burns & A. Burns (2009), Business Research Methods and Statistics Using SPSS, Sage Publications,.
2. Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.
3. Business Research Methods – Donald Cooper & Pamela Schindler, TMGH
4. Carl McDaniel and Roger Gates (2016), Marketing Research Essentials, John Wiley and Sons.
5. Cooper DR and Schindler P.S: Business Research Methods, TATA McGraw Hill
6. Deepak Chawla and Neena Sondhi: Research Methodology Concepts and Cases: Vikas Publications.
7. Dr S.L. Gupta and Hitesh Gupta , Research Methodology – Text and Cases with SPSS Applications, , International Book House Pvt Ltd
8. Kothari C R: Quantitative Techniques, Vikas Publishing
9. Kothari C R: Research Methodology: Methods and Techniques, New Age International Publishers, New Delhi.
10. Krishnaswami & Ranganatham (2014), Research Methodology in Social Sciences, HPH, Mumbai,
11. Partha Nath Mukherjee, Methodology in Social Research, Sage Publications.
12. Prahlad Mishra: Business Research Methods: Oxford University Press
13. R. Gerber and P.J. Verdoom, Research Methods in Economics and Business , The Macmillan Company, New York
14. William G. Zikmund , Business Research Methods, The Dryden Press

MCM5104: MARKETING MANAGEMENT

Course Title	Marketing Management						Course Code	MCM5104
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credits
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

The course explains various facets of Marketing Management followed by the fundamentals of each of the most important marketing tasks. It analyses buyer behaviour and the role of market information. The course explains how to integrate product and service decisions with those on pricing, distribution and promotion - and why this is necessary.

Course Objectives

- To familiarize the students with the basic concepts and principles of marketing.
- To understand the impact of the environment in a marketing channel's context.
- To discuss in detail, the different elements of marketing mix.
- To understand about the changes in consumer behavior and different roles played by the consumers in the market place.
- To discuss the concepts of product design, new product development, product life cycle for various products & services and observe the complexities involved in pricing decisions.
- To discuss and explore various retail formats and theories.
- To facilitate an understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.
- To learn about marketing process for different types of products and services
- To understand the tools used by marketing managers in decision situations

Course Structure

UNIT I

Introduction to marketing management—Introduction, concepts of marketing, Significance of Marketing, marketing mix-traditional and modern components, marketing planning, implementation and control-elements of Marketing Plan. Marketing environment—Micro environment of marketing and macro environment of marketing – Impact on decision making - Domestic marketing and international marketing- Marketing Information System, Concept of Exchange-Needs & Wants, Economic Utility, Evolution of Marketing, Marketing Concept, Marketing Myopia, Significance of Marketing, Delivering Values, Satisfaction & Retention: Business components, Customer satisfaction, Concept of value, Analyzing market opportunities: Marketing environment: Macro environmental factors

UNIT II

Consumer behaviour- introduction- Individual consumer behaviour and institutional consumer behaviour-models of buying decision; factors influencing buying decision—cultural, social, personal and psychological factors—buying process—consumer adaptation process—changing pattern of consumer behavior- Concept of Consumerism.

UNIT III

Market segmentation, targeting and positioning – levels and patterns of segmentation; effective segmentation; market targeting; positioning methods and strategies. Marketing research - Scope and types of marketing research. Organizing and controlling marketing operations.

UNIT IV

Product and pricing decisions- Concept of product; Classification of products- product line and product mix; new product development; packaging and branding; brand extensions; Pricing decisions- factors influencing price decisions; pricing strategies; Effect of price change, Price Adjustments, Significance of Pricing- Product life cycle stages and strategic marketing decisions; Promotion and Distribution- Promotion mix; Promotion mix; advertisement budget; media planning; measuring advertising effectiveness. Sales promotion - objectives, tools and techniques. Distribution channels- Nature of marketing channels, Role of marketing channels, Functions of marketing channels, physical distribution decisions; channel intermediaries; channel management. Wholesaling and retailing- retail marketing, retail formats. Designing distribution channels, Channel dynamics.

UNIT V

Customer Relationship Management and other Contemporary issues: Introduction, Relationship Marketing Vs. Relationship Management, Definitions of Customer Relationship Management (CRM), Forms of Relationship Management, Managing Customer Loyalty and Development, Reasons Behind Losing Customers by Organisations, Significance of Customer Relationship Management, Social Actions Affecting Buyer-Seller Relationships, Rural Marketing, Services Marketing, Telemarketing, Mobile marketing, Online Marketing, social media marketing, Kiosk Marketing- other emerging trends. Social, ethical and legal aspects of marketing, Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments of marketing, Gender Sensation Initiatives, Sustainability Framework.

A minimum of five cases should be compulsorily discussed in class room.

Practicals

- Evaluate the buying behavior of customers towards promotional products based on marketing management techniques.
- Develop a model tracing the online marketing strategies of large companies in India.
- Examine the market segmentation approaches towards Women Personal Care products in Kerala.
- Analyze the social marketing techniques of different companies towards different age groups.

Skills

- Analyze the market trends and competitors.
- Creates an awareness about the promotional information to drive business
- Ability to manage budgets for marketing campaigns.
- Ability to analyze advertising returns and reporting.

Course Outcomes

After completion of this course, students should be able to

- Determine strategies for developing new products and services that are consistent with evolving market needs.
- Discuss the PLC and its implications for marketing.
- Analyse elements of a brand and explain how the brand-building process contributes to success of products or services.
- Develop the skills among students to critically analyze the Promotion-Mix.
- Demonstrate how to organize & control marketing activities.
- Build strong conceptual knowledge in the functional area of marketing management.
- Demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
- Understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations

References

1. Etzel, Marketing, Tata McGraw Hill Publications
2. Grewal, Lewis, Marketing, Tata McGraw Hill Publications
3. Kotler Philip and Gary Armstrong (2004), Principles of Marketing, Pearson Education, New Delhi
4. Kotler Philip (2005), Marketing Management, Pearson Education, New Delhi.
5. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson.
6. McCarthy, E.J., Basic Marketing: A managerial approach, Irwin, New York.
7. Neelamegham, S (1988), Marketing in India; Cases and Readings, Vikas New Delhi,
8. Perreault and McCarthy, Basic Marketing: A Global Managerial Approach, McGraw Hill.
9. Rajendra P. Maheswari (2012), Marketing Management, International Book House,
10. Rajgopal, International Marketing, Vikas Publishing House.
11. Ramaswamy, V.S. and Namakumari S (2003), Marketing Management, Macmillan, New Delhi.
12. Saxena, Rajan (2004), Marketing Management, Tata McGraw Hill, New Delhi
13. Stanton, Etzel, Walker, Fundamentals of Marketing, Tata-McGraw Hill, New Delhi.
14. Stanton, W.J. (1994), Fundamentals of Marketing, McGraw Hill, New York.

MCM5001: Corporate Governance and Business Ethics

Course Title	Corporate Governance and Business Ethics						Course Code	MCM5001
Programme	M.Com						Type	Elective
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	1					1	3

This course shall have 2 lecture hours, 1 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

The primary objective of this course is to empower public sector professionals with an in-depth understanding of Corporate Governance in Public Services, including all spheres of management – action plans, internal controls as policies and procedures to protect against fraud and misconduct, performance management for quality delivery, disclosures for transparency and for building trust and credibility. The course further deals with the knowledge of how to balance between financial optimization, shareholder resolution, and well-being and public quality of life.

Course Objectives

- To provide the students an understanding of ethical issues related to business and good governance necessary for long term survival of business.
- To develop a candidate's ability to critically analyze ethical issues in business.
- To Identify different stakeholders and understand why they hold differing perspectives on ethical issues.
- To understand business ethics and to provide best practices of business ethics
- To learn the values and implement them in their careers to become good managers.
- To entrust various corporate social responsibilities to practice in their professional life
- To imbibe the ethical issues in corporate governance and to adhere to the ethical codes.

Course Structure

UNIT-I

Meaning and Definition of Corporate Governance- Evolution of Corporate Governance- Major Stakeholders of a Corporate Body and their goals- Communication mechanism of corporate organization with stake holders-Objectives of Corporate Governance- Principles of Corporate Governance- Elements of Corporate Governance- Board of Directors- Executive Directors- Independent Directors- - Powers, Duties and Responsibilities.

UNIT-II

Theories and Models of Corporate Governance- Conceptual Framework of Corporate Governance-Legal framework of Corporate and administrative framework- Regulatory framework of Corporate Governance in India- SEBI guidelines and clause 49- Reforms in the Companies Act-Secretarial Audit-Class action-NCLT- Insider trading- rating agencies- Green Governance- Shareholders' activism- Corporate Governance in PSUs and Banks- Whistleblowing and Corporate Governance- Types of whistleblowers- Whistleblower policy-WhistleBlower Legislation across countries- Developments in India, Green Initiatives in Corporate Governance, Environmental Investment.

UNIT-III

Various Committees on Corporate Governance- International- Blue ribbon Committee- Cadbury Committee- Greens burry Committee- Kings Committee- Securities and Exchange Commission Report-Indian; Birla Committee, Narayanamurthy Committee- JJ Irani Committee, Naresh Committee Report. Uday Kodak Committee Report. Corporate Reporting Framework- Reporting of Remuneration- Service Contract of Directors-Financial Reporting of the activities of the company as per clause 49 of the Companies and SEBI Act. IFRS- Need- Importance- Significance-Use.Corporate Governance System Worldwide, Corporate Disclosure and Investor Protection in India. Ethical Issues related to Advertisements, Finance, Investment, Technology and Ethical Dilemma. Balanced Global Environment , Kyoto Protocol concern of global warming, judicious use of natural resources.

UNIT-IV

Business Ethics–Concept,Characteristics,Importance and Need for business ethics.Indian Ethos, Ethics and Values, Work Ethos. Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee- Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory,Kant's Deontological theory, Mill & Bentham's Utilitarianism theory - Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi's Doctrine of Satya and Ahimsa,- Emergence of new values in Indian Industries after economic reforms of 1991. Relevance of Indian Ethos; Salient feature, Ethics & Moral Standards -Importance of Ethics & Moral standards; Ethics & Moral Decision Making, Ethical Principles in Business. Ethics and Business System ; Markets, Environment, Trade, Consumer Protection and Marketing, Finance, HR, Holistic Approach for Managers in Decision Making, Professional ethos and code of professional ethics., Environmental metrics, Social Responsibility of Corporates, Corporate Social Reporting, Corporate Governance and the Role of Board of Directors(BOD), Sustainability Risk Assessment.

Practicals

- Examine two approaches of trusteeship principle mechanized by any 3 reputed corporates in the automobile sector.
- Compare the code of ethics of 2 Multinational Companies of Beverage Industry.
- Examine the cases of professional ethics failure of any three companies operating in automobile sector

Skills

- Develop an understanding about various duties and responsibilities of an organization towards their stakeholders.
- Attain an understanding about the significance of business ethics in an organization
- Understand the relationship between corporate governance and social implication.
- Create an understanding about various committees and their importance in corporate governance.

Course Outcomes

After completion of this course, the student should be able to

- Explain and evaluate the importance of corporate and professional responsibility and ethical behaviour
- Evaluate responsibilities of governance and how they are operating in complex environment
- Demonstrate an ability to write and debate about aspects of business ethics and corporate governance in a manner that is analytical, logical and critical.
- Analyze the ethical codes in corporate governance
- Analyze various employee issue and formulate an ethical code for solving the issue.

Books for Reference

1. Andrew Crane and Diark Matten (2007), Business Ethics, Oxford University Press
2. A.C.Fernando,K.P.Muraleedharan&EKSatheesh:CorporateGovernancePrinciples, Policies and Practices –Pearson.
3. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
4. Bob Tricker: Corporate Governance: Principles, Policies and Practices- Oxford University Press.
5. Francesco Perrini, Stefano and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, EdwardElgar.
6. Ghosh.B.N. , Business Ethics and Corporate Governance- McGraw HillEducation
7. Indian Institute of Corporate Affairs- Corporate Governance:Taxman
8. Jawahar Lal Corporate Financial Reporting Theory and Practice-Taxman
9. Mallin,ChristineA.,CorporateGovernance,OxfordUniversityPress, NewDelhi.
10. Mathur UC – Corporate Governance & Business Ethics, Millan
11. Reed Darryl – Corporate Governance, Economic Reforms & Development, Oxford University Press
12. Robert A.G Monks & Nell Minow: Corporate Governance:Wiley
13. Satheesh Kumar. T.N: Corporate Governance: Principles and Practices: Oxford UniversityPress
14. Sharma. J.P., Corporate Governance and Social Responsibility of Business., Ane Books Pvt Ltd, NewDelhi
15. Singh S: Corporate Governance-Global Concepts and Practices- ExcelBooks
16. V Balachandran and V Chandrasekaran: Corporate Governance, Ethics and Social Responsibility:PHI
17. Velasquez – Business Ethics – Concepts and Cases , PrenticeHall

Cases-International

1. Bank of Credit and Commerce International –UK
2. Maxwell Communication Corporation and Mirror Group Newspapers(UK)
3. Enron(USA)
4. Anderson worldwide(USA)
5. Vivendi (France), Lehman Brothers(USA)
6. Johnson & Johnson(USA)
7. WorldCom (USA)

Cases-Indian

1. Satyam Computer Services Ltd 2.Sahara3. Kingfisher AirlinesLtd,
(Common governance problems noticed in various corporate failures; policy actions including major codes and standards).

MCM5002: INFORMATION TECHNOLOGY FOR BUSINESS

Course Title	INFORMATION TECHNOLOGY FOR BUSINESS						Course Code	MCM5002
Programme	M.Com						Type	ELECTIVE
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credits
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

Evaluate various interdisciplinary management concepts and issues related to information systems and technologies, assess the current role of IS in an organization and explain how information technology relates to organizational goals, objectives, strategy, and structure and demonstrate proficiency in solving business problems using software applications.

Course Objectives

- To introduce the students to the use of computers in business.
- To understand basic concepts and terminology of Information Technology.
- To familiarize with the emerging internet applications in business.
- To familiarize with the practical use of various applications in Microsoft Office Suite.

Course Structure

UNIT I:

Introduction: Basics and Evolution of Computing – Operating Systems (System Software) and Application Software – Introduction to Network Setting – LAN and WAN, Internet and Intranet- Relevant One or Two Case Studies.

UNIT II:

Working with Microsoft Office Suite: MS Word – Creating, Opening, Saving and Formatting Documents– MailMerge-Working with SpreadSheets:MS Excel – Tables – Formulas and Functions – Data Analysis using excel – Creating a PowerPoint Presentation(PPT) Using Slide Master, Animation and Graphics in PPT. MS Access – Creating and Modifying Data Bases – Report Generation – Linking Access Files with Excel Files.

UNIT III:

Internet and E-Commerce: E-Mail Etiquette -Usages of Search Engines and Portals – Website and Web Based E-mail, FTP and Net Meeting – WiFi Environment in Modern Offices. Basic Models of E-Business: B2B, B2C, C2C and Mobile Commerce (M-Commerce) - Relevant One or Two Case Studies.

UNIT IV:

Buying and Selling through Internet: E-Payment and Electronic Fund Transfer – Payment Gateway and Security Systems – Online Stores – Internet Banking – Smartcards and Plastic Money- Marketing through Virtual Social Media like Facebook, Blogs & You-tube -Emerging internet applications in business- Security Issues: Security threats – Virus, Trojan, Hacking, Spam. Security Measures – Firewall, Antivirus software, Digital Signature. Concept of Data Encryption & Decryption, Symmetric and Asymmetric Encryption, Digital Envelope.Relevant One or Two Case Studies.

Practicals

- Create a project report on marketing strategies of baby product brands using various applications of MSWord.
- Create an analysis of an annual report using MS Excel file involving various applications.
- Create a presentation on health tourism marketing strategies in India using MS PPT and its graphic applications
- Create a presentation about various applications of Social Media networking.

Skills

- Able to develop proficiency in managing files of an organization with technical knowhow.
- Able to critically evaluate the pros and cons of E-Payment mechanism and the relevance of security in operating business.
- Able to develop marketing strategies through virtual social media.

Learning/Course Outcomes

- Get Develop a clear idea on basic internet terminologies.
- Understand how to use important Microsoft Office programs in a variety of professional, educational and personal situations.
- Gain knowledge about Protocol and its types.
- Provide an environment where students are exposed to and understand the importance of the major developments and trends that shape technology.

Books for Reference

1. Agarwala, N. Kamlesh, Business on the Net, MacMillanPublishers.
2. Farrel: The Internet and its Protocols: ElserPublications.
3. ITLESL, Introduction to Information Technology, Pearson
4. Jan Zimmerman and Deborah NG (2012), Social Media Marketing All-in-One For Dummies, Wiley.
5. Jeffrey C Jackson: Web Technologies: Pearson.
6. Peter Kent (2012), Search Engine Optimization For Dummies, Wiley & sons
7. Rayudu, C.S. (2015), E-Commerce- E-Business, Himalaya Publishing Company,
8. Reema Thareja: Information Technology and its Applications in Business: Oxford Unniversity Press.
9. S L Arora: Computer Applications in Business: Sahitya Bhawan Publications.
10. Turban, Leidner, Mclean & Wetherbe (2008), Information Technology for Management, Wiley
11. Turban, Rainer and Potter, Introduction to Information Technology, Wiley
12. V Rajaraman: Introduction to Information Technology: PHIPublications.

MCM5003:BUSINESS ENVIRONMENT

Course Title	<i>BUSINESS ENVIRONMENT</i>						Course Code	MCM5003
Programme	M.Com						Type	ELECTIVE
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

The content of the course is designed to develop understanding and provide knowledge about business environments to the students to analyze the overall business environment and evaluate its various components in business decision making and provides an analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena.

Course Objectives

- To acquire in-depth knowledge about different environments in the business climate.
- To sensitize students to current issues affecting business.
- To develop knowledge about the legislation in the country.
- To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of the environment on Business.
- To provide knowledge about the Indian and International business environment.

