

## Annexure-3

Master of Commerce, M.Com (Regular)

## Course Matrix (2025-26)

Course Code	Semester and Course	Teach-in hours	Credits	Maximum Marks			Examination Duration
				Continuous Assessment	Semester-end Examination	Total	
<b>SEMESTER– I</b>							
HC101	Organisational Behaviour and Theory	4	4	25	75	100	3
HC102	Advanced Marketing Management	4	4	25	75	100	3
HC103	Strategic Financial Management	4	4	25	75	100	3
HC104	Contemporary Accounting Practices	4	4	25	75	100	3
<b>Soft Core Stream-Students can opt any two course among the following Courses</b>							
SC101	Economics for Business Decisions	4	4	25	75	100	3
SC102	Business Ethics and Corporate Governance	4	+	25	75	100	3
SC103	Cost and Management Audit	4	4	25	75	100	3
SC104	Financial Market and Institutions	4	=	25	75	100	3
	<b>Semester–I, Total</b>	<b>24</b>	<b>24</b>	<b>150</b>	<b>450</b>	<b>600</b>	
<b>SEMESTER–II</b>							
HC201	Business Communication	4	4	25	75	100	3
HC202	Business Environment and Government Policy	4	4	25	75	100	3
HC203	Corporate Tax Planning and Management	4	4	25	75	100	3
HC204	Strategic Cost Management	4	4	25	75	100	3
<b>Soft Core Stream-Students can opt any Two course among the following Courses</b>							
SC201	Security Analysis and Portfolio Management	4	4	25	75	100	3
SC202	Allied Business Law	4	+	25	75	100	3
SC203	Supply Chain and Logistics Management	4	=	25	75	100	3
SC204	Principles of Insurance management	4	8	25	75	100	3
<b>Inter disciplinary Courses offered to Other Departments</b>							
EL201	Digital Banking	2	2	10	40	50	1½
	<b>Semester–II, Total</b>	<b>26</b>	<b>26</b>	<b>160</b>	<b>490</b>	<b>650</b>	

<b>SEMESTER-III</b>							
HC301	Research Methodology	4	4	25	75	100	3
HC302	Operations Research	4	4	25	75	100	3
HC303	Technology in Commerce	4	4	25	75	100	3
HC304	Human Resource Management	4	4	25	75	100	3
<b>Soft Core Stream-Students can opt anyTwoCourseamong the following Courses</b>							
SC301	Accounting: Financial Reporting (IND AS) -I	4	4 + 4 = 8	25	75	100	3
SC302	Taxation: GST Law and Practices -I	4		25	75	100	3
SC303	Finance: Financial Derivatives	4		25	75	100	3
SC304	Banking: Indian Banking System	4		25	75	100	3
<b>Inter disciplinary Courses offered to Other Departments</b>							
EL301	Stock Market Operations	2	2	10	40	50	1½
<b>Semester- III, Total</b>		<b>26</b>	<b>26</b>	<b>160</b>	<b>490</b>	<b>650</b>	
<b>SEMESTER-IV</b>							
HC401	International Business Management	4	4	25	75	100	3
HC402	Marginal Costing for Managerial Decisions	4	4	25	75	100	3
HC403	Entrepreneurial Development and Project Management	4	4	25	75	100	3
HC404	Project Report	*	4	25	75	100	-
<b>*Project Report: Classes 1hour per batch of 5 students per week for each teacher.</b>							
<b>Soft Core Stream-Students can opt any Two Course among the following Courses</b>							
SC401	Accounting: Financial Reporting (IND AS) -II	4	4 + 4 = 8	25	75	100	3
SC402	Taxation: GST Law and Practices-II	4		25	75	100	3
SC403	Finance: Global Finance Management	4		25	75	100	3
SC404	Banking: International Banking System	4		25	75	100	3
<b>Semester- IV, Total</b>		<b>20 + PR</b>	<b>24</b>	<b>150</b>	<b>450</b>	<b>600</b>	
<b>Note: Semester – IV: 20 Hours Class Room Teaching +*Project Report Classes 1 hour per batch of 5 students per week for each Teacher.</b>							
<b>Total of All Semester</b>		<b>96 + PR</b>	<b>100</b>	<b>620</b>	<b>1880</b>	<b>2500</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>							

- **The softcore specialization stream which will be offered during the ssemesters depends on the availability of faculty members, infrastructure and the demand. The students must take the same specialization Stream during Fourth Semester as opted in the Third Semester.**

## Semester – I

### Course - HC101: Organisational Behaviour and Theory

Weekly Teaching Hours: 4  
Credits: 4

Examination Duration: 3 hours  
Maximum Marks: 100

Objective: To enhance student engagement with human interactions, interpersonal dynamics, and group-related perspectives within an organization. To get better results in attaining business goals along with the Modern Developments.

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

#### Course Inputs

- Unit – 1: **Organizational Behaviour and Theories:** Introduction to Organization Meaning and Definitions of OB, Nature and Scope of OB, Challenges and Opportunities for Organization Behaviour, Contributing Disciplines to the field of OB and Organization Behaviour Models, Organizational Theories: Classical, Neo-Classical and Modern.
- Unit – 2: **Individual Behaviour:** Foundations of Individual Behaviour, Personality: Meaning and Definitions, Determinants of Personality, Personality Traits, MBIT Indicators, MARS Model; Perception: Meaning and Definitions, Perceptual Process, Factors influencing Perception, Perceptual Biases/Errors; Learning: Meaning, Theories of Learning.
- Unit – 3: **Group Behaviour:** Nature and Concept of Group Formation, Stages of Group Formation, Types of Groups: Formal and Informal, Leadership: Styles of Leadership; Motivation: Concept and Early Theories of Motivation; Decision-Making: Importance, Types and Decision-Making steps.
- Unit – 4: **Organizational Culture, Development and Stress Management:** Concept and Determinants of Organizational Culture; Organizational Development: Concept and Intervention Techniques; Stress Management: Factors of Stress, Consequences of Stress on Individual and Organization, Stress Management techniques.
- Unit –5: **Organizational Structure and Design:** Meaning and definitions of Organization Structure: Form of Organizations structure, Organizational Design: Meaning, Impact of Technology on Organization Design, Positive Work Environment; Management Styles and Practices

**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. David A Buchanan, Organizational Behaviour Pearson.
8. Dr. S. S Khanka, Organizational Behaviour, S. Chand
9. Stephen P. Robbins, Organizational Behaviour, Pearson, 15<sup>th</sup> Edition
10. Don Hell Siegal *et al*, Organization Behaviour, South Western Thomson Learning.

**Semester – I**

**Course - HC102: 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, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Introduction:** Meaning and Definition, Nature and Importance, Principles of Marketing; Core and Modern Marketing Concepts; Marketing Mix; Marketing Management Process: A strategic perspective and Market Planning and Control, Purpose of Strategic Planning.  
**Marketing Environment:** Meaning and Significance of Scanning Marketing Environment; Types of Marketing Environment, Market Research: Meaning, Scope, process and Importance.
- Unit – 2: **Buyer Behavior and Market Segmentation:** Meaning and Need for Studying Buyer Behavior; Process and Factors affecting Consumer Buying Decisions, Models of Consumer Buying Behaviour. 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 Types; Major Product decisions; New Product Development; Packaging Vs. Labelling; Product Support Services; Branding Decisions; Product Life Cycle: Concept and Appropriate Strategies Adopted at Different Stages. **Pricing Decisions:** Meaning, Objectives and Factors Affecting Price of a Product, Pricing Policies and Strategies; Methods of Pricing and 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 Function's; Channel Management, Selection, Motivation and Performance Appraisal of Distribution Middlemen.

Unit – 5: **Trends in Marketing:** Service Marketing, Social Media Marketing, Green Marketing, online (Digital) Marketing, Multimedia Marketing, Influencer Marketing, Voice Search and Conversational Marketing, Neuro Marketing, Meta verse Marketing, Gamified Marketing, Omni channel Marketing, Ambush Marketing, Guerrilla 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 and Publication.
8. Alexander Chernev, Strategic Marketing Management, Cerebellum Press and Publication.
9. Geoffery K Francis, Modern Marketing Management, TMH Publication.
10. Ralph Westfall, Stanley, F Starch, Marketing Research - Text and Cases, TMH Publication.

Semester – I

**Course - HC103: Strategic Financial Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To provide an in depth understanding of advanced financial management concepts and their practical applications in the Indian context.

