



Kristu Jayanti College

AUTONOMOUS Bengaluru

Accredited 'A' Grade by NAAC | Affiliated to Bangalore University

Master of Commerce (M.Com)

Curriculum: 2015-17 (Batch)

Faculty of Commerce and Management

Department of Commerce

CURRICULUM OVERVIEW

1: Programme Objectives

The programme is designed to achieve the following objectives.

1. To prepare students to take up the responsibilities in various functional areas in organization
2. To develop teaching impetus among students
3. To equip students to build their professional qualification
4. To impart experiential learning to provide practical exposure on the subjects
5. To develop social and ethical values among students for conducting business ethically

2: Eligibility

Candidates who have completed graduate programme in commerce or management from any university which is approved and recognized by UGC or its equivalent are eligible for admission into this Programme.

3: Attendance

1. A student should have 85 percentage of attendance in each course at the end of semester.
2. Any student who is not complying with this requirement will not be allowed to appear for End Semester Examination.
3. In case a student does not appear for the examination due to shortage of attendance, the student has to repeat that semester to make up for the attendance and the student will have to pay the fees for that semester as applicable.
4. A student who participates in co-curricular and extra-curricular activities is eligible to get attendance provided if he/she submits the requisition form with prior approval from the concerned faculty-in-charge and Principal.

4: Assessment Regulations

Evaluation is based on Continuous Internal Assessment (CIA) and End Semester Examination.

5 a) Passing Criteria

- No minimum pass mark for CIA
- ESE (End Semester Examination) alone 40% - (40 marks out of 100 / 28 marks out of 70)
- (ESE + CIA) aggregate 50 % or 50 marks out of 100
- Student should have obtained the total credits for the programme to obtain the Degree.

5 b) End Semester Examination (ESE)

The semester examination for the theory and practical will be held at the end of the semester. The time table will be notified three weeks before the examination. The duration of the examination will be three hours. It will be conducted for 70 marks.

Eligibility to appear ESE

- Student should have secured minimum 85% attendance in each course
- Applied for the Examination and has paid the Examination Fee
- Cleared all dues

5 c) Continuous Internal Assessment (CIA) :

Component	Marks
CIA I : Term Examination	15
CIA II : One Assignment	5
CIA III : One Seminar	5
CIA IV : Case Study Analysis / Mini Project (To be decided by the Course Teacher)	5
Total	30

5 d) Credit Structure

All programmes under autonomy batch will follow credit system.

The following credit structure will be followed for courses having 15 weeks of classes.

Hours per week	Credits
3 Hours	2
4 Hours	3
5 or 6 Hours	4
7 or 8 Hours	5

Maximum credits for M.Com programme is 104.

5 e) Question paper pattern for ESE

Section A

7 questions out of 9. Two marks each (7X2=14)

Section B

4 questions out of 7. Five marks each (4X5=20)

Section C

3 questions out of 5. Twelve marks each (3X12=36)

5 f) Grading

Marks card will indicate the marks, percentage obtained, grade and grade point average.

The Grade Point Average will be calculated as follows:

For each course, multiply the Grade Point with the number of Credits earned; divide the sum of the product by the total number of credits. The CGPA (Cumulative GPA) is calculated by adding the total number of earned points (GP × Credit) for all semesters and dividing by the total number of credit hours for all semesters.

Nine grade point scale for PG Programme (2015 Batch) is given below:

Percentage	Grade	Grade Point	Interpretation	Class
80 - 100	O	9.00	Outstanding	Distinction
70 – 79	A+	8.00	Excellent	
60 – 69	A	7.00	Good	First Class
55 – 59	B+	6.00	Average	Second Class
50 – 54	B	5.00	Satisfactory	
Less than 50	F	0	Reappear	Reappear

6: Electives/Specialization

M.Com programme has two specializations for students

- I. Accounting and Taxation.
- II. Finance.

Each specialization comprises of six electives.

Accounting and Taxation:

- Corporate Taxation and Tax Planning
- Advanced Cost Accounting
- Advanced Business Accounting
- Indirect Taxes/GST
- Strategic Cost Management
- Advanced Management Accounting

Finance:

- Strategic Financial Management
- Security Analysis and Portfolio Management
- Investment Banking and Financial Services
- Insurance and Risk Management
- International Financial Management
- Commodity Markets

7: Orientation

The objectives of this programme are to acquaint the fresh students with the environment and to create awareness about the opportunities of the M.Com programme. The major activities during the programme are session on campus culture and facilities available, introduction to the departmental activities, introduction to M.Com programme and courses offered including value added courses.

8: Dissertation

Each student will choose business research project/live business problem in a business organization or industry, and prepare a dissertation report. He/she will formulate it as a research/consultancy problem, work under the guidance of a faculty member on it during the IV semesters, prepare a report based on his/her work under the guidance of a faculty member and submit at the end of IV semester as per guidelines given by the department. This will be evaluated for 70 marks. Viva voce examination will be conducted for 30 marks.

9: Skill Development Activities

Skill Development Activities are designed to enhance students' knowledge not only in conceptual base but also in application level. The department is also conducting various add-on courses to bring awareness on the current concepts in business and commerce and bridge the gap between academic and industry expectation.

- Case study discussion
- Virtual industrial visit
- Teaching practice by internal teaching assignment
- Mini project

- Paper presentation on seminars and conferences
- Panel discussion
- Research forum

10: Co-curricular Activities

Apart from the curricular activities, department also organizes various co-curricular activities for the holistic development of students. The co-curricular activities are as follows.

- Current Affairs
- Intra collegiate fest- Impulse
- Inter collegiate fest- Commercial
- Intra-class week end Seminars
- Guest lectures
- Industrial visits
- Rural exposure – Village visit
- Business Lab- Experiential Learning
- Organization skill and ability by organizing National and international conference.
- Samshodhan – A Research Design presentation on the selected topic
- Paper presentation on seminars and conferences

COURSE MATRIX

First Semester

Semester	Paper Code	Title of the Paper	Hours	Credits	CIA	ESE	Total
I	MCO151201	Organizational Behaviour & Communication	5	4	30	70	100
	MCO151202	Business Accounting	5	4	30	70	100
	MCO151203	Indian Banking	5	4	30	70	100
	MCO131204	Macro Economics for Business Decisions	5	4	30	70	100
	MCO141205	Business Information System	5	4	30	70	100
	Total		25	20	150	350	500

Second Semester

Semester	Paper Code	Title of the Paper	Hours	Credits	CIA	ESE	Total
II	MCO152201	Human Resources Management	5	4	30	70	100
	MCO142202	Advanced Financial Management	5	4	30	70	100
	MCO152203	Business Marketing	5	4	30	70	100
	MCO152204	Operation Research	5	4	30	70	100
	MCO152205	Research Methodology	5	4	30	70	100
	MCO152206	Advanced E-Commerce	5	4	30	70	100
	Total		30	24	180	420	600

Third Semester

Semester	Paper Code	Title of the Paper	Hours	Credits	CIA	ESE	Total
III	MCO153201	Direct Taxation	5	4	30	70	100
	MCO153202	Financial Markets and Institutions	5	4	30	70	100
	MCO153203	Business Environment & Strategic Management	5	4	30	70	100
		Open Elective	5	4	30	70	100
		Electives	6	5	30	70	100
		Electives	6	5	30	70	100
		Electives	6	5	30	70	100
	Total		38	31	210	490	700

Fourth Semester

Semester	Paper Code	Title of the Paper	Hours	Credits	CIA	ESE	Total
IV	MCO154201	Business Ethics & Corporate Governance	5	4	30	70	100
	MCO154202	International Business	5	4	30	70	100
		Electives	6	5	30	70	100
		Electives	6	5	30	70	100
		Electives	6	5	30	70	100
		Project Report & Viva Voce (75 + 25)	6	4	100		
	Total		34	27	150	350	600

CIA – Continuous Internal Assessment ESE- End Semester Examination

Elective Courses (III SEM): Accounting and Taxation

Paper Code	Title of the Paper
MCO153A01	Corporate Taxation & Tax Planning
MCO133A02	Advanced Cost Accounting
MCO133A03	Advanced Business Accounting

Elective Courses (IV SEM): Accounting and Taxation

Paper Code	Title of the Paper
MCO154A01	Indirect Taxes
MCO154A02	Strategic Cost Management
MCO154A03	Advanced Management Accounting

Elective Courses (III SEM): Finance

Paper Code	Title of the Paper
MCO153B01	Strategic Financial Management
MCO153B02	Investment Banking & Financial Services
MCO153B03	Security Analysis & Portfolio Management

Elective Courses (IV SEM): Finance

Paper Code	Title of the Paper
MCO154B01	Commodity Markets
MCO154B02	Insurance and Risk Management
MCO154B03	International Financial Management

List of CBCS (Open Elective offered to other PG Programmes)

Choice Based Credit System (CBCS)	Hours	Credits
Investment Management	5	4
Finance and Banking	5	4

Extra Credits

Semester	Subject	Credits
III	Teaching Assignment/ Paper Presentation in seminars and Conferences/Paper Publication	2

Note: Teaching assignment - 15 hours of teaching assignment can fulfill by students during their III semester and IV semester M.Com (OR) student must present research paper on one in-house seminar/ conference and any one seminar/conference conducted by other colleges or publish a research paper with ISBN.

Total Credits: I & II Sem (44 Credits) + III & IV Sem (54 Credits) + CBCS Credits (4Credits) + Teaching Assignment (2 Credits) + = 104 Credits

First Semester

Course Code: MCO151201	Course Title: ORGANIZATIONAL BEHAVIOUR & COMMUNICATION	Credits: 4	Hours: 60
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Objectives

- To familiarize the students with the concept relating to interpersonal and intra personal behavior in organization.
- To encourage the students to internalize the concepts of Organisational Behaviour
- To familiarize students with principles of organizational Communication.

COURSE CONTENTS		
Unit 1	Introduction to Organizational Behaviour	08 Hours
Nature and Significance of Organizational Behaviour, Foundations of Organisational Behaviour, Contributing Disciplines to Organisational Behaviour, Challenges and Opportunities for Organizational Behaviour, Recent trends in Organizational Behaviour.		
Unit 2	Individual Determinants of Organisational Behaviour	15 Hours
Understanding of Individual Behaviour - Factors affecting Individual Behaviour; Personality – Nature and determinants of personality, personality traits, The Big Five and Myers-Briggs Indicator, Major Personality Attributes influencing Organisational Behaviour; Perception- Meaning, Nature and Importance, Factors influencing Perception, The perceptual process, perceptual errors; Learning Nature and principles of learning; Theories of Learning - classical conditioning, operant conditioning, social learning; Attitudes: Nature and components, Formation and function of attitudes, Changing attitudes, Barriers to changing attitudes, Overcoming the barriers and changing the attitudes, Types of Work related attitudes; Motivation-Nature and importance; Theories of Motivation: Content theories- Maslow, Herzberg; Process theories- expectancy, equity and goal setting.		
Unit 3	Group Behaviour	15 Hours
Group- Meaning, Nature and types of groups, Role of Informal group, Stages of Group Development, group cohesiveness, Group Norms, Group Structure, Groupthink; Team – Nature, types of teams, groups versus teams, Creating effective teams; Leadership- Nature and importance, leadership styles, Theories of Leadership. (Personality, Behavioral and Situational Theories), Power – Nature and sources of power, types of power; Organisational Politics – meaning and factors contributing to political behavior, consequence and Ethics of Politics, Types of Organisational politics; Conflict- meaning and nature of conflict, Individual level, Interpersonal, Group level and Organisation level conflicts, sources and strategies of resolving conflict.		
Unit 4	Organizational Culture, Change and Development	11 Hours
Meaning and Nature of organizational culture, creation and sustaining of organization culture, benefits of organizational culture; Organizational change; Nature of change, causes for change, resistance to change, change model and ways of introducing change; Organisational Development - .meaning and nature, The Organisational Development process, Techniques in Organisational Development.		
Unit 5	Organizational Communication	11 Hours
Communication - Meaning and Importance; Interpersonal communication – Types of Interpersonal Communication; Barriers to Effective Communication and Overcoming the barriers. Organizational Communication –Factors influencing Organizational Communication - Communication flows and communication networks; Communication Media; Technological Advancements in Communication Flows – e-mail, fax, internet, teleconferencing, video conferencing; impact of technology on organizational communication.		

