

SYLLABUS

Under Choice Based Credit System (CBCS) with Learning Outcomes-based Curriculum Framework (LOCF)

Master of Commerce *2023-2025*



SCHOOL OF COMMERCE
GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR
ODISHA, INDIA

ABOUT THE SCHOOL

The School of Commerce, G.M. University, Sambalpur, (erstwhile G.M. College, Sambalpur established in the year 1944) is one of the oldest and largest Departments in Odisha. The B. Com course was first introduced in the State by this Department. The Department offers courses like UG, PG, and Ph.D. programmes in Commerce.

Programmes	Year of Establishment	Sanctioned Strength
B. Com	1944	384
M. Com	1965	64
M. Phil	1984	Discontinued from 2022
Ph. D.	2018	08*

* As per the availability of the supervisors

VISION

To build the School of Commerce into a center of academic excellence with a commitment to quality education in Commerce, Management, and allied fields, with a holistic approach towards a better life, environment, and society.

MISSION

- Developing systems with regard to business, industry, and public services through the pursuit of excellence in commerce education, research, training, and consultancy.
 - Encouraging, equipping, and empowering students for the promotion of entrepreneurship in rural and urban areas benefitting both the students and society at large.
 - Nurturing a motivating environment for the holistic and value-based development of the students to unfold and enhance their potential and employability.
 - Grooming innovative, competent, and ethical future leaders capable of dealing with the dynamic and competitive business environment and its ensuing challenges.
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PROGRAMME OBJECTIVES

In order to fulfill the Department's stated vision and mission, the syllabi of the M. Com program have been modified to accomplish the following objectives

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PG Councils &
Chairman, BoS

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1.ACADEMIC EXCELLENCE

- Providing exposure to the students in the latest trends in Commerce Education through research and extension activities
- Enabling them to be aware of and adapt to the contemporary developments at local, national and global levels through effective pedagogy and encouraging active involvement in both curricular and co-curricular aspects.

2.PROFESSIONAL EXCELLENCE

- Preparing students for positions of leadership in business organisations at local, national and international levels.
- Capacity building of students to assume productive roles and inculcate the habit of life-long learning.

3.SOCIALLY RESPONSIBLE CITIZENS

- Inculcating a sense of civic responsibility, social concern and commitment, and moral accountability among the students by providing a platform for their socialisation.
- Exposure of students to social issues viz. consumer rights, human rights, value system, culture, scientific temper and environment, corporate social responsibilities, ethics, governance etc.

4. VALUE BASED HOLISTIC DEVELOPMENT

- Imparting quality, need-based education, sensitising the students about their changing role in the society by raising their awareness through various activities.
- Focusing on the all-round development of personality of students through proper education and extra-curricular activities.

ABOUT THE PROGRAMME

The programme with LOCF based syllabi of the School renders students additional skills and knowledge in subjects including economics, management, marketing, accounting, and finance. These courses emphasise practical applications through case studies, research projects, and internships while delving deeper into theoretical ideas. It is imperative that graduates be prepared to take on real-world difficulties in a variety of industries through this blend of theory and practical practice. Students are trained to fulfil personal, local, regional, national, and global needs through the course, which places a high emphasis on theoretical, applied, practical, and scientific research skills. The plan allows students to pursue their studies in their area of interest by offering specific elective courses. With reference to postgraduate attributes, programme outcomes, and course-level learning outcomes, this framework is meant to support the upkeep of teaching standards.

PROGRAMME STRUCTURE

The postgraduate programme comprising two years, will be divided into 4 (four) semesters each of six months duration which is as follows:

Year	Semesters	
First Year	Semester I	Semester II
Second Year	Semester III	Semester IV

There are twenty-two (22) papers each of 4 credits amounting to 88 credits in total. The detail of the title of papers, credit hours, division of marks, etc. of all the papers of all semesters are described in the tables.

There will be two elective groups namely:

- Discipline Specific Elective in Sem II.
- Interdisciplinary Elective in Sem III.

A student has to select one of the DSE papers in Sem II and one of the papers in Sem III as offered by the respective department at the beginning of Semester II and Semester III respectively.

EVALUATION

The programme focuses on continuous evaluation. To replicate it, each paper will be of 100 marks, out of which 70 marks shall be allocated for the Semester examination, 20 marks for the Mid Term Examination, and 10 marks for Assignments. The assignments will be of quizzes, group discussions, seminar presentations, internships, poster presentations etc. There will be four lecture hours of teaching per week for each paper. The duration of the examination of each paper shall be three hours.

The minimum marks required to pass any paper shall be 40 percent in each paper and 40 percent in aggregate of a semester. No students will be allowed to avail more than three (3) chances to pass any paper inclusive of the first attempt.

PROGRAM OUTCOMES

The programme outcomes are supposed to be attained by the students after the completion of the study. The outcomes will measure the critical thinking, analytical, and problem-solving skills that are attained by the students after the completion of the programme. The programme outcomes of the programme of the University are centred on a range of knowledge and skill areas that equip students to align with workforce, and civic engagement. In the context, the programme outcomes are as follows:

PO1. Knowledge Impartation on Business and Commerce: Acquire, define, and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics, and research methodology in addressing business and socio-economic issues.

PO2. Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance the ability to pursue professional courses in higher education.

PO3. Problem Identification: Identify, interpret, and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.

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- PO4. **Use of Modern Tools and Resources:** Generate, design, and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models.
- PO5. **Application of Business Knowledge on Environment and Sustainability:** Apply and execute business knowledge to develop products, services, and methods to foster sustainable environmental practices.
- PO6. **Associating Business and Society:** Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialisation.
- PO7. **Enhancement of Professional Ethics:** Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
- PO8. **Building Leadership Competence:** Preparing students for positions of leadership in business organisations at local, national and international levels.
- PO9. **Construction of Life-Long Learning Attitude:** Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.
- PO10. **Innovation and Creativity:** Innovate and invent and design new ideas, products, services, and methodologies with the application of fundamental knowledge.

PROGRAMME SPECIFIC OBJECTIVES (PSOs)

The Master of Commerce Program articulates the students the information, abilities, and mindset they need to fit into the ensuing and future markets. The objectives of the courses are to provide students with in-depth information and training in the subject matter while also assisting them in developing broader views for professional and research purposes. To be specific, the programme specific objectives of the Master Degree programme is as follows:

- PSO1:** To pursue higher education by garnering fundamental and advanced knowledge in commerce and management.
- PSO2:** To inculcate business ethics and social responsibility.
- PSO3:** To enhance leadership competence with professional ethics and innovation.
- PSO4:** To employ commerce and business knowledge in environmental and socio-economic sustainability.

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MAPPING OF PROGRAM SPECIFIC OBJECTIVES (PSOS) WITH PROGRAM OUTCOMES (POS)

0 – No relation 1- Low relation 2- Medium relation 3–High relation

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	Total
PSO1	1	3	1	1	2	1	1	1	1	1	13
PSO2	1	2	1	1	3	3	2	3	2	2	20
PSO3	1	1	3	1	1	1	1	3	1	3	16
PSO4	2	2	1	1	3	3	2	1	2	2	19
Total	5	8	6	4	9	8	6	8	6	8	68

MATCHING INDICATOR

Matching Percentage	Level Indicator
>71	3
51-70	2
<50	1

COURSES AND ITS CORRESPONDING COLOUR SPECIFICATIONS

Employability	Entrepreneurship	Skill Development
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COURSE FRAMEWORK

Part-I: Semester-I

Papers		Marks			Total Marks	Duration (Hrs)	Credit Hours
Paper Code	Paper Title	Mid Term	Assignment	End Term			
101	Managerial Economics	20	10	70	100	40	4
102	Advance Business Statistics	20	10	70	100	40	4
103	Managerial Accounting	20	10	70	100	40	4
104	Corporate Accounting	20	10	70	100	40	4
105	Organizational Theory and Behavior	20	10	70	100	40	4
Total					500		20

Part-I: Semester-II

Papers		Marks			Total Marks	Duration (Hrs)	Credit Hours
Paper Code	Paper Title	Mid Term	Assignment	End Term			
201	Marketing Management	20	10	70	100	40	4
202	Financial Econometrics	20	10	70	100	40	4
203	Quantitative Technique for Business Decisions	20	10	70	100	40	4
204	International Finance	20	10	70	100	40	4
205	Financial Management and Policy	20	10	70	100	40	4
DSE Papers*							
206 A	International Accounting	20	10	70	100	40	4
206 B	Strategic Cost Management	20	10	70	100	40	4
206 C	Corporate Reporting & Analysis	20	10	70	100	40	4
Total					600		24

*Discipline Specific Elective Paper. Any one paper can be opted by students of this Department.

Part-II: Semester-III

Papers		Marks			Total Marks	Duration (Hrs)	Credit Hours
PaperNo	Title	Mid Term	Assignment	End Term			
301	Computer Application in Business	20	10	70	100	40	4
302	Research Methodology	20	10	70	100	40	4
303	Financial Institutions and Markets	20	10	70	100	40	4
304	Strategic Management	20	10	70	100	40	4
305	Entrepreneurship	20	10	70	100	40	4
IDSE Papers**							
306 A	Financial Institutions and Markets	20	10	70	100	40	4

306 B	Business Organisation & Entrepreneurship Development	20	10	70	100	40	4
306 C	Fundamentals of Accounting	20	10	70	100	40	4
Total					600		24

**Inter Discipline Specific Elective Paper. Any one paper can be opted by students of other Departments.

Part-II: Semester-IV

Papers		Marks			Total Marks	Durationn (Hrs)	Credit Hours
Paper Code	Paper Title	Mid Term	Assignment	End Term			
401	Corporate Governance, Ethics and CSR	20	10	70	100	40	4
402	Corporate Tax Structure & Planning	20	10	70	100	40	4
403	Human Resource Management	20	10	70	100	40	4
404	International Business Environment	20	10	70	100	40	4
405	Project Work Report and VIVA VOCE (Non-Practical Papers)			100	100	40	4
Total					500		20
22 <i>Papers</i>	Grand Total				2200		88

VALUE ADDED COURSES

A part from the regular courses, the School also renders a variety of value added courses to enhance the skill, employability and entrepreneurship ability of the students. The courses are designed beyond the core curriculum and aligned with the market requirement to cater diverse industrial requirements and to adhere with different dimensions of social sustainability. Such courses of the school are ranging from data analytics to tax filling, weaving to portfolio management. A brief description of the courses is outlined below.

Value Added Courses	Coordinators
Certificate in Data Analytics	Dr Priyabrata Panda
Certificate in Tax Law and Practice	Dr Gnyana Ranjan Bal
Certificate in Weaving	Dr Priyabrata Panda
Certificate in Modern Office Management	Ms Saroja Meher and Ms Jansi Rani Parida
Certificate in Stock Market Investment and Portfolio Evaluation	Dr Gnyana Ranjan Bal
Certificate in E-Filling of Tax Return	Mr Subash Chandra. Jhankar
Certificate in Financial Inclusion and Banking Literacy	Ms Shubbeschha Nayak
Certificate in GST Registration and Return	Mr Ambrish P. Singh

The syllabus and the credit distribution of the above courses can be found at <https://www.gmuniversity.ac.in/department/syllabus/commerce/>.

