**Master Of Commerce**

**Draft Upgraded CBCS Syllabus and Scheme of Examination**

**For**

**M.Com**

**KOLHAN UNIVERSITY, CHAIBASA**

**Choice Based Credit System**

**2020**

**MASTER OF COMMERCE**

**KOLHAN UNIVERSITY, CHAIBASA**

**SEMESTER WISE COURSE STRUCTURE**

**SEMESTER I:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Courses/Subject** | **Paper Code** | **Duration Of Exams (Hours)** | **Marks** | | | **Credits** |
| **IA** | **Exams** | **Total** |  |
| Core Course -1  Computer Application In Business | CC-101 | 3 | 30 | 70 | 100 | 4 |
| Core Course -2  Management Concepts and Organizational Behavior | CC-102 | 3 | 30 | 70 | 100 | 4 |
| Core Course -3  Financial Management | CC—103 | 3 | 30 | 70 | 100 | 4 |
| Core Course -4  Statistical Analysis | CC-104 | 3 | 30 | 70 | 100 | 4 |
| Core Course -5  Business Environment | CC-105 | 3 | 30 | 70 | 100 | 4 |
| **1st SEMESTER TOTAL CREDITS** | | | | | | **20** |

**SEMESTER II:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Courses/Subject** | **Paper Code** | **Duration Of Exams (Hours)** | **Marks** | | | **Credits** |
| **IA** | **Exams** | **Total** |  |
| Core Course -6  Business Research | CC-201 | 3 | 30 | 70 | 100 | 4 |
| Core Course -7  Corporate Financial Accounting | CC-202 | 3 | 30 | 70 | 100 | 4 |
| Core Course -8  Accounting For Managerial Decisions | CC—203 | 3 | 30 | 70 | 100 | 4 |
| Core Course -9  Managerial Economics | CC-204 | 3 | 30 | 70 | 100 | 4 |
| Core Course -10  International Business | CC-205 | 3 | 30 | 70 | 100 | 4 |
| **2nd SEMESTER TOTAL CREDITS** | | | | | | **20** |

**SEMESTER III:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Courses/Subject** | **Paper Code** | **Duration Of Exams (Hours)** | **Marks** | | | **Credits** |
| **IA** | **Exams** | **Total** |  |
| Core Course -11  Corporate Legal Framework | CC-301 | 3 | 30 | 70 | 100 | 4 |
| Core Course -12  Quantitative Techniques For Business Decisions | CC-302 | 3 | 30 | 70 | 100 | 4 |
|  |  |  |  |  |  |  |
| Discipline Specific Elective -1   1. Accounts –Accounting Theory & Practice 2. Finance –Security Analysis & Portfolio Management 3. HR-Human Resource Management 4. Marketing –Principles Of Marketing Management | DSE -1 | 3 | 30 | 70 | 100 | 4 |
| Discipline Specific Elective -2   1. Accounts- Management Control & Information System 2. Finance- Indian Financial System 3. HR-Industrial Relations & Compensation Laws 4. Marketing- Advertising & Sales Management | DSE -2 | 3 | 30 | 70 | 100 | 4 |
| Project | PR-1 | - | - | - | 100 | 6 |
| **3rd SEMESTER TOTAL CREDITS** | | | | | | **22** |

**SEMESTER IV:**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Courses/Subject** | **Paper Code** | **Duration Of Exams (Hours)** | **Marks** | | | **Credits** |
| **IA** | **Exams** | **Total** |  |
| Core Course -13  Strategic Management | CC-401 | 3 | 30 | 70 | 100 | 4 |
| Core Course -14  Corporate Tax Planning & Management | CC-402 | 3 | 30 | 70 | 100 | 4 |
|  |  |  |  |  |  |  |
| Discipline Specific Elective -3   1. Accounts- Forensic Accounting & Fraud Examination 2. Finance- Banking, Financial Institutions & Markets 3. HR- Human Resource Development 4. Marketing- Marketing Research | DSE -3 | 3 | 30 | 70 | 100 | 4 |
| Discipline Specific Elective -4   1. Accounts- Financial Reporting & Disclosures 2. Finance- International Financial Management 3. HR-Industrial & Labour Laws 4. Marketing- Supply Chain Management & Logistics | DSE -4 | 3 | 30 | 70 | 100 | 4 |
| Project | PR-2 | - | - | - | 100 | 6 |
| **4TH SEMESTER TOTAL CREDITS** | | | | | | **22** |
| **TOTAL CREDITS** | | | | | | **84** |

|  |
| --- |
| **SEMESTER I** |

**SEMESTER I**

**PAPER: CC 101- COMPUTER APPLICATION IN BUSINESS**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective:** The purpose of this course is to equip the students with fundamental aspects of computers and communication and their application in Commerce.

## Course Inputs:-

|  |  |
| --- | --- |
| Unit – I | **Computer Hardware:** computer system as information processing system; Computer system differences- types of computer systems, hardware options- CPU, input devices, output devices, storage devices, communication devices configuration of hardware devices and their applications.  **10 Lecture** |
| Unit – II | **Personal computers:** PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; factors influencing PC performance; PC as a virtual office.  **11 Lecture** |
| Unit – III | **Modern Information Technology:** Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, concept of a World Wide Web and Internet browsing; Multimedia.  **14 Lecture** |
| Unit – IV | **Introduction to Operating systems:** Software needs, operating systems, application software’s, programming languages; DOS; Windows- window explorer, print manager., control panel, paintbrush, calculator, desk top, my computer, settings, find, run.  **10 Lecture** |
| Unit – V | **Databases Management System:** Concept of Database Management System. Database Design –Physical and Logical. Data bases and tables Forms, Queries and Reports.SQL. Client server Architecture, Distributed Databases.  **10 Lecture** |
| Unit – V | **EXPOSURE TO Tally:**  Basics of Tally, F11: Features, F12: Configurations, Setting up Account Heads Stock Groups, Stock Categories, Stock Items, Accounting Vouchers, Inventory Vouchers, Invoicing (Voucher Entry), Creating Inventory ,accounting with Tally & Advantages of Tally.  **10 Lecture** |

**References**

* 1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
  2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
  3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.
  4. Norton, peter: Working with IBM-PC,BPB Publications Delhi.
  5. O’Brian, J.A: Management Information Systems, Tata McGraw Hill, NewDelhi.
  6. Taxman’s Computer Applications in Business, Hem Chand Jain , H.N. Tiwari
  7. Computer Applications in Business, Parameswaran R.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven (7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

## SEMESTER I

**PAPER : CC-102- MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**OBJECTIVE**

The objective of this course is to help student to understand conceptual framework of management and organizational behavior.

**COURSE INPUTS**

**Unit – I Schools of Management Thought**: Decision theory school; Quantitative and System School; Contingency theory of management. **(05 Classes)**

**Unit – II Managerial Functions :** Planning – concept, significance, types; Organizing – concepts, principles, theories, types of organizations; Staffing; Directing; Coordinating; Control – nature, process and techniques. **(06 classes)**

**Unit – III Organizational Behaviors**: Organizational Behavior concept and significance; Relationship between management and organizational behavior; Emergence and ethical perspective; Perception; Personality; Transaction and analysis. **(08 classes)**

**Unit – IV Motivation:** Process of motivation; Theories of motivation – need hierarchy theory, theory X and theory Y, Two factor theory. **(08classes)**

**Unit – V Leadership:** Concept; Leadership style; Theories – trait theory, behavioral theory, Managerial grid; Likert‘s four systems of leadership. **(08classes)**

**Unit – VI Organizational Conflict:** Dynamics and management; Sources, patterns, levels and types of conflicts; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolutions of conflict. **(10classes)**

**Unit – VII Interpersonal and Organizational Communication:** Concept of two way communication; Communication Process; Barriers to effective communication; types of organizational communication; improving communication; transactional analysis in communication. **(10classes)**

## Unit –

**VIII** **Organizational Development:** Concepts; Need for change; resistance to change;

Theories of planned changes; Organizational diagnosis; OD intervention.

