



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

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

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 occupy positions in industry, Commerce, trade, banking, educational institutions and other areas of the society and economy.

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 (NEP2020) 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

Programme..Master of Commerce (MCom)

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 MCom 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.

Programme Name: Master of Commerce (MCom) under the CBCS:

Objectives of the Programme:

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 outcomes: After completing the programme, the students should be able to 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.

Regulations Governing the Two-Year MCom CBCS Programme

These regulations shall be called the regulations governing the two-year Master of Commerce (MCom) 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), MCom (full time-CBCS) will have the following additional provisions:

Student intake:

60 students per batch 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 CBCS regulations can be admitted.

Course 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 pass in any degree examination with 45% aggregate as minimum marks. The minimum percentage in case of SC/ST/differently abled candidates shall be 40% 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..

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 40 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 40 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 ESE at the end of each semester. The marks for the ESE shall be 60 and the ESE course answer papers (ESA) shall be assessed as per the CUK CBCS 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 acquire a minimum of 40% and in aggregate (CA plus ESA) the student should possess 50% marks for each course and an aggregate of 50% for the semester. The aggregate percentage of marks for passing the programme is 50%. A student who scores less than 5 grade point shall be declared to have been failed.

The Award of Grades and Grade Points:

The award of letter grades and grade points shall be same as that of the general CBCS regulations of the CUK, except that minimum for pass for each course shall be 50 and there shall be no P grade. A student who obtains less than 5 great points shall be awarded F grade and shall be declared to have failed in that course.

Attendance:

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

Credit Requirements for the Programme:

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 courses is 68. 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.

Offering Elective Courses by the Department:

There should be a minimum of 10 students for offering 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.

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

Comprehensive viva:

The evaluation will be done internally by the Department.

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.

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, 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 relating to the society, an organization/institution. The topics relating to industry, economy, commerce, trade, society. 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 courses. 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 SWAYMA courses in addition to the courses prescribed by the Central University of Kerala.

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.

Programme Structure

**Master of Commerce (MCom)
Program Structure and Scheme of Examinations**

Course Code	Course Title	CA	External Exam	Total	Credit	Teaching Hours	Type
MCM5101	Advanced Management Accounting	40	60	100	4	4	Core
MCM5102	Managerial Economics	40	60	100	4	4	Core
MCM5103	Quantitative Techniques for decision making	40	60	100	4	4	Core
MCM5104	Marketing Management	40	60	100	4	4	Core
MCM5001	Corporate Governance and Business Ethics	40	60	100	3	3	Elective
MCM5002	IT for Business	40	60	100	3	3	Elective
MCM5003	Business Environment	40	60	100	3	3	Elective
MCM5004	International Financial Reporting Standards	40	60	100	3	3	Elective
MCM5005	Management Concepts and Organizational Behaviour	40	60	100	3	3	Elective
MCM5006	Principles of Management	40	60	100	3	3	Non Commerce
MCM5030 to MCM5037	MOOCs – SWAYAM						
	Total in First Semester				31	31	
MCM5201	Corporate Finance	40	60	100	4	4	Core
MCM5202	Security Analysis and Portfolio Management	40	60	100	4	4	Core
MCM5203	International Business	40	60	100	4	4	Core

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MCM5204	Human Capital Management	40	60	100	4	4	Core
MCM5008	Computerized Accounting	40	60	100	3	3	Elective
MCM5009	Business Research methodology	40	60	100	3	3	Elective
MCM5010	Entrepreneurship Development	40	60	100	3	3	Elective
MCM5011	Legal Framework for Business and Commerce	40	60	100	3	3	Elective
MCM5012	Basics of Accounting	40	60	100	3	3	Non Commerce
MCM5038 to MCM5044	MOOCs- SWAYAM:						
	Total in Second Semester				28	28	
MCM5301	International Financial Management	40	60	100	4	4	Core
MCM5302	Advanced Corporate Accounting	40	60	100	4	4	Core
MCM5303	Indian Financial System	40	60	100	4	4	Core
MCM5304	Direct Tax Law and Practice	40	60	100	4	4	Core
MCM5014	Management Strategies of MNCs	40	60	100	3	3	Elective
MCM5015	Project Management	40	60	100	3	3	Elective
MCM5016	Business Analytics	40	60	100	3	3	Elective
MCM5017	Principles and Practices of Auditing	40	60	100	3	3	Elective
MCM5018	Investment Management	40	60	100	3	3	Non Commerce
MCM5045 to MCM5051	MOOCs – SWAYAM						
	Total in Third Semester				28	28	

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MCM5401	Corporate Financial Statement analysis and reporting	40	60	100	4	4	Core
MCM5402	Financial Derivatives and Risk management	40	60	100	4	4	Core
MCM5403	GST and Customs Law	40	60	100	4	4	Core
MCM5490	Project Work	40	60	100	4	4	Core
MCM5491	Comprehensive Viva Voce	40	60	100	4	4	Core
MCM5020	Management Control System	40	60	100	3	3	Elective
MCM5021	Business Consultancy	40	60	100	3	3	Elective
MCM5022	Supply Chain Management	40	60	100	3	3	Elective
MCM5023	Data Analytics	40	60	100	3	3	Non Commerce
MCM5024	Fund Management in Commercial Banks	40	60	100	3	3	Non Commerce
	Total in Fourth Semester				29	29	

Each core course shall have 4 lecture hours, 2 practicals, 2 tutorials. Each elective course shall have 3 lecture hours, 2 practicals, 1 tutorial.

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.

MOOCs/SWAYAM COURSES (FIRST SEMESTER)

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

**M.COM.
SEMESTER I**

MCM5101 ADVANCED MANAGEMENT ACCOUNTING

Course Code	MCM5101	Semester	I
Course Title	ADVANCED MANAGEMENT ACCOUNTING		
Credits	4	Type	Core

Course Objective

To explain and understand real world management accounting, examine both socio and technical aspects of the discipline, its application and consider management accounting as a research- based social science.

Learning 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 Centres -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.

Practicals

- 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

Learning Outcomes

- 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.
- To understand the relevance of Management Accountant in Managerial decision making and developing cost management approaches.
- Have a fundamental understanding of main stream management accounting topics and

their practical applications.

- Be able to effectively use quantitative tools to provide timely information to decision-makers
- Be able to grasp critical variables in decision-making scenarios and apply the appropriate analyses to make the right decisions.
- Students will develop skills in analyzing research and in appreciating the practical issues involved in operating management accounting systems.

Books for Reference:

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 Attrill (2016), *Accounting and Finance: An Introduction with My Accounting Lab access card*.
5. Garison R.H. and E.W. Noreen, *Managerial Accounting*, McGraw Hill.
6. Gupta RL & Gupta VK (2010), *Principles and Practice of Accounting*, Sultan Chand & Sons
7. Jain and Narang, *Advanced Cost Accounting*, Kalyani Publications.
8. Jawahar Lal, *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 McGraw Hill.
11. Horngren, C.T., Datar, C.M., and Rajan, M.V. (2015), *Cost Accounting: A Managerial Emphasis*, Pearson Education Limited.
12. Madegowda J, *Advanced Management Accounting*, HPH, Mumbai.
13. Manmohan & Goyal, *Principles of Management Accounting*, Shakithabhavan 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

MCM5102

MANAGERIAL ECONOMICS

Course Code	MCM5102	Semester	I
Course Title	<i>MANAGERIAL ECONOMICS</i>		
Credits	4	Type	Core

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.