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MAPPING COURSE WITH PROGRAMME SPECIFIC OUTCOMES (PSO) AND PROGRAMME OUTCOMES IN POST GRADUATE IN COMMERCE

Paper Codes	Course Titles	Programme Specific Outcome (PSOs)				Programme Outcomes (POs)									
		PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
101	Managerial Economics	√	√	√	√	√	√	√		√	√				√
102	Advance Business Statistics	√	√	√	√	√	√	√	√			√			√
103	Managerial Accounting	√	√	√	√	√	√	√				√	√		√
104	Corporate Accounting	√	√	√	√	√	√	√				√		√	
105	Organizational Theory and Behavior	√	√	√	√	√	√	√				√	√	√	√
201	Marketing Management	√	√	√	√	√	√	√		√	√				√
202	Financial Econometrics	√	√	√	√	√	√	√	√					√	√
203	Quantitative Technique for Business Decisions	√	√	√	√	√	√	√	√					√	√
204	International Finance	√	√	√	√	√	√	√	√						√
205	Financial Management and Policy	√	√	√	√	√	√	√		√			√		
206 A	International Accounting	√	√	√	√	√	√	√			√	√	√		
206 B	Strategic Cost Management	√	√	√	√	√	√	√		√	√				√
206 C	Corporate Reporting & Analysis	√	√	√	√	√	√	√		√	√				√
301	Computer Application in Business	√	√	√	√	√	√	√	√						√
302	Research Methodology	√	√	√	√	√	√	√	√	√	√	√			√
303	Financial Institutions and Markets	√	√	√	√	√	√	√			√		√		√
304	Strategic Management	√	√	√	√	√	√	√	√		√		√		
305	Entrepreneurship	√	√	√	√	√	√	√				√	√		√
306 A	Financial Institutions and Markets	√	√	√	√	√	√	√		√	√				
306 B	Business Organisation & Entrepreneurship Development	√	√	√	√	√	√		√	√	√		√		√
306 C	Fundamentals of Accounting	√	√	√	√	√	√	√		√	√				√
401	Corporate Governance, Ethics and CSR	√	√	√	√	√	√	√					√	√	√
402	Corporate Tax Structure & Planning	√	√	√	√	√	√	√				√			√
403	Human Resource Management	√	√	√	√	√	√	√			√		√	√	√
404	International Business Environment	√	√	√	√	√	√	√	√						√
405	Project Work Report and VIVA VOCE (Non-Practical Papers)	√	√	√	√			√	√	√			√		

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SEMESTER: I
MANAGERIAL ECONOMICS
Paper Code: 101

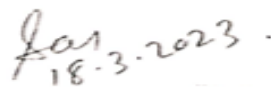
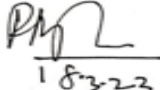
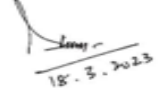

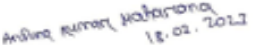
Prerequisites: Knowledge of basic mathematics, statistics and economics are required.

Learning Objectives: To acquaint the students with the basic principles of micro & macroeconomics for developing the understanding of theory of the firm, markets which would help them in managerial decision-making process.

Units	Contents	No. of Classes
I	Concept of Managerial Economics: Nature and Scope of Managerial Economics, Uses of Managerial Economics, Objective of Firm particularly Profit, Wealth and Managerial utility maximization, Role and Responsibilities of Managerial Economists. Fundamental Economic Principles: Incremental, Opportunity Cost, Time perspective, Discounting and Equimarginal principles. Concept of utility, Total Utility and Marginal Utility, Law of Diminishing marginal utility and its assumptions.	10
II	Demand Analysis: Concept and Classification of demand, Determinants of demand, Demand function and Nature of Demand Curve, Estimation of Demand Function, Demand Forecasting, Elasticity of Demand: Concept, Measurement, Price, Income and Cross Elasticities, Managerial Uses of Elasticity. Analysis of Consumer Demand: Theories of Consumer under Cardinal Utility approach, Indifference curve approach, Revealed preference approach and Risk conditions.	10
III	Theories of Production and Cost: Theory of Production: Production Functions with one and two variable inputs, Short-run & Long-run production functions including Law of variable proportion and Law of return to scale, Cobb-Douglas production function, Estimation of production function. Theory of Cost: Concept and classification of costs, Short-run & long-run cost functions, Nature and Shape of short-run & long-run cost curves, Interrelationship between short-run & long-run cost functions, Estimation of short-run & long-run cost function.	10
IV	Price Determination: Concept and characteristics of different market situations, Short-run & long-run pricing under perfect competition, Monopolistic competition, Monopoly and Oligopoly. Pricing Strategies, Price determination in practice, Pricing of multiple products, Transfer Pricing, Price discrimination, International price discrimination and dumping.	10
	Total	40

Suggested Readings:

1. Koutsiyiannis, A. Modern Microeconomics, Macmillan press Ltd.
2. Varian H.R., Micro-Economic Analysis, Norton
3. Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, Microeconomics, Pearson Education. Asia, New Delhi.
4. Dean Joel, Managerial Economics, Prentice Hall, New Delhi.
5. Chopra O.P., Managerial Economics, Tata McGraw Hill, Delhi.

 18-3-2023	 18-3-23	 18.3.2023	 18/3/2023	 18.03.2023
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6. Mithani D.M, Managerial Economics, Hiamlaya.
7. Colell A. Mass, Wingston M.D., Green J.R, Micro-Economic Theory, Oxford
8. Dholakia R.H & Oza A.L, Micro economics for management students, Oxford University Press.

Course Outcomes:

CO1	Define the role and functions of a managerial economist and explain the fundamental economic principles and concepts.
CO2	Apply managerial economic ideas in decision-making and forecasting methods for anticipating demand for diverse products and services.
CO3	Interpret the functional relationship between production and factors of production, to list various production expenses.
CO4	Analyse competitive strategies, based on the characteristics of products and market structures, including costing, price, product differentiation, and market environment.
CO5	Evaluate a methodical framework with regards to the price strategies to face the real-world business challenges.
CO6	Design and develop various models (Example: Cobb–Douglas Model, Solow–Swan Model, AD–AS Model etc.) that integrate economics, mathematics, and statistical concepts to make the best business decisions.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO5	PO6	P10
CO1	3	2	2	3	3	3	3	3	3	2
CO2	3	2	3	3	3	3	3	3	3	3
CO3	2	2	1	3	3	2	3	3	2	3
CO4	2	2	3	3	3	2	3	3	2	3
CO5	1	2	2	3	3	1	3	3	3	3
CO6	3	2	1	3	3	3	3	3	1	3

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ADVANCED BUSINESS STATISTICS

Paper Code: 102

Pre-requisites: Basics of statistics like measures of central tendency and measures of dispersion etc. are required.

Learning Objectives: To familiarize the students with basic statistical tools used to summarize and analyze quantitative information for decision making.

Units	Contents	No. of Classes
I	Probability Theory: Probability- Approach to Probability, Addition and Multiplication probability models, Conditional probability, Bayes' theorem, and Mathematical expectation. Theoretical Distribution: Binomial, Poisson and Normal distributions, their characteristics, Constants and fitting of Binomial, Poisson distribution in a normal curve and their applications.	10
II	Statistical Decision Theory: Introduction, Types of Decision Problems, Decision Making under uncertainty, Solving the decision using the expected payoff criterion, Non-Probabilistic decision making criteria. Sampling- Population and Sample, Methods of Sampling, Central Limit Theorem, Sampling distribution of a statistic and its standard error.	10
III	Statistical Estimation and Testing: Point and Interval estimation of population mean, Statistical testing; Hypotheses and errors, Sampling tests-Z test, T test, F test & ANOVA. Non-Parametric Test: Chi-square tests, Statistical Quality Control, Quality control charts, determination of control limits (X and R charts). Control charts for attributes, Acceptance Sampling Plans.	10
IV	Correlation and Regression: Simple, Multiple and Partial Correlation analysis. Rank Correlation. Simple, Multiple Linear Regression Analysis (involving up to three variables).	10
	Total	40

Suggested Readings:

1. Fundamentals of Statistics- S. C. Gupta- Himalaya Publishing House. Ltd. Mumbai
2. Statistical Methods: S.P. Gupta- Sultan Chand
3. Fundamental of Statistics: D.N. Elhance- Kitab Mahal
4. Business Statistics: J.K. Thukral- Taxman Publishers
5. Comprehensive Statistical Methods: P.N. Arra- S.
6. R.P. Hooda, advanced Business Statistics, Macmillan Publishing India Ltd.
7. Business Statistics: Digambar Patri. Kalyani Publishers

Course Outcomes:

CO1	Describe basic concepts and significance of probability theory and probability distribution.
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Representative, BoS

CO2	Apply the theoretical distribution and tools for business decision making. Also understand population and sampling theories.
CO3	Formulation of research hypotheses and testing hypotheses under parametric and non-parametric framework.
CO4	Analyse the statistical quality control and other statistical tests.
CO5	Apply the correlation and regression techniques to determine association between variables.
CO6	Developing the basic statistical understanding for future research.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	Use of Modern Tools and Resources: Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO7	PO10
CO1	3	3	1	1	3	3	1	1	3	2
CO2	3	1	2	1	3	2	3	1	2	1
CO3	3	1	1	2	3	3	3	1	3	2
CO4	1	2	1	3	3	2	3	3	3	3
CO5	3	1	2	1	3	3	2	2	1	1
CO6	3	2	1	3	3	3	3	3	2	2

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MANAGERIAL ACCOUNTING

Paper code-103

Pre-requisites: Basic knowledge about Costing and Financial Accounting, Elements of Cost and Cost Sheet is required.

Learning Objectives: To enable the students to acquire knowledge about the concepts, methods and techniques of Management Accounting and develop competence with their usage in managerial decision making and control.

Units	Contents	No. of Classes
I	Management Accounting: Nature & Function: Distinction between Financial & Management Accounting, Cost & Management Accounting Role of Management Accountant. Cost Control Cost Reduction. Social- cost Benefit Analysis. Variable & Absorption costing, concepts & comparison. Preparation of Income Statements under both the methods.	10
II	Marginal Costing: Concepts & application: Contribution, Cost-volume-profit Analysis (CVP), P/V Ratio, Margin of Safety, Break Even Analysis, Differential Cost Analysis, Multiple Product Analysis, Optimal use of limited resources. Types of Managerial Decisions: Make or Buy, Product-mix, Pricing Decision etc.	10
III	Standard Costing: Concept, Types of Standards, Variance Analysis; Material, Labor Overhead Variances. Managerial uses of Variances Budgetary Control: Budget, Budgeting & Budgetary, Control. Requisites of ideal budgeting. Types of Budgets: Fixed, Flexible Budgeting. Zero-Base Budgeting, Performance Budgeting.	10
IV	Responsibility Accounting & Divisional Performance Management: Concepts of Responsibility Accounting; Responsibility Centers: Cost Centre, Revenue Centre, Profit Centre, Investment Centre: Responsibility Centers Reporting, Financial & Non-financial measures of performance. Uniform costing. Transfer Pricing: The concept, Objective, Requisites, Methods of Transfer Pricing, Transfer Pricing in Multinational Companies	10
	Total	40

Suggested Readings:

1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall.
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
3. Drury Colin, Management and Cost Accounting, Thomson Learning.
4. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill.
5. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.
6. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S. Chand & Co., New Delhi.

