

BANASTHALI VIDYAPITH

Master of Commerce



Curriculum Structure

First Semester Examination, December, 2020
Second Semester Examination, April/May, 2021
Third Semester Examination, December, 2021
Fourth Semester Examination, April/May, 2022

BANASTHALI VIDYAPITH
P.O. BANASTHALI VIDYAPITH
(Rajasthan)-304022

July, 2020

82

No. F. 9-6/81-U.3

**Government of India
Ministry of Education and Culture
(Department of Education)**

New Delhi, the 25th October, 1983

NOTIFICATION

In exercise of the powers conferred by Section 3 of the University Grants Commission Act, 1956 (3 of 1956) the Central Government, on the advice of the Commission, hereby declare that Banasthali Vidyapith, P. O. Banasthali Vidyapith, (Rajasthan) shall be deemed to be a University for the purpose of the aforesaid Act.

Sd/-

(M. R. Kolhatkar)

Joint Secretary of the Government of India

NOTICE

Changes in Bye-laws/Syllabi and Books may from time to time be made by amendment or remaking, and a Candidate shall, except in so far as the Vidyapith determines otherwise, comply with any change that applies to years she has not completed at the time of change.

Sl. No.	Contents	Page No.
1	Programme Educational Objectives	4
2	Programme Outcomes	5
3	Curriculum Structure	6
4	Evaluation Scheme and Grading System	13
5	Syllabus	15

Programme Educational Objectives

In our country, teaching and research in commerce is being carried out by many of the universities. Banasthali Vidyapith, which has been successfully nurturing women for variety of roles in society for the last eight decades, is trying to develop teaching and research talent to create academic expertise suiting to contemporary needs of the society. FMS-WISDOM offers M.Com Program with emphasis on application oriented approach to fulfill the requirements of academia and corporate both. The program is of two years duration divided in four semesters to deal with practical aspects of financial and non financial sectors. The program has aim to nurture research culture and also promote industry internship. The third semester provides elective opportunity in emerging areas such as accounting and finance, banking, and public policy and law. Whereas the fourth semester provides dissertation and internship opportunity so that students can shape their career as a professional with right skills, capability and attitude.

The specific objectives of the M.Com program are:

1. To prepare the students to evaluate environmental factors that influence business operation by providing higher level knowledge and understanding of contemporary trends in commerce and business finance.
2. To prepare students for analytical approach in regard of the structure and operations of financial markets, role of government and central banks and related laws and regulations.
3. To facilitate the students to understand and analyze the risk in financial decisions and its effect on various business situations.
4. To prepare students to start their own venture by inculcating the skills of entrepreneurship and networking.
5. Guest sessions by various industry experts for students to observe and analyze the behavior of different firms which helpful to develop their understanding towards industrial research.
6. To provide guidance to students to undertake independent research either through dissertation or internship mode in their own chosen discipline.
7. To train the students for teamwork, learning and continuous professional development by inculcating strong ethical and moral values.

Programme Outcomes

PO1: Educational Improvement: The commerce education would enable students to understand the dynamic environment and developments in national and global financial sectors through effective delivery of the curricular aspects.

PO2: Personal Development: The program adopts a reflective approach for personal development of the student by providing vast treasure of knowledge and developing communication and interpersonal skills.

PO3: Practical Knowledge: The students will be able to evaluate the various financial investment avenues with the use of software tools to carry out a specified financial analysis of a business application.

PO4: Teaching Methodology: M.Com program uses the case study approach and presentation sessions which is helpful for students to further understanding of the concepts and bring students abreast with the corporate culture.

PO5: Professional Exposure: The students would feel motivated for the positions of leadership in business organizations or in their own venture by providing analytical inputs and industry exposures.

PO6: Holistic Development: The student would benefit from the focus on the overall development in relevant branches of knowledge, competence and creativity to face challenges.

PO7: Value Based Development: The program inculcates a sense of responsibility, social commitment, and moral accountability among the students through providing in-depth knowledge of Indian ethos and culture.

Curriculum Structure

Master of Commerce

Semester I

Course Code	Course Name	L	T	P	C*
COM 402	Advanced Corporate Accounting	4	0	0	4
COM 403	Advanced Financial Management	4	0	0	4
COM 406	Business Economics	4	0	0	4
COM 407	Entrepreneurship	4	0	0	4
COM 409	Indian Ethos and Culture	4	0	0	4
COM 411	Organizational Communication #	4	0	0	4
Semester Wise Total :		24	0	0	24

Semester II

Course Code	Course Name	L	T	P	C*
COM 401	Advanced Business Laws - I	4	0	0	4
COM 405	Auditing	4	0	0	4
COM 408	Financial Institutions and Markets #	4	0	0	4
COM 410	International Business and Finance	4	0	0	4
COM 412	Personal Financial Management	4	0	0	4
COM 404	Application Software for Accounting	4	0	0	4
COM 413L	Application Software for Accounting Lab	0	0	4	2
Semester Wise Total :		24	0	4	26

Semester III

Course Code	Course Name	L	T	P	C*
COM 502	Advanced Business Laws II	4	0	0	4
COM 504	Advertising Management #	4	0	0	4
COM 510	Insurance Management	4	0	0	4
COM 507	Corporate Social Responsibility	4	0	0	4
	Discipline Elective	4	0	0	4
	Open Elective	4	0	0	4
Semester Wise Total:		24	0	0	24

Semester IV

Course Code	Course Name	L	T	P	C*
	Reading Elective	0	0	4	2
COM 515P	Major Project	0	0	48	24
Semester Wise Total:		0	0	52	26

List of Discipline Electives

Course Code	Course Name	L	T	P	C*
<i>Accounting and Finance (AF)</i>					
COM 512	Management Accounting	4	0	0	4
COM 501	Advance Investment Management	4	0	0	4
<i>Public Policy & Law</i>					
COM 513	Public Policy	4	0	0	4
COM 503	Advanced Business Laws-III	4	0	0	4
COM 514	Qualitative Research	4	0	0	4
<i>Banking & Financial Services</i>					
COM 509	Indian Banking Sector	4	0	0	4
COM 505	Banking Theory and Practices	4	0	0	4
COM 506	Business Analytics	4	0	0	4

List of Reading Elective

Course Code	Course Name	L	T	P	C
MGMT 532R	Corporate Banking I	0	0	4	2
MGMT 534R	Digital Marketing #	0	0	4	2
MGMT 521R	Advance in Mutual Funds #	0	0	4	2
MGMT 529R	Supply Chain Management #	0	0	4	2
MGMT 531R	Advanced Readings in HRM	0	0	4	2
MGMT 533R	Corporate Banking II	0	0	4	2
COM 508R	IFRS #	0	0	4	2
MGMT 528R	Strategic Planning in IT	0	0	4	2

* **L - Lecture hrs/week; T - Tutorial hrs/week;**
P-Project/Practical/Lab/All other non-classroom academic activities,
etc. hrs/week; C - Credit Points of the Course

Student can opt open (Generic) elective from any discipline of the Vidyapith with prior permission of respective heads and time table permitting.

Every Student shall also opt for:

Five Fold Education: Physical Education I, Physical Education II,

Five Fold Education: Aesthetic Education I, Aesthetic Education II,

Five Fold Education: Practical Education I, Practical Education II

one each semester

Project Evaluation Scheme

Duration	Course Code	Course Name	L	T	P	C
I Semesters (5- months) 1 Jan-31 May	COM 515P	Major Project	0	0	48	24

Continuous Assessment (40 Marks)

- | | |
|---|-------------------|
| 1. Joining report, brief project outlay | - 10 Marks |
| 2. Synopsis | - 10 Marks |
| 3. Mid-term evaluation by Supervisor | - 10 Marks |
| 4. Further evaluation by Supervisor | - 10 Marks |
| Total | - 40 Marks |

End Semester Assessment (60 Marks)

- | | |
|-------------------|-------------------|
| 1. Project Report | - 20 marks |
| 2. Presentation | - 20 Marks |
| 3. Viva-voce | - 20 Marks |
| Total | - 60 Marks |

List of Alternative Online Courses

M.Com – I Organizational Communication # (Student will choose any one option)						
1	UDEMY	Communication Skills: Personality and Behaviour in Business	60 Lectures	Core Course		https://www.udemy.com/behavior-in-business/
2	Edx (UBCx)	Business Communication	50 Lectures	Core Course		https://www.edx.org/course/business-communications-ubcx-bus2x
3	Coursera (University of Washington)	Business English Communication Skills Specialization	48 Lectures	Core Course		https://www.coursera.org/specializations/business-english
M.Com – II Financial Institutions and Markets # (Student will choose any one option)						
1	Class Central (University of Michigan- edx)	Financial Institution and markets	40 Lectures	Core Course		https://www.classcentral.com/course/edx-financial-institutions-and-markets-6260
2	NPTEL	Financial Institution and markets	48 Lectures	Core Course		https://onlinecourses.nptel.ac.in/noc19_mg05/preview
3	Coursera (AIBE)	Capital Markets and Financial Institutions	40 Lectures	Core Course		https://www.coursera.org/learn/capital-markets-and-financial-institutions
M.Com – III Advertising Management # (Student will choose any one option)						
1	Coursera (Northwestern University)	Content, Advertising, & Social IMC	42 Lectures	Core Course		https://www.coursera.org/learn/social-ime

2	Edx (University of Pennsylvania)	Selling Ideas	48 Lectures	Core Course		https://www.edx.org/course/selling-ideas-how-to-influence-others-5
3	Coursera (IE Business School)	Integrated Marketing Communication	56 Lectures	Core Course		https://www.coursera.org/learn/integrated-marketing-communications

M.Com IV – Supply Chain Management # (Reading Elective) (Student will choose any one option)

1	UDEMY	Operations and Supply Chain Management	21 Lectures	Reading Electives		https://www.udemy.com/operations-and-supply-chain-management/
2	Coursera (Rutgers, The State University of New Jersey)	Supply Chain Management Strategy	18 Lectures	Reading Electives		https://www.coursera.org/learn/supply-chain-management-strategy
3	Edx (IIMBx)	Operations Management	20 Lectures	Reading Electives		https://www.edx.org/course/operations-management-0

M.Com– IV Digital Marketing # (Reading Elective) (Student will choose any one option)

1	UDEMY	The Complete Digital Marketing Course - 12 Courses in 1	40 Lectures	Reading Electives		https://www.udemy.com/learn-digital-marketing-course/
2	Edx (IIMBx)	Digital Transformation: Market and Industry	28 Lectures	Reading Electives		https://www.edx.org/course/digital-transformation-

		Analysis				market-and-industry-analysis
M.Com –IV Advances in Mutual Funds # (Reading Elective)						
1	NISM	NISM-Series-V-C: Mutual Fund Distributors (Level 2) Certification Examination	30 Lectures	Reading Electives		https://www.nism.ac.in/certification/index.php/nism-certifications/mutual-fund/mutual-fund-distributors-level-2
M.Com –IV - IFRS # (Reading Elective) (Student will choose any one option)						
1	UDEMY	IFRS Financial Reporting	15 Lectures	Reading Electives		https://www.udemy.com/ifrs-financial-reporting/
2	Coursera (University of Illinois)	Financial Reporting Capstone	30 Lectures	Reading Electives		https://www.coursera.org/learn/financial-reporting-capstone
3	UDEMY	IFRS and ASPE 101	11 Lectures	Reading Electives		https://www.udemy.com/topic/ifrs/

The Vidyapith has decided to provide an opportunity to the students to earn credits in the above marked course by studying the course from the stipulated URL & taking the examination conducted by the concerned course provider. The credits obtained by the students would be the only basis for awarding marks for both continuous and term end evaluation. However the student must appear in the examination only after taking consent of the Dean FMS-WISDOM or as per notice (if any) issued by the Vidyapith.

Five Fold Activities

Aesthetic Education I/II	Physical Education I/II
BVFF 101 Classical Dance (Bharatnatyam)	BVFF 201 Aerobics
BVFF 102 Classical Dance (Kathak)	BVFF 202 Archery
BVFF 103 Classical Dance (Manipuri)	BVFF 203 Athletics
BVFF 104 Creative Art	BVFF 204 Badminton
BVFF 105 Folk Dance	BVFF 205 Basketball
BVFF 106 Music-Instrumental (Guitar)	BVFF 206 Cricket
BVFF 107 Music-Instrumental (Orchestra)	BVFF 207 Equestrian
BVFF 108 Music-Instrumental (Sarod)	BVFF 208 Flying - Flight Radio Telephone Operator's Licence (Restricted)
BVFF 109 Music-Instrumental (Sitar)	BVFF 209 Flying - Student Pilot's Licence
BVFF 110 Music-Instrumental (Tabla)	BVFF 229 Aeromodelling
BVFF 111 Music-Instrumental (Violin)	BVFF 210 Football
BVFF 112 Music-Vocal	BVFF 211 Gymnastics
BVFF 113 Theatre	BVFF 212 Handball
Practical Education I/II	BVFF 213 Hockey
BVFF 301 Banasthali Sewa Dal	BVFF 214 Judo
BVFF 302 Extension Programs for Women Empowerment	BVFF 215 Kabaddi
BVFF 303 FM Radio	BVFF 216 Karate - Do
BVFF 304 Informal Education	BVFF 217 Kho-Kho
BVFF 305 National Service Scheme	BVFF 218 Net Ball
BVFF 306 National Cadet Corps	BVFF 219 Rope Mallakhamb
	BVFF 220 Shooting
	BVFF 221 Soft Ball
	BVFF 222 Swimming
	BVFF 223 Table Tennis
	BVFF 224 Tennis
	BVFF 225 Throwball
	BVFF 226 Volleyball
	BVFF 227 Weight Training
	BVFF 228 Yoga

Every Student shall also opt for:

Five Fold Education: Physical Education I, Physical Education II,

Five Fold Education: Aesthetic Education I, Aesthetic Education II,

Five Fold Education: Practical Education I, Practical Education II

one each semester

Evaluation Scheme and Grading System

Continuous Assessment (CA) (Max. Marks)					End-Semester Assessment (ESA) (Max. Marks)	Grand Total (Max. Marks)
Assignment		Periodical Test		Total (CA)		
I	II	I	II			
10	10	10	10	40	60	100

In all theory, laboratory and other non classroom activities (project, dissertation, seminar, etc.), the Continuous and End-semester assessment will be of 40 and 60 marks respectively. However, for Reading Elective, only End semester exam of 100 marks will be held. Wherever desired, the detailed breakup of continuous assessment marks (40), for project, practical, dissertation, seminar, etc shall be announced by respective departments in respective student handouts.

