



St. Joseph's College (Autonomous)

#36, Lalbagh Main Road, Bangalore 560027

Re-Accredited With 'A++' Grade by NAAC

Recognized by UGC as College of Excellence



Faculty of Commerce and Management

Master of Commerce

Curriculum
OBE
Framework, 2020-
2021 onwards

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1.0 About the College

St. Joseph's College (Autonomous), Bangalore is one of the oldest colleges in the state of Karnataka with a history of more than 137 years. It has been conferred as College of Excellence by the University Grants Commission (India). The college is awarded a rating of A++ (3.79/4), in the 4th cycle of re-accreditation by the National Assessment and Accreditation Council (NAAC) in 2017. St. Joseph's College has around 300 teaching and non-teaching staff and more than 6000 students.

VISION

St. Joseph's College's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation, and social concern.

MISSION

1. Academic Excellence: Study injects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/ her values are. Your character includes your behavior, your values, and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion, and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the college to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.


Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

2.0 Faculty of Commerce and Management

Department of Commerce and Management at St. Joseph's College provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the college's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation, and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of the dynamic business world.

Vision

To impart value-based quality education to serve the ever-changing global needs in the field of commerce



by preparing men and women who will be agents of change.

Mission Statement

The Department of Commerce and Management strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

3.0 Program Profile

- ☞ M.Com degree provides theoretical and practical inputs to students on the assorted courses in commerce, finance, Banking, Insurance, taxation and accounting. The programme is designed to provide the basis for developing the skills necessary to face the challenges of job market, the course structure supports the process of competency building of the students in attaining success in NET/SET and other competitive examinations. As a part of curriculum students will be required to prepare the Project Report based on the field work and studying the current trends under the guidance of Project Guide. M.Com programme offers broad range of career opportunities, Students can enter corporate world, become entrepreneurs or take up teaching profession.
- ☞ Duration: 2 years (4 semesters). A student successfully completing Two (02) years of the program will be awarded a Master's Degree in Commerce (M.Com). Each Semester will be of 13 weeks or more duration with a minimum of 90 actual working days.
- ☞ Eligibility for admission: A candidate who has passed the B.Com/B.B.M/ BBS and BBA Degree examination of this University or of any other University recognized as equivalent thereto and has secured not less than 50% of the marks in the aggregate in all the Commerce subjects of Business Education in all the years (Examinations of the B.Com/BBM course) shall be eligible for admission to the course. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

PROGRAM EDUCATIONAL OBJECTIVE [PEOs]

PEO1	To build competencies for a career in commerce, trade, industry and entrepreneurship through academic and research activities.
PEO 2	Exercising Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics
PEO 3	To provide adequate in – depth understanding about diverse areas of business such as accounting, finance, insurance, Banking, taxation , laws and other functional areas of business.
PEO 4	To inculcate a spirit of ethics and social commitment in the personal and professional life of commerce graduates so that they add value to the society.

PEOs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H		H	
2. Character Formation	M	H		

3. Social Concern

H

H=High | L= Low | M=Moderate

PROGRAM OUTCOMES (POs). On completion of the program, students will be able to:

PO1	Acquire the techniques of managing the business with special focus on accounting and finance taxation and banking.
PO2	Evaluate changes in business environment that influence business operation and respond to these changes with the innovation and integrity.
PO3	Gain entrepreneurial skills, teaching aptitude, interpersonal skills, research aptitude through ethical and continuous professional development.
PO4	Apply statistical methods, accounting tools and financial models to solve business problems and decision making and analysis of business data.
PO5	Appraise the structure and operations of banking system, insurance sector, international markets and Indian and global economy.

POs TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PO1	PO2	PO3	PO4	PO5
1. Academic Excellence	H	H	M	H	H
2. Character Formation		L	H		
3. Social Concern		M	H		

H=High | L= Low | M=Moderate

4.0 Program Structure

Master of Commerce is one of the most sought courses as it is well received in the industry and has been serving the needs of managerial cadre in business and industry. It is a notch higher than the Bachelor degree in Commerce and helps build an in-depth knowledge about various commerce and trade practices. It is a specialized course which prepares an individual for a career in accounting, taxation, finance and other areas of business studies. The Program Consists of:

- Core Course (CC):** A course that should compulsorily be studied by a candidate as a core requirement. The core course provides a sound knowledge of the program.
- Allied Course (AC):** A course that is being closely associated with the program. Knowledge of allied courses supports better understanding and implementation of the knowledge acquired from core courses.
- Open electives (OE):** These are of general nature and unrelated to the discipline to expose the student in areas of other disciplines like science and arts. Under management, the faculty of commerce and management offer two electives to students of other disciplines. [1] Financial Markets and Services [2] Personal Income Tax.
- Elective Course (EC):** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
- Skill Enhancement Courses (SEC):** These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth. They are as follows:

- a. **Internship or Teaching Practice:** It is mandatory for students of M.Com to complete 6 weeks of internship during 3rd semester or 15 hours of Teaching practice.
- b. **Soft Skills for Business:** A course in the 1st semester is designed to help students in developing interpersonal skills, professionalism and corporate etiquette.
- c. **Project work:** Each student will choose business research project/live business problem in a business organization or industry, and prepare a dissertation report. He/she will formulate it as a research problem, work under the guidance of a faculty member on it during the IV semester, prepare a report based on his/her work under the guidance of a faculty member and submit at the end of each semester.
- d. **Research Analytics**

5.0 Dissertation Guidelines


1. The dissertation shall be undertaken after the completion of the third semester examination and should be completed before the fourth semester end semester examination.
2. The dissertation shall be compulsory for all students and internal dissertation guides from the department would be allotted for the same
3. Each dissertation guide shall not have more than 5 students under them
4. Students shall select the research problem either from business Organisations or on a freelance basis keeping in mind the recent trends in Commerce, subject to the approval of the guide.
5. The monitoring of the dissertation shall be the responsibility of the internal guide which shall be a part of their work load (2 hours a week).
6. The students shall seek guidance from the guide on a continuous basis and the guide shall give a certificate to this effect
7. Each student shall put in 8 hours a week towards dissertation. (6 library hours and 2 hours with the guide).
8. On completion of the dissertation the students shall submit 2 copies of the dissertation report in the prescribed format and 1 CD of the same to the department.
9. Paper presentation on any area is mandatory after 2nd semester but before 4th semester as a course completion requirement.

Dissertation Evaluation Guidelines:

1. The dissertation shall be evaluated on a total of 200 marks, 140 for the report and 60 for the Viva.
2. 80 marks out of the 140 marks shall be awarded by the internal guide and 60 marks shall be awarded by an external expert.
3. The Viva –Voce shall be conducted in the college premises by a committee comprising of the (2 internal members) Dean, P.G. Coordinator and two external members.
4. The average of the marks of the Dean, P.G Coordinator and the external expert would be considered for the Viva –Voce.
5. Minimum passing marks for the dissertation shall be 40% for report and Viva-voce, however 50% in aggregate of all the papers in that semester.

6.0 Program Pedagogy

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The



pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning	1. Conferences	1. Internships
2. Use of multimedia (PowerPoint presentation, audiovisuals).	2. Projects	2. Industrial visits
3. Case studies	3. Seminars and workshops	3. International study tours
4. Games and group activities	4. Development programs	
5. Role-play	5. Fests and competitions	
6. Guest lectures	6. Learning exchange programs	
7. Assignments & quizzes	7. Research-based assignments	
	8. Outreach and drives	

7.0 Program Assessment



Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University. The course gives 30% weightage to Continuous Assessment (CA) and 70% weightage is given to End semester Examinations. Minimum for a pass in each paper shall be 40% (CA+ESE) in Semester paper and 50% in aggregate of all the papers in that semester.


GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
 - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typographical / mistakes and language.
1. Section A: Conceptual (10x2 marks = 20) 10/12 questions: In this section, questions seek to test a student's Conceptual knowledge of the subject and fact retaining abilities
 2. Section B: Analytical (3x5 marks = 15) 3/5 questions: Questions in this section are to test whether students can analyze.
 3. Section C: Descriptive (2 x 10 marks =20) 2/3 questions: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
 4. Section D: Compulsory Question/Case Study (1 x 15 marks =15)

8.0 Glossary

1. Program: An educational programme in Commerce leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.

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2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.

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3. Credit: Choice Based Credit System (CBCS) program in which the students have a choice to choose from the prescribed courses and adopt an interdisciplinary approach to learning.
 4. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
 5. Programme Educational Outcomes: PEOs are statements that describe the Institution's Mission aligned with the program.
 6. Program Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
 7. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.



Course Matrix

A series of several parallel diagonal lines in shades of gray, extending from the bottom-left towards the top-right of the page.

Course Matrix: Master of Commerce - Regular					
Code	Course Title	Structure	Hours	Credits	Marks
First Semester					
MCO7120	Financial Reporting & Standards	CC	4	4	100
MCO7220	Business Marketing	CC	4	4	100
MCO7320	International Business	CC	4	4	100
MCO7420	Personal Finance	CC	4	4	100
MCO7520	Organisational Behaviour	CC	4	4	100
MCO7620	Soft Skills for Business	SEC	2	2	50
Second Semester					
MCO8120	Strategic Cost Management	CC	4	4	100
MCO8220	Advanced Corporate Finance	CC	4	4	100
MCO8320	Operation Research	CC	4	4	100
MCO8420	Research Methodology	CC	4	4	100
MCO8520	Digital Marketing	CC	4	4	100
MCO8620	Competency Development	SEC	2	2	50
Third Semester					
MCO9120	Public Finance	CC	4	4	100
MCO9220	Business Ethics and Corporate Governance	CC	4	4	100
	CBCS (Open Elective)	CC	2	2	50
	Elective 1	CC	4	4	100
	Elective 2	CC	4	4	100
MCO9620	Research Analytics	SEC	2	2	50
MCO9T120	Teaching Practice/Internship	SEC		2	
Fourth Semester					
MCO0120	Startup Management	CC	4	4	100
MCO0220	Merchant Banking & Financial Services	CC	4	4	100
	Electives 1	CC	4	4	100
	Electives 2	CC	4	4	100
MCOD0520	Dissertation	SEC	8	8	200
Total = 90 Credits					

ELECTIVE GROUPS**ACCOUNTING AND TAXATION
ELECTIVES**

MCODEA9320	International Accounting & Analysis	EC	4	4	100
MCODEA9420	Corporate Taxation	EC	4	4	100
MCODEA0320	Direct Tax Planning	EC	4	4	100
MCODEA0420	Advanced Corporate Reporting & Auditing	EC	4	4	100

FINANCE ELECTIVES

MCODEF9320	Security Analysis and Portfolio management	EC	4	4	100
MCODEF9420	Risk Management and Forex Management	EC	4	4	100
MCODEF0320	Strategic Financial Management	EC	4	4	100
MCODEF0420	Financial and Commodity Markets	EC	4	4	100

BANKING & INSURANCE ELECTIVES

MCODEB9320	Banking Operations	EC	4	4	100
MCODEB9420	Principles and Practice of Life and Health Insurance	EC	4	4	100
MCODEB0320	International Banking	EC	4	4	100
MCODEB0420	Principles and Practice of General Insurance	EC	4	4	100



First Semester



FIRST SEMESTER

Course Title	FINANCIAL REPORTING & STANDARDS	Credits	Hours
Course Code	MCO7120	4	60

Course Objectives

1. To have a deep understanding to the theoretical framework of accounting
2. To prepare financial statements according to companies act 2013

Course Outcomes

On completion of this course, the students will be able to:

1. Convey relevant financial and non-financial information, so that decision makers can formulate informed decisions.
2. Acquire an in-depth knowledge of Accounting Standards to be followed while disclosing the books of accounts.
3. Analyze and understand annual reports of companies.
4. Gain a thorough understanding of various Accounting Standards.
5. Acquire knowledge of Standards and procedures to prepare statement of profit and loss and Balance Sheet according to Companies Act 2013.

Reference Books

- ☞ Jain S.P, Narang K.L, Advanced Accountancy Corporate Accounting, Kalyani Publishers.
- ☞ S.P. Jain and K.L.Narang, Advanced Accounts, Ludhiana, Kalyani Publishers.
- ☞ Maheshwari, S. N, Advanced accountancy, Vikas Publishing House Pvt Ltd.
- ☞ Gupta R.L, Radhaswamy M, Advanced accountancy, Sultan Chand publications.
- ☞ M.C. Shukla and T.S.Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
- ☞ IFRS for finance executives , Ghosh T P, taxman allied services private limited
- ☞ IFRS concepts and applications, Kamal Garg, Bharath law house private limited
- ☞ A student's guide to international financial reporting standards , Clare Finch, Kalpan Publishing

Self-Study Topics:


1. Accounting-meaning, definition, objectives, functions, limitations, users of accounting information, branches of accounting, scope, accounting cycle; Meaning, Need Nature, Classification, Evaluation, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory, Accounting Postulates, Concepts and Principles.
2. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non- current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest.