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

### Course Inputs

- Unit – 1: **Fundamentals of Strategic Financial Management:** Introduction to Strategic Financial Management, Objectives and Scope of Financial Strategies, Role of Finance in Corporate Strategy, Financial Environment and Framework, Economic and Regulatory Influences on Financial Decision-Making, Time Value of Money: Meaning, Importance, Factors Contributing to the Time Value of Money, Techniques of Time Value of Money and Loan Amortization Schedule.
- Unit – 2: **Investment and Capital Allocation Strategies:** Strategic Investment Analysis, Capital Budgeting: Meaning, Importance, Process, Non-discounted and Discounted Techniques of Capital Budgeting, Project risk assessment and valuation, Resource Allocation and Prioritization, Criteria for strategic investments, Allocation under financial constraints, Portfolio Management, Diversification strategies, Risk-return optimization in asset portfolios.
- Unit – 3: **Financing Strategies and Capital Structure Optimization:** Introduction; Human Resource Accounting – Strategic Financing Options, Equity, debt, and hybrid instruments, Public and private funding sources, Capital Structure Management, Trade-offs in debt vs. equity, Cost of Capital and Strategic Point of Indifference and Theories of Capital Structure; Leverages: Meaning, Uses and Types, Calculating and minimizing weighted average cost of capital (WACC).
- Unit – 4: **Working Capital and Risk Management Strategies:** Strategic Working Capital Management, Optimizing cash, receivables, and inventory levels, Strategies to manage accounts payable and credit terms, Liquidity Management, Short-term funding strategies, Maintaining liquidity to meet operational needs, Financial Risk Mitigation, Identifying financial risks (e.g., market, credit, liquidity risks), Hedging instruments: forwards, futures, options, swaps.
- Unit – 5: **Strategic Evaluation and Advanced Financial Management:** Strategic Mergers, Acquisitions, and Divestitures, Financial evaluation of M&A deals, Strategies for post-merger integration and synergy realization, Global Financial Strategies, Managing currency risk in international finance, Strategic decisions for multinational corporations, Corporate Valuation Techniques, Ethical Issues in Financial Management, Sustainability and Corporate Governance.

### 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 - HC104: Contemporary Accounting Practices

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

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 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 – 3: **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.

Unit – 4: **Value Added and Reporting:** Concept of Value Added, Utility of Value-Added, Value-Added Statements- Disclosure; Economic Value Added (EVA)- Computation of EVA, Implementation of EVA, Disclosures; Market Value Added (MVA)- Concept of MVA, Computation of MVA. Social Accounting- Social Responsibility Reporting, Social Impact Statements

Unit – 5: **Corporate Financial Reporting:** Introduction, Corporate Financial Reporting and Corporate Financial Reports-, Objectives of Financial Statements, Frequency of Reporting, Provisions of Rounding off, General Principles- Qualities of Financial Information. Balance Sheet (Part I, Schedule III, Companies Act, 2013), Profit and Loss Statement (Part II, Schedule III, Companies Act, 2013) and Notes to Account.

**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 and Practices, 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 – SC101: Economics for Business Decisions**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: Enabling the students to make use of the fundamental concepts of managerial economics and to equip them with the art of managerial decision making at the firm level by introducing them the concepts of demand, Pricing, Cost, production and markets.

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

### Course Inputs

- Unit – 1: **Introduction:** Definition, Nature and Scope of Managerial Economics, Relationship with other Disciplines, Principles of Managerial economics, 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 Function:** Factors of Production, 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 and CES Production Function, Law of variable proportions.
- 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. Role of time in Cost analysis.
- 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. Sustainability business model-Circles of Sustainability.
- 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 Trends.

### 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 – SC102: Business Ethics and Corporate Governance

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: This paper aims to provide the students with an understanding of ethical issues related to business and good governance, which is necessary for the long-term survival of enterprises.

Pedagogy: 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. (Recent Developments)
- 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.  
(Recent Developments)
- 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. (Recent Developments)
- 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.  
(Recent Developments)

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 – I

**Course – SC103: Cost and Management Audit**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

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

Unit – 2: **Management Audit:** Management Reporting issuer under Cost Audit – Management Audit – Meaning, Nature, Scope etc.- Energy Audit – Efficiency Audit –Propriety Audit and System Audit –Evaluation of Corporate Image – Corporate Development Audit – Impact of environment pollution.

Unit – 3: **Internal Audit, Operational Audit and other related issues:** Concept of Internal Audit – provisions of Internal Audit under Companies Act 2013 – Audit Planning, Audit Programme, Audit working papers- Receivables Audit, Importance; Internal Audit of purchases, Sales and Inventory – Audit of Services and Local bodies.

Unit – 4: **International Financial control (IFC):** Internal financial Control as per Section 134 of Companies Act, 2013-policies and procedures adopted by the company for ensuring: Orderly and efficient conduct of its business- Adherence to Company's policies –Safeguarding of its assets, preventions and detection of frauds and errors; Accuracy and completeness of the accounting records and timely preparation of reliable financial information and Auditors responsibility to evaluate Financial Reporting Control.

Unit – 5: **Forensic Audit:** Introduction to Forensic audit, Fraud Risk management, financial Forensics and Forensic audit techniques, Ethical consideration and code of conduct in forensic 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, Advanced Auditing, Wolters Kluwer.

Semester – I

**Course – SC104: Financial Markets & Institutions**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

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: Indian Financial System and major Institutions:** Structure of Indian Financial System: An overview of the Indian financial system, major reforms in the last decade: Payment banks, GST, innovative remittance services, Insolvency and Bankruptcy code. Regulatory Institutions in India: RBI, SEBI, IRDA, PFRDA. Commercial Banking: Role of Banks, NPA, Risk Management in Banks. Universal Banking: need and importance, Core banking solution

(CBS), NBFCs and its types; comparison between Banks and NBFCs.

**Unit 2: Financial Markets in India:** Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary Market: Instruments, book building process (numerical). Merchant Bank: role and types, Mutual Fund: types of Mutual Funds and different types of schemes. small and payment banks, Corporate Listings: Listing and Delisting of Corporate Stocks, Foreign Exchange Market: Introductory, only Conceptual.

**Unit 3: Capital Market in India:** Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Indian Stock Indices and their construction. Major Instruments traded in stock markets: Equity Shares, Debentures, Exchange Traded Funds. Trading of securities on a stock exchange; Selection of broker, capital and margin requirements of a broker, MTM and VAR Margins (with numerical), kinds of brokers, opening of an account to trade in securities, DEMAT System, placing an order for purchase/sale of shares, contract note and settlement of contracts, Commodity Markets – Structure.

**Unit 4: Money Markets & Debt Markets in India :**Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Certificate of Deposit and Commercial Paper (with numerical). Debt Market: Introduction and meaning, Primary Market for Corporate Securities in India: Issue of Corporate Securities, Secondary market for government/debt securities (NDS-OM), Auction process (with Numerical), Corporate Bonds vs. Government Bonds. Retail Participation in Money and Debt Market- RBI Retail Direct platform

**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, IPO's; floating methods, ASBA, IPO's grading. commodity markets, alog trading, crypto currencies, CBDC. Case Analysis and Recent Developments.

Semester – II

## Course – HC201: Business Communication

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** The course aims to impart the learner's skill in reading writing comprehension and communication in business field especially using electronic media.

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

### Course Inputs

Unit – 1: **Introduction:** Concept and Significance of Communication, Basic forms of Communications; Communication models and process; Principal of effective communication; Theories of Communication; Self-Development and Communication Development of positive personal attitudes, types of communication, SWOT analysis. Communication Ethics, Business Language.

- Unit – 2: **Corporate Communication:** Formal and Informal communication network, Grapevine, Miscommunication (Barriers) and improving communication. Practices in Business communication: Group discussions, Conference, Seminar, Workshops and Business Etiquettes. Listening: Effective Listening Principles, Factor of affective listening exercises, types of listening, myth about listening, barriers and overcoming measures, stages of listening and body language of an active listener, Oral, Written and Video session, Audience analysis and Feedback.
- Unit – 3: **Oral and Writing skill:** Oral Presentation: Elements of presentation, designing a presentation and steps to a successful presentation, Principles of oral presentation, Writing Skills: Meaning, Importance of skill in written communication, Elements of writing and principles of effective writing; Business Letters-Definition, Concepts, Structure, Types of business letters, letters and writing of memos, reading comprehension. Essentials of Effective Business letter. Good News and Bad News letters; Office Memorandum, Writing Resume and Letter of Job Application.
- Unit – 4: **Aspects of Employment Communication:** Kinesios, Proxemies, Para Language, Writing CVs, Differences between Resume, CV, Profile, Interview skills: Appearing in interviews conducting interviews; mock interview, Impact of technological advancement on business communication (latest developments) - Modern Forms of Communicating: Instant messaging, Chatbots, video conferencing, social media. Etc., International Communication for global business, communication ethics and business languages.
- Unit – 5: **Report Writing:** Introduction to a Proposal, Short Report and Formal Report, Report preparation., Drafting Meeting Agendas and Minutes of Business Meetings. Factor affecting Presentation, Sales Presentation, Training Presentation, Conducting Surveys, Speeches to Motivate, Presentation skill.