Course Structure

UNIT I:

Business Environment–Concept of Business, Type of Business Environment – Internal, External, Micro and Macro, Business system/process; classification of business; classification of industries; characteristics of business; goals of business; Techniques for environmental analysis; steps in/approaches to environmental analysis , Importance of scanning the environment

Relevant One or Two Case Studies

UNIT II:

Political and legal Environment: Business & Political Factors, Types of Political Systems, Political Institutions- Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India. Function and Economic role of Government in India. Introduction to Legal Environment, Laws related to Business; Objective and General Provisions of Company Law, Consumer Protection Act, Competition Law, Intellectual Property Rights & Labor Legislation in India- Sustainable Industrialization - Relevant One or Two Case Studies

UNIT III: Economic Environment: Nature of the economy; structure of the economy; Phase of Economic Development and its impact- economic policies; economic conditions; The Planning Commission; NITI Aayog; Introduction, Regulatory Role of Government, Promotional Role of Government, Participatory Role of Government, Conciliatory and Judicial Role of Government, Impact of India's Industrial Policy on Economic Reforms. Industrial Policy, Objectives of New Economic Policy – 1991, Emphasis of NEP on Liberalization, NEP and Privatization, NEP effect on Globalization. Public, Private, Joint and Cooperative Sectors, Public sectors. Fiscal System: Government Budget and Taxation Measures-Fiscal Deficits and Inflation-FDI and Foreign collaboration–Foreign Capital tapping by businesses- Export-Import policy – Foreign Exchange and Business Development

Relevant One or Two Case Studies

UNIT IV:

Social and Technological Environment: Societal Structure and Features- Entrepreneurial Society and its implications for business – Social and cultural factors and their implications for business – ESG Criteria– Gender sensitive business environment-Technology Development Phase in the Economy as conditioner of Business opportunity- Technology Policy- Technology Trade and transfer-Technology Trends in India-Role of Information Technology – Clean Technology- Cultural Environment: Nature, Impact of foreign culture, Business, Traditional Values and its Impact Social Audit – Meaning and Importance. Challenges faced by International Business and Investment Opportunities for Indian Industry.

Relevant One or Two Case Studies.

Practicals

- Prepare an analysis on scanning the environment in any of the 2 reputed companies.
- Prepare an index evaluating the significance of environment scanning in building profitability of any sector.
- Conduct a SWOT Analysis of a firm.

Skills

Programme Master of Commerce (M.Com)

- Critical understanding of various components of environmental scanning
- Develop proficiency in evaluating an organization through SWOT Analysis.
- Develop an understanding of Social and cultural factors and their implications for business
- To understand the importance of Political Stability and Political Maturity conditions for business growth.

Course Outcomes

- Understand the nature of business environment and its components
- Students can update themselves with the issues that affect the business world today.
- Gain interest in International Business.
- Outline how an entity operates in a business environment.
- Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture

Books for Reference

1. A C Fernando: Business Environment: Pearson
2. Adhikary M, Economic Environment of Business, Sultan Chand & Sons.
3. Amarchand D, Government and Business, TMH.
4. Business and society – Lokanathan and Lakshmi Rajan, Emerald Publishers
5. C.B. Gupta, Business Environment, S. Chand and Co
6. Economic Environment of Business – M. Adhikary, Sultan Chand & Sons.
7. Francis Cherunilam (2015), International Business Environment, Himalaya Publishing House.
8. George Steiner & John Steiner (2008), Business, Government and Society: A Managerial Perspective, McGraw-Hill
9. Maheswari & Gupta, Government, Business and Society.
10. Mohinder Kumar Sharma, Business Environment in India, South Asia Books.
11. Sameer Kochhar (2011), (ED.), Growth & Finance, Academic Foundation
12. Strategic Planning for Corporate Ramaswamy V McMillan, New Delhi
13. Sundaram K Anant, Black Stewart: The International Business Environment: Pearson.

MCM5004: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Course Title	INTERNATIONAL FINANCIAL REPORTING STANDARDS						Course Code	MCM5004
Programme	M.Com						Type	ELECTIVE
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Objective

To explain the structure of International and conceptual framework of financial reporting, apply relevant international financial reporting standards to key elements of financial statements and identify and apply disclosure requirements for entities relating for the presentation of financial statements and notes.

Learning Objectives

- To make students familiar with International Financial Reporting Standards and their implications.
- To acquire knowledge and capability to apply the accounting concepts, principles and interpretations discussed in the required pronouncements of International Financial Reporting Standards issued by the IASB.
- To gain a general overview about IFRS dealing with Presentation of financial statements , Principles of disclosure, Leases, contingent liabilities and contingent assets, Intangible assets, Business combinations
- An understanding in applying and interpreting existing IFRS to real world accounting problems
- Apply relevant international financial reporting standards to key elements of financial statements
- Identify and apply disclosure requirements for entities relating to the presentation of financial statements and notes

Course Structure

UNIT I :

Financial Reporting An Introduction: Introduction – Causes of International Differences – major differences in Financial Reporting – Indian GAAP, US GAAP, IAS, and IFRS. International organizations engaged in accounting harmonization. The Requirements of International Accounting Standards, The International Accounting Standards Board (IASB) and the regulatory framework.

UNIT II:

IFRS Framework: meaning of standardization - The structure of IFRS. Process of IFRS Standard Setting – Constraints-Hierarchy of Standards. IFRS adoption or convergence in different countries – IFRS 1 (First time adopters). The structure, vision and mission of IASB.

UNIT III:

IFRS on Recognition and Measurement: Requirements of recognition and measurement of revenue, expenses, assets and liabilities in IFRS 2, 4, 5, 6, 9, and 13. **IFRS on Disclosure:** Requirements of disclosure in IFRS 1, 7, 8 and 12.

UNIT IV:

IFRS for MNC Operations: Issues in International Accounting – Consolidation – Foreign Currency Translation Segmental Reporting – Foreign Exchange risk management. Multi- employer benefit schemes

Practicals

- Prepare a segment report for FMCG industry with indicators of IFRS.
- Analyse the revenue recognition strategies of Corporates in IT sector.

Skills

- Critical evaluation of financial statement on various IFRS measurements.
- Analysis of IFRS with regard to MNC Operations.
- Understand the specifications and clause of IFRS reporting.
- Assess the risk involved in foreign exchange management.

Learning/Course Outcomes

- Students will be able to understand the concept of corporate financial reporting
- Students will be able to understand the applicability of IFRS and IndAS
- Critically analyse complex financial accounting issues from the perspective of both theory and research

Books for Reference

1. Barry J. Epstein, Eva K. Jermakowicz (2010), Interpretation and Application of International Financial Reporting Standards, John Wiley Publications.
2. Kamal Garg : Beginners Guide to Ind AS and IFRS, Bharat Law House Pvt Ltd.
3. Kamal Garg: Practical Guide to Ind – AS and IFRS, Bharat Law House Pvt Ltd.
4. Corporate Finance: Theory and Practice, Pierre Vernimmen Dalloz
5. Barry Elliot and Jamie Elliot, Financial Accounting and Reporting, FT Prentice Hall, Pearson Education,
6. Greuning Van Hennie., International Financial Reporting Standards - A Practical Guide.
7. Haskins E Mark and Ferris R Kenneth and Selling J Thomas, International Financial Reporting and Analysis: A Contextual Emphasis.
8. Barry J. Epstein and Eva K. Jermakowicz, IFRS: Interpretation and Application, John Wiley & Sons Inc., One Wiley Drive Somerset, NJ 08875 USA
9. J. Lal, Corporate Financial Reporting Theory and Practice, Taxman.
10. Jasmine Kaur (2011), IFRS: A Practical Approach, Tata McGraw Hill Education Private Ltd., New Delhi.
11. Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso (2010), Financial Accounting: IFRS Edition, 1st Edition, John Wiley Publications,
12. Steven M. Bragg (2010), The Vest Pocket IFRS, John Wiley Publications.

MCM5005: MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOR

Course Title	MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOR						Course Code	MCM5005
Programme	M.Com						Type	ELECTIVE
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	1					1	3

This course shall have 3 lecture hours, 1 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Objective

Aims to improve students understanding of human behavior in organization and the ability to lead people to achieve more effectively toward increased organizational performance.

Learning Objectives

- To understand the nature of management and identify and describe the functions of management.
- To enable the students to describe how people behave under different conditions and understand why people behave as they do.
- To provide an understanding of how organizations can be managed more effectively and at the same time enhance the quality of employees worklife.
- To provide a comprehensive analysis of individual and group behaviour in organization.
- To help the students to develop cognizance of the importance of human behaviour.

Course Structure

UNIT I

Management: Definition – Nature – Scope and Functions – Evolution of Management thought – Contributions of F.W Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A. Simon and Peter F. Drucker- Approaches to the Study of Management-Universality of Management - Relevance of management to different types of organization – MBO and MBE-Functions of Management-Planning-Organizing-Staffing – Directing-Motivation-Communication- Coordination and Controlling. Steps in Planning Process - Scope and Limitations - Short Range and Long Range Planning - Flexibility in Planning –Characteristics of a sound Plan, Delegation of Authority and Decentralisation - Interdepartmental Coordination – Emerging Trends in Corporate Structure, Strategy and Culture-Impact of Technology on Organisational design - Mechanistic Vs Adoptive Structures - Formal and Informal Organisation. -Relevant One or Two Case Studies

UNIT II

Organizational Behavior: Meaning – Elements – Need and importance – Approaches – Models – Levels – Nature and scope – Frame work- Individual Behavior: Individual differences – Personality: Meaning – Personality factors – Learning: Components of learning process – Learning theories – Values: Significance and Types- Attitudes: Components – Formation – Perception: Perceptual Process-Emotions - Emotional Intelligence.

UNIT III:

Group Dynamics & Organizational Dynamics Group: Definition–Reasons-Types – Formation and Development process –Group Cohesiveness: Meaning – Advantages – Group Conflict: Meaning, Reasons –Management of group conflicts - Organizational Design – Determinants – Forms – Organizational Effectiveness- Organisational Communication – Gender and cross-cultural issues - Approaches – Factors contributing effectiveness –Organizational Climate: Meaning – Factors influencing climate – Implications on organizational behavior – Organizational Change: Meaning – Nature – Causes of change – Resistance to change – Management of change .Leadership-Styles-Approaches-Power and Politics-Organisational Structure.

UNIT IV:

Organisational Culture, Organisational Development and Stress Management: Concept and determinants of organisational culture, creating sustaining and changing organisational culture.Managing misbehavior at work-Aggression and Violence, Sexual abuse, Substance abuse, Cyberslacking. Organisational Development- concept, values, and intervention techniques; Appreciative Inquiry.

Practicals

- Prepare a record of various trends in corporate culture in the IT sector.
- Evaluate the strategic approaches in formal and informal organisations in an industry.
- Assess and make a report of various organisational cultures that customize an organization in case of managing misbehavior at work-Aggression and Violence, Sexual abuse.
- Examine the significance of management in different contexts involving various issues of the organization.

Skills

- Students will be able to develop interpersonal and communication skill in an organization.
- Students will be able to attain decision-making skill enhancing better performance in management
- Proficient in diagnostic and analytical Skills to manage various issues.

Learning/Course Outcomes

After completing this course the students should be able to

- apply the concept to organizational behavior to understand the behavior of people in the organization.
- Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- Understand individual behavior in organizations including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories.
- Understand group behavior in organizations including communication, leadership, power and politics, conflicts, and negotiations.
- Enhance critical thinking and analysis skills through the use of management case studies and small group exercises.
- Strengthen research, writing and presentation skills.
- Understand the skills required at each level of management
- Understand individual behavior in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories.
- Understand group behavior in organizations, including communication, leadership, power and politics, conflict, and negotiations.
- Understand the organizational system, including organizational structures, culture, human resources, and change

Books for Reference

1. Anil Bhatt & Arya Kumar, Management: Principles, Processes and Practices.
2. Judith R. (2001), Gordon, *Organizational Behavior: A Diagnostic*, Prentice Hall,.
3. K. Aswathappa (2010), *Organizational Behavior*, Himalaya Publishing, Mumbai,
4. Keith Davis (2010), *Organizational Behavior: Human Behavior at Work*, McGraw Hill,
5. Luthans, Fred, *Organizational Behaviour*, McGraw-Hill, New York.
6. Pareek, U. and Khanna, S., *Understanding Organizational Behaviour*, Oxford University Press
7. Peter F. Drucker (2008), *Management*.
8. Richard L. Daft, *Management*, Thomson South-Western.
9. Ricky W. Griffin and Gregory Moorhead (2011), *Organizational Behavior: Managing People and Organizations*, Cengage Learning.
10. Robbins & Coulter, *Management*, Prentice Hall of India. New Delhi.
11. Satya Raju, *Management- Text & cases*, PHI, New Delhi.
12. Sekaran, Uma, *Organisational Behaviour: Text and Cases*, Tata McGraw-Hill Publishing Co. Ltd.
13. Stephen P. Robbins and Timothy A Judge (2016), *Organizational Behavior*, 17e, Pearson.
14. Terrance R. Motchell, *People in Organization An Introduction to Organisational Behaviour*, McGraw Hill, New York

MCM5006:PRINCIPLES OF MANAGEMENT

Course Title	PRINCIPLES OF MANAGEMENT						Course Code	MCM5006
Programme	MCom						Type	NON-COMMERCE
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Description

This course is designed to provide the knowledge about disciplines of management and the process of managerial decision making. The contents of the course are designed keeping the applications of Management theories and concepts in different types of organization. The course is designed to prepare the students to prepare different plans for an organization.

Course objectives:

- Identify and evaluate the process of management and its functions
- Evaluate various leadership styles and anticipate the consequences of each leadership style.
- To help the students to develop cognizance of the importance of management principles.
- To prepare plans for the organizations
- To develop the ability to critically analyze and evaluate a variety of management practices in the contemporary context.
- To understand modern practices in management

Course Structure

Unit I: Introduction to Management

Management-Definition – Nature – Scope and Functions – Approaches to management: Classical approach - Scientific, Administrative and Bureaucratic - Neoclassical approach: Human relation and Behavioral - Modern approach: Quantitative, System and Contingency approach. Modern Practices in Management: Total Quality Management (TQM), Kaizen, Lean Management - Business Process Re-engineering-Open Book Management

Unit II: Functions of Management

Functions and Process of management – Role of a manager – skills required for a manager – overview of functions of management - Planning, organizing, Directing, Staffing and controlling - Planning and Decision Making - Planning – Concept, nature, significance, Planning Premises – components of planning – types and Process of Planning - Decision Making – Types of Decisions –Decision Making Process Under conditions of certainty and uncertainty, Limitations of decision making

Unit III: Organising

Organizing – Nature –Purpose and Kinds of Organization- Organization Structure – Principles of Organization–Effective Organizing, Organizational Structures, Formal and Informal Organizations, Staffing- Gender parity in staffing- Departmentalization-Line and Staff Functions –Authority and Responsibility– Centralization and Decentralization– Delegation of Authority– Committees -Informal organization – Span of Control.

Unit IV: Directing

Directing: Principles of direction- Importance – Techniques- Motivation – Importance– Process of motivation- Theories of motivation-Maslow, Herzberg, McClelland, Vroom, Porter and Lawler, Leadership: Concept- Leadership styles - Leadership Behaviour Theories - Co- ordination and Controlling: Co-ordination – Meaning – Need – Techniques. Controlling– Objectives –Types of Control- Process of Control–Techniques of Control, Overall controls and preventive controls, Global controlling

Practicals

- Prepare a record on TQM pre and post analysis of corporates.
- Using the theory of motivation, analyze the job satisfaction level of different sectors.
- Prepare organizational chart of different firms and compare it

Skills

- Students are able to recognize the core competence and management efficiency of an organization.
- Students get experience of assessing delegation and decentralization and its importance in management.
- Students develop knowledge in trends and perspectives of management.

Course Outcomes

After completion of this course, the student should be able to

- Develop a working knowledge of fundamental terminology and frameworks in the functions of management
- Demonstrate the roles, skills and functions of management.
- Describe common organizational structures and their advantages and disadvantages.
- Identify the importance of communication in efficient management.
- The student would be able to manage people and organizations.
- The student would be able to plan and make decisions for the organizations.
- The student would be able to critically analyze and evaluate management theories and practices.

Books for References:

1. Harold Koontz , Essentials of Management, Tata Mc-Graw Hill, NewDelhi
2. Koontz, Harold, Cyril O'Donnell, and, Hein Weihrich,, Management, Tata Mc-Graw – Hill, New Delhi.
3. VSP Raoand V. Hari Krishna, "Management' Excel Publishers, New Delhi
4. Kumkum Mukerjee, 'Principles of Management and Organizational Behavior' Vijay Nicole Publishers, Chennai.
5. Stephen P. Robbins, Marg Coulter Neharisa Vohra (2010), Management, Pearson Education, New Delhi.
6. L.M Prasad, Principles of Management, Sultan Chand & Sons, NewDelhi.
7. P C Tripathi, P N Reddy, Principles of Management, McGrawHill.
8. Neeru Vasishth, Vibhuti Vasishth, Principles of Management,Text and Cases,Taxmann.
9. J S Chandan, Principles of Management, VIKAS.
10. R K Sharma, Shashi K Gupta, Rahul Sharma: Principles of Management: Kalyani Publications.

SEMESTER- II

MCM5201: Corporate Finance

Course Title	Corporate Finance						Course Code	MCM5201
Programme	MCom						Type	Core
Course delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

The main objective of the course is to provide the conceptual background for corporate financial analysis from the point of corporate value creation. And also to develop a theoretical framework for understanding and analyzing major financial problems of modern firm in the market environment.

Course Objectives

- To introduce students to financial management and its importance and its applications in business, their relationship with the business environment and the role and functions of chief financial officer.
- To evaluate various financial decisions and its implications on shareholders.
- To make the student understand the basic concept of Operating and Financial Leverage.
- To demonstrate the importance of working capital management and the tools to manage it.
- To give the knowledge about financial analysis of an organization in terms of risk analysis, capital structure approaches.
- To find out the cost for the capital and various dividend theories.

Course Structure

UNIT-I:

Financial Management: Meaning, nature and scope of finance; financial goal-profit Vs. Wealth Maximization; Finance functions – investment, financing and dividend decisions.

Capital Budgeting: Nature of investment decisions; Investment evaluation criteria – net present value. Internal rate of return, Profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting, Sustainable finance.

UNIT-II:

Cost of Capital: Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital(weighted); Cost of equity and CAPM. Operating and Financial Leverage: Measurement of Leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.

UNIT-III: Capital Structure Theories: Traditional and M.M.Hypotheses–without taxes and with taxes; Determining capital structure in practice.

UNIT IV:

Management of Working Capital: Meaning, significance and types of working capital; Calculating of operating cycle period and estimation of working capital requirements; Financing of working capital; Sources of working capital; Factoring services ; Dimensions of working capital management. Management of cash, receivables and inventory.

UNIT V:

Dividend Policies: Issues in dividend decisions, Walter’s model, Gordon’s model, MM Hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behavior.

Practicals

- Prepare an analytical review on investment evaluation criteria of the NBFCs
- Evaluate the internal rate of return, Profitability index, payback period, accounting rate of return, NPV and IRR of Investment companies.