CO-PO MAPPING


Course Outcome	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			M	
2	M				L
3	M	H			M
4	M		M		
5	L			H	L

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	IND AS, IAS AND IFRS	12 Hours
<p>Evolution and Convergence of International Standards in India: GAAP in India and Hierarchy of GAAP in India; Convergence with international standards; Stage-wise Approach, Advantages of converting, Significant Criticisms, Key Business issues that will need to be addressed for successful implementation, challenges and opportunities faced by India in the implementation - An overview of IND ASs: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS, IAS with Ind AS</p>		
Unit 2	ACCOUNTING STANDARDS I	10 Hours
<p>Ind AS 1- presentation of Financial Statements- objective and scope, components – financial statements- general features – going concern, accrual basis of accounting, materiality and aggression – offsetting – identification of financial statements – Balance sheet –statement of profit and loss – SOCIE – statement of cash flows – disclosures. Ind AS 101 – First time adoption – objective and scope - accounting policies – estimates – presentation and disclosure – interim financial reports</p>		
Unit 3	ANNUAL REPORT	8 Hours
<p>Annual Report – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of statement of profit and loss, Balance Sheet and Notes to Accounts IND AS per Schedule III of Companies Act, 2013.</p>		
Unit 4	ACCOUNTING STANDARDS II	12 Hours
<p>Accounting Standards: Ind AS 2 Inventory, Ind AS 16 Property Plant and Equipment, Ind AS 18 Revenue, Ind AS 36 Impairment of Assets, and Ind AS 38 Intangible Assets, Ind AS 23 Borrowing costs, Ind AS 40 Investment Property.</p>		
Unit 5	PREPARATION OF FINAL STATEMENTS	10 Hours
<p>Final accounts of joint stock companies as per revised schedule of companies Act 2013: Preparation of statement of profit and loss and Balance sheet.</p>		
<p>Composition of Paper: 70N:30T</p>		



N- Numerical, T- Theory



FIRST SEMESTER

Course Title	BUSINESS MARKETING			Credits	Hours
Course Code	MCO7220			4	60
Course Objective					
<ol style="list-style-type: none"> To expose students with understanding of rural & Industrial marketing. To familiarize students with elements of supply chain & Logistics activity. To understand the concept, process and management of retail business 					
Course Outcomes					
On completion of this course, the students will be able to:					
<ol style="list-style-type: none"> Expose the industrial marketing functions of firms. Analyse consumer behaviour, distribution channels, marketing strategies in the context of rural markets in India Understand the significance of service marketing in the global economy and also to find challenges and opportunities Learn to develop a framework for structuring supply chain drivers, network designs and logistics activities Analyze the insights into all functional areas of retailing 					
Reference Books					
<ul style="list-style-type: none"> ☞ Hawaldar, K. Krishna, Industrial Marketing, Tata Mcgraw-Hill Publishing Company Limited, New Delhi. ☞ Robert R. Reeder, Briety & Betty H. Reeder, Industrial Marketing, Prentice Hall Of India Pvt. Ltd, New Delhi,2008 ☞ Kotler, P., & Keller, K. Marketing Management (2014) (13th Edition). Prentice Hall ☞ Dr.Shajahan.S, Service Marketing(Concept,Practices & Cases);Himalaya Publishing House; Mumbai. ☞ Christopher H. Lovelock, Services Marketing: People, Technology, Strategy, Pearson Education Asia. ☞ D.K. Agarwal, Logistics & Supply Chain Management, Macmillan India Pvt. Ltd. New Delhi. ☞ Sunil Chopra, Meindl & Kalra, Supply Chain Management, Pearson Education, India,2009 ☞ Balaram Dogra & Karminder Ghuman, Rural Marketing: Concept & Cases, Tata McGraw-Hill Publishing Company, New Delhi. ☞ Ron Hasty And James Reardon, Retail Management. Mcgraw-Hill Publication, International Edition. ☞ Swapna Pradhan, Retail Management, Text & Cases, Tata Mcgraw-Hill Publishing Company, New Delhi 					
Self-Study Topics					
<ol style="list-style-type: none"> Suggest strategies for development of a product Study of Consumer Behaviour for a product of your choice 					
CO-PO MAPPING					
Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1					H
2		H			
3	M		M		H
4			H	H	
5			L	M	M
H=High L= Low M=Moderate					

COURSE CONTENTS

Unit 1	INDUSTRIAL MARKETING	10 Hours
<p>Meaning and Characteristics of Industrial Marketing, differences between Industrial and Consumer Marketing, Types of Industrial Customers, Types of Industrial Goods and Services, Industrial Buying Behaviour, Key Members in Buying Organization, Modern Purchasing Activities, Elements of marketing mix for industrial goods</p> <p>- Pricing, Product development, promotion and distribution methods & strategies for industrial goods, Industrial Product Life Cycle.</p>		
Unit 2	RURAL MARKETING	10 Hours
<p>Characteristics of Rural Economy, Rural Marketing- Meaning and Scope, Constraints in Rural Marketing and Strategies to overcome constraints, Classification of Rural Consumers, Bases of Segmentation for rural markets, Rural consumer behaviour, Elements of marketing mix for rural markets - Pricing, Product development, promotion and distribution methods & strategies for rural markets, Marketing of agricultural produce, marketing strategies for the development of rural artisan sector, Emerging Profile of Rural Markets in India.</p>		
Unit 3	SERVICES MARKETING	10 Hours
<p>Introduction to services, Overview of Different Service Sectors, Marketing of Banking Services, Marketing in Insurance Sector, Marketing of Education Services, Marketing of Tourism and Airlines, , marketing of Hospitality Services, Healthcare Marketing, Social Service by NGOs, Marketing of Online Services, Marketing of Professional Services.</p>		
Unit 4	SUPPLY CHAIN & LOGISTICS MANAGEMENT	12 Hours
<p>Meaning, objectives, components & Scope of supply chain, Drivers of supply chain management, Problems in SCM, Supply Chain Benchmarking- Process and Procedure. Logistics Management, Types of Logistic Activities, Importance of Logistics Management, Determinants of Designing Logistical System.</p>		
Unit 5	RETAIL MARKETING	10 Hours
<p>Meaning of Retailing, Economic Significance of Retailing, Product Retailing vs. Service Retailing, Types of Retailers, Retailing Environment, Indian vs. Global Scenario, Types of Retail Stores</p>		

Location, Factors Affecting Retail Location Decisions, E-tailing, Role of Technology in Satisfying Market Demand, Technology in Retail Marketing Decisions, Factors Influences the Growth of E-Tailing, Advantages & Disadvantages of E-Tailing, Future of Electronic Retailing.

FIRST SEMESTER

Course Title	INTERNATIONAL BUSINESS	Credits	Hours
Course Code	MCO7320	4	60

Course Objective

1. To impart broad knowledge in international business environment, strategies and management. Ability to apply concepts, principles and theories to simple business situations.
2. Global Perspective: Awareness of the different thinking and viewpoints of diverse cultures.
3. Awareness of the global business environment and its impacts on businesses.
4. Practical Application: Use of excel tools in real world scenarios.

Course Outcomes

On completion of this course, the students will be able to:

1. Explain the concepts in international business with respect to international business
2. Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects
3. Analyse the principle of international business and strategies adopted by firms to expand globally.
4. Integrate concept in international business concepts with functioning of global trade
5. Comprehend the impact of economic integration in International business environment

Reference Books

- ☞ International Business, Charles W. L. Hill, Arun Jain, McGraw Hill Education
- ☞ International Business, K Ashwathappa, McGraw Hill Education
- ☞ International Business, Daniels/Salwan, Pearson Education
- ☞ International Business, P Subba Rao, Himalaya Publishing House
- ☞ International Business, Mohammed Umair, Skyward Publishers

Self-Study Topics


1. Critical evaluation of Make in India FDI policy
2. Study trend of FDI in India during post reforms period by linking it with various changes taking place in business environment of India/world
3. Explain Porter's model to develop competitive strategy with the help of an example
4. Pestle analysis of a country

CO-PO MAPPING


Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1					H
2		H	H		M
3					M
4			M	H	
5				H	

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	FOUNDATION TO INTERNATIONAL BUSINESS	10 Hours
<p>Meaning, nature and purpose of international business, Phases in evolution of international trade, Scope of international business management, International vs. domestic business, Forms of international trade – Inter firm (Outsourcing and Offshoring) and inter-government, Reasons for internalization, Modes of entry into international business, evaluation of standalone and alliance methods of entry and factors affecting choice of entry.</p>		
Unit 2	GLOBALIZATION	10 Hours
<p>Meaning, features and stages of globalisation, importance of globalisation for India, Drivers and essential conditions of globalisation, Impact of globalisation on Indian economy and culture. Meaning and reasons for de-globalisation, unethical issues in global business.</p>		
Unit 3	INTERNATIONAL MARKETING INTELLIGENCE	12 Hours
<p>Meaning and scope of international marketing intelligence, Sources of information for IMI, Meaning and purpose of environmental scanning, Assessment of micro environment, Assessment of macro environment – components and impact of political, socio-cultural, legal, economic, demographic and natural environmental factors on marketing operations, Framework of studying micro and macro environment, Appraisal of EPRG framework.</p>		
Unit 4	INTERNATIONAL HUMAN RESOURCE MANAGEMENT	12 Hours
<p>Meaning and scope of IHRM, Objectives of human resource planning in IHRM, Problem in IHRP, Sources of global recruitment and its critical evaluation, Criteria for global selection, Need & importance of training for global jobs, Steps in designing effective training programs for International Jobs, Methods of CCT programs, Factors influencing expat compensation, reasons for expatriate failure and ways of avoiding expatriate failure, stages of international adjustment, process of repatriation, Need for induction and orientation for international employees.</p>		
Unit 5	ECONOMIC INTEGRATION & INTERNATIONAL TAXATION	08 Hours
<p>Meaning and levels of economic integration, Dumping and Anti-dumping measures, Structure, evolution and</p>		



objective of WTO, Tariff and Non-Tariff Barriers, Reasons for Brexit. International Taxation- Double Taxation (Meaning only), Domestic Transfer Pricing (Meaning only).



FIRST SEMESTER

Course Title	PERSONAL FINANCE	Credits	Hours
Course Code	MCO7420	4	60

Course Objectives

1. Personal Finance is a course designed to help students focus on their role as a citizen, student, family member, consumer, and active participant in the business world.
2. This course will provide a foundational understanding for making informed personal financial decisions.
3. This subject is to give a complete outline of the various Investment opportunities available for an Investor and also provides systematic input of knowledge to the students with regard to Investments.
4. To help students identify persistent or systematic behavioural factors that influence investment behaviour

Course Outcomes

On completion of this course, the students will be able:

1. To identify investment planning process and the approach used to structure a portfolio of financial assets to suit the needs of a client
2. Learn the process of giving financial advice, including the importance of regular reviews of a client's circumstances, the risks faced by investors and how an investor's risk profile is determined
3. To establish the various range of financial assets, their salient features, their advantages and disadvantages and the main financial markets on which they are dealt
4. To know the range of protection products available and the need to assess priorities for protection
5. To plan for the retirement planning process and quantifying needs in retirement

Reference Books

- ☞ Study guide for Personal Finance, Kapoor, Cram101
- ☞ Your Everyday Guide to Personal Finance and Insurance, Prakash Praharaj, CNBC
- ☞ Personal Finance Simplified, Tycho Press, Callisto Media Inc
- ☞ Personal Finance Lessons from the ICU, AMIT TRIVEDI, CNBC
- ☞ Prasanna Chandra, Investment Analysis & Portfolio Management, Tata McGraw Hill
- ☞ Avadhani. V. A, Security Analysis & Portfolio Management, Himalaya Publishing House

Self-Study Topics


1. Study the structure of the financial services industry and the economic factors that affect investment returns.

CO-PO MAPPING


Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H	M			
2	M	L	M		
3	M				H
4					H
5	M			M	

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	FUNDAMENTALS OF INVESTMENTS	10 Hours
<p>Meaning and Concept of Investment- Characteristics of Investment, Need and Importance of Investments, Difference between savings and investments Classification of Investment; Factors Influencing Investment; The Investment Process; Sources of investment information, Types of Investment Risk; Investment Vs. Speculation and Gambling (Differences).</p>		
Unit 2	INVESTMENT OPPORTUNITIES	12 Hours
<p>Non-Marketable financial assets- Bank deposits, post office deposits, NSC, employee provident fund meaning and benefits only. Money market instruments- Different types of instruments (meaning only) Fixed income securities- Government bonds, Equity shares (concept only), mutual fund – different types of schemes, life, real estate, precious objects- gold, silver, art objects, Crypto currencies, and antiques. Emerging investment avenues in India, Income-tax planning for Individuals, tax benefits of various investment options.</p>		
Unit 3	FOUNDATION TO FINANCIAL PLANNING	12 Hours
<p>Meaning and Scope of Financial Planning, Personal Financial Planning Process, Financial Plan – Goal based Financial Plan and Comprehensive Financial Plan, understanding investor's requirements, Client Data Collection, Client Data Analysis, Risk Profiling and Asset Allocation, Classification of investor according risk perception and Income group; Investor life cycle; setting up financial goals; Common mistakes in investments; Profile of Indian investor, Retirement Planning – Calculation of Retirement Corpus- Investment Avenues for the Retired</p>		
Unit 4	INSURANCE PLANNING IN PERSONAL FINANCIAL PLAN	10 Hours
<p>Life Insurance- Concept, Purpose and Need of life insurance, Type of life insurance policies, factors influencing choice of life insurance policies, Important terms in an insurance policy, procedure of claiming life insurance claims, important terms in an insurance policy, need of health insurance, types of health insurance schemes, import terms in health insurance policies, claims procedure, Meaning and features of Accident, Personal Disability, Property and Liability, Keyman insurance and Business Insurance.</p>		
Unit 5	BEHAVIOURAL FINANCE	08 Hours



Information Screening Biases, Investment Decision Cycle: Judgment under Uncertainty, Prospect Theory, Mental Accounting, Psychological Biases, Group Behaviour: Conformism, herding, fatal attractions, Investing Styles and Behavioural Finance



FIRST SEMESTER

Course Title	ORGANISATIONAL BEHAVIOUR	Credits	Hours
Course Code	MCO7520	4	60

Course Objectives

1. To enable students, appreciate and acknowledge the importance of the human Capital vis-a-vis other resources of the organization
2. To facilitate students, understand the diverse human behaviour and thereby help them to manage it.