Based on the cumulative performance in the continuous and end-semester assessments, the grade obtained by the student in each course shall be awarded. The classification of grades is as under:

Letter Grade	Grade Point	Narration
O	10	Outstanding
A+	9	Excellent
A	8	Very Good
B+	7	Good
B	6	Above Average
C+	5	Average
C	4	Below Average
D	3	Marginal
E	2	Exposed
NC	0	Not Cleared

Based on the obtained grades, the Semester Grade Point Average shall be computed as under:

$$SGPA = \frac{CC_1 * GP_1 + CC_2 * GP_2 + CC_3 * GP_3 + \dots + CC_n * GP_n}{CC_1 + CC_2 + CC_3 + \dots + CC_n} = \frac{\sum_{i=1}^n CC_i * GP_i}{\sum_{i=1}^n CC_i}$$

Where n is the number of courses (with letter grading) registered in the semester, CC_i are the course credits attached to the i^{th} course with letter grading and GP_i is the letter grade point obtained in the i^{th} course. The courses which are given Non-Letter Grades are not considered in the calculation of SGPA.

The Cumulative Grade Point Average (CGPA) at the end of each semester shall be computed as under:

$$CGPA = \frac{CC_1 * GP_1 + CC_2 * GP_2 + CC_3 * GP_3 + \dots + CC_n * GP_n}{CC_1 + CC_2 + CC_3 + \dots + CC_n} = \frac{\sum_{i=1}^n CC_i * GP_i}{\sum_{i=1}^n CC_i}$$

Where n is the number of all the courses (with letter grading) that a student has taken up to the previous semester.

Student shall be required to maintain a minimum of 4.00 CGPA at the end of each semester. If a student's CGPA remains below 4.00 in two consecutive semesters, then the student will be placed under probation and the case will be referred to Academic Performance Review Committee (APRC) which will decide the course load of the student for successive semester till the student comes out of the probationary clause.

To clear a course of a degree program, a student should obtain letter grade C and above. However, D/E grade in two/one of the courses throughout the UG/PG degree program respectively shall be deemed to have cleared the respective course(s). The excess of two/one D/E course(s) in UG/PG degree program shall become the backlog course(s) and the student will be required to repeat and clear them in successive semester(s) by obtaining grade C or above.

After successfully clearing all the courses of the degree program, the student shall be awarded division as per following table.

Division	CGPA
Distinction	7.50 and above
First Division	6.00 to 7.49
Second Division	5.00 to 5.99
Pass	4.00 to 4.99

CGPA to % Conversion Formula: % of Marks Obtained = CGPA * 10

First Semester

COM 402 Advanced Corporate Accounting

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To understand the concepts of corporate accounting.
2. To understand the maintaining of accounts in holding, subsidiaries and internal reconstruction.
3. To understand the effect of inflation on accounts of business.
4. To understand the recent developments in accounting.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

The nature of holding companies - Legal requirements for a holding company -Accounts of holding companies - the consolidated balance sheet. Schedule VI of the Companies Act and subsidiary companies. Form of consolidated balance sheet. Cost of acquiring control or goodwill .preference share capital in subsidiary companies. Debentures in subsidiary companies. pre-acquisition profits/ reserves. Pre-acquisition losses. Inter-company transactions.

Internal Reconstruction: Meaning - Objective - Procedure - Form of Reduction -Passing of Journal Entries. Meaning of Amalgamation and Acquisition - Types of Amalgamation - Amalgamation in the nature of Merger - Amalgamation in the nature of Purchase - Methods of Purchase Consideration - Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company -

Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction)

Section B

Accounting for price level changes (Inflation Accounting): Introduction, history, limitations, profit measurement under different systems of accounting, methods of accounting for price level changes, current cost accounting (CCA) methods, different approaches, measurement of profits, merits and demerits, preparation of income statement, cost of sale of adjustment, depreciation procedure under CCA. Preparation of current cost balance sheet (CCB)

Liquidation of Companies-Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency surplus account. Liquidators final statement of account, liquidators remuneration, receiver for debenture holders.

Section C

Recent developments in Accounting: Human Resource Accounting: Definition, objectives, approaches, assumptions, advantages, objections of HRA. HRA in India. Human resource cost accounting, Human resource accounting (Theory Only). Social Responsibility Accounting: Meaning, Nature of social responsibility, need, objectives, accounting concept and objectives of social responsibility, indicators of social performance. Value added statement-Economic value added-Environmental Accounting-Brand Accounting (Theory only)

Learning Outcomes:

Upon completion of the course the students will be able to :

- Understand accounts of corporate with latest amendments.
- Price level changes and its maintenance
- Procure job in accounting field.

Suggested Reading:

1. Gupta, R.L. and Radhaswamy, M, (2003), *Advanced Accountancy* (14ed.). VolumeII, New Delhi: Sultan Chand & Sons.
2. Hanif. M and Mukherjee. A (2015), *Corporate Accounting* (2 ed.). New Delhi: McGraw Hill.
3. Mukherjee, A. and Hanif, M, (2015), *Corporate Accounting* (11 ed.). New Delhi: McGraw Hill.

4. Maheshwari, S N & Maheshwari, SK. (2014), *Corporate Accounting* (5 ed.). Vikas Publication.

Suggested E Learning Materials

1. Palkar A.,(2015) *Analyzing Contentious Issues in Holding-Subsidiary relationship*. Retrieved from <http://lawstreetindia.com/experts/column?sid=118>.
2. Welkins S.,(2017)*Liquidation of Companies Part-I*. Retrieved from Youtube <https://www.youtube.com/watch?v=-kyDIOTEr-0> .]
3. Ramana D.V.,(2016) *Human Resource Accounting* Retrieved from Youtube <https://www.youtube.com/watch?v=nL7yXTqhgWc>

COM 403 Advanced Financial Management

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To understand the methods and source of raising finance.
2. To understand the concept of project planning, financing and appraisal.
3. To understand the concept of valuation of share and evaluation of portfolio.
4. To enable students to get a deep insight into emerging trends of derivatives and option strategy formation.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a ‘case study problem’ which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content

Section A

Overview of Financial Management; Functions of finance manager-challenges in globalization era; Methods and sources of raising finance - Sources of short-term and long-Term finance- domestic - Critical appraisal of different securities as sources of finance. Objectives of finance function - financing decision - Investment decision - Management of surplus or dividend decisions; Financial Forecasting and Planning - Meaning, estimation of Capital requirements, fixed Capital, working Capital, importance of financial planning - Problems in financial forecasting.

Section B

Project Financing: Meaning - Definition - Features - Classification of projects - Stages in project cycle - Identification, Formulation and implementation. Appraisal of Projects - Market feasibility, technical feasibility, financial feasibility, Financial Appraisal of a Project - Evaluation Techniques - traditional and modern (theoretical aspects only) Risk analysis - meaning - importance and techniques - Sensitivity, Break Even, Decision Tree, simulation analysis.

Overview- IDBI, SIDBI, GIC, LIC, UTI, SFC, IFC - functions and schemes.

Section C

Valuation of Securities: Bond Valuation, Shares Valuation, Risk - Return Dimensions, Portfolio Management, Markowitz Model, Portfolio evaluation; Lease Financing: Meaning- Types- Accounting treatment- Tax treatment- Critical evaluation, Lease vs Hire purchase

Financial derivatives - Forwards and Futures, Options, Swaps; Pricing of futures, options strategies - Derivatives for financial risk management, Credit Derivatives. Mergers and Takeovers: Regulatory framework, Various types including spin offs and divestitures, Indian Scenario

Learning Outcomes:

Upon completion of the course student will be able to:

- Understand implementation of project evaluation techniques.
- Advice and guide in valuation of stock/Shares.
- Will be job ready as fundamental and technical analyst.

Suggested Readings:

1. Brigham, E. F. (1979). *Financial management: theory & practice*. (1 ed.). New York. Dryden Press.
2. Van Horne James, C. (2002). *Financial Management & Policy*. (12 ed.). New Delhi. Pearson Education India.
3. Pandey, I. M. (1995). *Essentials of Financial Management*, (4 ed.). New Delhi. Vikas Publishing House.
4. Jain, P. K., & Khan, M. Y. (2005). *Basic financial management*. (4 ed.). New Delhi. Tata McGraw-Hill.
5. Chandra, P. (2011). *Financial management*. (8 ed.) New Delhi. Tata McGraw-Hill Education.
6. Srivastava, R., & Misra, A. (2012). *Financial Management*. (1 ed.) New Delhi. Oxford University Press.

Suggested E Learning Material

1. Chou C.S. (2016) Financial Management (Overview of Finance)
Retrieved from Youtube <https://www.youtube.com/watch?v=yVaj2raL744>
2. Rajan,A.T.(2014) Overview and introduction to project finance
Retrieved from Youtube <https://www.youtube.com/watch?v=KCoytFTpHdk>
3. Petrov K.,(2014)*Financial Derivatives*Retrieved from Youtube
<https://www.youtube.com/watch?v=CQJVsfCib4>

COM 406 Business Economics**Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives:**

1. To familiarize students with concepts and analytical tools from micro economic theory that are useful to managers in making decisions at the enterprise level, large, medium, small, tiny and other types.

2. To aware the students about various concept of demand, production, cost and implication of these concepts in managerial decision making.
3. To make clarity about the different market structures and price and output determination under different market structures.
4. To develop the knowledge about the macro economics concepts, national income, circular flow trade cycles
5. To aware the students about recent trends and policies of Indian Economy.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content

Section A

Basic Economic Problem- Choice and Scarcity- Consumer preferences, Opportunity sets, Optimum choices, Indirect utility demand functions, Income and substitution effects, , Normal versus inferior goods, Types of demand functions, Elasticity, Consumer surplus, Revealed preference
Concept of Equilibrium: General Equilibrium v/s Partial Equilibrium.

Section B

Production functions, Types of production functions- Marginal products, Rate of technical substitution, Technical progress, Cost functions, Average and marginal costs, Short run versus long run costs, Economies of scale and scope, Profit maximization, Cost minimization, derivation of input demand- Short Run and Long Run Cost Curve.

Theory of Pricing: The Market and the criteria for market classification, Perfect competition, Main Features, Shutdown point for a perfectly competitive firm, Supply curve, Price determination in perfectly competitive industry. Pure monopoly, Features, causes of origin of monopoly, Equilibrium of monopoly firm. Monopolistic competition, Meaning and features. Oligopoly, features classifying oligopoly situations, Differentiated oligopoly pricing under perfect collusion, Sweezy's kinked model.

Section C

National Income - Concept and Measurement - GDP - GNP - Different forms of national income accounting: Social accounting, flow of funds accounting and balance of payments accounting- Difficulties in the Measurement of National Income - Social Accounting - Presentation of Social Accounts - Importance of Social Accounting - Difficulties in Social Accounting. Concept and Recent Trends in Indian Economy (An Overview). Monetary Policy, Fiscal Policy, Foreign Trade Policy, Exchange Rate Policy

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand macroeconomic environment and its implications on decision making.
- Understand role of economic theory in managerial decision making.
- Learn about concept of demand, production and cost.
- Accurate business decisions.
- Understand the macro economics concepts and its impact on business

Suggested Readings:

1. Ahuja, H. L. (2014). *Advance Economic Theory* (8 ed.). New Delhi: Sultan Chand & Sons.
2. Diwedi, D. N. (2015). *Managerial Economics* (8 ed.). New Delhi: Vikas Publications.
3. Mehta, P. L. (2016). *Managerial Economics, Analysis, Problems, and Cases* (10 ed.). New Delhi: Sultan Chand & Sons.
4. Varshney, R. L., & Maheshwari, K. L. (2014). *Managerial Economics* (22 ed.). New Delhi: Sultan Chand & Sons.
5. Gupta G. S., Paul S, Mote V.L. (2007). *Managerial Economics Concepts & Cases* (1 ed.)Tata Mc Graw Hill Publication.

Suggested E-Learning Materials:

1. Agrawal, D. (2017, Mar 8). *Indifference Curve*. Retrieved from Youtube: https://www.youtube.com/watch?v=3l_rYca4eio.
2. econ (2012). *Cost*. Retrieved from: Guide:<http://www2.econ.iastate.edu/classes/econ301/jintanakul/Notes/Ch7.pdf>

3. Khan, Y. (2014, Dec 18). *Production Function* . Retrieved from Youtube: <https://www.youtube.com/watch?v=MwuTt3L2hEQ>.
4. Bhogal, S. (2018, June 04). *Income and Cross Elasticity*. Retrieved from Youtube: <https://www.youtube.com/watch?v=i7O4CriwvY>.
5. Dani, S. (2016, Nov 20). *A Research Paper on an Impact of Goods and Service Tax (GST) on Indian Economy*. Retrieved Jan 9, 2019, from www.omicsonline.org: <https://www.omicsonline.org/open-access/a-research-paper-on-an-impact-of-goods-and-service-tax-gst-on-indianeconomy-2151-6219-1000264.php?aid=82626>
6. Gangwani, K. (2011, April). *Emerging Trends in Indian Capital Market*. Retrieved March 1, 2019, from www.nevillewadia.com: http://www.nevillewadia.com/images/Cronicle2011/Miss.%20Kiran%20Gangwani_FIN_40-45.pdf
7. RBI. (n.d.). *Monetary Policy*. Retrieved Feb 28, 2019, from www.rbi.org.in: https://www.rbi.org.in/scripts/FS_Overview.aspx?fn=2752

COM 407 Entrepreneurship

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To contribute towards developing an entrepreneurial attitude amongst students.
2. To develop the ability of analyzing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities
3. To understand the basic concepts of venture creation.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a ‘case study problem’ which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content :**Section A**

What is Innovation? What is Entrepreneurship? The Power of Entrepreneurship, Entrepreneurial traits and competencies, Entrepreneur vs intrapreneur, Social intelligence for entrepreneurs, Classification and types of entrepreneurship, Factors affecting entrepreneurial growth.