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Course Outcomes

CO 1	Define Management Accounting and explain its role to overcome the limitations of Financial Accounting and make a cost benefit analysis.
CO 2	Differentiate between Cost Accounting and Management Accounting and Marginal Costing and Absorption Costing.
CO 3	Calculate, analyse and apply the technique of Marginal Costing in Managerial decision making.
CO 4	Appraise Standard Costing Categorise, estimate and compare various types of variances.
CO 5	Develop different types of budgets for managerial control.
CO 6	Set up responsibility centres and devise methods for observing the divisional performance.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organizations at local, national and international levels.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO7	PO8	PO10
CO1	3	2	1	1	3	1	3	1	1	3
CO2	3	1	1	2	3	3	1	1	1	1
CO3	3	2	3	3	2	3	1	3	3	2
CO4	3	2	3	1	1	1	0	2	3	1
CO5	2	2	3	1	1	2	1	3	2	3
CO6	2	1	3	2	1	1	0	3	1	3

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CORPORATE ACCOUNTING

Paper Code: 104

Pre-requisites: Basic knowledge of financial accounting like fundamentals of accounts, accounting standards, preparation of financial statements & Companies act are required.

Learning Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Units	Contents	No. of Classes
I	Final Accounts of Companies: Preparation of Financial Statements including treatment of dividend Valuation of Goodwill and Shares: Theory and Problems	10
II	Concept of Amalgamation, Absorption and Reconstruction: Accounting treatments including Inter-company holding. Internal Reconstruction: Concept and Accounting Treatment.	10
III	Accounts of Holding Company: Preparation of Consolidated Balance Sheet with one subsidiary company as per the relevant provisions of Accounting Standard-21 Liquidation of Company: Concept of Liquidation, modes and consequences of winding up, Statement of affairs, Preparation of Liquidator's final statement of accounts, List 'B' contributors.	10
IV	Banking Companies Accounts: Books and Accounts to be maintained, important provisions of Banking Regulation Act 1949, Non-Performing Assets, Guidelines of RBI for compilation of financial statements, Preparation of Final accounts of Banking Companies including preparation of relevant schedules. Insurance Companies Accounts: Preparation of Financial Statements of both Life and Non-life Insurance Business. SAP vs GAAP	10
	Total	40

Suggested Readings:

1. Monga, J.R. Fundamentals of Corporate Accounting, Mayur paper backs, New Delhi.
2. Shukla, M.C., Grewal T.C and Gupta S.C. Advanced Accounts. Vol-II S.Chand & Co., New Delhi.
3. Maheswari S.N. & Maheswari S.K., Corporate Accounting Vikas Publishing House, New Delhi.
4. Sehgal Ashok & Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi.
5. Gupta Nirmal, Corporate Accounting, Sahitya Bhawan Agra.
6. Jain S.P. & Narang K.L., Corporate Accounting, Kalyani Publishers, New Delhi.

Course Outcomes:

CO1	Define the Final Accounts of Companies and list out the various provisions of companies act in details including corporate sectors & others and replicate the process of valuation of goodwill and share.
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CO2	Explain the different concepts of reconstruction of capital structure in the companies such as Amalgamation, Absorption and Reconstruction & its accounting treatment.
CO3	Practical solutions of preparation of consolidated balance sheet of holding company & preparation of Liquidator's final statement of accounts at the time winding up of the companies.
CO4	Differentiate between preparation of books of account in Banking companies & Insurance companies as per their provisions. Analyze the guidelines of RBI for compilation of financial statements, preparation of Final accounts of Banking Companies including preparation of relevant schedules.
CO5	To assess & evaluate the quantitative performance of companies' growth like market performance, earning capacity, dividend payable, risk & composition of capital structure etc.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO9	Construction of Life-Long Learning Attitude: Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO7	PO9
CO1	3	2	1	1	3	3	3	3	3
CO2	3	2	2	2	3	3	3	3	3
CO3	2	2	1	2	3	2	3	3	3
CO4	2	3	2	2	3	3	3	2	3

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CO5	2	3	3	3	2	2	2	2	1
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ORGANISATIONAL BEHAVIOUR

Paper Code: 105

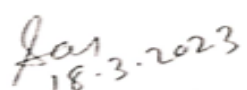
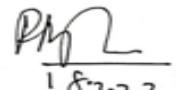
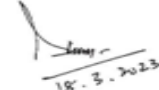

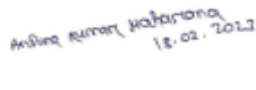
Pre-requisites: Knowledge about some theories related to organisation and its behaviour, group decision and communication, motivation & leadership, organisational culture & development and stress management is required.

Learning Objectives To enable the students to develop a theoretical understanding of about the organization structure.

Units	Contents	No. of Classes
I	Organisation Theory and Behaviour: Organisational Theories - Classical, Neo-classical Theories and Contemporary; Authority, Power, Status, Formal and informal structure; Bureaucratic structure; Boundary Less Organisation; Flat and Tall structures; Impact of Environment on Organisational Design. Organisational Behaviour (OB)- Concept, Determinants, Models; Challenges and Opportunities of OB; Transaction Cost; Disciplines contributing to the field of OB; Individual Behaviour- Foundations of individual behaviour, Values, Attitudes, Personality, and Emotions; Perceptual process and Learning; McGregor's Theory X and Theory Y, Chris Argyris behaviour patterns.	10
II	Group Decision and Communication: Concept and nature of decision-making process; Individual versus group decision making; Group Dynamics, Nominal group technique and Delphi technique; Communication effectiveness in organisations; Feedback, Improving Inter-personal Communication- Transactional Analysis and Johari Window.	10
III	Motivation Theories: Content Theories- Maslow's Need Hierarchy, Herzberg's Two factor theory; Contemporary theories of motivation- ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas, Expectancy model; Behaviour modification; Motivation and Organisational effectiveness. Leadership, Power and Conflict: Concept and theories of leadership- Behavioural approach, Situational approach, Leadership effectiveness; Leadership across cultures; Power-Bases of Power, power tactics; Conflicts- sources, patterns, Levels and strategies.	10
IV	Organisational Culture & Development and Stress Management: Concept and determinants of Organisational culture, Creating sustaining and changing Organisational culture. Managing misbehavior at work- Aggression and Violence, Sexual abuse, Substance abuse, Cyberslacking. Organisational Development- Concept, Values, and Intervention techniques; Appreciative Inquiry.	10
Total		40

Suggested Readings:

1. Robbins, Stephen P. and Timothy A. Judge, Organizational Behaviour, Prentice Hall, New Delhi.
2. Robins S.P., and Mathew, M., Organisational Theory: Structure, Design and Application, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, Organizational Behaviour, McGraw-Hill, New York.
4. Sekaran, Uma, Organisational Behaviour: Text and Cases, Tata McGraw-Hill Publishing Co. Ltd.
5. Aswathappa, K., Organisation Behaviour, Himalaya Publishing House, New Delhi.

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6. Singh, K., Organizational Behaviour: Text and Cases, Pearson.
7. Pareek, U. and Khanna, S., Understanding Organizational Behaviour, Oxford University Press.

Course Outcomes:

CO1	Outline the development of the field of organizational behaviour & theories and describe the micro and macro approaches.
CO2	Identify & discuss the processes used in developing communication and resolving conflicts.
CO3	Analyze and compare different models and theories used to explain individual behaviour related to motivation and rewards.
CO4	Identify & evaluate the various leadership styles and the role of leaders in a decision-making process and explicate stress management.
CO5	Construct & explain group dynamics and demonstrate skills required for working in groups with reference to organisational culture.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organisations at local, national and international levels.
PO9	Construction of Life-Long Learning Attitude: Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

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Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO7	PO8	PO9	PO10
CO1	3	1	2	1	3	2	3	2	3	1	3
CO2	1	2	2	3	3	1	3	2	3	2	2
CO3	2	3	1	2	2	2	2	3	2	3	2
CO4	1	3	3	2	2	1	3	2	3	3	3
CO5	2	2	3	3	1	2	2	3	3	2	1

SEMESTER: II

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MARKETING MANAGEMENT

Paper Code: 201

Pre-requisites: Knowledge regarding fundamental concepts of marketing is required.

Learning Objectives: To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

Units	Contents	No. of Classes
I	Introduction: Nature and Scope of Marketing; Core Marketing Concepts; Evolution of modern marketing concept; Modern marketing concepts; Marketing Mix; Marketing management process-a strategic perspective; Customer quality, value and satisfaction; Planning and control. Marketing Environment: Significance of scanning marketing environment; economic, demographic, socio-cultural, technological, political and legal segments of Macro Environment; Impact of micro and macro environment on marketing decisions. Consumer behaviour: Need for studying buyer behaviour; Consumer vs. business buying behaviour; Consumer buying decision process and influences. Market Segmentation, Targeting and Positioning: Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.	10
II	Product and Pricing Decisions: Product - concept and classification; Major product decisions; New product development; Packaging and labelling; Product support services; Branding decisions; Product life cycle – concept and appropriate strategies adopted at different stages. Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in product and pricing decisions	10
III	Distribution Decisions: Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems, Online Marketing concept and Scope, Advantages and Problems of online Marketing.	10
IV	Promotion Decisions: Role of promotion in marketing; Promotion methods; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions. Marketing Planning, Organising and Control: Marketing planning process; Different ways of Organising marketing department; Sales, cost and profit analysis. Marketing research: Concept and Scope of Marketing Research, Marketing Research process.	10
	Total	40

Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson.
2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Mktg, Cengage Learning.
3. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).

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4. Czinkota, Miachel, Marketing Management, Cengage Learning.
5. Kazmi, SHH, Marketing Management Text and Cases, Excel Books.
6. Kumar, Arun and N. Meenakshi, Marketing Management, Vikas Publishing House.

Course Outcomes

CO1	Identify the key marketing concepts, principles, scope, and functions of marketing in business and society and trace marketing mix strategies.
CO2	Describe the impact of marketing environment on marketing decisions.
CO3	Explain marketing strategies based on product, pricing, location, and promotion.
CO4	Apply the marketing mix and distribution process as a model for making marketing decisions.
CO5	Recognize the value, necessity, and methods of marketing planning and control in reference to distributiouns.
CO6	Develop creative solutions to marketing challenges and enhance marketing research skills required to discover new market insights.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5.	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO5	PO6	P10
CO1	3	2	3	2	3	1	1	3	3	2
CO2	2	3	2	3	3	3	3	3	3	2
CO3	1	1	2	1	3	2	2	2	2	3
CO4	3	3	1	2	3	3	3	2	2	3

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CO5	1	1	3	1	3	2	3	3	3	2
CO6	3	2	1	3	3	3	3	3	2	3

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FINANCIAL ECONOMETRICS

Paper Code: 202

Pre-requisites: Knowledge of basic Finance, mathematics, statistics and economics are required.

Learning Objectives: To acquaint the students with the basics of financial econometric.