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

1. N Gupta and K Jain, Business communication, Sahitya Bhawan publications.
2. Rajiv Bansal's, Business communication, SBPD publications.
3. M. K Seghal and V Khetrapals, Business Communication, Excel Books
4. P. D Chaturvedi and Mukesh Chaturvedi, Business Communication: Concepts, Cases and Application persons communication.
5. Asha Kaul, Business Communication, Himalaya Publishing House.
6. Rajesh Viswanathan, Business Communication, Himalaya Publishing House.
7. R. K Chopra, Communication Management, Himalaya Publishing House.
8. Dennis Tourish and Owen Hargie, Key Issues in Organizational Communication, Routledge
9. Routledge
10. Michael Kramer, Managing Uncertainty in Organizational Communication, Lawrence Erlbaum Associates.

Semester - II

**Course – HC202: Business Environment and Government Policy**

Weekly Teaching Hours: 4

Credits: 4

Examination Duration: 3 hours

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: **Industrial Policies and ESG Framework:** Evolution of Industrial Policy in India, Role of Industrial Policy in Economic Development, Overview of the New Industrial Policy (NIP) of 1991, Ease of Doing Business (EoDB), Make in India and Self-Reliant India, National Manufacturing Policy, Role of ESG in Shaping India’s Industrial Policies, Policy Frameworks Supporting ESG in India, Future Directions for India’s Industrial Policy, Recent Developments and Case Studies.
- Unit – 3: **Sickness in India** – An Overview of Sickness in SME’s and Public Sector Enterprises, Causes for Sickness, Magnitude and Remedial Measures, Important Provisions of Insolvency and Bankruptcy Code (IBC), 2016 and Applicability; Functions of Operating Agencies, Case Analysis 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, Cabinet Committee on Economic Affairs (CCEA), Department of Investment and Public Asset Management (DIPAM), Inter-Ministerial Group (IMG), NITI Aayog, Case Analysis and Recent Developments.
- Unit – 5: **Competition Act, 2002 and Consumer Protection Act, 2019:** 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 Amendments.  
**Consumer Protection Act, 2019:** 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. H Igar Ansoff, Corporate Strategy, Tata McGraw Hill.
- 11 [https://www.icsi.edu/media/webmodules/Academics/ENVIRONMENTAL\\_SOCIAL\\_AND\\_GOVERNANCE\\_ESG\\_PRINCIPLES\\_PRACTICE.pdf](https://www.icsi.edu/media/webmodules/Academics/ENVIRONMENTAL_SOCIAL_AND_GOVERNANCE_ESG_PRINCIPLES_PRACTICE.pdf)
- 12 <https://icmai.in/upload/Students/Supplementary/IBC-2016.pdf>

Semester –II

**Course – HC203: Corporate Tax Planning and Management**

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; Residential Status 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: **Corporate taxation:** Carry Forward and Set Off of Losses in the case of Companies, Taxable Income and Tax Liability. Problems on Computation of Taxable Income of Corporate. Minimum Alternative Tax. Tax on Income distributed to Unit holders. Tax incentives to the exporters.
- Unit – 4: **Tax Planning with reference to Managerial Decisions:** Financial Decisions: Capital Structure Decisions; Dividend Policy; Bonus Shares and Capital Gains; 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 Income Computation and Disclosure Standards.

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

1. Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
2. Lakhotia, R.N.: Corporate Tax Planning, Vision Publications,
3. Singhanian, V.K.: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.
4. Circulars issued by C.B.D.T
5. Income Tax Act. 1961 and Income Tax Rules, 1962
6. T.N.Manoharan, Students Handbook on Income Tax Law, Snow White Publication.
7. Harshad C Chowdhary, Central Excise and Customs, Ashodha Publications.
8. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
9. V.S.Sundaram, Commentaries on the Law of Income- Tax in India, Law Publisher, Allahabad.
10. Mehrotra, H. C, Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications

### Semester –II

## **Course – HC204: Strategic 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: **Target Costing:** Cost – Ascertainment, Control, Reduction, Avoidance and Management; Cost Management System; Cost Leadership Strategy; Strategic Cost Management (SCM); SCM Programme; and Importance of SCM.  
Target Costing- Meaning and Definitions, Basic Concepts, Unique Features and Cost Determination Procedure Under Target Costing.
- 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, Methodology of Implementation of JIT, 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: **Activity Based Costing (ABC):**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 – 5: **Absorption Costing, Variable Costing and Throughput Costing:** Introduction; Approaches for the determination of Profit - Economic and Accounting Approaches; Preparation of Income Statement under Absorption Costing, Variable Costing and under Throughput Costing - Product and Period Costs, Accounting Treatment of Product and Period Costs, and Fixed Manufacturing Overheads, Valuation of Unsold Stock, Fixed Production Overhead Absorption Rate, Under- and Over-Absorption of Production Overheads, Method of Costing Sales; Reported Profit under Specific Circumstances; Reconciliation of Profit under Variable Costing with Profit under Absorption Costing and Under Throughput Costing; and Relevance of Variable Costing for External Reporting.

**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 – Security Analysis and Portfolio Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

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: Investment:** Meaning, nature, objectives and scope; investment, speculation and gambling; investment plan; avenues of investment, Objectives of Investment; Approaches to Investment Analysis; Stock indices – meaning, types and methods of developing stock indices – BSE & NSE stock indices; financial regulation – meaning and importance; role of SEBI as a market regulator.

**Portfolio analysis and selection:** Meaning, attributes, significance and process of Portfolio Management, Portfolio manager and his role Meaning, Types of Portfolio Risks, Diversification of Risks, Selection of Optimal Portfolio.

**Unit 2: Concept of portfolio and portfolio management:** Markowitz Portfolio Selection Model: Efficient set of portfolios, Optimal Portfolio selection, Limitations of the Model. Sharpe-The Single Index Model: Measuring security risk & return, Measuring Portfolio Risk & Return. Factor Models and Arbitrage Pricing Theory: Arbitrage Pricing Theory and its principles, Comparison of Arbitrage Pricing Theory with the Capital Asset Pricing Model.

**Unit 3: Portfolio Theory:** Meaning and classification of portfolio theories – traditional and modern – assumptions; Modern Portfolio Theory of Markowitz – principles and assumptions – estimating return and risk of two stock, three-stock and infinite stocks; determination of optimum portfolio; minimum variance portfolio; leveraged and unleveraged portfolios – capital allocation line and capital market line

**Unit4: Portfolio Revision & Evaluation :** Meaning and need of Portfolio Revision, Constraints in Portfolio Revision, Revision Strategies, Portfolio Evaluation : Meaning and need of Portfolio Evaluation, Evaluation Perspectives, Measuring Portfolio Returns & Risk Adjusted Returns.

**Unit 5: Risk & Return Analysis:** Elements of Risk & Return, Measurements of Risk& Return, Relationship between risk and return. Fundamental Analysis and Technical Analysis

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

1. Investment Analysis and Portfolio Management, Chandra, Prasanna (Tata McGraw Hill Publishing Co. Ltd.).
2. Securities Analysis & Portfolio Mgmt., V A Avadhani , Himalaya Publications.
3. Security Analysis and Portfolio Management, S. Kevin, PHI Learning Pvt. Ltd.
4. Investment Analysis & Portfolio Management, Ranganathan & Madhumathi Pearson Education Pvt. Ltd.
5. Security Analysis and Portfolio Management, Fischer DE & Jordan R J, Prentice Hall.
6. Portfolio Management, Barua, S. K.; Raghunathan V; Varma, J R , Tata McGraw Hill Publishing Co. Ltd.
7. Investment Analysis and Portfolio Management, Frank K. Reilly and KeithC. Brown, Thomson Learning.
8. Modern Investments and Security Analysis, Fuller R J; Farrel JL, McGraw Hill.
9. Investment Management, V.K. Bhalla , S.
10. Prasanna Chandra, Investments Analysis and Portfolio Management, TMH, New Delhi.