Motivation, Entrepreneurial Motivational training, Different Motivational theories, Grass-root ideas in entrepreneurship, Meaning of rural entrepreneurship and problems of rural entrepreneurship

Entrepreneurial support systems- Current government policies and measures towards promotion of entrepreneurship; Incubation cell

Section B

Social Entrepreneurship: Concept, Models of social entrepreneurship (Elkington & Hartigan 2008) and relevant case studies, Triple bottom line and role of social entrepreneurs

Women Entrepreneurs: Reasons for low women entrepreneurs in India, role, problems and prospects, stories of women entrepreneurs.

Why entrepreneurs fail, how they succeed? Case studies of start ups

Section C

MSME: Definition, role in India's economic development, Sources of information for entrepreneurs in India, Incentives and benefits available to MSME entrepreneurs. Creating Entrepreneurial Venture: Ideation - Sources of new ideas, Methods of generating ideas; Creative problem solving; opportunity recognition; Environmental scanning: SWOT, PESTLE; competitor and industry analysis

Feasibility study: Technical, Financial, Marketing, Personnel and Management, preparing business plan. Sources of capital: Debt or equity financing, Commercial banks, Venture capital; Financial institutions supporting entrepreneurs Legal issues: Brief overview of- Intellectual property rights, Patents, Trademarks, Copy rights, Trade secrets, Licensing. Business Crises

Learning Outcomes:

Upon completion of the course student will be able to :

- Familiarize with the basics of entrepreneurship.

- Learn about systematic process to select and screen a business idea.
- Developing a business plan using financial, operational, organizational, market, and sales knowledge.

Suggested Readings:

1. Desai, V. (2012). *The Dynamics of Entrepreneurial Development & Management* (5ed.). Mumbai: Himalaya Publishing House.
2. Drucker, P. F. (1985). *Innovation and Entrepreneurship* (1 ed.). Uttar Pradesh: Harper Collins.
3. Gupta, A. K. (2016). *Grassroots Innovations (Minds On the Margin Are Not Marginal Minds)* (1 ed.). New Delhi: Random House India.
4. Hisrich, R. D., Manimala, M. J., Peters, M, P. & Shepherd, D. A. (2014). *Entrepreneurship* (9 ed.). New Delhi: McGraw Hill.
5. Jain, P. C. (1999). *Hand Book for New Entrepreneurs* (1 ed.). New Delhi: Oxford University Press.
6. Roy, R. (2011). *Entrepreneurship* (2 ed.). New Delhi: Oxford University Press.

Suggested E-Learning Materials:

1. Barringer, B. R. (2009). *Preparing Effective Business Plans: An Entrepreneurial Approach*. Retrieved March 1, 2019, from [www.pearson.com: https://www.pearson.com/us/higher-education/product/Barringer-Preparing-Effective-Business-Plans-An-Entrepreneurial-Approach/9780132318327.html?tab=contents](https://www.pearson.com/us/higher-education/product/Barringer-Preparing-Effective-Business-Plans-An-Entrepreneurial-Approach/9780132318327.html?tab=contents)
2. Jose, T. (2019, Jan). *Micro, Small and Medium Enterprises (MSME): The Importance in Indian Economy*. Retrieved Feb 20, 2019, from [www.clearias.com: https://www.clearias.com/micro-small-and-medium-enterprises-msme/](https://www.clearias.com/micro-small-and-medium-enterprises-msme/)
3. Toppr. (n.d.). *Meaning and Concept of Social Entrepreneurship*. Retrieved Feb 23, 2019, from [www.toppr.com: https://www.toppr.com/guides/business-management-and-entrepreneurship/social-entrepreneurship/meaning-and-concept-social-entrepreneurship/](https://www.toppr.com/guides/business-management-and-entrepreneurship/social-entrepreneurship/meaning-and-concept-social-entrepreneurship/)
4. Women Entrepreneurs India. (n.d.). *Success Stories*. Retrieved Feb 22, 2019, from [www.womenentrepreneursindia.com: https://www.womenentrepreneursindia.com/success-stories.php](https://www.womenentrepreneursindia.com/success-stories.php)

COM 409 Indian Ethos and Culture

Max. Marks : 100	L T P C
(CA: 40 + ESA: 60)	4 0 0 4

Course Objectives:

1. To assimilate Indian ethos and values relevant for management development.
2. To understand the main characteristics of Indian Society and Culture: unity, diversity, change, dissent, continuity, learning society and resilience.
3. To generate management wisdom through Indian folk lores, proverbs and local idioms
4. To understand the Indian models of holistic person - OSHA, Corporate Rishi, VEDA Model society and their implications for modern managers.
5. To empower women students to managerial approaches in conformity with Indian ethos/realities.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content :

Section A

Rationale for studying Indian ethos, Overcoming cognitive dominance, Concept of Indian ethos and culture, Indian cultural traditions, Indian folk lores, proverbs and local idioms as a source of management, Insights for commerce from of Panchtantra stories.

Concept of Yin Trinity and implications, Vivekananda's ideas on Vedant, Concept of Purusharth, Karma Yog, Basket of needs, Harm minimization & harmonization, Commerce principles in Kautilya's Arthshastra.

Section B

Character competence, Values & ethics, Value categorization, Panchmukhi Vikas, Dada Bhai Naoroji's Drain theory, Brain Drain and economic implications, Integrative intelligence as a solution to VUCA.

Section C

Indian models of holistic approach - OSHA, VEDA Model, Indian tools of creativity: Techniques for mind liberation, Arrival of best: A foundation principle for human values.

Indian ethics & the spirit of development, Business Systems in Ancient India, Business ethos & the concept of ShubhLabh, Spiritually guided materialism, Bharatiya Model of Financial Literacy.

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand ancient Indian spiritual teachings.
- Develop value oriented approach in life.
- Develop capacity to deal with women issues.

Suggested Readings:

1. Sharma, S. (1996). *Management in New Age: Western Windows, Eastern Doors (2 ed.)*, New Age International Publication.
2. Sharma, S. (2007). *New Mantras In Corporate Corridors From Ancient Roots To Global Routes (2 ed.)*. New Delhi: New Age Int. Pvt. Ltd.
3. Dasgupta, Ajit K. (1993). *A History of Indian Economic Thought (1 ed.)*. London and New York: Routledge history of economic thought series.
4. Sharma, S. (2013). *Wisdom & Consciousness from the East: Life Living & Leadership (2 ed.)*. Bengaluru: IBA Publications.
5. Dave, N.V. (1997). *Vedanta and Management: Relevance of Vedantic Concepts in Modern Management Practices (3 ed.)*. New Delhi: Deep & Deep Publications.

Suggested E-Learning Materials:

1. Joshi, A. (2018, Jan 3). Indegenous Management System an introduction. Retrieved Feb 12, 2019, from [www.youtube.com: http://www.youtube.com/watch?v=q5K2Hff85MM](http://www.youtube.com/watch?v=q5K2Hff85MM)

2. Joshi, A. (2016, Dec 7). Management from Bhagwad Geeta :A Few Insights. Retrieved Feb 18, 2019, from Shastriya Prabandhan - A Bharatiya Design Thinking Approach to Education and Management: <http://ankurjoshi.in/bhagwad-gita-management/>
3. Sharda, N. S., & Bindlish, P. K. (2017). Managing VUCA Through Integrative Self-Management. Retrieved Feb 24, 2019, from books.google.co.in: <https://books.google.co.in/books?id=vKnNDgAAQBAJ&pg=PA325&lpg=PA325&dq=Integrative+intelligence+as+a+solution+of+VUCA&source=bl&ots=P7PmomwwA0&sig=ACfU3U3zkWF2mhFm4a5wa8ufS1ArFgkwrg&hl=en&sa=X&ved=2ahUKEwjoppKS8OPgAhUWiHAKHbO3AgQ4ChDoATAAegQIChAB#v=onepag>
4. Sharma, S. (1999, Oct 1). Corporate Gita: Lessons for Management, Administration and Leadership. Retrieved March 1, 2019, from journals.sagepub.com: <https://journals.sagepub.com/doi/10.1177/097168589900500203>
5. Sharma, S. (2006, Jan). Management In New Age: Western Windows Eastern Doors. Retrieved Feb 21, 2019, from www.researchgate.net: https://www.researchgate.net/publication/304935846_Management_In_New_Age_Western_Windows_Eastern_Doors
6. Sanskriti Culture (2013, Aug 12). Swami Vivekananda Chicago Speech on 15th September,1893. Retrieved Jan 5, 2019, from www.youtube.com: <https://www.youtube.com/watch?v=TlwZNMgFBWM>

COM 411 Organizational Communication

Max. Marks : 100	L T P C
(CA: 40 + ESA: 60)	4 0 0 4

Course Objectives:

1. To acquaint students with the importance of efficient and effective communication.
2. To make students understand the flow of communication and the various channels adopted herewith.

3. To familiarize the students with various forms of verbal and non-verbal communication.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Introduction: Meaning, Importance of Communication, Purpose of Communication, Process of Communication, Communication Structure in Organizations, Barriers in Communication, Pre-requisites for Effective Communication, and Communication Network.

Verbal and Non-Verbal Communication: Meaning, Principles of successful Oral Communication, Barriers in Oral Communication, Conversation Control - Reflection and Empathy, Effective Principles of Oral Communication; Nonverbal Communication - Meaning, Characteristics, Classification, and Guidelines for developing Non-verbal Communication.

Section B

Written Communication: Meaning, Importance of skills in Written Communication, Purpose of Writing, Elements of Writing, and Principles of Effective Writing; Business Letters and Reports - Introduction, Meaning, Importance, Types of Business Letters and Report Writing, Writing of Business Letters and Reports, and Writing of Memos; Reading Comprehension - Discussion of Passages with questions to be answered.

Section C

Listening: Meaning, Significance, Types, Myths about Listening, Barriers and Overcoming Measures, Stages of Listening, and Body Language of an Active Listener. Presentation Skills: Meaning, Elements of Presentation, Designing a Presentation, Six great Helpers in Presentation, and Steps to a Successful Presentation; Group Communication - Meetings, Seminars, Conferences, Workshops and Business Etiquettes.

Employment Communication: Introduction, Writing CVs, Group Discussion, Interview Skills and Impact of Technological Advancement on Business Communication. Ethics in Group Discussion

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand the specifications of formal communication process.
- Draft different forms of written communication.
- Learn to prepare and deliver presentations.
- Understand assimilation of verbal and non-verbal communication.

Suggested Readings:

1. Lesikar, R. V., Pettit, J. D., & Flatley, M. E. (2013). Basic Business Communication (4 ed) . Irwin, New Delhi
2. Bovee, & Courtland. (2012). Business Communication Today, (10 ed) Pearson Education, New Delhi India.
3. Gimenez, J. C. (2000). Business E-mail Communication: some emerging tendencies in register. English for Specific Purposes, (19 ed), 237-251.
4. Bovée, C. L., Thill, J. V., & Schatzman, B. E. (2010). Business Communication Essentials, (7 ed). Pearson Prentice Hall New Delhi.

Suggested E-Learning Materials:

1. Rout, N. R. (2018). Business Communication. Retrieved from Youtube:
<https://lecturenotes.in/notes/8051-notes-for-business-communication-bc-by-nihar-ranjan-rout>
2. Mulchandani, D. (2016, Sep 21). Business Communication Introduction.
Retrieved from: <https://www.youtube.com/watch?v=nFqFQtCUBNc>.
3. Young Entrepreneur Forum (2018). Business Communication Skills. Retrieved from Youtube:
https://www.youtube.com/watch?v=bc0Z_n37Q3U.

Second Semester

COM 401 Advanced Business Laws-I

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To develop knowledge about the sources of Indian law and the basic legal concepts
2. To differentiate among offer, agreement and contract
3. To study the different concepts of bailment and pledge
4. To deliver knowledge about partnership firms, registration and partnership deeds
5. To discuss the contract of sales of goods act and its performance
6. To sensitize students of useful terminologies like price, warranty, guarantee etc.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Introduction to Business Law: Introduction, Meaning and Nature of Law, Sources of Indian Law, Legal Environment of Business, Mercantile Law, Some Basic Legal Concepts, Essentials of Law. Law of contract - Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance, Capacity to Contract, Consent, Consideration, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract, Contracts of Guarantee and indemnity - Introduction, Contract of Indemnity, Contract of Guarantee, Kinds of Guarantee, Creditor, Surety.

Section B

Contracts of Bailment and Pledge - Introduction, Bailment and its Kinds, Definition of bailment ,Kinds of bailment, Bailor and Bailee, Termination of Bailment, Finder of Lost Goods, Pledge or Pawn, Pledge by Non-owners, Pledgor and Pledgee, Contract of Agency - Introduction, Agent and Agency, Kinds of Agencies, Classification of Agents, Duties and Rights of Agents, Principal's Duties to the Agent and his Liability to Third Parties, Personal Liability of Agent, Termination of Agency, Power of Attorney.