Course Outcomes

On completion of this course, the students will be able to:

1. Understand the fundamental and the elementary aspects of Organisational Behaviour
2. Comprehend the various dimensions of individual behaviour like personality, attitudes and values
3. Understand the relevance and implications of Perception and Learning in Individuals.
4. Develop necessary skills for communicating, motivating and thereby improve group dynamics in work place
5. Apply the various leadership styles and conflict resolution strategies in the workplace

Reference Books

- ☞ Venkata Ratnam C. S. & Srivatsava B. K., Personnel management and human resources, Tata Mc-Graw Hill.
- ☞ Aswathappa, Human resource management, Tata McGraw Hill.
- ☞ Garry Dessler & Varkkey, Human resource management, Pearson.
- ☞ Pravin Durai, Human resource management, Pearson.
- ☞ Snell, Bohlander & Vohra, Human resources management, Cengage.

Self-Study Topics

1. To study the leadership styles and motivational techniques practiced in various organisations.
2. To analyse major conflict the resolution strategies adopted by organisations.

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M	M			H
2			H		
3		M	M		
4			H	M	
5	M				

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	ORGANISATIONAL BEHAVIOUR	06 Hours
Organizational Behaviour: Definition-scope- Contributing disciplines to the OB-Approaches- Models- Challenges of Organisational Behaviour.		
Unit 2	FOUNDATION OF INDIVIDUAL BEHAVIOUR	12 Hours
Individual Behaviour: Foundations of individual behaviour, Personality: Determinants-Factors- Interpersonal conflict-Johari window-Transactional Analysis, Attitude: Meaning-Features Components, Values: Meaning, Sources		
Unit 3	PERCEPTION AND LEARNING	14 Hours
Perception: Meaning-Process-Factors influencing Perception-errors in Perceptual Process- Interpersonal Perception, Learning: Principles of Learning and Reinforcement-Observational Learning-Cognitive Learning		
Unit 4	MANAGING HUMAN BEHAVIOUR	10 Hours
Motivation: Meaning-types-theories-Communication: Meaning-Process-Barriers to Communication, Group: Types of Groups-Functions, Group Cohesiveness: Meaning-Importance-Techniques to improve Group Cohesiveness, Decision Making: Meaning-Steps-Techniques-Individual decision-making Vs Group decision making		
Unit 5	LEADERSHIP, POWER AND CONFLICT	10 Hours
Leadership: Concept and styles- Behavioural approach- Situational approach- Leadership effectiveness, Contemporary issues in leadership, Power and conflict: Bases of Power, Conflict: sources of conflict patterns- levels and conflict resolution strategies.		

FIRST SEMESTER

Course Title	SOFT SKILLS FOR BUSINESS	Credits	Hours
Course Code	MCO7620	2	30

Course Objectives

1. To familiarize students with corporate etiquette practices
2. To build fundamental soft skill competencies for business

Course Outcomes

On completion of this course, the students will be able to:

1. Understand the various areas of soft skill required in a business setup
2. Enhance written business communication capabilities
3. Apply soft skills in a wide range of routine, social and professional settings
4. Learn how to employ soft skills to enhance employability and ensure workplace and career success

Reference Books

- ☞ Managing Soft Skills for Personality Development – edited by B.N.Ghosh, McGraw Hill India
- ☞ English and Soft Skills – S.P.Dhanavel, Orient Blackswan , India
- ☞ English Grammar and Composition – Wren and Martin – S. Chand

Self-Study Topics


1. Contemporary case studies relating to negotiating skills and conflict management
2. Watching televised group discussions
3. Power point presentation (PPT) vectors
4. Alternate presentation tools

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M		H		M
2	M			M	
3		H			
4		M	H		
5	M		H		M

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO SOFT SKILLS FOR BUSINESS	08 Hours
Meaning & Significance of Soft Skills – Body Language and its importance in a corporate setup – listening skills – time management – stress management – negotiation skills, public speaking skills.		
Unit 2	COMMUNICATION	08 Hours
Communication – Grammar – Reading Comprehension – Improving writing skills - Letter writing – email writing – resume writing		
Unit 3	CORPORATE ETIQUETTE	04 Hours
Meaning and importance of Etiquette – Generally accepted business etiquette – Dress sense in the workplace – telephone etiquette – meeting etiquette – Etiquette before, during and after an interview – Dining etiquette – Cross cultural values and expectation		
Unit 4	PRESENTATION SKILLS	06 Hours
How to make a presentation – content – audience analysis – presentation software – essentials of a good presentation, Group Discussion – Types of Group Discussions		



Second Semester



SECOND SEMESTER

Course Title	STRATEGIC COST MANAGEMENT	Credits	Hours
Course Code	MCO8120	4	60

Course Objectives

1. To enable students, acquire skills needed to analyze and interpret the performance of the firm for the purpose of reporting
2. To enable students to understand the various techniques of business decisions

Course Outcomes

On completion of this course, the students will be able to:

1. Apply appropriate cost allocation techniques to a variety of costing problems.
2. Analyze and evaluate cost management strategies
3. Explore the techniques adopted to strategize the cost-effective methods through variance analysis
4. Apply the techniques of Budgetary Control in the process of managerial decision making.
5. Understand the contemporary concepts in cost management

Reference Books

- ☞ Arora M. N, A Text Book of Cost Accountancy, Vikas Publishing Pvt. Ltd.
- ☞ Saxena & Vashist, Cost Accounting (Text), Sultan Chand.
- ☞ M.N Arora (2015), "Cost and Management Accounting", Himalaya Publishing House, Mumbai.
- ☞ Saxena V. K. & C. D. Vashist, Advanced Cost & Management Accounting – Problems & Solutions, Sultan Chand.
- ☞ Jain and Narang, Cost Accounting. Kalyani Publishers, Mumbai.

Self-Study Topics

1. CVP Analysis with Cost data.
2. Financial and non-financial performance measurement (ROI, RI, EPS, NPV etc.)

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			M	
2		M			
3	M		L	H	
4	M		M	M	
5	L				M

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	MARGINAL COSTING FOR DECISION MAKING	10 Hours
Marginal costing (practical application technique), key or limiting factors analysis, profit planning, optimizing product mix, make or buy decision, price fixation, discontinuance of product, diversification of product line, accept or reject new order, close down of operations. Relevant Cost Analysis, incremental costing, short term decision making.		
Unit 2	ACTIVITY BASED COSTING	10 Hours
Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.)		
Unit 3	BUDGETING AND BUDGETARY CONTROL	14 Hours
Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial Results, Zero Base Budgeting (ZBB) (Only theory), Budgetary Control, Types of Budget-Functional Budgets: Material, Labour, Production Budget, Cash Budget (Theory & Problems)		
Unit 4	VARIANCE ANALYSIS & INTERPRETATION	12 Hours
Variance analysis & Interpretation, classification of variances – materials, labor and overheads variances – fixed and variable overhead variances (Problems)		
Unit 5	CONTEMPORARY CONCEPTS	06 Hours
Lean accounting, Life cycle costing, target costing, throughput costing, Cost of quality and TQM, Responsibility accounting & divisional performance measurement, target costing, Kaizen costing, Balance Score Card.		
Composition of Question paper to be: 70% Numerical and 30% Theory.		

SECOND SEMESTER

Course Title	ADVANCED CORPORATE FINANCE	Credits	Hours
Course Code	MCO8220	4	60

Course Objectives

1. This course familiarizes students with the financial concepts, techniques, tools and decision making in business enterprises.
2. The course provides a working knowledge of the tools and analytical conventions used in the practice of corporate finance. It focuses on Capital Structure decisions, Capital Budgeting and Dividend models.

Course Outcomes

On completion of this course, the students will be able to:

1. Understand both the theoretical and practical role of financial management in the business firm.
2. Apply financial management concepts and tools to the Problems faced by a manager in investment decisions.
3. Analyze finances of individual corporations both in terms of their performance and capital requirements.
4. Justify contemporary financial management strategies which are preferred to specific projects.
5. Comprehend issues relating to mergers and acquisitions

Reference Books

- ☞ Financial Management, Prasanna Chandra, TMH
- ☞ Financial Management, Khan MY and Jain PK, TMH
- ☞ Financial Management, I M Pandey, Vikas Publishing House
- ☞ Financial Management, Sudhindra Bhat, Excel books
- ☞ Brealey & Myres, Principles of Corporate Finance, McGraw Hill

Self-Study Topics

1. Study capital structure of firms from different sectors and report your findings
2. Describe the impact that financial innovation, advances in technology, and changes in regulations has had on the structure of the financial firms/industry.
3. Relate capital investment decisions and financial policies to business valuations.
4. Describe the common factors influencing dividend policy.


CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2				H	M
3	M			M	
4			M		
5		H			

H=High | L= Low | M=Moderate

COURSE
CONTENTS


Unit 1	DESIGNING CAPITAL STRUCTURE	10 Hours
<p>Meaning and Constituents of capital structure, Difference between capitalization and capital structure, Implications of under and over capitalization, approaches to designing capital structure – Profitability aspect (EBIT-EPS Analysis), Liquidity aspect (Cashflow analysis), Capital Structure theories – NI, NOI, Traditional and MM approach, Pecking order theory.</p>		
Unit 2	CAPITAL BUDGETING DECISIONS	12 Hours
<p>Investment Decisions – Capital Budgeting decisions – Nature – type – Evaluation criteria – DCF – NPV – IRR – Reinvestment assumption and modified IRR – Varying opportunity cost of capital – Investment decision under inflation – Investment Analysis under inflation. Complex investment decisions – projects unit, different project lives, investment timing and duration – Replacement of an existing asset – Investment decisions under capital rationing.</p>		
Unit 3	RISK ANALYSIS IN CAPITAL BUDGETING	12 Hours
<p>Risk Analysis in Capital Budgeting – Nature of Risk/statistical techniques for Risk analysis – Risk analysis in practice – sensitivity analysis – Scenario analysis simulation analysis - Decision trees for sequential investment decisions – utility theory and capital budgeting.</p>		
Unit 4	DIVIDEND MODELS	10 Hours
<p>Meaning – Theories of dividend policy: relevance and irrelevance dividend decision. Walter’s & Gordon’s model, Modigliani & Miller approach. Dividend policies – stable dividend, stable payout and growth. Bonus shares and stock split corporate dividend behavior. Legal and procedural aspects of dividends Corporate Dividend Tax</p>		
Unit 5	CORPORATE RESTRUCTURING	08 Hours
<p>Corporate Restructuring – Mergers and Acquisitions, Corporate Restructuring – Valuation under M&A: DCF approach Financing a merger – significance of PE Ratio and EPS analysis – Accounting for M&As – Leveraged buyouts.</p>		



Composition of Question paper to be:
70% numerical and 30% theory

SECOND SEMESTER					
Course Title	OPERATIONS RESEARCH			Credits	Hours
Course Code	MCO8320			4	60
Course Objectives					
<ol style="list-style-type: none"> 1. To impart basic knowledge in the various tools of OR 2. To make students apply these in managerial decision making 					
Course Outcomes					
On completion of this course, the students will be able to:					
<ol style="list-style-type: none"> 1. Understand the fundamental and the elementary aspects of Operations Research 2. Understand the various techniques of Operations Research including linear programming, transportation and assignment. 3. Comprehend the importance of network analysis in major projects. 4. Apply the various techniques in the ascertainment of optimal solutions to problems 5. Demonstrate skilled expertise in managerial decision making under conditions of risk and uncertainty. 					
Reference Books					
<ul style="list-style-type: none"> ☞ Srivastava V. K. etal , Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd ☞ Richard, I.Levin and Charles A. Kirkpatrick , Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd ☞ Budnik, Frank S Dennis Mcleaavey, Richard Mojena , Principles of Operation Research , AIT BS New Delhi. Sharma J K , Operation Research, theory and applications, Mc Millan, New Delhi ☞ Kalavathy S, Operation Research, Vikas Pub Co. 					
Self-Study Topics					
Analyse the applications of operations research in various areas					
CO-PO MAPPING					
Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2				H	
3				H	H
4			H		
5		H			
H=High L= Low M=Moderate					

COURSE CONTENTS		
Unit 1	INTRODUCTION	04 Hours
<p>Meaning of OR- Models of OR- Operations techniques -Role of OR in business & industry- OR & business management- Limitations of OR-Application</p>		
Unit 2	LINEAR PROGRAMMING	14 Hours
<p>Formulation of LP problem- Characteristics of LP Problem-Solution by graphical method-Simplex method- Dual of a linear programming- Application</p>		
Unit 3	TRANSPORTATION AND ASSIGNMENT	14 Hours
<p>The general structure of the problem- solving a transportation problem- optimal solution; degeneracy- Variations in transportation problem- Assignment problem-Hungarian method.</p>		
Unit 4	NETWORK ANALYSIS	12 Hours
<p>Network analysis-CPM and PERT-Network concepts-construction of network diagram -numbering the events (Fulkerson's Rule)-PERT Network calculations -Concept of float -probability considerations in PERT-calculation of float/slack under PERT- CPM-points of similarities and dissimilarities between PERT and CPM-limitation of PERT and CPM.</p>		
Unit 5	DECISION THEORY	08 Hours
<p>Decision theory-Quantitative approach to management decision making-decision making under conditions of uncertainty -Maximin -Maximax- Laplace and Minimax regret criteria-Decision making under risk-EMV-EOL- EVPI criteria-Areas of Application.</p>		
<p>Composition of Question paper to be:</p>		



70% Numerical and 30% Theory.