Skills

- Students are able to develop analytical skills on various components of financial statements.
- Students are able to examine the characteristics of various forms of dividend and the stability in dividend policy.
- Students captivate understanding of corporate structure

Course Outcomes

After completion of this course, the student should be able to:

- Understand basic concepts and theories of Financial Management.
- Apply the fundamental concepts and tools of finance.
- Understand various theories, policies and practices of dividend.
- Understand the concept, components and importance of working capital.
- Estimate working capital requirement

Books for Reference:

1. Aswath Damodaran, (2000), Corporate Finance Theory and Practice: Wiley
2. Brealey R.A., Myers S.C. Principles of Corporate Finance, McGrawHill.
3. Briham & Ehrhardt (2009), Financial Management - Text & Cases, CENGAGE Learning India (P) Ltd., New Delhi.
4. Chandra, Prasanna (2010), Financial Management, Tata McGraw Hill, Delhi.
5. Chew, D.H. (1999) The New Corporate Finance. Where Theory Meets Practice. Jr. McGraw-Hill. Ed.
6. Damodaran A. (1999), Applied Corporate Finance. Wiley & Sons.
7. Hampton, John (2006), Financial Management, Vikas Publishing House, Delhi.
8. Jonathan Berk, Peter Demarzo & Jarrad Harford: Fundamentals of Corporate Finance: Pearson.
9. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi
10. Megginson, W. L. (2001), Corporate Finance Theory. Addison & Wiley,
11. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi
12. Ross S., R. Westerfield, J. Jaffe. Corporate Finance. Fifth Edition. IRWIN- McGraw-Hill.
13. Sheridan Titman, Arthur J Keown & John D Martin: Financial Management Principles and Applications: Pearson.
14. Smith B. (1997), The Modern Theory of Corporate Finance. IRWIN-McGraw-Hill.
15. Stephen A Ross, Randolph W Westerfield, Jeffrey Jaffe, Bradford D Jordan & Ram Kumar Kakani: Corporate Finance: McGrawHill.
16. Van Horne, J.C. and J.M Wachowicz Jr (2008), Fundamentals of Financial Management, Prentice – Hall, Delhi.

Theory and Problem: - 40:60

MCM5202: CORPORATE FINANCIAL STATEMENT ANALYSIS AND REPORTING

Course Title	CORPORATE FINANCIAL STATEMENT ANALYSIS AND REPORTING						Course Code	MCM5202
Programme	M.Com						Type	CORE
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

To provide understanding on financial statement analysis and enables students to confidently use financial ratios and financial terminology to assess financial performance of Corporates. It examines the financial reporting of companies and how such reporting can be analyzed to evaluate performance.

Learning Objectives

- To explain the objectives and structure of Corporate Financial Reports.
- To comply with the legal framework of Corporate Financial Reporting in India.
- To analyses the business performance and risk of a company based on its financial statements.
- Describe tools and techniques used in financial analysis, including their uses and limitations.

Course Structure

UNIT- I:

Introduction: Objectives of corporate financial reports; Structure of external financial reports; Importance of high quality financial reports; Emerging trends in corporate financial reporting- Global Reporting Initiative - Sustainability Reporting – Ethics failures in corporate financial reporting.

UNIT- II:

Corporate Financial Reporting in India: Compliance with the provisions of the Companies Act, SEBI Act and Accounting Standards issued by the ICAI (including Ind. AS)- Board Gender diversity and Financial Reporting quality.

UNIT- III:

Segment Reporting and Voluntary Disclosures in Annual Reports: Purpose and concept of segment report and regulatory provisions for the same – Professional ethics and financial reporting regulations; Voluntary disclosure in annual reports; factors influencing voluntary disclosures; Trends in voluntary disclosures Case studies in corporate financial reports (at least one should be the best annual reports award given by the ICA) in the previous year.

UNIT IV:

Basics: Measuring and objectives of financial statement analysis; Tools and types of financial statement analysis; Benchmarks for comparison. Inter-firm comparison.

UNIT V:

Purpose-wise Analysis – Profitability, Liquidity and Solvency, Growth and Sustainability measurement; Capital Structure, Investment and Cash Flow Analysis.

Practicals

- Analysis of financial statements using different tools of analysis.
- Measurement of liquidity, solvency, profitability and growth of companies.
- Preparation of cash flow statements.
- Determination of capital structure of companies.
- Preparation of corporate financial reports.
- Discussion on trends in corporate financial reporting

Skills

- Application of tools and techniques of financial statement analysis.
- Ability to assess a company's financial performance and evaluate financial position.
- Understand disclosure requirements in corporate financial reporting.

Learning/Course Outcomes

- Update with the emerging trends in Corporate Financial Reporting.
- Describe and apply the basic techniques of financial statement analysis.
- Describe the role of financial reporting and financial statement analysis.
- Will gain ability to interpret information contained in management reports.
- Classify, calculate, and interpret activity, liquidity, solvency, profitability, and valuation ratios.

Books for Reference:

1. Asish K Bhattacharyya: Corporate Financial Reporting and Analysis: PHI.
2. B. Lev. Financial Statement analysis; A New Approach, Prentice Hall
3. Bedford N M, Extensions in Accounting Disclosure, Prentice Hall.
4. Bhabatosh Banerjee, Financial Policy and Management Accounting, Prentice Hall
5. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, The World Press
6. C A Praveen Sharma and CA Kapileshwar Bhalla: Financial Reporting: Taxmann.
7. Felix I Lessambo: Financial Statement Analysis and Reporting: Springer.
8. G. Foster, Financial Statement Analysis, Prentice Hall
9. J. Lal, Corporate Financial Reporting Theory and Practice, Taxman
10. M Hanif and A Mukherjee: Financial Reporting and Financial Statement Analysis: McGraw Hill.
11. Peddina Mohana Rao: Financial Statement Analysis and Reporting: PHI.

THEORY & PROBLEM – 60: 40

MCM5203: INTERNATIONAL BUSINESS

Course Title	INTERNATIONAL BUSINESS						Course Code	MCM5203
Programme	M.Com						Type	CORE
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

This course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will examine the strategies and structures of international business and assess the special roles of an international business's various functions and also helps to prepare students to formulate and execute strategies, plans, and tactics to succeed in international business ventures.

Learning Objectives

- Familiarized the students with functions and practice of Internationalbusiness.
- To provide an understanding of international business and its variousdimensions.
- To analyze business issues in a globalizedera.

Course Structure

UNIT I:

International Business: Nature, Scope and Importance of IB: Types of International Business, factors influencing international business, Reasons for the growth and Regulations of international business. Tariffs and Non-Tariffs barriers. Stages of internationalization of business, domestic oriented company to transnational company- challenges of international business. Drivers of Globalization. Basic Entry Decisions; Multinational Corporations: MNCs Culture, MNCs and LDCs, Joint Ventures, World Trade and Protectionism- UN Millennium Development Goals

UNIT II:

Foreign Trade Policy: Latest FTP – EXIM policy of India – Institutional support by Government for Foreign trade – Registration formalities to get IEC number from DGFT – Documentation in International Trade –Payment terms: L/C, D/PD/A – SaleTerms: Quotations, FOB, CIF – Financing: Pre- shipment and Post-shipment- Insurance procedures – Pre-shipment inspection – Quality control – Processing of Export Order.

UNIT III:

Regulatory Environment of International Business: Environment Laws - International Trading Environment, Bilateral, Trilateral and Multilateral Treaties, International Economic Institutions – GATT, ASB, WTO, BRICS, UNCTAD, IMF, IBRD, International Laws, International Trading Arrangements of India, Pakistan and China. Free Trade Area, Regional Economic Integration.

UNIT IV:

Foreign collaborations and alliances, Joint Ventures: Foreign Direct Investment (FDI) –meaning, nature, foreign collaboration and alliances, factors influencing FDI, reasons for FDI, costs and benefits of FDI, present scenario of FDI in India, Make in India – Anoverview.

UNIT V:

Multinational Corporations: Definition-Organizational Structures-Dominance of MNC's- Recent Trends-Code of Conduct-Multinationals in India-Case Studies.

Practicals

- Examine the regulatory environment of International Business and their dominance.
- Consolidate the code of Conduct followed by top MNCs.
- Assess Bilateral, Trilateral and Multilateral Treaties of International Business law concerning any industry.

Skills

- The students get acquainted with nature, scope, structure and operations of international business and familiarize them with trends and developments in International Business Environment and policy framework.
- Students develop an understanding about MNCs and their recent trends and role in India.

Learning/Course Outcomes

- Understand the most widely used international business terms and concepts.
- Identify the role and impact of political, economic, social and cultural variables in international business.
- Speak knowledgeably on the important role played by multinational economic and social aid organizations such as the UN, EU, IMF and World Bank in facilitating international trade and business

Books for Reference

1. Alan M. Rugman, Richard M. Hodgetts, International Business, Pearson Education.
2. Anant K Sundaram J, Stewart Black, The International Business Environment, Prentice Hall of India.
3. Aswathappa .K, International Business, Tata McGraw Hill Education.
4. Ball, Donald, Wendall H. McCulloch, Michael Geringer, Michael S. Minor and Jeanne M. McNett, International Business: The Challenge of Global Competition, McGraw Hill Co.
5. Bhasin, N., Foreign Direct Investment in India: Policies, Conditions and Procedures, New Century Publications.
6. Daniels, Radebaugh, Sullivan, International Business, Pearson Education
7. Francis Cherunilam – International Business (Second EDITION)- (Wheeler Publishing)

8. Francis Cherunilam: International Business: Text and Cases-, PHI Learning Pvt. Ltd. New Delhi.
9. G.S. Batra & R.C. Dangwal, International Business : New Trends
10. Griffin, Ricky W. and Pustay, Michael W (2017), International Business: A Managerial Perspective , Prentice Hall.
11. Hill, Charles, W.L., International Business, McGraw Hill Company, New York.
12. P Subbarao, International Business, HPH.
13. S.N. Chary, Elements of International Business, Wiley India Pvt., Ltd.
14. V.K. Bhalla. International Business , S. Chand & Company Pvt. Ltd. New Delhi.

MCM5204 Human Capital Management

Course Title	Human Capital Management						Course Code	MCM5204
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 1 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

To make student to be able to understand the functions, systems, policies and applications of Human Resource Management in organizations, provide an overview of theoretical foundations of key areas associated with HR development in the organizations and develop HR skills and their ability to assess the constraints and opportunities associated with managing employees in different socio-economic and political context.

Course Objectives

- Effectively manage and plan key human resource functions within organizations
- Examine current issues, trends, practices, and processes inHRM
- Contribute to employee performance management and organizationaleffectiveness
- To provide an overview of theoretical foundations of key areas associated with HR development in the organizations
- To understand the work, competencies tasks and organization of Human Resource Specialist
- To gain a better understanding of differences in human capital potential
- To clarify the character of the special capital – human resource as capital
- To develop the basic set of methods and techniques needed for managing humancapital
- Understand the implications for human resource management of the behavioral sciences, government regulations, and court decisions.
- Know the elements of the HR function (e.g. – recruitment, selection, training and development) and be familiar with each element’s key concepts & terminology.

Course Structure

UNIT I:

Introduction to Human Resource Management: Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personnel Management Vs Human Resource Management- HRM and competitive advantage- Traditional Vs Strategic human resource management—HRM and HRD— Gender gap- Designing HR systems -HR factor of Competitive Advantage - Accountability in HR - Growth of HRM in India.

UNIT II:

Human resource planning, Recruitment and selection: —Online Recruitment- Methods-Job Portals- Job analysis—uses of job analysis-process of job analysis-job discretion- job specification methods of job analysis- methods of human resource planning- Conventional Vs strategic planning— job evaluation— Recruitment—constraints and challenges of recruitment-source of Recruitment-Methods-Indian experience in recruitment. Productivity Management - The Human Factor in the Application of Work Study - Working Conditions and the Working Environment - Human Resource Demand Forecasting - Human Resource Supply Estimates - Human Resource Demand Forecasting - Human Resource Supply Estimates

UNIT III:

Placement, Induction and Internal mobility of human resource: Training of employees—need for training-objectives- approaches --methods-philosophy of training-training environment- areas of training- Training evaluation- Executive development- Concepts- methods and program- promotion and transfer. Action Plans – Separation - Action Plans – Retention, Training, Redeployment & Staffing

UNIT IV:

Performance appraisal and career planning: Objectives of Performance Appraisal - Job Description and Performance Appraisal Need and importance- process- methods and problems -performance appraisal practices in India. Concept of career planning –features- methods -- succession management in Indian context. Process and Documentation of Performance Appraisal - Appraisal Communication- Appraisal Interview - Performance Feedback and Counselling - Implications of Management Styles on Performance Appraisal Compensation management and grievance redressal. Compensation planning- Principles of wage administration-wage administration-factors influencing wage system-Equal pay; Gender pay gap- Indian practice in wage administration. Grievance redressal procedure- -essentials of a good discipline system. Labour participation in management and workers empowerment.

UNIT V:

HRD in Organizations, Trends and Practices: HRD Practices in Government organizations, defence, police, private sectors and public sectors units; HRD audit; Balanced scorecard; People capability maturity model; Integrating HRD with technology; Employer branding and other recent trends; Future of HRD. HR as a Strategic Partner - HR Key Indicators - Measuring HR's Contribution to Enterprise- Ethics, Justice and Fair treatment in HR Management, Sustainable human capital.

Practicals

- Examine the Next Generation HR Valuation policies Of MNCs
- Draft a compensation plan

Skills

- Will be able to assess human capital potential and its planning
- Will be able to recruit and analyse in the selection of appropriate candidates
- Will be able to make proper utilization of human capital in organization

Course Outcomes

After completion of this course, the student should be able to:

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
- Administer and contribute to the design and evaluation of the performance management program.
- Develop, implement, and evaluate employee orientation, training, and development programs.
- Facilitate and support effective employee and labour relations in both non-union and union environments.
- Manage own professional development and provide leadership to others in the achievement of ongoing competence in human resources professional practice.
- Facilitate and communicate the human resources component of the organization's business plan
- Assess human capital potential.
- Properly utilize human capital in organization.

Books for Reference:

1. Garry Dessler & Biju Varkkey, Human Resource Management-, Pearson,2012
2. Haldar, U. K., Human resource development, Oxford University PressIndia.
3. J. Ingham (2007), Strategic Human Capital Management: Creating Value Through People, BT
4. Kaplan, R.S., and Norton, D.P. (1992), The Balanced Scorecard: Measures that drive performance, Harvard Business Review.
5. Mankin, D., Human resource development, Oxford University PressIndia.
6. Michael Armstrong & Stephen Taylor (2012), Armstrong's Hand book of Human Resource Management, Kogan Page.
7. Noe R.A., Employee Training and Development,Mcgraw-Hill.
8. Noe, Hollenbeck, Gerhart and Wright: Fundamentals of Human Resource Management:McGrawHill.
9. P. Subba Rao, International Human Resource Management, Himalaya Publishing House, New Delhi
10. Pravin Durai (2010), Human Resource Management-,Pearson.
11. R S Dwivedi : Human Resource Management: VikasPublications.
12. Rao, T.V., Future of HRD, Macmillan PublishersIndia.
13. Rothwell W.J. and Kanas H.C. (1991) Strategic Human Resource Planning and Management, Englewood Cliffs NJ : PrenticeHall.
14. Scott Snell , George W Bohlander, Human Resource Management
15. VSP Rao, Human Resource Management- Text and Cases--,Taxmann.

MCM5008: COMPUTERIZED ACCOUNTING

Course Title	COMPUTERIZED ACCOUNTING						Course Code	MCM5208
Programme	MCom						Type	Core
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a practical Skill based, employability based course.

Course Objective

The objective is to provide students with the opportunity to acquire knowledge of business concepts, as well as gain the necessary computerized accounting and office skills.

Learning Objectives

- To demonstrate an understanding of basic computerized accounting terminology, learn how accounting applications are used, and become familiar with the history of the business accounting software solving applications.
- To demonstrate simple statistical calculations in Excel.
- Acquire competency to enter accounting transactions in the accounting software and have the capability of generating different accounting reports/documents.
- To introduce the students to the Basic of Accounts and the usage of Tally for accounting purposes.
- To cover the main features and components of Tally.
- To develop basic knowledge on GST in Tally.
- To Utilize Computer In Maintaining Accounting Records, making management decisions, and processing common business applications with primary emphasis on a general ledger package.
- Develops further skills in maintaining accounting records, provides in-depth exposure to accounts receivable/accounts payable, payroll and inventory modules.

Course Structure

UNIT – I:

Microsoft Excel: Introduction -Entering and Editing Text -Formula – Alignments – Menus, Commands, Toolbars and their Icons – Creating Charts -Templates – Sharing Data Between Applications – Simple calculations using statistical functions: sum, average, Correlation coefficient- growth rate- simple interest-compound interest- rank correlation-Regression.

Enterprise Resource Planning: ERP Concept & definition, features, components, levels of ERP, Benefits of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP- Customer relationship Management System (CRM)- Supply Chain Management system (SCM)- Human Resource Management system (HRMS)- accounting information system.

UNIT – II:

Basic Accounts: Starting Tally software–Features–Advantages- Required Hardware, Preparation for Installation of Tally ERP.9 free source. Items on Tally screen – company creation – chart of Accounts – account masters – voucher entry – single mode voucher entry – accounts voucher printing – day book Summaries – Trial Balance – Final Accounts – Reports printing.

UNIT – III:

Traders Accounts:customer supplier profile – sales purchase voucher Entry – sale, Purchase summary – outstanding reports Advanced Accounts – Cost categories & cost centers – voucher entries – TDS –service Tax – Bank Reconciliation – Interest – voucher class.

UNIT – IV:

Security: Security control set up for company – security level – Internet connectivity– E-mail – e-mailing a report – Web Browser- GST – Front Accounting.

Practicals

- Prepare a financial statement through Tally Accounts
- Draft e-mail as a business report.
- Create Charts and templates for business accounts and prepare a report.
- Visit Few Business Firms and note down the Practical use of ERP.

Skills

- Will be able to gain knowledge on MS –Excel in accounting.
- Will be able to draft reports though e-mail.
- Will be able to assess the security levels and control set up for organizations.

Learning/Course Outcomes

- Enter all the business transactions in the computerized accounting system efficiently.
- Students are familiarized with the statutory features of Tally like VAT, CST, TCS, TDS, and ServiceTax.
- Students will do it by their own create company, enter accounting voucher entries including advance voucher entries, reconcile bank statements, do accrual adjustments, and also print financial statements in Tally ERP.9software.
- Get basic understanding ofGST.