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 -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 -Relevant Two Case Studies

UNIT III:

Cost, Return and Production Function: 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 -Relevant One or Two Case Studies

UNIT IV:

Price and Profit Function:-Pricing and output decisions under Monopoly, Duopoly, Monopolistic Competition and Perfect Competition – 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 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. Bradley Schiller (2010), *Essentials of Economics*, McGraw-Hill/Irwin.
2. Christopher Thomas and S. Charles Maurice (2015), *Managerial Economics: Foundations of Business Analysis and Strategy*, AbeBooks.
3. D. M. Mithani, *Managerial Economics*, HPH.
4. Dornbusch, R. and S. Fischer *Macro Economics* , Publisher Tata McGrawHill
5. Gupta G S, *Managerial Economics*, Tata McGraw-Hill.
6. Ivan Png and Dale Lehman (2007), *Managerial Economics*, Wiley-Blackwell.
7. Joel Dean, *Managerial Economics*, Prentice-Hall.
8. Luke M Froeb, Brian T McCann, et al., *Managerial Economics*, Cengage Learning,2015.
9. Mankiw, N. Gregory, *Macro Economics*, Macmillan.
10. Oliver Blanchard *Macro Economics*, Pearson Education, LPE.
11. Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, *Micro Economics*, Pearson Education Asia, NewDelhi.
12. Rangarajan C, *Principles of Macro Economics*, Tata McGraw-Hill.
13. Varshney and Maheshwari, *Managerial Economics*, Sultan Chand and Sons.
14. Yogesh Maheshwari, *Managerial Economics*, PHI

MCM5103 QUANTITATIVE TECHNIQUES FOR DECISION MAKING

Course Code	MCM5103	Semester	I
Course Title	<i>QUANTITATIVE TECHNIQUES FOR DECISION MAKING</i>		
Credits	4	Type	Core

Course Objective

To understand why statistics is important for making business decisions and be able to explain the merits and limitations of various statistical techniques and to apply quantitative techniques to solve variety of business problems

Learning Objectives

- To understand Probability theory and its distribution.
- To develop a deeper understanding of correlation and regression.
- Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques.
- To understand the meaning and process of hypothesis testing including one-sample and two-sample tests.
- To become aware of the concepts in sampling, sampling distributions and estimation.
- To understand the relevance of quantitative techniques in business decision making
- To be able to understand the characteristics of different types of decision-making environments and the appropriate decision making approaches and tools to be used in each type.
- To understand the importance of CPM and PERT techniques for project management

Course Structure

UNIT I

Probability : Basic concepts, Definition, Relative Frequency, Laws of Probability, Addition and Multiplication Theorem, Probability Distributions: – Binomial ,Poisson and Normal Distribution, Bernoulli process- Other probability distributions – beta distribution – exponential distribution.

UNIT II

Hypothesis Testing: One and Two-sample Tests: 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: Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. Z test, T-Test, Paired t test, Independent sample t-test, Chi square test, F-tests

Two-sample Tests: Tests for difference between means—when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions.

UNIT III

Operations Research: Development of O.R, Types of models, Different tools used in O.R, Constructing the model, Limitations of O.R. Essential features of the OR approach. Quantification of factors. Linear Programming: Meaning, Basic concepts, uses and applications, Graphical method of solution to L.P.P, Advantages and Limitations of Linear Programming. Introduction to Foundation mathematics and statistics, LP and allocation of resources, LP definition, Linearity requirement, Linear Programming – Simplex Method for Maximizing, Sensitivity Analysis

UNIT IV

Network Models: PERT and CPM—Introduction, Techniques, Network Components, Precedence, Events, Activities, Errors and Dummies, Critical Path Analysis, Float, Probabilities in PERT Analysis, Project Time calculation, Project Crashing, Time, and Cost Considerations.

UNIT V

Correlation and Regression Analysis: Simple, multiple and partial correlation analysis. Rank correlation. Simple and Multiple linear regression analysis (involving up to three variables). Multiple regression analysis using MS Excel.

Practicals

- Prepare a model and schedule a program using PERT and CPM and analyse its cost.
- Compute Critical Path and time for a project based on product launching.

Skills

- Analytical skills in driving the duration and cost of a project
- Analysis types of errors and hypothetical tests in research
- Numerical skills in developing probability distribution

Learning Outcomes

- Able to use statistical techniques to collect and analyse data.
- Develop greater familiarity with Probability theories and statistical testing.
- Carry out a simple sample survey, analyse the results and present the findings to the class.
- Understand relevance & need of quantitative methods for making business decisions.

Books for Reference

1. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing
2. Anderson, Sweeney, Williams, Quantitative Methods for Business, Thomson.
3. Bharadwaj R. S., Business Statistics, Excel books.
4. Clemen, Robert, Making Hard Decisions: An Introduction to Decision Analysis, South Western College Pub.
5. Gupta S.P. (2009), Statistical Methods, Sultan Chand, New Delhi
6. Hammond, J.S. and Keeney, R.L. and Raiffa, H., Smart Choices: A Practical Guide to Making Better Decisions, Broadway.
7. Kanti Swarup, Gupta.P.K. & Man Mohan, operations Research, S.Chand & Sons.
8. Kothari C R: Quantitative Techniques, New Delhi: Vikas Publishing
9. Levin R I and Rubin D S: Statistics for Management, Prentice Hall of India, New Delhi
10. N.D .Vohra, Quantitative techniques in managements, Tata MC Grawhill.
11. Raiffa, Howard, Decision Analysis: Introductory Readings on Choices Under Uncertainty, McGraw-Hill
12. Rajiv Agarwal, Network Analysis & Operations Research, MIT Press.
13. Ravindran, D. T. Phillips and James J. Solberg (2005): Operations Research-Principles and Practice, John Wiley & Sons.
14. Richard I Levin, & C. Atkinson Kirkpatrick, Quantitative Approaches to Management, McGraw-Hill.
15. S C Gupta, Fundamentals of Statistics, Himalaya publication house.
16. Srivastava, Shenoy and Sharma, Quantitative Techniques for Managerial Decision- making,

New Age International,2006.

17. Taha, Hamdy (2003), Operations Research, (USA: Macmillan Publishing Company)

18. WayneL. Winston, Practical Management Science: spreadsheet modeling and applications

MCM5104 MARKETING MANAGEMENT

Course Code	MCM5104	Semester	I
Course Title	<i>MARKETING MANAGEMENT</i>		
Credits	4	Type	Core

Course Objective

To develop understanding of various facets of Marketing Management. The ability to take decisions and plan, develop, execute and control marketing strategies, attainment of organizational goals.