SECOND SEMESTER						
Course Title	RESEARCH METHODOLOGY				Credits	Hours
Course Code	MCO8420				4	60
Course Objectives						
<ol style="list-style-type: none"> To develop the research skills of the students in investigating into the business problems To interpret the results of investigating in the form of systematic reports. 						
Course Outcomes						
On completion of this course, the students will be able to:						
<ol style="list-style-type: none"> Understand the basic research concepts and process Identify the type of research design Analyse the suitable type of sampling Demonstrate the method of data collection and measurement techniques Analysis of hypothesis and report presentation 						
Reference Books						
<ul style="list-style-type: none"> C R Kothari (2015), Research Methodology, Methods and Techniques, New Age International Pvt Ltd Publishers Donald R. Cooper & Pamela S. Schindler (2013), Business Research Methods, 12th edition, McGraw-Hill Education. Deepak Chawla and Neena Sondhi, Research Methodology – Concepts and Cases, Vikas Publication Uma Sekaran & Roger Bougie, Research Methods for Business, Wiley 2013 SL Gupta and Hetesh Guptha, Business Research Methods, McGraw Hill, 2012 Marketing Research: A South Asian Perspective 1st Edition (Churchill, Israel), Cengage learning. 						
Self-Study Topics						
<ol style="list-style-type: none"> Analyze the areas of business research and social science research. Examine the literature survey and find out the research gap for the selected problem 						
CO-PO MAPPING						
Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	
1	M		M			
2			H		M	
3				M		
4		L	H			
5		H		H		
H=High L= Low M=Moderate						

COURSE CONTENTS		
Unit 1	BASIC RESEARCH CONCEPTS	10 Hours
<p>Business Research – Meaning, Types - Types of Research Approaches - Process of Research: Management Problem, defining the research problem, Formulating the research Hypothesis, developing the research proposals, research design formulation, sampling design, planning and collecting the data for research, data analysis and interpretation. Research Application in business decision, Features of good research study.</p>		
Unit 2	RESEARCH DESIGN	10 Hours
<p>Types of Business Research Design: Exploratory and Conclusive Research Design – Exploratory Research: Meaning, purpose, methods – secondary resource analysis, comprehensive case methods, expert opinion survey, focus group discussions. Conclusive research design – Descriptive research – Meaning, Types – Cross sectional studies and longitudinal studies – Experimental research design – Meaning and classification of experimental design – Pre-experimental design, Quasi experimental design, True experimental design, statistical experimental design. Observation Research – Meaning – Uses - Participation and Non-Participation – evaluation - Conducting an Observation study – Data Collection</p>		
Unit 3	SAMPLING DESIGN AND PROCEDURE	10 Hours
<p>Sampling: Sampling Vs. Census – Characteristics of Good samples - Sampling design process - Determining the sample frame – Selecting a Sampling design - Probability sampling: Simple random sampling, systematic sampling, stratified random sampling, cluster sampling – Non-probability sampling: convenience sampling, judgmental sampling, snow ball sampling, quota sampling</p>		
Unit 4	DATA COLLECTION AND RESEARCH ERROR	10 Hours
<p>Primary and Secondary data – Primary data collection methods: Observation, survey, interview and Questionnaire, Qualitative Techniques of data collection. Questionnaire design – Meaning,</p>		

process and designing questionnaire. Secondary data – Sources – advantages and disadvantages. Scaling and measurements. Preparing the data for analysis: Editing, Coding, Classification, Tabulation, Validation Analysis and Interpretation-Research Error.

Unit 5

HYPOTHESIS ANALYSIS AND REPORT PRESENTATION

12
Hours

Hypothesis: Meaning, Types, Characteristics, source, formulation of hypothesis, Errors in Hypothesis – Parametric and Non-Parametric Test: T-test, Z Test, F Test, U Test, K-W Test. Statistical Analysis: Bivariate Analysis (Chi-Square only), Multivariate Analysis – Factor Analysis – ANOVA: One-way and Two way
Classification- Referencing and Citation.

SECOND SEMESTER

Course Title	Digital Marketing	Credits	Hours
Course Code	MCO8520	4	60

Course Objective

This course aims to offer a structured approach to planning, implementing and assessing digital marketing strategies in business.

Course Outcomes

On completion of this course, the students will be able to:

1. Develop skills in digital marketing and social media marketing
2. Evaluate and apply key concepts related search engine marketing, including consumer behavior.
3. Explain emerging trends in social media marketing and critically assess the use of social media marketing tools in managing public relations and reputation.
4. Demonstrate the use of content marketing strategies in capturing the customers
5. Understand and follow the practical application of affiliate marketing to improve results from digital marketing.

Reference Books

- ☞ Deepak Bansal , A Complete Guide To Search Engine Optimization , B.R Publishing Corporation
- ☞ Strauss.J and Frost. R, "E- Marketing", Pearson Education.
- ☞ Ramsey, Seven Guidelines for Achieving ROI from Social Media, eMarketer.
- ☞ Godfrey Parkin , Digital Marketing: Strategies for Online Success ,New Holland Publishers Ltd
- ☞ Damian Ryan , Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation, Kogan Page

Self-Study Topics:


1. Draft multiple strategies to increase organic reach with examples
2. Design consumer delight strategies for a website operating India, Justify with reference to naukari.com and its operation in the global business.
3. Consumers' trust is an essential element of e-commerce". Discuss

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H	H	L		
2	H	H	M		
3	H	H			
4	H	H	M		
5	H	M	M		

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	FOUNDATION TO DIGITAL MARKETING	10 Hours
<p>Introduction to marketing in the digital environment, Types of web presence, common e-commerce business models, pure play, hybrid and multi-channel options. Media options online, Fulfilment options and strategies,</p> <p>Introduction to payment gateways and digital wallets.</p>		
Unit 2	SEARCH ENGINE MARKETING	10 Hours
<p>Email campaign creation and management, Google Adwords and analytics, search and display on search engines, pricing models online, Introduction to page rankings, Search Engine Optimization, Process and methodology, Long tail in SEO, Link building, Key word analysis, process and optimization. Search Engine Marketing – Paid versus natural Search, SEM landscape, Landing pages and their importance in conversion</p> <p>analysis, Google vs. Bing vs. Yahoo. Search Methodology.</p>		
Unit 3	SOCIAL MEDIA AND E-PR	10 Hours
<p>Using Facebook, Linked-in, twitter, YouTube including creating a channel on You Tube, Content guidelines for online communications, Social Media measuring, monitoring & reporting, Tracking & Monitoring platforms. Content seeding, how to use blogs, forums and discussion boards, Blogs, forums and communities, Viral campaigns</p> <p>and the social graph. Building relationships with different stakeholders online.</p>		
Unit 4	AFFILIATE MARKETING	10 Hours
<p>How affiliate Marketing Works-Affiliate Program payment methods-Cookies, Cookie Stuffing and Affiliates-Ad sense- Email spam, search engine spam, Google slap, adware, trademark bidding-Tiered Affiliate, Marketing,</p> <p>Cross selling and up selling-Multi tier marketing and commissions.</p>		
Unit 5	CONTENT MARKETING	12



		Hours
<p>Why and how content is important to business – use of content marketing, Content strategy and planning, forming mission statement and its importance, selection of Niche Markets, Competitive analysis -Collecting content ideas, Tools and resources for creating and managing content -Social media channels – community and communication, distributing content. Tools for social media management -Establishing metrics -Evaluating data, Capstone Project</p>		

SECOND SEMESTER					
Course Title	COMPETENCY DEVELOPMENT			Credits	Hours
Course Code	MCO8620			2	30
Course Objective					
To develop and train students for the preparation of various competitive exams					
Course Outcomes					
<ol style="list-style-type: none"> 1. On completion of this course, the students will be able to: 2. Enhance their quantitative analytical skills 3. Enhance their logical reasoning capabilities 4. Develop their linguistic capabilities and comprehension skills 					
Reference Books					
<ul style="list-style-type: none"> ☞ R.S.Agarwal, Quantitative Aptitude for Competitive Examinations, S. Chand Publishers ☞ B.S.Sijwali, A new approach to Reasoning-Verbal and non-verbal, Arihant Publishers ☞ Trueman's UGC NET Commerce ☞ S.P.Bakshi, Objective General English, Arihant Publishers ☞ L.N,Koli, UGC NET Commerce, Upkar Publishing 					
Self-Study Topics					
Current affairs and general knowledge					
CO-PO MAPPING					
Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1			H	H	M
2		H	M		H
3	H		M		
4					
5					
H=High L= Low M=Moderate					

COURSE CONTENTS		
Unit 1	APTITUDE DEVELOPMENT-I	10 Hours
Quantitative Aptitude: Profit and loss- Ratio, Proportion and Percentages-Sequence and series-Data interpretation-work and time-Time and distance-Logical reasoning: Alphanumeric Series-Puzzles-Tabulation- Blood Relation-Coding, Decoding. Types of Assessment Test		
Unit 2	APTITUDE DEVELOPMENT-II	08 Hours
Research and teaching aptitude-English Language: Reading Comprehension-Paragraph Completion-Phrases and idioms-Synonyms and antonyms-General Knowledge: Current Affairs-Financial Awareness		
Unit 3	THEORETICAL CONCEPTS	08 Hours
Key concepts of Principles of Management- HRM-Marketing-Financial Management-Organisational Management-Banking operations-International Business-IFRS-Financial Accounting-Corporate Accounting-Cost Accounting-Management Accounting-Income Tax-GST.		

III Semester			
Course Title	Public Finance	Credits	Hours
Course Code	MCO9120	4	60
Course Objectives			
<ol style="list-style-type: none"> 1. To provide conceptual framework on the functioning of modern public finance 2. Comprehend the role of public finance & its impact on economic development 			
Course Outcomes			
<ol style="list-style-type: none"> 1. Understand the functioning of modern public finance 2. Identify the types of public needs and the mechanisms of their financing 3. Justify the theoretical basis of public expenditures and their economic effects. 4. Classify public revenues and integrate them into the fiscal and tax system 5. Analyse the instruments and objectives of budgetary policy. 			
Reference Books			
Public Finance in Theory & Practice, Singh S.K, S Chand & Company. Public Finance, 29 th edition , H. L. Bhatia, Vikas Publishing House. Public Finance, 11 th edition ,Lekhi R.K., Joginder Singh, Kalyani Publishers. Public Finance in Theory and Practice, 5 th edition , Richard Musgrave, McGraw Hill. Public Finance 8 th edition , Harvey Rosen, McGraw Hill			
Self-Learning Topics: [8 hours]			
<ol style="list-style-type: none"> 1. Awareness of the latest central and state budgets. 2. Non-Tax Revenue of Centre and States 3. Poverty alleviation: Inequality and effectiveness poverty eradication schemes 4. Trend analysis of specific expenditures in Budget 5. Study employment and health care schemes of central government and the mechanisms of their financing. 			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2		M			
3			H	L	H
4					L

5					M
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H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	Foundation to Public Finance	8 Hours
Meaning and Scope- Public and Private finance- principles of Maximum Social Advantage—Public Goods, Private Goods, Mixed Goods and Merit Goods (Concepts Only). Federal Finance—Constitutional Provisions, Role of Finance Commission in federal set up; Recommendations of recent Finance Commissions, Centre – State Financial Relations.		
Unit 2	Public Expenditure	10 Hours
Meaning and Importance-Reasons for Growth of Public Expenditure, Wagner’s Hypothesis, Peacock—Wiseman Hypothesis-Canons of Public Expenditure-Effects of Public Expenditure, Analysis of the expenditure of the Union and the States, Role of Public Expenditure in Economic Development, Creation of Employment opportunities, Reduction in inequalities (Regional, Income).		
Unit 3	Public Revenue	12 Hours
Sources of Public Revenue-taxes-classification of taxes- canons of taxation-principles of taxation: ability, benefit and cost of service- impact, incidence and shifting of tax burden-effects of taxation- Indian Tax System - direct taxes and GST, Advantages and disadvantages of direct and indirect taxes,taxation of income, wealth and property, agricultural taxation, broad outline of tax reforms, problem of tax evasion, tax buoyancy, tax administration, voluntary disclosure scheme, non-tax revenue of centre and states, Fiscal Policy for fighting inflation and stagnation.		
Unit 4	Budget Procedures and budgetary control	12 Hours
Budget: meaning, types of budget: revenue and capital budget, revenue expenditure and capital expenditure, revenue deficit, fiscal deficit, primary deficit-budget deficit -fiscal policy-contra cyclical fiscal policy- deficit financing, Budget Process- Preparation of the budget, Classification of the budget, Execution of the budget and Trends in revenue and expenditure of the Union and States.		
Unit 5	Public Debt & Local finance	10 Hours
Public Debt: Meaning, Types of public debts, Debt Redemption, Constitutional Powers of Union and States, Outstanding liabilities of the Union and the States, Management, Utilisation and Repayment, Local Finance-Sources of local finance, Financial dependence on the State Governments, Measures for improvement of local finance.		

