

# **BANASTHALI VIDYAPITH**

## **Master of Commerce**



## **Curriculum Structure**

First Semester Examination, December, 2019  
Second Semester Examination, April/May, 2020  
Third Semester Examination, December, 2020  
Fourth Semester Examination, April/May, 2021

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

July, 2019

**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.

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## **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
<b>Semester Wise Total :</b>			<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>

#### 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
<b>Semester Wise Total :</b>			<b>24</b>	<b>0</b>	<b>4</b>	<b>26</b>

#### 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
<b>Semester Wise Total:</b>			<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>

**Semester IV**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
COM 511P	Reading Elective	0	0	0	2
	Major Project	0	0	52	26
<b>Semester Wise Total:</b>		<b>0</b>	<b>0</b>	<b>52</b>	<b>28</b>

**List of Discipline Electives**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C*</b>
<i><b>Accounting and Finance (AF)</b></i>					
COM 512	Management Accounting	4	0	0	4
COM 501	Advance Investment Management	4	0	0	4
<i><b>Public Policy &amp; Law</b></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><b>Banking &amp; Financial Services</b></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**

<b>Course Code</b>	<b>Course Name</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
MGMT 503R	Corporate Banking I	0	0	0	2
MGMT 506R	Digital Marketing #	0	0	0	2
MGMT 521R	Advance in Mutual Funds #	0	0	0	2
MGMT 529R	Supply Chain Management #	0	0	0	2
MGMT 502R	Advanced Readings in HRM	0	0	0	2
MGMT 504R	Corporate Banking II	0	0	0	2
COM 508R	IFRS #	0	0	0	2
MGMT 528R	Strategic Planning in IT	0	0	0	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

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

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

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

**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		<a href="https://www.udemy.com/learn-digital-marketing-course/">https://www.udemy.com/learn-digital-marketing-course/</a>
2	Edx (IIMBx)	Digital Transformation:	28 Lectures	Reading Electives		<a href="https://www.edx.org/course/digital-transformation-">https://www.edx.org/course/digital-transformation-</a>

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

# 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

Fine Arts		Physical Education and Sports	
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
		BVFF 213	Hockey
	<b>Social Service and Extension Activities</b>	BVFF 214	Judo
BVFF 301	BanasthaliSewa Dal	BVFF 215	Kabaddi
BVFF 302	Extension Programs for Women Empowerment	BVFF 216	Karate – Do
BVFF 303	FM Radio	BVFF 217	Kho-Kho
BVFF 304	Informal Education	BVFF 218	Net Ball
BVFF 305	National Service Scheme	BVFF 219	Rope Mallakhamb
BVFF 306	National Cadet Corps	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

### 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**

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## 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 at least one 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-1*. Retrieved from Youtube <https://www.youtube.com/watch?v=-kyDI0TEr-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 would be a 'case study problem' which will be compulsory for the candidates. Candidates are required to attempt total of six questions, taking at least one 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 off's 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 at least one 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](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=i7O4CriwwrY>.
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](http://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): [http://www.nevillewadia.com/images/Cronicle2011/Miss.%20Kiran%20Gangwani\\_FIN\\_40-45.pdf](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](http://www.rbi.org.in): [https://www.rbi.org.in/scripts/FS\\_Overview.aspx?fn=2752](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 3 questions from every section aggregating nine questions. In any one of the sections, there would be a ‘case study problem’ which will be compulsory for the candidates. Candidates are required to attempt total of six questions, taking at least one 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 at least one 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). Indegeneous 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](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](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](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 [youtube.com: https://www.youtube.com/watch?v=TIwZNmgFBWM](https://www.youtube.com/watch?v=TIwZNmgFBWM)

### **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 at least one 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](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 3 questions from every section aggregating nine questions. Candidates are required to attempt total of six questions, taking at least one 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\\_dFhGA23xpZE8CMqm5rIZj5Pftnsli](https://www.youtube.com/watch?v=jnNHtCODRFw&list=PLVE_dFhGA23xpZE8CMqm5rIZj5Pftnsli)
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](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\\_eqP9IEw](https://www.youtube.com/watch?v=MQR_eqP9IEw)

## **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 at least one 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](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](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](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 at least one 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](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 at least one 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 Policies 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](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 at least one 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 Assessors, 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](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2673446)
5. RBI. (n.d.). *Financial Education and RBI*. 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/Opinion/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:**

1. To understand the application of computers in the field of accounting.
2. To understand the application of Tally ERP 9 as accounting software package
3. To understand the preparation of books of accounts in MS Excel.
4. To understand calculation of TDS and file e-TDS return.

**Note:** The paper will contain three questions from every section aggregating nine questions. Candidates are required to attempt total of six questions, taking at least one question from each section.

### **Course Content**

#### **Section A**

Definition, Characteristics and limitations of computers - Elements of Computers - IT enabled services - BPO, KPO, Call centers. Computerized Accounting: Meaning and Features; An overview of Accounting Information System - AIS and Business organization, Production of Accounting Information - Accounting and System work, Information Concepts & Processing; Accounting procedures and controls in computer

environment, Application of Information Technology, Business Applications, Security Measures. 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.

