

**DEPARTMENT OF COMMERCE**  
**G M UNIVERSITY, AMRUTA VIHAR, SAMBALPUR**

**VISION**

To build the School of Commerce into a centre of academic excellence with 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 pursuit of excellence in commerce education, research, training and consultancy.
- Encouraging, equipping and empowering students for 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.

**PROGRAMME OBJECTIVES**

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

<b>1.ACADEMIC EXCELLENCE</b>	<b>2.PROFESSIONAL EXCELLENCE</b>	<b>3.SOCIALLY RESPONSIBLE CITIZENS</b>	<b>4. VALUE BASED HOLISTIC DEVELOPMENT</b>
<ul style="list-style-type: none"><li>•Providing exposure to the students in the latest trends in Commerce Education through research and extension activities</li><li>• 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.</li></ul>	<ul style="list-style-type: none"><li>•Preparing students for positions of leadership in business organisations at local, national and international levels.</li><li>•Capacity building of students to assume productive roles and inculcate the habit of life-long learning.</li></ul>	<ul style="list-style-type: none"><li>•Inculcating a sense of civic responsibility, social concern and commitment, and moral accountability among the students by providing a platform for their socialisation.</li><li>•Exposure of students to social issues viz. consumer rights,human rights, value system, culture, scientific temper and environment, corporate social responsibilityies, ethics, governance etc.</li></ul>	<ul style="list-style-type: none"><li>•Imparting quality,need-based education, sensitising the students about their changing role in the society by raising their awareness through various activities.</li><li>•Focusing on the all-round development of personality of students through proper education and extra-curricular activities.</li></ul>

**Post Graduate Programme Structure**  
**P.G. Department of Commerce**  
**G.M. University, Sambalpur**

Post graduate programme comprising two years, will be divided into 4 (four) semesters each of six months duration.

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 title of papers, credit hours, division of marks etc of all the papers of all semesters is given below.

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 paper in Sem II and one of the papers in Sem III as offered by the respective department at the beginning of the semester II and semester III respectively.

2. Each paper will be of 100 marks out of which 80 marks shall be allocated for semester examination and 20 marks for internal assessment (Mid Term Examination).
3. There will be four lecture hours of teaching per week for each paper.
4. Duration of examination of each paper shall be three hours.
5. Pass Percentage:
  - 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 in any paper inclusive of first attempt.

### Part-I: Semester-I

Papers		Marks		Total Marks	Duration (Hrs)	Credit Hours
Paper No	Title	Mid Term	End Term			
101	Managerial Economics	20	80	100	3	4
102	Advance Business Statistics	20	80	100	3	4
103	Managerial Accounting	20	80	100	3	4
104	Corporate Accounting	20	80	100	3	4
105	Organizational Theory and Behaviour	20	80	100	3	4
Total				500		20

### Part-I: Semester-II

Papers		Marks		Total Marks	Duration (Hrs)	Credit Hours
Paper No	Title	Mid Term	End Term			
201	Marketing Management	20	80	100	3	4
202	Emerging Business Laws	20	80	100	3	4
203	Quantitative Technique for Business Decisions	20	80	100	3	4
204	International Business	20	80	100	3	4
205	Financial Management and Policy	20	80	100	3	4
DSE Papers*						
206 A	International Accounting	20	80	100	3	4
206 B	Strategic Cost Management	20	80	100	3	4
206 C	Corporate Reporting & Analysis	20	80	100	3	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
Paper No	Title	Mid Term	End Term			
301	Computer Application in Business	20	80	100	3	4
302	Research Methodology	20	80	100	3	4
303	Financial Institutions and Markets	20	80	100	3	4
304	Strategic Management	20	80	100	3	4
305	Entrepreneurship	20	80	100	3	4
IDSE Papers**						
306 A	Financial Institutions and Markets	20	80	100	3	4
306 B	Business Organisation & Entrepreneurship Development	20	80	100	3	4
306 C	Fundamentals of Accounting	20	80	100	3	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	Duration (Hrs)	Credit Hours
Paper No	Title	Mid Term	End Term			
401	Corporate Governance, ethics and CSR	20	80	100	3	4
402	Corporate Tax Structure & Planning	20	80	100	3	4
403	Human Resource Management	20	80	100	3	4
404	Business Environment	20	80	100	3	4
405	Project Work Report and VIVA VOCE (Non-Practical Papers)		100	100	3	4
Total				500		20
<b>22 Papers</b>	<b>Grand Total</b>			<b>2200</b>		<b>88</b>

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### Program Outcomes (PG Commerce)

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- 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.
- 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 application of fundamental knowledge.

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**Programme Education Objectives (PEOs)**

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**PEO1:** To pursue higher education by garnering fundamental and advance knowledge in commerce and management.