III Semester			
Course Title	Business Ethics & Corporate Governance	Credits	Hours
Course Code	MCO9220	4	60
Course Objectives			
1.To inculcate in students a sense of ethical values in business practices 2.To offer fundamental knowledge on corporate governance, business ethics and corporate social responsibility practices.			
Course Outcomes			
1. Understand the fundamentals of business ethics & various theories. 2. Identify various ethical issues in marketing and HRM 3. Explore the unethical practices in finance 4. Comprehend the concept of CSR and its implication on society. 5. Analyse the importance of corporate governance in business and different committee recommendations.			
Reference Books			
<ul style="list-style-type: none"> • Beanchamp Tom L,Ethical Theory and Business, Prentice Hall. • Bowie, Norman ,Business Ethics, Prentice Hall. • Buckholz, RogeneA,Fundamental concepts and problems in business Ethics, Prentice Hall. • Dr. K. Nirmala, KarunakaraReaddy : Business Ethics and Corporate Governance, HPH • Kumar, Anil (2012), Corporate Governance, Theory and Practice, International Book House, New Delhi. 			
Self-Learning Topics: [8 hours]			
1. Study various ethical issues in marketing and Human resource management 2. Prepare the report on companies involved in unethical practices in india. 3. Prepare the list of CSR activities engaged by corporate companies. 4. Compare the various recommendations made by different committee and its importance in corporate companies.			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2		M			
3			H		H
4			M	H	
5					M

H=High | L= Low | M=Moderate

III Semester			
Course Title	Security Analysis and Portfolio Management	Credits	Hours
Course Code	MCODEF9320	4	60
Course Objectives			

COURSE CONTENTS		
Unit 1	Ethics in Business and Ethical Theories	10 Hours
Nature, Sources of Ethics: Religion, Culture, Types and codes of ethics, importance of ethics in business. Managerial values and attitudes. Philosophical System- Kantianism v/s Utilitarianism, Individualism v/s Collectivism. Cognitivism and non- cognitivism; consequentialism versus non-consequentialism, Ethical Decision-making process in business.		
Unit 2	Ethics in Marketing and HRM	14 Hours
Ethics in Marketing: Ethical dilemmas in marketing- unethical marketing practices- ethical and social issues in advertising- common deceptive marketing practices-role of consumerism. Product Safety - Due Care theory - Strict Liability Theory.		
Ethics in Human Resources Management: Human resource system- psychological expectancy model- Human resource management practices and ethical implications: Ethical hiring, equality of opportunity, Ethics and Remuneration; Ethics in Retrenchment.		
Unit 3	Ethics in Finance and Accounting	8 Hours
Unethical financial practices -creative accounting- hostile takeovers- tax evasion- corporate crimes. Ethical issues in Mergers and Acquisition, Insider trading, Money Laundering-AML Act		
Unit 4	Corporate Social Responsibility	10 Hours
Concept of CSR, Importance – Scope – Steps- Theoretical Justification for CSR- CSR as a Business strategy for sustainable Development- External Standards on CSR- Indian perspective- Ethics and CSR of business. Companies Act (Amendment) 2013 on CSR- CSR activities in companies. Government provisions for CSR.		
Unit 5	Corporate Governance	10 Hours
Concept of corporate governance, importance - Corporate governance and agency theory. Benefits of good corporate governance. Reforming Board of Directors, Cadbury Report, Birla committee, Naresh Chandra Committee, Narayana Murthy committee, Corporate Governance code future scenario. Changes in corporate governance as per Companies Act 2013		

1. To Provide an Analytical Framework of Evaluating a Security.
2. To Impart the Conceptual Framework of Portfolio Management Process.

Course Outcomes

1. Understanding the basis of Investments and various Investment options
2. Comprehend the fundamental and technical analysis of securities
3. Analyse the risk and return of individual securities and portfolios
4. Selection of optimal portfolios
5. Apply the techniques of portfolio evaluation and revision

Reference Books

- Prasanna Chandra, Investment Analysis & Portfolio Management, Tata McGraw Hill
- Avadhani. V. A, Security Analysis & Portfolio Management, Himalaya Publishing House
- Bhalla. V. K., Investment Management, S. Chand
- Fischer & Jordan, Security Analysis & Portfolio Management, Prentice Hall.
- Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publishing House

Self-Learning Topics: [8 hours]

Analysis of some listed securities using fundamental analysis.

Analysis of some listed securities using Technical analysis

CO-PO MAPPING

Course Outcome					
	PO1	PO2	PO3	PO4	PO5
1					L
2		M		M	
3		M		M	
4		M		M	
5		M		M	

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Fundamentals of Investments	8 Hours
Investment-Concept-Investment Options- Investment Vs. Speculation- Gambling - Investment		

planning and Process-Risk -concept-types of Risk-Risk Return Relationship-Calculation of Risk and Return-Common pitfalls of investment choices by investors.

Unit 2	Security Analysis	10 Hours
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Security analysis- Fundamental Analysis- Economic Analysis- Factors and tools- Industry Analysis- Company Analysis- Technical Analysis-Dow theory-Elliot Wave theory- Advanced Decline Theory- Odd lot Theory-Charts-Chart Patterns- Efficient Market Hypothesis-Expected Utility Theory-Forms of Market Efficiency- Random Walk Theory-Technical Analysis Vs Fundamental Analysis

Unit 3	Portfolio Analysis	14 Hours
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Portfolio-Concept- Diversification-Concept--Calculation of Covariance and correlation- Calculation of Portfolio risk and Return-Reduction of Portfolio risk through diversification-Risk Return calculation of portfolios with more than two securities.

Unit 4	Portfolio selection	10Hours
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Markowitz Model-Feasible Set-Efficient set -Selection of Optimal Portfolio-Limitations of Markowitz Model-Single Index Model-Calculation of Alpha and Beta-CAPM Model-Assumptions-Efficient frontier with Lending and Borrowing-Capital Market Line-Security Market Line-SML Vs CML.

Unit 5	Portfolio Evaluation and Review	10 Hours
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Portfolio Evaluation-Need and Importance- Sharpe Portfolio Performance, Treynor's portfolio performance measure, Jensen's performance measure -Portfolio Revision-Need-Constraints-Active and Passive Revision Strategies-Formula Plans-Portfolio Hedging (concept only)

III Semester			
Course Title	RISK MANAGEMENT AND FOREX MANAGEMENT	Credits	Hours
Course Code	MCODEF9420	4	60
Course Objectives			
<ol style="list-style-type: none"> 1. To enable the understanding of diverse types of risks and the techniques of risk management. 2. To facilitate the study of foreign exchange market, the various types of exposures and risk management of foreign exchange. 			
Course Outcomes			
<ol style="list-style-type: none"> 1. Understand the different types of Risks and Risk management process. 2. Insight into the techniques of credit risk management 3. Apply the theoretical knowledge in trading foreign exchange. 			

4. Analyse the theories of exchange rate determination
5. Understand the use of Interest rate Options & Swaps.

Reference Books

- Shapiro Alan. C., Multinational Financial Management, Prentice Hall, New Delhi.
- Hull, J. C., Introduction to Futures and Options Markets, Prentice Hall of India.
- McRae T.N and D.P Walkar, Foreign Exchange Management, Prentice Hall.
- Evilt H.E, Manual of Foreign Exchange.
- Rajwade A.V., Foreign Exchange Risk Management, Prentice Hall of India.

Self-Learning Topics: [8 hours]

Awareness of currencies of various countries
 Terminologies used in foreign exchange
 Reading of forex quotes

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1			L	L	
2	H				
3					M
4	L				M
5		L			

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction to Risk Management	12 Hours
Risk, Distinction between Risk and Uncertainty, Risk classification, Types of Risk, including Strategic and Operational Risks, Business Risk, Financial Risk, Information Risk, Liquidity Risk; Concept of Risk management, Objective and Process of Risk Management, Risk Management techniques.		
Unit 2	Credit risk, Enterprise risk and Operational risk	10 Hours
Understanding the component of credit risk, evaluating credit risk, Mitigating Credit risk, Altman Z score (including problems), Qualitative and Quantitative techniques to manage credit risk; Enterprise risk Management - Concept, Scope and Techniques; Operational risk management - Concept, Scope and Techniques.		
Unit 3	Foreign Exchange Markets, Foreign Exchange Rate Exposure and Risk Management	12 Hours

III Semester			
Course Title	INTERNATIONAL ACCOUNTING AND ANALYSIS	Credits	Hours
Course Code	MCOEA9320	4	60
Course Content	Concept of Foreign Exchange, Spot and Forward Foreign Exchange Markets, direct and indirect quotes, Speculation and Arbitrage in Foreign Exchange Markets (including problems), Transaction, Translation and Operating Exposure, Hedging tools for Foreign Exchange.		
Course Objectives	<p>Unit 4 Exchange rate determination and forecasting 10 Hours</p> <p>1. To understand the accounting issues in the international business Theories of exchange rate determination –Mint Parity theory, Purchasing power parity theory, Balance of Payments theory, The Portfolio balance approach, Factors affecting foreign exchange rate.</p>		
Course Outcomes	Management of interest rate exposure		8 Hours
	<p>1. Acquire an in-depth knowledge of interest rate accounting, standards and Indian accounting interest rate standards, on the following swaps.</p> <p>2. Gain a thorough understanding of Accounting and Reporting of Financial Instruments</p> <p>3. Prepare and analyze MNCs financial statements in accordance to IFRS and IND AS of companies.</p> <p>4. Prepare and analyse retranslation of Balance sheet and Income statement in accordance to International Reporting standards.</p> <p>5. Critically interpret and evaluate firm-specific financial information with the techniques of financial statement analysis</p>		
Reference Books			
<ul style="list-style-type: none"> Narender L. Ahuja, Varun Dawar Financial Accounting & Analysis, Taxmann publications Jain S.P, Narang K.L, Advanced Accountancy Corporate Accounting, Kalyani Publishers. Gupta R.L, Radhaswamy M, Advanced accountancy, Sultan Chand publications. M.C. Shukla and T.S.Grewal, Advanced Accounts, New Delhi, S. Chand and Co. IFRS for finance executives, Ghosh T P, taxman allied services private limited 			
Self-Learning Topics: [8 hours]			
<p>International Financial Reporting Standards (IFRS) 103 Business Combination and IFRS 110 Consolidated financial Statements.</p> <p>Read five Consolidated financial statements of service companies and analyse the results with Ind AS and IFRS</p> <p>Read five Consolidated financial statements of Manufacturing companies and analyse the results with Ind AS and IFRS</p>			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			L	
2	H	M			
3	H		H	L	H
4	H				
5	H		L		M

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	Accounting Standard III	8 Hours
Ind AS 24 "Related Party Disclosures", Ind AS 33 "Earnings per Share", Ind AS 108 "Operating Segments", IND AS-34 "Interim Financial Reporting", Ind AS 102 Share-based Payment (Note: Provisions & Practical Problems to be thought for all IND AS)		
Unit 2	Accounting Standard IV	12 Hours
Ind AS 103 and IFRS 3 Business Combinations – Ind AS 110 and IFRS 10 Consolidated Financial Statements. Ind AS 28 Accounting for Associates and Joint Ventures.		
Unit 3	Financial statements of group of companies	14 Hours
Group concept – Complex structure – vertical and mixed group acquisition - Presentation of financial statements for Joint stock companies - subsidiaries and sub-subsidiaries – Investment in associates –Preparation of Income statement and Balance sheet of group of companies - Accounting for Joint ventures (theory only)		
Unit 4	Translation of Balance Sheet	10 Hours
Foreign currency translation – Functional Currency and presentation currency – Transfer rate – Preparation of Income statement and Balance sheet		
Unit 5	Financial statement analysis	8 Hours
Ratio analysis in decision making –Interpretation of ratios- Horizontal and common size statement analysis – inter-firm comparison – Trend analysis-Interpretation – case studies(advanced problems)		



Course Title	Corporate Taxation	Credits	Hours
Course Code	MCODEA9420	4	60
Course Objective			
<ol style="list-style-type: none"> To give an integrated view of corporate tax in India. To apply the corporate tax laws in business decisions. 			
Course Outcomes			
<ol style="list-style-type: none"> Obtain knowledge and understanding of the corporate tax laws rules in India Develop proficiency in reading, analysing, and applying provisions income tax act applicable to corporate assessee. Enhance ability to solve corporate tax problems. Develop skills in recognising tax issues in factual situations. Comprehend the tax implications in business restructuring. . 			
Reference Books			
<ol style="list-style-type: none"> Singhania, Vinod K. and Monica Singhania, Corporate Tax Planning & Business Tax Procedures with Case Studies, Taxmann Publications Pvt. Ltd., New Delhi. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Corporate Tax Planning & Management, Sahitya Bhawan Publications. Dr Girish Ahuja and Dr Ravi Gupta, Simplified Approach to Corporate Tax Planning and Management, Wolters Kluwer Dr. J. C. Varshney & Nikhil Gupta, Corporate Tax Planning, SBPD Publications 			
Self-Learning Topics:			
<ul style="list-style-type: none"> Awareness of the latest finance act with focus on corporate taxation. Identify challenges of implementing and administrating corporate taxation in India Study implication of recent M&A in India. 			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2				M	
3		L			
4			L		
5	M				

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	Foundation to Corporate taxation	6 Hours

Purpose of tax, Classification of tax, Basis of charge for various heads of income, appraisal of annual finance act specific to corporate taxation, Definition of a Company u/s 2(17), Residential status of a Company, Incidence of Tax for a company.

Unit 2	Depreciation	10 Hours
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Depreciation – conditions for charging depreciation, rates of Depreciation, normal depreciation, additional depreciation, unabsorbed depreciation, calculation of capital gain on sale of depreciable assets, depreciation in case of power generating units, WDV in case of slump sale.

Unit 3	Computation of business income of companies	16 Hours
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Income from business – meaning and basis of charge, provisions related to admissible & inadmissible incomes & expenses, problems on computation of income from business of companies, set - off and carry forward of losses (theory and problems including section 79), Deductions out of Gross Total Income (Theory only) - 80G, 80GGA, 80GGB, 80JJA, u/s 80JJAA, 80LA.

Unit 4	Minimum Alternative Tax	10 Hours
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Procedure and problems on computation of total income of companies as per IT provisions, MAT – features and applicability of MAT, procedure and problems on computing MAT, MAT credit – theory and problems.

Unit 5	Taxation for Business Restructuring	10 Hours
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Tax implications of Amalgamation on amalgamating company and amalgamated company and its shareholders, Demerger and Shareholder of demerged company, Cost of acquisition of the shares in the resulting company, Cost of acquisition of the shares in demerged company, Tax implication of slump sale and conversion of sole proprietary business or firm into company. Problems on treatment of capital gains and depreciation pertaining to business restructuring, Problems on capital gain on buy back of own shares or other specified securities.