Learning Objectives

- To familiarize the students with the basic concepts and principles of marketing.
- To understand the impact of environment in a marketing channels context.
- To discuss in detail, the different elements of marketing mix.
- To understand about the changes in consumer behaviour 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. Organising and controlling marketing operations.

UNIT IV

Product and pricing decisions- Concept of product; product line and product mix; new product development; packaging and branding; brand extensions; Pricing decisions- factors influencing price decisions; pricing strategies; Product life cycle stages and strategic marketing decisions; Promotion and Distribution-Promotion mix; Promotion mix; advertisement budget; media planning; measuring advertisement effectiveness. Sales promotion - objectives, tools and techniques. Distribution channels-physical distribution decisions; channel intermediaries; channel management. Wholesaling and retailing- retail marketing, retail formats. Classification of products, Effect of price change, Price Adjustments, Significance of Pricing. Marketing Channels and Distribution : Nature of marketing channels, Role of marketing channels, Functions of marketing channels, Designing distribution channels, Channel management, Channel dynamics Marketing Channels and Distribution : Nature of marketing channels, Role of marketing channels, Functions of marketing channels, Designing distribution channels, Channel management, 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, Tele marketing, Mobile marketing, Online Marketing, social media 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 cosmetic companies in India.
- Examine the market segmentation approaches towards Women Personal Care products in Kerala.
- Analyze the social marketing techniques of mobile phone 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

Learning Outcomes

- 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.

Books for Reference

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 Code	MCM5104	Semester	I
Course Title	<i>CORPORATE GOVERNANCE AND BUSINESS ETHICS</i>		
Credits	3	Type	ELECTIVE

Course Objective

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 .Knowledge of how to balance between financial optimization, shareholder resolution, and

well- being and public quality of life

Learning 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 analyses ethical issues in business
- To Identify different stakeholders and understand why they may hold differing perspectives on ethical issues
- To develop the understanding of ethical issues related to business and good governance necessary for long term survival of business.
- 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 develop various corporate social responsibilities and 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 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- Whistle blowing and Corporate Governance- Types of whistle blowers-Whistleblower policy-Whistle Blower 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 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-Variou 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 Ethics and Business System: Markets, Environment, Trade, Consumer Production 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 Multi-National 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.

Learning Outcomes

- 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.
- To analyze the ethical codes in corporate governance
- To 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 & E KSatheesh: Corporate Governance Principles, 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, Edward Elgar.
6. Ghosh.B.N. , Business Ethics and Corporate Governance- McGraw Hill Education
7. Indian Institute of Corporate Affairs- Corporate Governance: Taxman
8. Jawahar Lal Corporate Financial Reporting Theory and Practice-Taxman
9. Mallin, ChristineA., Corporate Governance, Oxford University Press, New Delhi.

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 University Press
14. Sharma. J.P., Corporate Governance and Social Responsibility of Business., Ane Books Pvt Ltd, New Delhi
15. Singh S: Corporate Governance-Global Concepts and Practices- Excel Books
16. V Balachandran and V Chandrasekaran: Corporate Governance, Ethics and Social Responsibility: PHI
17. Velasquez – Business Ethics – Concepts and Cases , Prentice Hall

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.Sahara
 3. Kingfisher Airlines Ltd,
- (Common governance problems noticed in various corporate failures; policy actions including major codes and standards.

MCM5002 INFORMATION TECHNOLOGY FOR BUSINESS

Course Code	MCM5002	Semester	I
Course Title	<i>INFORMATION TECHNOLOGY FOR BUSINESS</i>		
Credits	3	Type	ELECTIVE

Course Objective

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 the solving business problems using software applications

Learning 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 – On Line 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, Trozan, 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 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 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, MacMillan Publishers.
2. Farrel: The Internet and its Protocols: Elser Publications.

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
11. Turban, Rainer and Potter, Introduction to Information Technology, Wiley
12. V Rajaraman: Introduction to Information Technology:PHI Publications.

MCM5003

BUSINESS ENVIRONMENT

Course Code	MCM5003	Semester	I
Course Title	<i>BUSINESS ENVIRONMENT</i>		
Credits	3	Type	ELECTIVE

Course Objective

The basic objective of the course is to develop understanding and provide knowledge about business environment to the management 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.

Learning Objectives

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

Course Structure

UNIT I:

Business Environment: Dynamic factors of environment – Importance of scanning the environment – Fundamental issues captured in PESTLE– Political, Economic, Socio-cultural, Technological, Legal and Ecological environment- Opportunities and Threats as environmental issues to address by Businesses-Policy Environment: Liberalization, Privatization and Globalization (LPG) - Efficiency and Competition-LPG vis-à-vis Strengths, Weaknesses, Opportunities and Threats.
Relevant One or Two Case Studies

UNIT II:

Political Environment: Government and Business – Political Systems, Political Stability and Political

Maturity as conditions of business growth- Role of Government in Business: Entrepreneurial, Catalytic, Competitive, Supportive, Regulative and Control functions- Government and Economic planning: Industrial policies and promotion schemes – Government policy and MSME – Interface between Government and Public sector- Good Governance and Great Environment- Sustainable Industrialization - Political Institutions- Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India. Relevant One or Two Case Studies

UNIT III:

Economic Environment: Phase of Economic Development and its impact- GDP Trend and distribution and Business opportunities- Monetary System and Business capital: Quantum, Types, Risk and Cost-Role of Banks; Role of Financial Institutions- Role of Central Bank- 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 through PESTLE in any of the 2 reputed domestic companies of construction sector.
- Prepare an index evaluating the significance of environment scanning in building profitability of beverages sector.
- Conduct a SWOT Analysis of nationalized banks.

Skills

- Critical understanding of various components of environmental scanning – PESTLE
- 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.

Learning 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 Code	MCM5004	Semester	I
Course Title	<i>INTERNATIONAL FINANCIAL REPORTING STANDARDS</i>		
Credits	3	Type	ELECTIVE

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 Outcomes

- Students will be able to understand the concept of corporate financial reporting
- Students will be are able to understand the applicability of IFRS and Ind AS
- 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. CA. Kamal Garg : Beginners Guide to Ind AS and IFRS, Bharat Law House Pvt Ltd.
3. CA. Kamal Garg: Practical Guide to Ind – AS and IFRS, Bharat Law House Pvt Ltd.
4. Corporate Finance: Theory and Practice, Pierre Vernimmen Dalloz
5. Financial Accounting and Reporting, FT Prentice Hall, Pearson Education, Barry Elliot and Jamie Elliot
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. IFRS Part A and Part B (2011), Taxmann Publications Pvt. Ltd., New Delhi.
9. IFRS: Interpretation and Application, Barry J. Epstein and Eva K. Jermakowicz, John Wiley & Sons Inc., One Wiley Drive Somerset, NJ 08875 USA
10. J. Lal, Corporate Financial Reporting Theory and Practice, Taxman.
11. Jasmine Kaur (2011), IFRS: A Practical Approach, Tata McGraw Hill Education Private Ltd., New Delhi.
12. Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso (2010), Financial Accounting: IFRS Edition, 1st Edition, John Wiley Publications,
13. Steven M. Bragg (2010), The Vest Pocket IFRS, John Wiley Publications.