References

- ☞ Don Hellreigel. (2009). *Organizational Behavior*. Thomson Publications
- ☞ Fred Luthans. (2009). *Organizational Behavior*. New Delhi: McGraw Hill.
- ☞ Dr.K. Aswathappa. (2010). *Organizational Behavior Text, Cases & Games*. Mumbai: Himalaya Publishing House.
- ☞ P. SubbaRao. (2009). *Organisational Behaviour (Text, Cases and Games)*. Mumbai: HPH
- ☞ Stephen. P. Robbins. (2001). *Organizational Behaviour*. New Delhi: Prentice Hall Publications.
- ☞ Steven L. Mcshane& Mary Ann Von Glinow. (2010). *Organizational Behavior* New Delhi: Tata MCgraw Hill
- ☞ V S P Rao. (2009). *Organizational Behaviour*. Excel Books

Course Code: MCO151202	Course Title: BUSINESS ACCOUNTING	Credits: 4	Hours: 60
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Objectives

- To develop theoretical foundation for the preparation and presentation of financial statements.
- To develop the understanding of rules of measurement and reporting relating to various types of business entities.

COURSE CONTENTS		
Unit 1	Introduction to Accounting	10 Hours
Nature and Purpose of Accounting– Accounting environment; Concept and Role of accounting theory; Classification and Approaches to accounting theory; Accounting postulates – Concepts and principles; Generally accepted accounting principles; Selection of accounting principles; Professional Development of Accounting in India.		
Unit 2	Financial Statement Analysis	20 Hours
Financial analysis; Comparative Analysis - horizontal, vertical, trend analysis; Ratio Analysis – meaning, types, limitations of ratio analysis; Dupont control chart; predictive power of financial ratios; Funds flow and Cash flow analysis (AS-3).		
Unit 3	Human Resource Accounting	10 Hours
Introduction; concept of HR accounting; valuation of HR (problems only in Lev and Schwartz model), Recording and Disclosure in Financial Statements; importance of human resource accounting, objections to HR Accounting. HR Accounting in India.		
Unit 4	Inflation Accounting	10 Hours
Meaning and Concepts ; Methods of accounting for Price level changes; Problems on Current purchasing power method(CPP) and Current cost accounting Method (CCA).		
Unit 5	Corporate reporting and statements	10 Hours
Corporate reporting–concepts, objectives, general purpose and Specific purpose Qualities of good financial report; Segmental report; Interim report; Value added statement-concepts, advantages, limitations; Economic value added-concepts, Utility of EVA; MVA; Introduction to Accounting standards and IFRS-concepts, recent developments.		

References

- ☞ Jain and Narang. (2010). *Advanced Accounts*. Kalyani Publishers.
- ☞ Dr.L.S.Porwal. (2010). *Accounting Theory*. New Delhi: Tata McGraw Hill.
- ☞ Dr.S.N. Maheshwari. (2012). *Accounting for managers*. Vikas publications, 3rd Edition
- ☞ RonaldW.Hilton. (2006). *Managerial Accounting*. New Delhi: McGraw Hill.
- ☞ R.K.Lete and Jawaharlal. (2007). *Accounting Theory*. Mumbai: Himalaya Publishers House.
- ☞ Shukla and Grewal. (2003). *Advanced Accounts*. Sultan Chand &Co.
- ☞ Sehgal. (2011). *Advanced Accounting*. New Delhi:Taxmann.
- ☞ Institute of Chartered Accountants of India. (2012). *Accounting Standards*. ICAI publications
- ☞ Drury Colin. (2001). *Management and Cost Accounting*.Thomson Learning.
- ☞ Garison R.H. and E.W.Noreeb. (2000).*Managerial Accounting*. New Delhi: McGrawHill.
- ☞ JawaharLal. (2009). *Advanced Management Accounting. Text,Problems and Cases*. S.Chand

Course Code: MCO151203	Course Title: INDIAN BANKING	Credits: 4	Hours: 60
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Objectives

- To expose the students to Indian Banking System along with the latest reforms in Banking.
- To enable the students to understand prudential norms and new technologies in Banking

COURSE CONTENTS		
Unit 1	Introduction and Structure of Indian Banking	10 Hours
Evolution of Banking Institutions in India-Role of Joint stock banks in India, Presidency banks, Imperial Banks, State Bank of India, Commercial Banks, and Nationalized Lead Banks, Regional Rural Banks (RRBs), Local Area Banks, Banking reforms after 1990. Private banks and Foreign Banks- Salient Features, Objectives, Functions.		
Unit 2	Credit control and Regulation	10 Hours
RBI and its Role, monetary and credit policy, CRR,SLR, Repo, Reverse Repo, Margin of standing facility in Banks, Banking system and Banks in India, Banking Regulation Act 1949.		
Unit 3	Banking System and Regulation	10 Hours
Monitoring and Follow-up, IRAC Norms (i.e, Income Recognition and Asset Classification norms), Non-performing Assets, Securitization Act. E-Banking, Payment system, settlement system, Business and profit planning.		
Unit 4	Risk Management in Banking	14 Hours
BASEL I, II and III, CRAR and RBI Prudential norms on New capital Adequacy and framework.		
Unit 5	Trends in Banking Services	16 Hours
Banking Innovations-New Technology in banking, E-Services, debit and credit cards, Dynamic, Currency & EMI cards, Internet Banking, ATM, MICR, NEFT, RTGS, DEMAT, Concept of Green Banking, Green funding, Payment Banking (Concept only); A brief discussion on Banking schemes introduced by the Prime Minister.		

References:

- ☞ National Institute of Banking Management Publication. (2012). Pune:
- ☞ Machiraju(2010). Modern Commercial Banking. Vikas Publishing House.
- ☞ T.RaviKumar. (2005). Assets and Liability Management. New Delhi: Vision publication
- ☞ Tannan M L: Banking Law and Practice in India
- ☞ Shekar K C: Banking Theory Law and Practice
- ☞ Gorden and Natarajan: Banking Theory Law and Practice
- ☞ S.P. Srivastava: Banking Theory Law and Practice
- ☞ Kiran Prakashan: Banking and Financial Awareness
- ☞ Moorad Choudhry: The Principles of Banking,
- ☞ Mr. Yat-fai Lam, Mr. Edward Tak-wah Kwan and Dr. Kin-keung Lai, Managing Credit Risk Under the Basel III Framework
- ☞ Leonard Matz, Liquidity Risk Measurement and Management: Basel III And Beyond

Course Code: MCO131204	Course Title: MACROECONOMICS FOR BUSINESS DECISIONS	Credits: 4	Hours: 60
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Objectives

- To familiarize students with key macro-economic variables and their behaviour and enable them to critically evaluate different economies.
- To enable students to integrate macroeconomic analysis into business decisions

COURSE CONTENTS		
Unit 1	Fundamental Concepts of Macroeconomics	05 Hours
Introduction to economics; Macroeconomics - Significance; Economic systems-free and mixed economy; Macroeconomic variables - stock, flow and ratio variables, exogenous and endogenous variables; Equilibrium-stable and unstable, partial and general.		
Unit 2	National Income Accounting	12 Hours
Circular flow with saving and Expenditure - Circular flow in three sector closed economy; Circular flow in four sector open economy; Importance of circular flow; National Income and its concepts, computation of national income and related aggregates; Problems in computation of national income; GNP deflator.		
Unit 3	Components of Aggregate Demand	15 Hours
Consumption Function-importance, APC, MPC, factors determining consumption function; Savings – APS, MPS; paradox of thrift; Investment determinants of investment; multiplier; income and Employment determination – classical and Keynes theories.		
Unit 4	Monetary System	14 Hours
Money: Meaning, definition, functions; Value of money-cash transaction and cash balance approach; Demand and supply of money; Banking – Role of RBI and Financial intermediaries; Interest rate Macro-economic policy; Objectives – monetary and fiscal policy.		
Unit 5	Inflation and Trade Cycle	14 Hours
Inflation - meaning, Types, causes and effects; Measures of controlling inflation; monetary and Fiscal measures; Philips curve - short run and long run; Stagflation (concept); Trade cycle - Meaning, phases and Hick's theory of trade cycle.		

References

- ☞ Ackley.G. (1978). *Macroeconomics Analysis: Theory and Policy*. Macmillian Publications.
- ☞ Gupta ,G.S. (2000). *Macro Economic Theory: Theory and Applications*. (3rd ed.). New Delhi: Tata Mc-GrawHill Publications.
- ☞ Lucas, R.E. (1983). *Studies in Business Cycle Theory*. Mit Press.
- ☞ Mankiw, N.G. (2000). *Principles of Micro Economics*.(4th ed.). MacMillan Press.
- ☞ H.LAhuja(2009), *Modern Theory*(13th ed.), S. Chand Publications.
- ☞ Richard,T. Froyen. (2005). *Macro Economics- Theories and Policies*. (8th ed.). New Delhi: Pearson Publications.
- ☞ Shapiro, Edward. (2009). *Macro Economic Analysis*. (5th ed.). Galgotia Publications.
- ☞ Vaish, M.C. (2007). *Macro Econoimc Theory*. (13th ed.). Vikas Publishing House.

Course Code: MCO141205	Course Title: BUSINESS INFORMATION SYSTEMS	Credit: 4	Hours: 60
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Objectives

- To familiarize students with aspects of business information systems and relevant information technology.
- To develop skills to design and implement simple computer based business information System and basic concepts of DBMS, Network and Web designing.
- To expose students to the world of Data Mining

COURSE CONTENTS		
Unit 1	Introduction to Management Information	15 Hours
Introduction - Data, Information, Data Processing; The level of people and information needs; Information systems: Types of decisions and information Systems; Classification of systems, Operations Support Systems, Office Automation Systems, Transaction Processing Systems, MIS, DSS, EIS, Expert Systems, Knowledge based systems.		
Unit 2	Information System and ERP system	10 Hours
Meaning, Importance of Information Systems in Business Functions – Functional Areas: Manufacturing, Marketing, Accounting, Financial and Human Resource Information systems; SDLC; Introduction to ERP – Features of ERP, introduction to ERP packages.		
Unit 3	Introduction to Networking	10 Hours
Basic Network Concepts - WWW, DNS, IP Address, Internet, Intranet, Extranet, ISP's, Website, Portals, Internet Utility Programs, Web Servers, Web Server hardware and software. Introduction to HTML - HTML Tags, Customer effective web design, Web hosting choices.		
Unit 4	Information under DBMS	10 Hours
Basic concepts of DBMS - Database systems, Applications, Characteristics of database systems, data view, data abstraction, advantages and disadvantages of DBMS, Data Models, Basics of Relational Model, SQL, DDL, DML, TCL and Simple queries in relational database systems.		
Unit 5	Introduction to Data Mining	15 Hours
Data Mining: Introduction; Applications of Data Mining in Business; Business Analysis: Online Transaction Processing (OLTP); Online Analytical Processing (OLAP); OLAP Tools; Data Warehousing: Introduction; Data warehouse Architecture; Benefits; Data Marts.		