### **Section B**

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. 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 , Cash flow, Preparation of budgets and controlling through variance analysis. Calculation of Capital Budgeting techniques. Calculation of TDS in spreadsheet application software, Generation and Reconciliation of TDS Challans, Filing e-TDS return

### **Learning Outcomes:**

Upon completion of the course student will be able to

- Learn usage of Tally ERP 9 for accounting purposes.
- Learn usage of MS Excel in maintaining books of accounting.
- Procure a job in the field of accounting.

**Suggested Readings:**

1. Nadhani, Asok K. (2015), *Implementing Tally. ERP 9*(2 ed.). New Delhi: BPB Publications.
2. Bodnar, G.H., & Hopwood, W.S. (2012), *Accounting Information Systems* (7ed.). Pearson.
3. Turner, L., & Weickgenannt, A.B. (2016), *Accounting Information Systems: The Processes and Controls* (3 ed.). John Wiley & Sons.
4. Smith, G (2011), *Excel Application for Accounting Principles*(4 ed.), Nelson Education.

**Suggested E Learning Materials :**

1. Income Tax Department, Govt. of India, E-filing of TDS, Retrieved from <https://www.incometaxindia.gov.in/Pages/tax-services/online-filing.aspx>
2. Parmar, Amir. (2013, Oct 14), Finance Functions in Excel, Retrieved from <https://www.youtube.com/watch?v=-6ERqkxlcfY>
3. GaddamSubramanyam (2014, March 15). How to Learn Tally ERP 9, Retrieved from <https://www.youtube.com/watch?v=wIFdDoYc6Zc>
4. Das, Mimu.(2016, Sep 3). Cash Flow Statement in Excel, Retrieved from <https://www.youtube.com/watch?v=3I4s3Gq9US8>
5. My eSheet (2016, Oct 1). How to Prepare Trading and Profit & Loss Account in excel spread sheet, Retrieved from <https://www.youtube.com/watch?v=TgBULNacfGw>
6. Mangesh, B. (2017, March 26). How to Prepare Vouchers in Tally ERP9, Retrieved from <https://www.youtube.com/watch?v=PnzUiMLtQMk>

**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. Kentteli 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**

**(CA: 40 + ESA: 60)**

**L T P C**

**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. Candidates are required to attempt total of six questions, taking at least one 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](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 at least one 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**

**(CA: 40 + ESA: 60)**

**L T P C**

**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 at least one 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**

**(CA: 40 + ESA: 60)**

**L T P C**

**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 at least one 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, *Loksangrah* 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) *CorporateSocial 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 at least one 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 :**

1. This course seeks to introduce the students to the field of inquiry that focuses on the security markets and its development globally.
2. To highlight the functioning of the financial markets and its role in resource allocation.
3. To introduce the students to the various asset classes traded in financial markets and its importance.
4. Introducing and acquainting students with different theories, valuation and pricing models.

**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 at least one question from each section.

### **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.

### **Section B**

Time value concepts and valuation of debt, Type of Fixed income instruments & 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. Market Efficiency and Behavioural Finance.

### **Section C**

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

### **Learning Outcomes:**

Upon completion of the course student will be 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.

### **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**

**(CA: 40 + ESA: 60)**

**L T P C**

**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 at least one 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=WYoXWNm6Zw>
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. Candidates are required to attempt total of six questions, taking at least one 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 at least one 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](https://www.youtube.com/watch?v=_0HxMpJsm0I)

## **COM 509 Indian Banking Sector**

**Max. Marks : 100**

**(CA: 40 + ESA: 60)**

L	T	P	C
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 at least one 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 at least one 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](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**

**(CA: 40 + ESA: 60)**

**L T P C**

**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. Candidates are required to attempt total of six questions, taking at least one 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](https://www.ted.com/talks/philip_evans_how_data_will_transform_business).

## Reading Electives

### MGMT 503R Corporate Banking - I

**Max. Marks : 100**

**L T P C**

**(ESA: 100)**

**0 0 0 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 five questions and candidate will be required to attempt any three.

**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](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 506R Digital Marketing****Max. Marks : 100****L T P C****(ESA: 100)****0 0 0 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 five questions and candidate will be required to attempt any three.

**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=HAYYzA8lIKo>

## **MGMT 521R Advance in Mutual Funds**

**Max. Marks : 100**

**L T P C**

**(ESA: 100)**

**0 0 0 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 five questions and candidate will be required to attempt any three.

### **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 0 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 five questions and candidate will be required to attempt any three.

### **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](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 502R Advanced Readings in HRM

**Max. Marks : 100**

**L T P C**

**(ESA: 100)**

**0 0 0 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 five questions and candidate will be required to attempt any three.

**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 504R Corporate Banking - II**

**Max. Marks : 100**

**L T P C**

**(ESA: 100)**

**0 0 0 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 five questions and candidate will be required to attempt any three.

#### **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](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](https://www.youtube.com/watch?v=KGjfQfZ_WTM)

## **COM 508R International Financial Reporting Standards (IFRS)**

**Max. Marks : 100****L T P C****(ESA: 100)****0 0 0 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 five questions and candidate will be required to attempt any three.

**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. Karaibrahimoglu, 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-englischeTextausgabe der von der EU gebilligten Standards und Interpretationen* (Vol. 3). John Wiley & Sons.

### **Suggested E Learning Materials:**

1. DIGESHSALA(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**

**(ESA: 100)**

L	T	P	C
0	0	0	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 five questions and candidate will be required to attempt any three.

### 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](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](https://www.ted.com/talks/umesh_sachdev_the_future_of_voice_technology)