

## Annexure - 3

## Master of Commerce, M. Com (Regular)

## Course Matrix (2020-21)

Course Code	Semester and Course	Teaching hours	Credits	Maximum Marks			Examination Duration
				Continuous Assessment	Semester-end Examination	Total	
<b>SEMESTER – I</b>							
HC101	Organisational Theory and Behaviour	4	4	25	75	100	3
HC102	Managerial Economics for Business Decisions	4	4	25	75	100	3
HC103	Accounting Theory and Analysis	4	4	25	75	100	3
HC104	Advanced Financial Management	4	4	25	75	100	3
<b>Soft Core Stream - Students can opt any two course among the following Courses</b>							
SC101	Advanced Management Accounting	3	3	25	75	100	3
SC102	Financial Markets and Services	3	3	25	75	100	3
SC103	Credit Management in Banks	3	=	25	75	100	3
SC104	Principles and Practices of Insurance	3	6	25	75	100	3
<b>Semester – I, Total</b>		<b>22</b>	<b>22</b>	<b>150</b>	<b>450</b>	<b>600</b>	
<b>SEMESTER – II</b>							
HC201	Business Environment and Government Policy	4	4	25	75	100	3
HC202	Advanced Marketing Management	4	4	25	75	100	3
HC203	Business and Corporate Taxation	4	4	25	75	100	3
HC204	Advanced Cost Management	4	4	25	75	100	3
<b>Soft Core Stream - Students can opt any two course among the following Courses</b>							
SC201	Investment Management	3	3	25	75	100	3
SC202	Advanced Auditing	3	3	25	75	100	3
SC203	Supply Chain Management	3	=	25	75	100	3
SC204	Managerial Communication	3	6	25	75	100	3
<b>Interdisciplinary Courses offered to Other Departments</b>							
EL201	E-Banking	2		10	40	50	1½
EL202	Personal Financial Planning	2	2	10	40	50	1½
<b>Semester – II, Total</b>		<b>24</b>	<b>24</b>	<b>160</b>	<b>490</b>	<b>650</b>	

<b>SEMESTER – III</b>							
HC301	E-Commerce	4	4	25	75	100	3
HC302	Operations Research	4	4	25	75	100	3
HC303	Business Research Methodology	4	4	25	75	100	3
<b>Soft Core Stream - Students can opt any One Course between the following Courses</b>							
SC301	Human Resource Management	3	3	25	75	100	3
SC302	Business Ethics and Corporate Governance	3		25	75	100	3
<b>Elective Specialization - Students can opt any Two Specialization Courses among the following Groups</b>							
SC301E	Group A - Accounting: Indian Accounting Standards (Ind AS) - I	4	4 + 4 = 8	25	75	100	3
SC302E	Group B - Taxation: Indirect Taxation – I (GST)	4		25	75	100	3
SC303E	Group C - Finance: Risk Management and Financial Derivatives	4		25	75	100	3
SC304E	Group D - Banking: Indian Banking System	4		25	75	100	3
SC305E	Group E - Insurance: Management of Life Insurance	4		25	75	100	3
SC306E	Group F - Marketing Management: Consumer Behaviour and Marketing Research	4		25	75	100	3
<b>Interdisciplinary Courses offered to Other Departments</b>							
EL301	Stock Markets	2	2	10	40	50	1½
EL302	Micro Finance	2		10	40	50	1½
	<b>Semester – III, Total</b>	<b>25</b>	<b>25</b>	<b>160</b>	<b>490</b>	<b>650</b>	
<b>SEMESTER – IV</b>							
HC401	International Business	4	4	25	75	100	3
HC402	Entrepreneurship Development	4	4	25	75	100	3
HC403	Project Report	*	4	25	75	100	-
<i>*Project Report: Classes 1 hour per batch of 6 students per week for each teacher.</i>							
<b>Soft Core Stream - Students can opt any One Course between the following Courses</b>							
SC401	Security Analysis and Portfolio Management	3	3	25	75	100	3
SC402	Strategic Management	3		25	75	100	3

<b>Elective Specialization - Students have to study same Specialization Groups which they opted in 3<sup>rd</sup> Semester</b>							
SC401E	Group A - Accounting: Indian Accounting Standards (Ind AS) - II	4	4 + 4 = 8	25	75	100	3
SC402E	Group B - Taxation : Indirect Taxation – II (GST and Customs)	4		25	75	100	3
SC403E	Group C - Finance: Global Business Finance	4		25	75	100	3
SC404E	Group D - Banking: International Banking	4		25	75	100	3
SC405E	Group E - Insurance: Management of Non - Life Insurance	4		25	75	100	3
SC406E	Group F - Marketing Management: Services Marketing	4		25	75	100	3
	<b>Semester – IV, Total</b>	<b>19 + PR</b>	<b>23</b>	<b>160</b>	<b>490</b>	<b>600</b>	
<b>Note: Semester – IV : 19 Hours Class Room Teaching + *Project Report Classes 1 hour per batch of 6 students per week for each Teacher.</b>							
<b>Besides, the students have to study three soft skill courses in the first year and these courses are (1) Communication Skills, (2) Computer Skills and (3) Life Skills. These courses carry one credit each.</b>							

- Any one group from the available elective specialisation stream shall be selected by a student at the time of commencement of Third Semester. Once an elective specialisation stream has been selected, no change in the option will be allowed later in the Fourth Semester. The students must take the same elective specialisation stream in the Fourth Semester. The Department/Affiliated colleges will announce at the end of the Second Semester. The soft core elective specialisation stream which will be offered during Third and Fourth Semesters depends on the availability of faculty members, infrastructure and the demand for the elective specialisation streams.

**Semester – I**  
**Course – HC101: Organizational Theory and Behaviour**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To familiarize the Students with Individual, Interpersonal and Group-Related perspectives in Organizational Behaviour along with the Recent Developments..

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Organizational Theories:** Introduction to Organization, Organizational Theories: Classical, Neo-Classical and Contemporary; Organization Structure: Formal and Informal Organizations, Span of Control; Responsibility and Authority; Delegation of Authority and Decentralization.
- Unit – 2: **Organizational Behaviour (OB):** Meaning and Definitions, Nature, Fundamental Concepts, Scope of OB, Challenges and Opportunities for Organization Behaviour, Contributing Disciplines to the field of OB, and Organization Behaviour Models.
- Unit – 3: **Individual Behaviour:** Foundations of Individual Behaviour, Personality: Meaning and Definitions, Determination of Personality, Personality Traits; Perception: Meaning and Definitions, Perceptual Process, Factors influencing Perception, Perceptual Biases/Errors; Learning: Meaning, Theories of Learning; Attitude: Functions and Sources of Attitude; Values: Types of Values.
- Unit – 4: **Group Behaviour:** Determinants of Group Behaviour, Nature and Concept of Group Formation, Stages of Group Formation, Types of Groups: Formal and Informal, Group Norms, Group Cohesiveness; Leadership: Styles of Leadership, Theories of Leadership; Motivation: Concept and Early Theories of Motivation, Applications of Motivation; Decision-Making: Importance, Types, Steps and Approaches, Decision Making in Various Conditions, Decision Tree.
- Unit – 5: **Organizational Culture, Development and Stress Management:** Concept and Determinants of Organizational Culture; Organizational Development: Concept and Intervention Techniques; Stress Management: Individual and Organizational Factors to Stress, Consequences of Stress on Individual and Organization, Management of Stress.

**Books Recommended for Reference (Recent Editions)**

1. Stephen P. Robbins, Organization Behaviour, Pearson Education.
2. John M Ivancevich, Robert Konopaske and Michael T Matteson, Organizational Behavior and Management.
3. Keith Davis, Human Behaviour at Work, PHI
4. Subba Rao, Management and Organizational Behaviour, HPH
5. Luthans Fred, Organization Behaviour, McGraw Hill International
6. Ashwathappa K, Organization Behaviour: Text, Cases and Games, HPH
7. Don Hell Siegal *et al*, Organization Behaviour, South Western Thomson Learning.

8. David A Buchanan, Organizational Behaviour Pearson.
9. Dr. S. S Khanka, Organizational Behaviour, S. Chand
10. Stephen P. Robbins, Organizational Behaviour, Pearson, 15<sup>th</sup> Edition

## Semester – I

### Course – HC102: Managerial Economics for Business Decisions

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** To improve managerial decision making in the framework of a firm or organization by enabling the students to expose and analyze their acquired knowledge in Managerial Economics and aid to take up managerial responsibilities.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

- Unit – 1: **Introduction:** Definitions, Nature and Scope of Managerial Economics, Managerial Economics Relation with other Disciplines, Basic Concepts of Managerial Economics; Demand Analysis and Forecasting: Concept of Demand, Determinants and Types of Elasticities of Demand, Demand Function, Demand and Supply Interaction, Techniques of Demand Forecasting.
- Unit – 2: **Production Analysis:** Production Factors, Production Functions; Short-Run and Long-Run Production Function, Graphical and Mathematical Approaches in finding Firm Equilibrium; ISOQUANT, ISOCOST, Least Cost Combination of Inputs, Law of Returns, Economies of Scale and Scope, Cob-Douglas Production Function .
- Unit – 3: **Cost and Revenue Analysis:** Concepts of Cost, Determinants of Cost, Cost-Output Relationship in Short Run and Long-Run; Economies of Scale V/s Diseconomies of Scale; Cost Control and Cost Reduction; Revenue Concepts; Functional Relationship Between Marginal Revenue, Total Revenue, Marginal Cost and Total Cost.
- Unit – 4: **Pricing Methods and Strategies:** Introduction to Pricing, Factors Influencing Pricing, Pricing Practices, Process of Price Determination, Pricing in Public Interest ,Government Intervention and Pricing; Price Discrimination-Degrees of Price Discrimination, International Price Discrimination and Dumping.
- Unit – 5: **National Income and Business Cycle:** The Idea of National Income, GDP, NDP, GNP, NNP, Measurement and Difficulties in Measuring National Income; Business Cycle, Phase, Characteristics and ill effects, Curative Measures; Inflation: Types of Inflation, Causes of Inflation and Recent changes.

#### Books Recommended for Reference (Recent Editions)

1. Yogesh Maheshwari, Managerial Economics, Sultan Chand Publication.
2. Gupta G S, Managerial Economics, Tata McGraw-Hill Publishing Company Ltd
3. John Sloman and Mark Sutcliffe, Economics for Business, Pearson Publications

4. William J. Baumol and Alan S. Blinder, Microeconomics Principles and Policy, Thomson Publication
5. Dwivedi D.N, Managerial Economics, Vikas Publishing House
6. T.N. Hajela, Public Finance, Ane Books Pvt ltd
7. Richard A. Musgrave and Peggy B. Musgrave, Public Finance in Theory and Practice, McGraw Hill Book Co
8. Richard J. Aronson, Public Finance, McGraw Hill Book Co
9. H. L. Bhatia, International Economics, Vikas Publication
10. Joel Dean, Managerial Economics, PHI

## Semester – I

### Course - HC103: Accounting Theory and Analysis

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 hours  
Maximum Marks: 100

**Objective:** To enable the students to acquaint with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices and also to enable them to understand the important contemporary issues in Accounting and provide awareness regarding latest developments in the field of accounting.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

Unit – 1: **Generally Accepted Accounting Principles (GAAPs):** Introduction, Definition of Accounting – Financial, Cost and Management; Accounting as the Language of Business, Accounting as the Information System, and Users and Uses of Accounting Information.

**GAAPs:** Introduction; Need for Accounting Principles; Meaning of Accounting Principles; Structure of GAAPs – (a) Accounting Assumptions - Business Entity Concept, Going Concern Concept and Money Measurement Concept; (b) Accounting Concepts - Accounting Period Concept, Objectivity, and Dual-Aspect Concept; (c) Accounting Principles - Cost Principle, Matching Principle - Recognition of Revenue, Realization Principle and Systems of Accounting; (d) Accounting Conventions – Conservatism, Consistency, Materiality and Disclosure; and (e) Accounting Rules and Policies.

Unit – 2: **Accounting Theory:** Introduction; Meaning and Definitions; Importance of Accounting Theories; Classification of Accounting Theories - Structural (Syntactical) Theories, Interpretational (Semantical) Theories and Behavioral (Pragmatic) Theories; Approaches to Formulation of Accounting Theory - Descriptive Approach, Normative Approach and Ethical Approach; Few Basic Equity Theories - Proprietary Theory, Entity Theory and Fund Theory.

Unit – 3: **Accounting for Price Level Changes:** Introduction; Effects of Inflation; Approaches to Inflation Accounting - Entry and Exit Value Approaches –

Partial and Complete Revaluation Methods – (a) Current Purchasing Power Method - Forward and Backward Approaches, Conversion Factor, Monetary and Non-monetary Items and Restatement of Items of Financial Statements and Preparation of Inflation-adjusted Financial Statements under CPP Method; (b) Current Cost Accounting Method - Current Cost Profit and Loss Account - Cost of Sales Adjustment, Depreciation Adjustment, Monetary Working Capital Adjustment and Gearing Adjustment and Current Cost Balance Sheet.

Unit – 4: **Human Resource Accounting:** Introduction; Human Resource Accounting – Definitions and Features, Premises of Human Resource Accounting, Classification of Human Resource Costs, Approaches of Human Resource Accounting – (a) Cost Approaches - Acquisition Cost Method and Replacement Cost Method; and (b) Value Approaches - Present Value of Future Earnings Method, Adjusted Discounted Future Wages Method, Hermanson's Unpurchased Goodwill Method, Economic Value Method, Competitive Bidding or Opportunity Cost Model, Morse's Net Benefits Method and Ogan's Discounted Certainty Equivalent Net Benefits Model; Comprehensive Model – Quantification and Recognition of Qualities of HR into HRA Model; Advantages; and Indian Scenario.

Unit – 5: **Financial Reporting:** Financial Reporting – Concept, Objectives and Benefits, Trueblood Report and Stamp Report, Qualities of Financial Information, Corporate Social Responsibility Reporting and Recent Trends in Financial Reporting. The Companies Act, 2013 and Financial Statements; Ind AS – 1: Presentation of Financial Statements and Ind AS - 7: Statement of Cash Flows.

#### **Books Recommended for Reference (Recent Editions)**

1. Robert N Antony and James S Reece, Accounting – Text and Cases
2. Sidney Davidson and Roman L. Weil, Handbook of Modern Accounting
3. Porwal, Accounting Theory, PHI
4. Jawaharlal, Accounting Theory, HPH
5. S.K. Bhattacharya and John Dearden, Accounting For Management – Text and Cases
6. Pyle, White and Larson, Fundamentals of Accounting Principles
7. MWE Glautier and B. Underdown, Accounting Theory and Practice, Prentice Hall Publications
8. J. Madegowda, Accounting Theory and Analysis, Himalaya Publishing House
9. S. N. Mahashwari, Advanced Accounting, Vikas Publishing House
10. Hendrikson, Accounting Theory.