**PEO2:** To inculcate business ethics and social responsibility.

**PEO3:** To enhance leadership competence with professional ethics and innovation.

**PEO4:** To employ commerce and business knowledge in environmental and socio-economic sustainability.

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**Mapping of Program Education Objectives (PEOs) with Program Outcomes (POs)**

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	Total
PEO1	1	3	1	0	2	1	1	1	0	1	11
PEO2	1	2	1	1	3	3	2	3	2	2	18
PEO3	1	1	3	0	1	1	1	3	1	3	15
PEO4	2	2	1	0	3	3	2	1	2	2	18
Total	5	6	6	1	9	8	6	8	5	8	62

**SEMESTER: I**  
**MANAGERIAL ECONOMICS**  
**Paper Code: 101**

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

**Learning Objective:** 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
<b>I</b>	<b>Concept of Managerial Economics:</b> 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. <b>Fundamental Economic Principles:</b> 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.	<b>10</b>
<b>II</b>	<b>Demand Analysis:</b> 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. <b>Analysis of Consumer Demand:</b> Theories of Consumer under Cardinal Utility approach, Indifference curve approach, Revealed Preference Approach and Risk conditions.	<b>10</b>
<b>III</b>	<b>Theories of Production and Cost:</b> 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. <b>Theory of Cost:</b> 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.	<b>10</b>
<b>IV</b>	<b>Price Determination:</b> 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.	<b>10</b>
<b>Total</b>		<b>40</b>

**Suggested Readings:**

1. Koutsiyannis, 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.
6. Mithani D.M, Managerial Economics, Hiampaya.
7. Coell 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:

<b>CO1</b>	Define the role and functions of a managerial economist and explain the fundamental economic principles and concepts.
<b>CO2</b>	Apply managerial economic ideas in decision-making and forecasting methods for anticipating demand for diverse products and services.
<b>CO3</b>	Interpret the functional relationship between production and factors of production, to list various production expenses.
<b>CO4</b>	Analyse competitive strategies, based on the characteristics of products and market structures, including costing, price, product differentiation, and market environment.
<b>CO5</b>	Evaluate a methodical framework with regards to the price strategies to face the real-world business challenges.
<b>CO6</b>	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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5.	<b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	<b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO10	<b>Innovation and Creativity:</b> 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

	PO1	PO2	PO3	PO5	PO6	P10	PEO1	PEO2	PEO4
CO1	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	2	3	3	2	3	2	2	3
CO4	3	2	3	3	2	3	2	2	3
CO5	3	1	3	3	3	3	1	2	3
CO6	3	3	3	3	1	3	3	2	3

## ADVANCED BUSINESS STATISTICS

**Paper Code: 102**

**Prerequisites:** Basics of statistics like measures of central tendency and measures of dispersion etc. are required.

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

Units	Contents	No. of Classes
<b>I</b>	<p><b>Probability Theory:</b> Probability- Approach to Probability, Addition and Multiplication probability models, Conditional probability, Bayes' theorem and Mathematical expectation.</p> <p><b>Theoretical Distribution:</b> Binomial, Poisson and Normal distributions, their characteristics, Constants and fitting of Binomial, Poisson distribution in a normal curve and their applications.</p>	<b>10</b>
<b>II</b>	<p><b>Statistical Decision Theory:</b> 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.</p>	<b>10</b>
<b>III</b>	<p><b>Statistical Estimation and Testing:</b> Point and Interval estimation of population mean, Statistical testing; Hypotheses and errors, Sampling tests-Z test, T test, F test &amp; ANOVA.</p> <p><b>Non-Parametric Test:</b> Chi-square tests, Statistical Quality Control, Quality control charts, determination of control limits (X and R charts). Control charts for attributes, Acceptance Sampling Plans.</p>	<b>10</b>
<b>IV</b>	<p><b>Correlation and Regression:</b> Simple, Multiple and partial correlation analysis. Rank correlation. Simple, multiple linear regression analysis (involving up to three variables).</p>	<b>10</b>
<b>Total</b>		<b>40</b>

### 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.
CO2	Apply the statistical theory 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.



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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	<b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models
PO5.	<b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
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PO7	<b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO10	<b>Innovation and Creativity:</b> 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**

	PO1	PO2	PO3	PO4	PEO1	PEO2	PEO3	PEO4
CO1	3	3	1	1	3	3	1	1
CO2	3	2	3	1	3	1	2	1
CO3	3	3	3	1	3	1	1	2
CO4	3	2	3	3	3	1	3	1
CO5	3	3	2	2	3	1	1	1
CO6	3	3	3	3	3	1	1	1

## MANAGERIAL ACCOUNTING

Paper code-103

**Prerequisites:** Basic knowledge about Costing and Financial Accounting, Elements of Cost and Cost Sheet, Limitation of Financial Accounting.

**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	<b>Management Accounting: Nature &amp; Function:</b> 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	<b>Marginal Costing:</b> Concept's & 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	<b>Standard Costing:</b> Concept, Types of Standards, Variance Analysis; Material,Labor Overhead Variances. Managerial uses of Variances <b>Budgetary Control:</b> Budget, Budgeting & Budgetary, Control. Requisites of ideal budgeting. Types of Budgets: Fixed, Flexible Budgeting. Zero-Base Budgeting, Performance Budgeting.	10
IV	<b>RESPONSIBILITY ACCOUNTING &amp; DIVISIONAL PERORMANCE MANAGEMENT:</b> 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. <b>Transfer Pricing:</b> The concept, Objective, Requisites, Methods of Transfer Pricing, Transfer Pricing in Multinational Companies	10
	<b>Total</b>	<b>40</b>

### 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.

## Course Outcomes

CO 1	Define Management Accounting and Explain its role to overcome the limitations of Financial Accounting.
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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	<b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	<b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.
PO10	<b>Innovation and Creativity:</b> 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

	PO1	PO2	PO3	PO8	PO9	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	1	3	1	1	3	3	2	1	1
CO2	3	3	1	1	1	1	3	1	1	2
CO3	2	3	1	3	3	2	3	2	3	3
CO4	1	1	0	2	3	1	3	2	3	1
CO5	1	2	1	3	2	3	2	2	3	1
CO6	1	1	0	3	1	3	2	1	3	2

## CORPORATE ACCOUNTING

**Paper Code: 104**

**Prerequisites:** Basic knowledge of financial accounting like fundamentals of accounts, accounting standards, preparation of financial statements & Companies act are required.