MCM5005 MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOR

Course Code	MCM5005	Semester	I
Course Title	<i>MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOR</i>		
Credits	3	Type	ELECTIVE

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 work life.
- 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 Outcomes

- Able to apply the concept of 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*, McGrawHill,
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 Hall of India. New Delhi.
11. SatyaRaju, *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*, McGrawHill, New York

MCM5006 PRINCIPLES OF MANAGEMENT

Course Code	MCM5006	Semester	I
Course Title	<i>PRINCIPLES OF MANAGEMENT</i>		
Credits	3	Type	NON-COMMERCE

Course Objective

The objective of the course is to provide an understanding of basic concepts, principles and practices of management. The aim is to inculcate the ability to apply multifunctional approach to organizational objective.

Learning Objectives

- Discuss and communicate the management evolution and how it will affect future managers.
- Identify and evaluate the process of management's four functions: planning, organizing, leading, and controlling.
- 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 develop ability to critically analyze and evaluate a variety of management practices in the contemporary context.
- To understand and apply a variety of management and organizational theories in practice
- To be able to critically reflect on ethical theories and social responsibility ideologies to create sustainable organisations.

Course Structure

UNIT I:

Management: Definition–Nature–Scope and Functions– Evolution of different Schools of Management Thought- Functions of a manager- Recent trends &new perspectives in Management: strategic alliances – Core Competence – Business process reengineering – Total quality management- Sustainability management.

UNIT II:

Planning and Decision Making: Managerial Functions: 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, MBO, Creative process and innovation.

UNIT III:

Organizing – Nature –Purpose and Kinds of Organization- Organization Structure – Principles and Theories 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: Principles of direction- Importance – Techniques- Motivation – Importance – Process of motivation; Theories of motivation-Maslow, Herzberg, McClelland, Vroom, Porter and Lawler, Job Satisfaction. 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 corporate hospitals.
- Using the theory of motivation analyse the job satisfaction level of Education sector.

Skills

- Students will be able to recognize the core competence and management efficiency of an organization.
- Students will be able to assess delegation and decentralization and its importance in management.
- Students develop knowledge in trends and perspectives of management.

Learning Outcomes

- Have developed a working knowledge of fundamental terminology and frameworks in the four functions of management: Planning, Organizing, Leading and Controlling.
- 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 Reference

1. Harold Koontz , Essentials of Management, Tata Mc-Graw Hill, New Delhi
2. Koontz, Harold, Cyril O'Donnell, and, Hein Wehrich,, Management, Tata Mc-Graw – Hill, New Delhi.
3. VSP Rao and 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, New Delhi.
7. P C Tripathi, P N Reddy: Principles of Management: McGraw Hill.
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.
11. . Griffin, Management Principles and Applications, Cengage Learning
12. Heinz Weirich, Mark V Cannice and Harold Koontz, Management: a Global, Innovative and Entrepreneurial Perspective, McGraw Hill Education.
13. Peter F Drucker, The Practice of Management, McGraw Hill, New York
14. Robbins and Coulter (2016), Management, Pearson Education

SEMESTER II

MCM5201 CORPORATE FINANCE

Course Code	MCM5201	Semester	II
Course Title	CORPORATE FINANCE		
Credits	4	Type	Core

Course Objective

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.

Learning 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.

UNITII:

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.

Skill

- 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 capture understanding of corporate structure

Learning Outcomes

- To understand basic concepts and theories of Financial Management.
- To 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, McGraw Hill.
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: McGraw Hill.
16. Van Horne, J.C. and J.M Wachowicz Jr (2008), Fundamentals of Financial Management, Prentice – Hall, Delhi.

Theory and Problem: - 40:60

MCM5202 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	MCM5202	Semester	II
Course Title	<i>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</i>		
Credits	4	Type	Core

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.

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- 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- 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- 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- Dow Theory- Important Charts Patterns – Lead and Lag Indicators – Price-Earnings- Relevant one or two case studies.

UNIT IV:

Investment Portfolios, Mutual Funds and Efficient Market Hypotheses: Portfolio Concept and Construction – 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- .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)- 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. Relevant one or two case studies.

Practicals

- Prepare a report assessing the Weak, Semi-strong and Strong forms of market efficiency sector wise.
- Analyse 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 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: McGraw Hill.
12. Punithavathi Pandian: Security Analysis and Portfolio Management: Vikas Publications.
13. Ranganatham and Madhumathi Investment analysis and Portfolio Management
14. RanganathanM.andMadhumathiR.(2012),SecurityAnalysisandPortfolioManagement, 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, PHILearning.18. William Sharpe, Alexander and Bailey ,Investments

MCM5203

INTERNATIONAL BUSINESS

Course Code	MCM5203	Semester	II
Course Title	<i>INTERNATIONAL BUSINESS</i>		
Credits	4	Type	Core

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 International business.
- To provide an understanding of international business and its various dimensions.
- To analyze business issues in a globalized era.

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 – Sale Terms: 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 – An overview.

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 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,MiachelGeringer,MichaelS.MinorandJeanneM. 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 Code	MCM5204	Semester	II
Course Title	<i>HUMAN CAPITAL MANAGEMENT</i>		
Credits	4	Type	Core

Course Objective

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.

Learning Objectives

- Effectively manage and plan key human resource functions within organizations
- Examine current issues, trends, practices, and processes in HRM
- Contribute to employee performance management and organizational effectiveness
- 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 human capital
- 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 as a factor of Competitive Advantage - Accountability in HR - Growth of HRM in India.

UNITII:

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

Learning Outcomes

- 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
- Human capital potential assessment and planning
- Proper utilization of 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 Press India.
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 Press India.
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: McGraw Hill.
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: Vikas Publications.
12. Rao, T.V., Future of HRD, Macmillan Publishers India.
13. Rothwell W.J. and Kanas H.C. (1991) Strategic Human Resource Planning and Management, Englewood Cliffs NJ : Prentice Hall.
14. Scott Snell , George W Bohlander, Human Resource Management
15. VSP Rao, Human Resource Management- Text and Cases--, Taxmann.

MCM5008**COMPUTERIZED ACCOUNTING**

Course Code	MCM5008	Semester	II
Course Title	<i>COMPUTERIZED ACCOUNTING</i>		
Credits	3	Type	ELECTIVE

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 purpose.
- 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 co-efficient-growth rate- simple interest- compound interest- rank correlation-Regression.

UNIT – II:

Basic Accounts: Starting Tally – 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 statements though Tally accounts
- Draft e-mail as a business report.
- Create Charts and templates for business accounts and prepare a report.