Section C

Law of Partnership: Introduction, Meaning and Nature of Partnerships, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Changes in a Firm, Dissolution. Law of sales of Goods - Contract of sale, Goods and their classification, Meaning of price, Conditions and Warranties, Passing of property in goods, Transfer of title by non-owners, Performance of a contract of sale, Unpaid seller and his rights, Remedies for breach of contract.

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand business law and related terminologies.
- Gain knowledge about partnership firms, registration and partnership deed.
- Understand key terms like price, warranty, guarantee.

Suggested Readings:

1. Tulsian, P.C. (2018). *Business Laws* (3 ed.). New Delhi: Tata Mcgraw Hill Education.
2. Nolakha, R. L. (2015). *Business Laws* (25 ed.). New Delhi: R.B.D. Publishing House
3. Kelly, David (2011). *Business Laws* (1 ed.).Routledge Publication.

Suggested E Learning Materials :

1. Sachdeva, S. (2017, Dec 28). *Nature of contract*. Retrieved from Youtube:
https://www.youtube.com/watch?v=jnNHtCODRFw&list=PLVE_dFhGA23xpZE8CMqm5rlZj5Pftnsli

2. Advocate Khoj (2012). *Partnership Act 1932*. Retrieved from: <http://www.advocatekhoj.com/library/bareacts/partnership/index.php?Title=Indian%20Partnership%20Act,%201932>
3. Khandelwal, P. (2015, Dec 3). *Sale of Goods Act 1930* . Retrieved from Youtube: https://www.youtube.com/watch?v=fXK7F_W5yJI.
4. Vyas,S.(2017) *Special Contract-Pledge and Bailment* Retrieved from Youtube: https://www.youtube.com/watch?v=MQR_eqP9lEw

COM 405 Auditing

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To understand the basic of auditing.
2. To understand audit planning and implementation of audit programme.
3. To comprehend various practical aspects like audit note book, audit papers, audit file, audit memorandum.
4. To understand preparation of audit report and its contents.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Introduction to Auditing - Meaning - Definition - Objectives - Differences between Accountancy and Auditing - Types of Audit - Advantages of Auditing - Preparation before commencement of new Audit - Audit Notebook - Audit Working Papers - Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit - Cost Audit - Management Audit. Appointment of Auditor - Appointment of first auditor - Filling of casual vacancy - Ceiling on number of audits - Appointment of auditor of

Government company. Auditor 's remuneration - Removal of auditors- Qualifications and disqualifications, Powers and duties of auditors, liabilities of auditors. Professional Ethics of an Auditor.

Section B

Audit planning: Engagement letter - Audit programme - Audit note book - Audit papers - Audit work book - Audit contents - Audit markings; Internal Control: Meaning and objectives. Internal control for Sales - Purchases - Fixed assets - Cash - Bank - Pay Roll. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: - Advantages and Disadvantages of Internal Audit - Differences between Internal Check and Internal Audit. Checking and Vouching: Meaning - Definition - Importance - Routine, Voucher -Types of Vouchers - Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments:

Section C

Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure. Verification and Valuation of assets and liabilities - Differences between vouching, investigation, verification and valuation. Audit of Financial Statements: Receipts - Payments - Sales - Purchases - Fixed assets - Investments - Personal ledger - Inventories - Capital and Reserves - Other assets - Other liabilities. Audit of share capital, Audit of dividends and debentures . Audit of institutions: Partnership, Manufacturing and other Non-trading concerns, Audit of Educational Institutions - Audit of Insurance Companies- Audit of Co-operative societies. . Audit Report: Contents - Preparation of audit report - Fair report - Qualified report.

Learning Outcomes:

Upon completion of the course student will be able to:

- Understand importance of auditing.
- Comprehend the practical dimensions of audit.
- Practically implement an audit programme.

Suggested Readings:

1. Kumar, R., & Sharma, V. (2015). Auditing: Principles and Practices. (1 ed.). New Delhi: New Century Publications.

2. Basu, S.K. (2009). Fundamentals of Auditing (3 ed). Noida: Pearson India
3. Ainapur, V. & Ainapur, M. (2009). Auditing and Assurance (1 ed). New Delhi: PHI Learning Pvt. Ltd.
4. Gomez, C. (2012). Auditing and Assurance-Theory and Practice (3 ed). New Delhi: PHI Learning Pvt.Ltd.

Suggested E Learning Materials:

1. Ahmad, A.B. (2014) *The Relationship between Planning of Audit Process and Total Quality Management*. Retrieved from https://www.researchgate.net/publication/314375321_The_Relationship_between_Planning_of_Audit_Process_and_Total_Quality_Management.
2. HUB India (2017). *What an Audit is and Types of Audit*. Retrieved From https://www.youtube.com/watch?v=KM_ntoyBYMs
3. Zuin, S (2017). *The hidden power of auditing*. Retrieved from <https://www.youtube.com/watch?v=465Bkxh4uMw>
4. EsfahaniSmith,E. (2017). *There's more to life than being happy*. Retrieved From https://www.ted.com/talks/emily_esfahani_smith_there_s_more_to_life_than_being_happy

COM 408 Financial Institutions and Markets

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To develop the knowledge about financial market and financial system and its relation with economic development
2. To understand the theoretical concepts underlying money market, capital markets, financial instruments etc.
3. To understand the role of development banks, NBFIs and their role in financial system.

4. To gain the insight about financial services, fund based and non fund based services.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Introduction: Nature and role of financial system; financial system and financial markets; Financial system and economic development; Indian financial system-an overview.

Financial Markets: Money and capital markets; Money market- meaning, constituents, functions of money market; Money market instruments - Call money, Treasury bills, Certificates of deposits , Commercial bills, Trade bills etc.; Recent trends in Indian money markets;

Section B

Capital-market-primary and secondary markets; Depository system; government securities market; Role of SEBI-AN overview; Recent developments.

Development Banks: Concept, Objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, NABARD; State Development Banks, State Financial Corporations.

Section C

Unit Trust of India: Objectives, functions and various schemes of UTI; Role of UTI in industrial finance. Mutual Funds: Concept, performance appraisal and regulation of mutual funds (with special to reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview.

Non-Banking Financial Institutions: Concept and role of non-banking financial institutions; Source of Finance; Functions of non-banking financial institutions; Investment polices of non banking -financial institutions in India. Merchant Banking: Concept, functions and growth;

Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.

Learning Outcomes:

Upon completion of the course student will be able to :

- Develop capacity to work within financial institutions.
- Develop practical knowledge about Money market and capital market.
- Understand the concept of development banks and non banking financial institutions.

Suggested Readings:

1. Saha, S. (2017) *Indian Financial Systems and Markets (1 ed)*. McGrawHill Education, New Delhi.
2. Gupts, S, Aggarwal, N., Gupta, Neeti. (2015)*Financial Institutions & Markets (1 ed)*. Kalyani Publishers, New Delhi.
3. Singh, P. (2017) *Dynamics of Indian Financial System-Markets, Institutions & Services (3 ed)* . Ane Books Pvt Ltd, New Delhi.
4. Suresh, P. (2017) . *Management of Banking and Financial Services (2 ed)*. Pearson, New Delhi.

Suggested E Learning Materials :

1. Kothair, M. (2016) *Capital Market and Money Market*. Retrieved from <https://www.youtube.com/watch?v=0bDygBciD>
2. Waghmare, S. and Kumar, S. M. (2015) *Performance evaluation of merchant banking in India*. Retrieved from <http://epratrust.com/articles/upload/23.Dr.%20Waghmare%20Shivaji%20%20&%20Mr.%20Sandeep%20Kumar%20M.pdf> .
3. Meenakshi, Yadav, M. (2016) *A Critical Analysis of Indian Mutual Funds Sector: A Case Study of Unit Trust of India (UTI) Mutual Fund, Bank of India (BOI) Mutual Fund and Tata Mutual Fund*. Retrieved from https://www.researchgate.net/publication/296752070_A_Critical_Analysis_of_Indian_Mutual_Funds_Sector_A_Case_Study_of_Unit_Trust_of_India_UTI_Mutual_Fund_Bank_of_India_BOI_Mutual_Fund_and_Tata_Mutual_Fund

COM 410 International Business and Finance

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To understand the concept of business environment, globalization and International trade.
2. To study the roles of International economic Institution and International financial management
3. To understand the concept of Balance of payment and FOREX market.
4. To understand the trading concept of direct and indirect quotation of currency.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Introduction: International Business - Importance, nature and scope; Globalization; Drivers of Globalization. Basic Entry Decisions; Modes of entry into international business, selecting an Entry Strategy; IT and international business, India's involvement in International Business. International Business Environment: Political, Legal, Economic and Cultural environment and associated risks; Framework for analyzing international business environment.

International Trade: Reasons for international trade; Theories of international trade; Foreign trade multiplier; World trading environment - Pattern and structure of world trade in goods and services;

Section B

Government intervention in International Trade: Arguments for Government intervention; Instruments of Commercial Policy: Tariffs, quotas and other measures and their effects. World Trade and Protectionism: GATT, The Uruguay Round, WTO, Evaluation of WTO,

Important Agreements of WTO - Agriculture Agreements; SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India.

International Economic Institutions and Financial Environment: IMF, World Bank, UNCTAD, International commodity trading and agreements - India's involvement and consequences; International Financial Environment: International Monetary System; Exchange rate mechanism and arrangement; Types of Exchange rate systems in the world; International money and capital markets; Movements in foreign exchange and interest rates. Foreign Direct Investment: Types of FDI; Theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI, Trends in FDI.

Section C

Introduction: Growing importance of international finance, costs of international investment crisis & contagion. Balance of Payments-current account, capital account, official reserve account, the J curve, forex reserves-costs and benefits. BOP trends in major countries, persistent current account deficits & surpluses among nations (Global Imbalances) & their repercussions. Shifting global dominance of the U.S.A., growing importance of a unified Europe and emerging Asia.

International Financial Markets: Forex Markets; spot market, direct & indirect exchange quotations, bid ask spread, cross exchange rates, forwards, futures & options market. International money markets, international credit markets, international bond markets & international stock markets. Regulatory asymmetry & its implications. Exchange Rate Determination & Forecasting: Measuring exchange rate movements & volatility, factors influencing exchange rates, Government intervention-direct & indirect intervention and sterilized & non-sterilized intervention

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand business environment and globalization affect.
- Understand the working of International economic Institution.
- Develop capacity to advice and guide in FOREX market.
- Procure jobs as currency strategist and analyst.

Suggested Readings:

1. Cherunilam, F., (2011) International Business Text and Cases (5 ed). PHI, New Delhi.

2. Daniels, Jhon D., Radebaugh, Lee H. Sullivan, Daniel P. and Salwan,P., (2017) *International Business: Environment and Operations* (15 ed), Prentice Hall, New Delhi.
3. Shapiro, A., (2014) *Multinational Financial Management* (10 ed), Prentice Hall, New Delhi.

Suggested E Learning Materials :

1. Sharma, M. & Mittal, R. (2015) *An Effective analysis on Status of International Trade Polices in India*. Retrieved from <http://www.ijecbs.com/July2015/20.pdf> .
2. Tucci,L.A.(2013) *The General Agreement on Tariffs and Trade (GATT): Implications for Consumer Products Marketing*. Retrieved from <https://www.emeraldinsight.com/doi/abs/10.1108/07363769610107383>
3. Shivkuamr.M., & Moses L.J.P.,(2016) *Impact of FDI With Reference to Indian Retail Sector*. Retrieved from http://ijariie.com/AdminUploadPdf/Impact_of_FDI_with_reference_to_Indian_Retail_Sector_C_1116.pdf .
4. Goyal M. (2015) *Foreign Exchange Markets, Intervention and Exchange Rate Regimes*.Retrieved from <http://www.igidr.ac.in/pdf/publication/WP-2015-011.pdf>

COM 412 Personal Financial Management

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To understand the meaning of financial planning Along with the details about the various areas of financial planning like Tax planning, Retirement planning, Estate planning, and Budgeting, Savings, Debt management and Investment planning.
2. To study in detail about tax refund, residency rules, procedure of assessment, taxation of interest income, taxation of capital gain, advance tax planning and instruments of tax planning.

3. To understand the meaning of financial planning, its different components, process, personal financial statements, budgeting, time value of money and along with this To understand about various investment avenues like mutual funds, insurance, basics of equity and debt markets.
4. To understand about the Regulatory bodies and ethical aspects of Personal finance.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a ‘case study problem’ which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content

Section A

Personal Finance: Introduction, Goals, Need, Personal Financial Statements, Personal financial planning process, Life cycle approach to financial planning, Components of financial plan, developing financial plan. Budgeting: Principles of Successful Budgeting, Spending money wisely, Time value of Money, careers in personal finance advisory, Bharatiya Model of Financial Literacy. Introduction to various investment avenues: Mutual Fund, Types of Mutual Fund, Risk return ratio, performance evaluation, NAV Calculation (through excel). Insurance: Types of Insurance products Life and Non Life, Principle of insurance, Need for insurance, Requirement of Insurable risk, Role of insurance in portfolio diversification, Steps in Insurance Planning. Principles of Successful Investing.

Section B

Basics of Equity and Debt markets Other Investment avenues: Gold, PPF, Post office savings Scheme, Various Types of Bank Deposits. Retirement Planning: Introduction to retirement planning process, estimating retirement corpus, determine retirement corpus, retirement products. Retirement solutions and pension plan, choosing the right product, Reverse Mortgage as a retirement avenue. Estate planning: Relevance, consequences of dying intestate, Element of Estate Planning, Tools of Estate planning, Wills, Gifts, Joint holding and nomination, Family settlement and trusts, Power of Attorney and Mutation, Succession Act (Hindu & Indian).