**Learning Objective:** 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	<b>Final Accounts of Companies:</b> Preparation of Financial Statements including treatment of dividend <b>Valuation of Goodwill and Shares:</b> Theory and Problems	10
II	<b>Concept of Amalgamation, Absorption and Reconstruction:</b> Accounting treatments as per AS-14 including Inter-company holding. Internal Reconstruction: Concept and Accounting Treatment.	10
III	<b>Accounts of Holding Company:</b> Preparation of Consolidated Balance Sheet with or without subsidiary company as per the relevant provisions of Accounting Standard-21 <b>Liquidation of Company:</b> 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	<b>Banking Companies Accounts:</b> 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. <b>Insurance Companies Accounts:</b> Preparation of Financial Statements of both Life and Non-life Insurance Business. SAAP vs GAAP	10
	<b>Total</b>	<b>40</b>

### 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.
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.
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**Program Outcomes Relevant to the Course:**

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

**Mapping Program Objectives, Program Education Objectives with Course Outcomes**

	PO1	PO2	PO3	PO7	PO9	PEO1	PEO2	PEO3	PEO4
CO1	3	3	3	3	3	3	2	1	1
CO2	3	3	3	3	3	3	2	2	2
CO3	3	2	3	3	3	2	2	1	2
CO4	3	3	3	2	3	2	3	2	2
CO5	2	2	2	2	1	2	3	3	3

## ORGANISATIONAL BEHAVIOUR

**Paper Code: 105**

**Prerequisites:** Knowledge about some theories related to organisation and its behaviour, group decision and communication, motivation & leadership, organisational culture & development and stress management.

**Learning Objective:** To enable the students to develop a theoretical understanding of about organization structure.

Units	Contents	No. of Classes
<b>I</b>	<b>Organisation Theory and Behaviour:</b> 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.	<b>10</b>
<b>II</b>	<b>Group Decision and Communication:</b> 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.	<b>10</b>
<b>III</b>	<b>Motivation: Content Theories-</b> 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.	<b>10</b>
<b>IV</b>	<b>Organisational Culture &amp; Development and Stress Management:</b> 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.	<b>10</b>
<b>Total</b>		<b>40</b>

### 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.
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 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 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.
CO5	Construct & explain group dynamics and demonstrate skills required for working in groups. (Team building)

### Program Outcomes Relevant to the Course:

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

	PO1	PO2	PO3	PO7	PO8	PO9	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	2	3	2	3	1	3	3	1	2	1
CO2	3	1	3	2	3	2	2	1	2	2	3
CO3	2	2	2	3	2	3	2	2	3	1	2
CO4	2	1	3	2	3	3	3	1	3	3	2
CO5	1	2	2	3	3	2	1	2	2	3	3

## SEMESTER: II

### MARKETING MANAGEMENT

**Paper Code: 201**

**Prerequisites:** Knowledge regarding basic business studies is required.

**Learning Objective:** 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
<b>I</b>	<b>Introduction:</b> 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.	<b>10</b>
<b>II</b>	<b>Product and Pricing Decisions:</b> 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	<b>10</b>
<b>III</b>	<b>Distribution Decisions:</b> 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.	<b>10</b>
<b>IV</b>	<b>Promotion Decisions:</b> 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.	<b>10</b>
	<b>Total</b>	<b>40</b>

#### **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).
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 principles and functions of marketing in business and society.
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 as a model for making marketing decisions.
CO5	Recognize the value, necessity, and methods of marketing planning and control.
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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5.	<b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	<b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO10	<b>Innovation and Creativity:</b> 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

	PO1	PO2	PO3	PO5	PO6	P10	PEO1	PEO2	PEO4
CO1	3	3	3	3	3	2	3	3	3
CO2	3	3	3	3	3	2	3	3	3
CO3	3	3	3	2	2	3	3	3	3
CO4	3	3	3	2	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3
CO6	3	3	3	3	2	3	3	3	3

## EMERGING BUSINESS LAWS

Paper Code: 202

**Prerequisites:** Basics of business laws and intellectual property etc. are required.

**Learning Objective:** The course aims to acquaint the students with knowledge & understanding of emerging business Laws.

Units	Contents	No. of Classes
I	<b>Laws Relating to Intellectual Property;</b> Concept & development of intellectual property law in India. Laws & Procedure relating to patents, trademarks, copy rights, geographical indications. Overview of laws relating other intellectual property rights: Intellectual property appellate board.	10
II	<b>Laws Relating to Competition &amp; Consumer Protection;</b> Concepts of completion, competition Act, 2002. Anti-competitive agreements, abuse of dominant position. Combination: regulation of combination, competition commission of India, Compliance of competition law. Consumer Protection in India, Consumer Protection Act, 1986: Rights of Consumers, Consumer Disputes. Reversal Agencies.	10
III	<b>Laws Relating to Information;</b> Right to Information Act, 2005, Definition, right to information, Obligation of public authorities, request, exemption from disclosure of information, grounds for disclosure of information grounds for rejection to access in certain cases. Central information commission-its constitution, terms of office, conditions appeals & penalties.	10
IV	<b>Law Relating to Pollution Control &amp; Environmental Protection;</b> Concept of sustainable Development: Bio-diversity & carbon credit: Government policy regarding Environment. Laws relating to prevention of air & water pollution: Environment (Protection) Act 1986. National Green Tribunal (NGT)	10
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Bulchandani KR – Business Laws – Himalaya Publishing House
2. N. D. Kapoor- Mercantile Law- Sultan Chand & Sons.
3. Maheswari, Maheswari – A Manual of Business Law – Himalaya
4. Corporate Laws, Dr. S..K.Kapoor, Taxman Publication
5. SEBI Act- 1992 6. FEMA ACT 1999 7. MRTP ACT 1969 8. Consumer Protection Act –1986.