Programme Master of Commerce (M.Com)

- To understand the Business Fundamentals and develop the desirable attitude and skill in application of these knowledge in the real time environment.
- The students will be able to apply the business fundamentals in the working environment. The student will be able to understand the various functions of Business.

Books for Reference:

2. A.K.Nadhani K.K.Nadhani, “Implementing Tally ERP 9”, BPB Publications.
3. Asok K Nadhani : Implementing Tally .ERP 9: BPB Publications.
4. Asok K Nadhani: GST Accounting with Tally ERP.9: BPB Publications.
5. Asok K Nadhani: Mastering Tally ERP.9: BPB Publications.
6. CM Tembhurne karan Alok Dwivedi:Computerized Accounting: Sai Jyothi Publications
7. Manoj Bansal and Ajay Sharma: Computerized Accounting System: Sahitya Bhawan Publications.
8. Ramesh Bangia: Using Tally ERP.9: KhannaBooks.
9. Sanjay Saxena, “MS-Office 2007 in a nutshell”, Vikas Publishing House PrivateLtd.
10. V. Sundaramoorthy, “Tally 9 Volumes I & II”, Genesis – VBSE Pvt.Ltd.

MCM5009: Quantitative Techniques for Decision Making

Course Title	Quantitative Techniques for Decision Making						Course Code	MCM5009
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals and 1 tutorial.

This is a Skill based based course.

Course description

This course is designed to provide basic knowledge of various quantitative techniques for interpreting business data and their commercial application for decision making, so that in future students will be able to apply it in various domains of business.

Course objectives

- To learn the concept of quantitative techniques and its application.
- To be able to use various probability distributions in decision making.
- To understand sampling methods, relevant theories in sampling and estimation.
- To learn meaning and process of hypothesis testing and able to apply different parametric and non-parametric tests in solving problems.

Course structure

Unit I: Introduction to QT & Theory of Probability:

Quantitative Techniques - Meaning and definition - Classification of Q.T - QT and other disciplines - Application of QT in business – Limitations- Probability: Approaches to calculation of probability- Marginal, joint and conditional probabilities. Probability rules. Bayes' theorem.

Unit II: Probability Distributions:

Standard probability distributions – Random variables- Binomial distribution- Poisson distribution and Normal distribution.

Unit III: Sampling Distributions and Estimation:

Sampling concepts. Sampling methods. Random sampling- non-random sampling- standard error. Central Limit Theorem. Concept of sampling distribution- Estimation: Point and interval estimation- Calculating the interval estimate of the mean from large sample and estimates of the proportion from large sample- Properties of a good estimator.

Unit IV: Hypothesis Testing:

Meaning of hypothesis- types- General methodology of hypothesis testing- One and two-tailed tests. Type I and type II Errors. Power of a test. Calculation and use of p -value. One Sample Tests- Two-sample Tests- Paired t test.

Unit V: Analysis of Variance and Non-Parametric Tests

F-test of equality of variances. One-way ANOVA and Two-way ANOVA without replication MANOVA- ANACOVA (theory)- Chi – square test- Sign test- Mann Whitney U test- Kruskal allis test- Runs test- KS test.

Practicals

- Collect statistical data and construct frequency distribution and tabulate the data
- Make diagrammatic representation by collecting statistical data.
- Conduct a time series analysis

Skills

- Ability to apply various tools of QT in decision making.
- Numerical skills to calculate the measures of central tendency and dispersion.
- Analytical skills to identify and analyse the skewness and kurtosis.
- Analytical skill to conduct correlation, regression and time series analysis.

Learning/Course outcome

- Familiarise with fundamentals of statistics and its implications in business decisions.
- Able to use statistical tools for representing data.
- Ability to carry out relationship analysis, time series analysis etc.

Reference Books

1. Richard I. Levin and David S. Rubin, Massod H Siddiqui and Sanjay Rastogi (2011), Statistics for Management, Pearson Education India.
2. S C Gupta, Fundamentals of Statistics, Himalaya publication house.
3. S.P.Gupta, Statistical Methods, Sultan Chand.
4. Kapoor V.K. and Sancheti D.C. (2010), Sultan Chand & Sons.
5. G.C.Beri, Statistics For Management, Tata McGraw Hill.
6. J.K. Sharma, Business Statistics, Pearson Education India.
7. J K Sharma, Quantitative Methods- Theory and applications, Macmillan Publishers India Limited, 2001
8. Anderson Sweeney Williams, Statistics for Business and Economics, 13th Edition, Thomson.
9. R.P.Hooda (2010), Statistics for Business, Mc Millan.
10. Levine Krebiel & Bevenson, Business Statistics, Pearson edition, Delhi.

MCM5010: ENTREPRENEURSHIP DEVELOPMENT

Course Title	ENTREPRENEURSHIP DEVELOPMENT						Course Code	MCM5010
Programme	M.Com						Type	ELECTIVE
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

Understanding basic concepts in the area of entrepreneurship, the role and importance of entrepreneurship for economic development. Adopting of the key steps in the elaboration of business idea, understanding the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures.

Learning Objectives

- To enable students, understand the nature of entrepreneurship, and make them competitive to take unexplored career paths.
- To expose the students to appreciate and understand the concepts and fundamentals of Entrepreneurship.
- Understand the role of government for creation, sustenance and growth of the enterprises by the individuals.
- To focus on opportunities and challenges for new ventures, benefits/drawbacks of entrepreneurship, strategic management and forms of business ownership, marketing strategies, venture finance and human resource management.

Course Structure

UNIT I

Introduction to Entrepreneurship: Entrepreneur and Entrepreneurship, Evolution of term 'Entrepreneurship - Factors influencing entrepreneurship - Role & Functions of entrepreneur – Problems faced by Entrepreneurs, - Entrepreneurial Dimensions: Intrapreneurship – Social Entrepreneurship- Political Entrepreneurship- Cultural and Sports Entrepreneurship – Women and Rural Entrepreneurship- Sustainable Entrepreneurship/ Green Entrepreneurship - Entrepreneurial Training; Traits/Qualities of Entrepreneurs – Ethics in entrepreneurship - Barriers to entrepreneurship

UNIT II

Entrepreneurship Environment: Significance – Internal and External Environment forces- psychological, social, cultural, political, legal and economic forces – Entrepreneurial Culture- Entrepreneurial Society- EDP: Steps in EDP Process—Role of EDI, EDCs & DST (STEP)

UNIT III

Developing Enterprises: Identifying the Business Opportunities, Feasibility study, Market Survey and Research, Assess demand and selecting the Right Project, Developing Business Plans, Techno Economic feasibility assessment, Determine the Resources required, Finance, Technology & Legal Formalities, Preparation of Project Report. Statutory compliance of SME's- Assistance and Support Services within India and Foreign SME Sector, NSIC-National Small Industries Corporation - Khadi and Village Industries Corporation- District Industries Centers- SFC-State Finance Corporations - Small Industries Development Bank of India- MSME Website.

UNIT IV

Managing the Enterprise: Financial Management: Working Capital Management- Financial Planning & Control – Accounting, Financial Statement Analysis. Marketing Management-Marketing Plan & Control, CRM – Product Development & Marketing – Production Management: Inventory Control, Productivity, Break Even Analysis – Human Resource Management: Manpower Planning – Labour Productivity – Industrial Relations.

Practicals

- Assess the problems faced by Entrepreneurs of MSME and evaluate the implications.
- Draw the feasibility study of startup ventures and analyse its business performance.
- Asses the internal and external environment forces comparing with business performances of Women Entrepreneurs.

Skills

- Students will be able to understand the functions of entrepreneur and the problemsfaced.
- Students attain understanding about productivity management and importance of marketing.
- Students will be able to attain know how about feasibility study of MSMEs.

Learning/Course Outcomes

- Provides overview of who the entrepreneurs are and what competences are needed to become an entrepreneur.
- Understand the process of converting business idea into business model.
- Get encouraged setting up their own micro/small enterprises or engaging themselves productively in larger enterprises.
- Develop the skills among students to raise the funding for the business from different sources for a start-up venture.
- Acquire knowledge about the roles and responsibilities of developmental agencies in promoting micro-enterprises.

Books for reference:

1. A.K.Rai – Entrepreneurship Development, Vikas Publishing.
2. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey, USA
3. Gupta and Srinivasan, Entrepreneurship Development
4. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
5. Lev & Powell, *Strategies for Growth in SME's*, Elsevier Ltd.
6. Matthias Fink, Sascha Kraus (2009), *The Management of Small and Medium Enterprises*, Routledge Studies in Small Business.
7. Peter F. Drucker, Innovation and Entrepreneurship
8. Poornima M. Charantimath (2006), Entrepreneurial Development And Small Business Enterprises, Pearson Education Licensee, New Delhi.
9. S. Nagendra, V.S. Manjunath (2011), “Entrepreneurship and Management”, Pearson Education Licensee, New Delhi.
10. Sehgal & Chaturvedi (2013), Entrepreneurship Development, UDHPublishing.
11. Srivastava, A Practical Guide to Industrial Entrepreneurs
12. Vasant Desai (2009), The Dynamics ‘of Entrepreneurial Development and Management, Himalaya Publishing House.

MCM5011: Legal Framework for Business and Commerce

Course Title	Legal Framework for Business And Commerce						Course Code	MCM5101
Programme	MCom						Type	Elective
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	1		1			1	3

This course shall have 2 lecture hours, 1 lab hour and 1 practical, 1 tutorial.

This is a skill based, entrepreneurial based course.

Course description

The course is designed with the objective of familiarizing the students with the legal framework concerning and affecting business and commerce, so that the students' ability to recognize and comply with the legal requirements will be improved.

Course objectives:

- To enable student acquire knowledge and develop understanding of the regulatory framework for business.
- To enable students to get updates on various legislations.
- To acquaint students with the basic laws governing business and commerce.
- To enable students to understand the exercise of proper professional and ethical responsibilities and the legal system

Course structure

Unit I- Business Laws

Introduction - Nature of Business Law - Meaning and definition -Indian Contract Act, 1872: Contract - Definition - Essentials of valid contracts - Classification of contracts - Offer and acceptance - Consideration - Capacity to contract - Free consent -Coercion - Undue influence - Misrepresentation - Fraud - Mistake - Void agreements -Discharge of contract - Breach of contract and remedies - Contingent contracts -Quasi contracts. Sale of Goods Act 1930: Contract for sale of goods -Essentials of a contract of sale - Conditions and Warranties - Caveat emptor - Sale by non-owners - Rules as to delivery of goods - Un paid seller and his rights.

Unit II- Company Law

The Companies Act 2013: Formation and related procedures of various types of companies Procedure for inter-corporate loans, investments- guarantee and security – Registration modification and satisfaction of charge Declaration and payment of dividend Maintenance of Books of Accounts - statutory financial audit, cost audit and secretarial audit – Board meetings and procedures- Limited Liability Partnership Act, 2008: Concept, formation, membership, functioning and Dissolution-Conversion of LLPs into Private Limited Companies and vice versa. The insolvency and bankruptcy code, 2016 - Insolvency Professionals - Liquidation Process – Insolvency and Bankruptcy Board of India.

Unit III- Cyber regulations

Cyber security, Privacy concerns, Cybercrime investigation and surveillance – internet surveillance and privacy - issues relating to investigation, cyber forensic, relevant provisions under IT Act 2000 , IPC and Evidence Act Adjudication under the IT Act – Cyber Appellate Tribunal – punishments for various cybercrimes- Compliance to Process Standards - ISO/IEC 38500, PRINCE2 /PMBOK, TOGAF9, ISO/IEC 31000, ISO/IEC 27000, CMMI, ITIL V3 AND ISO/IEC 20000. Sarbanes Oxley Act, Safe Harbor, Graham Bleach Act, RBI and other Banking Regulations and Basel III (for Banks), Data Privacy Act (PIMS), Data Protection Act, etc

UNIT- IV

The Consumer Protection Act 1986: Objectives and scope - Definition of consumer and consumer dispute - Complaint - Goods - Service - Unfair trade practices - Restrictive trade practices - Rights of consumers - Consumer Protection Council - Consumer Disputes Redressal Agencies.

Practicals

- Examine the compliance of companies Act in two manufacturing companies.
- Prepare an analysis on various provisions under IT Act 2000 relevant to Social Media Marketing.
- Examine the legal formalities for filing a complaint under consumer protection Act.
- Prepare a guideline for ensuring cyber security in organisations.

Skills

- Knowledge regarding various acts and legal requirement in business environment.
- Understanding of various legal terms and concepts.
- Will be able to critically evaluate the law effects on various issues and their role in economic development.

Course Outcomes

After completion of course students will be able to:

- Have a fundamental understanding of relevant legal concepts and terms in business and commerce legal framework.
- Enhance cyber security.
- Understand the legal requirements for forming a company/LLP.
- Understand the rights of a consumer and how to file a complaint under consumer protection Act.

Reference Books:

1. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
2. Kuchal M.C, Business Law , Vikas Publishing House, New Delhi
3. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.
4. B. Sen and Mitra, Business and Commercial Laws.
5. Chandha P.R, Business Law, Galgotia, New Delhi.
6. Balchandani, Business Laws.
7. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
8. Gowar, LCB, Principles of Modern Company Law, Stevens & Sons, London
9. Kapoor. N .D, Business law, Sulthan Chand and Sons.
10. Kershaw, David, Company Law in Context, Oxford University Press.
11. Satish Chandra, Cyber Law in India, ABS Books.
12. The Legal Environment of Business, Melvin and Katz, McGraw-Hill
13. Tulsian P.C, Business Laws, Tata McGraw-Hill publishing Co.Ltd, New Delhi

MCM5012 Basics of Accounting

Course Title	Basics of Accounting						Course Code	MCM5012
Programme	MCom						Type	Elective
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 1 practical.

This is a Skill based, job oriented, entrepreneurship skill based course

Course descriptive

This course introduces the basics of accounting to students who are not familiar to accounting/ from non-commerce stream. The course aims to make a basic understanding of the concept of accounting, single and double entry system, preparation of final statements and IFRS.

Course Objectives:

- To understand the meaning of accounting.
- To understand different concepts in accounting and accounting principles
- To enable the students to prepare, analyze and interpret different types of accounts.
- To equip the students with the skills of preparing financial statements.
- To enable the students to acquire knowledge about financial reporting standards and to understand corporate accounting methods.

Course Structure

UNIT I: Accounting an introduction

Meaning – concept of accounting –functions of accounting - accounting conventions accounting Concepts-Types of accounting information-users of accounting information-role of accounting in business-basic accounting terms -Money Measurement Concept, Entity Concept, Going Concern Concept, Cost Concept, Dual Aspect Concept, Accrual Concept, Conservatism, Materiality Concept, Consistency concept, and accounting conversions. Single Entry System of Accounting: Definition – Objectives - Advantages- Limitations-Distinction between Double entry and Single entry- Types of Single entry- Determination of Profit or Loss under single entry- Statement of Affairs/ Capital comparison method- Distinction between Balance Sheet and Statement of Affairs.

Unit II

Classifying and summarization of business transactions – journal — subsidiary books – ledger - cash book - trial balance – problems-books of original entry-journal-subsiary books-posting from journal and subsidiary books-ledger.

Unit III

Financial Statements: Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure. Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.

Unit IV

International Financial Reporting Standards: Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS,IFRS,IFRIC and SIC)- Emergence of Ind AS – Standard setting process in India – Role of NFRA –Entities required to adopt Ind AS- Role of FASB in developing US GAAP Difference between Ind AS and IFRS.

Practicals

- Evaluate the financial statements of companies.
- Analyse Trading and Profit and Loss account and Balance Sheet of sole proprietorship.
- Compare Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure of corporates in service sector.

Skills

- Knowledge regarding the fundamental concepts of accounting
- Students will develop ability to prepare final accounts
- Students will be able to evaluate value the importance of various ledger accounts in a financial statement.
- Students will be critically evaluate role of accounting in business
- Students will be able to visualize the problems in posting from journal and subsidiary books.

Course outcomes

- Acquire conceptual knowledge of basics of accounting.
- Develop basic understanding on accounting concepts, principles, and frameworks.
- Develop the skill of recording financial transactions and preparation of reports in accordance

Programme Master of Commerce (M.Com)

with GAAP.

- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Identify why accounting is a necessary skill
- Identify and describe assets, liabilities and owners' equity
- Recognize and compare the major financial reports
- Compare and contrast a company's revenue, expense, income and retained earnings
- To know what to expect in audit

Reference Books:

1. S.N. Maheshwari: Financial Accounting.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, S.Chand & Co., New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta: Fundamental of Financial Accounting, Ane Books Pvt. Ltd, New Delhi.
4. Grewal and Gupta: Advanced Accounting
5. Dr Goyal V.K., Financial Accounting, Excel Books, New Delhi.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. R.K.Malhotra: Financial Management in Hotels and Restaurant Industry, Anmol Publishers
8. Ashok Sehgal and Deepak Sehgal: Advanced Accounting, Volume 1, Taxmann, New Delhi.
9. Chintal Patel, Bhupendra Mantri, India Accounting Standards, Taxmann Publications.
10. T.P. Ghosh, Illustrated Guide to India Accounting Standards, Taxmann Publications.

MCM5013: Basics of security market

Course Title	Basics of security market						Course Code	MCM5013
Programme	M.Com						Type	Non commerce
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practical, 1 tutorial

This is a Skill based, employability based course.

Course Description:

This course is designed to giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian Stock market. The content of the course will be helpful for the students who wish to start stock market trading or investments

Course Objective

- To provide an basic idea about Indian security market
- To familiarise the investment avenues in the security market
- To explain the role of SEBI in security market
- To understand the trading mechanism in stock exchanges
- To provide an basic idea about various stock market indices
- To encourage to start an investment in stock market

Course Structure

Unit: 1- Securities Market in India

History of Indian Financial market, Segments and types of Financial market, participants in the Financial market, Regulatory environment - Primary market- Meaning, Functions, Intermediaries, Role of Primary Market, Methods of floatation of capital, Problems of New Issues Market, IPO's, Investor protection in primary market, Recent trends in primary market, SEBI measures for primary market.