Units	Contents	No. of Classes
I	Financial Econometrics: Basic Concepts Econometric-Meaning, Concept. Financial Econometrics vs Economic Econometrics, Types of Data, returns in financial modelling, steps involved in formulating econometric model Classical Linear Regression: Regression vs Correlation, Simple regression, underlying assumptions, Properties of OLS estimator, Precision and standard errors, Estimation with Eviews	10
II	Multiple Linear Regression: Introduction, Assumptions, and diagnostics, SLRM vs MLRM, Constant, Goodness of Fit terms. Violation of classical assumptions Heteroscedasticity, Multicollinearity, Auto-Correlation- Meaning, Consequences and remedies. Multiple Linear Regression in SPSS.	10
III	Univariate Time Series Modelling: Introduction, Notation and concepts, Moving Average Processes, Autoregressive Processes, ARMA Process, Building ARMA models: BOX-Jenkins approach, Examples of time series modelling in finance, Exponential Smoothing, Forecasting in Econometrics,	10
IV	Multivariate Models: Motivations, Simultaneous equation bias, Simultaneous equation in finance, Exogeneity, Estimation Procedure, Vector Auto Regression- Block Significance and causality tests, VAR with exogenous variables.	10
	Total	40

Suggested Readings:

1. Introductory Econometrics for Finance, Brooks, C., Cambridge University Press
2. Wooldridge, J., Introductory Econometrics: A Modern Approach, South-Western College Publishing
3. Damodar, G. N., Porter, Dawn, C, and Gunasekar, S, Basic Econometrics, Mc Graw Hill.
4. Introductory Econometrics: A Modern Approach, Wooldridge, Jeffrey, M. Cengage Learning India, 2020.
5. Introduction To Econometrics: Principles And Applications, Madnani, G.M.K. Oxford & IBH Publishing Co Pvt.Ltd.
6. A Text Book on Econometrics, Navdeep, K. & Shyamala, A., P., S., Vishal Publishing Co.

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Course Outcomes:

CO1	Define econometrics and explain different types of econometrics and analyse simple regression model.
CO2	Analyze multiple regression model and narrate its assumption.
CO3	Interpret different time series model and replicate its approaches.
CO4	Innovate different multivariate models and interpret different different equation.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	Use of Modern Tools and Resources: Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models.
PO9	Construction of Life-Long Learning Attitude: Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO9	P10
CO1	3	2	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3

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CO3	2	2	2	3	3	2	3	3	2	3
CO4	2	1	1	3	3	2	3	3	2	3

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QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS.
Paper Code: 203

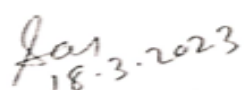
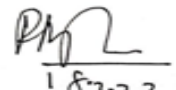
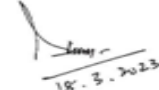

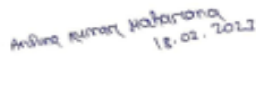
Pre-requisites: Knowledge about different tools & techniques which helps to Business decision making process and knowledge about mean, median, mode and measures of dispersion is required.

Learning Objectives: The subject can provide an in-depth knowledge about different tools and technique for business data analysis

Units	Contents	No. of Classes
I	Fundamentals of Quantitative Techniques and Operation Research. Quantitative Techniques : Meaning and Characteristics of Quantitative Technique, Classification of Quantitative Techniques, Role, Functions and Uses of Quantitative Techniques in Business and Industry, Benefits and limitations of Quantitative Techniques. Operation Research: Origin and Development of Operation Research, Phases/Stages of Operation Research Study, Operation Research Models, Scope, Use and Limitations of Operation Research.	10
II	Decision Analysis and Game Theory Decision Analysis: Elements and Steps in Building Decision Making Models, Decision Making Situations: Decision Making Under Certainty, Under Risk, Under Conflict. Decision Tree Analysis. Game Theory: Properties of Game Theory, Type of Games: Pure Strategy Games, Mixed Strategy Games. Value of the Games, Rule of Dominance.	10
III	Network Analysis Concepts of PERT and CPM Techniques and its Applications and Limitations, Network Construction under PERT and CPM: Determining Critical path, Calculations of floats, Time- Cost Trade-offs, Resource Allocation and Resource Leveling.	10
IV	Queuing Theory and Simulation Concept and Application of Queuing Theory, Queuing System, Queuing Models, Kendall's Notation. Mante Carlo Simulation, Application of simulation in inventory management and queuing situation.	10
	Total	40

Suggested Readings:

1. Kapoor V K: Operation Research: Concept Problems and Solution, Sultan Chand and Sons.
2. Swarup Kanti, Gupta P K, Manmohan : Operation Research, Sultan Chand and Sons.
3. Vora N D: Quantitative Techniques in Management, Tata McGraw Hill Companies.
4. Sharma Anand: Quantitative Techniques for Decision Making HPH, Mumbai
5. Koyhari, C.R.: Quantitative Techniques, Vikas Publishing House Pvt. Ltd.

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6. B.R.K Kashyap, M.L. Chaudhury, An Introduction to Queuing Theory, Arkay Publishing.

Course Outcomes:

CO1	State the meaning of various quantitative tools, techniques available for decision making.
CO2	Classification of quantitative techniques. Describe the use of various models in different decision-making situations.
CO3	Formulate, implement & apply various business strategies by the use of game theory.
CO4	Assess the time and resources for various projects involving a number of activities and events by the use of PERT & CPM.
CO5	Develop and use various models for providing effective and efficient services to customers under queuing situations.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	Use of Modern Tools and Resources: Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models.
PO9	Construction of Life-Long Learning Attitude: Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO9	PO10
CO1	3	2	2	1	2	2	3	2	3	3

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CO2	2	2	1	3	3	1	1	2	3	2
CO3	2	3	1	2	2	2	2	3	2	1
CO4	2	2	3	2	2	1	3	2	3	2
CO5	2	2	3	3	2	2	2	3	3	3

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INTERNATIONAL FINANCE

Paper Code: 204

Prerequisites: Knowledge regarding basics concepts of finance, international finance and international trade.

Learning Objectives: To familiarize the students with concept and development of international trade with regard to foreign exchange policy and investment.

Units	Contents	No. of Classes
I	Introduction: International Trade, Its Importance, Theories of International Trade- Theory Comparative Costs, Classical Theory, Absolute Advantage, Hecksher-Ohlin Theory, Free Trade V/S Protection-Barriers to Foreign Trade, Tariff and Non-Tariff Barriers. Instruments: ADR, GDR, Euro Currencies, International CommercialPapers.	10
II	Balance of Payment: Meaning Of BOP, Components Of BOP, ImportanceOf BOP, Meaning of Deficit and Surplus, Equilibrium, Disequilibrium And Adjustments, Methods Of Correcting Disequilibrium, Accounting Principles In BOP	10
III	Foreign Exchange Markets: Defining Foreign Exchange Market, Its Structure, Settlement System, Exchange Rate, Participants, Understanding SPOT And Forward Rates, Foreign Exchange Quotations, Premium and Discount in Forward Market, Cross Rates, Inverse Rates and Arbitrage.	10
IV	Exchange Rate Determination: Determination Under Gold Standard andPaper Standard, Factors Affecting Exchange Rates, Purchasing Power Parity Theory, Demand and Supply Theory, Equilibrium Rate of Exchange, Fluctuating V/S Fixed Exchange Rates, Exchange Control, Objectives Of Exchange Control	10
	Total	40

Suggested Readings

1. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2019). Multinational Business Finance (15th ed.). Pearson.
2. Levi, M. (2020). International Finance: Theory into Practice. John Wiley & Sons.
3. Pilbeam, K. (2019). International Finance (5th ed.). Palgrave Macmillan.
4. Baker, H. K., & Powell, G. E. (2020). Multinational Finance: Evaluating Opportunities, Costs, and

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Risks of Operations (7th ed.). Wiley.

- Buckley, A., & Casson, M. (2019). The Multinational Enterprise Revisited: The Essential Buckley and Casson. Palgrave Macmillan.

Course Outcomes:

CO1	Describe the basic concepts and significance of international finance.
CO2	Interpret the international trade theory. Also, understand the foreign exchange market.
CO3	Apply the ideas of foreign exchange markets and instruments.
CO4	Analyse the components of exchange rate.
CO5	Framing policy related decisions in controlling foreign exchange and correcting BOP.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	Use of Modern Tools and Resources: Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO10
CO1	3	2	2	1	2	2	3	2	3
CO2	2	2	1	3	3	1	1	2	2
CO3	2	3	1	2	2	2	2	3	1
CO4	2	2	3	2	2	1	3	2	2
CO5	2	2	3	3	2	2	2	3	3

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FINANCIAL MANAGEMENT AND POLICY
Paper Code: 205

Prerequisites: Basic concepts of finance, accounting and mathematics is required.

Learning Objectives: Students can actualize the financial decision-making issues faced by present business.

Units	Contents	No. of Classes
I	Introduction to Financial Management: Concept of Finance and Financial Management, Role of finance Manager, Goals of Financial Management, Finance Decisions, Types of Risk, Time Value of Money and Valuation of Securities and Bonds.	10
II	Capital Structure: Theories of Capital Structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice.	10
III	Dividend Policy: Forms of Dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory). Types of dividend policy in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy) Determinants of dividend policy. Meaning of Random Walk hypothesis and Efficient Market Hypothesis. Meaning and need of behavioural finance. Different bias under behavioural finance.	10
IV	Working Capital Planning and Management: Concept and types of working capital. Operating and cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baumol's Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management.	10
	Total	40

Suggested Readings:

1. Pandey, I. M., *Financial Management*, Vikas Publishing.
2. Chandra, P. *Financial Management*, Tata McGraw Hill.
3. Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
4. Rabi M Kishore: Taxman Publishing.
5. Brealey, Richard A and Steward C. Myers: *Corporate Finance*, McGraw Hill, Int. New York.
6. Hampton, John: *Financial Decision Making*, Prentice Hall, Delhi.
7. Van Horne, J.C. and J.M. Wachowicz Jr.: *Fundamentals of Financial Management*,

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Prentice-Hall, Delhi.

8. Van Horne, James C: Financial Management and Policy, Prentice Hall, Delhi.

Course Outcomes:

CO1	Define the concepts of financial management and identify the role and goals of financial management in modern day business.
CO2	Explain the theories of capital structure and discuss the determinants of capital structure in practice.
CO3	Interpret forms of dividend policies and examine the determinants of dividend policy and different bias of behavioral finance.
CO4	Examine the determinants and components of working capital management and calculate working capital requirement of business entities.
CO5	Develop a model for assessing the effectiveness of cash and inventory management of entities and evaluate them. credit policies

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organizations at local, national and international levels.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

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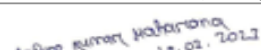
	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO5	PO8
CO1	3	2	2	1	3	2	2	1	2
CO2	3	2	2	3	3	3	3	3	2
CO3	2	1	2	2	2	3	2	3	2
CO4	3	2	3	2	1	1	3	3	1
CO5	3	2	3	3	1	2	2	3	1

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INTERNATIONAL ACCOUNTING
Paper Code DSE – 206A

Pre-requisites: Basic knowledge on accounting, accounting standards and reporting is required.

Learning Objectives: Students can assemble knowledge about accounting in international context.