- 40 Hours Theory and 20 Hours Practical (Unit 3 and Unit 4)

References

- ☞ Abraham Silberschatz. (2010). Henry F Korth, S. Sudarshan. (5th Edition). *Database System Concept.*, McGraw Hill Publications.
- ☞ Deitel P.J. and Deital H.M. (2010). *Internet and World Wide Web How to Program*. New Delhi : Prentice Hall Publications.
- ☞ Murthy. C.V. S. (2008). *Management Information System*. Mumbai: Himalaya Publishing House.
- ☞ Manish Kumar. (2009). *Business Information Systems*. Vikas Publishing Pvt. Ltd.
- ☞ Murthy C.S.V. (2011). *E-Commerce Concepts, Models, Strategies*. Mumbai: Himalaya Publishing House.
- ☞ O' Brien James. (2010). *A Management Information Systems*. New Delhi: Tata McGraw Hill.
- ☞ Ravi Kalakotaand Andrew B Whinston. (2009). *Frontiers of Electronic Commerce*, Pearson Education.
- ☞ T.M. Ramachandran, Nambissan. (2007). *An overview of Internet and Web Development*, DHRUV Publications.

Second Semester

Course Code: MCO152201	Course Title: HUMAN RESOURCE MANAGEMENT	Credits: 4	Hours: 60
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Objectives

- To expose the students to the principles and practices of Human Resources Management
- To impart good Human Resource practices

COURSE CONTENTS		
Unit 1	Introduction	10 Hours
Nature and scope of Human Resource Management (HRM); Objectives of HRM; HRM Functions; Organization of HRM Department; Qualities of HR Manager; Recent Trends and Challenges of HRM. Strategic Human Resource Management (SHRM) – HR Manager's Role in Strategy Formulation, Model of Strategic Human Resources Management.		
Unit 2	HR Planning and Training and Development	15 Hours
Human Resource Planning (HRP) - Factors affecting HRP; Objectives of HRP; The Process of HRP, Recent Trends in HRP; Job Analysis- meaning, needs and steps; Job Description and Job Specification. Recruitment: Importance, sources and modern techniques; Selection: Methods and process; Training and development – nature and importance, Training process, Types of Training, Recent trends in training. Performance appraisal - nature, importance, Process, Methods; Essential Characteristics of an Effective Appraisal System; Potential Appraisal; Job evaluation- objectives, process of evaluation; Employee compensation, wage concepts and principles, factors affecting compensation plans, Incentives – group and individual plans, wage and salary practices in India.		
Unit 3	Work Environment	13 Hours
Employee Health and Safety; Occupational Health - physical, mental, noise control, work stress, AIDS, Alcoholism and Drug abuse, violence at work place, workplace harassment; Safety - Reasons for accidents and ways of avoiding accidents, need for safety, safety policy, Effective Safety Management. Labour welfare – approaches and types; Industrial relations – causes for disputes and ways of resolving disputes. Trade Union – Functions and Role of Union; Participative management, scope and ways of participation. Quality Circles – meaning and objectives.		
Unit 4	Human Resource Audit and Ethical Issues	12 Hours
Human Resource Audit; meaning and objectives; Audit of corporate strategy; Audit of Human Resource Function; Audit of Managerial compliance; Audit of Employee satisfaction; Ethics in HRM – Ethical issues in HRP, Recruitment and selection, Training and Development, Employee Turnover and Wages and Salary Administration.		
Unit 5	Overview of International HRM	10 Hours
International Human Resource Management – Meaning, Sources of Global Recruitment, Global Selection Approach, International Adjustment, workforce diversity; Training and Development, Compensation in Global Companies; Motivation and Leadership across Cultures.		

References

- ☞ Aswathappa K. (2010). *Human Resource and Personnel Management*. New Delhi:TMH
- ☞ David A Decezo& Stephen P. Robbins. (1999). *Personnel/Human Resource Management*. New Delhi: PHI.
- ☞ Edwin D. Flippo(2002). *Personnel Management*. New Delhi: McGraw Hill Book Co.
- ☞ Seema Sanghi(2005), *Human Resource Management*, Macmillan
- ☞ William B. Werther& Keith Davis. (2009). *Human Resource & Personnel Management*. New Delhi: McGraw Hill.
- ☞ Terry L. Leap & Michael D. Crino. (2010). *Personnel/Human Resource Management*. Maxwell Macmillan.
- ☞ H.John Bernardin and Joyce E.A. Russel. (2008). *Human Resource Management an Experimental Approach*. New Delhi: McGraw Hill.

Course Code: MCO142202	Course Title: ADVANCED FINANCIAL MANAGEMENT	Credits: 4	Hours: 60
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Objectives

- To impart the knowledge in advanced techniques of financial management.
- To enable the students to apply the techniques in financial decision making.

COURSE CONTENTS		
Unit 1	Introduction and Capital Structure Theories	10 Hours
Introduction; Finance Functions; Financing decisions; Capital structure theories – Net income approach, Net operating income approach. The Traditional approach – Modigliani–Miller hypothesis; Capital structure planning and policy; elements of capital structure, EBIT – EPS approach (problems), Valuation approach, cash flow approach (theory only).		
Unit 2	Investment Decisions	10 Hours
Capital Budgeting decisions – Nature – type – Evaluation criteria :Traditional methods-PBP, ARR, DCF – NPV,IRR, PI – Reinvestment assumption and modified IRR, Varying opportunity cost of capital; Complex investment decisions –different project lives, Annual equivalent value, investment timing and duration- Replacement of an existing asset;Investment decision under inflation; investment decision under Capital rationing.		
Unit 3	Risk Analysis in Capital budgeting	15 Hours
Nature of Risk; statistical techniques for Risk analysis-standard deviation, co-efficient of variation; conventional techniques of risk analysis-risk adjusted discount rate, certainty equivalent; Risk analysis in practice— sensitivity analysis, scenario analysis, simulation analysis, Decision trees for sequential investment decisions; utility theory and capital budgeting.		
Unit 4	Dividend decision theory	12 Hours
Dividend Policy: Meaning – Types of Dividend Policies – Factors Influencing Dividend Policy – Forms of Dividends (Theory).Dividend Theories: Relevance Theories – Walter’s Model – Gordon’s Model – Irrelevance Theory –MM Hypothesis (Including Problems).		
Unit 5	Corporate Restructuring	13 Hours
Corporate Restructuring – Mergers and Acquisitions, Corporate Restructuring Valuation under M&A; DCF approach; Financing a merger; Significance of P/E Ratio and EPS analysis; Accounting for M&As; Leveraged buyouts.		

References

- ☞ Brealey&Myres. (2004). *Principles of Corporate Finance*. New York: McGraw Hill
- ☞ Chakraborty& et. (2003). *Financial Management and Control*. Mcmillan India Ltd.
- ☞ James Vanhorne. (2002). *Fundamentals of Financial Management*. New Delhi: Prentice Hall Inc.
- ☞ John Hampton. *Financial Decision Making – concepts, problems & cases*. New Delhi: PHI.
- ☞ Prasanna Chandra. (2005). *Financial Management, Theory and Practice*. New Delhi: Tata McGraw Hill.
- ☞ Khan & Jain. (2009). *Financial Management*. New Delhi: Tata McGraw Hill .
- ☞ I.M. Pandey. (2009). *Financial Management*. Viaks Publishing House .
- ☞ Schall& Haley. (2001). *Financial Management*. New York: McGraw Hill.
- ☞ S.C. Kuchal. (1982). *Financial Management*. Chaitanya Publishers. Allahabad
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Course Code: MCO152203	Course Title: BUSINESS MARKETING	Credits: 4	Hours: 60
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Objectives

- To explore the students to the Retail, Industrial, Agriculture and Rural Marketing environment
- To understand consumers and marketing characteristics of the retail customers
- To understand and contributing factors to the emerging challenges in the upcoming global economic scenario.

COURSE CONTENTS		
Unit 1	Retail Marketing	11 Hours
Definition; functions of retailing; retailing types and ownership forms; Retail Life cycle; Evolution of Retailing in India–Influencing factors; Choice of Store location – Factors influencing the selection store location- Site evaluation.		
Unit 2	Retail Merchandise Management	15 Hours
Introduction to Merchandise management, components, merchandise management process, meeting vendors, Store Layout, types of layout; Visual Merchandising - atmospherics; Lighting; Colors; Music; Store designing & Space planning.		
Unit 3	Retail Customers	10 Hours
Ethnic Diversity; buying process; factors influencing decision making; changing customer demography; changes in customers value; Customer services; Strategic advantage through customer service; Customer evaluation of service; GAPs model for improving retail service quality; E-retailing and customer involvement in E-retailing.		
Unit 4	Rural Marketing	12 Hours
Rural marketing – Concept, scope, nature, taxonomy, attractiveness; Urban vs. Rural marketing; Challenges to Indian marketer in rural market; Rural – Urban disparities; Rural Consumer Behaviour – buyer characteristics, decision process, and behaviour patterns, evaluation procedure, brand loyalty, innovation adoption; Promotion towards rural audience, exploring media, profiling target audience, designing right promotion strategy and campaigns; Rural distribution – channels, old setup, new practices in current scenario.		
Unit 5	Industrial Marketing	12 Hours
Definition; Industrial Marketing vs. Consumer Marketing; Nature of Industrial Demand & Industrial Customer; types of Industrial Products - Major Equipment, Accessory Equipment; Raw and Processed Materials, Component Parts and Sub- Assemblies; Operating Supplies; Standardized and Non-standardized parts, Industrial services; Buygrid Model, phases in purchasing decision process & their marketing implications, Buying centers, value analysis & vendor analysis; Factors influencing Organizational Buying, Buying Roles.		