Unit: 2- Stock exchanges

Stock exchanges -Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India – SEBI: functions and measures for secondary market – Overview of major stock exchanges in India - Listing of Securities: Meaning , Listing requirements, procedure, fee, Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting

Unit – 3- Trading System in Stock exchanges

Different trading systems – BSE - BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – NSE – NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers

Unit: 4 - Stock Market Indices

Meaning, Purpose, and Construction in developing index – Stock market indices in India – BSE indices - Scrip selection criteria – – NSE indices – Scrip selection criteria – Construction –Other stock market indices in India- Stock market indices in foreign countries. Commodity exchanges: evolution and history – role in globalizing economy – governing regulations – price –risk management – commodity exposure – hedge accounting – currency futures – managing exchange rate – carbon markets – weather derivatives – ETFs – Purpose, Importance, types , construction

Skill

- Students will be able to understand the investment opportunities in the security market.
- Students get experience of trading mechanism in the stock exchanges
- Students are able to prepare their own portfolio for investments.
- Students get experience of online trading platforms of security market

Practicals

- Prepare portfolio for investments
- Prepare trend analysis of various stock market
- Evaluate various stock market scams
- Enroll into a virtual trading platform for getting trading experience

Course outcomes

- After completion of this course, the student should be able to
- Understand Indian security market
- Evaluate the investment avenues in the security market
- Explain the role of SEBI in security market
- Recognise the trading mechanism in stock exchanges
- Understand various stock market indices
- Start an investment in stock market

References:

1. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd.
2. Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3 rd Edn. 2008
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers .
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

SEMESTER III

MCM5301 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Title	<i>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</i>						Course Code	MCM5301
Programme	MCom						Type	Core
Course Delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

Aims to introduce students to the stock market, stock options, and approaches to investing in the stock market and building stock portfolios. A basic introduction to portfolio theory and study various methods of modeling the risk associated with stock investment is also concentrated and to facilitate a clear understanding of the process of security analysis and portfolio management.

Learning Objectives

- To provide insight about the relationship of the risk and return and how risk should be measured to bring about a return.
- To familiarize the students with the fundamental and technical analysis of the diverse investment avenues
- To encourage students to apply stock and option valuation models in portfolio management.
- 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

Course Structure

UNIT I:

Investment Concept, Types, Features and Functions: Concept of Investment- Types of Investment- Classification of investment- Investment objectives – Investment process - Investment alternatives - Investment Environment: Features and composition of money market and capital market, money market, capital market instruments and financial derivatives - Features of Real, Financial and Derivative investments- Features of Financial Investment instruments: Money & Capital Market investment instruments; Primary & Secondary Market Investment instruments; Fixed & Varying income investment instruments- Direct and Portfolio investments- Distinctions among Investment, Speculation and Gambling- Features of Ideal investments- Functions of Investment Management: Selecting, Scaling, Spreading, Spacing and Timing – Tax considerations and investment management-Sustainable investment. Relevant one or two case studies.

UNIT II:

Investment Goals, Return & Risk Analyses: Investment Goals : Return, Risk, Growth, Control and Tax-related goals- – risks of investment and the common mistakes made in investment management - Risk – Types of risk - Risk and Return: Concepts of risk and return, how risk is measured in terms of standard deviation and variance, the relationship between risk and return - Goal differences of investors – Matching the Goals and Investments- Allocation of funds to different investments-Constraints and Strategies-Return And Risk analysis: Concepts and Measures of Return: Current Return, Holding Period Return- Concepts and Measures of Risk: systematic and unsystematic risks and their measures: Standard deviation, Variance and Beta – Risk-Return Relationship- New issue market- methods of floating new issues-Book Building- Parties involved in new issues –Investor protection in the primary market- Listing of securities- Stock exchanges Functions-Trading mechanism- Screen based trading-Rolling Settlement -SEBI and its role in primary market and secondary market- Relevant one or two case studies.

UNIT III:

Investment Valuation Measures and Approaches: Equity and Debt Valuation: Methods of valuation of Equity and Debt investments- Price and Value analysis – Cootner's Hypothesis – Fundamental Analysis for investment evaluation – Economy, Industry and Company analysis- Technical Analysis: Concept and emphasis- Tools of technical analysis, important chart formations or price patterns and technical indicators - Dow Theory- Important Charts Patterns – Lead and Lag Indicators – Price-Earnings - weaknesses of fundamental analysis - Relevant one or two case studies.

UNIT IV:

Investment Portfolios, Mutual Funds and Efficient Market Hypotheses: Portfolio Concept and Construction – Portfolio management process- Factors contributing to portfolio management- Principles of Portfolio management- Portfolio risk and Return – Measures of Portfolio Return and Risk- Efficient - Portfolios – Portfolio Choice– Mutual funds: Concept, Need and Types-Random Walk Theory- Different Forms of Market Efficiency: Weak, Semi-strong and Strong forms and their tests- Concept of 'Efficient Market' and its implications for security analysis and portfolio management – 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)- Markowitz model – Markowitz Portfolio Selection Model: Concept of portfolio analysis and diversification of risk - Relevant one or two case studies

UNIT V:

Derivative Investments: Concept of Derivatives – Types - Options as a derivative investment- Terminologies in options market- Options types- Pay-off for holders and writers of call and put options contracts- Futures Market: Features of Futures contracts- Types of futures contracts – Uses – Swap contracts and their uses and types- 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 - Depository system- Depository-Depository Participants-Benefits of depository system Functions of NSDL - Derivatives –Futures Trading- Index Futures –Stock futures- Options – Meaning and Types - Relevant one or two case studies.

Practicals

- Prepare a report assessing the Weak, Semi-strong and Strong forms of market efficiency sector wise.
- Analyze the swap contracts and their significance considering the company's market value.

Skills

Students will be able to critically evaluate different forms of market and their importance.

- Students mechanize the need for market efficiency.
- Students develop an understanding about the concept risk and return.

Learning/Course Outcomes

- Learn to compute historical and expected returns, as well as risk measures and comprehend the importance of the risk-return relationship.
- Define the objectives in constructing and managing a portfolio and learn to create an investment policy statement.
- Learn how the financial markets operate, how she can invest in different security types matching her client's portfolio objectives and constraint.
- Understand the principles of modern portfolio theory and the effect of diversification on investment portfolios
- Explored to different avenues of investment and equipped with the knowledge of security analysis.
- Apply the concept of portfolio management for the better investment.

Books for Reference

1. Bhalla V.K., Investment Management, S.Chand
2. Bodie, Kane and Marcus, Investments
3. Chandra, P.(2017), Investment Analysis and Portfolio Management, Tata McGrawHill
4. Damodaran, A., Investment Valuation, John Wiley & Sons.
5. Donald E Fischer and Ronald J Jordan: Security Analysis and Portfolio Management: Pearson.
6. Donald E Fischer, Ronald J Jordan and A K Pradhan: Security Analysis and Portfolio Management: Pearson.
7. Elton, E. and Gruber, M, Modern Portfolio Theory and Investment Analysis, John Wiley and Sons.
8. Fischer D. E. (1995), Security Analysis and Portfolio Management, Pearson education.
9. Hull, J.C., Options, Futures and Other Derivatives, Prentice Hall.
10. Kevin S. (2015), Security Analysis and Portfolio Management, PHI Learning
11. Prasanna Chandra: Investment Analysis and Portfolio Management: McGrawHill.
12. Punithavathi Pandian: Security Analysis and Portfolio Management: Vikas Publications.
13. Ranganatham and Madhumathi Investment analysis and Portfolio Management
14. Ranganathan M. and Madhumathi R. (2012), Security Analysis and Portfolio Management, Pearson
15. Reilly, Frank K, and Brown, Keith C., Investment Analysis and Portfolio Management, Cengage Learning
16. S Kevin: Security Analysis and Portfolio Management: PHI
17. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, Investments, PHI Learning.
18. William Sharpe, Alexander and Bailey, Investments

MCM5302: ADVANCED CORPORATE ACCOUNTING

Course Title	ADVANCED CORPORATE ACCOUNTING						Course Code	MCM5302
Programme	MCom						Type	Core
Course Delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

To make the students familiarize with corporate accounting procedures and provides a comprehensive coverage of consolidation issues in amalgamation, absorption and external reconstruction of companies. To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the accounting and financial statements

Learning Objectives

- To make students aware about various issues of company accounting
- To make the students familiarize with corporate accounting procedures
- To enable the students to gain ability to solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts.
- To develop an understanding of accounting for share capital and debentures
- To prepare financial statements of a company and develop an understanding of cash flow statements
- To understand the accounting for amalgamation and liquidation of companies
- To prepare consolidated balance sheet for Holding company

Course Structure

UNIT- I:

Valuation of Goodwill, shares and debentures – Factors affecting value of Goodwill – Need for Valuation-Methods of valuation of Goodwill – ethical dilemmas of goodwill accounting - Valuation of Shares – Need for valuation – Methods of valuation of preference shares and Equity shares - Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures. Relevant AS and IND-AS as applicable.

UNIT- II:

Amalgamation, Absorption and External reconstruction of companies – Purchase consideration – Accounting treatment – Books of Purchasing company – Books of Vendor company – Intercompany Owings – Intercompany unrealized profits – Intercompany Holdings – Acquisition of Business

UNIT- III:

Alteration of share capital and Internal Re-Construction –Scheme of capital reduction – steps for Reconstruction –Liquidation of companies – Order of payment – Statement of Affairs and Deficiency/Surplus Account –Liquidator's Final Statement of Affairs - Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building -Journal entries - Right Issue: Right of pre-emption – Calculation of value of right

UNIT- IV:

Holding Company Accounts – Preparation of consolidated Balance Sheet – Minority interest – Cost of control – capital resolve – Intercompany Balance-Unrealized Inter Company Profits – More than one subsidiary –Intercompany Holdings – Consolidation of Profit and loss Account.

UNIT V:

Double Account system – Features of Double Account System-Difference between single account system and double account system – Receipts and Expenditure on capital Accounts – Revenue Account – Net Revenue Account – General Balance Sheet – Replacement of an asset – Accounts of Electricity companies – Special financial provisions relating to electricity companies.

Practicals

- Analysis and interpretation of consolidated Profit & Loss account of companies.
- Analysis and interpretation of balance sheet of companies.
- Valuation of Goodwill and valuation of shares of companies.

Skills

- Students acquire skills to prepare consolidated accounts of companies.
- Students gain understanding on order of making payment on liquidation of companies.
- Students develop skills on accounting in electricity companies.

Learning/Course Outcomes

- Students should be able to act as values to companies undergoing reconstruction in different forms.
- Students should be able to value goodwill and assign value to financial securities under different scenarios.
- Students should be able to prepare the consolidated financial statements following the legal requirements.
- Students should be able to prepare the financial statements of utility companies like Electricity companies following the special Acts which govern them.

Books for Reference:

- 1.B.K. Banerjee: Financial Accounting, PHI Learning (P) Ltd., New Delhi.
- 2.Goyal, Bhushan Kumar. *Corporate Accounting*, Taxmann, New Delhi
- 3.Kumar, Alok. *Corporate Accounting*. Kitab Mahal
- 4.M.C. Shukla and T S Grewal, Advanced Accounts, S. Chand & co., New Delhi
- 5.Monga, J. R. *Fundamentals of Corporate Accounting*, Mayur Paper Backs, New Delhi
- 6.Mukherjee and M. Haneef: Modern Accountancy, Tata McGraw Hill, New Delhi
7. S. Uma: Advanced Accounting, S. Chand & Co., New Delhi.
- 8.S N Maheshwari and S K Maheshwari , Advanced Accountancy, Vikas Publishing House Pvt Limited, New Delhi.
9. S.M.Shukla, Dr.K.L.Gupta:Corporate Accounting: Sahitya Bhawan Publications
- 10.S.P. Jain and K.L. Narang: Advanced Accounting, Kalyani Publishers, New Delhi.
11. S.P.Iyengar: Advanced Accounting, Sultan Chand and Sons, New Delhi.
12. Sah, Raj Kumar, *Concept Building Approach to Corporate Accounting*, Cengage
13. Sehgal Ashok & Sehgal Deepak. *Corporate Accounting*
- 14.Srinivas Ganesh &Prmod A V: Advanced Corporate Accounting: Vikas Publications.
- 15 T S Reddy &Dr.A.Murthy: Corporate Accounting: MarghamPublications
- 16 Tulsian P. C. *Corporate Accounting*. S Chand & Co. New Delhi

THEORY & PROBLEM: 20:80

MCM5303: INDIAN FINANCIAL SYSTEM

Course Title	<i>INDIAN FINANCIAL SYSTEM</i>						Course Code	MCM5303
Programme	M.Com						Type	CORE
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

To impart knowledge on conceptual and regulatory framework within which the financial intermediaries operate and to familiarize students with the various management and operational aspects of financial markets and financial intermediaries.

Learning Objectives

- To introduce students to the world of financial markets.
- To Introduce the Basics of Indian Financial Systems.
- Understand the role and function of the financial system.
- Understand different activities of different financial institutions such as commercial banks, insurance companies.
- Critically examine the recent innovation in the financial markets.
- To provide the basic objectives of Regulating Agencies like SEBI.

Course Structure

UNIT- I:

Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Sustainable Development Goals and Green Financing - Indian financial system - an overview – Financial Regulation

UNIT- II:

Financial Markets: Money markets -Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, certificates of deposits, commercial bills, trade bills, commercial papers; Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.

UNIT- III:

Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions –Mutual fund.

UNIT- IV:

Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions. Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

UNIT -V:

Financial Inclusion: Extent of exclusion, financial inclusion initiatives including SHG-Gender gap in financial inclusion - Bank Linkage Model. Micro finance- emerging issues & regulation.

Practicals

- Presentation and Discussion on latest developments in Commercial banking.
- Conduct of study on the functioning of commercial banks.
- Analysis of micro finance industry in India

Skills

- **Students develop proper understanding of shares and share prices.**
- Students understand the working of banking industry.
- Students should be able to apply concepts of flow of funds and level of interest rates to current events.

Learning/Course Outcomes

- Acquire understanding of structure of various financial markets.
- Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.
- Evaluate and create strategies to promote financial products.
- Students should be able to work within financial institutions and/or financial consulting.
- Students develop an understanding of different types of depository and non-depository institutions and their primary roles.

Books for Reference:

1. Avdhani: Investment and security market in India, Himalaya publications, Delhi.
2. Averbach, Robert D: Money Banking and financial Markets; MacMillan, London.
3. Bhole L.M.: Financial markets and Institutions, 4thedition Tata McGraw Hill Delhi.
4. Ghosh, D , Banking Policy in India, Allied publications Delhi.
5. Giddy, I.H; GLOBAL Financial Markets, A.I.T.B.S., Delhi.
6. Khan M.Y Financial Services Tata McGrawHill.
7. Khan, M.Y.: Indian Financial system, Tata McGraw Hill Delhi.
8. Kidwell, David S., Backwell, David W., Whidbee, David A. and Sias Richard W., 'Financial Institutions, Markets and Money', Wiley.
9. Kohn Meir, Financial Institutions and Markets, Oxford University Press.
10. Machiraju, Indian Financial System, (Vikas Publishing House).
11. Madura Jeff, Financial Markets and Institutions, South Western Cengage Learning
12. Pathatak B V, Indian Financial System, Pearson Education
13. Reserve Bank of India, various Report, RBI Publication, Mumbai
14. Srivastava R.M; Management of Indian Financial Institution; Himalaya Publication house Mumbai 2ndedition
15. Varshney, P.N. Indian Financial System, Sultan Chand & sons, New Delhi.
16. Verma JC. Guide to mutual Funds and Investments portfolio, Bharat Publishing House New Delhi.

MCM5304: Direct Taxes Law and Practice

Course Title	Direct Taxes Law and Practice						Course Code	MCM5304
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Description

To provide knowledge on direct tax laws in force for the relevant previous year, and practical application of taxation laws in computing tax liability for various assesses.

Course Objectives

- To acquaint the students with basic principles underlying the provisions of direct tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- Provide advanced knowledge on practical application of Direct Tax Practice.
- To explain the practical significance of income taxation as a source of public revenue.
- To enable students to understand the various heads of income and compute income e under various heads.
- To provide procedural knowledge required for carrying out tax assessment of Individuals, Partnership Firms, Hindu Undivided Family, Co-operative Societies and Companies.
- To analyses Wealth Tax Act, 1957.

Course Structure

UNIT- I:

Concept of Income - Concept of Tax, -- Residential Status, Income Tax Act 1961, Reforms of Direct tax, Tonnage Tax, Securities Transaction Tax, Banking Cash Transaction Tax, Commodities Transaction Tax, Direct Tax Code 2009.

UNIT II:

Computation of Income – Salaries, House Property, Business or Profession, Capital Gains and Other Sources, Exempted Incomes, - Gross Total income, Deductions, total income, set off and carry forward of Losses Relief and rebate.

UNIT III:

Assessment – Individuals, Hindu Undivided Family, Partnership Firms Co-operative Societies and Companies.

UNIT IV:

Tax Administration – Income Tax Authorities, Powers of Income Tax Authorities, Kinds of Assessment – Return of Income, e-filing.

UNIT V:

Incidence of Taxation: Types of tax incidence, Factors determining extent of tax shifting - taxation and efficiency: Tax evasion in India, causes and consequences of tax evasion, Methods to curb tax evasion, Tax Incentives: forms of tax incentives: Tax Holidays.

Practicals

- Computation of income under various heads
- Assessment of tax liability for various assesses.
- Examination of a return of income.
- Discussion on Amendments in Taxation Laws

Skills

- Students would get updated information on Income Tax laws.
- Students confronted with tax administration skills
- Students can practically understand the procedure of e-filing of returns.

Course Outcomes

After completion of this course, the student should be able to:

- Interpret and analyze personal income tax and understand direct tax laws as prescribed under different provisions of Income Tax Act, 1961.
- Comprehend the basic principles of the laws governing Direct and Indirect taxes.
- Recognize potential opportunities for tax savings and tax planning.
- Acquire updated knowledge on latest provisions of Income Tax Act.
- Develop skills in the areas related to tax assessment and filing of returns.

Books for Reference:

1. Bhagawati Prasad –Direct Tax Law and Practice :Wishwa Prakashan
2. Bomi F Daruwala and C A Prerna Peshori: Handbook to Direct Taxes: Bharat Publications.
3. Direct Tax Code Bill 2010- Taxmann Publication2010
4. Gaur and Narang - Income Tax law and practices- Kalyani Publication
5. H.C. Mehrotra and S.P. Goyal Income Tax Law and Accounts ,SahityaBhawan Publications
6. Kailash Rai: Taxation Laws.: Allahabad Law Agency
7. Kaushal Kumar Agrawal , Insight into Income Tax- Atlatic Publication
8. Singhanian. Vinod K, Direct Taxes: Law and Practice (Delhi: Taxmann Publications
9. V. Balachandran and S. Thothadri, Taxation Law and Practice, PHI, New Delhi.
10. V.K. Singhanian and Kapil Singhanian: Direct Tax Law and Practice :Taxmann Publication
11. Wealth Tax Act and Securities Transaction Tax with Rules Taxmann Publication
37th edition 2010

Theory and Problem: - 4

MCM5014 MANAGEMENT STRATEGIES of MNCs

Course Title	MANAGEMENT STRATEGIES of MNCs						Course Code	MCM5014
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credits
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

The objective of this course is to introduce the student to the tools and concepts needed to deal effectively with the formulation, Implementation and Monitoring of Strategic Financial decisions of the firm.