Third Semester			
Course Title	Banking Operations	Credits	Hours

Course Code	MCODEB9320	4	60
Course Objectives			
<ol style="list-style-type: none"> 1. To acquaint students about the various aspects of banking operations in India. 2. To enable clear understanding of credit management and recent trends in digital banking. 			
Course Outcomes			
On completion of this course, the students will be able to:			
<ol style="list-style-type: none"> 1. Understand the functions of banking system and its classification. 2. Identify the types of prudential norms. 3. Learn the Procedure of opening and operating accounts and the KYC norms as per banking regulations act 1949. 4. Analyse the significance of credit management in banks. 5. Identify the recent digital banking tools. 			
Reference Books			
<ul style="list-style-type: none"> ➤ Principles and Practice of Banking, Indian Institute of Banking and Finance, Mumbai. ➤ Banking Theory Law and Practice, Gordon & Natarajan, Himalaya Publishing House. ➤ Banking Law and Practice in India, Tannan M.L, Indian Law House. ➤ Legal and regulatory ascets of Banking, Indian Institute of Banking and Finance, Mumbai, Macmillan. ➤ Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India 			
Self-Learning Topics: [8 hours]			
<ol style="list-style-type: none"> 1. 2. To do a comparative study of the returns from investments in different banking products. To trace the history, introduction, mergers and success of various types of banks in India. 			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M				
2		M	H		
3		H			H
4				H	
5	M			M	

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	INTRODUCTION TO BANKING	12 Hours

III Semester			
Course Title	PRINCIPLES AND PRACTICE OF LIFE AND HEALTH INSURANCE	Period (Credits)	Hours
Content	Commercial Banks, Co-operative Banks, Development Banks, Agricultural Banks, Investment Banks, Universal Banks, Public Sector Banks (State Bank of India, Nationalised Banks), Private Sector Banks, Foreign Banks, Finance Banks, Payment Banks, Regional Rural Banks, NBFCs. Functions of Commercial Banks and NBFCs- Classification of Banking Activities.		60
Course Objectives	<p>1. To acquaint the student about the changing scenario in Life & Health Insurance Commercial Banks and NBFCs- Classification of Banking Activities.</p> <p>2. To enable the students to understand various aspects of Insurance industry and the</p>		
Unit 2	PRUDENTIAL NORMS		10 Hours
Asset Classification, Income Recognition, Provisioning, Capital Adequacy Basel Norms- Basel I, II and III, NPAs and steps to reduce the NPAs, Stressed Assets and steps to be taken—overview of Insolvency and Bankruptcy Code, Role of Insolvency professionals.			
Unit 3	BANKING OPERATIONS - CUSTOMERS AND ACCOUNT HOLDERS		10 Hours
Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minor, KYC norms of the Banking Regulation Act, 1949, Concept of CRM in banks, Strategies for Expanding Customer Base, Banking Ombudsman Scheme.			
Unit 4	CREDIT MANAGEMENT IN BANKS		12 Hours
Credit Management in Banks – Principles of Sound Bank Lending, Loan Policy, Compliance with RBI guidelines, Credit Appraisal and Credit Decision Making, Monitoring and Review of Loan Portfolio, Management of Non-Performing Assets (NPAs), Classification of NPAs, Debt Restructuring- SARFAESI Act, 2002., Bank's Investment Policy – SLR Requirements & Non-SLR Investments, Nature and Significance of Investment Management in Commercial Banks.			
Unit 5	DIGITAL TRANSFORMATION IN BANKING		8 Hours
Digital Banking-Home Banking, Net Banking, Mobile Banking, Virtual Banking, Neo banking, Biometric Cards, Smart Cards, Prepaid Instruments, NEFT, RTGS, NACH (ECS)-SWIFT, UPI, Bills Payments, E-Money-Electronic Purse- Digital Cash- Wallets, EMV chip based cards, Pre-Approved loans through digital media.			

types of insurance

Course Outcomes

Upon completion of this course, students will able to:

1. Apply relevant method for risk management
2. Examine the concept of life insurance
3. Explain the life insurance contracts
4. Describe the individual health and group life insurance plans
5. Analyse the insurance company operations in India

Reference Books

- 1.
2. Vaughan,E.Tand T.Vaughan: Fundamental of Risk and Insurance, John Wiley & Sons
3. Rejda G.E: Principles of Risk Management and insurance, Pearson Education
4. Luthardt: Property and Liability Insurance Principles, Insurance Institute of America
5. Course material and books published by "Insurance Institute of India, Mumbai"
Treischmann: Risk Management & Insurance, Thomson

Self-Learning Topics: [8 hours]

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- Calculation of policy premium with imaginary figures
- Calculation of fair claims with imaginary figures
- Preparation of list occupational hazards under life insurance

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H		H	L	M
2	H	M			
3			H	M	
4	M			H	
COURSE CONTENTS		M			M

Unit 1	H=High, L=Low, M=Medium	ACTUARIAL MANAGEMENT	12 Hours
Managing Personal Risks: Premature Death, Superannuation, Disability, Unemployment, Managing Risks Associated with Premature Death: Identifying and Measuring Risks Associated with Premature Death - Amount of Life Insurance to Own - Approaches for Estimating Optimal Life Insurance. Protection: Human Life Value Approach - Needs Approach - Capital Retention Approach - Risk			

Associated with Superannuation - Risk of Outlining the Retirement Accumulation - Estimating the Accumulation Need - Risks Associated with Disability - Needs Analysis for Disability Risk - Available Resources to Meet the Disability Risk - Providing for the Gap Between Needs and Available Resources - Evaluating Medical Expenses Exposure - Managing Risk of Unemployment - State Unemployment Insurance Programs - Risk Retention and Risk Reduction.		
Unit 2	LIFE INSURANCE	10 Hours
Types of life insurance Contracts - Term and Cash Insurance - Level Premium Concept - Life Insurance products - Types of Term Insurance - Whole Life Insurance: Ordinary Life Insurance, Limited payment Life Insurance, Endowment Life Insurance - Variation of Whole Life Insurance: Variable Life Insurance , Universal Life Insurance, Variable Universal Life Insurance, Current Assumption whole life insurance, Indeterminate Premium Whole Life Insurance - General Classifications of Life Insurance: Ordinary Life Insurance, Industrial Life Insurance Group Life Insurance, Credit Life Insurance - Computation of Life Insurance premium- Mortality, Interest, Net Single Premium, Net Level Premium, Reserves on Life Insurance policies – Benefits of life insurance policy.		
Unit 3	LIFE INSURANCE CONTRACTS	12 Hours
Inception of the Life Insurance Contract - General Provisions of Life Insurance: Ownership Clause, Beneficiary Clause, Incontestable Clause, Suicide Clause, Grace Period, Reinstatement, Misstatement of Age or Sex Clause; Change-of - Plan Provision, Exclusion And Restrictions, Payment of Premiums, Assignment Clause, Policy Loan Provision - Dividend Options: Cash, Premium Reduction, Accumulate Interest, Paid-up Additions, Fifth Dividend Option - Term Insurance - Non-Forfeiture Option or Cash Surrender Option - Settlement Options: Interest Option, Fixed Period Option, Fixed Amount Option, Life Income Option - Additional Life Insurance Benefits: Waiver of Premium Provision, Guaranteed Purchase Option, Accidental Death Benefit Rider, Cost of Living Rider - Buying Life Insurance - Determining the Cost of Life Insurance - Rate On Saving Component - Taxation and Life Insurance - Shopping for Life Insurance.		
Unit 4	HEALTH INSURANCE	10 Hours
Individual Health and Disability Income Insurance - Types of Individual Health Insurance Coverage: Hospital-Surgical Insurance, Major Medical Insurance, Long Term Care Insurance, Disability Income Insurance - Need for Disability Income Insurance - Short Term Versus Long term Disability Coverage-Health Insurance for Senior citizens, Long Term Care Insurance - Shopping for Health Insurance - Employee Benefits: Group Life and Health Insurance, Group Insurance, Group life Insurance Plans, Group Health Insurance Plans, Group Disability - Income Insurance-Taxation and Health Insurance.		
Unit 5	INSURANCE COMPANY OPERATONS	08 Hours
Structure of the premium – Underwriting - Claim Settlement – Reinsurance - Life Insurance Industry in India - Government Insurance Units - Private Players - Emerging Scenario - Marketing Systems - Distribution Channels - Agents and Brokers - Changes in Distribution System - Government regulation of Insurance - Rationale of Regulation - Function of IRDA- IITDA Regulations - Issues in Insurance Regulation.		

III Semester			
Course Title	Research Analytics	Credits	Hours
Course Code	MC09620	2	30
Course Objectives			
<ol style="list-style-type: none"> To attain the practical knowledge in conducting Research To analyse and interpret the results of investigation. 			
Course Outcomes			
<ol style="list-style-type: none"> Analyse the Research problems and interpret the outcomes. Application of statistical tests in the area of Social Research Execute the process and practice the tools of statistical analysis. 			
Reference Books			
<ol style="list-style-type: none"> Kothari, C R. & Garg, Gaurav. <i>Research Methodology methods and techniques</i> (4th ed.). New Age International. Field, A. <i>Discovering statistics using IBM SPSS statistics</i> (4th ed.). sage. George, D & Mallery, P. <i>SPSS for Windows Step by Step: A Simple Guide and Reference 18.0 Update</i>. Prentice hall. 			
Self-Study			
<ol style="list-style-type: none"> Ethics in research Constructing an effective questionnaire 			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M				
2		L		H	
3				M	

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Introduction to Research Analytics	4 Hours
Basic concepts of Research Analytics – Notation of Population and sample – organizing data – overview of sampling techniques – Determination of sample size – Measurement of scales – Testing of hypothesis – Concept of P value – Parametric Analysis - Tools of Parametric Analysis –Non-Parametric Analysis – Tools of Non-Parametric Analysis – Decision of tools of analysis on the basis of sampling.		
Unit 2	Statistical tools	16 Hours
Pre-requisite for Data analysis - Creation of work files, coding and importing data – Measures of Central tendency – Graphs and charts – Measurement of Dispersion – Descriptive statistics – Measures of Reliability – Parametric tests – Chi-square test, t test, ANOVA, Duncan Multiple Range Test (DMRT) – Non-Parametric Test – Kruskal Wallis test, Friedman Test, Mann Whitney U test – Correlation and Regression Analysis-Interpretation.		
Unit 3	Factor analysis and cluster Analysis	10 Hours
Factor analysis and Cluster analysis – terminology – areas of application – procedure – application of factor analysis – Interpretation.		

***** THE PAPER WILL BE ASSESSED ON PRACTICAL MODE.**

Course Title	PERSONAL FINANCIAL PLANNING	Credits	Hours
Course Code	CBCS	2	30

Course Objectives

5. To provide a foundational understanding for making informed personal financial decisions.
6. To give a complete outline of the various Investment opportunities available for an Investor and also provide a systematic input of knowledge to the students with regard to Investments.

Course Outcomes

On completion of this course, the students will be able to:

6. Understand the various range of financial assets and financial markets
7. Plan for the retirement planning process and quantifying needs in retirement
8. Comprehend the range of insurance products available and the need to assess priorities for protection

Reference Books

Study guide for Personal Finance, Kapoor, Cram101
 Your Everyday Guide to Personal Finance and Insurance, Prakash Praharaj, CNBC
 Personal Finance Simplified, Tycho Press, Callisto Media Inc
 Prasanna Chandra, Investment Analysis & Portfolio Management, Tata McGraw Hill
 Avadhani. V. A, Security Analysis & Portfolio Management, Himalaya Publishing House

Self-Study Topics

1. Study the structure of the financial services industry and the economic factors that affect investment returns.

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H	M			
2	M	L	M		
3	M				H

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	FUNDAMENTALS OF INVESTMENTS AND OPPORTUNITIES	14 Hours
<p>Meaning and Concept of Investment- Difference between savings and investments, Investment Vs. Speculation and Gambling (Differences). Non-Marketable financial assets-Bank deposits, post office deposits, NSC, employee provident fund meaning and benefits only. Money market instruments- Different types of instruments (meaning only) Fixed income securities- Government bonds, Equity shares (concept only), mutual fund – different types of schemes, life, real estate, precious objects-gold, silver, art objects, Cryptocurrencies, and antiques. Emerging investment avenues in India, Income-tax planning for Individuals, tax benefits of various investment options.</p>		
Unit 2	FINANCIAL PLANNING	8 Hours
<p>Meaning and Scope of Financial Planning, Personal Financial Planning Process, Classification of investor according to risk perception and Income group; Investor life cycle; setting up financial goals; Common mistakes in investments; Profile of Indian investor, Retirement Planning – Calculation of Retirement Corpus- Investment Avenues for the Retired</p>		
Unit 3	INSURANCE PLANNING IN PERSONAL FINANCE	8 Hours
<p>Life Insurance- Concept, Type of life insurance policies, Important terms in an insurance policy, procedure of claiming life insurance claims, Health Insurance- Meaning and features of Accident, Personal Disability, Property and Liability, Keyman insurance and Business Insurance.</p>		

Pattern

Part A: 5/7 1 mark each: 5 Marks

Part B: 2/3 5 marks each: 10 Marks



Part C: 1/2 10 marks each: 10 Marks

Part D: Compulsory question: 10 Marks

TOTAL: 35 Marks

- As a part of course completion requirement, it is mandatory for students of M. Com to complete 15 hours of teaching practice / 6 weeks of internship after the completion of their II semester examination and internal guides would be allotted for the same.
- The internship/teaching assignment shall be for 2 credits
- Students should undertake the internship/teaching practice outside the college hours.