### Course Outcomes:

CO1	Describe basic concepts and significance of Intellectual property and understanding regulations regarding Intellectual Property rights.
CO2	Developing the understanding of regulations for competitive business in India.
CO3	Describe the rights of Consumer and regulations for protection of consumer protection in India.
CO4	Describe the rights of citizen under RTI Act and obligation of public authorities.
CO5	Application of legal restrictions for achieving sustainable environment.
CO6	Developing a knowledge framework for pollution control and being law abiding citizen.

### Program Outcomes Relevant to the Course:

PO1	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	<b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models
PO5	<b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	<b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO7	<b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO10	<b>Innovation and Creativity:</b> 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	P10	PEO1	PEO2	PEO3	PEO4
CO1	3	1	2	2	1	1	3	3	3	2	3	1
CO2	3	1	1	0	1	1	2	3	1	3	2	2
CO3	3	1	1	1	1	2	2	3	2	3	3	2
CO4	3	2	2	1	1	1	2	3	2	3	3	2
CO5	1	1	2	1	3	3	2	2	2	3	3	3
CO6	1	1	1	1	3	3	3	2	2	3	2	3

## QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS.

Paper Code: 203

**Prerequisites:** 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 Objective:** The subject can provide an in-depth knowledge about different tools and technique for business data analysis

Units	Contents	No. of Classes
I	<b>Fundamentals of Quantitative Techniques and Operation Research.</b> <b>Quantitative Techniques :</b> 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. <b>Operation Research:</b> Origin and Development of Operation Research, Phases/Stages of Operation Research Study, Operation Research Models, Scope, Use and Limitations of Operation Research.	10
II	<b>Decision Analysis and Game Theory</b> <b>Decision Analysis:</b> Elements and Steps in Building Decision Making Models, Decision Making Situations: Decision Making Under Certainty, Under Risk, Under Conflict. Decision Tree Analysis. <b>Game Theory:</b> Properties of Game Theory, Type of Games: Pure Strategy Games, Mixed Strategy Games. Value of the Games, Rule of Dominance.	10
III	<b>Network Analysis.</b> 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	<b>Queuing Theory and Simulation.</b> Concept and Application of Queuing Theory, Queuing System, Queuing Models, Kendall's Notation. Monte Carlo Simulation, Application of simulation in inventory management and queuing situation.	10
	<b>Total</b>	<b>40</b>

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

	PO1	PO2	PO3	PO4	PO9	PO10	PEO1	PEO2	PEO3	PEO4
CO1	2	2	3	2	3	3	3	2	2	1
CO2	3	1	1	2	3	2	2	2	1	3
CO3	2	2	2	3	2	1	2	3	1	2
CO4	2	1	3	2	3	2	2	2	3	2
CO5	2	2	2	3	3	3	2	2	3	3

## INTERNATIONAL BUSINESS

**Paper Code: 204**

**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
<b>I</b>	<b>INTRODUCTION:</b> <b>International business:</b> - Nature and importance; Stages of international business, Basic entry decisions: - Modes of entry: Exporting, licensing, Franchising, Mergers & Acquisitions <b>Multinationals (MNCs) in International Business:</b> Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances.	<b>10</b>
<b>II</b>	<b>INTERNATIONAL TRADE:</b> Reasons for International trade; Theories of International trade; Gains from trade, foreign trade multiplier; Terms of trade. <b>Structure of India's Foreign Trade:</b> - Composition and direction, EXIM Bank, EXIM Policy of India <b>World Trade and Protectionism:</b> GATT, The Uruguay Round, Evaluation of WTO, WTO- Functions and Policies, Important Agreements of WTO-GATS, TRIPS; WTO and Developing Countries	<b>10</b>
<b>III</b>	<b>INTERNATIONAL ECONOMIC INSTITUTIONS:</b> - IMF, World Bank, IFC, ADB, UNCTAD, International Commodity Trading and Agreements <b>INTERNATIONAL FINANCIAL ENVIRONMENT:</b> - International monetary System; Types of Exchange Rate Systems in the World; Movements in foreign exchange and interest rates. <b>FOREIGN DIRECT INVESTMENT:</b> - Types of FDI; Government Policy and FDI, Instruments: GDRs, ADRs, and FIIs	<b>10</b>
<b>IV</b>	<b>Levels of Regional Economic Integration:</b> - Structure and functioning of EC, NAFTA, SAARC and ASEAN. <b>Balance of Payment Account:</b> - Components of BOP, Disequilibrium in BOP; Correction of Disequilibrium. <b>Contemporary Issues in International Business:</b> - Environmental and Labour issues in International Business.	<b>10</b>
	<b>Total</b>	<b>40</b>

### **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

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 Outcome:**

CO1	Define globalization and the concept of MNCs and identify issues and challenges for making an entry into international business.
CO2	Explain business expansion abroad and key issues related to their operations in other countries.
CO3	Demonstrate fundamental knowledge in core functional areas of international business.
CO4	Compare and contrast cultures and societies globally using socio-economic and cultural frameworks.
CO5	Assess the working of various global institutions and their role in supporting and protecting international and domestic business.
CO6	Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.

**Program Outcomes Relevant to the Course:**

PO1	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO6	<b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialisation.
PO7	<b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	<b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organisations at local, national and international levels.