Learning Objectives

- To expose students to various perspectives and concepts in the field of Strategic Management.
- To analyses different combinations of international strategies and organizational structures.
- To know the process of overseas expansion by international companies.
- To analyses the need for Corporate Governance for strategic advantage.
- To analyses various types of structures and strategies which multinational companies adopt while conducting business across borders.

Course Structure

UNIT I:

Concepts of Strategic Orientation: Strategic Management and Environmental Nexus- SWOT Analysis and Organization's Response to External environment- Components of Strategies: Scope, Goals, Resource, Leverage & Synergy- Strategy Hierarchy: Corporate, Business and Functional- The General Electric (GE) Strategic Model- Geo-, Regio-, Poly- and Ethno-centric approaches- 6-S stages for Growth- Sinews, Strategy, Staging, Synchronizing, Securing and Sustenance- Overview of Strategic Planning, Formulation and Implementation: Need and Process- Environmental Scanning and Scenario Forecasting and Mapping- Relevant one or two case studies.

UNIT II:

Strategic Thinkers and Strategic Growth: Henry Mintzberg's 5P Strategic Thinking: Plan, Ploy, Pattern, Position & Perspective- Strategy as Growth Propeller: Contributions of Ansoff and Greiners - McKinsey's 'Growth Pyramid' model - Michael Porter's Generic Strategies: Differentiation, Cost Leadership and Focus- 'Miles and Snow' Strategic alternatives: Prospector, Defender, Analyzer and Reactor Strategies - BCG's Product Portfolio Matrix Strategy- Related & Un-related Diversification strategies- W. Chan Kim and Renée Mauborgne: Blue Ocean Strategy - Robert Kaplan and David Norton: Balanced Scorecard Approach- Relevant one or two case studies

UNIT III:

Ownership Strategy for Strategic Growth: International Joint Ventures and Strategic Alliances: Concept, Issues and Scenario- Strategic Divorces for Growth- Foreign subsidiary as strategic growth model: Types and Issues - Organizational aspects of Integration of Subsidiaries-Mergers and Acquisition as Growth Strategy- Gains and Problems- Recent trends- Disinvestment, Reorganization and Reengineering as Strategic pursuits- Business Process Outsourcing -Relevant one or two case studies

UNIT IV:

Quality and Competitive Supremacies for Strategic Advantage: Strategic Advantage: Meaning and Means- Contributions of Edwards Deming, Joseph Juran, Philip Crosby and G.Taguchi to Quality Enhancements & Zero Defect Strategy – Motorola's 6- Sigma: DMAIC & DMADV- Competitive Strategy: Contributions of C.K. Prahalad & Gary Gamel: Planning for Competitive Advantage, Core Competence and Market Leadership- Relevant one or two case studies

Practicals

- Conduct of SWOT analysis of organizations.
- Study on application of Business Process Outsourcing as a strategy of growth by organizations.
- Analysis on the Blue Ocean Strategy in the context of strategic planning process.

Skills

- Students develop skills to perform environmental analysis.
- Students better understand strategy from the viewpoint of different strategic thinkers.
- Enables to make international marketing strategies.

Learning/Course Outcomes

- Enable the students to understand the principles of strategy formulation, implementation and control in organizations.
- Understand the role of Strategic management in International business.
- Enable students to plan and manage international marketing strategies and business networks across borders.
- Get familiarized with the views of strategic thinkers.

Books for Reference:

1. Davidson, W.H., Global Strategic Management, John Wiley, New York.
2. David Collis: International Strategy Contexts,Cases and Implications: Wiley
3. F L Bascunan: International Business Management: Global Academic Publishers and Distributors.
4. J George Frynas and Kamel Mellahi: Global Strategic Management: Oxford.
5. John A Pearce II , Richard B Robinson & Amita Mital: Strategic Management
6. Henry, Anthony E., Understanding Strategic Management, Oxford University Press, New York
7. Kazuyuki Motohashi: Global Business Strategy: Springer.
8. Mullins, Walker, Jr. Boyd, Jean- Larreche- Marketing Management: Strategic Decision-Making Approach
9. Porter, Michael E., Competition in Global industries, Harvard University Press, New York
10. Porter, Michael E., The Competitive Advantage of Nations, Macmillan, London, 1990.
11. S.B.Budhiraja&M.B.Athreya, Cases in Strategic Management
12. S C Gupta: International Business Management: Ane Books Pvt Ltd
13. Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York.
14. V.S.Ramasamy &S.Namakumari, Strategic Planning for Corporate Success
15. Wheelen, Thomas L., Hunger, J. David, Hoffman, Alan N. and Charles E. Bamford, Strategic Management and Business Policy: Globalization, Innovation and Sustainability, Prentice Hall, New Jersey

MCM5015: Project Management

Course Title	Project management						Course Code	MCM5015
Programme	MCom						Type	Elective
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credits
Hours Required	2	2					1	3

This course shall have 2 lecturers and 2 practicals in lab, 1 tutorial.

This is a skill based, job oriented, management course.

Course descriptive

This course focuses on developing the competencies and skills for planning and controlling projects and understanding interpersonal issues that drive successful project outcomes. This course guides students through the fundamental project management tools and behavioural skills necessary to successfully launch, lead, and realize benefits from projects.

Course objectives

1. To understand the concepts of project planning and organization and project life cycles.
2. Developing the student's project management skills through greater theoretical understanding and practical application of the project management principles
3. Develop the skills required to be an excellent project manager.
4. To identify different stages in Project Management.
5. To apply a set of best practice project management skills to any project.

Course structure

Unit I:

Concepts of Project Management: Project – Meaning – Nature- Types of project; project life cycle; Project management – nature and scope of project management; Project management as a profession; Role of project manager- Project management and global sustainability.

Unit II:

Project planning- Generation and screening of project idea, tools for identifying investment opportunity, corporate appraisal, project rating index. Project analysis Market and demand analysis, technical and financial analysis, legal and political analysis. -Social cost benefit analysis - investment and capital budgeting, rationale for SCBA, UNIDO approach, Little- Mirlees approach, SCBA by financial institutions.

Unit III:

Project risk and return analysis Sources and measurement of risk, assessment of credit, cash and working capital risk , gestation periods and project rate of return, due diligence in appraisal of infrastructure projects. Sources of project financing Lending schemes of financial institutions, venture capital- concepts, functions and schemes, equity and debt special purpose vehicles and Viability Gap Financing (VGF). Due Diligence and Project Appraisal Techniques-IRR, MIRR, NPV, Pay-Back period, Profitability Index. Earned Value Analysis of project Risk management of infrastructure projects, risk mitigation strategies.

Unit IV:

Project planning and Scheduling: objectives – process of planning - components of good planning – project designing, project scheduling and time estimate –Estimation of cost of project and means of financing- Project Execution and Administration: Project contracting: Contract Pricing, Types – Project organization: Forms of organisation; Project Direction; Project Communication; Project Coordination

Practicals

- Discussion on Planning Commission’s guidelines for project formulation.
- Writing a project proposal and conduct of feasibility study.
- Exploration of investment opportunities for the proposed project

Skills

- Students acquire skills to manage a project.
- Student should acquire Knowledge on investment opportunities for financing the project.
- Generate skills on Project Execution and Administration.

Course Outcomes

- On completion of this course, the students will be able to:
- Understand project characteristics and various stages of a project.
- Understand the conceptual clarity about feasibility analyses – Market, Technical, Financial and Economic.
- Get equipped with systematic and thorough knowledge about all aspects of Project Management.

- Provides students with insight on key aspects and challenges of Project Management.
- Students will be able to describe a project life cycle, and can skillfully map each stage in the cycle.
- Student should be able to apply project management practices to the launch of new programs, initiatives, products, services and events.

Books for Reference:

1. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi.
2. Clifford F Gray , Eric W Larson and Gautam V Desai: Project Management The Managerial Process: McGraw Hill.
3. Dennis Lock, Project Management: Wildwood House Ltd., 1986 Handbook of P.M. jaico Publishing House, Mumbai1997.
4. Harold Kerzner : Project Management: WILEY.
5. Kamaraju Ramakrishna: Essentials of Project Management: PHI.
6. Little I.M.D. and Mirrless JA: Project Appraisal and Planning for Developing Countries, London Heinemann Education Books.1974.
7. N.P. Agarwal, B.K. Mishra :Project Management, Ramesh Book Depot, Jaipur 2006
8. Pitale, R.L: Project Appraisal Techniques - Oxford and IBH. Publishing Pvt. Ltd., New Delhi1982.
9. Prasanna Chandra, : Project Preparation, Appraisal and Implementation - Tata McGraw Hill Delhi. 1987
10. Timothy, D.R. and W.R. Sewell: Project Appraisal and Review - Macmillan, India.
11. Meredith Jack R., Mantel Samuel J.; Project Management, IV Edition, John Wiley & Sons
- 12.Gopalakrishnan P., Ramamoorthy V.E; Textbook of Project Management, MacMillan Publishers
13. Maylor Harvey, Project Management, MacMillan Publishers
- 14.Matheen A. Prof., Comprehensive Project Management, Laxmi Publications (P) Ltd.
15. Patel Bhavesh M.; Project Management- Strategic Financial Plannisng, Education & Control, Vikas Pub. House,

MCM5016: Business Analytics

Course Title	Business analytics						Course Code	MCM5106
Programme	MCom						Type	Elective
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	1	1				1	3

This course shall have 2 lectures, 1 lab and 1 workshop, 1 tutorial

This is a skill based, job oriented, analytical course

Course descriptive

The advancement in computing and information technology has created the opportunity to collect, store, organize and analyze large amounts of data for decision making. This course is designed to introduce the concepts of database analytics, methods and tools to students and learn the fundamentals & advancement of data analytics driven strategies in creating an edge in today's competitive business environment.

Course objectives

- To familiarize students with fundamental concepts of business analytics
- To enable students to have an in depth understanding about data, databases, and database structures
- To develop clarity on the different methods to be used for collecting and analysing data.
- To provide knowledge of business analytics techniques and their applications in improving business processes and decision-making.

Course structure

Unit I- Introduction to Business Analytics

Concept of analytics, Types of Analytics and purpose: Descriptive Analytics, Inferential Analytics, Predictive Analytics, Prescriptive Analytics, Decision Analytics. Business Analytics maturity curve, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Emerging concepts in analytics – machine learning, neural network, affective computing, block chain, Data Mart, Data Lake.

Unit- II: Data, Databases, Data warehouse and Data mining

Data, Vector, Data frame, Types of Data Sources- Structured Vs Semi structured Vs Unstructured data, Data Warehouse Vs Databases, Relational vs Non-Relational Database, RDBMS Data structures, Columnar Data structures, Data issues, Data Mining meaning, Association Rules.

Unit –III: Business Analytics Applications

Analytics in Customer requirement analysis, general management, manufacturing, marketing, finance, operations, and supply chain management. Data Analysis and Applications Credit risk analytics, fraud risk analytics, financial services marketing analytics.

Unit- IV: Analytics Methodology and Fundamental Statistical Analysis

Introduction to Analytics Methodology, Cross Industry standard process for Data Mining, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation –Data Blending – concatenate, Joiner, Filters (Column and Row), Aggregation, Group-by, Rule Engine, pivot. Types of data, Levels of measurement, Categorical Vs Numerical variables.

Practicals

- Conducting study on applications of Business Analytics in managerial functions.
- Analysis of problems in specific industries.
- Using statistical models to analyze large datasets.

Skills

- Develop an ideal combination of business and technical skills.
- Analyze problems and think critically in order to find creative solutions.
- Gain understanding of technology and programming languages.

Learning Outcomes

- Demonstrate knowledge of basic concepts and terminologies in business analytics.
- Explain fundamental concepts related to databases and database structures.
- Identify valid and reliable ways to collect and analyze information
- Enable students to recognize, understand and apply the theory and models of the field of business analytics.

- Identify and describe complex business problems in terms of analytical models.

Books for Reference:

1. Albright and Winston: Business Analytics Data Analysis and Decision Making: Cengage India.
2. Babita Chopra ,Vivek Bhambri and Balram Krishna: Business Analytics Concepts and Theories: Khanna Books.
3. James Evans, Business Analytics, Pearson.
4. James R Evans: Business Analytics Methods Models and Decisions: Pearson.
5. Jeffrey D Camm, James J Cochran, Michael J Fry, Jeffrey Wohlmann and David R Anderson: Essentials of Business Analytics: Cengage.
6. Purba Halady Rao: Business Analytics An Application Focus: PHI.
7. R N Prasad, Seema Acharya: Fundamentals of Business Analytics, Wiley India
8. Sahil Raj: Business Analytics: Cengage India.
9. Tanushri Banerjee and Arindam Banerjee: Business Analytics Texts and Cases: SAGE.
10. U Dinesh Kumar, Business Analytics, Wile.
11. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
12. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.

MCM5017:Principles and Practices of Auditing

Course Title	Principles and Practices of Auditing						Course Code	MCM5017
Programme	MCom						Type	Elective
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Description

To upgrade knowledge in audit techniques and audit standards, understand the procedure of audit and bring about a prevalence of good reporting practice.

Course Objectives

- To understand the term auditing, its concept, principles and procedures.
- To understand requirements needed for Auditing in accordance with current legal requirements and professional standards.
- To understand the appointment, rights, duties and the liabilities of an auditor.

Course Structure

UNIT- I

Auditing Concepts: – Nature, Scope and Significance of Auditing - Basic Principles Governing an Audit- Concept of auditor's independence- Standards of Auditing - National and International- Gender Audit - Legislative provisions on Auditing- Professional ethics in Auditing- Codes of Professional Ethics - Investigation; Meaning of Investigation- Distinction between investigation and auditing.

UNIT II

Types of Company Audit: Statutory Audit – Internal Audit – Branch Audit – Joint Audit – Special Audit – CAG Audit. Internal Control - Techniques of Internal Control System, Flow Charts, Internal Control Questionnaires - Review of Internal Control.

UNIT III

Audit Engagement and Documentation: Audit Procedures: Audit Plan, Audit Programme, Vouching and Verification – Documentation: Audit Working Papers and Files – Vouching and Verification - Vouching - meaning and importance- Requirements of a voucher - Vouching of various items- Verification – meaning- general principles for verifying assets- Verification and valuation of Assets- Verification and valuation of Liabilities.

UNIT IV

Audit of Limited Companies- appointment- -Qualifications and Disqualifications of an Auditor- Auditor's remuneration- Auditor's lien- Removal of an auditor- Rights, Powers and Duties of an Auditor -Liabilities of an Auditor – Auditor's Report – content- types.

Practicals

- Detection of errors in accounts.
- Brief study on audit procedure in different organizations.
- Preparation of Auditor's Report.
- Examining the procedure to be followed for vouching and verification.

Skills

- Ability to review financial statements of companies.
- Understand the procedure of vouching and verification.
- Ability to detect frauds and errors in accounts.

Course Outcomes

After completion of this course, the student should be able to:

- Articulate knowledge of fundamental audit concepts.
- Acquire knowledge on vouching of cash and credit transactions, verification of assets and liabilities.
- Apply critical thinking skills and solve auditing problems through the use of case studies.
- Demonstrate the use of Auditing, Assurance Standards and the Code of Ethics for professional Accountants

Books for Reference:

1. Bhatia R.C. Auditing, Vikas Publishing House, New Delhi.
2. Dinkar Pagare .Auditing, Sultan Chand & Sons New Delhi.
3. Jagadeesh Prakash . Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
4. Kamal Gupta, Ashok Arora : Fundamentals of Auditing: Tata McGraw Hill Education Limited.
5. Kamal Gupta. Contemporary Auditing, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
6. Saha S S, Statutory Auditor's Ethical Role, Scholar's Press Germany
7. Sanjib Kumar Basu : Auditing and Assurance :Pearson.
8. Saxena and Saravanavel .Practical Auditing, Himalaya Publishing House, Mumbai.
9. Sharma T.R. Auditing, Sahitya Bhawan Publications, Agra.
10. Tandon B.N., Practical Auditing, Chand &Co.Ltd. New Delhi.
11. V Gurumoorthi , R. Jolly Rosalind Silva , R. Swarnalakshmi: Auditing Principles and Practices : Charulatha Publications

MCM5018 INVESTMENT MANAGEMENT

Course Title	INVESTMENT MANAGEMENT						Course Code	MCM5402
Programme	MCom						Type	NON COMME RCE
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

The course is designed to help students develop a broad knowledge and understanding of investment avenues and provides guidance to the measurement and analysis of risk of financial investments.

Course Objectives

To acquaint the students with various concepts of Investment Management.

To provide knowledge about various avenues of investment.

To provide understanding of risk in investment.

Course Structure

UNIT I

Introduction to Investments: Meaning and definitions – objectives of investment - Avenues of Investment, Financial Investments, types, and their Characteristics; and Sources of Financial Information, steps of investment Process, Elements of Investments. Difference between savings and investment, Difference between investment, speculation and gambling - Sustainable Investment – Ethical investing - Gender lens investing.

UNIT II

Risk Return analysis: risk, return and time value of money, Measurement of Return and Risk, and Analysis and selection of securities – Fundamental Analysis and Technical Analysis.

UNIT III

Portfolio management: portfolio analysis – Markowitz model- Capital Asset Pricing Model- portfolio evaluation: Sharpe, Treynor and Jensen performance measures- portfolio revision: active and passive strategies.

UNIT IV

Mutual Funds: Introduction, History of Mutual Funds in India, Classification. Selection of Mutual Funds: criteria for Selection-Stocks and Bonds: Meaning of Shares and Stock, Bonds- features and type of bonds. Stock market operations.

Practicals

- Assessment of avenues of investment.
- Measurement of returns from investment avenues.
- Measurement of risk in investment avenues.
- Conducting Security analysis and proper security selection.

Skills

- Understand and critically evaluate different investment opportunities.
- Gain ability to make analysis and selection of securities.
- Better understanding about stock market operations.
- Knowledge on working of mutual funds.

Course Outcomes

- Understand and critically discuss return and risk objectives of individual and institutional investors.
- Understand current issues in investment management practices in the context of contemporary finance theories.