QP

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- Students are advised to report to their guides on a regular basis.
 - For teaching practice, the students are expected to submit a report with contents prepared, a certificate and feedback form from the college where the assignment was undertaken, on or before the deadline mentioned
 - For internship the students are expected to submit a report with certificate and work done log from the organisation in the prescribed format, on or before the deadline mentioned.
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IV Semester			
Course Title	START UP MANAGEMENT	Credits	Hours
Course Code	MCO0120	4	60
Course Objectives			
<ul style="list-style-type: none"> To understand new venture creation opportunities, its resources and requirements for Enterprise Start-up. To comprehend the various steps in establishing business start-ups. 			
Course Outcomes			
<ol style="list-style-type: none"> Understand the entrepreneurial ecosystem and its challenges to business start-ups. Identify the new ideas, process and opportunities to be an entrepreneur Analyse entrepreneur market condition and preparation of financial statement Evaluate the role of financial institution in development of entrepreneurs. Study the significance of management of enterprise and its functions 			
Reference Books			
<ul style="list-style-type: none"> Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi AnjanRaichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International Vasant, Desai, Small- Scale Industries and Entrepreneurship, Himalya Publication, India. Steven Fisher, Ja-nae Duane, The Start-up Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning 			
Self-Learning Topics: [8 hours]			
<p>To study various opportunities available for women entrepreneurs in India.</p> <p>Prepare a business plan in any sector.</p> <p>List out any 10 funding agencies in India for start-ups.</p>			

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H	H			L
2		H		H	
3		H	M	H	
4			M	H	M
5	H		H		M

COURSE CONTENTS		
Unit 1	Foundation to Business Start-up	10 Hours
Start-up opportunities: The New Industrial Revolution, Generate Ideas with Brainstorming- Business Start-up – Ideation- Venture Choices-Features of Unicorn companies – The Rise of the start-up Economy -The Six Forces of Change – The Start-up Equation- The Entrepreneurial Ecosystem -Challenges of Start-ups in India. Factors impacting emergence of start-ups in India, importance of start-ups for India’s economic development.		
Unit 2	Business Start-up Planning - I	10 Hours
Generating Business idea- Sources, methods of brainstorming, need for creativity- Challenges in Business idea development- Business planning process, drafting business plan- leadership- Challenges, Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights, Legal Acts Governing Business start-up in India.		
Unit 3	Business Start-up Planning - II	10 Hours
Marketing plan for a new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Role of technology in start-ups Organizational plan – designing organization structure and Systems. Process and Components of a financial plan, Financial Issues in start-ups: Feasibility Analysis – The cost and process of raising capital – Unique funding issues of a high-tech ventures.		
Unit 4	Funding Business Start-up	12 Hours
Funding with Equity – Financing with Debt- Funding start-ups with bootstrapping- crowd funding- strategic alliances. Venture Capital Financing Concept and Features – Need – Relevance and Development of Venture Capital Funds-Angel investors-Mezzanine financing – Structure and Regulatory Framework of Venture Capital Financing in India – Investment Process and Evaluation – Conventional Valuation Method – The First Chicago Method – Revenue Multiplier Method – Structuring Venture Capital Financing – Investments Nurturing Methodologies– Performance of TDICI and Other Venture Capital Firms in India – Exit Strategies of Venture Capital Financing – Policy Imperatives of VCF Development in India – Role of Private Equity.		
Unit 5	Start-up Survival and Growth	10 Hours
Managing growth and sustenance- growth norms; Factors for growth; Stages of growth in a new venture- Growing with the market – Growing within the industry- Venture life patterns- Reasons for new venture failures- Scaling Ventures – preparing for change – Leadership succession. Support for growth and sustainability of the venture-Exit strategies.		

IV Semester			
Course Title	MERCHANT BANKING AND FINANCIAL SERVICES	Credits	Hours
Course Code	MCO0220	4	60
Course Objectives			
<ol style="list-style-type: none"> To familiarize the students with the concepts of Merchant Banking & Financial services. To enlighten the students with the Concepts and Practical dynamics of Financial Services 			
Course Outcomes			
<ol style="list-style-type: none"> Understand the role and function of the Merchant bankers in India Examine the Merchant banking services as an important and contemporary area of financial management. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector. Evaluate the various Mutual Fund schemes Comprehend the Concepts and Practical dynamics of Financial Services 			
Reference Books			
<ol style="list-style-type: none"> M.Y.Khan, Financial Services– Tata McGraw –Hill, 3 rd Edition. J.C.Verma, A Manual of Merchant Banking , Bharath Publishing House, New Delhi. Bhalla. V.K.-Management of Financial Services – Mnmol, New Delhi. Bhole&Mahakud, Financial Institutions and Market, TMH, New Delhi V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai 			
Self-Learning Topics: [8 hours]			
<p>Analyse a recent IPO</p> <p>Read a mutual fund scheme related document</p> <p>Contents of a Lease Agreement</p>			

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	M		L		H
2		L			
3				L	
4	L				
5		L			

COURSE CONTENTS		
Unit 1	Introduction to Merchant Banking	8 Hours
An Overview of Indian Financial System – Merchant Banking in India – Recent Developments and Challenges ahead – Legal and Regulatory Frameworks- Functions, SEBI guidelines for Merchant Bankers - Role of merchant bankers in fund raising - Managing public issue- Pre and Post issue –Book Building - private placement-raising of Funds through Bonds and public deposits.		
Unit 2	Role of Merchant Bankers in Capital Market	12 Hours
Role of Merchant Banking in Appraisal of projects - New Issues - SEBI guidelines for public issues – pricing of issue, promoters contribution, appointment and role of merchant bankers, underwriters, brokers, registrars and managers, bankers etc., Preparation of prospectus; Underwriting of issues: Allotment of shares, Procedures for new issues. Secondary market - Role, importance, organization of stock exchanges- listing of securities in stock exchanges; Trading Mechanism-Screen based trading, insider trading; Take-over: Internet based trading. Offer for sale – Book- Building – Green Shoe Option –Private Placement- Bought out Deals.		
Unit 3	Introduction to Financial Services	10 Hours
Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services- Financial Services Industry – Emergence – Growth & Development of Financial Services in India – Fund Based and Non-fund-based activities – Modern activities – New Financial Products and Services – Challenges Ahead.		
Unit 4	Mutual Funds	10 Hours
Mutual Funds – Concept and Objectives, Functions, Organization and Management, Types – Schemes – Role of private and Public sector Funds – Evaluation of Performance of Fund Manager – SEBI Guidelines on Mutual Funds. Debt Securitisation – Concept and Application – De-mat Services-need and Operations-role of NSDL and CDSL.		
Unit 5	Other Financial Services	12 Hours
Credit Rating – Concept, Benefits, Functions – Credit Rating Process– Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing. Securitisation – Mortgage Based Securitisation – Reverse Mortgage Loan (RML)		

IV Semester			
Course Title	Strategic Financial Management	Credits	Hours
Course Code	MCODEF0320	4	60
Course Objectives			
<ol style="list-style-type: none"> To familiarize the students with the concepts of Financial management from a Strategic perspective To enable the students, have a comprehensive understanding of financial policies and strategies. 			
Course Outcomes			
<ol style="list-style-type: none"> Understand the importance of managing the finance strategically. Analyse capital structure planning and dividend policy formulation. Enumerate the various stages of corporate valuation. Evaluate the Performance of the organization using various techniques. Examine the various forms of Corporate Restructuring. 			
Reference Books			
<ol style="list-style-type: none"> Shashi K Gupta & Sharma R K, <i>Financial Management – Theory and Practice</i>, Kalyani Publishers, 8th Edition. Gupta J B, <i>Strategic Financial Management</i>, Taxmann Publications Private Limited, 9th Edition. Rajni Sofat and Preeti Hiro, <i>Strategic Financial Management</i>, PHI learning Private Limited, 2nd Edition. Prasanna Chandra, <i>Strategic Financial Management – Managing for Value creation</i>, McGraw Hill Education (India) Private Limited. Prasanna Chandra, <i>Financial Management – Theory and Practice</i>, McGraw Hill Education (India) Private Limited, 10th Edition. 			
Self-Study			8 Hours
<ol style="list-style-type: none"> Scope, importance, Success factors and constraints of SFM Internal and External corporate restructuring; Types of Merger and buyback of shares 			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1			L		
2					M
3		M		H	
4	H	M		H	
5					M

H=High | L= Low | M=Moderate

Course Contents		
Unit 1	Foundation to SFM	06 Hours
SFM-Concept and characteristics. Financial policy and strategic planning: meaning, importance, steps, characteristics of financial planning; Estimating financial requirements.		
Unit 2	Strategic financing decisions	14 Hours
Capital structure and value in a perfect world – imperfections and capital structures –signaling theory – tools for developing an effective capital structure – Guidelines for capital structure planning – dividend policy and firm value – implication of real-world imperfections – dividend policy formulation – rationale and objections to share buyback – share buy backs and valuation.		
Unit 3	Corporate Valuation	14 Hours
Approaches to Corporate Valuation – Adjusted book value approach, Stock and debt approach, Comparable companies’ approach, discounted cash flow approach; Concept of free cash flow to the firm, two and three stage valuation models.		
Unit 4	Value Metrics	14 Hours
Shareholder Value Creation – Traditional and modern approaches; Value Drivers, Approaches to Value Based Management – Marakon Approach, Alcar Approach, McKinsey Approach, EVA Approach, BCG Approach; Metrics for Measurement of Performance – EPS, ROI, EBIT, EBITDA, RONA, ROCE, TSR, TBR, MVA, CVA,CFROI Concept of Economic Depreciation; Executive Compensation and value creation; Employee stock option plan; Balanced score card.		
Unit 5	Corporate Restructuring	04 Hours
Concept and forms of corporate Restructuring – M&A, Reasons for Merger, LBO, divestiture (sell off, spin off, equity carve-out), demerger (theory only). Foreign Direct Investment.		

IV Semester			
Course Title	FINANCIAL AND COMMODITY MARKETS	Credits	4
Course Code	MCODEF0420	Hours	60
Course Objectives			
<ol style="list-style-type: none"> 1. To give an integrated view of global and domestic Financial and Commodity Markets 2. To familiarize the students with the concepts of derivative market and its hedging effectiveness. 			
Course Outcomes			
<ol style="list-style-type: none"> 1. Describe the concepts of financial derivatives and the factors contributing to the growth of derivatives market in India. 2. Compare global commodity markets with domestic commodity market. 3. Differentiate between Futures, Forwards, options and its trading strategies. 4. Evaluate the range of theories and models and their implications on options trading and valuation. 5. Classify the different types of orders, settlement and risks in the context of derivative markets. 			
Reference Books			
<ul style="list-style-type: none"> • Nitty Nandhini Chatnani, Commodity Markets, TMH • Prasanth, Neena Pandian, Commodity Markets, Subhas publications • Amuthan, Financial Derivatives-R , Himalaya Publications • Shri O.P. Agarwal, Financial Derivatives and Risk Management, Himalaya Publications • Prafulla Kumar Swain, Fundamentals of Financial Derivatives, Himalaya Publications 			
Self-Learning Topics: [8 hours]			
<ul style="list-style-type: none"> • Recent developments, challenges and opportunities in commodity markets. • Procedure for opening a DEMAT Account • Understanding the contract specification of the commodities traded in the International Market 			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	L				H
2	L	M			H
3	M				H
4	M			M	
5	M	H			

H=High | L= Low | M=Moderate

COURSE CONTENTS

Unit 1	Financial Derivatives - Overview	8 Hours
Financial Derivatives - Introduction, economic benefits of derivatives - Types of financial derivatives- Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives -traders in derivatives markets - Derivatives market in India.		
Unit 2	Commodities Market - Overview	10 Hours
Growth of Global and Domestic Commodities Derivatives Markets, Agricultural Commodities Market and Non-Agricultural Commodities Markets-Warehouse receipts- Commodity Exchanges: Exchanges around the World and its Importance, Commodity Exchanges in India. Commodity Exchanges, platform –Structure, Exchange membership, Capital requirements, and commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges.		
Unit 3	Futures and forwards Market	14 Hours
Futures and forwards - differences-valuation of futures, valuation of long and short forward contract. Mechanics of buying & selling futures, Margins, Hedging using futures -specification of futures - Commodity futures, Index futures, interest rate futures – arbitrage opportunities. Financial Swaps - features and uses of swaps - Mechanics of interest rate swaps – valuation of interest rate swaps – currency swaps – valuation of currency swaps. [Problems on valuation and hedging]		
Unit 4	Options trading and valuation	12 Hours
Options: Types of options, option pricing, factors affecting option pricing – call and put options on dividend and non- dividend paying stocks put-call parity - mechanics of options -stock options - options on stock index - options on futures – interest rate options. Concept of exotic option. Hedging & Trading strategies involving options, valuation of option: basic model, one step binomial model, Black- Scholes Model, option Greeks (including Problems)		
Unit 5	Trading, Clearing and Settlement in Derivatives Market and Types of Risk	08 Hours
Trading, Clearing and Settlement in Derivatives Market: SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives and Functions, Settlement Mechanism – Types of Settlement. Types of Risk, Types of Margins, SPAN Margin.		