Semester – I

**Course – HC104: Advanced Financial Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To facilitate understanding of the conceptual and practical applicability of various techniques of Financial Management in different segments of business.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Introduction:** Meaning and Objectives of Financial Management, Profit Vs Wealth Maximization, Interrelation among Financial Decisions, Interface of Financial Management with other Disciplines, and Measuring Shareholders' Value Creation; Time Value of Money: Concept, Importance, Factors contributing to the Time Value of Money, Techniques of Time Value of Money and Loan Amortisation Schedule.
- Unit – 2: **Financing Decisions:** Capital Structure: Introduction, Determinants, Patterns, Point of Indifference and Theories of Capital Structure; Leverages: Meaning, Uses and Types; Cost of Capital: Concept, Definitions, Computation of Specific Cost of Capital and WACC.
- Unit – 3: **Long-Term Investment Decisions:** Capital Budgeting: Importance, Process, Non-discounted and Discounted Techniques of Capital Budgeting; Analysis of Risk in Capital Budgeting: Concept and Risk Evaluation Approaches.
- Unit – 4: **Dividend Decisions:** Introduction, Types of Dividend Policy, Factors influencing Dividend Policy, Stock Split, Bonus Share and SEBI Guidelines for Issuing Bonus Shares, Legal Provisions relating to Dividend in India; Dividend and Market Valuation: Walter's Model, Gordon's Model and MM Approach.
- Unit – 5: **Inventory Management:** Concept, Objectives, Motives, Costs of Holding Inventories, Risk and Benefits of Holding Inventory, Determining of Stock Levels, EOQ and ABC Analysis.

**Books Recommended for Reference (Recent Editions)**

1. Brigham, Financial Management: Theory and Practice, Cengage Publication
2. Sudhindra Bhat, Financial Management: Principles and Practice, Excel books Publication
3. G. Sudarshana Reddy, Financial Management: Principles and Practice, Himalaya Publishing House
4. Ravi M. Kishore, Financial Management: Problems and Solutions, Taxman
5. M Y Khan and P K Jain, Financial Management, TMH Publication
6. Shashi K. Gupta and R. K Sharma, Financial Management: Theory and Practice, Kalyani Publisher
7. Prasanna Chandra, Financial Management: Theory and Practice, TMH Publication
8. I M Pandey, Financial Management, Vikas Publishing
9. Kohok M. A, Advanced Financial Management, Everest Publication
10. J. Van Horne, Fundamentals of Financial Management, Prentice Hall of India

## Semester – I

### Course - SC101: Advanced Management Accounting

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: To enable the students to acquire adequate knowledge about different aspects of Management Accounting and to equip them with the requisite competence to use them in managerial decisions.

Pedagogy: A Combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

- Unit – 1: **Introduction:** Meaning and Definitions, Nature, Objectives, Significance, Scope, 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.
- Unit – 2: **Budgetary Control:** Meaning and Objectives of Budget, Budgeting and Budgetary Control; Nature and Importance of Budgetary Control; Classification and Preparation of Functional and Master Budgets, Fixed and Flexible Budget; Zero Based Budget; and Advantages and Limitations of Budgetary Control.
- Unit – 3: **Standard Costing and Variance Analysis:** Introduction, Meaning, Objectives, and Significance of Standard Costing, Budgetary Control V/s 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.
- Unit – 4: **Responsibility Accounting:** Responsibility Accounting: Definition, Meaning, Basic Principles, Process in Implementation, Controllable and Non-Controllable Costs, Responsibility Reporting, Determinants of Responsibility Centers, Difficulties in Implementation, Responsibility Centre Performance Measurement and Reporting to different levels of Management.  
**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.
- Unit – 5: **Inter Firm Comparison and Managerial Reporting:** Introduction, Meaning, Definitions, Procedure and Requirements: Establishment of Central Organization, Adoption of Uniform Costing Principles and Practices  
**Management Reporting:** Meaning and Definitions, Fundamental Principles of Managerial Reports, Modes and Types of Reporting.

#### Books Recommended for Reference (Recent Editions)

1. Pandey I. M, Management Accounting, Vani Publications
2. Vij, Madhu, Management Accounting, McMillan
3. Atkinson Anthony A, Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall

4. Horngreen, Charles T, and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
5. Drury Colin, Management and Cost Accounting, Thomson Learning
6. Garison R. H and E. W. Noreeb, Managerial Accounting, McGraw Hill.
7. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.
8. Khan and Jain, Management Accounting, Tata McGraw Hill
9. Jawahar Lal, Advanced Management Accounting – Text, Problems and Cases, S Chand & Co
10. J. Madegowda, Advanced Management Accounting, Himalaya Publishing House

## Semester - I

### Course – SC102: Financial Markets and Services

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: To equip the students with conceptual framework of functioning of financial markets, their structure and functioning of different players of financial markets.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

Unit – 1: **An Overview of Indian Financial System:** Structure of Indian Financial system; Objectives and Functions of Financial System, Financial System and Economic Development; Flow of Funds in Economic Development; Financial Sector Reforms, Financial Inclusion and Recent Developments.

Unit – 2: **Financial Markets:** Nature, Functions and Efficiency; Types of Financial Markets: **Money Market:** Meaning, Constituents, Functions of Money Market; Money Market Instruments; Recent Trends in Indian Money Market. **Capital Market:** Types of Capital Market: Primary Market: Its Role and Functions, Issue of Capital: Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market, Procedure for New Issues, and SEBI Guidelines for Issue in Primary Market. Secondary Market: Importance and Functions, Listing of Securities in Stock Exchanges, Players and Trading Mechanism in Stock Exchange, Settlement Process; Stock Exchanges: BSE, NSE, and OTC Exchange of India.

Unit – 3: **Financial Services:** Leasing, Factoring, Credit Rating, Hire Purchase, Consumer Durables Financing, Merchant Banking Agencies, Underwriting, Funds Transfer, Acceptance, Stock Holding, Loan Syndication, Custodial Service, Depository Services, and Venture Capital Finance.

Unit – 4: **Financial Institutions:** Banking and Non-Banking Financial Companies (NBFCs); Development Finance Institutions (DFIs); Insurance Organizations; Mutual Funds: Types of Mutual Fund Scheme, ETFs, Hedge Funds, Private Equity Funds and other Recent Developments

Unit – 5: **Global Capital Markets:** International Markets: FIIs, Euro Issues, ECB, Latest Guidelines of ECB, ADRs, GDRs, IDRs, FCCB, FDI; International Bonds: Bulldog, Yankee, and Bunny Bonds, Case Analysis and Recent Developments.

**Books Recommended for Reference (Recent Editions)**

1. Cornett M. M and Saunders A, Fundamentals of Financial Institutions Management, McGraw Hill
2. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
3. Thygerson Keneth J, Financial Markets and Institutions, Harper Collins
4. Rose and Marquis, Money and Capital Market: Financial Institutions and Instruments in a Global Market Place, McGraw Hill
5. Clifford Gmoez, Financial Markets, Institutions, and Financial Services, PHI
6. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
7. Meir Khon, Financial Institutions and Markets , Oxford University Press
8. M.Y Khan, Financial Services, Tata McGraw Hill
9. L.M Bhole, Financial Institution and Markets, Tata McGraw Hill
10. Sasidharam K and Mathew A, Financial Services and System, Tata McGraw Hill

**Semester - I**

**Course – SC103: Credit Management in Banks**

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: To expose the students to the foundations of credit management, its processes and performance evaluation.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **An Overview of Credit Policy and Loan Characteristics:** Credit Process, Characteristics of Different Types of Loan, Evaluation of Commercial Loan Request, Financial Statement Analysis, Cash Flow Analysis, Projection, Project Appraisal and Finance, Term Loan Sanction Working Capital Finance, Hypothecation, Pledge, Mortgage, Loan Documentation and Recent Developments.
- Unit – 2: **Evaluation of Consumer Loans:** Types of Consumer Loans, Credit Analysis, Risk Return Analysis of Consumer Loans, Customer Profitability Analysis, Loan Pricing-Fix and Floating Rates.
- Unit – 3: **Credit Management in Banks:** Screening of Application, Appraisal of Credit, Sanction Limit, Post Sanction Compliance, Credit Monitoring Supervision, Review, Government Policies for Credit Extension. Credit Institution, Loan Syndication and its Process, Role and Functions, Credit Information Bureau, Fair Practice Code for Bankers, Functions of BCSBI, Prime Lending Rate; Fraud Management and Recent Developments.
- Unit – 4: **Agriculture Finance and Retail Lending:** Categories and Target of Priority Sector Advances, Common RBI Guidelines, Crop Loans, Crop Insurance Schemes, Dairy, Sericulture, Poultry, Animal Husbandry, Horticulture, Gobar Gas, Kisan Credit Cards, Micro Credit, Self-Help Groups and Micro Finance, NABARD initiatives. Lead Bank Scheme, Retail Banking Products and

Advances, Consumer Credit Financing, Women Empowerment through SHGs and Recent Developments.

Unit – 5: **Loans and Advances against Pledge:** Hypothecation, Mortgage, Lien, Advances against Goods, Document to title of Goods, Life Insurance Policies, Stock Exchange Securities, Fixed Deposit Receipt, Book Debts, Supply Bill, Real Estate, Advances against Collateral Securities, Management of NPAs Guidelines, Willful Defaults, Latest SARFAESI Act, 2002 with Amendments, Establishment of Tribunal, Powers and Functions of Asset Reconstruction Companies.

### **Books Recommended for Reference (Recent Editions)**

1. J. F Sinkey, Commercial Bank Financial Management, Macmillan Publishing Co
2. Timothy W Kochi, Scott, Bank Management, Thomson
3. Justin Paul and Padmalatha Suresh, Management of Banking and Financial Services, Pearson
4. Kumar, Banking Law and Practice, Tamil Nadu Book House
5. S Natarajan and R. Parameswaran, Indian Banking, S. Chand
6. B S Khubchandani, Practice and Law of Banking, Macmillan India Limited
7. Pai Panandikar and N C Mehra, Rural Banking, NIBM
8. Mongia J N, Banking Around the World, Allied Publishers
9. Vasant Desai, Indian Banking – Nature and Problems, HPH
10. Charless L Prather, Money and Banking, Richard D Irwin Inc

## **Semester – I**

### **Course – SC104: : Principles and Practices of Insurance**

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: To provide working knowledge of insurance to the students to enable them to translate the principles into practice.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

### **Course Inputs**

Unit – 1: **Introduction:** Meaning and Definitions of Insurance, Nature and Functions of Insurance; Principles of Insurance: Utmost Good Faith, Insurable Interest, Indemnity, Contribution, Subrogation, Proximate Cause; Essentials of Law of Insurance Contract, Classification of Insurance, Nomination and Assignment, Comparison between Life and General Insurance, and Human Life Value.

Unit – 2: **Principles of Organization:** Structure of Insurance Companies: Stock Insurance Companies, Lloyd's Association, Mutual Insurance Companies; Reciprocal Exchange, Office Procedure, Handling of Grievances; Insurance Ombudsman: Powers, Duties and Functions; Records, Forms and Control. Technology for Insurance: IT Applications in Fundamental Areas, E- Insurance and Online Insurance.

Unit – 3: **Regulatory Environment:** History of Insurance Legislation in India, The Insurance Act, 1938 and its Provisions; The Insurance Regulatory and Development Authority: Powers, Functions and Duties; Motor Vehicles Act – 1988 and 2019, and Information Technology Act, 2000; Registration of Insurance Companies: Renewal, Suspension and Revival of Registration, and Cancellation of Certificate of Registration.

Unit – 4: **Insurance Intermediaries:** Need for Intermediaries, IRDA Regulations towards appointments of Agents: Duties, Code of Conduct, Commission, Termination of Agency; Role of Surveyors and Loss Assessor in General Insurance, Brokers and Third Party Administrator in Health Insurance.

Unit – 5: **Insurance Market:** Globalization and Privatization of Insurance Services, Liberalization of Insurance Sector, Malhotra Committee Recommendations, and Opportunities for Insurance Industry.

#### **Books Recommended for Reference (Recent Editions)**

1. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
2. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
3. G. Krishna Swamy, Principles and Practice of Life Insurance, Excel Books
4. Swaroop C Sahoo and Suresh C Das, Insurance Management, HPH
5. Dr. S. V Joga Rao, Principles of Insurance Law, Wadhwa and Co
6. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
7. Jawahar Lal U, Insurance Industry, ICFAI Press
8. K. C Mishra and G. E Thomas, General Insurance, Cengage Learning
9. K. C Mishra, Principles and Practice of General Insurance, Cengage Learning
10. Neelam C Gulati, Principles of Insurance Management, Excel Books

### Semester – II

#### **Course – HC201: Business Environment and Government Policy**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To familiarize the students with the business environment prevailing in India and other parts of the world, and their implications for the business.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### **Course Inputs**

Unit – 1: **Conceptual Framework of Business Environment:** Concept, Significance, and Nature of Business Environment: Internal and External, Changing Dimensions of Business Environment, Techniques of Environmental Scanning and Monitoring, Business Policy, Case Study and Recent Changes.

Unit – 2: **Public Policies:** The Role of Public Policies in Governing Business, Government and Public Policy, Classification of Public Policy, Areas of Public

Policy, Need for Public Policy in Business, Levels of Public Policy, Elements of Public Policy, The Corporate and Public Policy, Framing of Public Policy; Government Regulations in Business, Justification of Regulation, Types of Regulation, Problems of Regulation; Case Analysis and Recent Developments.

Unit – 3: **Industrial Policies and Reforms:** Industrial Policies: A critical appraisal of New Industrial Policy 1991, With the Recent Amendments in Industrial Policy, National Manufacturing Policy; **Sickness in India** – An overview of sickness in SME's and Public Sector Enterprises, Causes for Sickness, Magnitude and Remedial Measures, Important Provisions of Sick Industrial Companies, (Special Provisions) Act, 1985 and Applicability; BIFR: Functions, and Functions of Operating Agencies, Case Study and Recent Changes.

Unit – 4: **Privatization and Disinvestment:** Expansion of Public Sector and its Defects, Privatization Reaction, Ways of Privatization, Obstacles, Conditions for Success of Privatization, Benefits of Privatization, Arguments against Privatization, Sins and Pitfalls of Privatization, Rangarajan Committee and Privatization in India; Case Analysis and Recent Developments.