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 Outcomes

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

1. A.K.Nadhani&K.K.Nadhani, "Implementing Tally ERP 9", BPB Publications.
2. Asok K Nadhani : Implementing Tally .ERP 9: BPB Publications.
3. Asok K Nadhani: GST Accounting with Tally ERP.9: BPB Publications.
4. Asok K Nadhani: Mastering Tally ERP.9: BPB Publications.
5. CM Tembhonekar and Alok Dwivedi: Computerized Accounting: Sai Jyothi Publications
6. Manoj Bansal and Ajay Sharma: Computerized Accounting System: Sahitya Bhawan Publications.
7. Ramesh Bangia: Using Tally ERP.9: Khanna Books.
8. Sanjay Saxena, "MS-Office 2007 in a nut shell", Vikas Publishing House Private Ltd.
9. V. Sundaramoorthy, "Tally 9 Volumes I & II", Genesis – VBSE Pvt.Ltd.

MCM5009 BUSINESS RESEARCH METHODOLOGY

Course Code	MCM5009	Semester	II
Course Title	<i>BUSINESS RESEARCH METHODOLOGY</i>		
Credits	3	Type	ELECTIVE

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 understanding of the basic framework of research process.
- To develop an understanding of various research designs and techniques.
- 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.

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 – Understanding the language of research – Concept, Construct, Definition, Variable -Process of research – Problem Identification & Formulation – Research Question – Investigation Question – Measurement Issues – Hypothesis – 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.

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- Validity and Reliability- Pre-testing- Pilot Study.

UNIT IV:

Processing of Data: Editing, Coding, Classification and Tabulation – Analysis of Data – measures of Central Value: Arithmetic mean, Median and Mode –Measures of Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Research Report Writing: Meaning, types and contents of research reports –Steps involved in drafting reports- References and Citation Methods - Footnotes and Bibliography - Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research.

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 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 Mc Daniel and Roger Gates(2016),Marketing Research Essentials, John Wiley and Sons.
5. Cooper D R 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.Gerberand P.J.Verdoom,Research Methods in Economics and Business , The Macmillan Company, New York
14. William G. Zikmund , Business Research Methods, The Dryden Press.

MCM5010 ENTREPRENEURSHIP DEVELOPMENT

Course Code	MCM5010	Semester	II
Course Title	<i>ENTREPRENEURSHIP DEVELOPMENT</i>		
Credits	3	Type	ELECTIVE

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.

Learning 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.

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 problems faced.

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

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, UDH Publishing.
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 Code	MCM5011	Semester	II
Course Title	<i>LEGAL FRAMEWORK FOR BUSINESS AND COMMERCE</i>		
Credits	3	Type	ELECTIVE

Course Objective

To improve ability of students to recognize and manage legal risks in business decision making and introduce to legal processes and substantive legal topics affecting business, including business formation, international law, contracts.

Learning 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 about the opportunities available in various legal compliances.
- To enable students to understand the exercise of proper professional and ethical responsibilities and the legal system

Course Structure

UNIT I:

Advanced 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.

UNIT II:

Other Corporate Laws: 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:

Industrial and Labour laws: Overview of Industrial Policy of Govt of India and Govt of Kerala – Regulatory Mechanism under IDRA – MSME Development Act – Advantages of MSMEs and their role and significance in economic development – Central and State Schemes for MSME Promotion –Udyog Aadhar- Other laws- Prevention of Money Laundering Act.

UNIT IV:

Cyber Regulations: Cyber crime 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. Foreign Exchange Management Act - Features and Application- Opportunities for Indian Business

Practicals

- Prepare an analysis on various provisions under IT Act 2000 relevant to Social Media Marketing.
- Evaluate various Central and State Schemes for MSME Promotion and business performance.
- Examine the various amendments in cost audit their implications in construction sector.

Skills

- Will Able to evaluate the legal concepts with regard to dynamic business operations.
- Will be able to critically evaluate the law effects on various issues and their role in economic development.

Learning Outcomes

- Demonstrate a basic understanding of principles of law applicable to 'outside the norm' transactions where special duties may be owed, as well as basic concepts of property law, and business and personal finance
- Apply the facts to the principles and reach a reasoned conclusion as to the Outcomes of the dispute.

Books for Reference

1. Avatar Singh and Harpreet Kaur, Introduction to Labour and Industrial Laws, Lexis Nexis.
2. Awathar Singh, Company Law, Eastern Law Books
3. B S Moshal, Modern Business law, Ane books, New Delhi
4. C.B.Gupta, Business Environment, S.Chand and Co.
5. Francis Cherunilam (2015), International Business Environment, Himalaya Publishing House.
6. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, Business regulatory framework, Kalyani Publishers, New Delhi.
7. Gowar, LCB, Principles of Modern Company Law, Stevens & Sons, London
8. Kapoor. N .D, Business law, Sulthan Chand and Sons.
9. Kershaw, David, Company Law in Context, Oxford University Press.
10. Satish Chandra, Cyber Law in India, ABS Books.
11. The Legal Environment of Business, Melvin and Katz, McGraw-Hill
12. Tulsian P.C, Business Laws, Tata McGraw-Hill publishing Co.Ltd, New Delhi
13. Wadhera B.L. (2011), Law Relating to Intellectual Property -Patents, Trade Marks, Copyrights, Designs, Geographical Indications, Universal Law Publishing, New Delhi

MCM5012**BASICS OF ACCOUNTING**

Course Code	MCM5012	Semester	II
Course Title	<i>BASICS OF ACCOUNTING</i>		
Credits	3	Type	ELECTIVE

Course Objective

- Define and explain the relationship among the basic accounting concepts of assets, liabilities, stockholder's equity, income and expenses.
- Explain the relationship among the financial statements.

Learning Objectives

- To understand the meaning accounting and accountancy.
- To understand the terms used in accounting system.
- To give an insight into the basics of Accounting Concepts and Principles.
- To enable the students to prepare, analyse and interpret financial statements.
- To understand and explain the conceptual framework of Accounting
- To prepare accounts for various entities under different situations

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.

UNIT II:

Documentation and recording of business transactions: 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:

Trial balance and Rectification of Errors: Trial balance: objectives and preparation. Errors: types- errors of omission, commission, principles, and compensating; their effect on Trial Balance. Detection and rectification of errors; preparation of suspense account.

UNIT IV:

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.

Practicals

- Evaluate the financial statements of MSME companies on the basis of journal subsidiary books – ledger - cash book – trial balance
- 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

- 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 analyse the impact of various errors in a financial statement.
- Students will be able to visualize the problems in posting from journal and subsidiary books.