Books for Reference:

1. Aswath Damodaran, Investment Valuation, John Wiley, New York.
2. Bhalla .V.K(2006), :Investment Management: S .Chand,12thEdition.
3. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investment, The Tata McGraw-Hill Publishing Company Limited, New Delhi.
4. Chandra, Prasanna(2008), : Investment Analysis and Portfolio Management: Tata McGraw Hill Publishing Limited.
5. Cheney J and E Muses., Fundamentals of Investments, Paul, New York.
6. Fabozzi, Frank J., Investment Management, Prentice Hall, International Edition.
7. Kevin S., Portfolio Management, PHI, New Delhi.
8. Pandian Punithavathy, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.
9. Prasanna Chandra, Investment Analysis and Portfolio Management, The Tata McGraw-Hill Publishing Company Limited, New Delhi.
10. Sharpe F William, Alexander J Gordon and Bailey V Jeffery., Investments, Prentice Hall of India Private Limited, New Delhi.

SEMESTER IV

MCM5401 INTERNATIONAL FINANCIAL MANAGEMENT

Course Title	INTERNATIONAL FINANCIAL MANAGEMENT						Course Code	MCM5401
Programme	MCom						Type	CORE
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Description

The course is designed to provide students with a conceptual framework of evaluating various investment avenues and to give with a conceptual and analytical framework of different financial instruments, markets, regulations, their risk and returns and strategies in managing funds.

Course Objectives

- To evaluate the significance of Foreign exchange and its relevance to survival of Companies in international markets
- To describe the international monetary system and the foreign exchange markets.
- To identify different international financial markets instruments and its usage.
- To forecast exchange rates based on the parity conditions that should apply between spot rates, forward rates, inflation rates, and interest rates.

Course Structure

UNIT I:

Introduction to International financial Environment - The Importance, rewards & risk of international finance- Goals of MNC- International Business methods – Exposure to international risk- International Monetary system- Multilateral financial institution The Indian Forex markets: Overview of the Foreign Exchange Management Act-Convertibility of rupee -exchange control - Indian exports & imports -policies - practices and documentation.

UNIT II:

International Financial Markets and Instruments - International capital and money markets. Arbitrage opportunities - integration of markets - International capital and money market instruments GDRs, ADRs, Euro-Bonds, CPs, FRNs, Euro deposits, Eurocurrency markets. Foreign Exchange Market: Structure and market infrastructure, major participants, Spot market, quotations, cross rates, currency arbitrage, forward market, forward quotations, relationship between forward rate and future spot rate, Forecasting exchange rates. determinants of exchange rates, Exchange rate behavior, Law of one price, purchasing power parity, interest rate parity, Fisher effect-implications

UNIT III:

Measuring Exposure to Exchange rate fluctuations: The investor hedge argument, Currency diversification argument, Stakeholder diversification argument. Types of exposure – Transaction exposure, economic exposure, translation exposure. Managing Transaction Exposure: Hedging exposure to payables and receivables – Forward or Futures Hedge, Money Market Hedge- Hedging for Long Term forward contracts – Parallel loan; alternative hedging techniques – leading and lagging, cross hedging, currency diversifications. Managing Economic exposure and Translation exposure: Translation methods; current / noncurrent, monetary / non-monetary, current rate methods. Economic exposure- determinants of operating exposure, managing operating exposure.

UNIT IV:

Interest rate derivatives and SWAPS: Hedging against foreign exchange exposure – Forward Market- Futures Market- Options Market- Currency Swaps-Interest Rate Swap-Hedging through currency of invoicing- Hedging through mixed currency invoicing –Country Risk Analysis: Significance of country risk analysis - political and financial risk, assessment of risk factors, country risk ratings, techniques to assess country risk, measuring country risk, preventing host government takeovers.

UNIT V:

Financing Decisions by MNCs and long term investment appraisal: International investment decisions: Cost of capital for international investments – cost of equity capital, Cost of debt, Weighted average cost of capital, Discount rates for foreign investments, capital budgeting in MNCs.

Practicals

- Discussion on Exchange rate for several currencies.
- Group works on International Financial Management aspects related to any recent financial crisis.
- Presentation on Exchange rate theories and analysis of its practical implications.

Skills

- Students attain thorough understanding of international investment and financing decisions.
- Students acquire understanding of additional complexities in financial management when moving from domestic to an international arena.
- Students gain proper understanding of different hedging techniques.

Course Outcomes

- Understand international capital and foreign exchange market
- Identify and appraise investment opportunities in the international environment
- Identify risk relating to exchange rate fluctuations and develop strategies to deal with them
- Identify and evaluate foreign direct investment and international acquisition opportunities.

Books for Reference:

1. Apte P G- International Financial Mangement -Tata McGraw Hill Publishing Company Ltd.
2. Avadhani. V A – Marketing of Financial Services and Market- Himalaya Publishing House.
3. Avadhani.V A- International Financial Management- Himalaya Publishing House.
4. Bekartgeert and Drick J. Robert-International Financial Management- PHI Learning Pvt. Ltd., New Delhi.
5. David K Eiteman, Arthur I. Stonehill& Michael H. Moffett - Multinational Business Finance-Addison Wesley Longman Pvt. Ltd.
6. Dun and Broadstreet- Foreign Exchange Markets- Tata McGraw Hill Publishing Company Ltd.
7. Eiteman K. David et al- Multinational Business Finance-Dorling Kindersley India Pvt. Ltd., New Delhi.
8. EunCheol and Resnick Bruce-International Financial Management- Tata McGraw hill publishing company Ltd., New Delhi.
9. Francis Cherunilam - International Business- Prentice Hall India
10. Janakiraman Sundram, -Derivatives and Risk Management- Dorling Kindersley India Pvt.Ltd.
11. Jeevanandan.C- Foreign Exchange and Risk Management-, Sultan Chand and Sons, New Delhi.
12. Jeff Madura - International Financial Management- Cengage Learning India Pvt. Ltd., New Delhi.
13. Joseph Daniels & David Vanhoose- International Monetary and Financial Economics-S Chand & Company Ltd.
14. Keith Pilbeam. - International Finance – Palgrave Macmillan.
15. Kevin S-Fundamentals of International Financial Management-Prentice Hall India.
16. Machiraju H R- Intemational Financial Markets and India -New Age International Limited Publishers
17. MadhuVij-International Financial Management-Excel Books, New Delhi.
18. Madura -International Corporate finance- Cengage learning India Pvt. Ltd., New Delhi.
19. Maurice D. Levi -. International Finance-Routledge.
20. Rajwade A.V.-Cash & Derivatives markets in foreign Exchange-Tata McGraw Hill education Pvt. Ltd., New Delhi.
21. Rodriguez & Carter. - International Financial Management-Prentice Hall.
22. Shapiro C. Alan - Multinational Financial Management-Wiley India Pvt.Ltd.
23. Sharma K S- Institutional Structures of Capital Markets in India-Writers and Publishers, Corp.; sole distributors: Sterling Publishers ,Delhi.
24. VyuptakeshSharan - International Financial Management-Prentice Hall India.

MCM5402 FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Course Title	<i>FINANCIAL DERIVATIVES AND RISK MANAGEMENT</i>						Course Code	MCM5402
Programme	MCom						Type	Core
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

The course is designed to provide understanding on design, pricing and valuation of financial derivatives and applications of derivative instruments for pricing and risk management by corporations.

Course Objectives

- To understand the concept of risk management and different types of risks.
- To discuss and explain in detail financial derivatives such as options, futures, swaps.
- To identify the relationship between derivatives and risk management.
- To explain the application of financial derivatives in managing investment risk.

Course Structure

UNIT- I:

Risk Management: Meaning of Risk management, Importance, types of risks to be managed, credit risk, market risk and operational risk – relationship between derivative and Risk management.

UNIT- II:

Financial Derivatives -Introduction, economic benefits of derivatives - Types of financial derivatives - Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives - traders in derivatives markets - Derivatives market in India

UNIT -III:

Forward and Futures : Future contracts; Forward contracts; Hedgers and speculators; difference between futures and forwards -valuation of futures, valuation of long and short forward contract. Mechanics of buying & selling futures, Margins, Hedging using futures - specification of futures - Commodity futures, Index futures, interest rate futures - arbitrage opportunities.

UNIT- IV:

Options - Types of options, option pricing, factors affecting option pricing – call and put options on dividend and non-dividend paying stocks put-call parity - mechanics of options - stock options - options on stock index - options on futures – interest rate options. Concept of exotic option. Hedging & Trading strategies involving options, valuation of option: basic model, one step binomial model, Black and Scholes Model, option Greeks. Arbitrage profits in options.

UNIT- V:

SWAPS: Origin of SWAP Contracts – Forms of Swap Contracts – Interest rate swaps- pricing of Interest Rate Swaps –Asset Swaps – Forward Swaps – Swaptions – Currency Swaps – Commodity Swaps – Over the Counter Interest Rate Derivatives.

Practicals

- Derivative pricing and valuation
- Application of the Black-Scholes model in the determination of derivative prices.
- Application of forwards, future and options in different trading activities.

Skills

- Develop awareness of the derivatives markets.
- Acquire understanding of how futures and options markets work.
- Understand the operation of clearing houses and regulatory environment

Course Outcomes

- Get familiar with the basic types of derivatives.
- Provides introductory theory and working knowledge of financial derivatives.
- Understand the basic risk management and trading strategies using derivatives.

- Able to develop and employ theoretical valuation methods to price the financial derivatives.

Books for Reference:

1. David A & Thomas W. Miller, Derivatives valuation and Risk Management, Oxford University Press 2003.
2. Dhanesh Khatri, Derivatives and Risk management, Macmillan Publishers India Ltd, 2012.
3. Don M. Chance & Robert Brook, Derivatives & Risk Management, South Western Cengage Learning, 2008
4. John C. Hull, Sankarshan Basu, Options, Futures and other Derivatives, Pearson Education, Noida 2010.
5. Kolb Robert W and Overdhal James A - Futures , Options and Swaps-Wiley.
6. Mandura Jeff, Financial Markets and Institutions, West Publishing Company, New York.
7. Rajiv Srivastava: Derivatives and Risk Management: Oxford.
8. Rene M. Stulz, Risk Management & Derivatives, Thomson south Western, 2007.
9. Robert A Strong, Derivatives: An Introduction, Thomson South-Western, 2002
10. S L Gupta: Financial Derivatives Theory , concepts and Problems: PHI.
11. Stafford Johnson, Introduction to Derivatives, Oxford University Press, 2009
12. Sundaram Janakiraman: Derivatives and Risk Management: Pearson.

MCM5403: GST and Customs Law

Course Title	GST and Customs Law						Course Code	MCM5403
Programme	MCom						Type	Core
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	3	2					1	4

This course shall have 3 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

To impart updated knowledge in the area of GST , provides an insight into practical aspects of GST and customs legislation and inspection procedures.

Course Objectives

- To describe the concept of direct and indirect tax and the differences between the two types of taxes.
- To provide students with a basic knowledge of principles and provisions of GST and Customs Law.
- To gain insight on Integrated GST Act2017.
- To gain knowledge about the composition of GST and levy and collection of GST.

Course Structure

UNIT -I:

Introduction- Indirect Tax Levies-Distinction between direct and indirect taxes- Special features of Indirect tax levies-All Pervasive Nature, Contribution to Government Revenues- Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation- Meaning and benefits of GST- Salient features of Dual GST Taxes subsumed under CGST Act 2017- GST Council- Administration- Proper Officers- Supply of goods or services or both under CGST/SGST.

UNIT- II:

Levy and collection of CGST/SGST- Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax- Input Service Distributor- Registration under GST- Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.

UNIT -III:

Inward and Outward supplies under CGST- Filing of Returns- Payment processes- Refund- Assessment Procedures-Audit of tax payers- Inspection, Search and Seizure- Demand and Recovery- Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering – Transitional provisions- Treatment of unavailed CENVAT.

UNIT- IV:

Integrated GST Act 2017: Special features- Admin- Levy and collection of IGST-Supply of goods under interstate trade or commerce – Exemptions- Apportionment of Tax-Application of provisions of CGST; Union Territory GST Act 2017: Salient features- Levy and collection of UTGST- Exemptions- Advance Ruling- application of provisions of CGST; GST (Compensation to States) Act 2017: Salient features- Levy and collection of Cess- Compensation.

UNIT- V:

Customs Law: Meaning - Objectives-Scope- Types of Customs Duty-Levy and collection of customs duty –Valuation of goods under the Customs Act- Duty Draw Back- Warehousing-Confiscation of goods-Imposition of Penalties: Search, Seizure and Arrest- Offences and Prosecution Provisions Adjudication-Appeal and Revision- Principles and Applicability with reference to Indirect Taxes.

Practicals

Evaluation of reforms in indirect taxation.

- Discussion on Union Budget highlights on GST.
- To look in detail steps in the registration procedure under GST
- Examination of GST Tax slabs in India.
- Practically understanding the procedure of filing returns under GST.

Skills

- Get insight on practical aspects of GST and Customs Law.
- Understand rate of GST and Exemptions under GST.
- Gain knowledge on filing of returns under GST
- Get equipped with basic skills required by tax practitioners.

Course Outcomes

After completion of this course, the student should be able to

- Acquire conceptual knowledge of GST provisions and shall learn to apply these provisions in real-life cases.
- Get familiar with the registration procedure under GST.
- Understand the place of supply rules and applicability of the same under GST.
- Have the understanding of the basic and practical aspects of customs law.
- Understand clearance procedures involved in importation and exportation of goods.
- Enable the students to be a tax consultant in preparing tax planning, tax management, payment of tax and filing of tax returns.

Books for Reference:

1. Anoop Modi, Mahesh Gupta, GST Practical Manual, , July 2017
2. Awdhesh Singh, GST Made Simple-, July 2017, Centax Publications
3. CA Pushpendra Sisodia: Handbook on Goods and Service Tax: Bharat Publications.
4. K M Bansal: GST and Customs Law: Taxmann
5. Keshav R. Garg -GST , , Bharat Law House, New Delhi July 2017
6. Sekar, B SaravanaPrasath, M SaravanaPrabhu, TR Srinivasan & R S Balaji. GST Self Learning.
7. T.S.Reddy & Y, Hariprasad Reddy, Business Taxation (Indirect Taxes), Margham Publications
8. V. Balachandran, GST Law & Practice, Sultan Chand & Sons, New Delhi
9. Vaibhav Jain: GST and Customs Law: Bloomsbury India.
10. Vashishtha Chaudhary, Ashu Dalmia, Girdharwal , GST –A practical approach July 2017, Taxmann

MCM5490:PROJECT REPORT

Course Title	PROJECT REPORT						Course Code	MCM5490
Programme	M.Com						Type	Core
Course delivery	Lecture	Lab/ Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2	1	2	2		2	4

This course shall have combination of the lectures, laboratory work, workshop, field work, internship based data collection, tutorials.

This course shall ensure the application of theory to the practical problems of different forms of organisations/institutions. The faculty members of the Department/organisations shall be assigned as project guides.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Objective

To develop student's ability to understand apply all the theoretical, practical and skills acquired in the course to apply to problem solving involving real or simulated problems of organisations.

Learning/Course objectives

- To acquire knowledge and skills to apply theoretical knowledge to problems of organisations.
- To Equip the students with analytical and evaluation abilities to evaluate the outcomes of the analysis involving current/simulated problems of the organisations .
- To make the students to apply different skills to find approaches to problem solving.

Course Structure

- The preparation of Project report should be based on the theoretical justification for the project, application to real life problems of organisations, simulated problems and the possible outcome scenarios. The project Report could be based on the study undertaken in an organization, survey based work, use of data bases and application of different tools to analyse the data and find trends, solutions etc.

Practicals

- Applying different research methodologies to solve the problems of organisations.
- Measurement of profitability of organisations

- Working on real/simulated problems of organisations.
- Preparation of and use of questionnaires to collect the data and analyse the data to approach the problems of different organisations/institutions.

Skills

- Students to apply the theoretical knowledge to practical problems.
- Apply different research methods to assess the outcomes.
- Develop understanding of the practical problems and find solutions to these problems.
- Acquire the skills of understanding and approaching the problems in various forms of organisations/institutions.

Learning/Course Outcomes

- Students should be able to demonstrate the application of the knowledge acquired in the four semesters to solve the problems of the various forms of organisations/institutions.
- Understand the practical difficulties in applying the various forms of solutions to find the feasible solution.
- Solve the real life problems and assess the implications of various forms of solutions.

Books for Reference:

All the books of all the semesters and the journals, data bases, real problems of organisations, societies etc.

MCM5491: COMPREHENSIVE VIVA VOCE

Course Title	COMPREHENSIVE VIVA VOCE						Course Code	MCM5491
Programme	MCom						Type	Core
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	1	1	1				1	4

This course shall have combination of the preparations, presentations, laboratory work, workshop, viva, interview facing skills, confidence of the candidates in answering the questions, awareness level of the students, application of theory and knowledge acquired in the programme.

This course shall ensure that the students are able to present the knowledge, skills and practical they undertake should be presented to the panel of experts in the most effective way.

This is a practical oriented, presentation/interview Skill based, employability based, and entrepreneurship skill based course.

Course Objective

To develop student's ability to understand and present the learnings in four semesters to the knowledgeable panel of experts.

Learning objectives

- To acquire knowledge and skills to face the interview panel.
- To Equip the students with analytical and evaluation abilities to respond to impromptu questions by the panel members.
- To make the students to face the expert panel and present the knowledge, skills and problems in the most efficient way.

Course Structure: The comprehensive viva voce examination should be based on the theoretical knowledge, skills and the practices which the students have undergone in the period of two years. It is based on all the courses the students have studied, the political, social and economic developments in the country and around the world.

Practicals

- Facing the panel of experts and presenting the learnings in the programme.
- Presentation of the outcomes of the Project Report.
- Analyse and explain the problems in the society and economy and suggest the different approaches to the solutions. .

Skills

- Students to apply the theoretical knowledge to practical problems and present them to the panel of experts.
- Apply different research methods to assess the outcomes and the consequences and make presentation before the strange panel.
- Develop understanding of presentation skills.
- Acquire the skills of overcoming the fear of facing the large group of experts.

Learning/Course Outcomes

- Students should be able to demonstrate the application of the knowledge acquired in the four semesters to solve the problems of the various forms of organisations/institutions.
- Understand the practical difficulties in applying the various forms of solutions to find the feasible solution.
- Solve the real life problems and assess the implications of various forms of solutions.
- Students should be able to make effective presentation of different topics learnt before the expert problem.

Books for Reference:

All the books of all the semesters and the journals, data bases, real problems of organisations, societies etc.