### **Semester –II Course – SC202: Allied Business Law**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To gain a comprehensive understanding of the legal principles governing business operations, including company law, intellectual property, and dissolution mechanisms, while analyzing corporate governance, compliance, and dispute resolution methods to ensure

effective management and protection of business interests.

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

### Course Inputs

- Unit – 1: **Companies Act:** Company Formation and Conversion – Incorporation of Private Cos., Public Cos., Cos. Limited by Guarantee and Unlimited Cos. & their Conversions/ Reconversion/ Re-registration; Board of Directors & Key Managerial Personnel – Appointment, Resignation, Removal, Remuneration & Disclosure; Powers of BOD & restrictions on Powers of Directors; Accounts & Audit – Maintenance & Preservation of books of accounts; Statutory Auditor, Cost Auditor & Special Auditor, CARO Rules; Prevention of Oppression & Mismanagement.
- Unit – 2: **Limited Liability Partnership Act:** Introduction to LLP - Definition, Nature, and Features; LLP vs. Partnership Firm, LLP vs. Company; Need for LLP Legislation in India; Key Characteristics of LLP; Formation and Registration Process; Designated Partners - Roles, Rights, Liabilities, Responsibilities, and Qualifications; Fiduciary Duties of Partners; Conversion into LLP - From Partnership Firm, Private Company, and Unlisted Public Company; Voluntary and Compulsory Winding Up - Grounds, Process, and Legal Consequences; Dissolution of LLP - Steps and Legal Effect .
- Unit – 3: **Intellectual Property Rights (IPRs):** Overview of the Concept of Property; Industrial property and Non Industrial Property; Historical background of IPR; Importance of Human creativity in the present scenario; Different forms of IPs; Patents - Introduction and overview of Patent protection, Object of the patent; Scope and salient features of the patent; Product patent and Process patent; Specification – Provisional and complete specification; Procedure for patent applications; Rights and Obligations of the Patentee; Transfer of Patent Rights; Trade Marks - Introduction and Overview of Trade Mark; Features of Good Trade Mark; Different forms of Trade Mark; Property in a Trade Mark; Registrable and Non-Register able marks; Basic principles of registration of Trade Mark; Deceptive similarity; Assignment and Transmission; Infringement of Trade Mark; Passing off; Domain name protection and registration; Offences and Penalties.
- Unit – 4: **Insolvency & Bankruptcy Code (IBC):** Applicability of IBC; important definitions; Corporate Insolvency Resolution Process – Initiation, Time-limit, Moratorium & Public Announcement, Appointment of interim resolution professional – Authority & Duties; Committee of Creditors; Liquidation of a Corporate – Liquidator – Appointment, Remuneration, Powers & Duties; Distribution of Assets.
- Unit – 5: **Dispute Resolution System (DRS):**Corporate Disputes - Definition, Types, and Causes; Disputes between Shareholders, Directors, Companies, and Creditors; Governance Issues, Mismanagement, and Oppression; Role of courts in corporate disputes; Civil Courts vs Specialized Tribunals; National Company Law Tribunal (NCLT) & Appellate Tribunal (NCLAT); Arbitration in Corporate Disputes;

Mediation & Conciliation in Corporate Disputes; Key Business Tribunals – NCLT, Securities Appellate Tribunal (SAT), Competition Commission of India (CCI), Income Tax Appellate Tribunal (ITAT), Debt Recovery Tribunal (DRT). Recent Developments. (Recent Developments)

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

1. Business Law by S. K. Agarwal
2. Business Laws by V. S. Datey
3. Corporate Laws by A. K. Majumdar
4. Intellectual Property Rights: Text and Cases by S. R. Singh
5. Company Law by R. S. Sharma
6. Business Law: Text and Cases by S. R. Bhatia and G. S. Bhatia
7. Insolvency and Bankruptcy Code: Law & Practice by Taxman
8. Law Relating to Insolvency & Bankruptcy Code, 2016 by Vinod Kothari & Sikha Bansal
9. Law of Arbitration and Conciliation by Avtar Singh
10. The Arbitration and Conciliation Act by O.P. Malhotra and Indu Malhotra

Semester-II

**Course – SC203: Supply Chain and Logistics Management**

Weekly Teaching Hours:4

ExaminationDuration:3Hours

Credits: 4

MaximumMarks: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– 01: **Supply Chain Concepts:** Objectives& Importance of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, CRM Vs SCM Key issues in SCM, logistics & SCM, Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM.
- Unit– 02: **Logistics:** Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges; Gaining competitive advantage through Logistics Management, Transportation Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.
- Unit– 03: **Supply Chain Performance:** Bullwhip effect and reduction, Performance measurement: Dimension, Tools of performance measurement, SCOR Model. Demand chain management, Global Supply chain- Challenges in establishing Global Supply Chain, Factors that influence designing Global Supply Chain Network.

Unit– 04: **Warehousing:** Concept and types, Warehousing strategy, Warehouse facility location & network design, Reverse logistics, Outsourcing- Nature and concept, Strategic decision to Outsourcing, Third party logistics(3PL), Fourth party logistics(4PL). Supply Chain and CRM- Linkage, IT infrastructure used for Supply Chain and CRM, Functional components for CRM, Green supply chain management, Supply Chain sustainability.

Unit– 05: **Green Supply Chain and Logistics Management:** Introduction – Traditional Supply Chain and Green Supply Chain – Environmental Concern and Supply Chain – Closed-loop Supply Chain – Corporate Environmental Management – Green Supply Chain (GSCM): Definition, Basic Concepts – GSCM Practices. Case Studies Green Logistics and Transportation – Definitions of Green Logistics – Critical drivers of Green Logistics – Green transportation and logistics practices – Environmental impacts of transportation and logistics – Closing the Loop: Reverse Logistics. Case Studies

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

1. Chopra, Sunil, Meindl, Peter and Kalra, D. V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education
2. Altekhar, Rahul V.; Supply Chain Management: Concepts and Cases;
3. Ballou, Ronald H.; Supply Chain Management; Pearson Education
4. Sahay, B.S.; Supply Chain Management; Macmillan
5. Alan Harrison” Logistics Management and Strategy: Competing through the Supply Chain”2019 Pearson Education Limited
6. Sunil Chopra” Supply Chain Management: Strategy, Planning, and Operation” 2019 Pearson Education Limited.

### **Semester –II**

### **Course – SC204: Principles of Insurance Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To gain a comprehensive understanding of various dimensions of insurance, regulatory environment and insurance market legal principles governing insurance, and management of risk.

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

### **Course Inputs**

Unit – 1: **Risk and Insurance-** Introduction, Meaning and Definition, Risk and Uncertainty, Chances of loss, Peril and Hazard, Classification of risks, Historical development of the concept of risk, Techniques of managing risk, Risk pooling, Insurable risks vs. hedging, Risk management- Meaning and Objectives, Process of Risk management, Techniques of risk Management. Insurance-Meaning and Definition of Insurance, Nature and Functions of Insurance, Principles of Insurance, Utmost Good Faith, Insurable interest, Indemnity, Contribution,

Subrogation, Proximate Cause, Warranty, Representation, Essentials of Law and Insurance Contract, Classification of insurance, Nomination and Assignment, and Human value.

- Unit – 2: **Life Insurance**-Fundamental Principles of life Insurance, Basic features of life insurance contract, Life insurance products-Traditional and unit linked policies, individual and group policies, with and without profit policies. Types of life insurance policies- Term insurance, whole life insurance, Endowment insurance, Annuities, Health insurance, Group insurance and Procedure of Claim Settlement.
- Unit – 3: **General Insurance:** Fundamental Principles of General insurance, Fire insurance, Marine insurance, Motor Insurance, Personal accident insurance, Rural Insurance Liability insurance, Engineering insurance, Aviation insurance, Burglary Insurance and Procedure of Claim Settlement.
- Unit – 4: **Unit-4: Regulatory Environment:** History of Insurance Legislation in India, The Insurance act 1938, and Its provision. The Insurance Regulatory Development Authority: Powers, Functions and Duties, Motor Vehicle (Amendment) Act 2019, Information Technology Act 2000, IRDA Protection on Policy Interest regulation 2002 and amendment 2017, Registration of Insurance Companies, Renewal, Suspension and Revival of Registration and Cancellation of Certificate of registration.
- Unit – 5: **Insurance Market:** Actuarial Science- Meaning and definition of Actuary, Powers and Functions of an Actuary, Appointment of an actuary, Institute of Actuaries of India. Insurance Intermediaries and their Role- Agents, Brokers, Surveyor and Loss assessor, Third party administrator in health insurance. Insurance sector Reforms, Malhotra Committee Recommendations and Emerging sector in insurance sector, Insurance Ombudsman-Powers, Function, and Duties. Insurance Organization in India.