Learning 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 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

Books for Reference:

1. Ambariosh Gupta, Financial Accounting of Management—Pearsons Education
2. Anthony, Accounting principles—Irwin Publishers
3. Ashoka Banerjee, Financial accounting—Excel publications, New Delhi,

4. Dr. V.K.Goyal, Corporate Accounting—Excel books
5. Jawahar Lal and Seema Srivastava: Financial Accounting Principles and Practices: S Chand Publications.
6. NK Gupta&VidhuBansal, Accounting for Managers, , International Book House.
7. P C Tulsian : Financial Accounting: Pearson.
8. Pru Marriott & J R Edwards, Introduction to Accounting—Sage Publications
9. Rajni Sofat and Preeti Hiro: Basic Accounting: PHI
10. S P Jain and K L Narang: Principles of Accountancy: Kalyani Publisher

SEMESTER III

MCM5301 INTERNATIONAL FINANCIAL MANAGEMENT

Course Code	MCM5301	Semester	III
Course Title	<i>INTERNATIONAL FINANCIAL MANAGEMENT</i>		
Credits	4	Type	CORE

Course Objective

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.

Learning Objective

- To give a specialized knowledge of 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.
- Identify the basic philosophies that govern corporate behavior throughout the world.
- 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:

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: Interest rate swaps, currency swaps, interest rate forwards futures, structured notes

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.

Learning 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.

MCM5302 ADVANCED CORPORATE ACCOUNTING

Course Code	MCM5302	Semester	III
Course Title	<i>ADVANCED CORPORATE ACCOUNTING</i>		
Credits	4	Type	CORE

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.

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.

Course Structure

UNIT I:

Valuation of Goodwill – 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.

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

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 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. M.C. Shukla and T S Grewal, Advanced Accounts, S. Chand & co., New Delhi
3. S N Maheshwari and S K Maheshwari , Advanced Accountancy, Vikas Publishing House Pvt

Limited, New Delhi.

4. Mukherjee and M. Haneef: Modern Accountancy, Tata McGraw Hill, New Delhi
5. R.S.N. Pillai, Bagavathi, S. Uma: Advanced Accounting, S. Chand & Co., New Delhi.
6. S.M.Shukla, Dr.K.L.Gupta: Corporate Accounting: Sahitya Bhawan Publications
7. S.P. Jain and K.L. Narang: Advanced Accounting, Kalyani Publishers, New Delhi.
8. S.P.Iyengar: Advanced Accounting, Sultan Chand and Sons, New Delhi.
9. Srinivas Ganesh & Pramod A V: Advanced Corporate Accounting: Vikas Publications.
10. T S Reddy & Dr.A.Murthy: Corporate Accounting: Margham Publications

THEORY & PROBLEM: 20:8

MCM5303 INDIAN FINANCIAL SYSTEM

Course Code	MCM5303	Semester	III
Course Title	<i>INDIAN FINANCIAL SYSTEM</i>		
Credits	4	Type	CORE

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 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, 4th edition 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 RichardW., '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 2nd edition
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 Code	MCM5304	Semester	III
Course Title	<i>DIRECT TAXES LAW AND PRACTICE</i>		
Credits	4	Type	CORE

Course Objective

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.

Learning Objectives

- To acquaint the students with basic principles underlying the provisions of direct and indirect 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 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.

Learning Outcomes

- Students will be able to interpret and analyze personal income tax and understand direct tax laws as prescribed under different provisions of Income Tax Act, 1961.
- Help students to comprehend the basic principles of the laws governing Direct and Indirect taxes.
- Students will recognize potential opportunities for tax savings and tax planning.
- Students get exposed to the latest provisions of Income Tax Act.

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. Singhania. 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. Singhania and Kapil Singhania: 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: - 40:60

MCM5014 MANAGEMENT STRATEGIES of MNC'S

Course Code	MCM5014	Semester	III
Course Title	<i>MANAGEMENT STRATEGIES of MNC'S</i>		
Credits	3	Type	ELECTIVE

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, Re-organization 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 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 Code	MCM5015	Semester	III
Course Title	<i>PROJECT MANAGEMENT</i>		
Credits	3	Type	ELECTIVE

Course Objective

Provide students with an analytical and conceptual framework to evaluate capital investment proposals and to familiarize students with the various management techniques in implementing the project to its successful completion.

Learning Objectives

- To understand the concepts of Project Management for planning for the execution of projects.
- To understand the feasibility analysis in Project Management and network analysis tools for cost and time estimation.
- To identify different stages in Project Management.
- To apply a set of best practice project management skills to any project.

Course Structure

UNIT- 1:

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 identification and formula: Project environment – identification of investment opportunities – project screening – pre-feasibility study – project selection; project formulation – stages in project formulation – project report preparation; Planning Commission’s guidelines for project formulation.

UNIT – III:

Project Appraisal: Objectives, essential of a project methodology – Market appraisal – Technical appraisal – Financial appraisal –Commercial appraisal- Managerial Appraisal-Social Cost Benefit Analysis (SCBA) – L&M approach & UNIDO approach – SCBA in India

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 identify a particular project based on the formulated guidelines.
- Student should acquire Knowledge on investment opportunities for financing the project.
- Generate skills on Project Execution and Administration.

Learning Outcomes

- 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.

MCM5016 BUSINESS ANALYTICS

Course Code	MCM5016	Semester	III
Course Title	<i>BUSINESS ANALYTICS</i>		
Credits	3	Type	ELECTIVE

Course Objective

The objective of the course is to familiarize the students with the various concepts of business analytics, design and planning.

Learning Objectives

- To impart basic understanding on Business Analytics.
- 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: Nature and Scope of Business Analytics- Emergence of business analytics as a competitive strategy - Data Analytics, Business Intelligence, Computer Programming-meaning: Business Analytics Process.

UNIT II

Analytics Types: Descriptive Analytics, Inferential Analytics, Predictive Analytics, Prescriptive Analytics, Decision Analytics.

UNIT III

Business Analytics Applications: Analytics in Customer requirement analysis, general management, manufacturing, marketing, finance, operations, and supply chain management.

UNIT IV

Analyze and solve problems from different industries – manufacturing, service, retail, software, banking and finance, sports, pharmaceuticals.

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

- 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

MCM5017 PRINCIPLES AND PRACTICES OF AUDITING

Course Code	MCM5017	Semester	III
Course Title	<i>PRINCIPLES AND PRACTICES OF AUDITING</i>		
Credits	3	Type	ELECTIVE

Course Objective

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

Learning 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.

Learning Outcomes

- Articulate knowledge of fundamental audit concepts.
- 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 Code	MCM5018	Semester	III
Course Title	<i>INVESTMENT MANAGEMENT</i>		
Credits	3	Type	NON COMMERCE

Course Objective

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.

Learning 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, Avenues of Investment, Financial Investments, types, and their Characteristics; and Sources of Financial Information, 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: Measurement of Return and Risk, and Analysis and selection of securities – Fundamental Analysis and Technical Analysis.

UNIT III

Pre-cautionary Investments: Health Insurance: Types, operations and procedure. Life Insurance: Origin, types, operations and procedures. Selection of type of insurance policy. Pension funds.

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.