MCM5020: Management Control Systems

Course Title	Management Control Systems						Course Code	MCM5020
Programme	MCom						Type	Elective
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practical, 1 tutorial

This is a skill based, job oriented and management course

Course Description

Management control systems are designed in order to implement the strategies of an organisation successfully. The course is designed to acquaint students with the process and implementation of management control system. It envisages strategic planning, budgeting, resource allocation, performance measurement, evaluation, and reward/ responsibility centre allocation.

Course objectives

- To acquire knowledge and skills to excel in the area of management control systems.
- To Equip the students with analytical and evaluation abilities to evaluate the management controls and budgetary systems.
- To make the students to apply different management styles in the organization for an efficient and effective control.

Course structure

Unit I:

The conceptual foundations of control systems Meaning, Nature and purpose of control systems – The new paradigms of Management Control Systems, four elements of control, organizational structure, organizational goals, organizational climate, strategic planning – Management Control and Operational Control - Goal Congruence - Cybernetic Paradigm of Grissinger - Functions of the Controller.

Unit II :

The traditional instruments of control in organizations External audit, internal controls, internal audit, role of financial controllers, multiple roles of an auditor, management control process, budgetary control, flexible budget, zero base budget, performance budgeting, master budget, analysis of variance, accounting aspect of control, management audit, marketing and distribution control, different types of audit.

Unit III :

Management control process: Strategic planning – Nature of strategic planning – Analyzing proposed new Programs-Analyzing ongoing programs – strategic planning process – Understanding strategies – Concept of strategies – Corporate level strategies – Business unit strategies. Budget preparation – Nature of a budget- Other budgets – Budget preparation process – Behavioral aspects- Quantitative techniques- Calculating variances – Variations in practice- Limitations on variance analysis Accountability in organizations

Unit IV:

Accountability Concept of responsibility centre, management control structure, responsibility accounting, cost centre, profit centre, investment centre, ABC costing, transfer prices, CVP analysis, process control. The new dimensions of control with strategies: Behavioural aspect of management control, motivations, morale, participative management, learning curves, HR accounting, knowledge management control, management control with reference to risk management, differentiated controls for different situations, measuring performance to match strategy, balanced score cards.

Practicals

- Identify the Management Control System in different organizations.
- Preparation of budget for a manufacturing organisation.
- Examine the audit system in an organisation in the locality.

Skills

- Students get experience of management control systems.
- Understand the methods and types of controls.
- Apply models and methods of management control in different areas.
- Understanding how models and methods in management control can be used to implement organisational changes.
- Develop understanding of control systems in organizations.

Course Outcomes

Students will be able to:

- Acquire knowledge and skills to excel in the area of management control systems.
- Equip the students with analytical and evaluation abilities to evaluate the management controls and budgetary systems.
- Make the students to apply different management styles in the organization for an efficient and effective control.
- describe models and methods relating to reporting, communication, decision making and accountability in the management control area.

Books for Reference:

1. Anthony, Robert N., and Vijay; Management Control System, McGrawHill.
2. Aurora R.S. & Kale S.R. “Management Control Systems” – Jaico Publishing House
3. Gautam Pherwani; “Management Control Systems” –Himalaya Publishing House
4. Maciariello, J A and Kirby C J. Management Control System. Prentice Hall of India, New Delhi.
5. N.Ghosh, Management Control System, Prentice-Hall,India
6. P. Saravanavel, Management Control System, Himalaya Publishing House.
7. Sharma Subhash, Management Control System, Tata Mc Graw Hill Publishing Co., New Delhi
8. Maciariello, J A and Kirby C J. Management Control System. Prentice Hall of India, New Delhi.
9. Sharma Subhash, Management Control System, Tata Mc Graw Hill Publishing Co., New Delhi

MCM5021: BUSINESS CONSULTANCY

Course Title	<i>BUSINESS CONSULTANCY</i>						Course Code	MCM5021
Programme	MCom						Type	Elective
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based, and entrepreneurship skill based course.

Course Description

Business consultancy course is designed to provide knowledge on organizational and business consulting and understanding to develop strategy to deploy and be successful in consulting business.

Course Objectives

- To provide an overview of the ‘world’ of general management consulting.
- To apply course theories and principles to provide consulting services to actual clients.
- To understand the role of consultant in decision making
- To build an awareness about the importance of building trust with clients
- To evaluate the sustainability of competing consultants.

Course Structure

UNIT- I

Role of the Consultant- Operational role and Strategic role - Making the Decision to Become a Consultant- Consulting as a Business - Ethical consultants- Principles of ethical consulting
Organizational Consulting – meaning - How organizational consulting differs from business consulting – Gender imbalance in management consulting firms.

UNIT -II

Building Trust with Clients: Trust as the ante in the game of consulting- Factors that contribute to a trusting relationship- How to build credibility as a consultant- Communication issues that can derail consulting interventions.

UNIT -III

Negotiating Expectations and Contracting: How to ensure that you identify and meet client expectations. Working with the scope of your agreement. How to negotiate expectations, and respective roles & responsibilities with clients- Elements typically found in a consulting agreement.

UNIT- IV

Dealing with Resistance: Factors which create client resistance- How to recognize resistance- How to overcome resistance.

Practicals

- Analysis of different role as a consultant in various organizations.
- Setting up of a consulting business.
- Identification of Business Consultancy services in India.

Skills

- Understand different role of consultants in various organizations.
- Develop skills that enable students to take up consulting as a business.
- Generate understanding of building trust and credibility of consultant.

Course Outcomes

- Students will be able to appreciate the characteristics of consultancy when viewed as a service offered for sale.
- Able to identify suitable contexts for using consultants.
- Able to build trust with clients
- Identify, gather information and evaluate the sustainability of competing consultants.

Books for Reference:

1. Barcus, Sam W., & Wilkinson, Joseph W. (Editors). Handbook of Management Consulting Services. New York: McGraw-Hill,1995.
2. Bell, Chip R. and Leonard Nadler. Clients and Consultants: Meeting and Exceeding Expectations. 2nd Edition. Gulf Publishing Company, Book Division, Houston.
3. Chris Galea: Consulting for Business Sustainability: Routledge Publications.
4. Connor, Dick & Davidson, Jeffrey. Marketing Your Consulting and Professional Services. New York: John Wiley & Sons, 1990.
5. Cveljo, Katherine. Management Consulting. New Jersey, Scarecrow Press,1993
6. Douglas Gray: Start and Run a Profitable Consulting Business: Kogan Page Publishers.
7. F Czerniawska : Management Consultancy: Springer.
8. Morgen Witzel: Management Consultancy: Routledge.
9. Philip Sadler: Management Consultancy: Kogan Page Publishers.
10. Richard Newton: The Management Consultant Mastering the Art of Consultancy: Pearson

MCM5022: Supply chain management

Course Title	Supply chain management						Course Code	MCM5022
Programme	MCom						Type	Elective
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lectures, 2 lab hours, 1 tutorial

This is a skill based, job oriented course

Course description

This course provides insight into the role of Supply Chain Management (SCM). It focuses on linking the functions and business entities responsible for the exchange of goods, services and information to complete the business transaction from supplier's supplier to customer's customer, managing the flow of materials, goods, services, information and cash via the processes, technologies, and facilities that link primary supplier through to ultimate customers.

Course objectives

- Conceptualize supply chain management and relevant terms.
 - Familiarize with the basic concepts of Logistics Management in relation to Inbound Logistics, Process Logistics, and Outbound Logistics phases of business.
 - To explore the major elements of supply chain.
 - Understand the importance of strategic thinking in supply chains.

Course structure

Unit I: Understanding the supply chain

Meaning of Supply chain- Evolution of SCM, Significance, SCM integration, Linkages and Decisions in SCM. Difference of Supply Chains in manufacturing Industry and Service-based Industry. Supply Chain and Demand chain, Value creation. Delivery and Value addition through supply chain. Process view of a supply chain. The importance of supply chain flows. Competitive Supply Chain Strategies. Achieving strategic fit- Supply chain metrics (KPIs).

Unit II: Value Chain

Supply chain value —supply chain flow cycle- demand management —supply chain information system— intercompany and intra company information- relationship marketing and supply chain management- Competitive advantage and three C, Competitive advantage through logistics. Logistics-A system concept, Customer value chain, Logistics functions. Logistics Mission, Objectives, Goals, Decisions. Reverse Logistics. Warehousing, Warehousing functions, Role of warehouse in Logistics. Third party / fourth party logistics. What are 3PL/4PL, Advantages and disadvantages of 3PL, Retailer supplier partnership. Types of RSP.

Unit III: Channel Management and Channel Integration

Channel management, channel integration, Purchasing Performance Evaluation- Supplier Price & Cost Analysis, Value Analysis, Supply Chain Performance: Bullwhip effect and reduction, Performance measurement: Dimension, Tools of performance measurement, SCOR Model. Demand chain management. Collaborative Planning Forecasting Replenishment (CPRF) concept. Locating desired products. Lead time reduction. Information and supply chain trade-off.

Unit IV: Current Trends in Supply Chain

Goldratt Supply Chains -Sustainable Supply Chain -Resilient supply chains- Green Supply chain Lean supply chain

Practicals

- prepare a supply chain map for a company and one of its products or services.
- Analysis of supplier price and cost.

Skills

- Develop understanding of business's supply-side activities.
- Discuss models for integrative logistics and supply chain in a theoretical framework.
- Recognize how structure provides the basis for increasing the capacity of the supply chain.
- Better understanding of recent trends in supply chain management.
- Generate knowledge on managing supply chain.

Learning Outcomes

After completion of this students will have:

- An understanding of the primary differences between logistics and supply chain management .
- An understanding of the individual processes of supply chain management
- Explain supply chain management, contrast it from operations management and propose the main performance drivers of supply chain performance.
- Express the major slacks in supply chains and formulate the approaches to manage them.

Books for Reference:

1. Ballau, Renald H.: Business Logistics Management' Prentice Hall Inc, Englewood Cliffs, New York1992.
2. Ballou, Ronald H: Business Logistics / Supply Chain Management, Pearson Education, New Delhi 2004.
3. Bowersox, D.J. and Closs, D.J.: Logistics Management: A System Integration of Physical Distribution, Tata McGraw Hill, New Delhi1996.
4. Bozarth, Cecil C. & Handfield, Robert B.; Introduction to Operations and Supply Chain Management; Pearson Education; New Delhi
5. Chopra, Sunil and Peter Meindle: Supply Chain Management, Pearson Education, New Delhi2005.
6. Christopher, M., Logistics and Supply Chain Management, Prentice Hall.
7. Christopher, M: Logistics and Supply Chain Management: Strategies for Reducing Costs and Improving Services, Pitman, London 1992.
8. Handfield and Nicholas, Jr., Introduction to Supply Chain Management, Prentice Hall.
9. Jhon J Coyle, C. Jhonand Langley,Brian J Gibs, Logistics approach to Supply Chain Management, Cengage Learning.
10. John T. Mentzer: Fundamentals of supply chain management—Response Books
11. Mentzer, John T., et el: Ed., Supply Chain Management, Response Books, New Delhi2001.
12. Murphy, Paul R. and Donald F. Wood, Contemporary Logistics, Prentice Hall.
13. Shapiro, R: Logistics Strategy: Cases and Concepts, West, St. Paul,1995.
14. Wisner, Joel D., Leong, G. Keong& Tan, Keah-Choon; Principles of Supply Chain Management – A balanced approach; Thomson Learning; New Delhi

MCM5023: DATA ANALYTICS

Course Title	<i>DATA ANALYTICS</i>						Course Code	MCM5024
Programme	MCom						Type	NON COMMERCE
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Objective

To facilitate the students to develop and hone statistical skills for managerial decision making.

Learning Objectives

- To help students learn, understand and practice data analytics.
- To identify the different components of the Excel workbook and worksheet.
- Help students to gain a basic understanding of computer programming with R.
- To learn the principles and procedures of correlation and regression analysis and how to allocate information in data sets using statistical software.

Course Structure

UNIT I:

Introducing Excel

Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, working with Dialogue Boxes, Task Panes, getting started on your worksheet, creating a chart, printing your worksheet, saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell-data entry techniques, Number Formatting.

UNIT II :

Worksheet Operations

Moving and resizing windows, switching among windows, activating a worksheet, Adding, deleting a worksheet, changing a sheet tab color, Rearranging worksheets, Hiding and un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, noncontiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialog box, Adding comments to cells.

UNIT III:

Introduction to R Programming

R and R Studio, Logical Arguments, Missing Values, Characters, Factors and Numeric, help in R, Vector to Matrix, Matrix Access, Data Frames, Data Frame Access, Basic Data Manipulation Techniques, Usage of various apply functions –Outliers treatment.

UNIT IV:

Correlation and Regression

Analysis of Relationship, Positive and Negative Correlation, Perfect Correlation, Correlation Matrix, Scatter Plots, Simple Linear Regression, R Square, Adjusted R Square, Testing of Slope, Standard Error of Estimate, Overall Model Fitness, Assumptions of Linear Regression, Multiple Regression, Coefficients of Partial Determination, Durbin Watson Statistics, Variance Inflation Factor.

Practicals

- Conducting Correlation and Regression Analysis.
- Statistical Analysis using R Programming.
- Excel worksheet operations.

Skills

•Students get prepared to gather and analyze data using advanced statistical tools.
Awareness of R programming language.

Learning/Course Outcomes

- Acquire basic knowledge on R Programming.
- Able to perform Test of Hypothesis.
- Provide understanding on measurement of probability, probability distributions, regression and correlation analysis.

Books for Reference:

1. Anderson, David R., Thomas A. Williams and Dennis J. Sweeney. (2012). Statistics for Business and Economics. New Delhi: South Western.
2. Bernd Held , Excel Functions and Formulas ;,BPB Publications.
3. Chandan Sengupta , Financial Analysis and Modelling using Excel and VBA:, Wiley
4. Hector Guerrero, Excel Data Analysis - Modelling and Simulation:, Springer.
5. John Walkenbach, Excel 2013 Bible:, Wiley.
6. Ken Black (2013). Business Statistics, New Delhi, Wiley.
7. Lee, Cheng. et al. (2013). Statistics for Business and Financial Economics. New York: Heidelberg Dordrecht.
8. Levin, Richard I. and David S. Rubin (1994). Statistics for Management. New Delhi: Prentice Hall.
9. Waller, Derek. (2008). Statistics for Business. London: BH Publications.
10. Winston , Microsoft Excel 2013: Data Analysis and Business Modeling:, PHI

MCM5024 FUND MANAGEMENT IN COMMERCIAL BANK

Course Title	FUND MANAGEMENT IN COMMERCIAL BANK						Course Code	MCM5024
Programme	M.Com						Type	NON COMMERCE
Course Delivery	Lecture	Lab/Studio	Workshop	Field	Internship	Community	Other	Credit
Hours Required	2	2					1	3

This course shall have 2 lecture hours, 2 practicals, 1 tutorial.

This is a Skill based, employability based course.

Course Description

The course is designed to enable the students to understand operational policies and practices of commercial bank management, describe the management of sources of funds and looks at loans and lending policies and procedures.

Course Objectives

- To examine various aspects of managing commercial banks.
- To revolve around management of capital funds in commercial banks.
- To provide students with a conceptual framework necessary for analyzing and comprehending the current problems of commercial banks.
- To explore the techniques involved with managing the cost of fund, capital, and liquidity for commercial banks.
- To analyses and evaluate the management of lending, investment and trading activities of commercial banks.
- To gain understanding about primary and secondary reserves of commercial banks.

Course Structure

UNIT -I:

Nature and Scope of Fund Management – Allocation of funds – Basel III Norms - Management of capital Funds in Commercial Banks; Meaning and function of capital funds; Necessity of adequate capital funds; Standard to measure capital adequacy; Present position in India with respect to capital adequacy- Banking on gender equality – Indian banking policy from gender perspective- Banking on ethics- IFC's Banking on Sustainability – Sustainable Banking Network (SBN).

UNIT -II:

General Principles; Territories of Bank Liquidity; Properties in the use of Funds; Management of Cash. Liquidity Management in Commercial Funds and Asset Liability Management Theories; Priorities in the employment of bank funds; Problems in resource allocation in India.

UNIT- III:

Management of Reserves: Nature and purpose of primary reserves; Legal reserves-nature and function; Working reserve-nature and function; cash management in commercial banks. Secondary Reserves: Nature and function of secondary reserves; factors influencing secondary reserves; Estimation and management of secondary reserves. Management of Bank Deposits: Relevance of marketing approach to deposit mobilization in banks; Concept of bank marketing; formulating marketing strategies for commercial banks.

UNIT- IV:

- Characteristics of Commercial Bank Loans in India; Cardinal Principles of Sound Bank Lending; Loan Policy; Evaluating Credit Worthiness of Applicants; Supervision and Organisation of Bank Lending. Management of Bank Investments: formulating investment policy; Volume and pattern of investment of commercial banks in India. - Structure and pattern of income and expenditure in commercial banks in India.

Course Outcomes

- Provides insight on basic concepts, principles, terminology and techniques for managing commercial banks.
- Get familiarized with the concept of bank marketing.
- Provides an in-depth review of credit analysis and loan documentation.
- Develop the ability to read and analyze bank financial statements.

Practicals

- Measurement of capital adequacy ratio.
- Study on Liquidity Management in commercial banks.
- Study on Management of Bank Deposits and Bank Loans.

Skills

- Acquire knowledge on banking functions.
- Ability to measure a bank's financial performance and condition.
- Advanced knowledge on management of reserves, bank deposits and bank loans.
- Acquire understanding on loans and lending policies and procedures of commercial banks.

Books for Reference:

1. Bharati V. Rathok, Indian Financial System, Pearson Edn,2006
2. Cates David, "Liquidity Lessons for the "90s" Bank Management April1990
3. G S Popli and S K Puri: Strategic Credit Management in Banks: PHI Learning.
4. H R Machiraju: Modern Commercial Banking: New Age International.
5. Howard D Crosse and George H Hempel: Management Policies for Commercial Banks:Prentice-Hall.
6. Jadhav, Narendra: Challenges to Indian Banking ed. Macmillan, New Delhi
7. Joel, Bessis; Risk Management in Banking John Wiley.
8. Matten Chris, Managing Bank Capital, New York, John Wiley & Sons1996
9. Neelam C. Gulati 'Principle of Banking Management" Excel Books, New Delhi 2010
10. P. Subba Rao," Principles of Practices of Bank Management, Himalaya Publishing House,Bombay1988.
11. S. Singh,Yogesh Singh, Risk Management in Banks, Excel Books,2008
12. Sinkey, Joseph F, Jr: Commercial Banks Financial Management, Prentice Hall Delhi.
13. Smith, T.R Fire Insurance Theory & Practice, Stone &Cox
14. Turner, H.S. Principles of Marine Insurance, Store and Cox