Section C

Tax planning: Heads of income, Exemptions and Deductions, Types of Assesses, Rates of Taxation, Obligations for filling and reporting, Return filling procedure, Tax aspects of investment products and types of tax benefits, Taxation of dividends taxation of interest income, Taxation of capital gain, Set off and carry forward of losses, Advance Tax planning and instruments for tax planning. Regulatory Bodies and Ethical issues: Introduction to Regulatory bodies and various functions of the regulatory bodies RBI, SEBI, IRDA, redressal in banking, investor grievance redressal mechanism

Learning Outcomes:

Upon completion of the course student will be able to :

- Learn about components of financial planning.
- Understand Personal Tax Planning.
- Familiarize with regulatory bodies like SEBI, IRDA.

Suggested Readings:

1. Halan, M, (2018). *Let's Talk Money: You've Worked Hard for it, Now Make it Work for You* (1 ed.), New Delhi, Harper Business
2. Mitra S. et al. (2018), *Financial Planning* (1 ed.), Sage Publications New Delhi
3. Mirashi, S., (2012). *I Can Do-Financial Planning*. (4 ed.), New Delhi: Academic Foundation
4. Preschool, IMS, (2015). *Investment Planning* (1 ed.), New Delhi, Tata Mc-Graw Hill
5. Gopinath, M. N. (2011). *Banking Principles and Operations*. (3 ed.), Mumbai, Snow white Publications.

Suggested E-Learning Material:

1. Kotak Securities (2019), Knowledge Bank, Retrieved from <https://www.kotaksecurities.com/ksweb/Research/Knowledge-Bank/Investment-Knowledge-Bank>
2. Halan M. (2019), *Let's Talk Money With Monika Halan: Financial Planning Ideas*, Retrieved from <https://www.bloombergquint.com/bqportfolio-videos/let-s-talk-money-with-monika-halan-financial-planning-ideas>, Courtesy BloombergQuint

3. Pareek, N., et al. (2018, Decemeber 1). *Emerging Trends in Banking*. Under Banasthali-MHRD NRC, Retrieved from <https://www.youtube.com/watch?v=gCBs313D46g>:
4. Purohit, H. (2015, October 13), Banasthali Vidyapith Presents the Bhartiya Mode of Financial Literacy (BMFL), retrieved from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2673446
5. RB1. (n.d.). *Financial Education and RBJ*. Retrieved March 1, 2019, from rbi.org.in: <https://rbi.org.in/fmancialeducation/home.aspx>
6. Sud, R. (2017, June 13). *Why India needs to work on financial literacy now more than ever*. Retrieved March 1, 2019, from <https://www.livemint.com/0pinion/f5xo11OSPqxGWUdaWKVb8J/Why-India-needs-to-work-on-fmancial-literacy-now-more-than.html>

COM 404 Application Software for Accounting

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

On completing the course, students are able to,

- Understand the role of computers in accounting
- Understand the creation of various vouchers in business.
- Able to understand the application of accounting software ERP 9. Find the order of elements of groups.
- Understand the spreadsheet application software in accounting.
- Grasp the calculation of TDS and filling e-TDS return.

Section A

Definition, Characteristics and limitations of computers, Software used in Business, Role of computer in accounting. An overview of Accounting Information System - Meaning, features, AIS Sub-system, Purpose of AIS, overview of accounting reports. Introduction of Accounting software Package- Tally, features of Tally, advantage of Tally, Company creation and set-up of accounts in Tally (8.1 or higher version) Startup Tally,

Quitting Tally, Creation of a Company, Alteration, deleting, and shut a company - Concepts of Grouping of Accounts – Predefined account groups, display or alter groups.

Creating Ledger Accounts – Predefined ledger accounts, creation, display, alter and deleting ledger accounts - Inventory – items, groups, units, creating a single stock group, creating a multiple stock groups.

Section B

Preparation of Accounting vouchers and its advanced usages, Types of Vouchers used in Tally, Creation of Voucher type, Types of accounting Vouchers , Accounting Features, Maintaining Bill-wise Details, Cost centre and cost category, interest calculation, Reversing journals and optional voucher, Memorandum Voucher - Inventory vouchers – delivery note, physical stock voucher, purchase order, sales order, receipt note, rejection in, rejection out, stock journal, Stock category, bill-wise details, multiple Godowns, different and actual bill quantity- Working with payroll info menu- payroll configuration and pay head creation- pay roll vouchers- payroll reports.

Section C

Preparation of Books of accounts with the help of windows based word processing and spreadsheet application software- Cash book, Bank book, Journal Register, Ledger, Purchase, Register, Sales Register, Display of Trial balance, manufacturing account, profit and loss accounts, balance sheets, consolidated statements companies/branches. Preparation of bank reconciliation Statement. Analysis of Financial statements in spreadsheet application software - calculating key financial ratios , Maintenance of cash Flow , Calculation of Capital Budgeting techniques-NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) Calculation of TDS in spreadsheet application software, Generation and Reconciliation of TDS Challans, Filing e-TDS return.

Suggested Readings:

1. Bodnar, G. H., & Hopwood, W. S. (2012). Accounting information systems. Pearson Higher Ed.
2. Turner, L., & Weickgenannt, A. B. (2016). Accounting Information Systems: The Processes and Controls. John Wiley & Sons.

3. Smith, G. (2011). Excel applications for accounting principles. Nelson Education.
4. Garrison, R. H., Noreen, E. W., Brewer, P. C., & McGowan, A. (2010). Managerial accounting. Issues in Accounting Education, 25(4), 792-793.

COM 413L Application Software for Accounting Lab

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

0 0 4 2

Objective : To provide practical insight about using Tally, Excel and PowerPoint for accounting and finance.

Financial Accounting Using Tally :

1. Creating Companies
2. Creating Voucher and Journal Entries
3. Implementing Trail Balance
4. Checking Balance Sheets

Excel Spreadsheets

1. Data Management in Excel
2. Using Conditional Formatting
3. Sorting and Filtering Data
4. Organizing and Editing Data
5. Grouping and Outlining Data
6. Consolidating Data
7. Preparing Spreadsheets for Calculation of Ratios
8. Other forms of Financial Analysis
9. Creating MIS
10. Preparation of budgets and controlling through variance analysis
11. Capital Budgeting

Presentations Using Power Point

1. Understanding the interface of Power Point
2. Creating presentation using Wizards

3. Creating blank presentation
4. Various types of views and there uses
5. Applying templates on presentations
6. Applying color schemes on presentations
7. Custom animation and slide transactions
8. Reporting of accounting information using power point. Introduction to ERP by utilizing the free versions of ERP available online.

Suggested Readings :

1. Saxena Sanjay: Microsoft office in a nutshell, Vikas Publishing House Delhi.
2. Nandhani K A: Implementing Tally-ERP 9.0, BPB Publications
3. Kenttell J, Microsoft office Complete Reference, Tata McGraw Hill Publication.
4. More reference would be provided by Instructor

Third Semester

Disciplinary Courses

COM 502 Advanced Business Laws – II

Max. Marks : 100	L T P C
(CA: 40 + ESA: 60)	4 0 0 4

Course Objectives:

1. To enable students to delve deeply into legal aspects of Companies and to understand the big picture of a corporate world.
2. To familiarize the students with the nature of regulatory environment of corporate enterprises in India.
3. To provide insight into other related laws like Insolvency Code, Competition Act, FEMA, IT Act and Consumer Protection Act etc. so as to enable students to learn the legalities associated to the corporate houses.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a ‘case study problem’ which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Corporate sector & Contemporary organization structures – Limited Liability Partnership; One person Company; Private-Public Partnership; International Trade regulating bodies – WTO, UNCTAD, ILO.

Corporate Law: Companies Act 2013 - Objectives of the Companies act; Classification of companies; Residential status of company; Incorporation of company; Company management and administration – Appointment, Role of Key Managerial Personnel like Directors and Company secretary.

Section B

Corporate sector restructuring: Meaning, Need & methods of corporate restructuring; Merger and Acquisition - Meaning and motives behind M&A; International M&A activity- opportunities and threats; A brief introduction to Corporate Insolvency (IBC) and winding-up of companies.

Consumer interests – Consumer Protection Act 1986 - Objectives, Rights of consumers, Grievance redressal mechanism;

Section C

Competition Act 2002: Meaning and objectives of competition, Powers of Central government under the Competition Act, Role and working of Competition Commission of India (CCI), Other legal regulations – FEMA: Objective & Definitions, Powers of Central Government; Concept of Taxation- Kinds of Taxes, Concept of Direct tax and brief overview of Heads of income; Overview of Indirect Taxes; Information Technology Act 2000 – e-commerce & e-governance, Penalties and adjudication

Learning Outcomes:

Upon completion of the course student will be able to :

- Demonstrate comprehensive and accurate knowledge of company law.
- Critically analyze complex problems of regulation of companies.
- Apply the legal principles studied for solving problems.

Suggested Readings:

1. Datey V.S. (2007) , *Students Guide to Corporate Law (5 ed)*, Taxman Allied Services (P) Lt, New Delhi.
2. Godbole P. (2013), *Mergers, Acquisitions and Corporate Restructuring (10 ed)*, Vikas Publication, New Delhi.
3. Kapoor N. D. & Pagare D., *Business Law and Management, (9 ed)* S Chand, New Delhi.
4. Ramanujam S. (2004), *Mergers and Acquisitions: Issues, Implications, and Case Laws in Corporate Restructuring (8 ed)*, Tata McGraw-Hill, New Delhi.
5. Ramaiya A. (2014), *A Ramaiya Guide to Companies Act (1 ed)*, Lexis Nexis
6. Singhanian & Singhanian, *Company Law (14 ed)*, New Delhi: Taxman Publication Pvt. Ltd.

Suggested E Learning Materials:

1. Vmouonline (2014, Dec 29). *Consumer Protection Act 1986*. Retrieved from <https://www.youtube.com/watch?v=u6T2qGtW6LY>
2. NLUD MOOC (2018, June) *Introduction to corporate law*. Retrieved from https://www.youtube.com/watch?v=nS6hOyDzo_U

Bare Acts

1. Competition Act, 2002
2. Consumer Protection Act, 1986
3. Environment Protection Act, 1986
4. Information Technology Act, 2000
5. Insolvency & Bankruptcy Code, 2016

COM 504 Advertising Management**Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives:**

1. To develop an understanding of the dynamics of advertisement.
2. To examine the scope and complexity of media in our society.
3. To stimulate interest in ethical and unethical advertising.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content :**Section A**

Defining advertising: Meaning and Scope; brief history of development and growth of advertising; benefits of advertising; Relationship of advertising with other elements of promotion mix. Legal, Ethical and Social issues in advertising.

Advertising Agency: Need, organizing and functions of ad agency. Types of ad agencies, Choice of an ad agency, Agency compensation.

Section B

Planning and developing an Ad Campaign: Advertising Planning, Advertising Objectives, and Advertising Budget.

Creative strategy: Facets of creative strategy, Advertisement appeals, themes and framework,

Section C

Methods of copywriting. Copywriting for different medias ,Advertising Media Strategy: Types of Media with Relative Importance, emerging media options, Media Selection, Media Planning and Buying, Media Challenges; Unethical advertising.

Learning Outcomes:

Upon completion of the course student will be able to

- Understand the advertising industry and its working.
- Gain knowledge to device an Ad Campaign.
- Secure an entry level job.

Suggested Readings:

1. Batra Rajeev, John G. Myers, David A. Aaker (1996). Advertising Management (5 ed.). The University of Michigan: Prentice Hall, New Delhi.
2. Keller K L, Parameswaran M G, Jacob I (2008). Strategic Brand Management (3 ed.). New Delhi : Pearson, New Delhi
3. Khan, M. A. (2007). Consumer behaviour and advertising management (4 ed). New Age International, New Delhi.

Suggested E Learning Materials:

1. Claiborne,P. (2013, Dec 11). *How to Create an Effective Advertising Plan*. Retrieved from <https://www.youtube.com/watch?v=zUGm6PiLMUE>
2. Charline,H.(2017, December 05) *Different Types of Advertising Agencies*. Retrieved from <https://www.youtube.com/watch?v=mfHq0PKMYjo>

COM 510 Insurance Management

Max. Marks : 100	L	T	P	C
(CA: 40 + ESA: 60)	4	0	0	4

Course Objectives:

1. This course seeks to introduce the students about insurance sector and its developments.
2. To highlight the functioning and the laws governing insurance business.
3. To introduce the students to the various types of insurance products.
4. Introduce and acquainting students with different risk management techniques and actuarial mathematics.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content

Section A

Development of insurance business and evolution of insurance business in India: Pre and post liberalization. Major types of insurance and reinsurance institutions and the economic rationale and requirements, The ethical aspects of insurance business. The laws and regulations of insurance business. The role of regulators in insurance business with special discussion on IRDA, Insurance pricing, Deductibles/Co-insurance.

Section B

Life Insurance- Need based analysis and taxation aspects. Auto insurance, Home insurance, worker compensation/ESIC, Health insurance. Pension plans- Overview & Regulations under PFRDA; Commercial insurance- transport, marine, catastrophe etc.

Section C

Corporate risk management and insurance and actuarial mathematics- calculation of Risk Insurance Premium using Time value concept

Learning Outcomes:

Upon completion of the course student will be able to:

- Understand dynamics of the insurance markets.
- Understand need based requirements of life and non-life insurance products.
- Understand insurance sector and actuarial mathematics.