References

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Course Code: MCO152204	Course Title: OPERATION RESEARCH	Credits: 4	Hours: 60
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Objectives

- To acquaint students with the Operations Research tools and techniques to business and industry
- To apply in the management decision making in day-to-day operation
- To help the students to grasp the significance of analytical techniques in decision making

COURSE CONTENTS		
Unit 1	Introduction of OR and Linear Programming	10 Hours
Introduction to O.R - Definition, application and limitations, Linear programming - Introduction Mathematical formulations of LP Models for product-mix problems; graphical and simplex method of solving LP problems (simple problems).		
Unit 2	Transportation Problem	10 Hours
Introduction, North-West corner method, Vogel's approximation method, MODI method, row minima and column minima method (Least Cost Method). Assignment problem – Introduction and steps in solving the assignment problems-Hungarian's Assignment Method (simple problems).		
Unit 3	Network Analysis	10 Hours
Introduction; drawing of arrow diagram; Critical path method; Calculation of Critical path duration; total, free and independent floats, cost crashing, PERT (simple problems).		
Unit 4	Sequencing and Replacement Problems	10 Hours
Introduction to Sequencing – Optimal sequencing for n-jobs and two machines; Introduction to Replacement–Replacement of assets that deteriorate with time, replacement of assets which fail suddenly.		
Unit 5	Game Theory	10 Hours
Game Theory: Concept of game; Two-person zero-sum game; Pure and Mixed Strategy Games; Saddle Point; Dominance Method and Graphical Method for solving Mixed Strategy Game (simple problems).		
Unit 6	Inventory Model and Queuing Theory	10 Hours
Inventory Model- Purchase problems with no shortages, purchase problem with shortage, purchase problem with price breaks, probabilistic models; Queuing Theory- Elements of a queuing system; Models with Poisson arrival and exponential service rates; Single server and infinite population.		

References

- ☞ Fredrick S. Hiller and Gerald J. Lie Berman. (2008). *Operations Research Concepts and Cases*. New Delhi: TATA Mcgraw Hill company.
- ☞ G. Srinivasan. (2009). *Operations Research Principles and Applications*. PH Publications
- ☞ Kati Sharp. (2006). *Operations Research*. Prentice Hall Publications
- ☞ R.Panneerselvam. (210). *Operations Research*. Prentice Hall Publications
- ☞ V.K Kapoor. (2011). *Operations Research for Management*. New Delhi: Sultan Chand Publications

Course Code: MCO152205	Course Title: RESEARCH METHODOLOGY	Credits: 4	Hours: 60
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Objectives

- To help in critical review of literature and assessing the research trends, quality and extension potential of research and equip students to undertake research.
- To learn and understand the basic statistics involved in data presentation.
- To identify the influencing factor or determinants of research parameters.

COURSE CONTENTS		
Unit 1	Introduction	10 Hours
Introduction to Research –Objectives of research – Types of research – approaches to research – Significance of research – Research process – Research methods Vs Research Methodology. Research Problem and preparation of research proposals – Criteria for good research problem – Process of defining a research problem – Research proposal - Contents of a research proposal.		
Unit 2	Research Design and Measurement and scaling	10 Hours
Research design-Characteristics – Importance – concepts relating to research design – Types of research design (only meaning)- preparation of a research design. Measurement and scaling – data types – sources of measurement error - definition of Scaling, types of scales (Rating and Ranking Scales only), Scale construction techniques(Arbitrary scales, Thurston differential scale, Likert scale only) .		
Unit 3	Sampling and collection of data	10 Hours
Sampling – Important concepts relating to sampling – sampling design – Process – types of sampling techniques (probability and non-probability). Collection of data – Primary data – Methods of collecting primary data – sources of secondary data.		
Unit 4	Data Processing and Data Analysis I	15 Hours
Editing-coding-tabulation-problems in processing. Data Analysis- measures of statistics – Probability distribution (Binomial, nominal and normal distribution). Testing of Hypothesis – Basic concepts relating to hypothesis testing – Hypothesis testing procedure – Parametric test – Hypothesis testing of single mean – Hypothesis testing of difference between mean- F-test – ANOVA – Oneway ANOVA (Direct Method), Two way ANOVA .		
Unit 5	Data Analysis II	10 Hours
Chi Square test – Condition and Steps for using chi-square test. Non – Parametric tests – Sign Test- Wilcoxon Matched Pairs test – U-Test – H-test- Rank Correlation – Kendall’s co-efficient of concordance- McNemar test – One sample run test.		
Unit 6	Interpretations and Report writing	5 Hours
Interpretations – pitfalls in interpretations – importance of interpretations. Report writing –Qualities of a good research report – Types of report – Steps in writing a report – Lay out of a report – Mechanics in writing a report.		

References

- ☞ Sashi K. Gupta and PraneetRangi. (2012). Research Methodology. Kalyani Publications
- ☞ C. William Emory ,Richard D. Irwin. (2010). Business Research Methods.New Delhi: Tata McGraw Hill.
- ☞ Clover, Vernon T. and Belsley H. L. (2007). Business Research Methods. New Delhi: PH Publications.
- ☞ O. R. Krishnaswami. (2012). Methodology of Research in Social Sciences. New Delhi:Himalaya Publishing House.
- ☞ S. P. Gupta , Statistical Methods. (2009).New Delhi:Sultan Chand and Sons.
- ☞ Sadhu &Singh. (2011). Research Methodology in Social Sciences. New Delhi: Himalaya Publishing House.

Course Code: MCO152206	Course Title: ADVANCED E-COMMERCE	Credits: 4	Hours: 60
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Objectives

- To expose students to the world of E – Commerce
- To enable them to adopt E-Commerce technology in business.
- Knowledge about Mobile Commerce

COURSE CONTENTS		
Unit 1	Introduction to E-Commerce	12 Hours
E-commerce- definition, E-Commerce Framework, E-Commerce and Media Convergence, E-Commerce Consumer Applications and Organization Applications. Business Models for E-Commerce, E-Business Models based on the Relationship of Transaction parties, Relationship of Transaction types, examples.		
Unit 2	Electronic Market, Electronic Payment Systems	12 Hours
Traditional Marketing, E-Marketing, Identifying web presence goals, Browsing Behavior Model, Online Marketing, E-advertising, Internet Marketing Trends, Target Markets, E-Branding, Marketing strategies. Digital payment requirements, Digital Token-based electronic payment systems, classification of new payment systems, e-Cash, e-Cheque, Risk and e-Payment system, Designing of e-Payment Systems.		
Unit 3	Electronic Security, e-CRM, e-SCM	12 Hours
Information System Security, Security on the Internet, Digital Signature, E-business Risk Management Issues, Information Security Environment in India. Customer Relationship Management, Typical Business Touch-points, e-Supply Chain Management, e-Supply Chain Components, Architecture. e-Supply Chain Management in industry.		
Unit 4	Electronic Data Interchange and Usage	12 Hours
Electronic Data Interchange- EDI applications in Business, EDI and E-Commerce, Value Added Network, Internet Based EDI, Standardization and EDI, EDI Software Implementation, EDI Legal, Security and Privacy Issues, EDIFACT - Overview, Structure, EDIFACT Software.		
Unit 5	Mobile Commerce	12 Hours
Introduction to Mobile commerce: Emerging applications, Different players in Mobile Commerce, Types Of Mobile Commerce Services, Mobile Marketing & Advertisement, Non– Internet Applications In M–Commerce, Mobile Commerce life cycle, Mobile financial services, Mobile entertainment services, and Mobile commerce in India.		

References

- ☞ Kalakota Ravi and Whinston, Andrew B. (2006) *Frontiers of Electronic Commerce*. (3rded) Addison-Wesley- Massachusetts.
- ☞ P.T. Joseph, S.J. (2013), *E-Commerce An Indian Perspective*. (4thed) PHI Learning Pvt. Ltd.
- ☞ Jibitesh Mishra. (2011), *E-Commerce*, Macmillan Publishers India Ltd.
- ☞ Bajaj Kamlesh. K and Nag Debjani (2005) *E-commerce (The cutting Edge of Business)*, (2nded.)Tata McGraw Hill Publications- New Delhi.
- ☞ Nansi Shi (2004) *Mobile Commerce Applications*, IGI Global
- ☞ CIA - 40 Marks - 20 Marks – Term Examination and 20 Marks – Case Study and Presentation

Third Semester

Course Code: MCO153301	Course Title: DIRECT TAXES	Credits: 4	Hours: 60
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Objectives

- To provide a conceptual framework of taxation for financial planning
- To enable students to understand assessment of Firms and Individuals in regard to income tax

COURSE CONTENTS		
Unit 1	Introduction to Direct Taxes	5 Hours
Features of Direct Taxes - Cannons of taxation; Types of Direct Taxes - Impact of tax on savings and Investments; Ways to reduce tax burden-Tax evasion, avoidance and planning; Legal frame work; Finance Bill; Scheme of income tax; Definitions - Assessee, person, assessment year, previous year; Income- gross total income, total income, agricultural income, exempted incomes u/s 10 (restricted to individual assessee); Direct Vs. Indirect taxes; A brief discussion of DTC; International Taxation- A brief discussion on UK and USA tax system, IRS and HMRC (Functions).		
Unit 2	Residential Status and Tax Incidence	10 Hours
Concept of Residential status, residential status of individual assessee (Theory only) - resident and ordinarily resident, resident but not ordinarily resident, non-resident; Residential status and incidence of tax – Indian and foreign income, incidence of tax for different tax payers, meaning of receipt of income, receipt vs. remittance, actual receipt vs. deemed receipt; Simple problems on tax incidence.		
Unit 3	Heads of Income	30 Hours
(a) Salary Income: Concept of salary income, incomes forming part of salary, computation of income from salary (Excluding problems on retirement benefits). (b) Income From House Property: Meaning of house property, treatment as owner of house property, treatment of rental income from properties under different circumstances, determination of the annual value of a house property; Computation of income from house property after deductions u/s 24. (c) Income from Business and Profession (Theory and Advanced Problems) (d) Capital Gains -Theory and Advanced Problems (e) Incomes taxable under the head other sources (Theory &Advanced Problems)		
Unit 4	Assessment of Individuals	10 Hours
Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 TTA, 80 U and other relevant section introduced in current finance bill applicable to individual assessee; Rebate u/s 87A; Computation of total income and tax liability of Individual assessee (Problems); Procedure of assessment and filing tax returns.		
Unit 5	Assessment of Partnership Firms	05 Hours
Meaning of Partnership Firm - Conditions for Assessment as a firm U/S 184 and 185 - Treatment of interest and remuneration paid to partners U/S 40(b) - Computation of Total Income.		

References

- ☞ Vinod K. Singhania: Taxman's Direct Tax Laws
- ☞ Bhagawati Prasad: Direct Tax Laws and Practice
- ☞ B.B. Lal and N. Vashisht: Income Tax, Wealth Tax and Tax Planning
- ☞ Manmohan: Direct Taxes with Tax Planning aspects
- ☞ Girish Ahuja and Dr. Ravi Gupta: Direct Tax Law and Practice and Tax Planning.
- ☞ V.P. Gaur and D.B. Narang Income Tax Law and Practice – Kalyani Publications.