Learning 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 CORPORATE FINANCIAL STATEMENT ANALYSIS AND REPORTING

Course Code	MCM5401	Semester	IV
Course Title	<i>CORPORATE FINANCIAL STATEMENT ANALYSIS AND REPORTING</i>		
Credits	4	Type	CORE

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 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

MCM5402 FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Course Code	MCM5402	Semester	IV
Course Title	<i>FINANCIAL DERIVATIVES AND RISK MANAGEMENT</i>		
Credits	4	Type	CORE

Course Objective

To provide understanding on design, pricing and valuation of financial derivatives and applications of derivative instruments for pricing and risk management by corporations.

Learning 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:

Introduction to derivatives: meaning and purpose of derivate; forward contracts Future contracts-options-swaps and other derivatives; Type of trader; Trading future contracts; Specification of the future contracts; Operation of margins, Settlement and regulations. - Derivatives Market in India: –regulation, working and trading activity

UNIT III:

Futures: Hedgers and speculators; Future contracts; Future market –clearing house margins, trading future positions and taxation; Future prices and spot prices; Forward prices vs. future prices.

UNIT IV:

Options: Types of options; Options trading; Margins; Valuation of options; Binomial Option; Pricing Modal; Black -Scholes model, for Call Option; Valuation of put Options; Index options; option market exchange traded options, over- the counter options, quotes trading, margins, clearing, regulation and taxations; Warrants and convertibles.

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

Learning 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. Stuly, 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.

Theory and Problem: - 40:60

MCM5403 GST AND CUSTOMS LAW

Course Code	MCM5403	Semester	IV
Course Title	<i>GST AND CUSTOMS LAW</i>		
Credits	4	Type	CORE

Course Objective

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

Learning 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 Act 2017.
- 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 CEVAT.

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.

Learning Outcomes

- Have the understanding of the basic and practical aspects of customs law.
- Understand clearance procedures involved in importation and exportation of goods.
- Students will 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.
- Helps to understand the place of supply rules and applicability of the same under GST.
- 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 Pushendra Sisodia: Handbook on Goods and Service Tax: Bharat Publications.
4. K M Bansal: GST and Customs Law: Taxmann
5. KeshavR.Garg -GST , , Bharat Law House, New Delhi July2017
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, AshuDalmia, Girdharwal , GST –A practical approach July 2017,Taxmann

MCM5020 MANAGEMENT CONTROL SYSTEM

Course Code	MCM5020	Semester	IV
Course Title	<i>MANAGEMENT CONTROL SYSTEM</i>		
Credits	3	Type	ELECTIVE

Course Objective

To develop student's ability to understand how management control system can help to implement strategies and thus be able to take relevant decisions regarding organizational development.

Learning 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

Characteristics of Management Control System - Evolution of control systems in an organization - Relating system to organizational objectives - Strategic Planning, Management Control and Operational Control - Goal Congruence - Cybernetic Paradigm of Grissinger - Functions of the Controller

UNIT II

Responsibility Centers - Types of Responsibility Centers - Expense Centers, Profit Centers and Investment Centers - Budgetary Control as a tool for Management Control Systems-Engineered, Discretionary and Committed Costs-Approaches to budgeting w.r.t. Engineered and Discretionary costs - Benchmarking and Total Cost Management

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

UNIT IV

Strategic Planning and Management Control: Responsibility centers – Revenue centers – Expenses centers- Administrative and support centers – Research and Development centers – Marketing centers- Profit centers- General considerations- - Business units as profit centers – Other profit centers- Measuring profitability – Transfer pricing – Objectives of transfer prices – Transfer pricing Methods-Pricing corporate services – Administration of transfer prices.

Practicals

- Management Control System in different organizations.
- Measurement of profitability of business units.
- Transfer pricing methods and setting of transfer price for companies.
- Preparation of budget for organizations.

Skills

- Students get experience of preparing budgets.
- Understand the methods of transfer pricing.
- Develop understanding of control systems in organizations.

Learning Outcomes

- Describe models and methods relating to reporting, communication, decision making and accountability in the management control area.
- Understand the basic components of management control systems design.

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

MCM5021 BUSINESS CONSULTANCY

Course Code	MCM5021	Semester	IV
Course Title	<i>BUSINESS CONSULTANCY</i>		
Credits	3	Type	ELECTIVE

Course Objective

To provide knowledge on organizational and business consulting and understanding to develop strategy to deploy and be successful in consulting business.

Learning Objectives

- To provide you with an overview the 'world' of general management consulting.
- To apply course theories and principles to provide consulting services to actual clients.

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.

Learning 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.
- 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 Code	MCM5022	Semester	IV
Course Title	<i>SUPPLY CHAIN MANAGEMENT</i>		
Credits	3	Type	ELECTIVE

Course Objective

To discuss and understand key concepts and issues in the design, operation and management of supply chains.

Learning Objectives

- Conceptualize supply chain designs, which are aligned with business models for manufacturing and service companies
- Ability to apply knowledge in the field of supply chain management in practice, understand the importance of strategic thinking in supply chains.
- Design supply chain contracts for effective governance of supply chain relationships.

Course Structure

UNIT I

Supply Chain Management-Concept, Significance, and - Business view of SCM; Concept, span and process of integrated SCM - supply chain relationship— cooperation and collaboration with supply chain partners — Supply chain metrics (KPIs)- supply chain synergy- Product Development Process and SCM; Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle.

UNIT II

Supply chain value —supply chain flow cycle- demand management —supply chain information system—intercompany and intra company information- relationship marketing and supply chain management- Inventory management- Economic Order Quantity models- Single period inventory models- sustainable supply chain for circular economy.

UNIT III

Strategic Vs tactical supply chain strategy—supply chain strategy and reward structure supply chain control system. - Value Chain Management- Concepts and features, Challenges, Sustainability- E-Supply Chain planning(Component); E-Supply chain fusion; Channel Management and Channel Integration- Purchasing Performance Evaluation- Supplier Price & Cost Analysis, Value Analysis

UNIT IV

Global supply chain Management-Customs, Duties, Tariffs, INCO terms, Rules of origin, Letter of credit - International Transportation, landed cost analysis- Trading blocks, Trade Zone, bonded warehouses, ICD- Currency fluctuations, exchange rate risks, Transfer Pricing, permanent establishment.

Practicals

- Application of value analysis and supplier price and cost analysis.
- Determination of Economic Order Quantity.
- Working of e-supply chain.

Skills

- Develop understanding of business's supply-side activities.
- Inculcate skills on inventory control and inventory management.
- Better understanding of global supply chain management.
- Generate knowledge on managing supply chain online.

Learning Outcomes

- Explain supply chain management, contrast it from operations management and propose the main performance drivers of supply chain performance.
- Assess the strategic role and impact of IT technologies on supply chain integration
- Express the major slacks in supply chains and formulate the approaches to manage them.

Books for Reference:

1. Ballou, 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 Meindl: 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 Code	MCM5023	Semester	IV
Course Title	<i>DATA ANALYTICS</i>		
Credits	3	Type	NON COMMERCE

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 dialogue 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.

Learning 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.

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

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 Code	MCM5024	Semester	IV
Course Title	<i>FUND MANAGEMENT IN COMMERCIAL BANK</i>		
Credits	3	Type	NON COMMERCE

Course Objective

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.