Units	Contents	No. of Classes
I	International Dimensions of Accounting- Historical and contemporary perspective, global competition, cross-border mergers and acquisitions, financial innovation. Reporting and disclosure practices, cash flow and funds flow statements, social responsibility disclosures, corporate governance, disclosures, internet business reporting and disclosure	10
II	Foreign Currency Translation: Reasons for translations, financial statement effects of alternative translation rates, foreign currency transactions, translation accounting development, foreign currency translation and inflation, current trends.	10
III	Consolidation of Foreign Financial Statement: Analysis of Foreign Financial Statement, Introduction, Techniques & difficulties. Accounting for Price level Changes; Types of Changes: General, Specific & Relative price level changes, Techniques (GPP, CPP & CAA) & difficulties.	10
IV	International Accounting Harmonization: Meaning, advantages criticisms of international standards, major international organizations promoting accounting harmonization, IASB, New IASB structure, European union harmonization efforts, international organization of securities commissions (IOSCO), international federation of accountants (IFAC) International financial statement analysis, Accounting analysis, International financial analysis – ratio analysis, cash flow analysis.	10
	Total	40

Suggested Readings:

1. Mohapatra A.K.Das, 'International Accounting', PHI Learning Pvt. Ltd.
2. Choi Frederick & Meek Gray, 'International Accounting', Pearson Publication.
3. Rathore, Shirin, International Accounting, PHI Learning.

Course Outcome:

CO1	Define different dimensions of international accounting and identify reporting and disclosure practices.
CO2	Describe and demonstrate a strategic approach towards global accounting practices and translation theories.

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CO3	Demonstrate progressive learning in the elements of international reporting of consolidated financial statements.
CO4	Calculate the relevant price level changes in context to global markets.
CO5	Analyse the harmonization process and price level changes.
CO6	Prepare and consolidate financial statements in national and international context.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialisation.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organisations at local, national and international levels.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO6	PO7	PO8
CO1	1	2	2	2	3	2	3	3	2	3
CO2	2	2	2	3	3	3	3	3	2	3
CO3	1	3	2	2	2	2	2	2	3	2
CO4	2	2	3	2	2	1	3	3	3	3
CO5	2	2	3	3	1	2	2	3	3	2
CO6	2	3	2	3	3	3	3	3	2	3

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STRATEGIC COST MANAGEMENT
Paper Code DSE – 206B

Pre-requisites: Basic knowledge on costing methods, costing Process and budgeting is required.

Learning Objectives: Students can know diversified sphere on emerging concepts of cost accounting knowledge about accounting in international context.

Units	Contents	No. of Classes
I	Cost Management -Nature; Cost Management System; Strategic Cost Management (SCM); SCM and Strategy; Components of SCM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM	10
II	Life Cycle Costing -Meaning and Benefits; Product Life Cycle and Pricing Decisions; Life Cycle Budgeting. Target Costing: Concept; Target Costing and Target Pricing; Key Principles of Target Costing; ABC and Target Costing; Target Costing Process; Market Driven Costing, Product Level Costing, Component Level Costing, Chained Target Costing; Target Costing and Cost Management; Role of Value Engineering in Target Costing.	10
III	Kaizen Costing - Meaning; Implementation Steps in Kaizen Costing; Target Costing and Kaizen Costing; General Kaizen Costing and Item Specific Kaizen Costing; Bench Marking. Total Quality Management (TQM): Meaning and Characteristics; Types of Quality Costs; Traditional and Modern View of Quality, Measuring Quality Costs; Reporting Quality Costs; Success Factors for TQM; Implementing TQM; Quality Cost Information and Managerial Decision Making.	10
IV	Pricing Strategies - Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.	10
	Total	40

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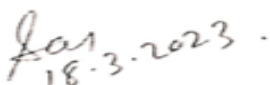
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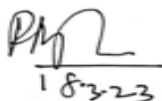
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Suggested Readings:

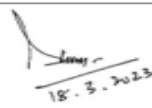
1. Edward J. Blocher, Kung H. Chen, Gary Cokins and Thomas W. Lin, Cost Management: A Strategic Emphasis, McGraw Hill Education (India) Ltd.
2. Don R – Hansen and Maryanne M. Mowen, Cost Management, Accounting and Control, Cengage Learning (India) Ltd.
3. Ronald W. Hilton, Michael W. Maher and Frank A. Selto, Cost Management: Strategies for Business Decisions, McGraw Hill Irwin.
4. Robert S. Kaplan and Robin Cooper, Cost and Effect, Harvard Business School Press.
5. John K. Shank and Vijay Govindarajan, Strategic Cost Management, The Free Press.
6. Leslie G. Eldenburg and Susan K. Wolcott, Cost Management, John Wiley and Sons.


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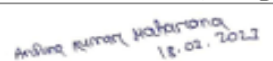
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Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5.	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Objectives, Program Education Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO5	PO6	P10
CO1	3	2	2	3	3	3	3	3	3	2
CO2	3	2	1	3	3	3	3	3	3	3
CO3	2	2	3	3	3	2	3	3	2	3
CO4	2	2	2	3	3	2	3	3	2	3
CO5	1	2	1	3	3	1	3	3	3	3

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CORPORATE REPORTING AND ANALYSIS

Paper Code DSE – 206C

Pre-requisites: Basic knowledge on reporting, disclosure and accounting standards is required.

Learning Objectives: Students can gather information on accounting in regard to reporting and disclosures.

Units	Contents	No. of Classes
I	Financial Reporting: An Overview: Concept, objective, development, users, purpose, characteristics, significance, benefits of financial reporting, Issues in corporate reporting disclosure requirements. Conceptual frame work of IASB, Issues in accounting standard setting. International Financial Reporting Standards (IFRS) vs. Indian Accounting Standards (Ind AS).	10
II	Reporting of Contemporary Issues: Meaning, Importance and Benefits of Interim Reporting, Segment Reporting, Sustainability Reporting and Corporate Social Reporting.	10
III	Voluntary Disclosures: Disclosure issues, Value Added Statements, Economic Value Added, Market Value Added, Shareholders' Value Added, Human Resource Accounting, and Environmental Accounting. Financial reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock and Commodity market intermediaries.	10
IV	E Reporting: Theoretical Aspects of Extensible Business Reporting Language (XBRL): Main Features of XBRL, Evolution and Advantages of XBRL, Taxonomy, What XBRL Not? , International Scenario of XBRL, XBRL India. Difference between XML and XBRL.	10
Total		40

Suggested Readings:

- Institute of Cost Accountants of India: Corporate Financial Reporting. icmai.in/upload/Students/Syllabus-2012/Study...New/Final-Paper18-Revised-2.pdf
- Jawaharlal, Accounting : Theory and practice, Himalaya, 2010
- Das Gupta, N.: Accounting Standard: Indian & International, Sultan Chand, N. Delhi
- ICAI.: Compendium of Statements & Standard Accounting ICAI, Delhi
- Narayanswamy R.: Financial Accounting: A Managerial Perspective. PHI, New Delhi.

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6. Lal Jawahar.: Corporate Financial Reporting Theory and Practice. Taxman, New Delhi,
7. Vijaykumar M P.: First lesson to Accounting Standards, Snow White, Delhi,
8. Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.
9. ICAI'S Relevant Publication.: www.icai.org

Course Outcomes:

CO1	Define various concepts of financial reporting, IFRS, Ind AS, and IASB.
CO2	Analyse contemporary issues of reporting.
CO3	Interpret voluntary disclosure and related terms.
CO4	Apply extensible language to reporting practice.
CO5	Design and develop a reporting model.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO5	PO6	PO10
CO1	3	2	2	1	3	3	3	3	3	2
CO2	3	1	3	2	3	3	3	3	3	3
CO3	2	2	1	3	3	2	3	3	2	3
CO4	2	3	2	2	3	2	3	3	2	3
CO5	1	2	1	1	3	1	3	3	3	3

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SEMESTER: III

COMPUTER APPLICATION IN BUSINESS

Paper Code: 301

Prerequisites: Basic knowledge about Costing and Financial Accounting, e-commerce, computer fundamentals are required.

Learning Objective: Students can gather information on software, e accounting methods, inventory management etc.

Units	Contents	No. of Classes
I	Computer Networks and Internet: Meaning, Components and Basic Idea, Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business. Basic idea of DOS, WINDOWS, Introduction and working with MS-Word in MS-Office, MS-Excel, MS Power Point- Basic Commands, Formatting Texts and Documents, working with Graphics and Creating Presentation the Easy Way. Introduction to Cyber Crime	10
II	Introduction to E-commerce: Meaning and Concept, Objectives, Advantages and Disadvantages, E-Commerce and E-Business, Traditional Commerce vs. E-Commerce, Forces Driving E-Commerce, Growth of E-Commerce, E-Commerce Opportunities for Industries, Future of E-Commerce. Forms of E-Commerce- Business to Consumer, Business to Business, Business to Government, Other Models: Brokerage Model, Aggregator Model, Info- mediary model, Community Model and Value Chain Model, Transaction Process.	10
III	Introduction to Accounting Packages and DBMS Maintaining of Ledgers, Preparation of Vouchers and Invoice; Pay Slip Generation through pay roll, Maintenance of Inventory Records, Accounting Books and Final Accounts; Financial Reports Generation as per revised schedule –VI Traditional File Management; Processing Techniques; Limitation of File Management Systems;	10
IV	Meaning and Features of DBMS: Components of DBMS; Architecture of DBMS; Functioning of DBMS. Enterprise Resource Planning Websites Generation Concept: Meaning, Objectives and Advantages, Types of Websites, Website Designing Principles, Methods of Promoting Website, Searching the Website, Factors for Growth of Websites.	10
	Total	40

Suggested Readings:

1. Date, C.J.: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Sudalaimuthu – Computer Application in Business – Himalaya
3. Dienes, Sheila S : Microsoft office, Professional for Windows 95 ; Instant Reference ; BPB Publication, Delhi.
4. Mansfield, Ron: The Compact Guide to Microsoft office; BPB Publication, Delhi.
5. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
6. O'Brian, J. A.: Management Information Systems, Tata McGraw Hill, New Delhi

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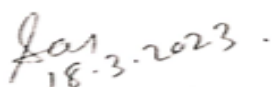
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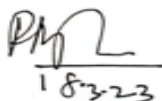
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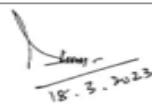
7. Ullman, J.O.: Principles of Database Systems, Galgotia Publications, New Delhi.


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Professor Susanta Kumar Das, Chairman,
PG Councils &
Chairman, BoS


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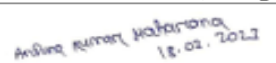
Dr Priyabrata Panda
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Professor Shyama Charan
Acharya, Professor of
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Mr Subash Chandra
Jhankar, Assistant
Professor of
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Mr. Arjuna Kumar Maharana,
Ph. D. Scholar, Students
Representative, BoS

Course Outcomes:

CO 1	Define concepts like E- commerce, DBMS and other computer programmes, software by recognising their importance of in business.
CO 2	Explain various uses of computer programmes like DBMS in the context of business
CO 3	Apply these tools in business context, especially in accounting and E-Commerce.
CO 4	Analyse various business-related problems using such computer applications.
CO 5	Evaluate and assess various business activities through the application of different computer programmes.
CO 6	Design website to get an advanced business experience.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	Use of Modern Tools and Resources: Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Objectives, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO10
CO1	2	1	2	1	3	3	2	2	3
CO2	2	1	3	1	3	3	2	3	3
CO3	2	2	3	2	3	3	3	3	3

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CO4	3	2	3	1	3	3	3	3	3
CO5	3	2	3	1	3	2	3	3	3
CO6	3	2	2	3	2	1	1	3	3

RESEARCH METHODOLOGY

Paper Code: 302

Pre-requisites: Basics of statistics like average, standard deviations, correlation etc. are required.