Course Code: MCO153202	Course Title: FINANCIAL MARKETS & INSTITUTIONS	Credits: 4	Hours: 60
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Objectives

- To provide understanding of working of financial markets in India and abroad
- To make students aware about various financial institutions

COURSE CONTENTS		
Unit 1	Introduction to Financial System and Money Market	12 Hours
Introduction, Role or Functions of financial system, components of financial system. Financial Markets: functions, Types- money market, capital market (Debt and Equity) and Forex markets; distinction between capital market and money market; Money market: Introduction, meaning and the concept, definition of money markets, structure of money market, components of money market-call money market, collateral loan market, acceptance market, bill market. The institutions of money market, characteristics of developed money market, significance/functions of money market, money market instruments-commercial bill, treasury bills, call and short notice money market, certificate of deposits, commercial paper, repos, ADRs and GDRs. London Money market, New York money market, features or defects of the Indian Money Market, Players in Indian Money market, Bill Market Scheme, The Reforms in the Indian Money Market.		
Unit 2	Primary Market	15 Hours
Introduction, meaning , objectives and importance, functions of capital market, structure of the indian capital market, market for corporate securities, components of capital markets, new issue market or primary market, capital market instruments, ownership securities-equity shares, preference shares, deferred shares, shares with differential rights, sweat equity, creditorship securities-debenture or bonds. Marketing of securities-meaning, classification of security buyers-individual, joint stock companies, institutional investors, methods of marketing securities-public issue, offer for sale, placement method, tender method, OTCEI placement, rights issue, bonus issue, book building, SEBI guidelines for the issue of securities. Intermediaries in primary market (meaning only).		
Unit 3	Secondary Market	15 Hours
Introduction, definition, characteristics of stock exchanges, functions of stock exchange, listing of securities – requirements of listing, objectives, advantages, procedure for dealing at stock exchange, electronic settlement of trade, rolling settlement, operators at stock exchanges, types of speculators, factors influencing prices on stock exchange, Stock exchanges in india – BSE,NSE and OTCEI. Depository system , depository participant, SEBI guidelines for participants, code of conduct for participants, the beneficial owner, the issuer, the depository, SEBI guidelines in respect of depository, NSDL, CDSL, Facilities offered by depository system, dematerialization of shares, Rematerialisation of shares, electronic settlement of trade, Pledging of dematerialized securities. Freezing of demat accounts, Advantages of the depository system, The Depositories Act 1996.		
Unit 4	Financial Institutions – I	10 Hours
Introduction – features of development banks, growth of development banks, Development banking in India, Need for development banks, functions of development banks, lending procedure of development banks, promotional role of development banks in india. Introduction, role of financial institutions in Economic development, types of financial institutions. All India development banks, Industrial Finance corporation of india (IFCI),Industrial Development Bank of India (IDBI), Industrial credit and Investment Corporation of India (ICICI), Industrial Investment Bank of India (IIBIL), Industrial Reconstruction Bank of India (IRBI), Small Industries Development Bank of India		

(SIDBI), Industrial Development Finance Corporation (IDFC).

Unit 5	Financial Institutions – II
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08 Hours

Introductions – State Finance Corporation – Objectives and Scope of Business, Management, Financial Resources, Functions of SFCs, Operations of SFCs, Performance appraisal, Problems. State Industrial Development Corporation – Functions, Resources, operations, Financial Assistance, Direct Assistance. International financial institutions – World Bank, IBRD, IMF, IFC, IDA, ADB, BRIC Bank (structure, objectives and Functions only)

References

- ☞ Adhikary, M, (2007). *Economic Environment of Business*. New Delhi: Sultan Chand & Sons.
- ☞ Ahluwalia I.J. (2002). *Industrial Growth in India*. New Delhi: Oxford University Press
- ☞ Alagh, Yoginder K. (2010). *Indian Development Planning and Policy*. New Delhi: Vikas publication.
- ☞ Aswathappa K. (2010). *Legal Environment of Business*. New Delhi: Himalaya Publication.
- ☞ Chakravarty, S. (2005). *Development planning*. New Delhi: Oxford University Press.
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- Ramaswamy, V.S. and Nama Kumari. (2002). *Strategic planning for Corporate Success*, New Delhi: Macmillan.
- ☞ Sengupta, N.K. *Government and Business in India*. (1987). New Delhi: Vikas Publication.

Course Code: MCO153203	Course Title: BUSINESS ENVIRONMENT & STRATEGIC MANAGEMENT	Credits: 4	Hours: 60
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Objectives

- To study the importance of environment on the organization
- To familiarize them with the techniques available for scanning and monitoring the environment.
- To enhance the decision making abilities of students in situations of uncertainty in the contest of dynamic environment
- To know about process of strategy formulation and different types of strategies

COURSE CONTENTS

Unit 1	Elements of Business Environment	15 Hours
Theoretical Framework of Business Environment; Significance and element of economic environment; Industrial policy, fiscal policy, monetary policy and business firm; Economic reforms, liberalization and structural adjustment programme. Political Environment of Business - Critical elements of political environment; Government and business; Introduction; Significance of legal environment, changing dimensions of legal environment in India; Four Legal Systems-Islamic Law, Common Law, Coded Law & Marxist Law; Impact of Legal environment on Business; Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Impact of culture on Business;		
Unit 2	Introduction to Strategic Management	12 Hours
Concept of Strategy - Definition, levels at which strategies operates; Approaches to strategic decision making; Vision, Mission and purpose, objectives and goals; Strategic Business Unit (SBU); Organizational appraisal; Strategic analysis and diagnosis- Industry, Competitor and SWOT analysis.		
Unit 3	Strategy Formulation and Choice of Alternatives	12 Hours
Introduction to Strategy formulation; Strategies- modernization, diversification, integration; Merger, take over and joint venture strategies; Turnaround, Divestment and liquidation strategies; Process of strategic choice; Factors on strategic choice; Generic competitive strategies - Cost leadership, differentiation, value chain analyses, bench marketing, service blue printing.		
Unit 4	Functional Strategies	11 Hours
Functional Strategies; Marketing, production and operations and R&D plans and polices; Personnel and financial plans and polices.		
Unit 5	Strategy Implementation and Control	10 Hours
Introduction; Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation. Strategy and Structure - Structural considerations, structures for strategies; Organizational design and change. Strategy Evaluation - Overview of strategic evaluation; Strategic control; Technique of strategic evaluation and control; Global issues in Strategic Management.		

References

- ☞ Adhikary, M, (2007). *Economic Environment of Business*. New Delhi: Sultan Chand & Sons.
- ☞ Ahluwalia I.J. (2002). *Industrial Growth in India*. New Delhi: Oxford University Press
- ☞ Alagh, Yoginder K. (2010). *Indian Development Planning and Policy*. New Delhi: Vikas publication.
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- ☞ Sengupta, N.K. *Government and Business in India*. (1987). New Delhi: Vikas Publication.
- ☞ Bhattachary, S.K. and N. Venkataramin. (2006). *Managing Business Enterprises: Strategies Structures and Systems*. New Delhi: Vikas Publishing House.
- ☞ Budhiraja, S.B. and M.B. Athreya. (2007). *Cases in Strategic Management*. New Delhi: Tata McGraw Hill, New Delhi.
- ☞ Rochard G Hamermesh Michael E. Porter. (2012). *Business Policy text and Cases*. New Delhi: Richard D. Irwin, Inc.
- ☞ Coulter, Mary K. (2010). *Strategic Management in Action*. Prentice Hall,
- ☞ David, Fred R. (2009). *Strategic Management*. , New Jersey: Prentice Hall.
- ☞ Glueck, William F. and Lawrence R. Jauch. (2003). *Business Policy and Strategic Management*, McGraw-Hill International Edition.

Fourth Semester

Course Code: MCO154201	Course Title: BUSINESS ETHICS AND CORPORATE GOVERNANCE	Credits: 4	Hours: 60
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Objectives

- To make students understand and conscious about ethical values in real life and in business.
- To enable the students critically examine ethical dilemmas and internalize ethical values and practices.

COURSE CONTENTS		
Unit 1	Ethics in Business	10 Hours
Definition of business ethics – A model of ethics; ethical performance in business; managerial values and attitudes; ethical congruence; managerial philosophy; types of ethics; code of ethics; importance of ethics in business;		
Unit 2	Ethical Theories and Corporate Social Responsibility	14 Hours
Cognitive and non-cognitive; consequentialism versus non-consequentialism- Utilitarianism; Religion and ethics; Kantianism versus Utilitarianism; Business and Religion; Ethics and Social responsibility: Corporate social responsibility; changing expectations; diagnostics model of social responsiveness; four faces of social responsibility- ethical climate in companies.		
Unit 3	Ethics in Marketing and Finance	14 Hours
Ethical dilemmas in marketing- unethical marketing practices ethical and social issues in advertising- common deceptive marketing practices-role of consumerism. Ethics in Finance: Unethical financial practices – creative accounting- hostile takeovers, tax evasion- corporate crimes.		
Unit 4	Ethics in HRM and Information Technology	10 Hours
Ethics in Human Resources Management: Human resource system- psychological expectancy model- Human resource management practices and ethical implications- Individualism versus collectivism in human resource management practices Ethics and Information Technology: Ethical issues relating to computer applications; security threats – computer crime- computer viruses- software piracy- hacking – computer crime prevention – ethical dilemmas and considerations.		
Unit 5	Corporate Governance & Ethics in Global Economy	12 Hours
Importance; Corporate governance and agency theory; Benefits of good corporate governance - present scenario in India; Reforming Board of Directors, Birla committee, Naresh Chandra Committee; Narayana Murthy committee; Corporate Governance code future scenario; Ethical perceptions and international business, global values, the multinational corporations and various ethical issues, cross cultural, cross religion, and cross racial issue; Role of Independent Directors as per Companies Act 2013.		

References

- ☞ C.V. Baxi. (1999). *Corporate Governance*. Excel Books.
- ☞ Gopalaswamy. (2010). *Corporate Governance*. New Age International (P) Ltd.
- ☞ Hartman, Laura P. (2004). *Perspectives In Business Ethics*. New Delhi: Mcgraw-Hill.
- ☞ C Ferrell. (2003). *Business Ethics*. Biztantra.
- ☞ P.S.Bajaj& Raj Agarawal. (2008). *Business Ethics*. Biztrantra.
- ☞ Prasad. (2007). *Corporate Governance*. Prentice Hall Of India
- ☞ Steiner and Steiner. (1974). *Government and Society*. New Delhi: Mcgraw-Hill.
- ☞ Velasquez. (1999). *Business Ethics: Concepts & Cases*. Prentice Hall Of India.

Course Code: MCO154202	Course Title: INTERNATIONAL BUSINESS	Credits: 4	Hours: 60
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Objectives

- To familiarize the students with the concepts, functions and practices of international business.
- To enable them get global perspective on issues related to business.