Suggested Readings:

1. Rejda, G. E. (2011). *Principles of Risk Management and Insurance (7 ed)*. Pearson Education India.
2. Niehaus, H., & Harrington, S. (2003). *Risk Management and Insurance (3 ed)*. New York, McGraw.
3. Mishra, K. C., & Kumar, C. S. (2009). *Life Insurance: Principles and Practice (6 ed)*. Cengage Learning: New Delhi.
4. Mishra, K.C., & Thomas, G.E. (2009). *General Insurance- Principles and Practice (5 ed)*. Cengage Learning.

Suggested E Learning Materials:

1. Prof.Vipin (2014, Feb 10). *Insurance Basic and Types*. Retrieved from <https://www.youtube.com/watch?v=hapKVJuQh-U>
2. Griffith Insurance Education Foundation (2014, August 27) *Insurance Regulation and legislation* Retrieved from <https://www.youtube.com/watch?v=E2tmXJaMBbQ>

COM 507 Corporate Social Responsibility

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To develop an understanding of the dynamics of CSR and its role in development
2. To examine the scope and complexity of corporate social responsibility (CSR)
3. To stimulate interest of students in emerging dimensions of CSR
4. To enable participants appreciate the Bharatiya concept of social responsibility

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Concept of Corporate Social Responsibility (CSR) and Corporate Social Dharm (CSD), Definition of CSR, Framework and Approaches to CSR, Section 135- Indian Companies Act 2013, Stakeholder theory and CSR, CSR and Firm Performance

Section B

Strategic CSR, CSR and Employee Engagement, Concept of SaatvikDaan, *Lokasangrah* and *Nishkaam Karm*, Sustainable development initiatives of Indian business houses, PURA model, Traditional models of sustainable development, Triple bottom line.

Section C

Emerging Themes of Sustainable development - Integrated Reporting, Scientific Social Responsibility, and Individual Social Responsibility

Learning Outcomes:

Upon the outcomes of the course student will be able to:

- Realize importance of CSR in social development.
- Gain insights in emerging trends of CSR
- Better understand Bharatiya culture and its role in sustainable development.

Suggested Readings:

1. Elkington, J., & Hartigan, P. (2008). *The power of unreasonable people: How social entrepreneurs create markets that change the world (3 ed)*. Harvard Business Press.
2. Kalam, A. P. J. A. (2011). *Target 3 billion: PURA: Innovative solutions towards sustainable development (4 ed)*. Penguin Books India.
3. Werther Jr, W. B., & Chandler, D. (2010). *Strategic corporate social responsibility: Stakeholders in a global environment (5ed)*. Sage.

4. Sharma, S. (2007). *New mantras in corporate corridors: From ancient roots to global routes (4 ed)*. New Age International (P) Limited, Publishers.
5. Bansal, R. (2011). *I have a dream*. Westland..

Suggested E Learning Materials:

1. Linda,V. (2012, Oct 31). *Sustainable Development*. Retrieved from <https://www.youtube.com/watch?v=RCN6it0LZvY>
2. Vidya-mitra (2017, September 19) *Corporate Social Responsibility*. Retrieved from <https://www.youtube.com/watch?v=HHZE4pWale>

Discipline Electives

COM 512 Management Accounting

Max. Marks : 100	L	T	P	C
(CA: 40 + ESA: 60)	4	0	0	4

Course Objectives :

1. To understand the fundamental concepts and processes of Management Accounting.
2. To analyze the Management Accounting methods and to identify profitable products and services.
3. To be able to interpret management accounting statements for ascertainment of price and profit, planning & control of expenses.
4. To analyze accounting reports to make sound managerial decisions

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a ‘case study problem’ which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content

Section A

Management Accounting – Introduction; Nature, Scope and Functions; Role of Management Accountant. Difference between Financial and Management Accounting; Difference between Cost and Management Accounting; Cost Concepts and Classifications. Variable and Absorption

Costing – Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements. Activity Based Product Costing – Concept and uses; Emerging Costing approaches. Cost-Volume-Profit (CVP) Analysis – Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis; Optimal use of Limited Resources.

Section B

Relevant Information and Short-Run Managerial Decisions – Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions. Budgeting – Nature and functions; Zero Based Budget; Performance Budgets; Functional Budgets Leading to the Preparation of Master Budgets; Capital Expenditure Budget - Fixed and Flexible Budgets; Preparation of Different Types of Budgets. Standard Costing – Concept, Advantages; Types of Standards; Variance Analysis; Materials, Labour, Overhead; Managerial Uses of Variances; Standard Costing as an Instrument of Cost Control and Cost Reduction.

Section C

Responsibility Accounting – Concept of Responsibility Accounting; Responsibility Centres – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting. Divisional Performance Measurement – Advantages and Disadvantages of Divisionalisation; Measures of Performance; Return on Investment (ROI) Versus Residual Income (RI); Non- Financial Performance Measures; Overview of Green Accounting, Forensic Accounting & Creative Accounting

Learning Outcomes:

Upon completion of the course student will be able to

- Understand management accounting practices.
- Make effective decisions following accurate process.
- Apply management decisions in various situations.

Suggested Readings:

1. Noreen, E. W., Brewer, P. C., & Garrison, R. H. (2014). *Managerial Accounting for Managers*, (8 ed) New York: McGraw-Hill/Irwin.
2. Brewer, P. C., Garrison, R. H., & Noreen, E. W. (2009). *Managerial Accounting*, (10 ed) McGraw-Hill.
3. Hilton, R. W. (1999). *Managerial Accounting* (8 ed) (p. 568). Irwin/McGraw-Hill.
4. Hilton, R. W., & Platt, D. E. (2013). *Managerial accounting: Creating Value in a Dynamic Business Environment*. McGraw-Hill Education.

Suggested E Learning Materials:

1. Edspira(2014, Dec 18). Introduction to Budgeting. Retrieved from <https://www.youtube.com/watch?v=pCwLhz0ltIE>
2. My commerce Info (2018, March) Management Accounting-Meaning and function Retrieved from <https://www.youtube.com/watch?v=lum3qmyHyXo>

COM 501 Advance Investment Management

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives :

On completing the course, students are able to,

- Explore dynamics between markets.
- Understand role of the market participants.
- Learn about concepts of valuation of financial securities.
- Develop understanding of portfolio allocation

Section A

Markets and various forms security markets and the role of security market in Economy, Security markets: organizational pattern and mechanics with special focus on types Indian security markets. Types of securities traded in Indian security and the role of regulators in efficient functioning of security markets. Market intermediaries and roles in Indian security markets. **Time value concepts and valuation of debt, Type of Fixed income instruments.**

Section B

Recent changes in Debt Market, Introduction of computation of risk and returns. Utility theory. Portfolio theory. Capital Asset Pricing Model(CAPM), Arbitrage Pricing Theory and Multifactor models. Fundamental Analysis. Internal and market valuation of securities/firm. Financial statement analysis. Technical Analysis.

Section C

Market Efficiency and Overview of Behavioural Finance. Criteria for portfolio selection. Portfolio diversification. Portfolio objective. Size of Portfolio. Selection basis and readjustment and timing of disinvestment, Introduction to technical analysis for market and individual Stocks. Commodity Exchange Risk Management: Spot and futures prices. Polling of spot prices. Contract Specifications. Margining system. Marked to Market. Daily and Final Settlement. Circuit Filters. Position Limits. Delivery on derivative exchanges. Options devolvement mechanism.

Suggested Readings:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management (5 ed.). New Delhi: McGraw Hill.
2. Donald E Fischer, R. J. (2007). Security Analysis and Portfolio Management (6 ed.). Noida: Prentice Hall
3. William Sharpe, A. G. (2017). Investments (11 ed.). Noida: Prentice Hall.

Suggested E Learning Materials:

1. CA Classes, (2015, Dec 28). Capital Asset pricing Model. Retrieved from <https://www.youtube.com/watch?v=juZ51NqDrGw>
2. Khan Academy (2011,June) Time value of money Retrieved from <https://www.youtube.com/watch?v=733mgqrzN>

COM 513 Public Policy

Max. Marks : 100	L T P C
(CA: 40 + ESA: 60)	4 0 0 4

Course Objectives:

1. To develop an understanding of the fundamentals of the public policy, policy implementation processes and models
2. To enable participants make informed business decisions with respect to policy environment
3. To gain insights of the emerging governance scenario and its impact on businesses
4. To explore role of ancient Bharatiya wisdom in public policy

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Contents:

Section A

Definition of Public Policy, Public Policy as Academic Discipline, Basics of Public Policy, The need of Public Policy, Introduction to Bharatiya cultural perspective of public policy

Categorization of Models of Public Policy Analysis – Descriptive, Prescriptive, Conceptual and Ideal. Types of Models of Public Policy Analysis – Linear, Incremental, Systems, Interactive, and Rationalist

Section B

Top-down and bottom-up approach of policy implementation, Democracy and Policy Implementation, Bureaucratic model of governance, Street Level Bureaucracy, Role of Multilateral institutions in policy implementation

Section C

Public-Private Partnership, Role of Civil Society in Governance, Social Audits for reducing implementation gaps, E-governance as a tool for effective implementation

Emerging Trends in policy domain, Legal pluralism and Public Policy, Introduction to ChanakyaNeeti

Learning Outcomes:

Upon completion of the course student will be able to :

- Analyze impact of policy decision on business.
- Take informed business decisions.
- Learn innovative policies from Bharatiya ancient wisdom.

Suggested Readings:

1. Fischer, F., & Miller, G. J. (1 ed). (2006). *Handbook of Public Policy Analysis: Theory, Politics, and Methods*. CRC Press.
2. Osborne D. & Gaebler T. (1993) *Reinventing Government: How the Entrepreneurial Spirit is Transforming the Public Sector*. Plume
3. North D. C (1990). *Institutions, Institutional Change and Economic Performance*. Cambridge University Press
4. Pillai, R. (2015). *Corporate Chanakya*. Jaico Publishing House.
5. Sharma, S. (2007). *New mantras in corporate corridors: From ancient roots to global routes*. New Age International (P) Limited, Publishers

Suggested E Learning Materials:

1. ESCAP (2015, May 7). *PPP-concept, benefit & limitation*. Retrieved from <https://www.youtube.com/watch?v=WYoXWNm62Zw>
2. Rob,R. (2012,July 15) What is public policy Retrieved from <https://www.youtube.com/watch?v=5YiZ-Tk3kmM>

COM 503 Advanced Business Laws III

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To understand the connection of public policy with law and the role of the judiciary.
2. To expose the intricacies of administrative and constitutional law to the students.

3. To make students learn about the functioning of parliamentary procedures and the exercise of administrative discretion in execution of policies.
4. To give students a perspective on comparative law, international law and arbitration mechanisms between nations, natural justice and regulatory institutions.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Constitutional Law: Features of the Constitution, Fundamental Rights / Duties, Directive Principles of State Policy, Federal Policy.

Section B

Parliamentary Democracy and the Law- making process: Role of Executive, Legislature and Judiciary, Judicial Review of Executive Action, Judicial Activism, PIL, Administrative Discretion, Administrative Tribunals

Role of Regulatory Bodies in furthering Public Policy: RBI, TRAI, SEBI, IRDA, CCI.

Section C

Typologies of Public Policies and Law: Approaches to Law-making., Environment and Law, Social Movements and Law. Civil Rights, Privacy, Censorship. Global Trade: World bank and finance, Role of WTO, TRIPS & TRIMS.

Learning Outcomes:

Upon completion of the course student will be able to :

- Connect public policy with law.
- Understand the intricacies of administrative and constitutional law.
- Familiarize with parliamentary procedures and execution of policies.
- Understand various perspectives of law and legal mechanism.

Suggested Readings:

1. Basu, Durga Das (2015), *Introduction to the Constitution of India*. (22ed), Gurgaon: Lexis Nexis.
2. Seervai, H.M. (2013). *Constitutional Law of India*.(3 ed), Delhi: Universal Law Publication.
3. Massey, I. P. (1999). *Administrative Law*. (7 ed), New Delhi: Eastern Book Company.
4. Jain, M. P. (2013). *Principles of Administrative Law*.Volume 1 (2ed). Gurgaon: Lexis Nexis
5. Bare Acts related to RBI, SEBI, IRDA,TRAI
6. Hannu W., Jayashree W. (Ed.), (2012).
7. *A Handbook on the WTO TRIPS Agreement* by World Trade Organization

Suggested E Learning Material:

1. Cummings, Scott L. (2018, May 11). *Law and Social Movements: Reimagining the Progressive Canon*. Wisconsin Law Review. Retrieved from SSRN: <https://ssrn.com/abstract=3177207>
2. (2019, February 06) *Environmental* Retrieved from <https://www.environmentalscience.org/environmental-law>.

COM 514 Qualitative Research**Max. Marks : 100****L T P C****(CA: 40 + ESA: 60)****4 0 0 4****Course Objectives:**

1. To develop the qualitative research skills for business management
2. To enable participants appreciate the role of qualitative research in business decision making.
3. To gain insights into business processes by analyzing case studies and organizational ethnographies
4. To become aware of recent trends in qualitative research for effective business management

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Philosophy of knowledge and research, Research Traditions – Positivism, Interpretivism and Post Modernism

Research Questions, Propositions, and Objectives in Qualitative Study, Data collection and analysis, Conceptual framework of a good qualitative research

Section B

Qualitative Research Methods - Grounded Theory, Case Study, Ethnography, Phenomenology, Hermeneutics, Software for Qualitative Research – Vantage point, Nvivo, Atlas.ti, Research report writing

Section C

Business Case Studies Analysis and review – Organizational Ethnographies, Business and Legal studies

Learning Outcomes:

Upon completion of the course student will be able to :

- Gather and interpret qualitative data for understanding business scenario in effective manner.
- Simulate in-depth observations and subsequent analysis help in improving organizational environment.
- Obtain awareness of recent trends and developments in the area of business research
- Be equipped with relevant skills of qualitative research for application in business environment

Suggested Readings:

1. Creswell J. W. (2012): *Research Design* (6 ed) Delhi Sage Publications
2. Strauss A. & Corbin J. (1998) *Basics of Qualitative Research* (3 ed). New Delhi Sage Publications

3. Silverman D. (2007) *Interpreting Qualitative Data (5 ed)*. New Delhi Sage Publications
4. Hatch, M. J. (2018). *Organization Theory: Modern, Symbolic, and Postmodern Perspectives (1 ed)*. Mumbai Oxford university press.
5. Gibbs, G. R. (2008). *Analyzing Qualitative Data (4 ed)*. New Delhi Sage Publications.