Learning 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:

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.

UNIT IV:

Management of Bank Deposits: Relevance of marketing approach to deposit mobilization in banks; Concept of bank marketing; formulating marketing strategies for commercial banks. - Management of Bank Loans: Loan policy in commercial bank, evaluating loan application - credit information, credit analysis, credit decision; Priority sector lending policies of commercial banks in India. 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.

Learning 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

Appendix 1

Master of Commerce (MCom)

Programme Structure and Scheme of Examination (A Comparison of the Existing and the proposed structure)

Existing (currently existing prescribed in 2019)		Proposed (some existing are retained with changes made and some new course added)							
Course Code	Course Title	Course Code	Course Title	CA	External Exam	Total	Credit	Teaching Hours	Type
MCM5101	Management Concepts & Organizational Behavior	MCM5101	Advanced Management Accounting (Cost and Management Accounting from second semester brought to first semester with title changed and content modified)	40	60	100	4	4	Core
MCM5102	Advanced Financial Accounting	MCM5102	Managerial Economics (Title retained and contents modified)	40	60	100	4	4	Core
MCM5103	Statistical Analysis & Quantitative Techniques	MCM5103	Quantitative Techniques for decision making (new paper added)	40	60	100	4	4	Core
MCM5104	Marketing Management	MCM5104	Marketing Management (title retained,Content Modified and added)	40	60	100	4	4	Core
MCM5001	Managerial Economics	MCM5001	Corporate Governance and Business Ethics (Shifted from Third semester.Title retained, content modified and added)	40	60	100	3	3	Elective
MCM5002	Information Technology for Business	MCM5002	IT for Business (Title retained and new contents added)	40	60	100	3	3	Elective
MCM5003	Business	MCM5003	Business	40	60	100	3	3	Electi

	Environment		Environment (Title Retained, contents modified and added)						ve
		MCM5004	International Financial Reporting Standards (New Course Added)	40	60	100	3	3	Electi ve
		MCM5005	Management Concepts and Organizational Behaviour (Core paper Management Concepts and Organizational Behaviour made elective and contents modified)	40	60	100	3	3	Electi ve
MCM5004	Principles of Management	MCM5006	Principles of Management (Title Retained, contents modified and added)	40	60	100	3	3	Non Com merc e
		MCM5030 to MCM5037	MOOCs – SWAYAM (Suggestions for SWAYAM courses are listed below the table)						
	Total in Semester One						31	31	
MCM5201	Financial Management	MCM5201	Corporate Finance (Title Changed, contents modified and added)	40	60	100	4	4	Core
MCM5202	Investment and Portfolio Management	MCM5202	Security Analysis and Portfolio Management (Title Changed and contents modified and added)	40	60	100	4	4	Core
MCM5203	Cost and Management Accounting	MCM5203	International Business (New Course added. Cost and Management Accounting shifted to First Semester).	40	60	100	4	4	Core

MCM5204	Computerized Accounting	MCM5204	Human Capital Management (Shifted from Electives.Title Changed and Content Modified and added).	40	60	100	4	4	Core
MCM5005	Human Resource Management	MCM5008	Computerized Accounting (Shifted from Core papers.Title Retained, contents modified)	40	60	100	3	3	Elective
MCM5006	Business Research Methodology	MCM5009	Business Research methodology (Title Retained, contents modified)	40	60	100	3	3	Elective
MCM5007	Entrepreneurship Development	MCM5010	Entrepreneurship Development (Title retained, contents modified)	40	60	100	3	3	Elective
		MCM5011	Legal Framework for Business and Commerce (New Course added)	40	60	100	3	3	Elective
MCM5008	Basics of Accounting	MCM5012	Basics of Accounting (Title Retained and Content Modified)	40	60	100	3	3	Non Commerce
		MCM5038 to MCM5044	MOOCs- SWAYAM: (Suggestions for SWAYAM courses are listed below the table)						
	Total in Semester Two						28	28	
MCM5009	MOOCs- SWAYAM:Innovation and IT Management (6 week Enrichment Course)								
MCM5301	Advanced Corporate Accounting	MCM5301	International Financial Management	40	60	100	4	4	Core

			(New course added)						
MCM5302	Corporate Governance and Business Ethics	MCM5302	Advanced Corporate Accounting (Contents modified)	40	60	100	4	4	Core
MCM5303	Financial Markets and Institutions	MCM5303	Indian Financial System (Title Changed and contents modified)	40	60	100	4	4	Core
MCM5304	Direct Tax Law and Practice	MCM5304	Direct Tax Law and Practice (Title retained and contents modified)	40	60	100	4	4	Core
MCM5010	Management Strategies of MNCs	MCM5014	Management Strategies of MNCs (title retained and contents modified)	40	60	100	3	3	Elective
MCM5011	Project Management	MCM5015	Project Management (Title retained and contents modified)	40	60	100	3	3	Elective
MCM5012	E-Commerce	MCM5016	Business Analytics (New course added.E- Commerce incorporated with IT for Business in 1 st semester)	40	60	100	3	3	Elective
		MCM5017	Principles and Practices of Auditing (New Course Added)	40	60	100	3	3	Elective
MCM5013	Financial Services	MCM5018	Investment Management (New course added)	40	60	100	3	3	Non Commerce
		MCM5045 to MCM5051	MOOCs – SWAYAM (Suggestions for SWAYAM courses are listed below the table)						
	Total in Semester Three						28	28	
MCM5401	Corporate Financial Statement analysis and reporting	MCM5401	Corporate Financial Statement analysis and reporting (Title retained and contents modified)	40	60	100	4	4	Core
MCM5402	Financial Derivatives and	MCM5402	Financial Derivatives and Risk	40	60	100	4	4	Core

	Risk management		management (Title retained and contents modified)						
MCM5403	GST and Customs Law	MCM5403	GST and Customs Law (Title Retained and Contents modified)	40	60	100	4	4	Core
MCM5490	Project Work	MCM5490	Project Work	40	60	100	4	4	Core
MCM5491	Comprehensive Viva Voce	MCM5491	Comprehensive Viva Voce	40	60	100	4	4	Core
		MCM5020	Management Control System (New course added)	40	60	100	3	3	Elective
		MCM5021	Business Consultancy (New course added)	40	60	100	3	3	Elective
		MCM5022	Supply Chain Management (New Course added)	40	60	100	3	3	Elective
MCM5014	Data Analytics / Fund Management in Commercial Banks	MCM5023	(Data Analytics / Fund Management in Commercial Banks) Data Analytics (Title retained. Course contents modified and new issues added)	40	60	100	3	3	Non Commerce
		MCM5024	Fund Management in Commercial Banks (Title retained. Course contents modified and new issues added)	40	60	100	3	3	Non Commerce
	Total in Semester Four						29	29	
MCM5015	MOOCs- SWAYAM: Strategy and Sustainable Enterprise (6 Week Enrichment Course)								