COURSE CONTENTS		
Unit 1	Nature of International Business	15 Hours
Nature of International Business (IB); Scope of International Business; Forms of International Trade Drivers of IB; IB and domestic business compared; Participants in International Business; Evolution of IB; reasons for Internalization; Strategies of entering international business; Approaches to International Business (Ethnocentric, Polycentric and Regiocentric); Integration between countries-Levels of integration; Regional trading blocks-EU, NAFTA, Mercosur, APEC, ASEAN, SAARC (Structure and functions only);Theories of IB-Mercantilism theory, Absolute cost advantage theory; Comparative cost advantage theory; Factor endowment theory.		
Unit 2	Globalization	10 Hours
Features of Globalization; Stages of Globalization; Manifestation of Globalization; Benefits and pitfalls of globalization on Indian economy; Essential Conditions for Globalization; Barriers to Globalization in India; A brief discussion on Make in India (New FDI policy); Role of WTO in promoting Globalization; International Organization Models (International, Multinational, Global, Transnational Companies); Types of MNCs; Organizational Structures for International Operations-Functional Structure, Product Structure,Geographical Structure, Matrix Structure, SBU structure; Role of MNCs in International Business.		
Unit 3	International Marketing Environment	15 Hours
Analyzing Market Environment; Components of International Marketing Environment-Micro Environment (Functional areas of Business, Suppliers, Marketing intermediaries, Customer; Competitors; ShareHolders); Macro Environment (Political, Economic, Socio-cultural, Technological, Natural, Legal and Demographics); International Marketing Intelligence (Meaning and Scope); Sources of international marketing Intelligence; Need and importance of International Marketing Intelligence; International Marketing Research (Meaning, process and importance); Concept of International product life cycle.		
Unit 4	Resources for International operations	12 Hours
<p>(A) Human Resources- IHRM and domestic HRM comparison; Scope of IHRM. HR planning; Selection of expatriates; Expat training; Expat remuneration. Expat failures and ways of avoiding; Repatriation.</p> <p>(B) Foreign exchange- Need and importance of foreign exchange; Types of forex rates; Factors determining Forex; Convertibility of rupee and its implications in India.</p> <p>(C) Facilities & location- strategic role of foreign plants; components of international logistics; managing service operations- Outsourcing and Offshoring (Meaning, scope of services, benefits and limitations).</p>		
Unit 5	EXIM trade	08 Hours
Purpose of Export Trade; Benefits of exports to companies; Types of Exports; Export Trade: Procedure, Steps & Documentation; Pricing in Export/Import Trade; Functions and services of EXIM bank; India's recent EXIM Policy;		

References

- ☞ Aswathappa. K. (2012). *International Business*. New Delhi: Tata McGraw Hill
- ☞ Charles W.L. Hill. (2010). *International Business*. New Delhi: McGraw - Hill.
- ☞ Czinkota, etal. (2009). *Global Business*. Dryden Press.
- ☞ Darrell Mahoriy, etal. (2009). *International Business*. Longman.
- ☞ Don Ball and Wendell McCulloch. (1993). *International Business*. New Delhi: McGraw - Hill.
- ☞ John D. Daniels, etal. (1995). *International Business*. Pearson Education.
- ☞ A.V. Vedipurishwar. (2009). *The Global CEO*. New Delhi: Vision Books.
- ☞ Subba Rao. (2012). *International Business*. New Delhi: Tata McGraw Hill

Electives

Course Code: MCO153A01	Course Title: Corporate Taxation & Tax Planning	Credits: 4	Hours: 60
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Objectives

- To acquaint the student with the Theoretical and Practical aspects of Assessing Companies.
- To acquaint the student with theoretical and practical knowledge of tax planning techniques.

COURSE CONTENTS		
Unit 1	ASSESSMENT OF COMPANIES-I	13 Hours
Meaning of Company - Types of Companies - Computation Procedure - Salient features of company taxation, scheme of taxing business income of companies, business deductions/allowances, disallowances and depreciation; MAT - Carry Forward and set off of losses - Tax on Distributed Profits - Procedure for assessment, deduction of tax at source, advance payment of tax, refunds, appeals and revision.		
Unit 2	ASSESSMENT OF COMPANIES – II	12 Hours
Companies: Computation of total income of companies - Determination of Tax Liability (Problems); deductions under section 80 applicable to companies only.		
Unit 3	TAX PLANNING – MANAGERIAL DECISIONS	18 Hours
Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, Transfer pricing.		
Unit 4	TAX PLANNING - NEW INDUSTRIAL ESTABLISHMENTS & INVESTMENTS:	07 Hours
Tax planning with reference to New Industrial Establishment – Location - Form - Nature and Capital Structure - Short term loans - Term loans - Public Deposits - Bonus Issues - Dividend Policies (Theory and problems).		
Unit 5	TAX PLANNING – INCENTIVES AND EXPORT PROMOTION:	10 Hours
Schemes for encouraging exports - Import duty relief schemes - Highlights of Export Oriented Units (EOUs), Special Economic Zones (SEZ), Export Processing Zones (EPZ) - Duty drawback provisions - Types of Drawback rates - Drawback claim procedures - Salient features of Software Technology Park (STP), Electronic Hardware Technology Park (EHTP) - Other export promotion schemes under EXIM policy (Only Theory).		

References

- ☞ Ravi M Kishore. (2005). *Direct Taxes*. New Delhi: Taxman Publications.
- ☞ Vinod K. Singhania. (2010). *Direct Tax Law and Practice*. New Delhi: Taxman.
- ☞ AgarwalP.K .(2010). *Tax Planning for Companies*. New Delhi: Hind Law Publishers.
- ☞ Dr. H.C. Mehrotra and Dr. S.P. Goyal .(2007). *Income Tax Law and Practices*. Agra: SahityaBhavan.
- ☞ B.B. Lal& N. Vashist .(2008). *Direct Taxes*. New Delhi: Pearson.
- ☞ GirishAhuja, Dr. Ravigupta .(2011). *Direct Taxes Law and Practice*. New Delhi: Bharath Law House.
- ☞ Dr. Manohar, *Direct Taxes* .(2013). Snow White Publication

Course Code: MCO133A02	Course Title: ADVANCED COST ACCOUNTING	Credits: 5	Hours: 60
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Objectives

- To expose the students to the enclosed environment of business
- To enable them to formulate strategies related to cost and pricing.

COURSE CONTENTS		
Unit 1	Introduction to Cost Management	10 Hours
Importance of analyzing cost; managing costs; Cost management - Areas of cost management, cost accounting, tools and techniques of cost management; Role of cost accounting in strategic planning and management control.		
Unit 2	Strategic Cost Management and Analysis	15 Hours
Cost management issues in different elements of cost; material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering.		
Unit 3	Activity Based Costing	12 Hours
Basic concepts - Inadequacies of traditional methods of overhead absorption, ABC, Kaplan and Coopers approach to ABC cost drivers and cost pools; Allocation of overheads under ABC; Characteristics of ABC, Benefits from adaptation of ABC System.		
Unit 4	Life Cycle Costing	13 Hours
Meaning, phases in product life cycle, characteristics, product life cycle and cost control; Experience curve in product life cycle costing; Project life cycle costing, categories of project life cycle costs, optimization of project life cycle costs.		
Unit 5	Target Costing	10 Hours
Definition, Meaning and Nature of target costing, target costing methodology, methods of establishment of costs; JIT – features, implementation of JIT, benefits of JIT.		

References

- ☞ Anthony R.N. (1970). *Management Accounting Principles*. Grawin Publishing.
- ☞ Batty J, Mc Donald & Evans. (1999). *Management Accountancy*. London.
- ☞ Bierman H & Drabin A.R. (2001). *An Introduction Managerial Accounting*. New York: McMillan Company.
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- ☞ Keith Ward. (1992). *Strategic Management Accounting*. Butterworth Heirmann Pub.

Course Code: MCO133A03	Course Title: ADVANCED BUSINESS ACCOUNTING	Credits: 5	Hours: 60
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Objectives

- To impart working knowledge in the accounting areas with respect to various developments in the corporate sectors
- To familiarize various accounting standards applicable in India

COURSE CONTENTS		
Unit 1	Accounts of Electricity Companies	10 Hours
Meaning of Double account system; Accounts of electricity companies; Treatment of depreciation; Contingency reserve; Development reserve-tariff and dividend control reserve; General reserve-reasonable return; Final accounts.		
Unit 2	Hotel Companies Accounts	10 Hours
Heads of Revenue and Expenditure; Classification of Guests; Impotent Terms- System of Book Keeping-Proforma of Visitor's or Guest's Ledger-Internal Control System in hotels-Night Audit-Final accounts-Significant accounting policies.		
Unit 3	Accounts of Government Companies	10 Hours
Meaning, Maintenance of books of accounts; Annual report of Government companies; Application of provisions of sec 619 of Companies Act; Accounts of statutory corporations – Meaning, Annual reports of statutory companies.		
Unit 4	Accounts of Banking Companies	12 Hours
Meaning of Banking Company – Accounting treatment of Rebate on bills discounted –ascertainment of non-performing assets – Classifications of advances - Applications of provision of Banking Regulation Act of 1949 as amended from time to time – Preparation of Final Accounts as per the existing Banking Regulation Act.		
Unit 5	Introduction to Indian Accounting Standards	10 Hours
Accounting Standards – Definition – Benefits – Management and Standard setting – Standard setting process – Difficulties in Standard setting – Types of Accounting Standard – Accounting Standards issued by ASB of ICAI- AS-6, AS-11, AS-14, AS-3 (problems).		
Unit 6	Introduction to International Accounting Standards and Reporting	08 Hours
International Accounting - International Classification of Financial Reporting; International Harmonization of Accounting; The Requirements of International Accounting Standards; Causes of International Differences; Some major differences in Financial Reporting.		

References

- ☞ Jain and Narang. (2001). *Advanced Accountancy*. New Delhi: Kalyani Publications.
- ☞ R. L Gupta and Radhaswamy.(1990). *Advanced Accountancy*. New Delhi: Sultan Chand & Sons
- ☞ Shahrokh M. Sudagaran. (1998). *International Accounting : A User Perspective*. South-Western Pub.
- ☞ S. N. Maheswari. (1996). *Advanced Accountancy*. New Delhi: Vikas publications .
- ☞ Timothy S. Douppnik, Hector Perer.(2012). *International Accounting*. Irwin Professional Publications.
- ☞ HrishikeshChakravarthy .(2001). *Advanced Accountancy*. Oxford university press

Course Code: MCO154A01	Course Title: INDIRECT TAXES	Credits: 5	Hours: 60
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Objectives

- To familiarize the students with the indirect tax laws
- To introduce Service Tax and GST
- To acquaint the students with the basics and latest developments in the areas of Indirect taxes.

COURSE CONTENTS		
Unit 1	Introduction to Indirect taxes	06 Hours
Features - Types of Indirect taxes - Differences - Merits and demerits - Constitutional provisions relating to Indirect taxes; contribution to Government Revenues, fiscal preference as instrument of planning and development—role of indirect tax laws.		
Unit 2	Central Excise	14 Hours
Central Excise and Salt Act 1944: Nature of levy of excise duty, classification of excisable goods, price lists and their significance, valuation of excisable goods, central excise licensing – detailed procedure. Clearance of excisable goods – procedure under physical control, compounded levy scheme and self-removal procedures, gate passes, personal ledger account and daily stock accounts. Exemption from excise duty levies – nature and types of exemption notifications. Procedure for clearance of samples, semi-finished goods and return and retention of duty paid goods. CENVAT, CENVAT on Capital goods. Tariff item 68 – significance of the levy, exemption and clearance procedure. Set off of duties – meaning, schemes of set-off and details of procedure.		
Unit 3	Customs Duty	15 Hours
Customs Act 1962: Details of procedure in relation to the levy, collection and exemption from customs duties – documents to be prepared and presented to customs authorities, valuation of goods, clearance of imported and exported goods procedure. Detailed procedure in relation to transportation and warehousing – relevant rules and regulations. Drawback of customs duties paid, preparation and submission of drawback claim forms. Adjudication and appeals before the customs authorities and the appellate Tribunal.		
Unit 4	Central Sales Tax and K-VAT	15 Hours
Central Sales Tax Act 1956 : Constitutional background of CST, Inter-state trade and commerce restriction of powers of taxation on sales by state – liability of sales tax – inter-state sale – occasions movement of goods, sale by transfer of documents, sale under CST – transactions which are not sales – persons liability of sales tax. Persons liable to pay CST – exemptions from CST – sales outside the state – sale in course of import/export – declared goods, forms of declaration. KST–VAT, advantages, disadvantages. Etc.		
Unit 5	Service Tax and G.S.T	10 Hours
Basic proposition; Exemptions (General/ Threshold) and Export & Import of Services; Services liable to Service Tax; Valuation of taxable services; Procedural requirements –Registration, Issue of Invoice/ Bill/ Challan, Maintenance of records, Payment of service tax, Filing of Return/ Electronic Return (ACES), Determination of service tax net liability/ interest; Penalties leviable; Availability of CENVAT credit; Maintenance of Records (RG23); Refund of service tax; Assessment/ Appeal, Advance ruling; Maintenance of Records (RG23); GST -Basic concepts, features of GST and applicability Note: (GST should be taught after introduction by the Government along with the amendments time to time. If GST is implemented, the title of the course is Goods and Services Tax)		

References

- ☞ ArvindDatar. (2003). Guide to Central Excise. *Law and Practice Vol. I*, Nagpur: Wadhwa and Co.
- ☞ Bare Acts of CST and KST.
- ☞ L.K. Jain .(2014). *Central Excise Mannual*. Contay Publishers P.ltd.
- ☞ D.N. Khole. (2013). B.N. Sharma etal. *Customs Tariff*. Census Publishers.
- ☞ B.K. Ghargava. (2013). *Indirect Tax Laws*. Taxman Allied Services.
- ☞ Central Excise Guidelines and Procedures.(2013). New Delhi: Nabi Pub.
- ☞ CharyaShuklendra .(2012). Central Excise. *Law, Practice and Procedure Vol. I & II*. Modern Publications.
- ☞ S.P. Bhatnagar. (2007). *Customs Law and Procedure*. New Delhi: Context Pub.
- ☞ V.S. Datey.(2013). *Indirect Tax Law and Practice*. New Delhi:Taxman.