Suggested E-Learning Resources:

1. O'Reilly (2015). *How To Stop Worrying and Learn to Love Qualitative Data*. Retrieved from <https://www.youtube.com/watch?v=7mhppMekvLQ>
2. Gittan,H.(2017). *Types of qualitative research*. Retrieved from <https://www.slideshare.net/kerbala2013/types-of-qualitative-research>
3. Yale University (2015). *Fundamentals of qualitative Research Methods*. Retrieved from https://www.youtube.com/watch?v=_0HxMpJsm0I

COM 509 Indian Banking Sector

Max. Marks : 100	L T P C
(CA: 40 + ESA: 60)	4 0 0 4

Course Objectives:

1. To understand the banking system and banking structure of India.
2. To understand the banking operations in association with the retail, corporate and rural banking in India.
3. To understand various products and services offered by the banks along with micro finance offered by the banks.
4. To understand the various other financial services provided by Indian banks.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a 'case study problem' which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Contents:**Section A**

Indian Financial System: Overview of structure, Regulators & Functions, Role & function of banks, Banking Regulation act 1949, RBI Act 1934, Money supply. CIBIL, Fair practices Code and Banking Codes and Standards Board of India (BCSBI), Changing scenario of Indian Banking. Overview of Major Banks of the world,

Retail Banking: Introduction, Meaning, Features and Significance of Retail Banking in India, History, evolution and product models in retail banking, Retail banking and Wholesale banking, Retail products: Overview. Marketing in Retail Banking: Introduction, delivery channels, marketing mix. Opportunities and Challenges of retail banking in India, Other issues related in Retail Banking:

Section B

Recovery of Retail loans, Recovery process, Securitization of Assets, Third Party distribution in Retail Banking. CRR & SLR. Introduction to BASEL III norms & Capital Adequacy Ratio. Corporate Banking- Conceptual overview of various products, term loans, Working Capital Financing.

Rural Banking: Theories and approaches to rural banking and credit; Structure and characteristics of rural economy of India. Evolution of institutional rural credit in India, Institutional Credit Arrangements for Rural Development: Multi-Agency approach and Service Area Approach, Farmers Clubs and Kisan Credit Card. Government supported rural credit programmes for poverty alleviation including DRI; Problems in rural banking.

Section C

Micro Finance: Genesis of micro finance; Principles of Micro Finance. Role of micro finance in poverty alleviation; Role of Group method in micro finance, Types of Groups. SHGs and JLGs; SHG- Bank Linkage Model and it's working. Role of SHG Federations. Micro Finance Institutions (MFIs): MFIs: Form and working, Current problems in the working of MFIs; Working of Gramen Bank and SEWA Bank in India. Design of Microfinance Products; credit, savings and micro insurance; Financing MFIs; Current issues and Problems.

Establishing bank lending policies under changing environments-monetary and credit policy of RBI, RBI guidelines on guarantees and Co-acceptance.

Insolvency and Bankruptcy code (IBC). Banking Automation and security, Artificial Intelligence in Banking. Universal Banking: Merchant Banking, Depository services, Housing Finance, Hire Purchase and Leasing, Factoring.

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand banking structure of India.
- Understand banking operations and associated services.
- Accustomed to the aspects of micro finance.
- Know various financial services offered a bank.

Suggested Readings:

1. Gomez, C. (2011). *Banking and Finance Theory, Law and Practice* (1 ed.). New Delhi: PHI Learning.
2. Gopinath, M. N. (2017). *Banking Principles and Operations* (7 ed.). Mumbai: Snow White Publications.
3. Pathak, B. V. (2011). *The Indian Financial System: Markets, Institutions and Services*. (3 ed.) New Delhi Pearson Education India.
4. Suresh, P., & Paul, J. (2014). *Management of banking and financial services* (4 ed.). New Delhi : Pearson Education India.
5. Gordon, E., & Natarajan, K. (2007). *Banking Theory, Law and Practice*. (3 ed.) New Delhi, Global Media.
6. IIBF. (2017). *Retail Banking* (3 ed.). Mumbai: Macmillan.
7. Vinay Dutta, K. S. (2013). *Commercial Bank Management* (1 ed.). Mumbai: Tata McGraw Hill.

Suggested E-Learning Resources:

- 1) MSG. (2018, December). Management Study Guide. Retrieved from Management Study Guide: <https://www.managementstudyguide.com/history-of-modern-banking.htm>
- 2) MSG. (2019, April). Management Study Guide. Retrieved from Management Study Guide: <https://managementstudyguide.com/demand-deposit-products.htm>
- 3) MSG. (2019, April). Management Study Guide. Retrieved from Management Study Guide: <https://managementstudyguide.com/three-basel-accords.htm>

- 4) MSG. (2019, April). Management Study Guide. Retrieved from Management Study Guide:<https://managementstudyguide.com/bank-recapitalization-in-india.htm>

COM 505 Banking Theory and Practice

Max. Marks : 100	L T P C
(CA: 40 + ESA: 60)	4 0 0 4

Course Objectives:

1. To facilitate the study of theory and practice of banking for Indian financial system.
2. To establish the understanding about banking customers relations and instruments used for banking operations.
3. To provide knowledge of various banking services related to transfers and withdrawals
4. To provide understanding of role of international banking and financial operations and import and exports facilities by banks.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a ‘case study problem’ which will be compulsory for the Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Content:

Section A

Banks as Financial Institutions: Growth and development, structure, functions and role in economic development -Commercial banks, Cooperative Credit Institutions, and Regional Rural Banks, Khan Committee Recommendations. RBI and Opening of new banks.Traditional banking vs. E- Banking, Facets of E-Banking and constraints, deposits-Advances–Miscellaneous services. Financial inclusion, recent developments in banking industry. Definition& meaning of banker and customer. Different Types of Bank Customers: Different types of Bank Customers : Minor, illiterate person, Blind person, Married women, Lunatic person, Joint account holders, Partnership firm, Joint Hindu Family, Firms, Clubs/societies, Joint Stock Company, Unincorporated associations, Trusts.

Section B

KYC norms, General and special features of banker-Customer relationships; Their rights and duties- Garnishee order and Attachment order. Bank procedures and practices in opening, Operations and Closure of various types of deposit accounts. Nomination facilities. Steps to be taken by a bank on customer's Death, Lunacy, Bankruptcy, Winding up. Negotiable Instrument Act: Negotiable Instruments: Features and types, Cheques: Definition, Features, Drawing, Crossing, Endorsements, Payments and collection of cheques. Statutory protections, Precautions and duties of paying and collecting banker, Negligence and cases where banker must refuse payment, Forged instruments. Dishonor of cheques and its implications.

Section C

Bank Services: Remittance of funds: Bank draft, mail transfer and telegraphic transfer. Traveler's Cheque. MICR clearing system, RTGS. Currency chest and its working. Safe custody and safe deposit vaults. Credit cards and ATM/ Debit Cards. Recent Developments and current Issues in Banking services and Practices. International Banking and Finance: Role of international financial institution in promoting international development and liquidity, IMF, WORLD BANK, IDA, IFC, ADB. Role & Policies of EXIM bank in financing and promoting foreign trade. Financing of imports and exports by banks; mechanism & Procedures. Currents Issues in International Banking and Finance institutions.

Learning Outcomes:

Upon completion of the course student will be able to :

- Learn theory and practice of banking for Indian financial system.
- Understand various banking services related to transfers and withdrawals.
- Understand role of international banking and financial operations
- Learn about import and exports facilities by banks.

Suggested Readings:

1. Shekhar, K. C., & Shekhar, L. (2005). *Banking Theory and Practice (20 ed.)*. Vikas Publishing House.
2. Gomez, C. (2011). *Banking and Finance Theory, Law and Practice (1 ed.)*. New Delhi: PHI Learning.
3. Gopinath, M. N. (2017). *Banking Principles and Operations (7 ed.)*. Mumbai: Snow White Publications.

4. IIBF. (2017). *Principles & Practices of Banking* (3 ed.). Mumbai: Macmillan.
5. Roussakis, E. N. (1983). *International banking: Principles and Practices*. Praeger.
6. Jones, G. (1991). *Multinational and International Banking* (1 ed) Edward Elgar Publishing, New Delhi.

Suggested E-Learning Resources:

- 1) Sahdev D. A study on Challenges and opportunities in Indian Banking System. Retrieved from academia.edu : https://www.academia.edu/5460563/A_study_on_Challenges_and_Opportunities_in_Indian_banking_Sector
- 2) IIBF. Indian banking industry analysis. <https://www.ibef.org/industry/banking-presentation>
- 3) MSG. (2019, April). Management Study Guide. Retrieved from Management Study Guide:<https://managementstudyguide.com/peer-to-peer-lending.htm>
- 4) MSG. (2019, April). Management Study Guide. Retrieved from Management Study Guide:<https://managementstudyguide.com/central-banks-be-independent.htm>

COM 506 Business Analytics

Max. Marks : 100

L T P C

(CA: 40 + ESA: 60)

4 0 0 4

Course Objectives:

1. To develop the quantitative research abilities for business intelligence.
2. To enable participants appreciate the role of data analytics (quantitative) in business decision making.
3. To appreciate the changing dynamics of business scenario through data sciences
4. To apply concepts of business analytics for effective management skill.

Note: The paper will contain three questions from every section aggregating nine questions. In any one of the sections, there will be a ‘case study problem’ which will be compulsory for the

Candidates. Candidates are required to attempt total of six questions, taking two question from each section.

Course Contents:

Section A

Introduction to Data Sciences, Evolution of Data Sciences, Prerequisites for Data Analytics, need of conceptual soundness for Data Analytics.

Introduction to Big Data, Role of Data analytics in Business Decisions, Business Analytics in management domains (Marketing, Finance, HR)

Section B

Advanced Data collection techniques (using AI and IoT), Data cleaning, Regression, Clustering, Factor Analysis, Decision Tree, Time series. Software for analysis (Excel, SPSS, Tableau, R), Analysis and Interpretation of data, Innovative reporting and data representation, data visualization and story-telling.

Section C

Emerging Trends in Data Sciences, Cyber security and ethical dimensions of Data Sciences, using Data Sciences for addressing social needs.

Learning Outcomes:

Upon completion of the course student will be able to :

- Interpret data for understanding business scenario in effective manner.
- Get a simulation of how data sciences help in predicting and forecasting sales.
- Aware of recent trends and developments in the area of business analytics

Suggested Readings:

1. Donald, R. C., & Pamela, S. S. (2003). Business research methods (5 ed.) New Delhi *Tata Mac Graw Hills, New Delhi.*
2. Jeffrey, A. H., Joey, F. G., & Joseph, S. V. (2002). *Modern Systems Analysis and Design (2 ed.)*. New Delhi : Pearson.
3. Stine, R., & Foster, D. (2014). *Statistics for Business: Decision Making and Analysis (10 ed.)*. New Delhi : Pearson
4. Nielsen, L., & Burlingame, N. (2012). A Simple Introduction to Data Science (10 ed.). New Delhi : *New Street Communications, LLC.*

Suggested E-Learning Resources:

1. IBM Analytics (2017). *Understanding the "why" of business analytics*. Retrieved from <https://www.youtube.com/watch?v=2zla8pw5-dw>
2. Petrov, K.(2016). *Business Analytics*. Retrieved from <https://www.youtube.com/watch?v=gloHNTLXYbw>
3. *Evans, P.(2013). How data will transform business*. Retrieved from https://www.ted.com/talks/philip_evans_how_data_will_transform_business.

Reading Electives**MGMT 532R Corporate Banking - I****Max. Marks : 100****L T P C****(ESA: 100)****0 0 4 2****Course Objectives:**

1. To understand about corporate banking products and services offer by various Banks.
2. To understand the concept and significance of branch profitability.
3. To understand about all the BASEL norms which are designed to improve the regulation, supervision and risk management within the banking sector.
4. To understand the concept of credit bureau.

Note: The question paper will contain Eight questions and candidate will be required to attempt any five questions.

Course Content:

Learning modules detailing the following:

Branch Profitability, Corporate Internet Banking, Credit Bureau, Basel norms, Structured Products

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand corporate banking products and services
- Understand the concept and significance of branch profitability.
- Gain knowledge about all BASEL norms
- Gain knowledge that will make them job ready .

Suggested Readings:

1. Gopinath, M. N. (2017). *Banking Principles and Operations* (7 ed.). Mumbai: Snow White Publications.
2. IIBF. (2017). *Corporate Banking* (3 ed.). Mumbai: Macmillan.
3. IIBF. (2017). *Principles & Practices of Banking* (3 ed.). Mumbai: Macmillan.
4. Vinay Dutta, K. S. (2013). *Commercial Bank Management* (1 ed.). Mumbai: Tata McGraw Hill.

Suggested E Learning Materials:

- 1) Learning Sessions(2017, Oct). *Basel Norms*. Retrieved from https://www.youtube.com/watch?v=x_sOTObwx7g
- 2) CRIF India(2017,Jun) *What is credit bureau* Retrieved from <https://www.youtube.com/watch?v=OIT9z8cO4LU>

MGMT 534R Digital Marketing

Max. Marks : 100

L T P C

(ESA: 100)

0 0 4 2

Course Objectives:

1. To understand the components of digital marketing and its role in promotion mix
2. To learn various activities performed under digital marketing
3. To understand the application of digital marketing tools in marketing management

Note: The question paper will contain Eight questions and candidate will be required to attempt any five questions.