IV Semester			
Course Title	DIRECT TAX PLANNING	Credits	Hours
Course Code	MCODEA0320	4	60
Course Objectives			
<ol style="list-style-type: none"> 1. To provide conceptual framework on the areas of tax planning by a company. 2. To enable students to apply relevant provisions of Income Tax Act in managerial decisions. 3. To comprehend basic concepts of international taxation and analyse the provisions. 			
Course Outcomes			
<ol style="list-style-type: none"> 1. 2. Appraise the conceptual framework to corporate tax planning. 3. Acquire managerial decision skills by analysing various business situations. 4. Evaluate investment alternatives by applying tax provisions. 5. Plan salary packages by applying relevant provisions of employee remuneration. Comprehend relevant provisions of international taxation to identify tax implications. 			
Reference Books			
<ul style="list-style-type: none"> • Corporate Tax Planning and Business tax Procedures, Vinod K. Singhania and Monica Singhania, Taxmann Publication Pvt. Ltd., New Delhi. • Simplified approach to Corporate Tax Planning and management, Girish Ahuja and Ravi Gupta, Bharat Law House, Delhi. • Corporate Tax Planning and management, Dr. H.C. Mehrotra and Dr. S. P. Goyal, Sahithya Bhawan Publications, Agra. • Direct tax laws International Taxation (Final), Latest revision, Institute of Cost Accountants of India study notes. • Study material of Direct tax law and practice from The Institute of Company Secretaries of India. 			
Self-Learning Topics: [8 hours]			
<ol style="list-style-type: none"> 1. 2. Awareness of the latest Finance Act. 3. Income Tax provisions regarding salary income. Tax Havens in the world. 			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1		M			
2	H		H	M	
3	H	H		H	
4			M		M
5					H

COURSE CONTENTS		
Unit 1	Foundation to Tax Planning	8 Hours
Introduction to tax planning, Objectives of tax planning, Comparison between tax planning, tax evasion, tax avoidance and tax management, Essentials of tax planning, Areas of tax planning and tax management.		
Unit 2	Tax Planning for managerial decisions-I	12 Hours
Tax implications and incentives based on forms of business organisation, Capital structure decisions, Dividend policy, Bonus shares, Tax planning on receipt of insurance compensation, Tax planning on distribution of assets at the time of liquidation.		
Unit 3	Tax Planning for managerial decisions-II	12 Hours
Purchasing asset out of own funds or borrowed funds or leasing an asset; Acquiring asset through instalment system or hire system, Sale of asset used for scientific research, Tax implications for make or buy decision, Repair, replace, Renewal or renovation of an asset, Shut down or continue decisions.		
Unit 4	Tax Planning with reference to Employee Remuneration	10 Hours
Basis of charge for salary, planning retirement benefits for employees- Gratuity, NPS, retrenchment compensation, Provident Fund, Superannuation Fund, Leave encashment, Designing salary structure-Allowances, perquisites and deductions from salary, Tax implication for salary packages.		
Unit 5	International Taxation	10 Hours
Double Taxation relief- Concept and types, Tax implication of agreement with foreign countries and countries with no agreement, Concept and determination of Arm's length price, Investment income derived from foreign exchange assets, LTCG on transfer of foreign exchange assets, Tax haven.		

IV Semester			
Course Title	ADVANCED CORPORATE REPORTING AND AUDITING	Credits	Hours
Course Code	MCODEA0420	4	60
Course Objectives			
<ol style="list-style-type: none"> To understand recent developments in the area of financial reporting and auditing To gain ability to solve financial reporting problems 			
Course Outcomes			
<ol style="list-style-type: none"> Comprehend the role of corporate reporting practices on the performance of companies. Understand the impact of CSR on the economy, environment and society. Explain the relevance of audit strategy, materiality and audit evidence in corporate reporting Analyse business needs and make decisions on the basis of Forensic accounting information Summarise approaches to investigate financial frauds to make informed decisions using Forensic auditing. 			
Reference Books			
<ul style="list-style-type: none"> Narender L. Ahuja, Varun Dawar Financial Accounting & Analysis, Taxmann publications Jain S.P, Narang K.L, Advanced Accountancy Corporate Accounting, Kalyani Publishers. Rajat Chawla, Richa Chawla, Transfer Pricing Documentation & Reporting, Taxmann Publications ICSI Study Material on Forensic Audit. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc. (2011) 			
Self-Learning Topics: [8 hours]			
<ol style="list-style-type: none"> SA 700, SRE 2400, SRS 4410 Computer Assisted Auditing Techniques (CAATs) and tools (CAATT) Generalized Audit Software (GAS), Common Software Tools (CST). Finding Facts and Conducting Investigations - Red Flags –Green Flags. 			

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PO

MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H			L	
2	H	M			M
3	H		H	L	H
4	M				
5	L			L	M

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	Recent Developments in Reporting I	8 Hours
Triple bottom line reporting (TBL) – concept, benefits, implementation, forms, users, Challenges. Sustainability Reporting - Concept, Forms, Benefits, Global Reporting Initiative (GRI). Transfer Pricing Documentation and Reporting - transfer pricing agreement, transfer pricing policy, local file, master file, CBCR reporting		
Unit 2	Recent Developments in Reporting II	10 Hours
Corporate Social Responsibility- Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Companies Act-2013 and CSR Policies, Evaluation of CSR reports, innovation in CSR Reporting. Value Added Statement, Economic Value Added, Market Value Added, Shareholders’ Value added, Human Resource Reporting		
Unit 3	Audit standards	12 Hours
Audit: An Adhering Significance–Stages of Audit -SA300 Establishing Audit Strategy, Changes to Planning Decisions, Additional Considerations in Initial Audit Engagement. SA 320 Benchmark in determining Materiality, Revision as Audit progresses, Materiality and Audit risk. SA 500 Audit procedures and methods of obtaining audit evidence, Reliability of Audit evidence.		
Unit 4	Forensic Accounting	12 Hours
Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud – Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Bank Fraud, Corporate Fraud, Insurance Fraud, Cyber Frauds, Securities Fraud, Consumer Frauds, Traits & behaviours of fraudsters, Targets of fraudsters, case studies.		
Unit 5	Forensic Audit	10 Hours
Significance of Forensic Audit–Key Benefits of Forensic Audit– Need and Objectives- Scope of Forensic Audit–tools for handling Forensic Audit-Role of Auditor-Methods of investigations-Investigation Mechanism-Methods to prove cases-Fraud and Forensic Audit: An Introspect – Forensic Audit vis-à-vis Audit. Challenges of Forensic Audit.		

VI Semester			
Course Title	INTERNATIONAL BANKING	Credits	Hours
Course Code	MCODEB0320	4	60
Course Objectives			
1.To give an integrated view of International Banking. 2. To give an insight into various International Banking technologies and regulatory bodies.			
Course Outcomes			
1. Analyse the importance and challenges of International Banking 2. Evaluate the role of Banks in international Trade 3. Understand the Banking technologies used in International payments 4. Elucidate the role of regulatory bodies in International Banking 5. Classify the different types of exchange rate mechanisms			
Reference Books			
<ul style="list-style-type: none"> • General Bank Management – Indian Institute of Banking & Finance – Macmillan Publication • Sayers R.S. – Modern Banking • Basu S.K. – Contemporary Banking Trends • Indian Institute of Banking and Finance (IIBF), Principles and Practice of Banking, Macmillan. • Neelam C. Gulati, Principles of Banking Management, Excel Books 			
Self-Learning Topics: [8 hours]			
Trends in International Banking – Automation, Artificial Intelligence-Chatbots, Cashless Society, Cyber security, FinTech and BigTech Contemporary Issues in Banking Techniques. Customer Relationship-know Your Customer (KYC) for International Banking			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				M
2	H			M	
3	H		M		
4	H	H			
5	H				

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	International Banking – Overview	8 Hours
International Banking- Importance, Scope and challenges of International Banking, Forms of International Banks- Correspondent Banks, Subsidiaries and Affiliates, Offshore Banking Centre. Types of Risks involved in International Banking.		
Unit 2	Role of Banks in International Trade	8 Hours
Various Aspects of International Trade, Financing of Import and Exports. Government policies, DGFT and their schemes, Customs procedures, Banks' role in implementing these policies and schemes. Current account and capital account convertibility. - settlement of disputes, UCP 600, INCOTERMS - Exchange control relating to foreign trade. Returns required to be submitted to RBI.		
Unit 3	International payment system and Banking Technology	10 Hours
International payment system- Electronic Modes of Transmission / Payment Gateways – SWIFT, CHIPS and CHAPPS. NRI Banking, NRE Accounts – Rupee and Foreign accounts, Facilities to NRIs. Advances to Non-Residents and Third-Party Advances Against NRI Deposits and Guarantees. Role and Uses of Technology up gradation Global Developments in banking Technology- Impact of Technology on Banks- effect on Service Quality and on Customers Information System Audit- Information System Security		
Unit 4	Institutions and Regulatory Framework	14 Hours
The Basel Committee on Banking Supervision (BCBS) - BASEL Norms I, II and III and Exchange Control Regulations in India, Foreign Exchange Management Act (FEMA)1999, EXIM Bank- Role Functions and Facilities, Role of Foreign Exchange Dealers Association of India (FEDAI). Securities Exchange Board of India – Office of International Affairs (SEBI-OIA) The International Organization of Securities Commissions (SEBI-IOSCO). ECGC - Export Credit Guarantee Corporation of India. International Financial Institutions-The International Monetary Fund (IMF)- The International Bank for Reconstruction and Development (IBRD), The International Finance Corporation (IFC)		
Unit 5	Foreign Exchange Market and Securities	12 Hours
Foreign Exchange – Concept, Factors determining Exchange Rates. Exchange rate Mechanism- Types & Calculation, Foreign Exchange Dealing Room Operations. Financial market flow beyond national boundaries debt and non-debt cash flows (Equity, Bond and Currency).		

IV Semester			
Course Title	PRINCIPLES AND PRACTICE OF GENERAL INSURANCE	Credits	Hours
Course Code	MCODEB0420	4	60
Course Objectives			
1. To provide a comprehensive picture of risk management in general insurance 2. To help students understand the various types and channels of distribution of general insurance			
Course Outcomes			
On completion of this course, the students will be able to <ol style="list-style-type: none"> 1. Manage the element of risk associated with general insurance 2. Understand the legal elements of a valid contract of insurance 3. Comprehend the importance of various general insurance policies 4. Acquire theoretical insights on automobile insurance 5. Calculate and adjust the loss pertaining to a risk 			
Reference Books			
<ul style="list-style-type: none"> • Fire Insurance Claim – Insurance Institute of India • P. K Gupta; Insurance & Risk Management, Himalaya Publishing House • Vaughan,E.Tand T.Vaughan: Fundamental of Risk and Insurance, John Wiley & Sons • Rejda G.E: Principles of Risk Management and insurance, Pearson Education • IC 11 PRACTICE OF GENERAL INSURANCE, III Material 			
Self-Study Topics			
Calculation of policy premium with imaginary figures Calculation of fair claims with imaginary figures Preparation of list occupational hazards under various general insurance insurance			

CO-PO MAPPING

Course Outcome	Programme Outcome				
	PO1	PO2	PO3	PO4	PO5
1	H				
2		M			
3			H		
4				M	
5					H

H=High | L= Low | M=Moderate

COURSE CONTENTS		
Unit 1	Risk Management in General Insurance	12 Hours
Risk, Uncertainty, Peril and Hazard, definition of Risk of Loss, Classifications of Risks, Number of Risk, Increasing Severity of Losses. Managing Risk, Risk Management by Individuals, Businesses and Society, Tools of Risk management ,Risk Control- Risk Financing, Risk Management as a Business function, Risk Management and Value Creation, Process of Risk Management-Treatment Devices- Property and Liability risk Exposure, Life, Health and Loss of Income Exposure, Methods of Risk Management.		
Unit 2	legal Principles in Insurance	10 Hours
Principles of Insurance- Requisites of Insurance Risks, Insurance and Law of Contracts, Dishtinguishing Legal Characteristics of Insurance Contracts. Insurance Policy Provisions, Definitions, Declarations, Insuring Agreement, Exclusions, Conditions, Miscellaneous Provisions, Endorsements, Cover Note, Warranties, Interpretation of Insurance Policy.		
Unit 3	General Insurance Coverages:	10 Hours
General Insurance Policies - Types of Coverage- Commercial Property Loss Exposures, Personal Property Loss Exposure, fire And Allied perils, Declaration and Floating Policy, Business Interruption Insurance, House Owners policy, Boiler and Machinery Insurance, Marine Cargo Insurance: Law and practice.		
Unit 4	Automobile Insurance	10 Hours
Act only Cover, Third Party Property Damage and Bodily Injury Cover, Liability Exposures, Types of Liability Damages, Criminal and Civil Law. Torts, Law of Negligence, Defence Against Negligence Claims, Types of Liability Exposures, Professional Liability Insurance.		
Unit 5	Rate-making in General Insurance	10 Hours
Claims Procedures, Surveying and Loss adjusting, Agents and Brokers, Insurance Laws and Insurance Regulation in India, General Insurance Industry in India., Public Sector Players, Private Sector Players, Channels of Distribution of Insurance, relative Merits and Drawbacks of Different Channels, changes in the Distribution System in India, Co-insurance and Reinsurance, Essential Principles of Reinsurance, Reinsurance in India.		

MCOD0520 - Dissertation

Dissertation guidelines

- The dissertation shall be undertaken in the end of third semester and should be completed before the fourth semester ESE.
- The dissertation shall be for 200 marks with 8 credits
- Compulsory for all students and internal guides would be allotted for the same
- Students shall select the research problem from business organisations or on freelance topics in the discipline of commerce and management subject to the approval of the internal guide
- The internal guide shall engage in 2 hours of weekly guidance (preferably part of their workload). The students shall seek guidance from the internal guides on a continuous basis.
- Minimum One Paper presentation on any area is mandatory as a course completion requirement
- On completion of the dissertation, the students shall submit 2 copies of their reports in the prescribed format and a soft copy of the same to the department.

Dissertation evaluation guidelines:

- The dissertation shall be evaluated on a total of 200 marks,140 for the report and 60 for the viva
- 80 marks out of the 140 shall be awarded by the internal guide and 60 marks by the external expert
- The viva voce shall be conducted by a combined panel of external experts and internal faculties
- The average of the marks of the panel would be considered for the VIVA
- The minimum passing marks for the dissertation shall be 40%, however 50%in the aggregate of the all the papers in that semester.