## (05 classes)

**References**

Shah and Tated: Prabandh Abdharana evam Sangathanatmak Vyabhar, Sahitya Bhawan, Agra. Agarwal, R.C: Management Concept and Organisational Behaviour, SBPD Publication.

Prasad, L.M: Organisational Behaviour, S. Chand Publication.

Sankalp, Gourav: Oranisational Behaviour, Sahitya Bhawan Publication. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co.Boston.

Hellredgel, Don, John VV. Slocum, Jr., and Richard W. Woodman: Organisational Behaviour, South Western College Publishing Ohio.

Hersey, Paul, Kenneth H, Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.

Khanka, Dr. S.S.: Organisational Behaviour, S. Chand & Company Pvt. Ltd., New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven (7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

## SEMESTER I

**PAPER: CC-10- FINANCIAL MANAGEMENT**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of this course is to help students to understand the conceptual framework of financial management and its applications under various environmental constraints.

## Course Inputs:-

**Unit-I: Financial Management**: Meaning, nature and scope of finance; financial goal

– profit vs. wealth maximization; Finance functions- investments, financing and dividend decisions. **(08classes)**

**Unit-II: Capital Budgeting**: Nature of investment decisions; Investment evaluation criteria – net present value, internal rate of return, payback period, accounting relate of return; NPV and IRP comparison; Risk analysis in capital building.

**( 10classes)**

**Unit-III: Cost of Capital:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and earnings, Combined cost of capital (weighted); Cost of equity and CAPM. **( 10classes)**

**Unit-IV: Capital structure Theories:** Determining Capital structure in practice.

**(06classes)Unit-V: Dividend Policies:** Issues in dividend decisions, dividend and uncertainty, relevance of dividend; dividend policy in practice; Forms of dividend

Behavior. **(09classes)**

**Unit-VI: Management of Working Capital:** Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirement; Financing of working capital and norms of bank finance; Sources of working capital. **(12classes)**

**Unit-VII: Management of cash,** receivables and inventory. **(05 classes) References:**

Mehta B.K : Financial Management

Gupta S.P : Financial Management Kulshreshta R.S. : Financial Management

Khan M.Y Jain P.K : Financial Management, Tata McGraw Hill Publishing Company, New Delhi. Pandey, I.M.: Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7)  subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

## SEMESTER I

**PAPER: CC-104 -STATISTICAL ANALYSIS**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of this course is make the students learn the application of statistical tools and techniques for decision making.

## Course Inputs:-

**Unit-I: Probability Theory:** Probability classical, relative and subjective probability, Addition and multiplication probability model; Conditional probability and Baye’s theorem. **(10classes)**

**Unit-II: Probability Distributions:** Binomial, Poisson and normal distributions; Their characteristics and applications. **(10classes)**

**Unit-III: Sampling and Data Collection and Hypothesis Testing:** Sampling and Sampling (Probability and non- probability) methods: Sampling and Non- Sampling errors; Law of large numbers and central limit theorem; Sampling distributions and their characteristics, Hypothesis Testing ANOVA, T-Test, Chi-Square Test. **(12classes)**

**Unit-IV: Data Sources:** Primary and Secondary; Primary data collection techniques – Schedule, questionnaire and interview. **(06classes)**

**Unit-V: Correlation and Regression Analysis:** Karl Pearson’s Coefficient of Correlation, Spear Man’s Coefficient of Correlation, Rank Correlation and Regression Analysis.

## (12 classes)

**Unit-VI: Regression**: Co-efficient Regression equation of X onY

## (10 classes)

**References:**

Shukla and Sahay: Statistical Analysis, SBPD Publications Gupta B.N. : Statistical Analysis, Sahitya Bhawan

Hooda, R.P : Statistics for Business & Economics, Macmillan, New Delhi. Heinz, Kohler: Statistics for Business & Economics, Harper Collins,New York.

Hein I, W. Quantitative Approach to Managerial Decisions, Prentice Hall, New York. Lawrence B. Morse: Statistics for Business & Economics, Harper Collins,New York. Levin, Richard I. And David S. Rubin: Statistics for management, Prentice Hall, Delhi. Sharma, J.K.: Business Statistics, Vikas Publishing House Pvt. Ltd., New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven (7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

## SEMESTER I

**PAPER: CC-105- BUSINESS ENVIRONMENT**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The basic objective of this course is to gain ability to understand Business Environment.

## Course Inputs:-

**Unit–I** Meaning, Concepts, Significance of Business Environment. **( 10classes)**

**Unit–II** Economic, Political, Legal and Cultural Environment of business. **( 10classes)**

**Unit – III** GATT, WTO and Emerging Business Environment. FDI, and Balance of Payments, Impact of Globalization on Banking and Financial Services, **(12classes)**

**Unit–IV** Fiscal Policy and Monetary Policy. **( 12classes)**

**Unit–V** FEMA and Consumer Protection Act. **( 08 classes)**

**Unit–VI** Economic Reforms In India-Liberalization, Privatization & Globalization

**( 08 classes)**

**References:-**

* 1. Cherunilam, Francis, Business Environment, Himalaya Pub. House,1996.
  2. Ghosh, P.K., Business and Government, 1998, Sultan Chand,Delhi.
  3. Devis, Keith, and Blomstrom, Robert L., Business and Society: Environment and Responsibility,1975.
  4. Adhikary, N., Economics Environment of Business (latest ed.), Sultan Chand,Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

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| **SEMESTER II** |

## SEMESTER II

**PAPER: CC-201-BUSINESS RESEARCH**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objectives:** The object of this subject is to acquaint and enhance the knowledge of Business Research and also to provide insight as to how business research is conducted.

## Course Inputs:-

**Unit I-** Introduction to Business Research: Meaning and role of business research; Business research philosophies;

Scope of business research; Terminology of business research; Organization of business research: Outsourcing a

nd in-house research; Business research process: An overview; Ethics in business research.

**( 10classes)**

**Unit II-** Problem Specification: Management problem specification; Formulating research problem; Developing

research proposal – research objectives, research hypotheses, information needs; Determining research design:

Explorative research – major techniques and their evaluation; Descriptive researches – case study, survey

method and observation method; Causal research – major experimental designs and their evaluation; Reliability

validity in experimentation; Quantitative vs qualitative research.

**( 12classes)**

**Unit III-** Determining Data Sources: Secondary data sources and their usefulness; Primary data collection –

Observation and questioning methods; Questionnaire preparation; Scaling techniques; Reliability and Validity

assessment, Panel data.

**( 8classes)**

**Unit IV-** Survey Design: Census and survey methods; Designing sample survey – Defining universe; Determining sampling frame, sampling unit, sampling method and sample size for cross sectional and longitudinal data.

Data collection - organizing fieldwork – selection, training, supervision and evaluation of fieldworkers;

Survey errors – sampling vs. non-sampling errors; Types of non-sampling errors and ways to deal with them;

**( 15classes)**

**Unit V-** Data analysis and interpretation: Data editing and coding; Data cleaning for Survey and Panel Data;

Univariate analysis; Bivariate analysis; Multivariate data analysis – Interdependence and dependence analyses

and their basic assumptions; Time series analysis; Major multivariate data analysis techniques: Basic

concepts and applications of multivariate analysis; Report writing.