### Mapping Program Objectives, Program Education Objectives with Course Outcomes

	PO1	PO6	PO7	PO8	PEO1	PEO2	PEO3	PEO4
CO1	3	3	2	3	2	2	2	2
CO2	3	3	2	3	2	2	2	3
CO3	2	2	3	2	3	3	2	2
CO4	2	3	3	3	3	2	3	2
CO5	1	3	3	2	3	2	3	3
CO6	3	3	2	3	2	3	2	3



**FINANCIAL MANAGEMENT AND POLICY**  
**Paper Code: 205**

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

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

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction to Financial Management:</b> 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.	<b>10</b>
<b>II</b>	<b>Capital Structure:</b> 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.	<b>10</b>
<b>III</b>	<b>Dividend Policy:</b> 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.	<b>10</b>
<b>IV</b>	<b>Working Capital Planning and Management:</b> 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.	<b>10</b>
	<b>Total</b>	<b>40</b>

**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. NewYork.
6. Hampton, John: *Financial Decision Making*, Prentice Hall, Delhi.
7. Van Horne, J.C. and J.M. Wachowicz Jr.: *Fundamentals of Financial Management*, Prentice-Hall, Delhi.
8. Van Horne, James C: *Financial Management and Policy*, Prentice Hall, Delhi.

### Course Outcomes:

CO1	Define financial management and identify the importance 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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO5	<b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices.
PO8	<b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.

### Mapping Program Objectives, Program Education Objectives with Course Outcomes

	PO1	PO2	PO3	PO5	PO8	PEO1	PEO2	PEO3	PEO4
CO1	3	2	2	1	2	3	2	2	1
CO2	3	3	3	3	2	3	2	2	3
CO3	2	3	2	3	2	2	1	2	2
CO4	1	1	3	3	1	3	2	3	2
CO5	1	2	2	3	1	3	2	3	3

**INTERNATIONAL ACCOUNTING**  
**Paper Code DSE – 206A**

**Prerequisites:** *Basic knowledge on accounting, accounting standards and reporting is required.*

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

Units	Contents	No. of Classes
<b>I</b>	<b>International Dimensions of Accounting-</b> 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	<b>10</b>
<b>II</b>	<b>Foreign Currency Translation:</b> Reasons for translations, financial statement effects of alternative translation rates, foreign currency transactions, translation accounting development, foreign currency translation and inflation, current trends.	<b>10</b>
<b>III</b>	<b>Consolidation of Foreign Financial Statement:</b> 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.	<b>10</b>
<b>IV</b>	<b>International Accounting Harmonization:</b> 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.	<b>10</b>
<b>Total</b>		<b>40</b>

**Suggested Readings:**

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

**Course Outcome:**

CO1	Define and describe various national and international accounting standards and establish a relationship between them.
CO2	Describe and demonstrate a strategic approach towards global accounting practices and theories.
CO3	Demonstrate progressive learning in the elements of international reporting and disclosure.
CO4	Calculate the relevant price level changes in context to global markets.
CO5	Compare and contrast Indian and International Accounting standards.
CO6	Prepare and consolidate financial statements in national and international context.

**Program Outcomes Relevant to the Course:**

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

**Mapping Program Objectives, Program Education Objectives with Course Outcomes**

	PO1	PO2	PO3	PO6	PO7	PO8	PEO2	PEO3	PEO4
CO1	3	2	3	3	2	3	2	2	2
CO2	3	3	3	3	2	3	2	2	3
CO3	2	2	2	2	3	2	3	2	2
CO4	2	1	3	3	3	3	2	3	2
CO5	1	2	2	3	3	2	2	3	3
CO6	3	3	3	3	2	3	3	2	3

**STRATEGIC COST MANAGEMENT**  
**Paper Code DSE – 206B**

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

Units	Contents	No. of Classes
<b>I</b>	<b>Cost Management</b> -Nature; Cost Management System; Strategic Cost Management (SCM); SCM and Strategy; Components of SCM. <b>Activity-Based Management [ABM]:</b> Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM	<b>10</b>
<b>II</b>	<b>Life Cycle Costing</b> -Meaning and Benefits; Product Life Cycle and Pricing Decisions; Life Cycle Budgeting. <b>Target Costing:</b> 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.	<b>10</b>
<b>III</b>	<b>Kaizen Costing</b> - Meaning; Implementation Steps in Kaizen Costing; Target Costing and Kaizen Costing; General Kaizen Costing and Item Specific Kaizen Costing; Bench Marking. <b>Total Quality Management (TQM):</b> 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.	<b>10</b>
<b>IV</b>	<b>Pricing Strategies</b> - Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. <b>Activity-Based- Budgeting (ABB):</b> ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.	<b>10</b>
	<b>Total</b>	<b>40</b>

**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.

**CORPORATE REPORTING AND ANALYSIS**  
**Paper Code DSE – 206C**

**Learning Objective:** Students can gather information on accounting in regard to reporting.

Units	Contents	No. of Classes
<b>I</b>	<b>Financial Reporting: An Overview:</b> 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).	<b>10</b>
<b>II</b>	<b>Reporting of Contemporary Issues:</b> Meaning, Importance and Benefits of Interim Reporting, Segment Reporting, Sustainability Reporting and Corporate Social Reporting.	<b>10</b>
<b>III</b>	<b>Voluntary Disclosures:</b> 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.	<b>10</b>
<b>IV</b>	<b>E Reporting:</b> 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.	<b>10</b>
<b>Total</b>		<b>40</b>