**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, ICFAI 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. Swaroop C. Sahoo and Suresh C Das, Insurance Management, Himalaya Publishing House
11. Chris Paine, Reinsurance, Ane Books Pvt. Ltd
12. S. V Joga Rao, Principle of Insurance Law, Wadhwa and Co

Semester - III

**Course – HC301: 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 skills related to conducting research and familiarize them with the technicalities of executing a research assignment.

Pedagogy: 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; Avoiding Research Misconduct; 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: **Hypotheses and Research Design:** Concept, Sources, and Types of Hypotheses; 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: **Data Collection and Sampling:** Data – meaning and Types of Data, 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. (Illustrations only on T-Test, Chi-Square Test, ANOVA, and Pearsons Correlation)
- 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. Pannervelam 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 – 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, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

**Course Inputs**

- Unit – 1: **Introduction and Linear Programming:** Introduction, Importance and Scope, Quantitative Techniques in Business Activities, Optimization Concept, Operations Research Models, Introduction to Linear Programming, Problem Formulation, Product Mix and various Managerial Applications, Graphical Method of Problem Solving, Alternate Solution of Linear Programming Problems, Simplex Method 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 – NWCR, VAM and Other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Alternate Methods of Solutions, and Maximization as Objective Applications.
- Unit – 3: **Assignment Problems:** Row Minimum, Column Minimum, Iteration, Balanced, Unbalanced, Infeasible, Maximization, Objectives, Applications and 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 and Decision Analysis:** Introduction to PERT and CPM Techniques, Network Components, Precedence, Events, Activities, Errors and Dummies, Critical Path Analysis, Float, Probabilities in PERT Analysis, Project Time Calculation, Project Crashing, Time, and Cost Considerations.

**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: Technology in Commerce**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To make the students familiar with Technology in E-Commerce, Technology in 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: **Introduction to E-Commerce:** Definition and Scope of E-Commerce, Meaning, types of e-commerce (B2B, B2C, C2C, C2B), Evolution of e-commerce: Past, Present, and Future, **Importance of E-Commerce in Modern Business**, E-commerce and globalization, E-commerce as a competitive tool, **E-Commerce vs Traditional Commerce**, Comparison of business models, Key drivers of e-commerce growth.

Unit – 2: **E-Commerce Infrastructure and Technologies :Internet and Web Technologies**, Role of the Internet in e-commerce, Web 2.0 and its applications in e-commerce, **E-Commerce Websites and Platforms**, Designing and developing e-commerce websites, E-commerce website architecture, Content management systems (CMS) for e-commerce, **E-Commerce Security and Encryption**, Security protocols and online fraud prevention, SSL, digital certificates, and encryption technologies. **Payment Systems in E-Commerce**, Online payment gateways and methods, Crypto currencies and block chain in e-commerce.

- Unit – 3: **E-Commerce Business Models and Strategies :E-Commerce Business Models**, Business-to-Business (B2B),Business-to-Consumer (B2C),Consumer-to-Consumer (C2C),Consumer-to-Business (C2B),**Online Retailing**, E-commerce in retail: Models and strategies, The role of marketplaces (Amazon , Flipkart, etc.),**Marketing Strategies in E-Commerce**, Online advertising, SEO, and SEM, Social media marketing, affiliate marketing, Email marketing and content marketing, **Customer Relationship Management (CRM)**,Techniques for customer acquisition and retention, Personalized marketing in e-commerce
- Unit – 4: **E-Commerce Laws and Ethical Issues in E-Commerce**, Cyber law and intellectual property rights, E-contracts and consumer protection laws, **Legal Challenges in E-commerce**, Privacy and data protection issues, Dispute resolution and online contracts, **Ethical Considerations in E-Commerce**, Ethical marketing and advertising practices, Environmental and social issues related to e-commerce- Emerging Trends\_in e-commerce.
- Unit – 5: **E-Commerce Operations and Supply Chain Management** :Managing E-Commerce Operations, Inventory management and logistics in e-commerce, Supply chain management for online businesses, Warehousing and fulfillment strategies ,**E-Commerce Customer Service**, Managing customer queries and complaints online, Creating efficient return and refund policies, **Global E-Commerce**, Cross-border e-commerce and global.

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

1. "**E-Commerce: Business, Technology, Society**" by Kenneth C. Laudon and Carol Guercio Traver
2. "**E-Commerce 2025: Business, Technology, and Society**" by Kenneth C. Laudon
3. "**Electronic Commerce: A Managerial and Social Networks Perspective**" by Efraim Turban, Jae Lee, David King, and K. C. Chung
4. "**Digital Marketing for Dummies**" by Ryan Deiss and Russ Henneberry
5. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
6. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
7. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce–A Managerial Perspective", Addison-Wesley.

**Semester – III**

**Course – SC304: Human Resource Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

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 Study Analysis, Group Discussion, Seminars, Assignment, etc.

### Course Inputs

- Unit – 1: **Introduction:** Meaning, Definition, Concept, Scope, Objectives, emergence of HRM, HR Planning, Job Analysis and Design; Job Description and Job Specification;  
**Strategic Human Resource Management:** significance, objectives, scope, steps and advantages of SHRM. Traditional HRM v/s SHRM.
- Unit – 2: **HRM Functions:** Recruitment, Selection, Induction and Placement, Recruitment Sources: Internal and External, Selection: Steps and Process; Training: Meaning, Objectives, Methods, Importance of Training; Executive Development Programs (EDP): Need and Techniques.
- Unit – 3: **Compensation and Appraisal:** Meaning, Principles and Special Provisions of Compensation, Factors Influencing Compensation: Monetary and Non-Monetary Benefits; salary v/s wages, different types of allowances, fixed V/s variable pay, prerequisites and privileges available to workers.  
**Performance Appraisal:** Elements, traditional and modern methods of Performance Appraisal; 360 degree performance appraisal.
- Unit – 4: **Industrial Relations, H.R Audit, Outsourcing:** Industrial Relation; Industrial Disputes and Settlements, Disciplinary Procedure, Layoff, Retrenchment.  
Human Resource Audit, Audit of Corporate Strategy, Audit of Human Resource Function. Outsourcing: Meaning, Reasons and Criteria for Outsourcing, Methods of Outsourcing, Problems and Remedial Measures of Outsourcing.
- Unit – 5: **HRM in the Era of Knowledge and Diversity at Work:** Meaning of Knowledge Management: Concept, Process of KM, Virtual Organization: Meaning, Features and Types and Issues of HR, Diversity at Work: Managing Diversity, Causes of Diversity, Women and Aging. Empowerment and Gender Issues, Global HRM: Meaning, Advantages.

### 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 – SC301: Accounting: Financial Reporting (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, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### **Course Inputs**

- Unit – 1: **Introduction:** An Overview of IND AS: Introduction, Convergence, Need, Challenges, and Implementation Road Map. Standards Setting Bodies and Process, Ind AS-1 presentation of financial statements; Ind AS-7: Statement of Cash Flows, and Ind AS- 101: First-time Adoption of Indian Accounting Standards.
- Unit – 2: **Conceptual Framework:** Ind AS - 8: Accounting Policies, Changes in Accounting Estimates and Errors; Ind AS - 10: Events after Reporting Period; and **Fair Value:** Ind AS-113: Fair Value Measurement.
- Unit – 3: **Valuation and Measurement of Assets:** Ind AS - 2: Inventories; Ind AS - 16: Property, Plant and Equipment; Ind AS - 38: Intangible Assets; Ind AS - 40: and Investment Property.
- Unit – 4: **Valuation and Measurement of Assets:** Ind AS - 23: Borrowing Costs; Ind AS – 36 Impairment of Assets; Ind AS-17: Lease Accounting and Ind AS-105: Non-Current Assets held for Sale and Discontinued Operations.
- Unit – 5: **Valuation and Measurement of Liabilities:** Ind AS – 19- Employee Benefits Ind AS – 37; Provisions, Contingent Liabilities and Contingent Assets; Ind AS-102- Share Based Payment and Ind AS-12: Income Taxes.