Course Content:

Benefits of DM, Business environment and various modes of DM, and innovations, Developing the optimal strategy ,Ethical issues, Steps to success and Case of successful DM campaigns

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand and implement digital marketing tools
- Get a practical outlook of the digital marketing and its implementation in marketing promotion
- Gain knowledge that will make them job ready for the marketing job

Suggested Readings:

1. Chaffey, D. and Ellis-Chadwick, F. (2012). *Digital Marketing: Strategy, Implementation and Practice*. (1 ed). Harlow: Pearson Education.
2. Dodson, I. (2016). *The art of digital marketing*. (1 ed). Hoboken, New Jersey: Wiley.
3. Yan, D. (2014). *Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation* Ed. 3. (1 ed). Kogan Page.

Suggested E Learning Material:

1. Shazwan, R (2017, Aug). *Ethical issues in online business* Retrieved from <https://www.youtube.com/watch?v=JHIZdG4NVn8>
2. Web Training Academy (2015, April) *Digital Marketing* Retrieved from <https://www.youtube.com/watch?v=HAYYZA8IIKo>

MGMT 521R Advance in Mutual Funds

Max. Marks : 100

L T P C

(ESA: 100)

0 0 4 2

Course Objectives:

1. To Develop Understanding of Mutual Funds so that they should compare the risks and expected yields after adjustment of tax on various instruments while taking investment decisions.
2. To develops students understanding and skills in investment area and various options available in mutual funds.

Note: The question paper will contain Eight questions and candidate will be required to attempt any five questions.

Course Content:

Introduction of mutual funds, history of mutual funds, role of SEBI in mutual fund Industry, Net Asset Value (NAV) of a scheme, Types of mutual funds and schemes, how to invest in mutual funds, SIP, SWP, STP, performance of mutual fund scheme. Tax saving scheme, Fund of Fund scheme, Assured return scheme.

Mutual fund application form, offer document, KYC, Certificate of account, how to choose mutual fund scheme, redressal of complaints, consumer protection, difference between mutual funds and IPO, Nominee on mutual fund investment.

Learning Outcomes:

Upon completion of the course student will be able to :

- Advise on various aspects of Mutual Funds.
- Be Equipped with the knowledge to clear NISM V Module.
- Job-readiness in Mutual Fund industry.

Suggested readings:

1. Bank & Finance- "http://www.ncfe.org.in/financial_education/banking"
<http://www.ncfe.org.in/financial-education/banking>
2. Financial Planning –The road to your financial future- Understanding Mutual Funds-<http://www.ncfe.org.in/financial-education/mutual-fund>
3. "<https://www.kotaksecurities.com/>"
<https://www.kotaksecurities.com/>
4. "<http://flame.org.in/>" <http://flame.org.in/>
5. NISM Mutual fund distributor 5 A Certification examination
6. NISM-Series-V-B: Mutual fund Foundation certification examination.
7. Let's Talk Money by Monika Halan.

Suggested E- Learning Materials:

1. Mutual fund course can be accessed from - "<https://alison.com/course/financial-funds>" <https://alison.com/course/financial-funds>
2. Basics of mutual funds can be accessed from- <https://www.elearnmarkets.com/courses/display/basics-of-investing-in-mutual-funds>
<https://www.elearnmarkets.com/courses/display/basics-of-investing-in-mutual-funds>

MGMT 529R Supply Chain Management

Max. Marks : 100

L T P C

(ESA: 100)

0 0 4 2

Course Objectives:

1. To develop understanding of basics of SCM.
2. To develop basic understanding of role of mathematics in SCM.
3. To develop understanding of inventory management in SCM.
4. To develop understanding of role of internet and customer centric orientation in SCM.
5. To stimulate thought process of students with help of suitable case studies.

Note: The question paper will contain Eight questions and candidate will be required to attempt any five questions.

Course Content:

Basics of SCM, Performance Measurement and Decisions Making Basic Mathematics in SCM. Cost Management in SCM. Inventory Management in Supply Chain. Role of Internet Technologies and E-Commerce in SCM. Customer and Service Management.

Learning Outcomes:

Upon completion of the course student will be able to :

- Have a basic understanding of SCM.
- Understand and apply mathematics behind SCM.
- Understand inventory management in real world scenarios.
- Understand the role of internet and customer centric orientation in SCM.
- Secure jobs in the SCM industry.

Suggested Readings:

- i. Chopra, S., Meindl, P., & Kalra, D. (2016). Supply Chain Management (6 ed.). Pearson.
- ii. Handfield, R. B., & Nichols Jr., E. L. (1998). Introduction to Supply Chain Management (1ed.). Pearson.

- iii. Levi, D. S., Kaminsky, P., & Levi, S. E. (2019). *Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies* (4 ed.). McGrawHill.
- iv. Shapiro, J. (2006). *Modeling the Supply Chain* (2 ed.). Cengage Learning.
- v. Tayur, S., Ganeshan, R., & Magazine, M. (Eds.). (1999). *Quantitative Models for Supply Chain Management*. Springer.

Suggestive E-learning resources:

1. Ganeshan, R., & Harrison, T. P. (1995). *An Introduction to Supply Chain Management*. Retrieved 2019, from http://lcm.csa.iisc.ernet.in: http://lcm.csa.iisc.ernet.in/scm/supply_chain_intro.html
2. Malhotra, Y. (1998). *Business Process Redesign: An Overview*. Retrieved 2019, from <http://www.brint.com: http://www.brint.com/papers/bpr.htm>
3. Narahari, Y., & Biswas, S. (2016). *Supply Chain Management: Modeling and Decision Making*. Retrieved 2019, from <http://lcm.csa.iisc.ernet.in: http://lcm.csa.iisc.ernet.in/scm/coimbatore/index.htm>

MGMT 531R Advanced Readings in HRM

Max. Marks : 100

L T P C

(ESA: 100)

0 0 4 2

Course Objectives:

1. This course aims at exposing students to latest thinking in Human Resource Management
2. This course enables the participants to understand and appreciate the role of Institution Building and their impact on society development.
3. Learning about leadership and related HRD issues in the corporate and social context and development of qualities to face the challenges of the outer world.
4. It also aims at developing excellence, motivation and human concerns while managing in a competitive scenario and to understand various concepts related with HRA, HRIS, IHRM and HRD audit

Note: The question paper will contain Eight questions and candidate will be required to attempt any five questions.

Course Content: Learning modules detailing the following:

Worker's Participation in Management, TQM, Quality Circles, JIT, Six Sigma, Quality of Work life, Employee Empowerment, Virtual HR, HR Reengineering, Mobility: Promotion, Demotion, Transfer & Separation, Balanced Score card, Introduction to HR Analytics.

Learning Outcomes:

Upon completion of the course student will be able to :

- Gain in-depth knowledge about various HR concepts, role and Role Analysis and their significance for individual and organizations
- Cope with stress arising due to role ambiguity
- Learn about organization, organization culture, environmental interface and its implication for managers
- Understand the HR policies , cultural differences & IHRM
- Learn about Audit of Human Resource , HRA & HRIS

Suggested Readings:

1. McCauley-Smith, C. (2017). Book review: HRD, OD, and institution building: Essays in memory of Udai Pareek.
2. Pareek's, U. (2017). *Undersnading Orgaizational Behaviour*(4 ed.) New Delhi: Oxford University Press.
3. Sinha, J. B. (1995). *The cultural context of leadership and power*. New Delhi :SAGE Publications Pvt. Limited.
4. Pareek, U. (1994). *Making organizational roles effective*. Tata McGraw-Hill.
5. Rao, T. V. (2014). *HRD audit: Evaluating the human resource function for business improvement*. SAGE Publications India.

Suggested E Learning Materials:

1. IITR (2018, Mar). *Total Quality Management*. Retrieved from <https://www.youtube.com/watch?v=yWIAOFs04go>
2. QualityGurus(2013,Jan) *Introduction to six sigma* Retrieved from <https://www.youtube.com/watch?v=wEBPVQ7W2wg>

MGMT 533R Corporate Banking - II

Max. Marks : 100

L T P C

(ESA: 100)

0 0 4 2

Course Objectives:

1. To understand about corporate banking products and services offer by various Banks.
2. To understand the products offer for MSME financing by Banks.
3. To understand about international banking products and services offer by Banks like treasury products, trade services, Forex etc.
4. To understand the concept of rural business credit and the products offer by the Banks for same.

Note: The question paper will contain Eight questions and candidate will be required to attempt any five questions.

Course Content:

Trade Services, Treasury Products, Derivatives, UCP, Rural Business Credit, MSME

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand term loans, working capital loans, project financing etc.
- Understand about the products and services offer for MSME financing.
- Job- readiness specifically in Corporate Banking and international banking division of Banks.

Suggested Readings:

1. Gopinath, M. N. (2017). *Banking Principles and Operations* (7 ed.). Mumbai: Snow White Publications.
2. IIBF. (2017). *Corporate Banking* (3 ed.). Mumbai: Macmillan.
3. IIBF. (2017). *Principles & Practices of Banking* (3 ed.). Mumbai: Macmillan.
4. IIBF. (2017). *International Banking* (3 ed.). Mumbai: Macmillan.
5. Vinay Dutta, K. S. (2013). *Commercial Bank Management* (1 ed.). Mumbai: Tata McGraw Hill.

Suggested E Learning Material:

1. Tutorial point(2018, Jan). *Rural credit in India*. Retrieved from https://www.youtube.com/watch?v=NBWF_gKwJZk
2. Mettascliub (2017, Feb) *What is MSME*. Retrieved from https://www.youtube.com/watch?v=KGjfQfZ_WTM

COM 508R IFRS**Max. Marks : 100****L T P C****(ESA: 100)****0 0 4 2****Course Objectives:**

1. To have an understanding of the IASB's due process and the objectives of the IASB.
2. To have an understanding of the development of the IFRS in the past.
3. To know which entities are required or permitted to use IFRS and a general overview about IFRS.
4. To have an in-depth understanding in applying and interpreting IFRS to real world accounting problems.

Note: The question paper will contain Eight questions and candidate will be required to attempt any five questions.

Course Content

The International Accounting Standards and comparison with GAAP, Current accounting topics and application and awareness of IFRS. International Financial Reporting Standards (IFRS): Scope, adoption process, participating parties and countries, A conceptual framework to financial reporting and presentation of financial statements under IFRS, International Financial Reporting Standards adoption in India, Impact of IFRS on Various Sectors, Other issues of international accounting and reporting

Learning Outcomes:

Upon completion of the course student will be able to :

- Familiarize with International Financial Reporting Standards.
- Understand accounting harmonization and convergence.
- Explore International Financial Reporting Standards (IFRS).
- Understand alternative accounting and reporting methods.

Suggested Readings :

1. Epstein, B. J., &Jermakowicz, E. K. (2010). *WILEY Interpretation and Application of International Financial Reporting Standards 2010*. John Wiley & Sons.
2. Karabrahimoglu, Y. Z., &Tunç, G. (2014). Financial Statement Analysis under IFRS. In *Handbook of Research on Strategic Business Infrastructure Development and Contemporary Issues in Finance* (pp. 238-255). IGI Global.
3. Nobes, C., Parker, R. B., & Parker, R. H. (2008). *Comparative international accounting*. Pearson Education.
4. Radebaugh, L. H., Gray, S. J., & Black, E. L. (2006). *International accounting and multinational enterprises*. Wiley.
5. Zülch, H. (2014). *International Financial Reporting Standards (IFRS) 2014: deutsch-englische Textausgabe der von der EU gebilligten Standards und Interpretationen* (Vol. 3). John Wiley & Sons.

Suggested E Learning Materials:

1. DIGESHSHALA(2018, Dec). *What is IFRS*. Retrieved from <https://www.youtube.com/watch?v=wXq6inZZANM>
2. The commerce Tutor (2016,Jun) *GAAP-Meaning and need* Retrieved from <https://www.youtube.com/watch?v=oUy4XOx5lc>

MGMT 528R Strategic Planning in IT**Max. Marks : 100****L T P C****(ESA: 100)****0 0 4 2****Course Objectives:**

1. To develop advanced learning in level of collaboration, communication, and engagement in Information Technology.
2. To update the student in current environment as well as the dynamic changes in Information technology.

Note: The question paper will contain Eight questions and candidate will be required to attempt any five questions.

Course Content:

Strategic perspective of Information Technology; IT-enabled environment scanning, Information Technology portfolio management, Information Technology and Organization designing, IT-enabled strategy and firms performance, IT-enabled marketing capabilities, Integrating business

relations, ERP : Issues, challenges and benefits, IT-enabled economic growth.

Learning Outcomes:

Upon completion of the course student will be able to :

- Understand and apply strategic Management in their jobs.
- Provide a competitive edge to the students while in job

Suggested Readings:

1. Bruce A. Walters, Zaiyong Tang : IT-enabled Strategic Management: Increasing Returns for the Organization, IGI Global (2006)
2. Sheikh A.M : Information Technology and Strategic Management S Chand & Company (2010)
3. J R Shravana Deepan : Information Technology & Strategic Management, Fundazone (2017)

Suggested E-Learning Resources:

1. Juran (2016). *6 Steps to Successful Strategic Planning*. Retrieved from <https://www.youtube.com/watch?v=Mpqf6w5iBqI>
2. Reeves, M. (2015). *Your strategy needs a strategy*. Retrieved from https://www.ted.com/talks/martin_reeves_your_strategy_needs_a_strategy
3. Sachdev, U. (2017). *The future of voice technology*. Retrieved from https://www.ted.com/talks/umesh_sachdev_the_future_of_voice_technology