Learning objective: To enable the students understanding concepts and process of conducting research. Also, the course aims to prepare the students for solving Business and Social issues through research.

Units	Contents	No. of Classes
I	<p>Introduction: Meaning, Objectives, Significance of Research; Types of Research, Formulation of Research Problems, Review of Literature and Development of Hypothesis, Methods vs Methodology, Criteria of a Good Research, Ethics in Business Research, Plagiarism: Meaning and Types.</p> <p>Type of Data: Meaning and Examples of Cross Sectional, Pooled, Panel and Time Series Data.</p> <p>Research Design: Concept and Classification.</p>	07
II	<p>Marketing and HR Research (Behavioral): Concept, Sample Size Determination--Power Method and Krejice & Morgan table, Questionnaire and Scale Development. Data Cleaning-Missing Values, Unengaged Responses and Outliers. Reliability vs Validity, Exploratory Factor Analysis- Factor Extraction, Communalities, KMO and Bartlett's test, Eigen Values, Total Variance Extracted, Rotated Component Matrix, Factor Naming.</p>	12
III	<p>Statistical Analysis Parametric vs Non-Parametric Test, One Tailed vs Two Tailed test, Types of Errors.</p> <p>Anova: One Way Anova, Manova and Repeated Measures Anova. Post Hoc Test.</p> <p>Multiple Linear Regression. -Equation, Assumptions and Interpretation. Assumptions: R Squared and Adjusted R Square, Durbin-Watson Statistics, F Statistics, Constant Variance of Residuals with Scatter Plot and Normality of Residuals and Interpretation.</p>	14
IV	<p>Report Writing: Types of Report, Structure of Thesis and Article, Developing a Research Proposal/Synopsis.</p> <p>Citation and Referencing: Citation vs Referencing, Parenthetical Citation vs Narrative Citation,</p> <p>Styles of Referencing: Referencing of Research Articles with DOI and Without DOI, Books, Chapters, News Paper Articles, Working Papers, Thesis, Websites, Blog Post (APA, MLA, Harvard, Chicago)</p>	07
	Total	40

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Suggested Readings:

1. Bennet, Roger : Management Research, Routledge, New York
2. Fowler, Floyd, J. JR. : Survey Methods, Sage Publication, New Delhi
3. Gupta, S.P. : Statistical Methods, Vikas Publishing House, New Delhi
4. Kothari, C.R. : Research Methodology, New Age International, New Delhi
5. Aggarwal, S.C. : Business Research Methods, VK Publications, New Delhi
6. Bajpai, Naval: Business Research Methods, Pearson, New Delhi
7. Cooper, Donald R., and Schindler, Pamela S. Business Research Methods: Tata McGraw Hill
8. Srivastava, T. N. and Rego, Shailja, Business Research Methodology, TataMcGraw Hill.

Course Outcomes:

CO1	Describe basic concepts and significance of research and identify research problem to formulate hypothesis. Outline ethics in research.
CO2	Describe marketing and behavioral research and discuss the methodologies of marketing research with exploratory factor analysis to solve social and business issues with latest tool and software.
CO3	Apply finance research in relation to different tests and discuss the methodologies of finance research with regression to solve social and business issues with latest tool and software.
CO4	Analyse the structure of a research report and breakdown the style of referencing with different referencing styles.
CO5	Argue and assess a methodology for a research work.
CO6	Design and develop a research report with relevance to academic relevance and socio-economic and environmental sustainability.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.

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PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	Use of Modern Tools and Resources: Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models
PO5	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO5	PO6	PO7	P10
CO1	3	3	3	3	3	3	3	1	1	1	3	1
CO2	3	3	2	2	3	3	2	3	2	2	2	3
CO3	3	3	2	2	3	3	2	3	2	2	2	3
CO4	3	1	1	1	3	3	3	3	1	2	2	3
CO5	3	2	1	1	3	3	2	2	1	1	1	2
CO6	3	1	2	3	3	3	1	2	3	1	2	2

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Ph. D. Scholar, Students
Representative, BoS

FINANCIAL INSTITUTIONS AND MARKETS

Paper Code: 303

Pre-requisites: Knowledge of basic financial market concepts like primary market, secondary market and financial system.

Learning Objective: To foster the interest of students to diagnose the financial market concepts and to get more insight.

Units	Contents	No. of Classes
I	Introduction: Overview of Financial Markets and Institutions, Nature and Functions, Role of Financial Institutions in Economic Development, Financial system. An Overview of Indian Financial system, financial sector reforms in India including contemporary issues, Capital Adequacy Norm, NPA Norms.	10
II	Financial Markets: Money Market- Meaning, composition and functions, Capital Market- Primary and Secondary Market and their functions. Financial Institutions: IDBI, IFCI, SFCs, UTI, SIDBI Structure of Indian Banking System: RBI, NABARD, Rural Banking, E-banking	10
III	Financial services: Meaning and features, Kinds of Financial services- Assets/Fund Based services, Fee Based services; Financial Intermediaries rendering financial services, SEBI guidelines. Mutual Funds: Types, Risks associated with Mutual Funds, Growth of Mutual Funds in India.	10
IV	Financial Inclusions: Extent of Exclusions, Financial Inclusions initiative, SHG-Bank Linkage. Micro Finance: Emerging issues and regulations	10
	Total	40

Suggested Readings:

1. Gordon Natarajan: Financial Markets and Services, Himalaya Publishing House.
2. Sashi K. Gupta & Nisha Agrawal: Financial Services, Kalyani Publishers.
3. Kohn Meir: Financial Institutions and Markets, Oxford University Press.
4. Bhole L.M: Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
5. Various Recent Publications of RBI & SEBI.

Course Outcomes:

CO1	Define Financial Market, Financial Institutions and identify the various area of financial system by recognising its importance in economic development & describe financial institutions.
CO2	Classify different aspects of financial market like money market and capital market and explain various aspects of financial services and institutions.
CO3	Apply the financial knowledge to know and get solution for contemporary issues and interpret their view on such matters in reference to mutual funds.

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CO4	Analyse the various problems in the financial system including area of financial inclusion.
CO5	Assess the benefits of various financial services and use them with proper evaluation.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialisation.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organisations at local, national and international levels.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO6	PO8	PO10
CO1	3	1	1	2	3	3	2	2	1	1
CO2	3	1	2	3	3	3	2	3	2	2
CO3	3	3	3	3	2	3	3	3	3	3
CO4	2	3	3	3	2	2	3	3	3	2
CO5	3	3	3	3	3	2	2	1	2	2

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STRATEGIC MANAGEMENT
Paper Code: 304

Pre-requisites: Knowledge of the concept of Management, process and functional areas of Management and Managerial skills and various types of Management structures.

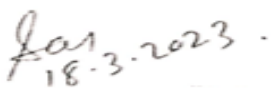
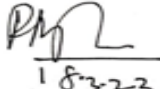
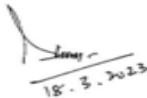


Learning Objective: To familiarize the students with concept and development of business strategy in Global level.

Units	Contents	No. of Classes
I	Introduction: Concepts of Strategy, Levels of Strategy, Vision, Mission, Goal of Organization, Approaches of Strategic Decision making, Strategic Intent, Global Strategy and Global Strategic Management	8
II	Environmental Analysis: Scanning of Global Business Environment, Techniques: ETOP, PEST, SWOT Analysis and SWOT matrix, Porters s' Five Forces Analysis, Value Chain Analysis, International Product Life Cycle	12
III	Formulation of Strategy: Meaning, Analysis of alternative in Strategy Formulation. Diversification, Merger and Takeover, Turnover Strategy, Liquidation Strategy Why and how to Internationalize, Mode of entry into International Market-Joint Venture, Merger and Acquisition, Foreign Technology Agreements, Outsourcing Strategies	12
IV	Strategy Implementation and Evaluation: Meaning, Issues in global Strategy Implementation, Resource Allocation, Strategic Evaluation and Control, Techniques of Strategy Evaluation	8
	Total	40

Suggested Readings:

1. Sharma, R. A. Strategic Management in Indian Companies. Deep & Deep Publications, New Delhi
2. David, Fred R.; Strategic Management, Prentice-Hall
3. Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell Publishers, Massachussets, U.S.A.
4. Hitt M.A. et. al., Strategic Management, South Western, 2009.
5. Ansoff, H. Igor, R.P. Declorch and R.I. Hayes, From Strategic Planning to Management, Wiley.
6. Kazmi Azhar, Strategic Management & Business Policy- Mc Graw Hill

Course Outcomes:

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Professor Susanta Kumar Das, Chairman, PG Councils & Chairman, BoS	Dr Priyabrata Panda Head, School of Commerce & Member, BoS	Professor Shyamacharan Acharya, Professor of Commerce, Alumnus Member, BoS	Mr Subash Chandra Jhankar, Assistant Professor of Commerce, Member, BoS	Mr. Arjuna Kumar Maharana, Ph. D. Scholar, Students Representative, BoS

CO 1	Define strategy, Arrange the levels at which strategies operate and recognise the components of strategic intent.
CO 2	Identify the factors governing national global business environment analysis and demonstrate environment analysis.
CO 3	Appraise the various strategies formulation alternatives, examine their application and evaluate the strategic options for their effective implementation.
CO 4	Categorise the various modes of entry into international markets.
CO 5	Develop and relate strategic tools and techniques to deal with issues relating to the global business environment.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organizations at local, national and international levels.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO6	PO8
CO1	3	1	3	2	3	3	3	2	3
CO2	3	2	3	3	1	3	3	3	2
CO3	3	2	3	3	3	3	2	2	3
CO4	2	3	2	2	1	2	1	2	1

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CO5	2	3	3	3	2	2	2	2	1
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Representative, BoS

ENTREPRENEURSHIP

Paper Code: 305

Pre-requisites: The students should have basic knowledge on nature of business, forms of business organization and the formalities required for setting up of an organization.

Learning Objective: To enhance entrepreneurship temper among students.

Units	Contents	No. of Classes
I	Introduction: Concept and Definitions, Entrepreneur v/s Intrapreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs	8
II	Creating Entrepreneurial Venture: Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial leadership- components of entrepreneurial leadership; Entrepreneurial Challenges; Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights – importance for startups, Legal Acts Governing Business in India.	12
III	Functional plan: Marketing plan for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems; Financial plan – proforma income statements, proforma cash budget, funds Flow and Cash flow statements; Proforma balance sheet; Break Even Analysis; Ratio Analysis.	12
IV	Entrepreneurial Finance & Management: Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India; Enterprise Management: Managing growth and Sustenance- growth norms; Factors for growth; Time management, Negotiations;	8
	Total	40

Suggested Readings:

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
3. Taneja, Entrepreneurship, Galgotia Publishers.
4. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA)
5. Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
6. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi

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7. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.