**( 15classes)**

**REFERENCES**

1. Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002. An Introduction to Research Methodology, RBSAPublishers.
2. Kothari, C.R., 1990. Research Methodology: Methods and Techniques. New Age International.
3. Sinha, S.C. and Dhiman, A.K., 2002. Research Methodology, Ess Ess Publications.@ volumes.
4. Trochim, W. M. K., 2005. Research Methods: the concise knowledge base, AtomicDog Publishing.
5. Donald Coope4r & Pamela Schindler, Business Research Methods – TMGH, 9thedition
6. Alan Brayman &Emma Bell, Business Research Methods – Oxford UniversityPress.
7. Pani , Prabhat Kumar, 2015. Research Methodology: Principles and Practices, S. K.Book Agency, New Delhi.
8. Pani , Prabhat Kumar, 2015. Statistical applications in Social Science Research.Avon Publications, NewDelhi.
9. Chawla Deepak and Sondhi Neena, Research Methodology, Vikas PublishingHouse Pvt. Ltd.,

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7)  subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER II

**PAPER: CC-202- CORPORATE FINANCIAL ACCOUNTING**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

## Course Inputs:-

**Unit-I:** Accounting concepts, Principles & Conventions. An Introduction of Accounting

Standards. **(06 classes)**

**Unit-II:** Accounting for redemption of shares and Debentures. **(08 classes)**

**Unit-III: Valuation** of Goodwill and Shares. **(08 classes) Unit-IV: Accounting** related to Amalgamation under AS14 and Reconstruction

Of Companies.

**(10classes)**

**Unit-V: Accounting** of holding and subsidiary companies.

**(10 classes)**

**Unit-VI: Accounts** related liquidation of companies. **(08classes)**

**Unit-VII: Voyage** and Investment Accounting. **(10classes)**

# 

# References:

1. Shukla & Gupta : Corporate Financial Accounting.
2. Mehta B.K.: Corporate Financial Accounting.
3. Beams F.A Advanced Accounting, Prentice Hall, New Jersey.
4. Dr. B.N. Ojha: Corporate Financial Accounting.(Hindi edition)

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven (7)  subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER II

**PAPER: CC-203- ACCOUNTING FOR MANAGERIAL DECISIONS**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of this course is to acquaint students with Accounting concepts, tools and techniques for Managerial decisions.

## Course Inputs:-

**Unit-I: Introduction to Accounting:** Management accounting as a area of accounting objectives, nature and scope of financial accounting, cost accounting and management accounting and managerial decision; Management accountant’s position, role and responsibility. **(08classes)**

**Unit-II: Budgeting:** Definition of budget; Essentials of budgeting; Types of functional budgets, Fixed and Flexible budget. **(10classes)**

**Unit-III: Standard Costing and Variance Analysis:** Standard Costing as a control techniques; Setting of standards and their revision; Variance analysis- meaning and importance, Kinds of variances and their uses- material, labor and overhead variance. **(15classes)**

**Unit-IV: Marginal Costing and Break- even Analysis** :Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-Volume- Profit analysis; Decisions regarding sales- mix, make or buy decisions and discontinuation of a product line etc**. (19classes)**

**Unit-V: Reporting to Management:** Objectives of reporting, reporting needs at different managerial levels; Types of Reports, modes of reporting, reporting at different levels of management. **(08classes)**

## References:

1. Agarwal B.P and Mehta B.K : Accounting for Managerial Decision, Sahitya Bhawan, Agra. Gupta S.P : Accounting for Managerial Decisions.
2. Khan & Jain : Management Accounting, Tata McGraw Hill Publishing Company, New Delhi. Anthony, Robert: Management Accounting, Tarapore wala Mumbai.
3. Pandey, I.M.: Management Accounting, Vani Publication, New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

**SEMESTER II**

## PAPER: CC-204- MANEGERIAL ECONOMICS

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**OBJECTIVE**

The Course develops managerial perspective to economic fundamentals as aids to *decision making* under given environmental constraints.

**COURSE INPUTS**

**Unit – I** Nature and Scope of Managerial Economics: objective of a firm; Economic theory and managerial theory; Managerial economist’s role and responsibilities; Fundamental economic concepts – incremental principle, opportunity cost principle, discounting principle, equimarginal principle. **(10Classes)**

**Unit – II** Demand Analysis: Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand – Its meaning and importance; Price elasticity, income elasticity and cross elasticity; Using elasticity in managerial decisions. **(10Classes)**

**Unit – III** Production Theory: Production function production with one and two variable input, Stages of production; Economics of scale; Estimation of production function; Cost theory and estimation; Economics value analysis ;Short and long run cost functions their nature, shape and inter-relationship ;Law of variable proportions; Law of return to scale. **(14Classes)**

**Unit – IV** Price Determination under Different Market Condition: Characteristics of different market structures; Price determination and firm’s equilibrium in short- run and long run under perfect competition, monopolistic competition, oligopoly and monopoly.

**(14Classes)**

**Unit – V** Pricing Practices: Methods of price determination in practice; Pricing of multiple products. **(12Classes)**

**References**

1. Sharma, Kejriwal & Agarwal : Prabandhakiya Artha Sashtra.
2. Sharma and Kejriwal: Managerial Economics, SBPD Publications.
3. Shinha, V. C.: Managerial Economics, SBPD Publication.
4. Dwivedi, D.N.: Managerial Economics, Vikas Publishing Pvt. Ltd., New Delhi.
5. Mehta, P.L.: Managerial Economics Analysis Problems and Cases. Sultan Chand, New Delhi (Current Ed.)
6. Banmol, William J: Economics Theory and Operation Analysis, Prentice Hall, London.
7. Chopra, O. P. Managerial Economics, Tata McGraw Hill, Delhi. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
8. Dewett, Dr.K.K. and Navalur, M.H.: Modern Economic Theory, S. Chand & Company Pvt. Ltd., New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

**SEMESTER II**

## PAPER: CC-205- INTERNATIONAL BUSINESS

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective:** The objective of this course is to acquaint the students with the nature and scope of international business operations and familiarize them with trends and developments in international business environment. It also intends to make them understand the theoretical foundations of international trade and investment along with the realities and rationale of trade and investment policies.

**Course Inputs**

**Unit I:** Introduction- Importance, nature and scope of international business; Globalization; Drivers of globalization; Consequences of globalization; Basic entry decisions with respect to international business; Modes of entry into international business. **(12Classes)**

**Unit II:** International Trade- Reasons of International Trade, Theories of international trade – mercantilism, absolute advantage, comparative advantage, factor proportions theory, product life cycle theory, new trade theory, national competitive advantage. World trading environment - Pattern and structure of world trade in goods and services; Government intervention in international trade; Instruments of trade intervention: Tariffs, quotas and other measures and their effects.

**(12Classes)**

**Unit III:** International Business Environment- Political systems, legal systems, and economic systems; Elements of political, legal, economic and cultural environment relevant for international business, and associated risks; Framework for analyzing political, legal, economic and cultural environment across countries.

**(12Classes)**

**Unit IV:** Regulation of International Trade and Investment- World trade and protectionism; GATT, WTO – importance, trading principles and structure; Important agreements of WTO, WTO and Developing Countries including India.

**(12Classes)**

**Unit V:** Balance of Payment Account- Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Correction of disequilibrium; International Monetary System and International Economic Institutions - Evolution of the international monetary system; types of exchange rate systems in the world; International economic institutions - IMF, World Bank, UNCTAD; International money and capital markets.

**(12Classes)**

**References:**

1. International Business, Charles W. L. Hill , G. Tomas M. Hult , Rohit Mehtani
2. International Business: Competing in the Global Marketplace, Charles W. L. Hill & K Arun
3. International Business (Oxford Higher Education), Rakesh Mohan Joshi
4. International Business, K. Aswathappa
5. Fundamentals of International Business, Varma Sumati

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

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| **SEMESTER III** |

# SEMESTER III

**PAPER: CC-301- CORPORATE LEGAL FRAMEWORK**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of this course is to provide knowledge of relevant provisions of various laws influencing business operation.

## Course Inputs:-

**Unit-I: The Companies Act, 2013 (Relevant Provisions):** Definition, Types of Companies; Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Company management; Managerial remuneration; winding up and dissolution of companies. **(20classes)**

**Unit-II: Legal Environment for Security Markets:** SEBI Act, 1992 – organization and objectives of SEBI; Powers under Securities Contract Regulations Act 1956 transferred to SEBI; Role of SEBI in controlling the securities market.