Unit – 5: **Competition Act, 2002 and Consumer Protection Act, 1986:** Introduction, Definitions, Consumer Enterprise, Goods, etc., Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Combinations, Competition Commission of India; Duties, Powers and Functions of Commission; Duties of Director General; Competition Appellate Tribunal and Recent Changes.

**Consumer Protection Act, 1986:** Introduction, Objectives, Applicability, Consumer and Rights of Consumers, Nature and Scope of Remedies available to Consumer; Case Study and Recent Amendments.

#### **Books Recommended for Reference (Recent Editions)**

1. K. Ashwathappa, Business Environment, Himalaya Publishing House.
2. Bertozzi-Burgunder, Business, Government, and Public Policy: Concepts and Practices - Prentice Hall
3. Buchholz., Business Environment and Public Policy, Implication for Management and Strategy formulation - Prentice Hall
4. F. Cherunilam -Business & Govt. - Himalaya Publishing House
5. Victor Strategic Management in the Regulating Environment: Cases and Industry Notes - Prentice Hall
6. Subba Rao - Strategic Management.
7. Tokyo, McGraw hill –Business Policy and strategic Management
8. K. Ashwathappa, Essential of Business Environment, Himalaya Publishing House.
9. Ghosh and Kapoor, Business Policy and Environment, Himalaya Publishing House.
10. HIGar Ansoff, Corporate Strategy, Tata McGraw Hill.

Semester – II

**Course – HC202: Advanced Marketing Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To facilitate understanding of the conceptual framework of Marketing and its connection with various strategies of Marketing in achieving Organizational Goals.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

**Course Inputs**

- Unit - 1 **Introduction:** Nature and Scope of Marketing; Core Marketing Concepts; Modern Marketing Concepts; Marketing Mix; Marketing Management Process: A Strategic Perspective; Customer Quality, Value and Satisfaction; Planning and Control. **Marketing Environment:** Significance of Scanning Marketing Environment; Analyzing Macro Environment of Marketing: Economic, Demographic, Socio-Cultural, Technological, Political and Legal Segments; Impact of Micro and Macro Environment on Marketing Decisions, Recent Trends in Marketing Environment.
- Unit – 2 **Buyer Behavior and Market Segmentation:** Need for Studying Buyer Behavior; Consumer Buying Process; Factors Influencing Consumer Buying Decisions, Models of Consumer Behavior; Market Segmentation: Bases for Segmenting a Consumer Market; Levels of Market Segmentation; Factors Influencing Selection of Market Segments; Criteria for Effective Market Segmentation; Targeting and Positioning: Target Market Selection and Strategies; Positioning: Concept, Bases and Process.
- Unit – 3 **Product and Pricing Decisions:** Product: Concept and Classification; Major Product Decisions; New Product Development; Packaging and Labelling; Product Support Services; Branding Decisions; Product Life Cycle: Concept and Appropriate Strategies Adopted at Different Stages.  
**Pricing Decisions:** Objectives, Factors Affecting Price of a Product, Pricing Policies and Strategies. Ethical Issues in Product and Pricing Decisions.
- Unit – 4 **Promotion and Distribution Decisions:** Role of Promotion in Marketing; Promotion Methods: Advertising, Personal Selling, Publicity, Sales Promotion Tools and Techniques; Promotion Mix; Ethical Issues in Promotion Decisions. **Channels of Distribution:** Concept and Importance, Different Types of Distribution; Middlemen's and their Functions; Channel Management, Selection, Motivation and Performance Appraisal of Distribution Middlemen.
- Unit - 5 **Trends in Marketing:** CRM Service Marketing, Social Media Marketing, Green Marketing, Customer Relationship Management, Rural Marketing, Other Emerging Trends and Recent Developments in Marketing.

**Books Recommended for Reference (Recent Editions)**

1. V. S. Ramaswamy and S Namakumari, Marketing Management, Macmillan Publishers

2. S K Baral and S C Bihari, Advanced Approach to Marketing Management, A.I.T.B.S Publishers
3. David Jobber, John Fahy, Foundations of Marketing, TMH
4. William D Perreault, E Jerome Mc Carthy, Basic Marketing - A Global Managerial Approach, McGraw-Hill Publishers
5. Michael J. Etzel, Bruce J Walker, William J Stanton, Ajay Pandit, Marketing - Concepts and Cases, McGraw-Hill Publishers
6. Philip Kotler, Kevin Lane and Keller, Marketing Management, Pearson Education Publication
7. Philip Kotler, Armstrong, Principles of Marketing, Pearson Education Publication
8. Alexander Chernev, Strategic Marketing Management, Cerebellum Press Publication
9. Geoffery K Francis, Modern Marketing Management, TMH Publication
10. Ralph Westfall, Stanley, F Starch, Marketing Research - Text and Cases, TMH Publication

#### Semester – II

### Course – HC203: Business and Corporate Taxation

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** The course aims at making students conversant with the concept of Corporate Tax Laws and also their implications on Tax Planning and Management and to familiarize with latest provisions of Indian Corporate Tax Laws and related Judicial Verdicts.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

- Unit – 1: **Basic Concepts:** Income Tax, Corporate Tax; Assessee; Assessment Year; Previous Year; Company; Different kinds of Companies: Indian Company, Foreign Company, Widely Held Company, Closely Held Company, Domestic Company; and Incidence of Tax.
- Unit – 2: **Tax Planning and Company Promotion:** Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management; Features and Scope for Tax Planning; Business Location and Tax Planning; Nature of Business and Tax Planning: FTZ, Units in SEZ, 100% EOU and Infrastructure Development.
- Unit – 3: **Computation of Corporate Tax:** Carry Forward and Set Off of Losses in the case of Companies, Computation of Taxable Income of Companies; Computation of Corporate Tax Liability; Minimum Alternate Tax; Alternate Minimum Tax; and Tax on Distributed Profits of Domestic Companies. Double Taxation Avoidance Agreement; Provisions for Relief in respect of Double Taxation, GAAR; Transfer Pricing.

Unit – 4: **Tax Planning with reference to Managerial Decisions:** Financial Decisions: Capital Structure Decisions; Dividend Policy; Bonus Shares and Capital Gains; Bond Washing Transactions; Own or Lease of an Asset, Installment or Hire Purchase, Make or Buy Decisions, Buying an Asset with Own Fund or Borrowed Fund and Repair, Replace, Renewal or Renovation; Shutdown or Continue: Tax Planning in respect of Amalgamation or De-Merger of Companies, Slump Sale, Conversion of a Firm into a Company; Conversion of Sole Proprietorship into Company, Conversion of Company into Limited Liability Partnership.

Unit – 5: **Tax Management, Administrative Procedures and ICDS:** E-commerce Transaction and Liability in Special Cases; Tonnage Taxation, TDS; Advance Payment of Tax with reference to Corporate Assessee; TCS; Administrative Procedure; Assessment- Procedures and Types of Assessment; Return on Income; Statement of Financial Transaction (SFT). E-Filing: Appeal and Revision; Penalties and ICDS.

**Books Recommended for Reference (Recent Editions)**

1. Vinod K Singhania and Kapil Singhania, Direct Tax Planning and Management, Taxman.
2. Vinod, K. Singhania, Direct Taxes - Law and Practices, Taxman.
3. Mehrotra, H. C, Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.
4. Narang and Gaur, Income Tax, Himalaya Publishing House.
5. Prasad. B, Direct Tax- Law and Practices, Wishwa Prakashana.
6. T.N.Manoharan, Students Handbook on Income Tax Law, Snow White Publication.
7. Harshad C Chowdhary, Central Excise and Customs, Ashodha Publications.
8. E. A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
9. V.S.Sundaram, Commentaries on the Law of Income- Tax in India, Law Publisher, Allahabad.
10. Meherotra and Goyanka, Direct Taxes- Tax Planning and Management, Sahitya Bhawan

Semester – II

**Course – HC204: Advanced Cost Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To enable the students to apply principles and techniques of cost in decision making situations.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Activity Based Costing (ABC):** Cost: Ascertainment, Control, Reduction, Avoidance and Management; Cost Management System.  
Activity Based Costing: Inadequacies of Traditional Methods of Overhead Absorption, Concept of ABC, Kaplan and Cooper's Approach to ABC, Cost Drivers and Cost Pools, Main Activities and their Cost Drivers, Allocation of Overheads under ABC: Characteristics, Steps, Implementation; Benefits and Limitations of ABC System.
- Unit – 2: **Learning Curve Model:** Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors Affecting Learning Curve and Experience Curve.  
**Just-in-Time Approach:** Concept, Philosophy of JIT, Sources of Waste, Objectives of JIT, Features and Methodology of Implementation of JIT, Planning for Adoption and Limitations of JIT Costing.
- Unit – 3: **Life Cycle:** Life Cycle Costing: Concept and Characteristics Activities and Phases in Product Life Cycle, Short Product and Extension of Product Life Cycle, Turning Point Indices in Product Life Cycle; and Project Life Cycle Costing.
- Unit – 4: **Target Costing:** Meaning and Definitions, Basic Concepts, Unique Features and Cost Determination Procedure Under Target Costing.
- Unit – 5: **Cost Analysis for Managerial Decisions:** Introduction; Managerial Decisions: Influencing Factors and Relevant Information; Application of Marginal Costing for Managerial Decisions: Product Diversification, Make or Buy Decisions, Pricing Decisions, Joint and By-product Costing: Methods of Apportioning Joint Costs and Sell or Further Process Decisions, Profitability and Scarce Resource Allocation, Temporary Shut-down.

**Books Recommended for Reference (Recent Editions)**

1. J. Madegowda, Cost Management, Himalaya Publishing House, Mumbai.
2. Horngren et al., Introduction to Management Accounting, PHI, New Delhi.
3. Kaplan and Atkinson, Advanced Management Accounting, PHI Publications, New Delhi.
4. Ravi. M. Kishore, Cost Management, Taxman Publications, New Delhi.
5. Horngren, Foster and Datar, Cost Accounting, A Managerial Emphasis, PHI, New Delhi.

6. Edward Blocher, Cost Management, A strategic Emphasis, TMH, New Delhi.
7. Hilton, Cost Management, TMH, New Delhi.
8. J. Madegowda, Marginal Costing for Managerial Decisions, Prateeksha Publishers.
9. Charles. T. Horngren and George Foster, Cost Accounting – A Managerial Emphasis, Prentice-Hall of India Pvt., Ltd.
10. C. Bursk and John. F. Chapman, New Decisions-Making Tools for Managers, The New American Library Inc.

### Semester – II

## Course – SC201: Investment Management

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

**Objective:** To enable the students to understand various investment avenues and a general frame for valuation of investable securities.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

### Course Inputs

- Unit – 1: **Introduction:** Meaning of Investment; Nature and Scope of Investment Analysis; Elements of Investment – Return, Risk and Time Elements; Objectives of Investment; Approaches to Investment Analysis; Security, Return and Risk Analysis; Measurement of Return and Risk.
- Unit – 2: **Types of Investments:** Financial Investments – Securities and Derivatives, Deposits and Tax-sheltered Investment; Non-Financial Investment – Real Estate, Gold and other Types and their Characteristics; Sources of Financial Information.
- Unit – 3: **Fundamental and Technical Analysis:** Fundamental Analysis-Economic Analysis, Industry Analysis and Company Analysis; Technical Analysis-Variation in Prices and Volume Indicators, Indices and Moving Averages; Interpretation of Various Types of Trends and Indices.
- Unit – 4: **Valuation of Investable Securities:** Bonds, Debentures, Preference Shares, Convertible Securities and Equity Shares; Valuation of Options and Futures.
- Unit – 5: **Efficient Market Hypothesis and Portfolio Selections:** Weak, Semi-strong and Strong Market; Testing of Different Forms of Market Efficiency and their Significance; Portfolio Selection–Traditional and Modern Approaches; Portfolio Revision and Appraisal.

### Books Recommended for Reference (Recent Editions)

1. Cheney J and E Muses, Fundamental of Investments, Paul, New York
2. Fabozzi, Frank J, Investment Management, Prentice Hall
3. Bodie Zvi, Kane Alex, Marcus J Alan and Mohanty Pitabas, Investment, The TMH
4. Avadhani V A, Security Analysis and Portfolio Management, Himalaya Publishing House

5. Pandian Punithavathy, Security Analysis and Portfolio Management, Vikas Publishing House
6. Domodaran, Investment Valuation, Jhon Wiley, New York.
7. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH
8. Kevin S, Portfolio Management, PHI, New Delhi
9. Fuller Russew J and Farrel James L, Modern Investment and Security Analysis, TMH
10. Sharpe F William, Alexander J Gordon and Bailey V Jeffery, Investment Practice, PHI

## Semester – II

### Course – SC202: Advanced Auditing

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: To gain expert knowledge of current auditing practices and procedures and apply them in auditing engagements.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

#### Course Inputs

- Unit – 1: **Introduction:** Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.
- Unit – 2: **Company Audit and Independent Financial Audit:** Provisions of the Companies Act, 2013 as regards Maintenance of Books of Accounts and Registrars; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investments.
- Independent Financial Audit:** Vouching, Verification and Valuation of Assets and Liabilities.
- Unit – 3: **Cost Audit:** Definition and Objectives, Cost Audit Vs Financial Audit, Advantages and Criticism against Cost Audit; Cost Auditor: Qualifications and Appointment; Cost Audit Procedure: Material, Labor, Overhead, Depreciation, Work-in-Progress and Stores and Spare Parts; Cost Audit Report.
- Unit – 4: **Management Audit:** Definitions, Objectives, Need and Importance of Management Audit; Management Auditor: Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs Financial Audit; Audit of Management Functions: Production, Personal, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.

Unit – 5: **Trends in Auditing:** Audit of Members of Stock Exchange; Non- Banking Financial Company and Audit of Banks; Mutual Funds; Depositories; Environmental Audit; Quality Audit; Energy Audit; System Audit and Safety Audit.

**Books Recommended for Reference (Recent Editions)**

1. C. A. Pankaj Garg Advanced Auditing & Professional Ethics Taxmann's
2. CA Aarthi Lahoti & CA Vinod Kumar Agarwal Advanced Auditing & Professional Ethics
3. Aruna Jha, Auditing, Taxmann's
4. CA AKS Krishanan, Advanced Auditing & profession Ethics.
5. CA Sarthak join, Advanced Audit
6. CA Aseem Trivedi, Advanced auditing & Professional Ethics.
7. Arpita Ghose, Gourab Ghose, Advanced Auditing & Professional Ethics, Green Edition
8. J. K . Shah, Advanced Auditing
9. Sanjay Gupta, Advanced Auditing , Sahitya Bhavana Publishers & Distributors pvt.ltd.
10. CA G. Sekar, CA B Saravana Prasath, Advacned Auditing, Wolters Kluwer.