Course Outcomes:

CO1	Define entrepreneurship and its concepts and identify the role of an entrepreneur.
CO2	Classify entrepreneurship and differentiate between entrepreneurship and entrepreneurship
CO3	Discover business ideas for a new venture and entrepreneurial challenges.
CO4	Examine the legal issues involved in formation of business enterprises.
CO5	Predict and appraise business plans including financial and marketing planning
CO6	Design and implement a plan for enterprise management and control

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organizations at local, national and international levels.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO7	PO8	PO10

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CO1	3	3	3	2	3	3	1	3	2	3
CO2	3	3	2	2	2	1	3	3	2	3
CO3	3	3	2	3	2	3	2	2	3	3
CO4	2	3	1	3	3	3	3	3	2	3
CO5	1	2	2	3	3	1	3	2	3	3

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FINANCIAL INSTITUTIONS AND MARKETS

Paper Code: IDSE-306A

Pre-requisites: Basic knowldges of financial market, institutions and services and its impact on economy are required.

Learning Objective: It can foster the interest of students to diagnosis the financial marketconcepts.

Units	Contents	No. of Classes
I	Introduction: Overview of Financial Markets and Institutions, Nature and Functions, Role of Financial Institutions in Economic Development, Financial system. An Overview of Indian Financial system, financial sector reforms in India including contemporary issues, Capital Adequacy Norm, NPA Norms.	10
II	Financial Markets: Money Market- Meaning, composition and functions, Capital Market- Primary and Secondary Market and their functions. Financial Institutions: IDBI, IFCI, SFCs, UTI, SIDBI Structure of Indian Banking System: RBI, NABARD, Rural Banking, E-banking	10
III	Financial services: Meaning and features, Kinds of Financial services- Assets/Fund Based services, Fee Based services; Financial Intermediaries rendering financial services, SEBI guidelines. Mutual Funds: Types, Risks associated with Mutual Funds, Growth of Mutual Funds in India.	10
IV	Financial Inclusions: Extent of Exclusions, Financial Inclusions initiative, SHG-Bank Linkage. Micro Finance: Emerging issues and regulations	10
	Total	40

Suggested Readings:

1. Gordon Natarajan: Financial Markets and Services, Himalaya Publishing House.
2. Sashi K. Gupta & Nisha Agrawal: Financial Services, Kalyani Publishers.
3. Kohn Meir: Financial Institutions and Markets, Oxford University Press.
4. Bhole L.M: Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
5. Various Recent Publications of RBI & SEBI.

Course Outcomes:

CO1	Define various concepts related to financial markets.
CO2	Interpret types of financial markets and the working of various financial institutions.
CO3	Applying the benefits of various financial services and mutual funds.
CO4	Analyzing the process of financial inclusion and microfinance.
CO5	Creating business and entrepreneurial activities by taking help from various financial institutions.

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Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5.	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.

Mapping Program outcomes, Program Specific Objectives with Course Outcomes:

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO5	PO6
CO1	3	1	2	2	3	3	3	3	3
CO2	1	3	1	3	3	3	3	3	3
CO3	1	3	2	2	3	2	3	3	2
CO4	2	2	3	2	3	2	3	3	2
CO5	1	1	3	2	3	1	3	3	3

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**BUSINESS ORGANISATION & ENTERPRENURESHIP
DEVELOPMENT
Paper Code: IDSE-306B**

Prerequisites: Knowledge about the meaning and objectives of business. Interest and wages to do something innovative to become self-employed and to set up an independent business enterprise.

Learning Objective: Students can acquire knowledge about business startu p andmanagement.

Units	Contents	No. of Classes
I	BASIC CONCEPT OF BUSSINESS Nature & scope, Objectives, Classification of Business essential of successful businessman.	10
II	FORMS OF BUISNESS-I Sole Proprietorship –Meaning, definition Characteristics, Advantages& Limitation Partnership -Meaning, Definition, characteristics, Advantages & Imitation, Types of Partnership, Partnership Deed, Dissolution of Partnership, firms and Settlement of accounts.	10
III	FORMS OF BUISNESS –II Joint stock Company - Meaning, Definition, characteristics, Advantages&limitation, types of Company. Memorandum of association & Articles of association, Prospectus. Company vs Partnership, Public Company vs. Private Company. Corporative Society - Meaning, Definition, characteristics, Advantages &limitation, Classification Cooperative Society vs Company.	10
IV	Fundamentals of Entrepreneurship: Meaning, Definition, characteristics, Determinants & importance of Entrepreneurship, Types of Entrepreneur vs Manager, Entrepreneurship vs Intrapranureship. Concept of MSME	10
	Total	40

Suggested Readings:

1. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi
2. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi
3. Natarajan., K and E. Gordon, Entrepreneurship Development, Himalya Publication, India.
4. Vasant, Desai., Small- Scale Industries and Entrepreneurship, Himalya Publication, India.
5. Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning

Course Outcomes:

CO1	Define business & understand its nature, scope and objectives. Identify the qualities of successful entrepreneur
CO2	Infer the salient features of different form of business organization

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CO3	Classify various types of companies and distinguish between private and public limited companies.
CO4	Appraise the procedural & legal formalities required for setting up of a business enterprise.
CO5	Prepare a plan estimate & justify the financial requirements for the communication of the business.
CO6	Develop initiative for setting up of an individual business enterprise.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	Use of Modern Tools and Resources: Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models
PO5	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organizations at local, national and international levels.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

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Mapping of Program Outcomes (POs), Programme Specific Objectives with Course Outcomes (COs)

	PSO1	PSO2	PSO3	PSO4	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PO10
CO1	3	3	3	2	3	3	2	2	1	1	1	2
CO2	2	2	2	2	3	3	2	3	2	2	3	2
CO3	3	2	2	1	3	2	3	2	3	3	2	1
CO4	2	3	1	2	3	2	2	3	2	2	3	2
CO5	1	2	2	2	2	2	2	2	3	2	2	2
CO6	2	3	1	3	2	3	1	3	2	3	2	3

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FUNDAMENTALS OF ACCOUNTING
Paper Code: IDSE-306C

Pre-requisites: Basic knowledge on accounting concepts is required.

Learning Objective: Accounting knowledge can be very much helpful for other discipline students in their future professional life.

Units	Contents	No. of Classes
I	Basic Concept of Accounting: Meaning, Definition of Bookkeeping & Accounting. Branches of Accounting, system & Basis of accounting, Basic accounting terms, accounting principles. Accounting Equation.	12
II	Meaning & classification of accounts: Traditional Classification & Modern Application. Rules of Debit & credit: Golden Rules & Modern Rules of Basic Accounting Process: Journals, ledger & Trial Balance.	10
III	Subsidiary Books: Recording & posting: Cash Book, Purchase book, Purchasereturn book, Sales Book , Sales Return Book, Bill Receivable Book Bills Payables Book, Journal proper.	8
IV	Final Accounting with Adjustments, Budgeting: Preparation Manufacturing Account, Trading Account, Profit & loss Account & Balance sheet; Budget, Budgeting and Budgetary Control, Types of Budgets.	10
	Total	40

Suggested Readings:

Shukla, M.C,T.S.Grewal and S.C.Gupta. Advanced Accounting. Vol-I.S.Chand & Co.,New Delhi

Maheswari,S.N&S.K. Maheswari. Financial Accounting. Vikas Publication House, New Delhi.

Tulsian,P.C.Financial Accounting, Pearson Education.

Jain , S.P and K.L Narang. Financial Accounting, Kalyani Publisher, New Delhi

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Course Outcomes:

CO1	Define various concepts of accounting, accounting equation and accounting principles
CO2	Analysing and classifying accounts
CO3	Interpret subsidiary books and their usage.
CO4	Apply final accounts in business and other activities.
CO5	Preparing final accounts.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5	Application of Business Knowledge on Environment and Sustainability: Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO5	PO6	P10
CO1	2	2	3	1	3	3	1	2	3	2
CO2	3	3	3	2	3	3	3	3	3	3
CO3	1	1	3	2	3	2	2	1	2	1
CO4	2	2	3	1	3	2	3	1	2	3
CO5	1	3	3	3	3	1	3	3	3	2

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SEMESTER: IV

CORPORATE GOVERNANCE, ETHICS AND CORPORATE SOCIAL RESPONSIBILITY OF BUSINESS

Paper Code: 401

Prerequisites: Basic knowledge about the concept, objectives and essentials of a successful business and forms of business organisation

Learning Objective: To familiarize students with the knowledge of ethics emerging trends in good governance practice and corporate social responsibilities in global & Indian context.

Units	Contents	No. of Classes
I	Business Ethics Concept of ethics; ethics & related connotations; business value & ethics, concept of business ethics; various approaches to business ethics; ethical theories; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.	10
II	Conceptual Framework of Corporate Governance Evolution of corporate governance; Development in India, Regulatory Framework of Corporate Governance in India. SEBI Guidelines & Clause.49; Reforms in companies Act; Secretarial Audit; NCL; Insider Trading, Rating Agencies; Green Governance/E-Governance; Shareholders Framework of Corporate Governance - an international perspective	10
III	Major Corporate Failures, Whistle Blowing and Corporate Governance Major corporate failures in India & abroad, common governance problems noticed in various corporate failures; policy actions including major codes & standards, whistle blowing –Types of whistle blowers Whistler –Blower Policy, The Whistle Blower Legislations across countries; Developments in India.	10
IV	Corporate Social Responsibilities (CSR) Meaning of CSR, Corporate Philanthropy, Corporate Sustainability, corporate social Sustainability Reporting; CSR & business ethics; legal framework on CSR, CSR & Corporate Governance; Major Codes on CSR, initiatives in India	10
	Total	40

Suggested Readings:

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
5. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

Course Outcomes

CO 1	Define business ethics, values and codes of ethics and recognise the importance of ethical business practices.
CO 2	Identify the various approaches to corporate ethics.
CO 3	Interpret the regulatory and shareholders' framework of Corporate Governance.
CO 4	Analyse the causes of major corporate failures in India and abroad and assess the Whistle Blower Policy across the countries.
CO 5	Evaluate the existing CSR codes and develop new CSR initiatives for Indian industries.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organizations at local, national and international levels.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

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	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO7	PO8	PO10
CO1	3	3	3	2	3	3	1	3	2	2
CO2	3	3	2	2	1	1	3	3	1	1
CO3	3	3	2	3	2	3	2	2	3	1
CO4	2	3	1	3	1	3	3	3	1	1
CO5	1	2	2	3	1	1	3	2	1	3

CORPORATE TAX STRUCTURE & PLANNING

Paper Code: 402

Prerequisites: Knowledge of basic tax concepts like person, assesses, five sources of income are required.

Learning Objective: To familiarize the student with latest provisions of the Indian Corporate tax laws and related judicial pronouncements having implications for corporate tax planning.