**Suggested Readings:**

1. Institute of Cost Accountants of India: Corporate Financial Reporting.  
[icmai.in/upload/Students/Syllabus-2012/Study...New/Final-Paper18-Revised-2.pdf](http://icmai.in/upload/Students/Syllabus-2012/Study...New/Final-Paper18-Revised-2.pdf)
2. Jawaharlal, Accounting : Theory and practice, Himalaya, 2010
3. Das Gupta, N.: Accounting Standard: Indian & International, Sultan Chand, N. Delhi
4. ICAI.: Compendium of Statements & Standard Accounting ICAI, Delhi
5. Narayanswamy R.: Financial Accounting: A Managerial Perspective. PHI, New Delhi.
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. 8. ICAI'S Relevant Publication.: [www.icai.org](http://www.icai.org)

## 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
<b>I</b>	<b>Computer Networks and Internet:</b> 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	<b>10</b>
<b>II</b>	<b>Introduction to E-commerce:</b> 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- intermediary model, Community Model and Value Chain Model, Transaction Process.	<b>10</b>
<b>III</b>	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;	<b>10</b>
<b>IV</b>	<b>Meaning and Features of DBMS:</b> Components of DBMS; Architecture of DBMS; Functioning of DBMS. Enterprise Resource Planning <b>Websites Generation Concept:</b> Meaning, Objectives and Advantages, Types of Websites, Website Designing Principles, Methods of Promoting Website, Searching the Website, Factors for Growth of Websites.	<b>10</b>
	<b>Total</b>	<b>40</b>

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

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

	PO1	PO2	PO3	PO4	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	3	2	2	3	2	1	2	1
CO2	3	3	2	3	3	2	1	3	1
CO3	3	3	3	3	3	2	2	3	2
CO4	3	3	3	3	3	3	2	3	1
CO5	3	2	3	3	3	3	2	3	1
CO6	2	1	1	3	3	3	2	2	3



## RESEARCH METHODOLOGY

Paper Code: 302

**Prerequisites:** 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><b>Introduction:</b> 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><b>Type of Data:</b> Meaning and Examples of Cross Sectional, Pooled, Panel and Time Series Data.</p> <p><b>Research Design:</b> Concept and Classification.</p>	07
II	<p><b>Marketing and HR Research (Behavioral):</b> Concept, Sample Size Determination--Power Method and Krejice &amp; 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><b>Statistical Analysis</b> Parametric vs Non-Parametric Test, One Tailed vs Two Tailed test, Types of Errors.</p> <p><b>Anova:</b> One Way Anova, Manova and Repeated Measures Anova. Post Hoc Test.</p> <p><b>Multiple Linear Regression.</b> -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><b>Report Writing:</b> Types of Report, Structure of Thesis and Article, Developing a Research Proposal/Synopsis.</p> <p><b>Citation and Referencing:</b> Citation vs Referencing, Parenthetical Citation vs Narrative Citation,</p> <p><b>Styles of Referencing:</b> 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
	<b>Total</b>	<b>40</b>

### 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 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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarize literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO4	<b>Use of Modern Tools and Resources:</b> Generate, design and select appropriate modern tools and techniques in appraising scientific temper to comprehend different business models
PO5.	<b>Application of Business Knowledge on Environment and Sustainability:</b> Apply and execute business knowledge to develop products, services and methods to foster sustainable environmental practices
PO6	<b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO7	<b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO10	<b>Innovation and Creativity:</b> 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	P10	PEO1	PEO2	PEO3	PEO4
CO1	3	3	3	1	1	1	3	1	3	3	3	3
CO2	3	3	2	3	2	2	2	3	3	3	2	2
CO3	3	3	2	3	2	2	2	3	3	3	2	2
CO4	3	3	3	3	1	2	2	3	3	1	1	1
CO5	3	3	2	2	1	1	1	2	3	2	1	1
CO6	3	3	1	2	3	1	2	2	3	1	2	3

## FINANCIAL INSTITUTIONS AND MARKETS

Paper Code: 303

**Prerequisites:** 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	<b>Introduction:</b> 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	<b>Financial Markets:</b> Money Market- Meaning, composition and functions, Capital Market- Primary and Secondary Market and their functions. <b>Financial Institutions:</b> IDBI, IFCI, SFCs, UTI, SIDBI <b>Structure of Indian Banking System:</b> RBI, NABARD, Rural Banking, E-banking	10
III	<b>Financial services:</b> Meaning and features, Kinds of Financial services- Assets/Fund Based services, Fee Based services; Financial Intermediaries rendering financial services, SEBI guidelines. <b>Mutual Funds:</b> Types, Risks associated with Mutual Funds, Growth of Mutual Funds in India.	10
IV	<b>Financial Inclusions:</b> Extent of Exclusions, Financial Inclusions initiative, SHG-Bank Linkage. <b>Micro Finance:</b> Emerging issues and regulations	10
	<b>Total</b>	<b>40</b>

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

	PO1	PO2	PO3	PO6	PO8	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	3	2	2	1	1	3	1	1	2
CO2	3	3	2	3	2	2	3	1	2	3
CO3	2	3	3	3	3	3	3	3	3	3
CO4	2	2	3	3	3	2	2	3	3	3
CO5	3	2	2	1	2	2	3	3	3	3

## STRATEGIC MANAGEMENT

Paper Code: 304

**Prerequisites:** 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	<b>Introduction:</b> 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	<b>Environmental Analysis:</b> 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	<b>Formulation of Strategy:</b> 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	<b>Strategy Implementation and Evaluation:</b> Meaning, Issues in global Strategy Implementation, Resource Allocation, Strategic Evaluation and Control, Techniques of Strategy Evaluation	8
	<b>Total</b>	<b>40</b>