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

1. Jjinenderjain, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman
2. Dolphy Dsouza Indian Accounting standards, Interpretations, issues and practical applications,
3. Dr Alok K Ggarg, Treatise on Ind AS,
4. Chinthan patil, Indian Accounting Standards(Ind AS), Taxman.
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 Reference, Bharat Law House Pvt.Ltd.

Semester-III

**Course–SC302: Taxation: GST Law and Practices-I**

WeeklyTeachingHours:4

ExaminationDuration:3Hours

Credits: 4

MaximumMarks: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: Acombination of Lectures, Problem Solving, Case Analysis, Group Discussion ,Seminars, Assignments, *etc.*

**Course Inputs**

- Unit–1: **Indirect Taxes:** Tax- Classification of Taxes, GST- Genesis of GST in India, Concept &Frame work of GST in India, Need for GST in India, Salient Features, Challenges, GST Council, Benefits of GST, Taxable Event in GST- Subsuming of Taxes, Computation Output Tax, Goods outside the scope of GST; Dual GST Model; Concept of GSTN, Recent Trends in GST.
- Unit–2: **Registration under GST:** Introduction, Types of Registration, Persons not liable for Registration; Aggregate Turnover - Computation of Aggregate Turnover; Compulsory Registration in Certain Cases; Special Cases for Registration – Casual Taxable Person, Non-Resident Taxable Person, Job-worker’s, SEZ Unit, UIN; Procedure; Concept of Distinct Person under GST; Deemed Registration; Amendment of Registration; Cancellation of Registration; Revocation of Registration.
- Unit–3: **Levy and Collection of Tax:** GST Rate Structure; Supply, Scope of Supply, Consideration; Composite Supplies, Mixed Supplies and Continuous Supplies; Levy and Collection; Composition Levy and Reverse Charge Mechanism; Exemptions - Exempted Supply and Zero-Rated Supply; Person Liable to pay GST; Supply of Goods or Services or both to or by Special Economic Zone; Electronic Commerce Operators.
- Unit–4: **Time, Place and Value of Supply of Supply under GST:** Time of Supply; Place of Supply and Value 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.

Unit-5: **Input Tax Credit (ITC):** Introduction, Eligibility and Conditions for taking Input Tax Credit (ITC); Crucial Facts for Availing 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. VP Agarwal, HC Meherotra, Goods and Services Tax, Sahitya Bahavan Publication.
2. VS Datey, GST Ready Reckoner, Taxmann's Publication.
3. Vinod K Singhania, Student guide to GST and Custom Law, Taxman
4. VP Agarwal, HC Meherotra, Goods and Services Tax and Customs Act, Sahitya Bahavan Publication.
5. VS Datey, All about GST, Taxmann's Publication
6. Dr Vandana Bangarand Dr Yogendra Bangar, Beginner's Guide to GST.
7. CA Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publication.

#### **AdditionalReferences**

- CGSTAct
- SGSTAct
- IGSTAct Study Material of ICAI

Semester-III

### **Course – SC303: Finance: Financial Derivatives**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To offer a comprehensive understanding on application of Derivatives in Financial Risk Management.

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

#### **Course Inputs**

Unit – 1: **Financial Risk – Introduction:** Definition (market, credit, liquidity, operational), Financial risk - An Overview, Evolution, and the Environment. Financial disasters due to risk management failures and its implications to organizations, extreme market movements – instances from the past, creating value with risk management.

- Unit – 2: **Derivatives - An Introduction:** Concept of derivatives, Evolution of derivatives, Participants – Hedgers, speculators and Arbitrageurs, Exchange traded derivatives and Over the counter derivatives, Types of derivative products, classification of derivatives based on the underlying asset, misuse and criticism of derivatives.
- Unit – 3: **Mechanics of Forwards and Futures:** Forward Contract - Settlement of Forward Contract, Futures Contract - Specifications of Futures Contract, Difference between Forward and Futures Contract, Margin Account operation, pricing a Forward and Futures Contract, Hedging through Stock and Stock Index Futures. Interest Rate Forwards and Futures, Forward Rate Agreement (FRA), Hedging with FRA, Speculation with FRA, Arbitrage with FRA, Eurodollar and SOFR Futures.
- Unit – 4: **Swaps and Options:** Swaps – Introduction, Interest Rate and Currency Swap, Features of Swap, Applications of Swaps, Types of Interest Rate Swaps. Options - Call Options, Put Options, Moneyness of Options, Understanding Options Quotations – Option Chain analysis, Options Pricing – Intrinsic Value and Time Value, Arbitrage Based relationship of Option pricing, Put Call Parity, Binomial Option Pricing Model, Black Scholes Option Pricing Model, Max Pain Theory, Measuring historical and Implied Volatility. **Option Trading Strategies** - Basic strategies, Spreads- Bull spread and Bear Spread, Butterfly spread, Combinations - Straddle and Strangle, Strips and Straps
- Unit – 5: **Other aspects of Financial Derivatives:** Credit Derivatives - Credit Default Swaps, risks associated with Credit Derivatives, Exotic derivative instruments – weather and energy derivatives, Accounting for derivatives instruments – in accordance with IFRS 7 and 9, Taxation for derivatives, Risk Management in derivatives trading – options Greeks, use of VaR, SPAN and TIMS.

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

1. Don M. Chance, Robert Brooks and Sanjay Dhamija (2019), “An Introduction to Derivatives and Risk Management”, 10<sup>th</sup> edition, Cengage India.
2. Sundaram and Das (2017), “Derivatives: Principles and Practice”, McGraw Hill Education.
3. Robert A. Jarrow and Arkadev Chatterjea (2016, Indian Edition), “An Introduction to Derivative Securities, Financial Markets, and Risk Management”, Viva Books.
4. Aron Gottesman (2016), “Derivatives Essentials - An Introduction to Forwards, Futures, Options and Swaps”, 1<sup>st</sup> edition, Wiley.
5. Robert McDonald (2012), Derivatives Markets, 3<sup>rd</sup> edition, Pearson Education.
6. S. L. Gupta (2011) “Financial Derivatives – Theory, Concepts and Problems”, Prentice Hall Publications, New Delhi.
7. Jayanth Rama Varma (2011). “Derivatives and Risk management”, Tata McGraw Hill, New Delhi.
8. Vohra and Bagri (2003), Futures and Options, 2<sup>nd</sup> Edition, Tata McGraw Hill, New Delhi.
9. G.Kotreshwar (2014), Capital Markets Instruments, Stocks Bonds, and Derivatives, Chandana Publications, Mysore

Semester-III

**Course – SC304: Banking: Indian Banking System**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To equip students with the knowledge and information about the concept of e-banking and to explain the functions and e-banking.

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

**Course Inputs**

- Unit – 1: **Commercial Banking & Central 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. Central Banking Policy in Developed and Developing Economies; Functions of Central banks: Note Issue, Bankers to the Government; Bankers to Commercial Banks; Credit Control Techniques; Achievements and Failures of Central Bank.
- Unit – 2: **Rural Banking & Employment of bank funds:** Functions of Co-Operative Banks, Co-Operative Credit, RRBs and their Functions, Reforms in Co-Operative Credit; NABARD: Its Functions, Objectives, Role of NABARD in Agriculture Finance and Rural Infrastructure Development Funds. Employment of bank funds; Liquid assets- significance of liquidity in banking, cash balance, statutory reserve in the RBI; Loans and advances- principles of sound lending, types of credit, cash credit system, overdraft, loan system; Pledge, hypothecation and mortgage, collateral security, and recent developments.
- Unit – 3: **Information Technology in Banks:** Impact of Technology in Banking, Core Banking, 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 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 and recent developments.
- Unit – 4: **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 2001, Issues and Impact of Financial Reforms, KYC Norms and Money Laundering Regulations Act, 2002. Banking Regulation Act; requirements as to minimum paid-up capital and reserves, constitution of Board of Directors, loans and advances, licensing of banking companies, accounts and audit, powers of the RBI, Banking Sector Reforms and Governance: prudential norms relating to capital adequacy, income recognition, asset classification.

Unit – 5: **E-Banking:** Meaning & need of e-banking, Role of technology up gradation & impact on banks, changes in customer need 24\*7, Core banking, Anytime, anywhere banking, No constraints on location, Security issues, hacking, passwords, viruses, biometric devices, Home banking, Mobile banking, Signatures storage & retrieval system, Cheque truncation, Note & coin counting machines, Debit/credit cards issues, Customer Services: Chatbots, Virtual Assistance, Digital Wallet, Fintech, UPI, ULI.