**(13classes)**

**Unit-III: Restrictive and Unfair Trade Practices, Consumer Protection Act:**

Unfair trade practices; The Consumer Protection Act,1986 – Salient

features; Definition of consumer, rights of consumer; Grievance redressed

machinery.

**( 12 classes) Unit-IV: Regulatory Environment for International Business:** FEMA Act 1999,

WTO-Regulatory framework of WTO, basic principles and its charter; WTO

Provisions. **( 13 classes)**

## References:

* 1. Varshney G.K.: Corporate Legal Framework
  2. Amarchand, D : Governement and Business, Tata McGraw Hill, New Delhi. Ramaiya, A Guide to Companies Act, Wadhwa Co.
  3. Taxman’s Companies Act, New Delhi. The Companies Act,2013
  4. Corporate Legal Framework, N K Jain
  5. Corporate Legal Framework, Dr. O.P.GUPTA
  6. Corporate Legal Framework, Dr. Satish Kumar Saha, Dr. R. K. Bishnoi,

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**PAPER: CC-302- Quantitative Techniques for Business Decisions**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective:**

*The objective of the course is to acquaint the students with the use of quantitative models in decision making.*

## Course Outline:

1. **Introduction:** Quantitative approach to management decision making. **( 10classes)**
2. **Inventory Control:** Techniques of selective control, Economic order quantity (EOQ) models- classical, gradual replenishment without shortages, price breaks and planned stock outs, Deciding optimum safety stock and reorder level. **( 10classes)**
3. **PERT/CPM:** Definition & Basics, Significance and Uses. **( 13classes)**
4. **Replacement Analysis**: Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered.

**(10classes)**

1. **Queuing Theory:** Elements of queuing system. **(09classes)**
2. **Assignment:** Solving the problem. Cases of unbalanced problems, multiple optimum solutions, maximization objective and unacceptable assignments. **( 08classes)**

## Suggested Readings:

1. C. R. Kothari, Vikash Publications
2. N.D.Bohra, Quantitative Technique in Management
3. Quantitative Techniques for Managerial Decisions, U.K. Srivastava
4. Quantitative Techniques for Managerial Decisions, Khanna R.B
5. Quantitative Techniques for Decision Making, Gupta M.P
6. Levin, R.I., D.S. Rubin and J.P. Stingson, “*Quantitative Approaches to Management”*, 1986, McGraw -Hill.
7. Vohra N.D., “*Quantitative Techniques in Management”*, 3rd Edition, The McGraw Hill companies,2006.
8. Bierman H. Jr, C.P. Bonini and W.H. Hausman, “Quantitative Analysis for Business Decisions”, 7th Edition, Homewood, Ill., Irwin1983
9. Taha, Hamdy A., “Qperations Research: An Introduction”, 8th Edition, Prentice –HallofIndia.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**Elective: Accounts**

**PAPER: DSE-1- Accounting Theory & Practice**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective:**

*The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.*

## Course Inputs:

* 1. Accounting Theory: Nature and Scope. Accounting methodology. Different approaches to theory construction. **( 13classes)**
  2. Conceptual framework of financial accounting and reporting. **( 08classes)**
  3. Issues in accounting standard setting. Accounting standards in India. Income concepts for financial reporting. **( 10classes)**
  4. Measurement and reporting of revenues, expenses, gains and losses. **( 10classes)**
  5. Depreciation policy. Valuation of asset and liabilities. Revaluation of fixed assets and income measurement. **(10classes)**
  6. Analysis and interpretation of statements of changes in financial position-cash, working capital and total resource bases. **( 09classes)**

## Suggested Readings:

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, *Accounting: Text and Cases*, McGraw Hill,1999
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis, Text Readings and Cases, John Wiley andSons, 2005.
3. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books,2000.
4. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House,2008.
5. L.S. Porwal, Accounting Theory, TMH,2000.
6. Accounting Theory & Practice, Dr. Arjun Das and Dr. Vishal Saxena

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**Elective: Finance**

**PAPER: DSE-1- SECURITY ANALYSIS & PORTFOLIO ANALYSIS**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The basic objective of this course is to provide develop skill to analyse various type of securities.

## Course Inputs:-

**Unit-I:** Investment management and scope, investment avenues, types of financial assets and real assets, Security return and risk –Systematic and unsystematic risk – sources of risk, Measurement of risk and return, sources of investment information**. ( 12classes)**

**Unit-II:** Risk and return analysis, Definitions of risk. Types of Risk, minimizing risk explosive, Risk measurement. **( 10classes)**

**Unit-III:** Fixed income securities – bonds, preference shares-sources of risk, valuation, duration of bonds-theory of interest rates –yield curve. Bond innovations and their valuation. **( 13classes)**

**Unit-IV:** Analysis of variable income securities, fundamental analysis – analysis of economy, industry analysis, company analysis – financial and non-financial. Equity valuation models. Options, futures, forwards, warrants, and their valuations. **( 14classes)**

**Unit-V:** Meaning of portfolio management, portfolio analysis, why portfolios?

Portfolio objectives, portfolio management process, selection of securities.

## ( 11 classes)

**References:**

* 1. Donald E. Fischer and Ronald J. Jordan: *Security Analysis and Portfolio Management*, Pearson Ed. Stanely S.C. Huang Maury Stall : *Investment Analysis and Management*, Allyn and BaconInco., Massachustes
  2. Jerome B. cohen and Edward D. Zinbarg etal : Investment Analysis and Portfolio Management, Ricchard D., Irwin Inc., Illinois.
  3. J. C. Fancis: Investment Analysis and Management
  4. HaimLevyandMarshallSarnat:PortfolioandInvestmentSelectionTheoryandpractice, prentice hall International NewJersy.
  5. Graham B. D. Dodd and S. Bolts: Securities Analysis, McGraw Hill, Newyork
  6. Investment Analysis and Portfolio Management, Prasanna Chandra
  7. Security Analysis and Portfolio Management, Punithavathy Pandian
  8. Security Analysis & Portfolio Management Text and Cases (July 2019 Edition), Prof. (Dr.) Vanita Tripathi
  9. Security Analysis and Portfolio Management, Ranganatham

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**Elective: Human Resource**

**PAPER: DSE-1- HUMAN RESOURCE MANAGEMENT**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

## Course Inputs:-

**Unit-I: Introduction –** Concept – Personnel/Human Resource Function in India – emergence of HRM – Distinctive features of HRM – Ensuring underpinning of HRM to business strategy in practice; Objectives of HRM – Corporate Strategy and Strategic HRM – Concept – The origin – Strategic Human Resource Management – Aligning HR to Corporate Strategy – HRM in practice.

**( 14 classes) Unit-II: Industrial Relation Perspectives –** The concept – Scope of Industrial Relation

* Objectives of Industrial Relations, Changing values and their impact
* Industrial Conflict – Trade Unionism – Reforms in Labor Legislations –Employee participation in Organization – Reforms in Labor Legislations – Employee’s Participation in Organization – Collective Bargaining – Grievance procedure.

**( 15classes)**

**Unit-III: Trends in HRM –** Strategic Approach HR role as a catalyst – Scope and nature of HRM – Human Resource Outsourcing – Planning Retirement – Trends in 21st century in wage/salary schemes. **( 15classes)**

**Unit-IV: HRM in Global perspective –** A comparative analysis of HRM in Asian and European countries – International HRM – An analysis. ETHICS – Introduction – reasons for emergence of ethics in India Work Ethics: Concept – Business, Ethics: Concept – Application and Scope of Business Ethics – Corporate Social Responsibility: Concept. Corporate Governance – Basic of good governance Culture in Organization – Ethical Leadership.