### 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, Massachusetts, 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:

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.
CO 3	Appraise the various strategies 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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO6	<b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO8	<b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.
PO10	<b>Innovation and Creativity:</b> 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**

	PO1	PO2	PO3	PO4	PO6	PO8	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	3	3	2	2	3	2	3	1	3	2
CO2	1	3	3	3	3	2	0	3	2	3	3
CO3	3	3	2	2	2	3	2	3	2	3	3
CO4	1	2	1	0	2	1	1	2	3	2	2
CO5	2	2	2	3	2	1	3	2	3	3	3

## ENTREPRENEURSHIP

**Paper Code: 305**

**Prerequisites:** 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
<b>I</b>	<b>Introduction:</b> 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	<b>8</b>
<b>II</b>	<b>Creating Entrepreneurial Venture:</b> 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.	<b>12</b>
<b>III</b>	<b>Functional plan:</b> 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.	<b>12</b>
<b>IV</b>	<b>Entrepreneurial Finance &amp; Management:</b> 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; <b>Enterprise Management:</b> Managing growth and Sustenance- growth norms; Factors for growth; Time management, Negotiations;	<b>8</b>
	<b>Total</b>	<b>40</b>

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



**Course Outcomes:**

CO1	Define entrepreneurship and identify the role of an entrepreneur.
CO2	Classify entrepreneurship and differentiate between entrepreneurship and entrepreneurship
CO3	Discover new business ideas 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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO7	<b>Enhancement of Professional Ethics:</b> Interpret and employ ethics in professional life to develop a sense of responsibility and accountability.
PO8	<b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.
PO10	<b>Innovation and Creativity:</b> 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**

	PO1	PO2	PO3	PO5	PO6	PO7	PO8	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	3	1	1	3	3	2	3	3	3	3	2
CO2	2	1	3	2	2	3	2	3	3	3	2	2
CO3	2	3	2	2	3	2	3	3	3	3	2	3
CO4	3	3	3	2	2	3	2	3	2	3	1	3
CO5	3	1	3	3	3	2	3	3	1	2	2	3

## FINANCIAL INSTITUTIONS AND MARKETS

Paper Code: IDSE-306A

**Learning Objective:** It can foster the interest of students to diagnosis the financial market concepts.

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

### 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.

**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.

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

**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, CengageLearning

**Course Outcomes:**

<b>CO1</b>	Define business & understand its nature, scope and objectives. Identify the qualities of successful entrepreneur
<b>CO2</b>	Infer the salient features of different form of business organization
<b>CO3</b>	Classify various types of companies and distinguish between private and public limited companies.
<b>CO4</b>	Appraise the procedural & legal formalities required for setting up of a business enterprise.

<b>CO5</b>	Prepare a plan estimate & justify the financial requirements for the communication of the business.
<b>CO6</b>	Develop initiative for setting up of an individual business enterprise.

### Program Outcomes Relevant to the Course:

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

### Mapping of Program Objectives (POs) with Course Outcomes (COs)

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	3	2	2	1	1	1	2	3	3	3	2
CO2	3	3	2	3	2	2	3	2	2	2	2	2
CO3	3	2	3	2	3	3	2	1	3	2	2	1
CO4	3	2	2	3	2	2	3	2	2	3	1	2
CO5	2	2	2	2	3	2	2	2	1	2	2	2
CO6	2	3	1	3	2	3	2	3	2	3	1	3

**FUNDAMENTALS OF ACCOUNTING**  
**Paper Code: IDSE-306C**

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

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

**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

## 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
<b>I</b>	<b>Business Ethics</b> Concept of ethics; ethics & related connotations; business values & 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.	<b>10</b>
<b>II</b>	<b>Conceptual Framework of Corporate Governance</b> 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	<b>10</b>
<b>III</b>	<b>Major Corporate Failures, Whistle Blowing and Corporate Governance</b> 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.	<b>10</b>
<b>IV</b>	<b>Corporate Social Responsibilities (CSR)</b> 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	<b>10</b>
	<b>Total</b>	<b>40</b>

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

	PO1	PO2	PO3	PO5	PO6	PO7	PO8	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	3	1	1	3	3	2	2	3	3	3	2
CO2	1	1	3	1	1	3	1	1	3	3	2	2
CO3	2	3	2	2	3	2	3	1	3	3	2	3
CO4	1	3	3	1	2	3	1	1	2	3	1	3
CO5	1	1	3	3	3	2	1	3	1	2	2	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
<b>I</b>	<b>Introduction to Tax planning and Management:</b> Meaning, Nature and Scope of Tax Planning and Management, Tax evasion and Tax avoidance, Justification of Corporate tax planning and Management. <b>Assessment of Companies:</b> 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,	<b>10</b>
<b>II</b>	<b>Tax Planning and Specific Management Decisions:</b> 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.	<b>10</b>
<b>III</b>	<b>Tax Planning and Financial Management Decisions:</b> 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.	<b>10</b>
<b>IV</b>	<b>Tax Planning in GST:</b> 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.	<b>10</b>
	<b>Total</b>	<b>40</b>

### **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



### 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.
CO6	Formulate tax planning models for the benefit of society and develop a sense socio-ethical responsibility.