**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 - IV

**Course – HC401: International Business Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To develop a comprehensive understanding of the global business environment, enabling students to analyze the challenges and opportunities present in international business and to apply strategies for multinational operations effectively.

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: **International Business Functions:** International Finance –FDI, Theories of FDI, Laws and Regulations governing FDI in India and Impact of FDI on Indian Economy, TRIMs, BOP and FOREX Market: International Marketing- Global Pricing and Branding, Cultural Sensitivity and Product Localization, TRIPs. International HR-Global Talent Management, Cross-Cultural Training, International Recruitment and Selection

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, SDR, India and IMF; World Bank-Objectives of WB, Structure of WB, Functions of WB, WB and India.

Unit – 5: **Regional Trade Blocs and Other Issues:** Concept of Regional Trade Bloc, Purpose of Regional Trade Blocs, EU, BRICS, IOR-ARC, SAARC, ASEAN, NAFTA, APEC, OAU and GCC, Impact of War on Regional trade blocs.

**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: Marginal Costing for Managerial Decisions

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

**Objective:** To equip the students with the foundations of Marginal Costing and the application of Marginal Costing for the different managerial decisions.

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

### Course Inputs

- Unit – 1: **Marginal Costing – Introduction:** Marginal Costing – Meaning and Definitions; Marginal Cost; Marginal Cost and Marginal Costing –Synonymous Terminologies; Ascertainment of Marginal Cost – (1) Classification of Total Cost-; Methods of Segregation; Applications of Marginal Costing, Accounting Treatment of Variable and Fixed Costs; Contribution and Profit-Volume Ratio.
- Unit – 2: **Break-even Analysis:** Introduction; Approaches to Break-Even Analysis (BEA); Algebraic Approach to Mono-Product BEA - Break-even Point and Cash BEP, and Required Sales to earn Target Profit; Tabular Approach to Mono-Product BEA; Graphical Approaches to Mono-Product BEA-Break- Even Charts - Angle of Incidence and Margin of Safety; Profit-Volume Graph of Mono-Product Concerns.
- Unit – 3: **Multi-Product BEA:** Algebraic Approach to Multi-Product BEA; Graphical Approaches to Multi-Product BEA - Multi-Product Break-Even Chart, Weighted Average Approach to Multi-Product Break-Even Chart, and Profit- Volume Graph; and Assumptions underlying Break-Even Analysis.
- Unit – 4: **Cost-Volume-Profit Analysis:** (CVP Analysis): Introduction; BEA Vs CVP Analysis; Effects of changes in Fixed Costs, Unit Variable Cost, Selling Price, and Sales Quantity; Operating Leverage - Cost Structure, Sales and Operating Profit.
- 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, and Optimal Level of Activity.

### Books Recommended for Reference (Recent Editions)

1. Nishanth Jha and Rajiv S Mishra, Advance Cost Accounting
2. J. Madegowda, Advanced Management Accounting, Himalaya Publishing House.

3. FC Lawrence, EN Humphreys, Marginal Costing.
4. E Harries, Marginal Costing.
5. Sydney Davidson, et al, Hand Book of Cost Accounting.
6. Charles.T. Horngren, Introduction to Managerial Accounting, Prentice-Hall International Inc.
7. Richard M.Lynch and Robert.W.Williamson, Accounting for Management Planning and Control, Tata McGraw Hill.
8. Charles. T. Horngren and George Foster, Cost Accounting – A Managerial Emphasis, Prentice-Hall of India Pvt., Ltd.
9. C.Bursk and John.F.Chapman, New Decisions-Making Tools for Managers, The New American Library Inc.

Semester – IV

**Course – HC403: Entrepreneurial Development and Project Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To provide necessary inputs for entrepreneurial effort and planning to start a new venture and enabling the students to investigate, understand and internalize the process of setting up a business and project planning.

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: Foundations of Entrepreneurship and Competency Building:** Meaning and Concept of Entrepreneurial Competency, Developing Entrepreneurial Competencies, Entrepreneurial Culture, Entrepreneurial Innovation: Concept and types, opportunity recognition and opportunity assessment plan. Entrepreneurial Motivation: Meaning and Concept of Motivation, Motivation Theories, Entrepreneurship Development Program: Needs and Objectives of EDPs, Phases of EDPs, Evaluation of EDPs, Technopreneur ship; No-code platforms, Low-Code platforms

**Unit – 3: Institutional Support to Promote 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), National board for Micro, Small, and Medium enterprises (NBMSME) Financial Support System: Forms of Financial Support, Long Term and Short Term Financial Support, Sources of Financial Support, MUDRA,

**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, Remedial measures to promote women entrepreneurs

**Unit – 5: Business Conceptualization & Project Ideation:** 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; Risk analysis; Social cost benefit analysis, Project Appraisal; Project financing: financing of projects, difference between Venture capital and Private equity. Project implementation: Project planning and control, Network techniques for project management: PERT and CPM models, Project Review: Post Audit and Administrative aspects. Project Report Preparation; Specimen of a Project Report.

**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 – SC401: Accounting: Financial Reporting (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, Case Analysis, Group Discussion, Seminars, Assignments, etc.

### **Course Inputs**

Unit – 1: **Revenue and Expenses:** Ind AS-115: Revenue from Contract with Customers; Ind AS - 33: Earnings Per Share and Ind AS – 114; and Regulatory Deferral Accounts.

Unit – 2: **Disclosures:** Ind AS-24 Related Party Disclosure; Ind AS – 34: Interim Financial Reporting; Ind AS-112: Disclosure of Interest in other Entities; Ind AS-108: Operating Segment; Ind AS-27: Separate Financial Statements and Ind AS-110: Consolidated Financial Statements. Incidence and Margin of Safety; Profit-Volume Graph of Mono-Product Concerns.

Unit – 3: **Group Accounting:** Ind AS-28: Investments in Associates and Joint Ventures; Ind AS-111: Joint Arrangements; and Ind AS-103: Business Combinations.

Unit – 4: **Technical and Specialized Standards:** Ind AS-41: Agriculture; Ind AS-106: Exploration for and Evaluation of Mineral Resources; Ind AS – 104: Insurance Contracts; and Ind AS-21: Effects of Changes in Foreign Exchange Rates.

Unit – 5: **Recent developments:** ESG Accounting and Audit in India, 4P Bottom line reporting, Business Responsibility and Sustainability Reporting.

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

1. Jjinender Jain, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxman
2. Dolphy Dsouza Indian Accounting Standards, Interpretations, Issues and Practical Applications,
3. Dr Alok K Ggarg, Treatise on Ind AS,
4. Chinthan patil, Indian Accounting Standards (Ind AS), Taxman.
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 Reference, Bharat Law House Pvt. Ltd.

Semester-IV

**Course–SC402: Taxation: GST Law and Practices-II**

Weekly Teaching Hours: 4

ExaminationDuration:3hours

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: **Tax Invoice – Electronic Way Bill:** Introduction-Tax Invoice-E- Invoice, QR Code, HSN Code, SAC; Credit and Debit Notes; E-Way Bill, Procedure for Generation of E-Way Bill; 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: **Returns and Payment of Taxes:** Returns under GST; Furnishing of Returns, First Return, Revision of Return, Final Return, Default in Furnishing Return Information; Penalty/Late Fee. Computation of Tax Liability and 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: **Audit & Assessment:** Matching, Reversal and Reclaim of Input Tax Credit; Matching, Reversal and Reclaim of Reduction in Output Tax Liability; Audit, Meaning, Types of Audits; GST Audit Return, Accounts and Records; Appeal to Appellate Authority. Assessment, Types; Transition to GST (Transitional Provisions) Dispute Resolution Mechanism under GST Inspection, Search, Seizure, Arrest and Prosecution Anti-profiteering Walkthrough of GSTN Portal
- 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; Prohibitions of Importation and Exportation of Goods.
- Unit–5: **Valuation under Customs:** Introduction, Valuation Rules for Custom Duty- Valuation of Imported Goods; Valuation of Export Goods; Computation of Assessable Value and Custom Duty; Baggage, Postal Articles and Stores Rules; 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 Singhania, 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.