## ( 16 classes)

**References:**

1. Strategic Human Resource Management – Text and Cases –K.Prasad,McMillan
2. Human Resource Management, Text & Cases, K. Aswathappa
3. Human Resource Management, S S Khanka
4. Human Resource Management, by Indian Institute of Banking & Finance (IIBF)
5. Human Resource Management, V. S. P. Rao
6. Human Resource Management – Gary Desler – PearsonEducation.
7. Human Resource Management – RaymondNoe
8. Human Resource Management – Seema Sanghi, Vikas Publishing House Pvt.Ltd.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**Elective: Marketing**

**PAPER: DSE-1- PRINCIPLES OF MARKETING MANAGEMENT**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of this course is to develop a basic understanding about the management concepts as well as of human in various managerial processes in organization.

## Course Inputs:-

**Unit-I: Introduction ( 11classes)**

: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.

**Unit-II: Market Analysis and Selection**: Marketing environment –macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behavior; consumer versus organizational buyers; Consumer decision making process. **( 12classes)**

**Unit-III: Product Decisions:** Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle- strategic implications; New product development and consumer adoption process.

**Pricing Decisions:** Factors affecting price determination; Pricing policies and strategies; Discounts and rebates. **( 13classes)**

**Unit-IV: Marketing Research:** Meaning and scope of marketing research; Marketing research process.

**Marketing Organization and Control:** Organizing and controlling marketing operations. **( 12classes)**

**Unit-V: Issues and Developments in Marketing**: Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments of marketing. **( 12classes)**

## References:

1. Kotler, Philip, Marketing Management, Prentice Hall, New Delhi.
2. Marketing Management: An Indian Perspective, Vijay Prakash Anand
3. Marketing Management, Ramswamy & RamaKumari, Macmillan
4. Marketing Management : Indian Cases, Gupta Prachi, Aggarwal Ashita ,
5. Stanton, Etzel Walker, Fundamentals of Marketing, TataMcGraw Hill, New Delhi. Saxena, Rajan, Marketing Management, TataMcGraw Hill, New Delhi.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**Elective: Accounts**

**PAPER: DSE-2- Management Control & Information System**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of this course is to acquaint the students about the concept and application of management control system in large organizations and to make them familiar with modern control techniques

## Course Inputs:-

**Unit-I: Nature of Control Function. Management Control:** Nature and Scope. Strategic planning: Concept, Organization goals and strategies. Organization structure – Position of controller in the organization structure**. Lecture 10**

**Unit-II: Management Control Process**: Programming and budgeting. Preparation of functional budgets and master budget. Budgetary Control: Analysis of variances. Zero base budgeting. Performance budgeting. Analyzing and Reporting. **Lecture 10**

**Unit-III: Management Control Structure:** Types of responsibility centers. Inter- divisional transfer pricing and measurement of divisional performance.

## Lecture 10

**Unit-IV: Uses of variance analysis in cost control**: Developments in the area of costing for control purposes such as Activity Based Costing – Concept and uses of ABC in management control. Activity Based Management. **Lecture 14**

**Unit-V: Accounting Information System:** Nature and significance. Control reports and follow- up action. Problems of implementation and administration of Control System. **Lecture 08**

**Unit-VI: Behavioral aspects of Management Control**: Motivation and Morale, goal congruency, participative management. **Lecture 08**

## References:

Robert N. Anthony and V. Govindrajan, Management Control Systems, 13th ed., Richard

D. Irwin, 2006.

Joseph A. Maciariello and Calvin J. Kirby, Management Control System, 2nd ed. Prentice Hall, 1994.

R.J. Tricker, Management Information and Control System, John Wiley and Sons, 1995. Shyam Sunder, Theory of Accounting and Control, South Western College



Publishing, 1997.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**Elective: Finance**

**PAPER: DSE-2- INDIAN FINANCIAL SYSTEM**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

# Objective: The Course aims at providing the students with knowledge

# about the prevailing financial system in India delineating

# the role of intermediaries and regulatory bodies in the

# Indian financial system.

# 

# Course Inputs:

# UNIT-I Indian Financial System: Financial System and Components of the financial System- Institutions, Instruments, Markets, and Services; Functions and Role of financial system. Financial System and Economic Development. Role of RBI, SEBI and IRDA in Indian Financial System.

# Lecture 15

# UNIT-II Banking and non-banking institutions in India: Commercial Banking, Developments in Commercial banking sector since 1991. Management of Non-Performing Assets (NPAs); Capital adequacy norms in India. Overview of Development Banking. Non-Banking Financial Intermediaries: Insurance Companies, Post Offices, Mutual Funds.

# Lecture 15

# UNIT-III Money Market: Concept and structure of money market. Money market constituents: Treasury Bills Market, Commercial Bills Market, Certificates of Deposit Market, Commercial Papers Market, Call Money Market. Money Market Benchmarks: Repo and Reverse Repo, CRR, SLR.

# Lecture 10

# UNIT-IV Capital Market: Structure and functions of capital market. Primary Market: New Issue Market, Book building process, Private Placement, Rights Issue. Secondary Market: Capital Market Institutions and Intermediaries- Stock and Commodity Exchanges, Institutional Investors, Clearing Houses, Depositories, Stock Market Operations.

# Lecture 10

# UNIT-V Financial Services: Private Equity meaning and classification- Venture Capital, Leveraged Buyouts, Cost of investing in Private Equity, Exit Routes. Credit Rating: Objectives and types, Credit Rating Process, Rating Revisions, Uses of Credit Rating, Major Credit Rating Agencies in India- CRISIL, ICRA and CARE.

# Lecture 10

# References:

# Pathak B., “The Indian Financial System– Markets, Institutions, and Services”, Pearson Education, New Delhi.

# Bhole L. M., “Financial Institutions and Markets, Growth and Innovation”, Tata McGrawHill, New Delhi.

# Khan M.Y., “Indian Financial System”, McGraw Hill Education, New Delhi.

# Paul J. and Suresh P., “Management of Banking and Financial Services”, Pearson Education, Delhi.

# Indian Financial Systems and Markets, Siddhartha Saha

# Indian Financial System, H. R. Machiraju

# Indian Financial System, Varshney P.N. Mittal D.K.

# Indian Financial System, Sapna Nibsaiya

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**Elective: Human Resource**

**PAPER: DSE-2- Industrial Relations & Compensation Laws**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

# Objective: The objective of the course is to make students understand the

# industrial relations in the light numerous augmentations in various

# industries and also issues related to compensation management in

# corporate sector and public services.

# Course Inputs:

# Unit I- Structure and Evolution of Industrial Relations: Concept, nature and models of IR-; Industrial relations system in India- Structure and its evolution; Major contemporary developments in global economy and their impact on industrial relations scenario in India.

# (Lecture 10)

# Unit II- Industrial Disputes Resolution and Grievance Redressal: Nature, causes and types of industrial disputes; Industrial Disputes Act, 1947- authorities, reference of disputes to boards, courts/ tribunals, procedures and powers of authorities, strikes and lockouts, unfair labor practices, penalties; Methods of industrial disputes resolution; Nature of grievances and grievance procedures; Handling employee grievances; Industrial Employment (Standing Orders) Act, 1946

# (Lecture 12)

# Unit III- Trade Unionism and Collective bargaining: Provisions of Trade Union Act, 1926, Definitions, Legislations of trade unions, rights and liabilities of registered trade union, regulations, penalties and procedure; Collective bargaining- Nature and functions; Types of bargaining; Collective bargaining in the Indian context; Technology and industrial relations; Industrial Relations in India- Health, Safety, Welfare, Social Security; Workers Participation in Management. Emerging trends in union-management relations.

# (Lecture 12)

# Unit IV- Compensation Management: Compensation management process, forms of pay, financial and non-financial compensation; Compensation strategies; Wage and Salary Administration, Incentives & Fringe Benefits. Morale and Productivity.

# (Lecture 10)

# Unit V- The Workmen’s Compensation Act, 1923: Objectives; Employer‘s liability for compensation; Amount of compensation; Distribution of compensation; Notice and claims, remedies of employers against stranger; Procedures in proceedings before Commissioner.