Course Code: MCO154A02	Course Title: STRATEGIC COST MANAGEMENT	Credits: 5	Hours: 60
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Objectives

- To expose the students to the external environment of business
- To enable them to formulate strategies related to cost and pricing

COURSE CONTENTS		
Unit 1	Introduction of Pricing Strategies	13 Hours
Pricing strategies - Pricing policy, process, role and methods; cost plus pricing; Managerial cost Pricing; Pricing for target rate of return; Added value method of pricing, Differential cost pricing, giving rate pricing, standard cost pricing; Export pricing - methods, strategies in product pricing, pricing strategies for new products pricing, established products; Dynamic pricing strategy.		
Unit 2	Transfer Pricing	10 Hours
Necessity, methods of transfer pricing, benefits of transfer pricing, Guarding; Principles in the fixing transfer prices, international transfer pricing.		
Unit 3	Cost of Quality and TQM	10 Hours
Definition, classification of quality costs, cost of conformance; Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM; Core concepts of TQM, Benefits of TQM.		
Unit 4	Balanced Score Card and Benchmarking	15 Hours
BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of B.SC and implementation of Balanced score Card, case studies on BSC. Benchmarking – Concepts, Benchmarking process, Impact on Indian Industry, Types of Benchmarking.		
Unit 5	Learning Curve Theory and Cost Audit	12 Hours
Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve. Cost audit, aspects, scope, cost audit scheme under the Companies Act 1956, procedure for cost audit; cost audit report; cost audit Vs financial audit; cost audit Vs management audit.		

References

- ☞ Anthony R.N. (1970). *Management Accounting Principles*. London: Grawin Publishing.
- ☞ Batty J, Mc Donald & Evans.(1999). *Management Accountancy*. London: Grawin Publishing
- ☞ Bierman H &Drabin A.R. (2000). *An Introduction Managerial Accounting*.New York: McMillan Company.
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- ☞ De Pauls.(2000). *Management Accounting in Practice* .London: F.C. Europe Pub. Ltd.
- ☞ John K. Shank.(2001).*Cases in Cost Management: A Strategic Emphasis*. South-Western Publishing. Thomson Learning.
- ☞ Keith Ward.(1998). *Strategic Management Accounting*. Butterworth Heirmann Pub.
- ☞ Roger Cowe.(1999). *Hand Book of Management Accounting*. A Grower Handbook.
- ☞ Ravi. M. Kishore.(2000).*Cost Management*. Taxman Allied Services (p) Ltd.
- ☞ S.K.R. Paul.(2001). *Management Accounting*. Calcutta: New Central Book Agency Pvt. Ltd.
- ☞ S. Mukherjee & A.P. Roychowdhury.(1995). *Advanced Cost and Management Accountancy*. Calcutta: New Central Book Agency.

Course Code: MCO154A03	Course Title: ADVANCED MANAGEMENT ACCOUNTING	Credits: 5	Hours: 60
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Objectives

- To enable students to apply accounting theory in decision making
- To familiarize application of various techniques of costing

COURSE CONTENTS		
Unit 1	Marginal Costing	15 Hours
Cost concepts, cost classification, cost behaviour; Introduction of marginal costing, marginal costing-concepts of profit, difference between marginal cost and absorption costing,, marginal costing equation-BEP, P/V ratio, Margin of safety; Marginal costing and decision making- cost control, profit planning, Evaluation of performance, Decision making-fixation of selling, make or buy decisions, assessment of capital investment plan, key or limiting factor, effect of changes in sales price, maintaining desired level of profit, selection of suitable product mix, alternative methods of production, diversification of products, closing down or suspending activities, alternative course of action, level of activities planning, purchasing or leasing.		
Unit 2	Differential cost analysis and CVP Analysis	10 Hours
Meaning, characteristics, comparison between differential cost analysis and marginal costing, similarities, practical application of differential costing-determination of the most profitable levels of production and price, acceptance of offer at a lower price to increase capacity, depth of processing. CVP analysis-meaning, break-even chart, angle of incidence, profit volume graph.		
Unit 3	Budget and Budgetary Control System	15 Hours
Meaning, budgetary control system, objectives of budgetary control, budgetary control and accounting, installation of budgetary control, Types of Budget-problems (ZBB, Master budget, Rolling budget theory only); Responsibility Accounting-meaning, types of Responsibility Centre, advantages and limitations, (simple problems only).		
Unit 4	Standard Costing and Variance Analysis	13 Hours
Standard Costing-meaning, standard costing Vs budgetary control; Analysis of Variance-material variance, labour variance, overhead variance, sales variance (problems).		
Unit 5	Uniform Costing and Social Accounting	07 Hours
Uniform Costing: Meaning; Importance and benefits; Inter and intra firm comparisons; Steps and techniques(theory only). Social cost benefit analysis (social accounting): concept, indicators of social desirability of a project, social accounting: meaning, objectives, major areas of social accounting, need/benefits of social accounting, social accounting approaches, social accounting in India (theory only).		

References

- ☞ ICWAI. *Advanced Cost and Management Accountancy Methods, Techniques and Applications* Jain and Narang. (2010). *Advanced Cost Accounting*. New Delhi: Kalyani Publishers.
- ☞ Jawaharlal.(2009). *Cost Accounting*, New Delhi: TMH .
- ☞ Khan and Jain.(2012). *Theory and Problem of Management and Cost Accoutin*. New Delhi:TMH.
- ☞ Mukherjee. S and Roy Chowdhury. (2005). *Advanced Cost and Management Accountancy*, Calcutta: New Central Book Agency.
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- ☞ Vashist&Saxena. (2009). *Advanced Cost and Management Accounting*. New Delhi: Sultan Chand & Sons.
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- ☞ Horngren.(2000). *Cost Accounting*. A Managerial Emphasis. New Delhi: PHI.

Course Code: MCO153B01	Course Title: STRATEGIC FINANCIAL MANAGEMENT	Credits: 5	Hours: 60
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Objectives

- To introduce the student to the tools and concepts needed to deal effectively with the formulation, Implementation and Monitoring of strategic financial decisions of the firm.
- To familiarize various approaches of corporate valuations and value based management

COURSE CONTENTS		
Unit 1	Introduction	08 hours
SFM-Meaning, definition, characteristics, scope, importance; success factors of SFM, Constraints to SFM. Financial policy and strategic planning: meaning, importance, steps, characteristics of financial planning; Estimating financial requirements.		
Unit 2	Corporate Valuation	18 hours
Meaning and approaches to Corporate Valuation – Adjusted book value approach, Stock and debt approach, Comparable companies approach, discounted cash flow approach; Concept of free cash flow to the firm, two and three stage valuation models.		
Unit 3	Value Metrics	12 hours
Shareholder Value Creation – Traditional and modern approaches; Value Drivers, Approaches to Value Based Management – Marakon Approach, Alcar Approach, McKinsey Approach, EVA Approach, BCG Approach; Metrics for Measurement of Performance – EPS, ROI, EBIT, EBITDA, RONA, ROCE, TSR, TBR, MVA, CVA, CFROI – Concept of Economic Depreciation; Executive Compensation and value creation; Employee stock option plan; Balanced score card.		
Unit 4	Corporate Restructuring	10 Hours
Meaning and forms of corporate Restructuring – M&A, LBO, buyback of shares, divestiture (sell off, spin off, equity carve-out), demerger(theory only).		
Unit 5	Risk management through financial derivatives	12 Hours
Financial derivatives: meaning, features, types of derivatives contracts or instruments, uses of derivatives, structure of financial derivatives marks in India, future contracts- meaning, feature of future contract, types of future contracts, trading mechanisms, future contract delivery and settlement; option – introduction, types of option, basic terms used in option trading, difference between future and option contracts, value of an option, option positions, pay-off profiles of option positions; swaps-meaning, feature, advantages and disadvantages, types of swaps.		

References

- ☞ Allen. (2009). *Introduction to Strategic Financial Management*. New Delhi: Tata McGraw Hill Publications .
- ☞ Prasanna Chandra. (2010). *Financial Management*. New Delhi: Tata McGraw Hill Publishing Limited.
- ☞ Grinblatt, Mark and Titman, Sheridan. (2006). *Financial Markets and Corporate Strategy*, Tata McGraw Hill.
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- ☞ R.M.Srivastava. (2011). *Financial Management*. New Delhi: Himalaya Publishing House.
- ☞ SudhindraBhat. (2011). *Financial Management*. Excel Books
- ☞ Vedpuriswar,A.V. (2010). *Strategic Financial Management – Achieving Sustainable Competitive Advantage*. New Delhi: Vision Books.

Course Code: MCO153B02	Course Title: INVESTMENT BANKING AND FINANCIAL SERVICES	Credits: 5	Hours: 60
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Objectives

- To provide understanding of working of financial markets in India and abroad
- To expose the students to wide variety of emerging financial services.