#### **AdditionalReferences**

- CGSTAct
- SGSTAct
- IGSTAct
- Study Material of ICAI

### Semester – IV

#### **Course – SC403: Finance: Global Finance Management**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To get acquaint with Global Business Finance and its management to assist MNCs in respect of Global financial matters.

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

#### **Course Inputs**

- Unit – 1: **An Overview of Global Business Finance:** Introduction, From International Economics to Global Financial management, Domestic Vs Global financial management - foreign exchange and political risk, market imperfections. Scope of International Financial Management, Need for International Financial management- Globalization of World Economy- Multinational Corporations, International Monetary system- Historic evolution, the institutional set-up, its functions and implications, Agencies that facilitate international flows.
- Unit – 2: **Foreign Exchange Market:** Functions of the Foreign Exchange Market, Structure of foreign Exchange Market, Transactions in the Foreign Exchange market - Foreign Exchange Rates and Quotations - computation of outright rates, cross rates, Arbitrage - Two-point Arbitrage, Triangular Arbitrage, and Covered Interest Arbitrage. International Parity conditions - Interest Rate Parity Theory and exchange rate determination, Purchasing Power Parity Theory - Absolute version, relative version, expectation form, Fisher Effect, International fisher effect - Techniques of forecasting exchange rates in practice.
- Unit – 3: **Foreign Exchange Exposure and Managing Foreign Exchange Exposure:** Exchange Rate Risk, Arguments for and against Hedging exchange rate risk, Types of Foreign exchange exposure. Hedging Transaction exposure using: Forward market, Money market, Futures Market and Options. Measuring Transaction Exposure, Economic Exposure - Determinants of Economic Exposure, Managing Economic Exposure, Translation or Accounting Exposure: Methods of measuring Translation exposure - Current/Non-Current, Monetary/ Non-Monetary, Temporal and all current method.

Unit – 4: **International Investment Management:** International Portfolio Investment-Issues in Foreign Investment Analysis, International Bond Investing, Strategies for Direct Investment, Optimal International Asset Allocation. International project appraisal- IRR and APV methods; Managing Political Risk- Measuring Political Risk, Country Risk Analysis, Post-expropriation Policies. Multinational Working Capital Management - Current Asset Management, International Cash Management (Netting, pooling, matching, leading and lagging), Accounts Receivables Management, Inventory Management. Corporate Governance Around the World.

Unit – 5: **Contemporary issues in Global Business Finance:** International Trade Finance - The Trade relationship, benefits of system, key documents, government programmes to help finance exports, trade financing alternatives, forfeiting medium and long-term financing. Multinational Tax Management - The tax principle, types of tax, multinational tax management – transfer pricing policy (High mark-up policy & Low mark-up policy), Tax havens and international offshore financial centres. Ethical Issues in International Finance, The Role of Technology in International Financial Transactions (SWIFT/CHIPS/CHAPS).

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

1. Cheol Eun, Bruce Resnick and Tuugi Chuluun (2024), “International Financial Management”, 10<sup>th</sup> edition, McGraw Hill.
2. Alan C. Shapiro, Paul Hanouna& Jayanta Kumar Seal (2023), “International Financial Management” – An Indian Adaptation, 11<sup>th</sup> edition, Wiley.
3. Jeff Madura (2021), “International Financial Management”, 14<sup>th</sup> edition, Cengage Learning.
4. Apte P G and Sanjeevan Kapshe (2020), “International Financial Management”, 8<sup>th</sup> edition, McGraw Hill.
5. Eiteman David K., Stonehill Arthur I. , Moffett Michael H. (2018), “Multinational Business Finance”, 14th Edition, Pearson publication.
6. Apte Prakash G (2018) International Finance, Tata McGraw Hill Education (India) Pvt Ltd.
7. Geert Bekaert & Robert Hodrick (2017), “International Financial Management”, 3<sup>rd</sup> edition, Cambridge University Press.
8. Eun CS and Resnick BG (2017), International financial management, Tata McGraw Hill Education (India) Pvt Ltd.
9. Jacque Laurent L. (2014), “International Corporate Finance”, John Wiley and Sons, Inc., New Jersey.
10. V K Bhalla (2014), “International Financial Management – Text and Cases”, S Chand Publishing.

Semester-IV

**Course – SC404: Banking: International Banking System**

Weekly Teaching Hours: 4

Examination Duration: 3 hours

Credits: 4

Maximum Marks: 100

Objective: To equip students with an overall knowledge about Banking system all over the world.

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

### Course Inputs

- Unit – 1: **Introduction to International Banking & Federal Reserve System:** Meaning, Functions, Characteristics, Dimension, Size of International Banking Market, Financing of Exports, Financing of Imports, International Payment System. Federal Reserve System: Origin, Organizational Structure and Working, Commercial Banking in USA, Unit Banking and Branch Banking and Factors for its Growth in USA.
- Unit – 2: **International Capital Market & New York Money 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. New York Money Market – Constituents and Working, Comparison between London Money Market and New York Money Market London Money Market - Market Constituents working and credit Instrument- Euro Dollar.
- Unit – 3: **Offshore Banking Centres & Foreign Banks:** Introduction, Meaning and Definitions, Role of International Financing, Global Balance Sheet of Banks, Asset and Liability Management of Foreign Banks. Banking practices of European Banks-Large Banking Centres-Japanese Banking-American Banking System-Basel I and Basel II guidelines-LIBOR-Portfolio of operations of Global Banking-Swiss Banking Practices.
- 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. World Bank, Asian Development Bank-Functions, Structure and Working; IMF, IBRD, IDA, IFC, BRICS- Functions, Structure and Working

### 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

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

Semester - II

### **Course – EL201: Digital 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 Digital in banking to promote self-service in digital banking System.

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

#### **Course Inputs**

Unit – 1: **Introduction of Digital Banking:** Introduction to Digital Banking, Need for Digital Channels u Cost of Transactions, Customer Preferences for Digital Banking, Customer Digital Interface for Digital Banking Products , Technology- The foundation for user-friendliness and customer interaction, Security is the cornerstone of Digital Banking, Information Security (IS), Integrated Ombudsman Scheme, e-KYC.

Unit – 2: **Digital Cards in Banking System:** Overview and Brief History, Plastic Payment Cards, Product Features of Cards, Benefits of Cards to Customers Payment Card Industry-Data Security Standard, Magnetic Strip Cards and EMV Cards, NFC-based Tap & Go, Profitability of the Card Business, Information Security Issues.

Unit – 3: **Future Trends In Digital Banking:** Background, Fin techs, Business Ecosystem, Block chain, Crypto currencies, Peer Financing, Cloud Computing, Virtualization, Data Analytics, Artificial Intelligence (AI) Machine Learning (ML) and Deep Learning (DL) Robotic Process Automation (RPA) u Internet of Things (IoT) I-10 SYLLABUS, Central Bank Digital Currency (CBDC) , Digital Transformation of Banks in India.

Unit – 4: **Digital Banking Technology:** Meaning and Definitions, Electronic Banking, Core Banking Technology, Instant Money Transfer (IMT) Systems, Cash Deposit Machine (CDM), e-Galleries, POS and Features of POS 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 – EL201: Stock Market Operations**

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, Case Analysis, Group Discussion, Seminars, Assignments, *etc.*

#### **Course Inputs**

- Unit – 1: **An Overview of Indian Securities Market:** Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO’s – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.
- Unit – 2: **Indian Stock Exchanges:** Introduction, **BSE** – Different trading systems – Share groups on BSE – BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery –Short delivery– Auction – **NSE** – Market segments – NEAT system options – Market types, Order types and books – Demat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and Short Delivery – Auction.
- Unit – 3: **Foreign Stock Exchange:** Introduction, NYSE-Trading Rooms- Player Son NYSE Trading floor Role of Specialist – Trading technology and procedure, Types of speculation Membership, Procedure, Advantages; Demat Account.
- Unit – 4: **Stock Market Indices:** Meaning and Definitions, Structure, Advantages, NASDAQ-NASD, Organization–Functions–NASD rules–Trading firms on NASDAQ–Market makers–ECN’s Orderentryfirms–OrderexecutiononNASDAQ–OTCEI–Need–Features–Participants Listing procedure – Trading and settlement – Market making– Factors inhibiting growth of OTCEI. NIFTY, SENSEX, S&P, CNX, MIDCAP, Small CAP, Large CAP, Factor Impacting Indices.

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

1. Dr S. Guruswamy, Capital Markets, Mcgraw Hill Publications.
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 HillPublications.

## **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 Five questions. Out of five 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.

# **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.