**Semester – II**

**Course – SC203: Supply Chain Management**

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: To facilitate understanding of the conceptual framework of Supply Chain Management and its application in management.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

Unit – 1: **Supply Chain Management and Recent issues:** Concept, Importance and Objectives- CRM Vs SCM, Benchmarking concept, features and implementation, outsourcing in SCM– basic concepts and value addition in SCM – concept of demand chain management. Role of IT in supply chain management.

Unit – 2: **Designing the supply chain network:** Designing the distribution network, role of distribution, factors influencing distribution, design options, distribution networks in practice, network design in the supply chain, factors affecting the network design decisions. Designing and Planning Transportation Networks.

- Unit – 3: **Transportation:** Transportation in SCM, Transportation formats, Modes of Transportation, Factors Affecting Transportation Performance, Factors influencing the Selection of Transporter, Modes of Transport, Fleet Management, Multi Model Transport, Containerization, Vehicle Scheduling and Routing, Milk Run and Cross Docking.
- Unit – 4: **Warehousing:** Warehousing – Types of warehouses, warehousing operations, Warehouse automation, Warehouse Management Systems. Third party and value added warehousing, Role and importance of Handling Systems, Pricing, Revenue Management, Selection of Handling Systems for SC integration.
- Unit – 5: **Logistics Management:** Logistics of part of SCM, logistics costs, different models, logistics sub-systems, inbound and out bound logistics bullwhip effects in logistics, distribution and warehousing management. Demand Management and Customer Service: Demand Management, traditional forecasting, CPFRRP, customer service, expected cost of stock outs.

**Books Recommended for Reference** (Recent Editions)

1. Martin Christopher “Logistics and Supply Chain Management” 2016 Edinburgh gate UK
2. Alan Harrison” Logistics Management and Strategy: Competing through the Supply Chain”2019 Pearson Education Limited
3. Sunil Chopra” Supply Chain Management: Strategy, Planning, and Operation” 2019 Pearson Education Limited.
4. Edward Frazelle “Supply Chain Strategy”2017, McGraw-Hill Education
5. Leenders, Michiel R and others, “Purchasing and Supply Chain Management”, 2010, TMH
6. Coyle, J.J. Bardi E.J. Etc., “A Logistics Approach to Supply Chain Management”, 2009, Cengage, 1st Edition.
7. Power Mark J & Others, “The Outsourcing Hand Book How to Implement a Successful Outsourcing Process”, 2007, Kogan Page, 1st Edition.
8. Mohanty, R.P and Deshmukh, S.G, “Essentials of Supply Chain Management”, 2009, 1st Edition. Jaico,
9. Chandrasekaran. N, “Supply Chain Management process, system and practice”, 2010, Oxford, 1st Edition.

Semester – II

**Course – SC204: Managerial Communication**

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: To make the students to understand the different aspects of Communication Skills.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

### Course Inputs

- Unit – 1: **Introduction:** Meaning, Importance of Communication, Purpose of Communication, Process of Communication, Communication Structure in Organizations, Barriers in Communication, Pre-requisites for Effective Communication and Communication Network.
- Unit – 2: **Verbal and Non-Verbal Communication:** Meaning, Principles of successful Oral Communication, Barriers in Oral Communication; Conversation Control: Reflection and Empathy, Effective Principles of Oral Communication; Non-verbal Communication: Meaning, Characteristics, Classification, and Guidelines for Developing Non-verbal Communication.
- Unit – 3: **Written Communication:** Meaning, Importance of skills in Written Communication, Purpose of Writing, Elements of Writing and Principles of Effective Writing; Business Letters and Reports: Introduction, Meaning, Importance, Types of Business Letters and Report Writing, Writing of Business Letters and Reports and Writing of Memos; Reading Comprehension: Discussion of Passages with questions to be answered.
- Unit – 4: **Listening:** Meaning, Significance, Types, Myths about Listening, Barriers and Overcoming Measures, Stages of Listening, and Body Language of an Active Listener.
- Unit – 5: **Presentation Skills and Employment Communication:** Meaning, Elements of Presentation, Designing a Presentation, Six great Helpers in Presentation, and Steps to a Successful Presentation; Group Communication: Meetings, Seminars, Conferences, Workshops and Business Etiquettes.
- Employment Communication:** Introduction, Writing CVs, Group Discussion, Interview Skills and Impact of Technological Advancement on Business Communication. (Recent Developments)

### Books Recommended for Reference (Recent Editions)

1. M. K Seghal and V Khetrpals, Business Communication, Excel Books.
2. P. D Chaturvedi and Mukesh Chaturvedi, Business Communication: Concepts, Cases and Applications, Person Publications.
3. Asha Kaul, Business Communication, Himalaya Publishing House.
4. Rajesh Viswanathan, Business Communication, Himalaya Publishing House.
5. R. K Chopra, Communication Management, Himalaya Publishing House.
6. Dennis Tourish and Owen Hargie, Key Issues in Organizational Communication, Routledge.
7. Michael Kramer, Managing Uncertainty in Organizational Communication, Lawrence Erlbaum Associates.
8. Sandra M Oliver, Handbook of Corporation Communication and Public Relations: Pure and Applied, Routledge.
9. Renal Fox and John Fox, Organizational Discourse – A Language-Ideology, Power Perspective, Prager.
10. Robert R Ulmar, Communication and Organizational Crisis, Power Perspective, Prager.

Semester – III  
**Course – HC301: E-Commerce**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

Objective: To make the students familiar with E-Commerce, E-Commerce Strategies, Technology and Application of Information Technology in Business.

Pedagogy: A Combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Conceptual Framework of E-Commerce:** Introduction, Meaning, Definitions, Unique Features, Need and Scope, Online Extension of BAM Model, Impact of E-Commerce on Business and Opportunities in E-Commerce, Advantages and Disadvantages of E-Commerce, IT Act - 2000 with Amendments, and its Positive aspects for Corporate Sector.
- Unit – 2: **Business Models for E-Commerce and Software:** E-Business Models Based on Relationship of Transaction Parties and E-Business Models based on Relationship of Transaction Types, Accounting Software, Types- Tally, SAP.
- Unit – 3: **Digital Marketing and Social Media Strategy:** Traditional and Digital Marketing, Internet Marketing Mix, Digital Marketing Trends, E-Marketing and E-Marketing Strategies; E-Advertising and M-Commerce. Social Media Strategy-Concept, Risk and Challenges, Social Media to Solve Business Challenges, Step by Step Guide to Creating a Social Media Strategy.
- Unit – 4: **E-Customer Relationship Management:** Meaning and Definitions, Features, Framework and Architecture of E-CRM, Components of E-CRM, Building E-CRM, Tools to Maintain E-CRM, Strategies for E-CRM Solutions; Data Mining: Elements, Types, Process and Applications, Advantages and Disadvantages; Typical Business Touchpoints.
- Unit – 5: **E-Payments System and Cyber Crime:** Introduction, Special Features, Types - Digital Token Based EPS, Smart Cards, Credit Cards, Digital Signature, E-Cheque, E-Cash, E-Purse, Debit Card and Mobile Payment, Components of an Effective EPS, Risk in EPS; EDI and EFT. Cybercrime: Meaning, Tools and Methods used in Cyber Crime- Proxy Servers and Anonymizers, Phishing, Password Cracking, Key Loggers and Spy Wares, SQL Injection, Buffer Overflow, Attacks on Wireless Network.

**Books Recommended for Reference (Recent Editions)**

1. Joseph P T, E-Commerce: An Indian Perspective, PHI
2. Krishnamurthy Sandeep, E-Commerce Management, Vidya Vikas Publication
3. Paramashivaiah P and Madhu S, E-commerce, Himalaya Publishing House, Mumbai
4. Murthy C. S. V, E-Commerce – Concepts, Model, And Strategies, Himalaya Publishing House
5. Whitely D, E-Commerce Strategy, Technology and Applications, Mcgraw Hill

6. Wetherbe Turban, Information Technology for Management, John Willey Publishers
7. Eliason Alan L, Business Computer Systems and Applications, Science Research Associates, Chicago
8. Justice Yatindre Singh, Cyber Laws, Universal Law Publishing Company
9. Prajagopalan S. P, Computer Application in Business, Vikas Publishing House
10. Nina Godbole & Sunit Belapure Cyber Security, Wiley India Pvt Ltd, 2012

### Semester – III

### Course – HC302: Operations Research

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** This course aims at developing an understanding of the application of Operations Research Techniques for optimal managerial decisions.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

- Unit – 1: **Introduction and Linear Programming:** Introduction, Meaning, Definition of Operations Research, Importance and Scope, Quantitative Techniques in Business Applications, Optimization Concept, Operations Research Models, Linear Programming: Introduction to Linear Programming, Problem Formulation, Product Mix and various Managerial Applications, Graphical Method of Problem Solving, Alternate Techniques of Linear Programming Problems, Simplex Method, Duality in Linear Programming, Formulation of Dual Problems, Advantages and its Economic Interpretation.
- Unit – 2: **Transportation Models:** Nature and Scope of Transportation and Allocation Models, Methods of Allocation, Different Methods for Finding Initial Solution: VAM, N-W Corner Rule, and Other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Impossible Shipments, Alternate Methods of Solutions, and Maximization as Objective Applications.
- Unit – 3: **Assignment Problems:** Row Minimum, Column Minimum, Iteration, Balanced, Unbalanced, Infeasible, Maximization, Objectives, Applications, Travelling Salesman Problem.
- Unit – 4: **Replacement Models:** Machines Replacement Models, Replacement of Items Deteriorating with Time, Replacement of Items that fail completely; and Description of Application Areas like Recruitment and Promotion Problems, Equipment Renewal Problems.
- Unit – 5: **Network Models:** Introduction to PERT and CPM Techniques, Determination of Critical Path- PERT, Estimating Activity Times, 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.

### **Books Recommended for Reference** (Recent Editions)

1. J K Sharma., Quantitative Techniques, Macmillan India
2. N D Vohra., Quantitative Techniques in Management, TMH
3. J K Sharma., Operations Research, Macmillan
4. K. Shridhar Bhat, Operation Research and Quantitative Techniques, Himalaya publishing house
5. Anderson, Sweeney, Williams., Quantitative Methods for Business. Thomson
6. Srivastava and Others., Quantitative Techniques, New Age International
7. Barry Render, Ralph Stair and Michael Hanna., Quantitative Analysis, Pearson
8. Frederick Hillier and Gerald Lieberman., Operations Research, TMH
9. N.P. Agarwal, Sonia Agarwal, and Himanshu Saxena, Quantitative Techniques,
10. S.D. Sharma., Operations Research, Kedar Nath Ram Nath and co. publishers

### Semester - III

## **Course – HC303: Business Research Methodology**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** The course is envisaged to provide the students with the knowledge and skill related to conduct of research related to business and familiarize the students with the technicalities of executing a research assignment.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

### **Course Inputs**

- Unit – 1: **Introduction to Research:** Meaning and Objectives of Research; Significance of Research; Process of Research; Types of Research; Research Approaches; Criteria for Good Research; Ethics in Business Research; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem; Review of Literature: Role of Literature in Research Process; and Structure of Literature Review.
- Unit – 2: **Hypothesis and Research Design:** Concept, Sources and Types of Hypothesis; Formulation of Hypotheses; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; **Research Design:** Uses of Research Design; Steps in Preparing a Research Design; Classification of Research Design, and Research Design for Business Studies.
- Unit – 3: **Collection of Data and Sampling:** Types of Data Collection; Process of Data Collection through Observation and Schedule; Pilot study; Construction of Questionnaire; Interview Techniques in Business Research. **Sampling:** Meaning and Definitions of Sampling, Characteristics of Good Sample; Principles of Sampling; Sampling Process; Types of Sampling Techniques; Sampling and Non-Sampling Errors.
- Unit – 4: **Measurement Scales and Statistical Analysis:** Concept and Levels of Measurement; Tests of Sound Measurement: Test of Validity and Reliability;

Concept of Scaling; Types of Measurement Scales; Data Preparation: Editing, Coding, Classification, Tabulation. **Statistical Analysis:** Measures of Central Tendency; Measures of Variation; Measures of Skewness; Statistical Testing Procedure; Types of Tests: T-Test, Chi-Square Test, ANOVA, Pearson's Correlation; and Role of SPSS in Research.

Unit – 5: **Interpretation and Report Writing:** Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; **Report Writing:** Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Guidelines for effective Report Writing; Writing up of the Report; Evaluating a Research Report.

#### **Books Recommended for Reference (Recent Editions)**

1. Aggarwal. S and Bharadwaj S, Research Methodology, Kalyani Publications.
2. Krishnaswamy. O. R, Research Methodology, Himalaya Publishing House.
3. C. M. Chikkodi and Satyaprasad B, Business Statistics, Himalaya Publishing House.
4. Bhandarkar W. T, Methodology and Techniques of Social Research, Himalaya Publishing House.
5. Pannerselvam R, Research Methodology, Prentice Hall of India.
6. Gupta. S. C and Gupta I, Business Statistics, Himalaya Publishing House.
7. Donald R Cooper and Pamela S Schindler, Business Research Methods, Tata McGraw Hill
8. Aczl-Sounderpandian, Business Statistics, Tata McGraw Hill
9. Wilson. M, Business Statistics, Himalaya Publishing House.
10. Levin. R. I and Rubin D. S, Statistics for Management, Pearson

#### Semester - III

### Course – SC301: Human Resource Management

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: To facilitate understanding of the conceptual framework of Human Resource Management and its application in decision making.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

#### Course Inputs

Unit – 1: **Introduction HRM and HRIMS** - Concept, Significance, Objectives and Scope, HR Planning, Job Analysis and Design; Job Description and Job Specification; Strategic HRM. Human Resource Information Management System (HRIMS) and Developing HRIMS.

Unit – 2: **HRM Functions and HR Audit:** Recruitment, Selection, Induction and Placement, Recruitment Sources: Internal and External, Selection: Steps in Selection Process; Human Resource Audit, Audit of Corporate Strategy, Audit of Human Resource Function, Audit of Managerial Compliance, Audit of

Employee Satisfaction.