# (Lecture 08)

# Unit VI- Payment of Bonus Act, 1965;The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948.

# (Lecture 08)

# References:

# Bhattacharya (2014).Compensation Management, Oxford University Press. Unit(s): III and V

# Dwivedi, R. S. (2002). Managing Human Resources: Industrial Relations in Indian Enterprises, New Delhi, Galgotia Publishing Company. Unit(s): I, II, and III

# Srivastava, S. C. (Rev.) (2012). Labour Law and Labour Relations: Cases and Materials Unit(s): II, III and V

# Venkataratnam, C. S. (2006). Industrial Relations: Text and Cases. Delhi. Oxford University Press. Unit(s): I, II, and III

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**Elective: Marketing**

**PAPER: DSE-2- ADVERTISING & SALES MANAGEMENT**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

# Objective: To develop an in-depth understanding of the modern

# concepts and latest techniques of advertising, personal

# selling and sales force management which is an integral

# area of marketing.

# Course Inputs:

# Unit I-Communication Basics: Communication and marketing; Communication process; Communication response hierarchy models; Cognitive processing of communication; Marketing communication mix; Integrated marketing communication – An introduction; Advertising - Its importance and nature; Advertising and publicity; Advertising management process; Advertising objectives; DAGMAR approach; Determination of target audience and positioning; Advertising budget– Factors influencing budget decision and methods.

# (Lecture 15)

# Unit II- Advertising Message and Media Decisions: Creativity and advertising; Creative process; Creative strategy, creative appeals and execution styles; Copywriting for print, radio, television and web ad. Media Decisions –Types of media; Advertising through internet and interactive media; Developing media plan; Media selection and scheduling.

# (Lecture 12)

# Unit III-Advertising and Society: Ethical and social aspects of advertising; Regulation of advertising in India; Recent developments and issues in advertising

# (Lecture 10)

# Unit IV-Fundamentals of Personal Selling: Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Sales management process; Environmental factors impacting selling; Managing ethics in selling environment; Role of personnel selling in customer relationship management

# (Lecture 10)

# Unit V-Sales Planning, Organization and Sales Force Management: Setting personal selling objective; Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota; Role of IT in sales planning. Sales Organization: Organization structure; Relationship of sales department with other departments; Distribution networks relationship. Sales Force Management-Recruitment and selection; Training and development, Compensation & Rewards

# (Lecture 13)

# References:

# Patel, V. N., & Sharma, S. (2011). Brand Management & Consumer Marketing. New Delhi: Oxford Book Company. Unit(s) - IV

# Sharma, K. (2011). Advertising : Planning and Decision Making. New Delhi: Taxmann

# Sheth, J. N. (2011). Legends in Marketing: Philip Kotler (Vols. 4, 9). India: Sage Publishing.

# Advertising and Sales Management, C.N. Sontakki

# Advertising & Sales Promotion Management, Vv Ratna Sl Gupta

# Advertising and Sales Promotion Management, S. A. Chunawalla

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
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|  | **Total** | **70** |

# SEMESTER III

**PROJECT**

**PR-1**

**Marks: 100**

**Objectives:** Project exercise helps students to understand the methodology of action research. Students will get research exposure through the process

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# Project topics will be given by the Department.

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| SEMESTER IV |

# SEMESTER IV

**PAPER: CC-401- STRATEGIC MANAGEMENT**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of this course is to enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.

## Course Inputs:-

**Unit-I: Concept of Strategy**: Defining strategy, levels at which strategy operates; Approaches to strategic decision making; mission and purpose, objectives and goals. **(10 classes)**

**Unit-II: Environment Analysis and Diagnosis**: Concept of Environment and is components; Environment scanning and appraisal; SWOT analysis.

**(08classes)**

**Unit-III: Strategy Formulation and Choice of Alternatives:** Strategies-modernization,

Diversification, integration; Merger, take- over and joint strategies; Factors

Affecting strategic choice; Generic competitive strategies –cost leadership,

Differentiation focus, value chain analysis, bench marking, service blue printing. **(12 classes)**

**Unit-IV: Functional Strategies:** Marketing, Production/operation and R&D plans and policies. **(11 classes)**

**Unit-V: Dividend Policies:** Issues in dividend decisions, dividend and uncertainty, relevance of dividend; dividend policy in practice; Forms of dividend behavior.

(**9 classes)**

**Unit-VI: Strategy Valuation:** Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control. **(10classes)**

## References:

1. Choudhary A.K : Byuhararchanatmak Prabandh.
2. Strategies, Structures and systems,Vikas Publishing House, New Delhi. Bhattacharya, S.K. and N. Vekantaramin: Meaning Business Enterprises, New
3. Strategic Management, Kazmi
4. Strategic Management, L M Prasad
5. Strategic Management, Upendra Kachru
6. Strategic Management, S. Manikutty, Robert E. Hoskisson
7. Delhi. David, Fred R: Strategic Management, Prentice hall, New Jersey

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER IV

**PAPER: CC-402- Corporate Tax Planning And Management**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The basic objective of this course is to provide an in depth insight into the concept of corporate tax planning and to equip the students with a reasonable knowledge of tax planning devices.

## Course Inputs:-

**Unit-I: Introduction**: Introduction, Definitions, Residential Status, Heads of Income, Computation of Taxable Income. **( 14classes)**

**Unit-II: Taxation of Companies**: Special Provisions in Computation of profits from Business, Deductions from Gross Total Income, Amalgamations of Companies and Fiscal Incentives, Minimum Alternate Tax on Companies, Special Provisions relating to Tax on Distributed Profits of Domestic Companies.

## ( 15 classes)

**Unit-III: Tax Planning:** Concepts relating to Tax Avoidance and Tax Evasion, Tax Planning with reference to: Location of Undertaking, Type of Activity, Ownership Pattern, Dividend Policy, Issue of Bonus Shares, Inter Corporate Dividends and Transfers, Tax Planning relating to: Amalgamations and Mergers of Companies, Tax Considerations in respect of specific managerial decisions like Make or Buy, Own or Lease, Close or Continue Sale in Domestic Markets or Exports, Foreign Collaboration and Joint Ventures.

**( 16 classes) Unit-IV: Tax management**: Filing of Returns and Assessments, Penalties and

Prosecutions, Appeals and Revisions, Advance Tax, TDS, Advance Rulings, Avoidance of Double Taxation Agreements. **( 15classes)**

## References:

## Ahuja, G.K. & Gupta, Ravi, SystematicApproach to Income Tax,Allahabad, BhaatLawHouse. Bhagwati Prasad, Direct Taxes Law & Practice,WishwaPrakashan.

## Kanga, J.B. &Palkhivala, N.A., Income Tax, Bombay,N.M.Tripathi. Singhania, V.K. Direct Taxes: Law and Practice. Delhi,Taxman.

## Srinivas, E.A., Handbook of Corporate Tax Planning, New Delhi, Tata McGrawHill.

## Corporate Tax Planning & Management, Dr. S.P. Goyal , Dr. H.C. Mehrotra

## Corporate Tax Planning & Management, Dr. H.C. Mehrotra and Dr. S.P. Goyal

## Corporate Tax Planning & Business Tax Procedures with Case Studies, Dr. Vinod K. Singhania & Dr. Monica Singhania

## Simplified Approach to Corporate Tax Planning & Management, Girish Ahuja & Ravi Gupta

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7)  subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER IV

**Elective: Accounts**

**PAPER: DSE-3- Forensic Accounting & Fraud Examination**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objectives**: To enable students to meet the challenges posed by rising financial

frauds and scams world over, more so in the view of limitations of financial

accounting and auditing procedures.

**Course Inputs:**

**Unit I-**Forensic Accounting & Fraud Auditing Fundamentals: Meaning, nature and scope, Auditors liability for undetected frauds, Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results

**( 16 classes)**

**Unit II**-Fraud Definition & Taxonomy: Ingredients of fraud, Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud.

**( 08 classes)**

**Unit III-**Types of Corporate Frauds: Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. Fraud Prevention-Strategies, Fraud prevention for consumers and businesses

**( 12 classes)**

**Unit IV-**Banking and Insurance Frauds with Case Studies Capital Market Frauds-Overview, Case study/examples.

**( 10 classes)**

**Unit V:** Fraud Detection & Investigation: Fraud Detection-Symptoms of fraud; Fraud Investigation- Inquiry methods, Fraud reports; Management of Fraud-Culmination, consequences, and policy implications of corporate frauds; Resolution of Fraud-Legal follow up.