### Program Outcomes Relevant to the Course:

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

	PO1	PO2	PO3	PO7	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	2	3	2	3	3	2	2	1
CO2	3	1	3	2	3	2	2	1	3
CO3	2	2	2	3	2	2	3	1	2
CO4	2	1	3	2	3	2	2	3	2
CO5	1	2	2	3	3	2	2	3	3
CO6	2	1	3	3	3	2	2	3	3

## HUMAN RESOURCE MANAGEMENT

Paper Code: 403

**Prerequisites:** 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	<b>Introduction:</b> - Evolution of Human Resource management in India. Conceptual framework, meaning, definition. <b>Nature and Scope of Human Resource Management:</b> - Scope, Role, functions and Importance <b>Competencies of HR Manager:</b> - changing role of HRM- Workforce diversity, Technological change, Restructuring and rightsizing, Empowerment; TQM, Managing ethical issues.	10
II	<b>Human Resource Planning:</b> - 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. <b>Job Analysis and Job Design:</b> - Assessing Human Resource requirements; Human resource forecasting; Job analysis technique; Job evaluation technique, job description and specifications; Job characteristic approach to job design.	10
III	<b>Recruitment, Selection, Training, and Development:</b> - 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.	10
IV	<b>Compensation Management, Performance Appraisal, and Audit:</b> - Compensation Management- Wage versus salary, determination of compensation, incentives schemes, fringe benefits and labour welfare Performance Appraisal- Concept, Objectives and Methods; Traditional and Modern Method, Human Resource Audit.	10
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. D'Cenzo, 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.
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	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO6	<b>Associating Business and Society:</b> Synthesize a sense of civic responsibility, social concern and commitment, and moral accountability by providing a platform for socialization.
PO8	<b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organizations at local, national and international levels.
PO9	<b>Construction of Life-Long Learning Attitude:</b> Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.
PO10	<b>Innovation and Creativity:</b> 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**

	PO1	PO2	PO3	PO6	PO8	PO9	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	3	1	2	2	3	1	3	1	2	1
CO2	3	3	2	2	1	1	2	3	2	3	2
CO3	2	3	3	2	3	2	3	2	3	2	2
CO4	1	2	3	3	3	2	2	2	3	1	2
CO5	1	2	3	3	3	2	3	3	2	3	3
CO6	2	2	2	3	3	3	3	3	1	3	3

## BUSINESS ENVIRONMENT

Paper Code: 404

**Prerequisites:** Knowledge about Business and its environment which influence the Business.

**Learning Objective:** The course aims to develop the understanding level of students in changing dimensions of Business Environment.

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction:</b> Concept, component and significance of Business Environment. Internal and External Business Environment, Changing dimensions of Business Environment <b>Economic Environment of India-</b> Significance and elements of Economic Environment, Economic Policies and Economic Planning, Fiscal Policy and Monetary Policy	<b>12</b>
<b>II</b>	<b>Political Environment and Legal Environment in India:</b> Meaning and Elements, Changing scenario of Political and Legal Environment and impact on Business, Competition Policy, FEMA, Consumer Protection	<b>10</b>
<b>III</b>	<b>Socio-Cultural Environment:</b> Meaning and Elements, Social Systems, Social Groups, Values and attitudes, Social Responsibility of Business	<b>8</b>
<b>IV</b>	<b>International Business Environment:</b> Meaning, Liberalisation-Privatisation-Globalisation Policy, Multinationals, Transnational Business, International Financial Institutions –Bretton Wood Twins, WTO	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Shukla, M.B.: Business Environment, Taxmann, New Delhi
2. Sinha, V.C., Business Environment, Sahitya Bhawan, Agra
3. Cherunilam, Fransis, Business Environment, Himalya Publishing House, Mumbai
4. Ashwathappa, K.: Essentials of Business Environment, Himalaya Publishing House, Mumbai
5. Mishra and Puri, Business Environment, Himalaya Publishing House, Mumbai
6. Jain & Verma, Business Environment, Sahitya Bhawan, Agra

### Course Outcomes:

CO1	Present a business environmental analysis and recommendations to reduce the risk of the identified issues. Conduct a business analysis of the local, national & global environment.
CO2	Explain the structure, process and function of business management.
CO3	Describe what business operations encompass. Explore the role of marketing in business.
CO4	Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.
CO5	Employ business models and tools to evaluate changes in an organization's business environment.

**Program Outcomes Relevant to the Course:**

PO1	<b>Knowledge Impartation on Business and Commerce:</b> Acquire, define and recognize the knowledge on commerce, management, taxation, entrepreneurship, advance statistics and research methodology in addressing business and socio-economic issues.
PO2	<b>Ability to Pursue Higher Education:</b> Assemble commerce and management knowledge to enhance ability to pursue professional courses in higher education.
PO3	<b>Problem Identification:</b> Identify, interpret and summarise literatures to analyse several business problems and reaching robust inferences by using professional knowledge.
PO8	<b>Building Leadership Competence:</b> Preparing students for positions of leadership in business organisations at local, national and international levels.
PO9	<b>Construction of Life-Long Learning Attitude:</b> Recognize and create an attitude to assume productive roles and inculcate the habit of life-long learning.
PO10	<b>Innovation and Creativity:</b> 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**

	PO1	PO2	PO3	PO8	PO9	PO10	PEO1	PEO2	PEO3	PEO4
CO1	3	2	3	2	3	3	3	2	2	1
CO2	2	1	3	2	3	2	2	2	1	3
CO3	2	2	2	3	2	3	2	3	1	2
CO4	3	3	3	2	3	2	2	2	3	2
CO5	3	2	2	3	3	1	2	2	3	3

**PROJET WORK REPORT AND VIVA-VOCE.**  
**Paper Code: 405**