- Unit – 3: **Training, Development and Outsourcing:** Training: Need, Importance and Objectives, Methods of Training; Executive Development Programs: Need and Techniques. Outsourcing: Concept and Evolutions, Reasons and Criteria for Outsourcing, Types of Outsourcing, Problems and Remedial Measures of Outsourcing, Future Outsourcing in India.
- Unit – 4: **Industrial Relations, Compensation and Appraisal:** Industrial Relations; Industrial Disputes and Settlements, Disciplinary Procedure, Suspension, Dismissal, Layoff, Retrenchment, Closure, VRS, Health and Safety. Compensation and Rewards, Factors influencing Compensation: Monetary and Non-Monetary Benefits; Performance Appraisal: Process of Performance Appraisal: Methods of Performance Appraisal.
- Unit – 5: **HRM in the Era of Knowledge and Diversity at Work:** Knowledge Management: Concept, Knowledge Conversion, Process of KM, Virtual Organizations: Feature, Types and Issues of HR, Learning Organizations. Diversity at Work: Managing Diversity, Causes of Diversity, The Paradox of Diversity, Diversity with Special Reference to Handicapped, Women and Aging. Empowerment and Gender Issues.

**Books Recommended for Reference** (Recent Editions)

1. Desslor Gary, Human Resource Management, Pearson Education
2. Mathis and Jackson, Human Resource Management, Thomson
3. Flippo, Edwin B, Personnel Management, McGraw-Hill
4. Memoria and Gankar, Personnel Management: Text and Cases, Himalaya Publishing House
5. Monappa and Mirza, Personnel Management, TMH
6. Charles R Green, Strategic Human Resource Management, PHI
7. P. Subba Rao, Human Resource Management, Himalaya Publishing House
8. Deepak Kumar S D, Human Resource Management, Excel Books
9. Gupta C B, Human Resource Management, Sultan Chand & Sons
10. Decenzo, Robbins, Personnel/Human Resource Management, John Wiley & Sons Pvt Ltd.

**Semester – III**

**Course – SC302: Business Ethics and Corporate Governance**

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

Objective: This paper aims at providing the students an understanding of ethical issues related to business and good governance necessary for long term survival of business.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

### Course Inputs

- Unit – 1: **Business Ethics:** The Concept of Ethics; Ethics and related Connotations, Business Values and Ethics, Concept of Business Ethics, Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Social Responsibility– An Extension of Business Ethics; The Concept of Corporate Ethics; Benefits of Adopting Ethics in Business; Code of Ethics, Ethics Committee.
- Unit – 2: **Business Ethics in Different Streams:**  
Ethics in Finance: Introduction, Accountability and Acquisitions. Fair Value, Finance and Ethics, Insider Trading and Financial Statements.  
Ethics in HRM: Introduction, Ethical Implications of Variation in HRM Practices; Individualism v/s Collectivism in HRM Practices; Psychological Expectancy Model; Restricting and Layoffs.  
Ethics in Marketing: Introduction, Marketing Ethics and Consumer Rights; Criticism of Ethics in Marketing; Ethics in International Marketing.
- Unit – 3: **Corporate Governance:** Concepts of Corporate Governance, Origin and Need for Registered Companies; Models of Corporate Governance; Committees and Authorities on Corporate Governance: Recommendations of Cadbury Committee, Confederation of Indian Industries, Code of Corporate Governance, Kumaramangalam Birla Committee Recommendations; Board Committees: Audit Committee, Compensation Committee, Nomination Committee- Constitution, Need, Rights, Duties and Responsibilities.
- Unit – 4: **Corporate Management:** Management v/s Governance; Internal Constituents of the Corporate Governance; Key Managerial Personnel (KMP); Chairman- Qualities of a Chairman, Powers, Responsibilities and Duties of a Chairman; Chief Executive Officer (CEO), Role and Responsibilities of the CEO; Separation of Roles of Chairman and CEO, CFO, Manager, Company Secretary, Auditor.
- Unit – 5: **Corporate Social Responsibility (CSR)** –Meaning, Corporate Philanthropy, CSR- An Overlapping Concept, Corporate Sustainability Reporting; CSR through Triple Bottom Line; CSR and Business Ethics; CSR and Corporate Governance; Environmental Aspects of CSR; CSR Models; Drivers of CSR; Global Reporting Initiatives; Major Codes on CSR; Initiatives in India. (Recent Developments)

### Books Recommended for Reference (Recent Editions)

1. S.K. Bhatia - Business Ethics and Managerial Values (Deep & Deep Publications Pvt.Ltd, 2000)
2. Velasquez – Business Ethics – Concepts and Cases.
3. Reed Darryl – Corporate Governance, Economic Reforms & Development (Oxford).
4. Mathur UC – Corporate Governance & Business Ethics (Mc Millan).
5. A.N. Tripathi, Human Values, New Age International
6. Prof. S.K. Chakraborty, Wisdom Leadership, Wheeler Publication.
7. Corporate Governance, MacMallin, OUP

8. Chakraborty, The Management and Ethics Omnibus-, OUP
9. S.S. Iyer - Managing for Value (New Age International Publishers, 2002)
10. Laura P Hartman Abha Chatterjee - Business Ethics

### Semester - III

#### Course – SC301E: Indian Accounting Standards (Ind AS) – I

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** To familiarize the students with the Corporate Financial Reporting Standards as notified by the Ministry of Corporate Affairs, GoI. and Imparting Advanced Accounting Knowledge and Skills.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

Unit – 1: **Introduction:** An Overview of IND AS: Introduction, Convergence, Need, Challenges, Implementation Road Map. Regulatory Framework in India: Standards Setting Bodies and Process, India and IFRS.

Unit – 2: **Conceptual Framework:** Ind AS - 8: Accounting Policies, Changes in Accounting Estimates and Errors; Ind AS - 10: Events after Reporting Period; and Ind AS-24 Related Party Disclosure. Other Ind AS: Ind AS – 29: Financial Reporting in Hyper-inflationary Economies; and Ind AS – 34: Interim Financial Reporting.

Unit – 3 **Valuation and Measurement of Assets:** Ind AS - 16: Property, Plant and Equipment; Ind AS - 38: Intangible Assets; Ind AS - 40: Investment Property; Ind AS - 2: Inventories; Ind AS - 20: Accounting for Government Grants; Ind AS - 23: Borrowing Costs and Ind AS – 36: Impairment of Assets.

Unit – 4: **Valuation and Measurement of Liabilities:** Ind AS - 19: Employee Benefits and Ind AS - 37: Provisions, Contingent Liabilities and Contingent Assets.

Unit – 5: **Revenue and Expenses:** Ind AS - 18: Revenue; Ind AS - 11: Construction Contracts and Ind AS - 21: The Effects of Changes in Foreign Exchange Rates; Ind AS - 33: Earnings per Share.

#### Books Recommended for Reference (Recent Editions)

1. Greuning Van Hennie, International Financial Reporting Standards - A Practical Guide.
2. International Financial Reporting Standards (IFRSs), Taxman.
3. Haskins E Mark and Ferris R Kenneth and Selling J Thomas, International Financial Reporting and Analysis: A Contextual Emphasis.
4. Nobes Christopher and Parker Robert, Comparative International Accounting.
5. Mohapatra A.K. Das, International Accounting.
6. The Companies Act, 2013, Publications Division, Government of India.

7. Mukesh Saraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS- Converged Ind AS, Bharat Law House.
8. B.D. Chatterjee, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman
9. T.P Ghosh, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman
10. Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), with Referencer, Bharat Law House Pvt.Ltd

### Semester - III

## Course – SC 302E: Indirect Taxation– I (GST)

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

Objective: To expose the students to the basic concepts of GST, develop the knowledge about the provisions under the Act, impart idea about levy, collection of tax, tax credit and explain the application of GST in business practices.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

### Course Inputs

- Unit – 1: **Introduction:** Tax-Direct and Indirect Tax, GST-Stages and Evolution of GST in India, GST Bill, GST Council, Need for GST in India, Challenges for the Introduction of GST in India, Salient Features, Benefits of GST; Subsuming of Taxes, Framework of GST in India: CGST, SGST, UTGST, IGST; Computation, Goods outside the scope of GST; Dual GST Model.
- Unit – 2: **Basic Concepts:** Agent; Aggregate Turnover; Agriculturist; Assessment; Business; Business Vertical; Capital Goods; Casual Taxable Person; Central Tax; Common portal; Composite Supply-Continuous Supply of Goods; Continuous Supply of Services; Electronic Commerce-Electronic Commerce Operator; Concept of GSTN.
- Unit – 3: **Levy and Collection of Tax:** GST Rate Structure, Supply, Scope of Supply, Composite and Mixed Supplies; Levy and Collection; Composition Levy; Exemptions; Person Liable to pay GST; Supply of Goods or Services or both to or by Special Economic Zone. Reverse Charge; Electronic Commerce Operators.
- Unit – 4: **Time Value and Place of Supply under GST:** Time of Supply; Value of Supply and Place of Supply; Change in Rate of Tax in respect of Supply; Exempt Supply; Problems on Time and Place of Supply, Value of Supply, Value of Taxable Supply, Invoice Value, GST Payable.  
**Registration under GST:** Introduction, Persons not liable for Registration; Compulsory Registration in Certain Cases; Procedure; Concept of Distinct Person under GST; Deemed Registration; Cancellation of Registration; Revocation of Registration.

Unit – 5: **Input Tax Credit (ITC):** Introduction, Eligibility for taking Input Tax Credit (ITC); Blocked Credits; Method of Reversal of Credits; Input Tax Credit in Special Circumstances; Input Tax Credit in respect of Goods sent for Job-work; Distribution of Credit by Input Service Distributor (ISD), Recovery of Excess Credit by ISD-Availing and Utilization of ITC; Computation of GST; Problems on ITC.

**Books Recommended for Reference (Recent Editions)**

1. V P Agarwal, H C Meherotra, Goods and Services Tax, Sahithya Bahavan Publication.
2. V S Datey, GST Ready Reckoner, Taxmann's Publication.
3. Vinod K Singhanian, Student guide to GST and Custom Law, Taxmann
4. V P Agarwal, H C Meherotra, Goods and Services Tax and Customs Act, Sahithya Bahavan Publication.
5. V S Datey, All about GST, Taxmann's Publication
6. Dr Vandana Bangar and Dr Yogendra Bangar, Beginner's Guide to GST.
7. C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publication.

**Additional References**

- CGST Act
- SGST Act
- IGST Act
- Study Material of ICAI

**Semester – III**

**Course – SC303E: Risk Management and Financial Derivatives**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To enable the students to understand the concepts and use of Derivatives in Risk Management.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

**Course Inputs**

Unit – 1: **Risk Management:** Introduction to Risk Management, Meaning, Definition, Nature; Types of Risks; Evolution of Risk; Steps in Risk Management; RBI Guidelines; Classification of Risks; Sources of Risk: Internal and External.

Unit – 2: **Introduction to Derivatives Market:** Concept of Derivatives; Evolution of Derivatives; Emergence of Derivatives Market: Participants, Functions and Development of Exchange Traded Derivatives; Exchange Traded Vs OTC Derivatives; Types of Derivatives; Overview of Indian Derivatives Market and The Regulatory Framework of Derivatives Trading in India.

Unit – 3: **Forwards and Futures Market:** Pricing; Trading and Settlement Mechanism; Concept of Forward and Futures Contracts; Features; Forward and Futures Trading Mechanisms; Forward Markets as Forerunners of Future Markets; Types of Futures Contracts; Major Distinctions between Forwards and Futures Contracts; Theories of Forward and Futures Pricing; Pricing of Forwards and Futures.

Unit – 4: **Options Market and Pricing:** Concept of Option Contracts; Development of Options Markets; Types of Options: Call Option and Put Option; Terminologies used for Options Pricing; Styles of Options: European, American and Bermudian Options and Difference between Futures and Options.

**Option Pricing:** Factors affecting Option Pricing; Put-Call Parity Relationship; Option Greeks; Option Pricing Models: Black-Scholes Option Pricing Model; Binomial Option Pricing Model.

Unit – 5: **Concept of Swaps:** Mechanics of Interest Rate Swaps, Valuation of Interest Rate Swaps; Currency Swaps, Valuation of Currency Swaps. Uses of Swaps; Warrants, Exotics, Weather, Energy and Insurance Derivatives; Critiques of Derivatives.

#### **Books Recommended for Reference (Recent Editions)**

1. Hull C John, Options, Futures and Other Derivatives, Pearson Education Publishers.
2. N. D, Vohra and B R Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd.
3. David A Dubofsky and Thomas W Miller, Derivatives: Valuation and Risk Management, Oxford University Press, Newyork.
4. S. L. Gupta, Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India.
5. Red Head, Financial Derivatives: An Introduction to Futures, Forwards, Options, Prentice Hall of India.
6. S. S. S. Kumar, Financial Derivatives, Prentice Hall of India.
7. T.V. Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd.
8. www.sebi.com, NSE Manual of Indian Futures and Options
9. Kolb Robert W, Options: An Introduction, Kolb Publishing.
10. G. Kotreshwar, Risk Management – Insurance and Derivatives, Himalaya Publishing House.

Semester - III  
**Course – SC304E: Indian Banking System**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To expose the students to the fundamental concepts of Banking, its operation and innovations in Banking Sector.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

Unit – 1: **Commercial Banking:** Banking System in India; Phases of Indian Banking; Classification of Banks; Impact of Nationalization and Liberalization on Indian Banking; Challenges after Nationalization and Liberalization; Nature and Structure of Commercial Banking in India and Recent Development in Commercial Banking.

Unit – 2: **Central Banking:** Central Banking Policy in Developed and Developing Economies; Functions: Note Issue, Bankers to the Government; Bankers to Commercial Banks; Credit Control Techniques; Structure and Organization of RBI - Role of RBI as Central Bank, Banking Regulation Act, 1949; The Reserve Bank of India Act, 1934 and Monetary Policy, Instruments; and Role of Monetary Policy Committee.

Unit – 3: **Rural Banking:** Functions of Co-Operative Banks, Co-Operative Credit, RRBs and their Functions, Structural Changes, Reforms in Co-Operative Credit; NABARD: Its Functions, Objectives and Working, Role of NABARD in Agriculture Finance and Rural Infrastructure Development Funds.

Unit – 4: **Information Technology in Banks:** Impact of Technology in Banking, Core Banking, Indian Trust Act 1882, Information Assurance Security (IAS), Block Chain, Cryptocurrency, CASA (Current Account and Savings Account), Ethical Hacking, Dormant Account, ATM Management, Cybercrimes, D-MAT, Challenges and Opportunities of E-banking, Committee Recommendations, Cashless Banking, Implementation Computerization and Security.

**Capital Adequacy Requirements:** Capital Adequacy in Banks, Capital Adequacy Norms, Maintenance of CRAR, Basel Accord Framework, Basel Accords – I, II and III; Impact of Basel Accords on Indian Banking System; Statutory Requirements: Need for Reserve Requirements and Computation of CRR and SLR.

Unit – 5: **Financial Services and Reforms:** Consumer Finance, Housing Finance, Depository Services and Insurance Services; Banking Ombudsman Scheme and Narasimhan Committee Recommendations.