**( 14 classes)**

**References:**

1. Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi.
2. Gupta, Sanjeev (2016). Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd Unit(s) – II, III, V
3. Kaul, Vivek (2013). Easy Money. Sage Publications, New Delhi. Unit(s) – IV
4. Sharma, B. R. (2014). Bank Frauds. Universal Law Publishing, New Delhi.Unit(s) – IV

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER IV

**Elective: Finance**

**PAPER: DSE-3- Banking, Financial Institutions & Markets**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The purpose of the course is to provide a sound information and knowledge of broad framework of Financial System and its constituents. The course will provide the students an understanding of the inter-linkages and regulatory frame-work within which the system operates in India.

## Course Inputs:-

**Unit-I:** Importance of Banking to business, Types of Banks and their functions, RBI, NABARD and Rural Banking. Banking Sector Reforms in India, NPA, Capital Adequacy Norms, E-Banking, Financial Inclusion. Financial Intermediation: Depository Institutions, Commercial Banks and Industrial finances. **Lecture13**

**Unit-II:** Credit: Working Capital and Bank funds; Term lending. Developing a credit information system. Performance of Indian banking. Regulatory aspect of Banking. Development Banking-IDBI, SIDBI, IFCI, SFC’s, **Lecture 15**

**Unit-III:** Non-Depository Institutions: Mutual Funds: Measuring performance of Mutual Funds, Chit funds Organization, functioning and regulatory aspects. UTI and Private sector mutual funds.

## Lecture 10

**Unit – IV** Insurance Public and private Organization: Life and Non-life insurance companies: LIC & GICs working and regulatory framework; Pension Funds: Organization and working of pension funds. **Lecture08**

**Unit – V** Financial Instruments: Equity shares; new issue market and secondary market the allocative and operational efficiency, preference shares. Private placement channels. Debentures and other fixed income securities. Engineered financial and monetary instruments. **Lecture 14**

## References:

* + 1. KohnMeir,‘FinancialInstitutionsandMarkets’, OxfordUniversityPress2nd Edition2007.
    2. Financial Institutions and Markets, Bhole
    3. Indian Financial System, Pathak Bharti
    4. The Financial System in India: Markets, Instruments, Institutions, Services and Regulations, Das S.C
    5. Indian Financial Systems and Markets, Siddhartha Saha
    6. Financial Institution and Markets, L M Bhole and Jitendra Mahakud
    7. Madura Jeff, ‘Financial Markets and Institutions’, South Western Cengage Learning,8th Edition2008.
    8. Mishkin, Fredrick S. and Stanley G. Eakins, Pearson Education Ltd., 6th Edition. Resume Bank of India – Report on Currency & Finance.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

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# SEMESTER IV

**Elective: Human Resource**

**PAPER: DSE-3- Human Resource Development**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

# Objective: The objective of this course is to build a critical perspective of

# human resource development (HRD) in an organizational, national

# and international context.

# 

# Course Inputs:

# Unit I-Introduction to Human Resource Development: Historical perspective, emergence of HRD, conceptualizing critical HRD; Contemporary realities and future of HRD; Andragogy and life-long learning.

## Lecture 10

# Unit-II- Theoretical approaches to Human Resource Development: Social capital theory, learning network theory, relevance of systems theory to HRD, human capital theory and screening theory of HRD.

## Lecture 15

# Unit III-Human Resource Development Process: Identifying HRD needs; Designing and developing effective HRD programs; Evaluating effectiveness of HRD Programs; HRD interventions.

## Lecture 10

# Unit IV- Integrating learning with work: Theories of learning, trends in workplace learning, learning interventions; Transfer of learning; Strategic learning and leadership; Learning organizations and organizational learning.

## Lecture 15

# Unit V-Human Resource Development Trends: New ways of working and employability; Coaching, mentoring and management of performance; Virtual HRD; Workforce diversity and HRD.

# Lecture 10

# References:

# Rao, T.V., (2005). Future of HRD, Macmillan Publishers India. Chapter 1 & 6 Unit(s) - I &V

# Human Resource Management, Gary Dessler and Biju Varrkey

# Human Resource Development, Pc Tripathi

# Human Resource Development and Business Growth, H.L. Kaila

# Strategic Human Resource Development: Concepts and Practices, Prasad

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7)  subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER IV

**Elective: Marketing**

**PAPER: DSE-3- MARKETING RESEARCH**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

The objective of the course is to develop and understand the research techniques prevailing in the markets.

## Course Inputs:-

**Unit-I:** Nature, Scope and Structure of Marketing Research; Marketing Research Process. **LECTURE 10**

**Unit-II:** Research design; Exploratory, Descriptive and Experimental; sources of marketing information; Observational methods; Questionnaire Design and Testing; Attitude Measurement Techniques; Motivational Research Technique.

## . LECTURE 15

**Unit-III**: Market Surveys and sampling procedures in marketing research; Determining sample size. **LECTURE 10**

**Unit-IV:** Tabulation of survey, Data and its; Statistical techniques and their limitations. Advanced techniques in analyzing associate data; Discriminant analysis; Clustering methods; Multi-dimensional scaling and conjoining analysis.

## LECTURE 10

**Unit-V:** Applications of Marketing Research; Sales forecasting techniques; Brand positioning and market segmentation; Evaluating new marketing strategies. Ethical issues in Marketing Research. **LECTURE 15**

## References:

1. Green P.E &Tull,D.S & Albaum.G Research for Marketing Decisions. Prentice Hallof India, New Delhi
2. Luck D.J.$Rubin R.S Marketing Research, Prentice Hall of India, NewDelhi
3. Boyd. H.W. & Westfall R & Stasch, S.F, Richard D Irwin. Marketing Research: Text & Cases.
4. Kinnear Thomes C. Marketing Research ,McGrawHill.
5. Marketing Research, Ajay Kapoor and C. Kulshrestha
6. Marketing Research: Contemporary Approach, P. Narayana Reddy
7. Marketing Research : An Applied Orientation, Naresh K. Malhotra and Satyabhusan Das
8. Marketing Research , Malhotra/Dash

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7)  subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER IV

**Elective: Accounts**

**PAPER: DSE-4-Financial Reporting & Disclosures**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective:** The Course aims to develop the understanding about present-day

management accounting techniques and to develop the skills and

competencies that management accountants in order to take advantage

of the opportunities offered by the new management accounting

techniques.

**Course Inputs:**

**Unit I-**Accounting Theory: Nature; Classifications of accounting theory; Different approaches to theory construction; Factors influencing accounting environment; Measurement in accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of accounting principle; AS- 1 Disclosure of Accounting Policies; Indian Accounting Standards.

## Lecture 10

**Unit II-**Income Concepts: Different concepts of income measurement; Recipient of net income, revenues, expenses, gains and losses value added statement.

## Lecture 10

**Unit-III-**Assets: Methods of Asset Valuation; Impairment of Assets. Liabilities- Classification, Measurement, Theories of equity. Depreciation Accounting and Policy- Allocation vs. valuation process; Factors influencing selection of depreciation policy.

## Lecture 15

**Unit IV-**Accounting and Reporting of Intangibles: Fair value measurement - rationale, accounting standards on fair value measurement. Accounting for Changing Prices- historical cost accounting, relevance of inflation adjusted statement. Methods of accounting for changing prices- Replacement Cost Accounting, Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA).