Units	Contents	No. of Classes
I	Introduction to Tax planning and Management: Meaning, Nature and Scope of Tax Planning and Management, Tax evasion and Tax avoidance, Justification of Corporate tax planning and Management. Assessment of Companies: Residential status of corporate assesses and incidence of tax, computation of corporate tax: carry forward and set-off of losses for certain companies under section-79 of Income Tax Act-1961, Deductions available to corporate assesses, computation of taxable income and tax liability. Minimum alternate tax,	10
II	Tax Planning and Specific Management Decisions: Tax Concessions and Incentives available on setting up a new business, Location of Business & Nature of Business. Tax Planning in respect of amalgamation, demerger, slump sale, conversion of a firm into company, conversion of a sole-proprietorship into a company & conversion of a company into a limited liability partnership.	10
III	Tax Planning and Financial Management Decisions: Tax Planning in respect of capital structure decisions, Dividend policy decision, Issue of bonus shares, Investment and Capital gains, owning or leasing of an asset, Acquisition of an asset by Installment purchase or hire purchase system, purchase of an asset out of own fund or out of borrowed funds, manufacturing or buying decisions, Repairing, Replacing, renewing or renovating an asset, sale of assets used for scientific research study, down or continuing operations, private equity.	10
IV	Tax Planning in GST: Composite Levy Scheme: Features, Conditions and Restriction, GST Frauds; Reasons and Remedies, Reducing GST Liability through Effective Procurement. Tax planning relating to Input Tax Credit and its reversal Under Rule 37, Rule 42 and Rule 43, Antiprofitteering Measures, Advance Ruling and E-way Bill under GST.	10
	Total	40

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Suggested Readings:

1. Srinivas E.A., Corporate Tax planning, Tata McGraw Hill
2. Singhanian, Vinod K., Taxman's Direct Taxes Laws and practice
3. Ahuja Girish and Gupta ravi, Bharat's professional Approach to Direct Taxes, Law & practice, Bharat Law House Pvt. Ltd.
4. Lal B.B. & N. Vasisth, Direct Taxes: Income Tax, Wealth Tax and Tax planning.
5. Bhagbati Prasad, Direct Taxes Law & Practice, Wishwa Prakashan.
6. Lakhotia R.N., Corporate Tax Planning, Vision Publication, Delhi.
7. Meherotra H.C., Income Tax Law and Accounts, Sahitya Bhawan, Agra

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Course Outcomes:

CO1	Define corporate tax planning and identify the rationale behind corporate tax planning by recognising different tax planning principles.
CO2	Classify different aspects of tax planning and generalise its dimensions by reading charge to income tax, minimum alternative tax and deductions.
CO3	Apply tax planning avenues in mergers, slump sale and business conversions by illustrating practical problems.
CO4	Analyse and appraise tax planning schemes for capital gains discriminate leasing and hire purchase in regard to tax benefits.
CO5	Evaluate the quantitative applicability of deductions, tax saving schemes and develop a tax planning model for corporate assesses and replicate tax planning benefits in GST.
CO6	Formulate tax planning models for the benefit of society and develop a sense socio-ethical responsibility.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO7	PO10
CO1	3	2	2	1	3	2	3	2	3
CO2	2	2	1	3	3	1	3	2	3
CO3	2	3	1	2	2	2	2	3	2

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CO4	2	2	3	2	2	1	3	2	3
CO5	2	2	3	3	1	2	2	3	3
CO6	2	2	3	3	2	1	3	3	3

HUMAN RESOURCE MANAGEMENT

Paper Code: 403

Pre-requisites: Basic knowledge about human resource, management and recruitment.

Learning Objective: The objective of the course is to familiarize the students about the different aspects of managing people in the organizations from the stage of acquisition to development and retention.

Units	Contents	No. of Classes
I	<p>Introduction: - Evolution of Human Resource management in India. Conceptual framework, meaning, definition.</p> <p>Nature and Scope of Human Resource Management: - Scope, Role, functions and Importance</p> <p>Competencies of HR Manager: - changing role of HRM- Workforce diversity, Technological change, Restructuring and rightsizing, Empowerment; TQM, Managing ethical issues.</p>	10
II	<p>Human Resource Planning: - meaning, definition and Importance of human Resource Planning; factors affecting Human Resource Planning, Human Resource Planning process, Requisites for successful human Resource Planning, Barriers to Human Resource Planning.</p> <p>Job Analysis and Job Design: - Assessing Human Resource requirements; Human resource forecasting; Job analysis technique; Job evaluation technique, job description and specifications; Job characteristic approach to job design.</p>	10
III	<p>Recruitment, Selection, Training, and Development: - Factors affecting recruitment; Sources of recruitment, method and test of selection; Interviewing; Placement and Induction; Job Changes- Transfers, Promotions, and Separations; Emerging trends in Recruitment, Selection, and development.</p>	10
IV	<p>Compensation Management, Performance Appraisal, and Audit: - Compensation Management- Wage versus salary, determination of compensation, incentives schemes, fringe benefits and labour welfare</p> <p>Performance Appraisal- Concept, Objectives and Methods; Traditional and Modern Method, Human Resource Audit.</p>	10
	Total	40

Suggested Readings:

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1. D'Ceazo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, New Delhi.
2. Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy, Managing Human Resources, Prentice Hall, New Jersey.
3. Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall.
4. Dessler, Garry, Human Resource Management, Prentice Hall of India.
5. Saiyadain, Mirza S., Human Resource Management, Tata McGraw-Hill Pub. Co. Ltd., New Delhi.
6. Noe, Raymond A., John R. Hollenbeck, Barry Gerhart and Patrick M. Wright, Human Resource Management, Tata McGraw Hill.
7. Chhabra T. N., Human Resource Management, Dhanpat Rai and Co. Pvt. Ltd. New Delhi.
8. Aswathappa, K., Human Resource Management-Text and Cases, Tata McGraw Hill

Course Outcomes

CO 1	Define concepts like Human Resource Management, recruitment, selection etc. and recognise the various roles of the HR manager.
CO 2	Explain the role of HRM in Indian context and discuss its various function like recruitment process, human resource planning.
CO 3	Apply the knowledge in implementing various HR works like job design, recruitment etc.
CO 4	Analyse and compare the performance of employees and effectiveness in jobs assigned.
CO 5	Evaluate and assess the performance of various employees as well as HR planning.
CO 6	Design jobs and develop various techniques to manage various aspects of employees like recruitment and compensation.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.

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PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO6	Associating Business and Society: Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO8	Building Leadership Competence: Preparing students for positions of leadership in business organizations at local, national and international levels.
PO9	Construction of Life-Long Learning Attitude: Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO6	PO8	PO9	PO10
CO1	3	1	2	1	3	3	1	2	2	3	1
CO2	3	2	3	2	3	3	2	2	1	1	2
CO3	2	3	2	2	2	3	3	2	3	2	3
CO4	2	3	1	2	1	2	3	3	3	2	2
CO5	3	2	3	3	1	2	3	3	3	2	3
CO6	3	1	3	3	2	2	2	3	3	3	3

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INTERNATIONAL BUSINESS ENVIRONMENT

Paper Code: 404

Prerequisites: Knowledge regarding basics concepts of forms of business, trade and industry is required.

Learning Objective: To familiarize the students with concept and development of international business with regard to foreign policy and investment.

Units	Contents	No. of Classes
I	Introduction: International business: - Nature scope and importance; Stages of international business, Modes of international business. International business environment social culture, economics, political & ecological factors.	10
II	International Trade: Reasons for International trade; Theories of International trade; Gains from trade, foreign trade multiplier; Terms of trade. Structure of India's Foreign Trade: - Composition and direction, EXIM Bank, EXIM Policy of India World Trade and Protectionism: GATT, The Uruguay Round, Evaluation of WTO, WTO- Functions and Policies, Important Agreements of WTO-GATS, TRIPS; WTO and Developing Countries	10

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III	International Economic Institutions: - IMF, World Bank, IFC, ADB, UNCTAD, International Commodity Trading and Agreements International Financial Environment: - International Monetary System; Types of Exchange Rate Systems in the World; Movements in foreign exchange and interest rates. Types of players Foreign Direct Investment: - Types of FDI; Government Policy and FDI, Instruments: GDRs, ADRs, and FIIs	10
IV	Balance of Payment Account: - Components of BOP, Disequilibrium in BOP; Correction of Disequilibrium. Contemporary Issues in International Business: - Environmental and Labour issues in International Business.	10
	Total	40

Suggested Readings:

1. P. subha Rao, 'International Business: Text & Cases,' Himalaya Publishing House, Mumbai
2. Cherunilam Francis, 'International Business Environment,' Himalayan Publishing House, Mumbai
3. Adhikary. M, 'Economic Environment of Business,' Sultan Chand & Sons, New Delhi
4. Ahluwalia, J.J., 'Industrial growth in India,' Oxford University press New Delhi

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5. Alagh, Yoginder K., ' Indian development Planning and Policy,' VikashPublishing House, new Delhi
6. Ghosh, Biswanath, ' Economic Environment of Business,' Vikash PublishingHouse, New Delhi
7. Government of India: Economic Survey, various Issues
8. Raj Agarwal andParag Diwan, ' Business Environment,' Excel Books, New Delhi
9. Sengupta, N.K., 'Government and Business in India,' Vikash Publishing House,New Delhi

Course Outcomes:

CO1	Describe the basic concepts and significance of the international business environment and its components.
CO2	Interpret the international trade theory. Also, understand the international financial institutions and Contemporary Issues in International Business.
CO3	Apply the ideas of international trade and financing.
CO4	Analyse the components of balance of payments.
CO5	Evaluate the government policy related to international trade and FDI.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	Use of Modern Tools and Resources: Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models
PO10	Innovation and Creativity: Innovate and invent and design new ideas, products, services and methodologies with application of fundamental knowledge.

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Representative, BoS

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PO1	PO2	PO3	PO4	PO10
CO1	3	2	2	1	3	2	3	2	3
CO2	2	2	1	3	2	1	3	2	2
CO3	2	3	1	2	2	2	2	3	3
CO4	2	2	3	2	3	3	3	2	2
CO5	2	2	3	3	3	2	2	3	1

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PROJET WORK REPORT AND VIVA-VOCE.

Paper Code: 405

PROJET WORK REPORT AND VIVA-VOCE.

Paper Code: 405

Course Outcomes:

CO1	Defining various concepts related to research and Identifying research problem.
CO2	Interpreting existing literature and finding research gap.
CO3	Framing suitable methodology as per the objective.
CO4	Developing hypotheses and testing them using appropriate tools.
CO5	Analysing the collected data and interpreting the results.
CO6	Preparing research report and providing direction for future research.

Program Outcomes Relevant to the Course:

PO1	Knowledge Impartation on Business and Commerce: Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	Ability to Pursue Higher Education: Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	Problem Identification: Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	Enhancement of Professional Ethics: Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.

Mapping Program Outcomes, Program Specific Objectives with Course Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO3	PO1	PO2	PO3	PO7
CO1	3	3	2	1	2	3	2	3	2
CO2	2	3	2	3	1	3	1	3	2
CO3	2	2	3	2	1	2	2	2	3
CO4	2	3	2	2	3	2	1	3	2
CO5	2	3	2	3	3	1	2	2	3
CO6	2	3	2	3	3	2	1	3	3

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