Financial Sector Reforms in India - Need for Reforms, Major Reforms after 1991, Issues and Impact of Financial Reforms, KYC Norms and Money Laundering Regulations Act, 2002.

**Books Recommended for Reference (Recent Editions)**

1. J. F Sinkey, Commercial Bank Financial Management, Macmillan Publishing Co

2. Hawtrey, The Art of Central Banking, Augustus Publishers
3. Charless L Prather, Money and Banking, Richard. D. Irwin Inc
4. Benton E. Gup, Commercial Banking - The Management of Risk, Wiley
5. Jain Rathi Sharma, Banking Service Operations, RBD Publication
6. Indian Institute of Banking and Finance, Principle and Practice of Banking, Macmillan
7. B S Khubchandani, Practice and Law of Banking, Macmillan India Limited
8. K. P. M Sundharam and P. N Varshney, Banking Theory - Law and Practice, Pearson
9. Pai Panandikar and N C Mehra, Rural Banking, National Institute of Bank Management
10. S Natarajan and R. Parameswaran, Indian Banking, S. Chand

### Semester - III

## Course – SC305E: Management of Life Insurance

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To enable the students to understand various dimensions of life insurance and the IRDA regulations regarding management of life insurance.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

### Course Inputs

Unit – 1: **Principles of Life Insurance:** Life Insurance in Ancient India, Regulation of Life Insurance, Concept, Growth of Actuarial Science, Life Insurance Needs at various Stages, Benefits of Life Insurance; Essential Elements of Insurance Contract: Utmost Good Faith, Insurable Interest, Representation, Warranty, Indemnity and Contribution.

Unit – 2: **Product Development and Life Insurance Products:** Concept of Product, Origin of New Product, New Product Development Process; Bancassurance: Models of Bancassurance, E- Insurance; and Emerging Trends in Insurance Sector.

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

Unit – 3: **Annuities and Pensions:** Meaning of Annuities and Pensions, Need for an Annuity; Different Types; Obligation of the Insurer regarding the payment of Annuity; Different Schemes available in India; Present Status and Future Prospects of Pension Funds in India.

Unit – 4: **Risk Assessment and Underwriting:** Concept of Underwriting; Different Classes of Lives and the Standard for Classification of Risks; Need for Selection, Purpose of Selection; Important factors to assess the Insurability of Individual; Sources of Information for Underwriting, Classification of Underwriting Process and Measures to be considered for the Sub-Standard Lives.

Unit – 5: **Claims Management:** Features of Insurance Claims; Operative Clause of Policy, Maturity Claims and Death Claims, Early Claims, Claims Investigation Management of early Claims, Claim Concession Clause, Married Women's Property Act, and Accident and Disability Benefits.

#### **Books Recommended for Reference (Recent Editions)**

1. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
2. Mishra K. C, Practice of Life Insurance, Cengage learning
3. Mishra K. C, Life Insurance Underwriting, Cengage Learning
4. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
5. G. Krishna Swamy, Principle and Practice of Life Insurance, Excel Books
6. Swaroop C. Sahoo and Suresh C Das, Insurance Management, Himalaya Publishing House
7. Chris Paine, Reinsurance, Ane Books Pvt. Ltd
8. S. V Joga Rao, Principle of Insurance Law, Wadhwa and Co
9. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
10. Jawahar Lal U, Insurance Industry, ICFAI Press

#### **Semester - III**

### **Course – SC306E: Consumer Behaviour and Marketing Research**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To enable the students to understand consumer behaviour and different aspects of marketing research.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

Unit -1: **Consumer Behaviour:** Introduction, Definition, Consumer Behaviour and Marketing, Application of Consumer Behaviour Science, Significance, Stages in Consumer Decision Making, Characteristics of Indian Consumers, Types of Consumer Decision Making, Diversity of Consumer Behaviour, Consumer Needs and Motivation - Positive and Negative Motivation, Rational Vs Emotional Motives, Nature and Characteristics of Indian Consumers, Consumer Movement in India, Rights and Responsibilities of Consumers in India.

- Unit – 2: **Determinants of Consumer Behavior:** Individual Determinants of Consumer Behaviour, Personality and Self Concept, Consumer Perception, Consumer Learning, Consumer Attitude Formation and Change; Consumer Relevant Reference Groups - Opinion Leaders - Family Decision Making and Consumption Related Roles - Family Life Cycle - Social Class and Consumer Behavior - Influence of Culture on Consumer Behavior - Cross Cultural Context, Diffusion of Innovations - The Diffusion and Adoption Process - Consumer Innovativeness and Personality Traits, External Influences on Consumer Behaviour Social Class.
- Unit – 3: **Consumer Decision Making:** Models of Consumer Decision Making - Engle-Kollatt Blackwell Model, Howard-Sheth Model, Bettman's Model and HCB Model; Concept of Involvement, Extensive/Limited Problem Solving – Reutilized Responsive Behaviour. Post-Purchase Behavior - Consumer Satisfaction Concept and Models - Expectancy Disconfirmation, Desires Congruency Model, Equity Theory, Attribution Theory, Cognitive Dissonance, Consumer Delight and Consumer Complaint Behaviour. Family Decision Making and Consumption Related Roles, Key Family Consumption Roles, Dynamics of Husband-Wife Decision Making
- Unit – 4: **Consumerism:** Evolution of Consumer Society; Definition of Consumerism, Buyers and Sellers Rights, Effects of Consumerism; Organizational Buying - Concept and Comparison with Consumer Buying – Influence of Economic, Political, Legal, Suppliers, Technology, Customers, Government and Labour Factors; Analyzing Buyers' Strengths and Negotiation Capabilities, Traditional Family Life Cycle & Marketing Implications, Reference Groups: Understanding the Power & Benefits of Reference Groups.
- Unit – 5: **Conceptual Framework of Marketing Research:** Marketing Research, Role of Marketing Research in Marketing, Research Process, Implications of Marketing Research on Marketing Mix, Limitations of Marketing Research, Ethics in Marketing Research and Prominent Market Research Agencies in India. Cluster Analysis for Identifying Market Segments, Conjoint Analysis for Product Research, Multi-Dimensional Scaling, Discriminate Analysis and Perceptual Mapping for Brand Positioning; Advertising Research - Copy Testing, Media Selection, Media Scheduling, Market and Sales Analysis.

**Books Recommended for Reference (Recent Editions)**

1. Debraj Datta and Mahua Datta, Consumer Behaviour and Advertising Management, Vrinda Publication Pvt Ltd
2. S. Sumathi and P. Saravanavel, Marketing Research and Consumer Behavior, Vikas Publishing House Pvt Ltd
3. Leon Schiffman and Lazar Kanuk, Consumer Behaviour, PHI
4. Paco Underhill, Why We Buy: The Science of Shopping, Simon and Schuster
5. Rama Bijapurkar, We Are like that Only, Penguin India
6. Damodar Mall, Super Marketwala: Secrets to Winning Consumer India, Random House
7. Green Paul, Tull Donald, and Albaugh Gerald, Research for Marketing Decisions
8. Akar, Kumar and Day, Marketing Research

9. Tull S Donald and Hawkins I Del, Marketing Research - Measurement and Methods
10. Mittal Sheth, Customer Behavior – A Managerial Perspective, Thomson

#### Semester - IV

### Course – HC401: International Business

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To make the students understand and demonstrate issues of international business in world economy.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

#### Course Inputs

- Unit – 1: **Introduction to International Business:** Meaning, Scope, International Orientations, Motives for Internationalization of Firms, Environmental Factors influencing International Business and Strategic Decisions in International Business.
- Unit – 2: **International Trade Theories:** Theory of Mercantilism, Absolute Advantage Theory, Comparative Cost Advantage Theory, Hecksher-Ohlin Theory, New Product Life Cycle Theory, New Trade Theory, Porter’s Diamond Model and Implications for International Business.
- Unit – 3: **Strategies for International Business:** Profiting from Global Expansion, Global Expansion and Business Level Strategy, Pressures for Cost Reduction and Local Responsiveness; International Strategies: International, Multi- Domestic, Global, and Transnational Strategies; Strategic Alliances: Types of Competitive Strategic Alliances, Advantages and Disadvantages of Strategic Alliances.  
**Foreign Direct Investment:** Theories of FDI, Benefits and Costs of FDI, Determinants of FDI, Laws and Regulations governing FDI in India, FDI in Indian Retail Sector and Impact of FDI on Indian Economy.
- Unit – 4: **International Institutions:** WTO: Objectives of WTO, Structure of WTO, Fundamental Principles of WTO, Functions of WTO, India and WTO; IMF – Role of IMF in Balance of Payments and SDR, India and IMF; UNCTAD – Role of UNCTAD in Developing Countries, and India and UNCTAD.
- Unit – 5: **Regional Trade Blocs and Other Issues:** Concept of Regional Trade Bloc, Purpose of Regional Trade Blocs, European Union, BRICS, SAARC, ASEAN, NAFTA, APEC, OAU and GCC.  
**Intellectual Property Rights:** Nature of Intellectual Property, TRIPs, Problems and Fears of Developing Nations regarding TRIPs and International Characteristics of Intellectual Property.

#### Books Recommended for Reference (Recent Editions)

1. Alan M. Rugman and Richard M. Hodgetts, International Business, Pearson Publication

2. Donald Ball, International Business, TMH Publication
3. Justin Paul, International Business, PHI Publication
4. Vyuptakesh Sharan, International Business , Concept, Environment and Strategy, Pearson Education Publication.
5. Francis Cherunilam, International Business ,Text and Cases, PHI Publication
6. Charles W. L. Hill, Global Business Today, TMH Publication
7. Therese Flaherty, Global Operations Management, TMH Publication
8. Subba Rao, International Business, Himalaya Publishing House
9. Sundaram and Black, International Business Management, PHI Publication
10. Srivastava R.M., International Strategic Management, Himalaya Publishing House.

#### Semester – IV

### Course – HC402: Entrepreneurship Development

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To expose the students to the foundations and different dimensions of Entrepreneurial Development.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

Unit – 1: **Introduction:** Meaning, Definitions and Concept of Enterprise, Entrepreneurship and Entrepreneurship Development, Evolution of Entrepreneurship, Theories of Entrepreneurship, Characteristics and Skills of Entrepreneurship, Concepts of Intrapreneurship, Entrepreneur Vs Intrapreneur, Entrepreneur Vs Entrepreneurship, Entrepreneur Vs Manager, Role of Entrepreneurship in Economic Development, Factors Affecting Entrepreneurship, Problems of Entrepreneurship.

Unit – 2: **Entrepreneurial Competency and Development:** Meaning and Concept of Entrepreneurial Competency, Developing Entrepreneurial Competencies, Entrepreneurial Culture, Entrepreneurial Mobility, Factors Affecting Entrepreneurial Mobility, Types of Entrepreneurial Mobility. Entrepreneurial Motivation: Meaning and Concept of Motivation, Motivation Theories, Entrepreneurship Development Program: Needs and Objectives of EDPs, Phases of EDPs, Evaluation of EDPs

- Unit – 3: **Institutional Development of Entrepreneurship:** Role of Government in Promoting Entrepreneurship, MSMEs Policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), SIDBI, RUDSETI, MFI, SHGs, National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB), Financial Support System: Forms of Financial Support, Long Term and Short Term Financial Support, Sources of Financial Support, MUDRA, Development of Financial Institutions, Investment Institutions.
- Unit – 4: **Women and Social Entrepreneurship:** Meaning, Characteristic Features, Problems of Women Entrepreneurship in India, Developing Women Entrepreneurship in India, Concept of Social Enterprise and Social Entrepreneurship, Social Entrepreneurs, Sustainability Issues in Social Entrepreneurship, Rural Entrepreneurship, Family Business Entrepreneurship, Concepts of Entrepreneurship Failure, Issues of Entrepreneurial Failure, Entrepreneurial Resurgence, Reasons for Entrepreneurial Failure, Essentials to Avoid Unsuccessful Entrepreneurship.
- Unit – 5: **Business Ideas, Project Identification and Formulation:** Forms of Business Ownership, Issues in Selecting Forms of Ownership, Environmental Analysis, Identifying Problems and Opportunities, Defining Business Idea, Planning Business Process; Project Management: Concept, Features, Classification of Projects, Issues in Project Management; Project Identification; Project Formulation; Project Design and Network Analysis; Project Evaluation; Project Appraisal; Project Report Preparation; Specimen of a Project Report. (Recent Developments)

**Books Recommended for Reference** (Recent Editions)

1. Singh Narendra, Project Management and Control, Himalaya Publishing House.
2. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. P. Gopala Krishnan and V. E Rama Moorthy, Project Management, MacMillan India.
4. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata McGraw Hill.
5. A. N Desai, Entrepreneurship Management, Ashish Publishing House.
6. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
7. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
8. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
9. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon.
10. C. M. Bamback and J. R. Manscusu, Entrepreneurship and Venture Management, Prentice Hall of India.

Semester – IV

**Course – HC403: Project Report**

**Objective:** The primary objective of making the students to involve in the project work is to expose them to the practical field. The study is a plethora of Principles, Canons, Rules and Regulations, Theories and Tenets in the class-room set-up. In order to understand the versatility of the same in application, they are enthused to take up project work. The industry-related, farm-related, field-related and business-related problems may be chosen for the study. Thus the findings of the study would help the problem encounters to solve them.

**Procedure:** After the examination of M. Com – II Semester, the students have to finalize the topics for their Project Reports, select the study area and required to complete the preliminary work. During the III – Semester, the students have to collect the data from different sources including the books, journals, reports, websites, *etc.* Based on this, the students shall prepare the Project Report under the guidance of a teacher (allotted by the Department) and submit two copies, one to the University and another to the concerned Departments at least one week prior to the close of M. Com – IV Semester classes.

**Project Report:** The size of the report shall be between 80 to 120 pages – 1½ line space, Times New Roman, 12 font size, both sides aligned, and 1.10” margins all sides. The student shall submit one copy to the Department at least one week prior to the close of M. Com Semester – IV classes.

**Credits:** 4

Semester – IV

**Course SC401 – Security Analysis and Portfolio Management**

Weekly Teaching Hours: 3

Examination Duration: 3 hours

Credits: 3

Maximum Marks: 100

**Objective:** To equip the students with advanced analytical tools, models and financial theory necessary for making sound investment decisions and optimum portfolio choice as well as understanding the paradigms by which financial securities are valued.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

Unit – 1: **Introduction** : Fundamental Analysis: Meaning, Economy Analysis, Economic Forecasting, Forecasting Techniques; Industry Analysis: Concept of Industry, Industry Life Cycle, Industry Characteristics, Company Analysis: Financial Statements, Analysis of Financial Statements (Theory Only). Technical Analysis: Meaning, Dow Theory, Basic Principles of Technical Analysis, Trends and Trend Reversal, Eliot Wave Theory, Mathematical Indicators, Market Indicators (Theory).