## Lecture 10

**Unit V-**Accounting Standard Setting: Accounting Standard setting in India: Global convergence of accounting standards; IFRSs, International Accounting Standard vs. Indian. Accounting Standard. Financial Reporting – Objectives, users in financial reporting qualitative characteristics of accounting information; Factors influencing financial reporting in India. Emerging Trends in reporting-integrated reporting; Corporate social responsibility reporting; Human resource reporting and value added statements.

## Lecture 15

**References:**

1. Lal, Jawahar (2017). Accounting Theory & Practice. Himalaya Publishing. Unit(s) – IV, V
2. Taxmann's Students' Guide to Financial Reporting with Applicable Ind ASs, Dr. D.S. Rawat
3. Corporate Disclosures: The Origin of Financial and Business Reporting, Shankar Jaganathan
4. Financial Reporting and Analysis, Dhamija Sanjay

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7)  subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER IV

**Elective: Finance**

**PAPER: DSE-4- International Financial Management**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective:** The course aims to provide the students with a deep understanding of financial

management issues in a multinational enterprise (MNE). It equips the students

with analytical tools and techniques for sound financial decision making in a

global setting.

**Course Inputs:**

**Unit I-**Introduction: Globalization and the multinational enterprise (MNE); Environment of International Financial Management; Complexities and issues in financial decision making of MNEs; Decisions in a global setting; Foreign Exchange Market- Spot and Forward market; Contemporary issues in international financial management.

## Lecture 10

**Unit II-**Cross-Border Investment Decision: Types of and issues in cross border investment decision; Green field investment vs. cross border M&As; Estimation of cash flows from cross border investment projects; Valuation techniques including adjusted present value method; Risks in cross border investment decision-currency risk, political risk, country risk, inflation risk etc.

## Lecture 15

**Unit III-**Working Capital Management in MNEs: International Cash management, International Inventory management and International receivables management; International capital structure and cost of capital; Determinants of capital structure of MNEs; Dividend decision and policies of MNEs; International transfer pricing.

## Lecture 15

**Unit IV-**Managing currency Risk and Interest Rate Risk: Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure; Measurement of risk exposure; Management of currency risk using currency forwards and futures, currency options and currency swaps.

## Lecture 10

**Unit V-**International Diversification and Portfolio Investment: Global markets for equities; Risk factors in international investing; International diversification-risk and return aspects; Identification of optimum portfolio; International Capital Market.

## Lecture 10

**References:**

1. Apte, P.G. (2011). Multinational Financial Management, Tata McGraw-Hill, New Delhi. Unit(s) – IV
2. Sharan, V. (2012). International Financial Management. PHI Learning Pvt. Ltd. Unit(s) – III and IV
3. International Financial Management, Bhalla V.K.
4. International Financial Management 2e: An Analytical Framework, Siddaiah
5. International Financial Management, V.I.J. Madhu

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/ True-False/ Fill in the blanks etc.) consisting 10  question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7)  subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER IV

**Elective: Human Resource**

**PAPER: DSE-4- Industrial & Labor Laws**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective**:

This course is designed to promote a critical understanding of substantive and procedural labour laws. The approach is to develop skills in handling legal issues in industrial relations and other labour matters..

## Course Inputs:-

**Unit-I:** Law relating to Industrial Disputes, Trade Unions, and Standing Orders.

**Lecture 13**

**Unit-II:** Law relating to workmen's compensation, Employees State Insurance,

Provident Fund, Gratuity and Maternity Relief. **Lecture13**

**Unit-III:** The Law of Minimum Wages, Payment of Wages, and payment of Bonus; Law of working conditions. **Lecture 12**

**Unit-IV:** The payment of Bonus Act, 1965: Object, Scope and Application, Definitions, Calculation of amount payable as Bonus, Eligibility for Bonus, Disqualification for Bonus; Minimum & maximum Bonus. **Lecture 12**

**Unit-V:** The Industrial Disputes Act, 1947: Objects, authorities for settlement of industrial disputes, reference of industrial disputes, procedure, powers and duties of authorities, settlements and awards, strikes, lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices. **Lecture10**

## References:

* 1. Malik P. L, Labour and Industrial Law, 9th edn, 2009, Eastern Book Company, Lucknow. Sharma J. P, Simplified Approach to Labour Laws 3rd edn, 2009, Bharat Law House
  2. Pvt. Ltd, New Delhi.
  3. Kumar H. L, Digest of Labour Cases-1990 –2009, Universal Law Publishing Co Pvt Ltd, Delhi.
  4. Singh Avtar, Introduction to Labour & Industrial Law, 2009 edn, Wadhwaand Company,Nagpur.
  5. Labour & Industrial Laws, S.N. Mishra
  6. Industrial Relations and Labour Laws, S C Srivastava
  7. Industrial Relations and Labour Laws, by Piyali Ghosh and Shefali Nandan
  8. Industrial Relations and Labour Laws, B. D. Singh
  9. Industrial Relation and Labour Laws, Dr. Nikita Agrawal and Dr. Anuj Agrawal Dr. Alka Agrawal

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/  True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER IV

**Elective: Marketing**

**PAPER: DSE -4- Supply Chain Management & Logistics**

**Time:3Hr Marks:100 Lecture 60**

**(End Semester 70 Marks + Mid Semester 30Marks)**

**Objective:** To acquaint the students with the concepts and tools of supply

chain management and logistics as relevant for a

business firm.

**Course Inputs:**

**Unit I-**Introduction: Evolution, importance, scope, concept of Supply Chain Management (SCM) and trade logistics; Supply chain management as a Management Philosophy; Function of SCM, Value chain for supply chain management; Design of SCM; Logistic activities – An overview, contribution of logistics at macro and micro levels; SCM and trade logistics; Logistics and competitive advantage; Logistics mix; Difference between logistics and supply chain management, demand management; Demand Forecasting; Logistics organization.

**Lecture15**

**Unit II-** Behavioral Issues in Supply Chain Management: Role of relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.

**Lecture10**

**Unit III-** Focus Areas of Logistics and Supply Chain Management: Product development process and SCM, purchasing cycle, types of purchases, JIT purchasing, strategic role of purchasing in the supply chain and total customer satisfaction; Purchasing vs. procurement, procurement strategies; Transportation: Introduction, objectives, different modes of transportation, importance of effective transportation system; Warehousing and inventory management. Logistical packaging: Introduction, objectives, concept of logistical packaging, types of packaging material, packaging costs.

**Lecture15**

**Unit IV-** Performance Measurement: Framework of performance indicators, methods of performance measurement, and the balanced score card approach, benchmarking, supply chain metrics (KPIs), performance measurement and continuous improvement.

**Lecture10**

**Unit V-**Trends and Challenges in Logistics and Supply Chain Management: Third party and fourth party logistic outsourcing- Challenges and future directions; Reverse logistics; Green supply chain management; E-Commerce logistics: Requirements of Logistics in E-commerce, EDI, bar coding. **Lecture10**

**References:**

1. Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply Chain. Tata McGraw Hill Education Private Limited. Unit(s) - I, II, III, IV and V
2. Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education. Unit(s) - I, III
3. Supply Chain Management, Chopra/Kalra
4. Supply Chain And Logistics Management, Shaila Bootwala, M F Shareef
5. Logistics And Supply Chain Management: Cases and Concepts, Raghuram
6. Integrated Supply Chain and Logistics Management, Rajat K Baisya
7. Supply Chain Management, N. Chandrasekaran

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

|  |  |  |
| --- | --- | --- |
| **Part** | **Particulars** | **Marks** |
| A | Question 1 will be Objective Type Question (MCQ/  True-False/ Fill in the blanks etc.) consisting 10 question of 1 Marks each and will be compulsory. | 10 |
| B | Any Four (4) questions shall have to be answered by the examinees out of the remaining Seven(7) subjective questions of 15 marks each. | 60 |
|  | **Total** | **70** |

# SEMESTER III

**PROJECT**

**PR-2**

**Marks:100**

**Objectives:** Project exercise helps students to understand the methodology of action research. Students will get research exposure through the process

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# Project topics will be given by the department.