Unit – 2: **Analysis of Fixed Income Securities:** Bond Fundamentals; Types of Bonds, Valuation of Bonds, Bond Yields, Bond Price, Yield Relationship; Analysis of Risks in Bonds: Duration and Convexity. Bond Portfolio Management: Passive Bond Management and Active Bond Management Including Bond Immunization Strategies.

**Security Market Indexes:** Meaning, Different Averages and Indexes Exist, The Construction of Indexes, Maintenance Problems with Security Market Indexes , Stock Market Index Revision (Including Problems).

Unit – 3: **Portfolio Selection:** Feasible Set of Portfolios, Efficient Set of Portfolios Selection of Optimal Portfolios (Including Problems). Sharpe Single Index Model: Measuring Security Return and Risk, Measuring Portfolio Return and Risk, Multi Index Model (Including Problems).

Unit – 4: **Portfolio Analysis :** Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc.; Systematic Vs. Unsystematic Risks.

Unit – 5: **Portfolio Management :** Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision

#### **Books Recommended for Reference (Recent Editions)**

1. Avadhani,V.A: International finance, Himalaya
2. Avadhani,V.A: Investment & Security Management in India, Himalaya.
3. Bhall,V.K.: Investment Management, S. Chand & Co.,
4. Fisher Donald E & Ronald J Jordan: Securities Analysis & Portfolio Management, PHI;
5. Francaia Jack Clark & Richard W Taylor: Theory & Problems of Investment, Mcgraw
6. Gangadhar V: Investment Management, Anmole
7. Kevin S: Security Analysis and Portfolio Management, Prentice Hall.,
8. Mayo: Investments, Thomson.
9. Punithavathi Pundyan: Securities Analysis & Portfolio Management, Vikas.
10. Reilly: Investment Analysis and Portfolio Management, Thomson.,

#### Semester - IV

### Course – SC402: Strategic Management

Weekly Teaching Hours: 4

Credits: 4

Examination Duration: 3 hours

Maximum Marks: 100

**Objective:** To familiarize the students with various tools of strategic planning and evaluation, to enable them to understand theoretical foundations of Strategic Management and Develop an idea about strategy formulation process

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

### Course Inputs

- Unit – 1: **An Overview of Strategic Management:** Strategy: Concept, Mintzberg Models of Strategy, Strategic Management: Models, Levels, Process, Benefits, Guidelines for Effective Strategic Management. Strategic Management V/s Operational Management, and Strategic Role of Board of Directors and Top Management.
- Unit – 2: **Environmental Analysis: Internal Analysis:** Competitive Advantage, Competencies, SWOT Analysis, Resources, Capabilities and Core Competence, Resource Base View of a Firm, Key Success Factors, Value Chain Analysis, Bench Marking.  
**External Analysis:** Components of External Analysis, Segments of General Environment, Industry 's Dominant Factors, Porter 's Five Forces Model, PEST Analysis, Industry Driving Forces, Strategic Group Mapping.
- Unit – 3: **Strategic Intent:** Vision and Mission, Significance, Characteristics, Objectives, Types, Setting of Objectives, Factors affecting Strategy, Generic Strategies, Other Strategy Choices, Strategic Alliances, Mergers and Acquisitions, Vertical Integration, Outsourcing, Offensive Strategies, First Mover Advantages and Disadvantages, Diversification, Modernization, Turnaround.
- Unit – 4: **Crafting Strategy:** Strategy Framework for Analyzing Competition, Porters Value Chain Analysis, Competitive Advantage of a Firm, Formulation of Strategy at Corporate, Business and Functional Levels, Strategic Analysis and Choice, Strategy Implementation, Inter-Relationship between Formulation and Implementation.
- Unit – 5: **Evaluation of Strategy:** Strategic Evaluation, Significance, Criteria, Barriers and Overcoming Barriers. Strategic Control and Operational Control: Types of Strategic Controls, Process of Operational Control, Evaluation Techniques for Strategic and Operational Control.

### Books Recommended for Reference (recent editions)

1. Hill and Jones, Strategic Management – Text and Cases, All India Publishers, Chennai.
2. Peers and Robinson, Strategic Management, AITBS, New Delhi.
3. P. Ghemawat, Commitment: The Dynamics of Strategy, Harvard Business School Press, Boston.
4. Michal. E. Porter, The Competitive Advantage of Nations, Macmillan, New Delhi
5. Lawrence R Jaunch, Business Policy and Strategic Management, McGraw Hill
6. Fred R. David, Strategic Management Concepts and Cases, PHI
7. Sharma R. A, Strategic Management in Indian Companies, Deep and Deep Publications

8. Subba Rao, P, Business Strategic Management, Himalaya Publications
- 9 Ravi M. Kishore, Strategic Management – Text and Cases, Taxman’s Publishers Ltd.
- 10 R. M. Srivatsava, Corporate Strategy and Planning, TMH

#### Semester – IV

### Course – SC401E: Indian Accounting Standards (Ind AS) - II

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** To enable the students to understand the IFRS converged Indian Accounting Standards as notified by the Ministry of Corporate Affairs, GoI and to equip the learner to understand the applications of accounting in Corporate Sector and recent developments.

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

- Unit – 1: **Group Accounting:** Ind AS-27: Separate Financial Statements; Ind AS-28: Investments in Associates and Joint Ventures; Ind AS-110: Consolidated Financial Statements; Ind AS-103: Business Combinations; Ind AS-111: Joint Arrangements; and Ind AS-112: Disclosure of Interest in other Entities.
- Unit – 2: **Technical and Specialized Standards:** Ind AS-17: Lease Accounting; Ind AS-12: Income Taxes; Ind AS-102: Share Based Payments; Ind AS-108: Operating Segments and Ind AS-41: Agriculture.
- Unit – 3: **Financial Instruments:** Ind AS-109, Ind AS – 107, Ind AS – 32 and Ind AS – 39: Financial Instruments. **Fair Value:** Ind AS-113: Fair Value Measurement.
- Unit - 4 **Other Ind AS:** Ind AS-101: First Time Adoption; and Challenges and Issues; Ind AS-105: Non-Current Assets held for Sale and Discontinued Operations; Ind AS – 104: Insurance Contracts; Ind AS-106: Exploration for and Evaluation of Mineral Resources; Ind AS – 114: Regulatory Deferral Accounts.
- Unit -5 **Developments in IFRS:** Developments in IFRS Space including New Lease Standard, New Conceptual Framework, and New Revenue Standard.

#### Books Recommended for Reference (Recent Editions)

1. Greuning Van Hennie., International Financial Reporting Standards , A Practical Guide.
2. International Financial Reporting Standards (IFRSs), Taxman.
3. Haskins E Mark and Ferris R Kenneth and Selling J Thomas, International Financial Reporting and Analysis: A Contextual Emphasis.
4. Nobes Christopher and Parker Robert, Comparative International Accounting.
5. Mohapatra A.K. Das, International Accounting.
6. The Companies Act, 2013, Publications Division, Government of Indian
7. Mukesh Saraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS Converged Ind AS (English), Bharat Law House.
8. B. D. Chatterjee, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman.

9. T. P. Ghosh, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman.
10. Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) with Referencer, Bharat Law House Pvt. Ltd.

#### Semester – IV

### Course – SC402E: Indirect Taxation – II (GST and Customs)

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

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

**Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

- Unit – 1: **Introduction:** Tax Invoice; Credit and Debit Notes; E-Way Bill, Procedure for Generation of E-Way Bill; Accounts and Records; Electronic Cash Ledger-Manner of Utilization of Amount in Electronic Cash Ledger, Electronic Credit Ledger-Manner of Utilization of ITC, Electronic Liability Ledger-Order of Discharge of Tax and Other Dues.
- Unit – 2: **Payment of Tax, TDS and TCS under GST:** Computation of Tax Liability and Payment of Tax; Interest on Delayed Payment of Tax; Refund of Tax; Tax Deduction at Source (TDS); Collection of Tax at Source (TCS); Computation of Interest on Delayed Payment of Tax.
- Unit – 3: **Matching Concept and Audit:** Matching, Reversal and Reclaim of Input Tax Credit; Matching, Reversal and Reclaim of Reduction in Output Tax Liability; Audit, Meaning, Types of Audit; Returns under GST; Assessment, Types; Furnishing of Returns, First Return, Revision of Return, Final Return, Default in Furnishing Return Information; Penalty/Late Fee; Appeal to Appellate Authority.
- Unit – 4: **Customs Law:** Introduction, Definitions, Circumstances of Levy; Types of Duties, Basic Customs Duty, IGST (Replacement of CVD and Spl .CVD), Protective Duties, Safeguard Duty, Countervailing Duty on Subsidized Articles, Anti-Dumping Duty; Exemption from Customs Duty.
- Unit – 5: **Valuation under Customs:** Introduction, Valuation of Imported Goods; Valuation of Export Goods; Import Export Procedure: Import Procedure, Export Procedure; Deemed Exports; Duty Drawback, Negative List of Duty Drawbacks; Import by 100% Export Oriented Units; Import by SEZs; Project Import.

#### Books Recommended for Reference (Recent Editions)

1. V P Agarwal, H C Meherotra, Goods and Services Tax, Sahithya Bahavan Publication.

2. V S Datey, GST Ready Reckoner, Taxmann's Publication.
3. Vinod K Singhanian, Student guide to GST and Custom Law, Taxmann
4. V P Agarwal, H C Meherotra, Goods and Services Tax and Customs Act, Sahithya Bahavan Publication.
5. V S Datey, All about GST, Taxmann's Publication
6. Dr Vandana Bangar and Dr Yogendra Bangar, Beginner's Guide to GST.
7. V S Datey, E-Way Bill, Taxmann's Publication.
8. C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publication.

#### **Additional References**

1. CGST Act
2. SGST Act
3. IGST Act
4. Study Material of ICAI

### Semester-IV

## Course – SC403E: Global Business Finance

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** The Objective of this course is to make the students to acquaint with the International Financial Management in order to assist the MNCs in respect of International Financial matters.

**Pedagogy:** A Combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### **Course Inputs**

Unit – 1: **Introduction:** An Overview of Global Business Finance, Distinguishing Features, Objectives, Significance, Factors Responsible for Increased Role of Global Business Finance, Challenges, Finance Function in the Global Context, Global Finance Manager, Role of Global Finance Manager in MNCs, and Differences Between Global Financial Management and Domestic Financial Management.

**International Financial Institutions and Markets:** Origin, Objectives, Structure and Operation of – Bank for International Settlement (BIS), International Monetary Fund (IMF), World Bank Group, International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC); International Development Agency (IDA), Multilateral Investment Guarantee Agency (MIGA) and International Conference for Settlement of Investment Disputes (ICSID), Development Banks, Euro Currency Markets, Euro Banking, Market for International Securities – International Bonds, Euro Notes and Euro Commercial Papers, and Medium Term Euro Notes.

- Unit – 2: **Foreign Exchange Market and Exchange Rate Determination:** Concept of Forex Market, Features and Structure of Forex Market, Functions and Role of Forex Market, Participants of Forex Market, Mechanics of Currency Trading, Foreign Exchange Market in India, Types of Transactions and Settlement Dates, Exchange Rate and Theories of Exchange Rate Determination, Factors Influencing Exchange Rate, Determination of Exchange Rate in the Spot Market and Forward Market, Calculation of Outright Rate, Bid Price, Ask Price, Quotation, Types of Quotation, Currency Futures, Forward Contracts V/S Future Contracts, Arbitrage, Covered Interest Arbitrage, Hedging and Speculation.
- Unit – 3: **Foreign Exchange Exposure and Risk:** Introduction, Nature of Exposure and Risk, Types of Foreign Exchange Exposures: Translation, Transaction and Economic Exposure, Management of Foreign Exchange Exposure Risk through Hedging: Internal and External Techniques and Balance of Payment.
- Unit – 4: **Cost of Capital and Financial Structure of MNCs:** Introduction, Determination of Cost of Capital, Cost of Debt, Cost of Preference Shares, Cost of Equity Capital, Cost of Retained Earnings, Weighted Average Cost of Capital; Financial Structure of Multinational Groups, and Capital Structure for Foreign Subsidiaries.
- Unit – 5: **International Capital Budgeting Decisions:** Introduction, Basic Concepts of International Capital Budgeting, Issues in Foreign Investment Analysis, Estimation of Cash Flows, Cost of Capital, and Portfolio Consideration of MNCs.

**Books Recommended for Reference (Recent Editions)**

1. Alan C Shapiro, Multinational Financial Management, John Wiley Publication.
2. Eun and Resnik, International Financial Management, TMH Publication.
3. Reid W. Click, Joshua D. Coval, The Theory and Practice of International Financial Management, Prentice Hall of India Pvt. Ltd
4. Maurice D. Levi, International Finance, McGraw Hill International Editions
5. Jeff Madhura, International Finance Management, South Western Thomson Learning.
6. IAN Giddy, Global Financial Market, AITBS, New Delhi.
7. Jeevanadan C, Foreign Exchange and Risk Management, Sultan Chand and Sons
8. V. K Bhalla, International Finance Management, Galgotia Publishing Company
9. P G Apte, International Financial Management, THM Publication.
10. P K Jain, Josette Peyrard, Surendra S Yadav, International Financial Management, Macmillan India Ltd.

Semester – IV

**Course SC404E –: International Banking**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To acquaint the students with different aspects of International Banking.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, etc.

**Course Inputs**

- Unit – 1: **Introduction to International Banking:** Meaning, Functions, Characteristics, Dimension, Size of International Banking Market, Financing of Exports, Financing of Imports, International Payment System.
- Unit – 2: **International Capital Market:** Introduction, Historical Background, Meaning and Definitions, Types, Financial Market Flow Beyond National Boundaries, Debt and Non-Debt Flow, Volatile and Stable Flows, Interest Rate Differentials, Demand for and Supply of Funds Across Borders.
- Unit – 3: **Offshore Banking Centres:** Introduction, Meaning and Definitions, Role of International Financing, Global Balance Sheet of Banks, Asset and Liability Management of Foreign Banks.
- Unit – 4: **Foreign Exchange and Market:** Introduction, Meaning, Elements, Importance, Evolution of Exchange Rate System; International Monetary System – Gold Standard, Types of Exchange Rates, Fluctuations in Foreign Exchange Rate, Cause and Effect, Need for Stable Foreign Exchange Rates, Determination of Exchange Rates, Theories of Determination of Foreign Exchange Rates.
- Unit – 5: **Forex Market in India:** Introduction, Meaning, Types, Operations, Convertibility, Objectives of Foreign Exchange Control, Problems of Foreign Exchange Markets of India, Mechanism to Settle the Problem, Role of RBI in Settlement of Foreign Exchange Problems in India, EXIM Bank, Exchange Control Regulations Related to Merchant Transactions and Export Credit Guarantee Corporation of India.

**Books Recommended for Reference (Recent Editions)**

1. Bose Rupanarayan, Fundamentals of International Banking, McMillan
2. Indian Institute of Banking and Finance, International Banking Operations.
3. International Banking, ICFAI Publications
4. International Banking , Legal and Regulatory Aspects, McMillan
5. Francis Cherunilam, International Business Environment, HPH
6. Walmsky Julian, The Foreign Exchange and Money Markets
7. Rajwade A V, Foreign Exchange, International Finance and Risk Management
8. Don Dixon and Bishop Paul, The Foreign Exchange Handbook
9. Madhukar R. K, Dynamics of Bank Marketing, UBS Publishers

Semester- IV

**Course – SC405E: Management of Non-Life Insurance**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To provide a working knowledge of Non-life Insurance Products and Companies and Reinsurance as a risk management tool.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Principles of General Insurance:** Introduction, Essential Elements and Principles of General Insurance: Indemnity, Utmost Good Faith, Subrogation, Insurable Interest, and Contribution; Nationalization of GIC, GIC and its Subsidiaries, Organization Management of GIC; and Role of Tariff Advisory Committee.
- Unit – 2: **Fire Insurance and Motor Insurance:** Definition of Fire Insurance, Risk Covered under Fire Insurance Policy, Kinds of Fire Insurance Policies, Standard Policy Coverage and Special Coverage; Add-on-Covers, Consequential Loss Insurance; Motor Insurance, Types of Motor Insurance, Motor Vehicle (Amendment) Act, 2019, Third Party Motor Insurance Policy, Surveyor and Loss Assessor in Fire Insurance.
- Unit – 3: **Marine Insurance:** History, Meaning and Definition, Contents of Marine Policy, Maritime Perils, Clauses Incorporated in a Marine Policy, Kinds of Marine Insurance Policies, Marine Losses, Payment of Claims, General Average and Particular Average, Constructive Total Loss, Partial Loss and Marine Claim Documents.
- Unit – 4: **Rural Insurance in India:** Development of Rural Insurance, Opportunities and Challenges, Types of Rural Insurance, Distribution Channels, Strategies Adopted by Insurance Companies and Insurance Schemes for Rural and Social Sectors.
- Unit – 5: **Health and other Insurance:** Reason for the Growth, Health Insurance Schemes in India, Problems of Health Insurance, Health Insurance Portability, Doctor Packages Policy and Cancer Insurance Policy; Burglary Insurance in India, Micro Insurance, Agriculture Insurance, Terrorism Risk Insurance, Crop Insurance; Current Scenario; Reinsurance: Evolution of Reinsurance, Need for Reinsurance and Classification of Reinsurance.

**Books Recommended for Reference (Recent Editions)**

1. K. C Mishra and G. E Thomas, General Insurance, Cengage Learning
2. K.C Mishra, Fire and Marine Underwriting, Cengage Learning
3. Insurance Operations, ICAI Press
4. K. C Mishra, Principle and Practice of General Insurance, Cengage Learning
5. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
6. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
7. Badla B. S, Insurance Fundamentals, Deep and Deep Publication

8. Kothari and Bathi, Principles and Practice of Insurance, Sahitya Bhavan
9. Redja, Principles of Risk Management and Insurance, TMH
10. Denis Riley, Consequential Loss Insurance and Claims, Sweet Maxwell

#### Semester-IV

### Course – SC406E: Services Marketing

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** To expose students to different perspectives and concepts of Services Marketing and to help them in achieving conceptual clarity to develop skills for applying to the business problems.

**Pedagogy:** A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

- Unit – 1: **Service and Service Environment:** Introduction, Nature and Definition of Services, Classification of Services, Evolution of Services as Value Contribution, Goods and Services Continuum, Contribution of Services Sector to the Economy, Evolving Environment of Services, Extended Services, Services in the Modern Economy, and Global and Indian Scenario.
- Unit – 2: **Foundations of Services Marketing:** Introduction to Services Marketing, Service Marketing Philosophy, Marketing Concept and Orientation, Defining Services Marketing, Differences Between Services and Goods, Marketing Challenges, Marketing Planning, Market Research and Services, Consumer Behaviour, Handling of Consumer Misbehavior, Evaluation of Service Alterations, Customer Satisfaction and Delight, and Post Purchase Evaluation by Customers.
- Unit – 3: **Services and Pricing of Services:** Introduction to 8 Ps of Marketing Mix, Product, Price, Place, Promotion, Process, People, Productivity and Quality, Physical Evidence of Services, Segmenting, Targeting and Positioning and Creating of Services, Identifying and Classifying Supplementary Services, Product Life Cycle of Services, Branding of Services, New Service Development; Pricing of Services: Objectives, Approaches, Methods and Problems in Pricing.
- Unit – 4: **Management of Service Delivery Process:** Blueprinting Services, Service Process Redesign, Service Marketing Triangle, Managing Internal and External Customers, Customer Expectations of Services, Customer Perceptions of Service and Measurement of Quality in Services, SERVQUAL Model and Other Measurement Methods; Creating a Culture of Service, Customer as Co-Producer, Balancing Demand and Capacity, Managing People for Service Advantages, Improving Service Quality and Productivity, The Gap Model, Customers Role in Service Delivery, Services Market Segmentation, Positioning and Differentiation of Services, and Strategies for Managing/Closing the Five Gaps.

Unit – 5: **Information Technology (IT) and Services Marketing Applications:** Role of IT Services, E-services, Online Consumer Behaviour, Self Service Technologies, Services Marketing Applications: Financial Services, Hospitality Services, Education Services, IT Services, Hotel Services, Event Management Services, Consultancy Services, Retailing Services, Telecommunication Services, Not or Profit Services and Social Services, Government Services, NGO Services, etc.

**Books Recommended for Reference (Recent Editions)**

1. Hoffman, Services Marketing, Thomson.
2. Lovelock Chatterjee, Services Marketing: People, Technology and Strategy, Pearson Education.
3. Christopher Love Lock, Jochen Wirtz and Jayantha Chatterjee, Services Marketing, Pearson Education
4. C. Bhattacharjee, Services Marketing
5. Govind Apte, Service Marketing, Excel Books
6. Kenneth E. Clow and David L. Kurtz, Service Marketing, Biztantra, New Delhi
7. Adrain Payne, Essence of Services Marketing, PHI, New Delhi.
8. Jha, S. M, Services Marketing, Himalaya Publishing House
9. Barrie Hopson and Mike Scally, 12 Steps to Success through Service, Mercury Publication Canada
10. Bateson. J, Managing Services Marketing, Text and Readings, Dryden, Chicago

## **M.Com (Regular)**

### **Question Paper Pattern for Semester-end Examinations**

Each Question Paper shall be divided into four Sections *viz.*, Section – A (Basic Skills), Section – B (Conceptual), Section – C (Analytical), and Section – D (Application).

**Section – A:** Maximum Marks: 10

Five questions shall be answered out of seven questions. Each question carries two marks.

**Section – B:** Maximum Marks: 15

Three questions shall be answered out of four questions. Out of four questions, two shall be problems in the case of Quantitative Courses. Each question carries five marks.

**Section – C:** Maximum Marks: 20

Two questions shall be answered out of three questions. Out of three questions, two shall be problems in the case of Quantitative Courses. Each Question carries ten marks.

**Section - D:** Maximum Marks: 30

Two questions shall be answered out of three questions. Out of three questions, two shall be problems in the case of Quantitative Courses. Each Question carries fifteen marks.

**Note:** (1) In the case of theory courses, one case shall be compulsory in Section - D.  
(2) Calculator, Mathematical Table and Present Value Table are allowed.

## Elective (Inter-disciplinary) Courses offered for the Students of other Disciplines/Departments

Semester - II

### Course – EL201: E-Banking

Weekly Teaching Hours: 2

Examination Duration: 1½ hours

Credits: 2

Maximum Marks: 50

Objective: This course is designed to equip students with current developments in the banking industry with respect to the application of electronics in banking to promote self-service retail banking.

Pedagogy: A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

Unit – 1: **Function of Banks:** Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, Grameena Banks, RRBs and Co-Operative Banks.

Unit – 2: **Banker and Customer Relationship:** Know your Customer [KYC], CRM in Banks, Factors Influencing to Maintain Relation Between Banker and Customer, Guidelines for Opening of different bank accounts and procedures for their operations.

Unit – 3: **Bank Deposits and Loans:** Different types of Deposits and Loan Products of Banks, Preparation of Project Proposal for Loan Purpose, Rate of Interest – Fixed and Floating, Documentation Procedures.

Unit – 4: **Banking Technology:** Electronic Banking, Core Banking Technology, Debit and Credit Cards, ATMs, New Technologies in Banks.

#### Books Recommended for Reference (recent editions)

1. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
2. Verma, J.C. Merchant Banking, TMH, New Delhi.
3. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
4. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi
5. C S Rayudu, E- Business, Himalaya Publishing House.

Semester – II

### Course – EL202: Personal Financial Planning

Weekly Teaching Hours: 2

Examination Duration: 1½ hours

Credits: 2

Maximum Marks: 50

Objective: To provide an overview to the students of other Disciplines about different personal financial plans for investment, tax, retirement, *etc.*

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### Course Inputs

- Unit – 1: **Financial Planning:** Introduction, Importance, Process, Professionalism in Financial Planning, Concepts of Money Value, Net Worth, Simple and Compound Interest.
- Unit – 2: **Saving and Investment Plans:** Introduction, Savings Instruments – Setting Up a Savings Plan – Tax Saving Schemes; Need for Investment, Financial Markets and Instruments, Investment Planning Strategies and Case Studies
- Unit – 3: **Insurance Plans:** Introduction, Features of Insurance, Role of Insurance in Personal Financial Planning, Product Profile of Life and Non-Life Insurance Policies, Tax Benefits and Case Studies.
- Unit – 4: **Retirement Planning:** Introduction, Importance, Process of Retirement Planning, Types of Pension and Annuity Plans and Case Studies.

**Books Recommended for Reference** (recent editions)

1. Khan M. Y, Financial Services, Tata McGraw Hill
2. Kotreshwar G, Risk management, Insurance and Derivatives, HPH
3. Jeff Madura, Personal Financial Planning, Pearson Edition
4. ICFAI, Personal Financial Planning
5. Mishra K. C and Steward Doss, Personal Financial Planning, Cengage Learning India

Semester – III

**Course – EL301: Stock Markets**

Weekly Teaching Hours: 2

Examination Duration: 1½ hours

Credits: 2

Maximum Marks: 50

Objective: The course is designed to meet the expectations of non-commercial graduates and intended to help students to understand the, stock market, different types of stock market instruments and fundamentals of indices, such as SENSEX and NIFTY.

Pedagogy: A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Stock Markets:** Meaning, History, Functions of a Stock Exchange; Role of SEBI; Leading Stock Exchange in India- NSE and BSE.
- Unit – 2: **Stock Market Instruments:** Shares: Types of Shares; Stocks Vs Debentures; Debentures: Types of Debentures; Bonds: Types of Bonds; Benefits of investment in Stock v/s Debentures.
- Unit – 3: **Trading in Stock Market:** Trading Mechanism; Speculation: Types of Speculation Membership, Procedure, Advantages; Demat Account; Depository Services; NSDL, CSDL; Brokers, Brokerage; Settlement Procedure.
- Unit – 4: **Stock Market Indices:** NIFTY, SENSEX, S&P, CNX, MIDCAP, Small CAP, Large CAP, Factors Impacting Indices.

**Books Recommended for Reference** (Recent Editions)

1. Dr S. Guruswamy, Capital Markets, , Mcgraw Hill Pulications.

2. Dr M S Khan, S M Farisal, Capital Market and Investment Management, Laxmi Publications, First Edition.
3. Dr. G Kotreshwar, Capital Market Instruments, Chandana Publications, Mysore.
4. Sunil, Parameswaran, Equity Shares , Preferred Shares and Stock Market Indices, Mcgraw Hill Publications.

Semester – III  
**Course – EL302: Micro Finance**

Weekly Teaching Hours: 2

Examination Duration: 1½ hours

Credits: 2

Maximum Marks: 50

**Objective:** To make the students understand the Indian Micro Finance Sector and its contribution for women empowerment and financial inclusion.

**Pedagogy:** A combination of Lectures, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Introduction:** Meaning, Definition, History of Micro Finance, Micro Finance Products and Services, Micro Finance and Rural Financial Services, Micro Finance as a tool for Development, Problems of Micro Finance in India; Micro Finance Vs Micro Credit.
- Unit – 2: **Micro Finance Models:** Credit Lending Models of Micro Finance- Co-operative Model, Grameen Joint Liability Group Model, SHG Model, Federated SHG Model and Status of Micro Finance in India; SHG – Bank Linkage Programmes in India – Introduction, History, and Progress under SHG – Bank Linkage Programmes in India.
- Unit – 3: **Micro Finance and Women Empowerment:** Concept of Women Empowerment, Women Empowerment through SHGs, Role of Micro Finance in Women Empowerment, Socio- Economic Empowerment of Women, and Challenges to Women Empowerment and Micro Finance.
- Unit – 4: **Financial Inclusion and Micro Finance:** Concept of Financial Inclusion, Definition, Importance of Financial Inclusion, Causes of Financial Inclusion, Need for Financial Inclusion, Role of Micro Finance in Financial Inclusion, Tools of Financial Inclusion and Methods, and Achievements of Financial Inclusion of India.

**Books Recommended for Reference** (recent editions)

1. Debadutta K. Panda, Understanding Micro Finance, Wiley
2. P. Gupta, Introduction to Managing Micro Finance, Cyber Tech publication
3. Prabhu Ghate, Micro Finance in India, Sage Publication
4. Rohit N. Desai, Micro Finance (Evolution, Achievements and Challenges), Galaxy Book Company
5. NABARD's Annual Report, Report of Rangarajan Committee on Financial Inclusion, Government of India

## **Question Paper Pattern for Elective Courses**

(offered by the DoS in Commerce, Kuvempu University for the students of other Disciplines at the Post-Graduate Level)

Duration: 1½ hours,

Maximum Marks: 40,

Students shall answer five questions out of eight questions, and

Each question carries 8 marks.