COURSE CONTENTS		
Unit 1	Introduction to investment Banking	12 Hours
Introduction - Investment Banking v/s Merchant Banking; Evolution of American and European Investment Banks; factors responsible for growth of Investment Banking, Origin, Growth and Constraints in Investment Banking in India; Characteristics and Structure of Indian Investment Banking in India; Regulatory Framework for investment banking; Anatomy of some leading Indian Investment Banks.		
Unit 2	Issue Management	08 Hours
Role of investment banker in IPO – Role of investment banker in Listed Companies; Key aspects of Investment Bankers in Debt Issues; Role of Investment Banker in private placement of Equity and Debt Securities; Strategic Equity Investments; Transaction Perspectives in private Placement.		
Unit 3	Service portfolio of investment banker	10 Hours
Core Services - Merchant Banking; Underwriting and Book Running; M & A Advisory; Corporate Advisory. Support Services -Secondary Market Activities; Asset Management Services – Types of Asset Management; Mutual Funds; Private equity funds; Institutional Investing; Securities Business - Broking, Trading, Sales and Distribution, Investment Advisory, Portfolio Management, Wealth Management Services; Institutional Investing.		
Unit 4	Framework of Financial Services	20 Hours
Financial Services and Economic environment; Fund based and Non-fund based activities, Modern activities; Financial innovations – New financial instruments; Challenges to the financial sector; Leasing-Financial, Legal and tax aspects of lease structuring and funding of lease, import leasing and cross border leasing, evaluation of hire purchase agreements; Factoring- features, factoring v/s bill discounting, recent developments in Indian context, consumer finance, credit financing schemes for consumer durables, credit cards& other cards, venture capital financing, guidelines and evaluation of new project ideas.		
Unit 5	Credit Rating	10 Hours
Credit rating concept, scope and need, features, Advantages and limitations of credit rating, types of securities which needs credit rating, credit rating agencies, rating methodology.		

References

- ☞ Subramany (2012). *Investment Banking: Concepts, Cases And Analysis*. New Delhi: Tata McGraw Hill
- ☞ Bhole, L.M. and Mahakud, Jitendra (2009). *Financial Institutions and Markets* (5th ed.). New Delhi: Tata McGraw Hill.
- ☞ Gomez, Cifford (2010). *Financial Markets, Institutions and Financial Services*. New Delhi: PHI Learning.
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- ☞ Madura, Jeff (2006). *Financial Institutions and Markets* (7th ed.). New Delhi: Cengage Learning.
- ☞ Pandian, Punithavathy (2009). *Financial Markets and Services*. New Delhi: Vikas Publishing House.

Course Code: MCO153B03	Course Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Credits: 5	Hours: 60
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Objectives

- To provide students with a conceptual framework of evaluating various investment avenues.
- To provide students with a conceptual and analytical framework of different financial instruments, markets, regulations, their risk and returns and strategies in managing funds.
- To familiarize students with portfolio management techniques that challenges a financial manager.

COURSE CONTENTS		
Unit 1	Fundamentals of Investing	10 Hours
Investment management, nature and scope, Investment avenues (In Detail), types of financial assets and real assets, Security return and risk – Systematic and unsystematic risk; sources of risk, Measurement of risk and return; courses of investment information; Profile of Indian investors; International Investing: Benefits and Risk of Global Investing – Factors Influencing International Investing.		
Unit 2	Valuation of Securities	10 Hours
Concept of Time Value of Money: Problems on Computation of Present and Future value of Money Share Valuation: Share Valuation Model – One Year Holding Period – Multiple Year Holding Period – (simple problems only). Bond Valuation: Bond Returns – Coupon Rate – Current Yield – Yield to Maturity – Yield to Call – Bond Prices – Bond Risks – Bond Duration (simple Problems only).		
Unit 3	Security Analysis	15 Hours
Fundamental Analysis: Meaning – Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Concept of Industry – Industry Life Cycle – Industry Characteristics – Company Analysis – Financial Statements – Analysis of Financial Statements (Theory Only). Technical Analysis: Meaning – Dow Theory – Basic Principles of Technical Analysis – Trends and Trend Reversal (Theory). Efficient Market Theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Tests of Efficient Market Hypothesis (Theory).		
Unit 4	Portfolio Theories & Management	17 Hours
Meaning of portfolio management; portfolio analysis; Importance; Portfolio objectives; Portfolio management process; selection of securities. Markowitz Model: Assumptions – Parameters – Effect of Combining Two Securities – Interactive Risk Through Covariance – Coefficient of Correlation – Change in Portfolio Proportions – Limitations of Markowitz Model (Including Problems). Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk (Including Problems). Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (Including problems). Arbitrage Pricing Theory: The Law of One Price – Assumptions – Arbitrage Pricing for one Risk Factor – Two Factor Arbitrage Pricing Limitations of APT (Including Problems).		
Unit 5	Portfolio Management Strategies and Portfolio Evaluation	08 Hours
Portfolio Performance Evaluation: Need for Evaluation – Evaluation Perspective – Meaning of Portfolio Evaluation – Measuring Portfolio Return – Risk Adjusted Returns – Sharpe Ratio – Treynor Ratio – Differential Return (Including Problems). Portfolio Revision: Need for Revision – Meaning of Portfolio Revision – Constraints in Portfolio Revision – Portfolio Revision Strategies – Formula Plan – Constant		

References

- ☞ Bhalla V K. (2008). *Investment Management*. New Delhi: S Chand & Co.
- ☞ Fischer and Jordan (2006). *Security Analysis and Portfolio Management*. New Delhi: Prentice- Hall.
- ☞ Prasanna Chandra.(2011). *Investment Analysis and Portfolio Management*.New Delhi: Mcgraw-Hill.
- ☞ Preeti Singh. (2000). *Investment Management*. New Delhi: HPH .
- ☞ PunithavathyPandian .(2010). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- ☞ SudhindraBhat.(2011). *Security Analysis and Portfolio Management*. New Delhi: Excel Books.
- ☞ Alexander& Bailey. (2001). *Fundamentals of Investments*. New Delhi: PHI

Course Code: MCO154B01	Course Title: COMMODITY MARKETS	Credits: 5	Hours: 60
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Objectives

- To expose students to commodity markets
- To expose students to the financial instruments used in commodity markets

COURSE CONTENTS		
Unit 1	Commodity Markets and Exchanges	10 Hours
Growth of Global and Domestic Commodities Derivatives Markets, Agricultural Commodities Market and Non-Agricultural Commodities Markets Commodity Exchanges: Exchanges around the World and its Importance, Commodity Exchanges in India. National Exchanges and Regional Exchanges, platform – Structure, Exchange membership, Capital requirements, commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges.		
Unit 2	Quality Assurance	20 Hours
Quality Assurance, Concepts of Quality in Commodities, Methods of Quality Assurance Grading and Standardization: Meaning of grading and Standardization, purpose of grading, advantages of grading, inspection and quality control, Indian standards.		
Unit 3	Commodity Derivatives	08 Hours
Commodity Derivatives: Evolution of Commodity, Derivatives, Evolution of Commodity, Derivatives in India, Types of Derivatives, Other Classifications of Derivatives, Pricing Derivatives (simple problems only), Derivative Markets and Participants, Economic Importance of Commodity Derivatives Markets.		
Unit 4	Warehousing, Trading and Settlement	15 Hours
Warehousing and Warehouse Receipts, Storage, practices in India, Risks in Storage, Structures, Essentials of storage structures, cost of storage/carry, returns of storage cost, warehousing, types of warehouses, Central warehousing corporation (CWC) FCI, functioning, growth, capacity and utilization. Trading on 'Commodity Exchanges: the Exchange platform, Exchange Membership, Commodity Brokerage, trading systems, participants in Commodity Markets, Role of speculators, Trading mechanism – Margin Trading, Mark to Market, Conflict Management; Arbitration and International Legal provisions, Market Positions, Order Types, Access to Commodity Exchanges, Volume and Open Interest. Clearing and Settlement on Commodity Exchanges, Clearing House Operations and Risk Management, procedures, Delivery related issues like delivery centers, Deliverable varieties, Issues related to monitoring and surveillance by exchanges and regulator, Margining Method and the settlement process.		
Unit 5	Regulatory Framework	07 Hours
FCR Act 1952, FMC and Regulatory structure of commodities Derivatives markets in India (Objective, Functions, Power and responsibilities, Scope of Regulation), Essential Commodities Act and role of central and state Governments, Intermediaries, Investor Grievances and arbitration, Commodities Board in India – Coffee Board of India, Tea Board of India, Spice Board of India, Rubber Board of India, Tobacco Board of India.		

References

- ☞ Nitty Nandhini Chatnani.(2010).*Commodity Markets*. New Delhi: TMH
- ☞ Prasanth, NeenaPandian. (2009). *Commodity Markets*. New Delhi: Subhas publications
- ☞ Economic Times & Business Line (Daily) .
- ☞ Business India (Magazine).
- ☞ Web sites of Commodity exchanges like CBOT, KBOT, LIFFE, SIMEX, TOCOM.
- ☞ NCDEX, MCX, NMCE, NBOT.

Course Code: MCO154B02	Course Title: INSURANCE AND RISK MANAGEMENT	Credits: 5	Hours: 60
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Objectives

- To enable the students to understand various aspects of Life & General Insurance
- To expose students to acquire skills in Risk Management

COURSE CONTENTS		
Unit 1	Introduction	15 Hours
Risk, Peril, Hazard, Types of Risk - pure and speculative Risks, Other types of Risk – Dynamic, Static, Fundamental and Particular Risks, Risk Management, Techniques, Insurance as tool of Risk Management, Classification of Insurance, Difference between Life and Non Life Insurance. Principles of Insurance, Indian Contract Act, Utmost Good faith, Insurable Interest, Indemnity, Subrogation, Contribution, Proximate Cause. Study of history of Insurance, PFRDA and Pension Schemes.		
Unit 2	Life and Non-life Insurance	15 Hours
Life Insurance Products, Basic Products, Traditional Products, Endowment, Whole Life, Money Back, Unit linked products. Pension and Annuity – Principles of product development, Group Insurance. Non Life Products, Fire, Marine, Motor, Liability, Personal Accident, Health Insurance, Reinsurance – Government schemes, valuation methods, Life fund – Bonus.		
Unit 3	Underwriting, Insurance documents and Claims	15 Hours
Underwriting, Factors Considered – Physical Hazard, occupational Hazard and Moral Hazard, Numerical method of Underwriting, terms of acceptance, documentation. Insurance documents: Principles of risk management, financial support to families and society, Rating – Mortality table - premium calculations, factors considered in rating of Non life products, tariff and non tariff, market agreements. Servicing of policies, claim settlement in insurance, IRDA regulation relating to claim settlement.		
Unit 4	Insurance Regulations	15 Hours
IRDA Journal and Annual reports – its analysis and data interpretation, Micro Insurance products – its awareness, distribution, social insurance. Insurance laws – its amendments and effect on the insurance market, Intermediaries in Insurance – regulation governing them and alternative channels – on line marketing, e-marketing – principles – safety measures. Income tax and Insurance. Customer education		

References

- ☞ Gyandendra Kumar, *Handbook of Insurance Laws*, Law Publishers, Allahabad.
- ☞ Brij Nanend Singh, *New Insurance Law*, Universal Law Agency
- ☞ C.A. Williams, M.L. Smith & P.C. Young, *Risk Management and Insurance*, Irwin McGraw Hill.
- ☞ Sharma, *Insurance – Principles and Practice*.
- ☞ Dinsdale, *Insurance*
- ☞ IRDA, Govt. Publications.
- ☞ Guidelines on Pension fund in India
- ☞ Bhair & Limaye, *Principles and Practice of Insurance*.
- ☞ Smith. T.R, *Fire Insurance Theory and Practice*.
- ☞ Mishkeri Frederics S, *The Economics of Money Banking and Financial Markets*.
- ☞ Agarwal, *Insurance*.
- ☞ *Consumer Protection Act*, Govt. of India Publication.

Course Code: MCO154B03	Course Title: INTERNATIONAL FINANCIAL MANAGEMENT	Credits: 5	Hours: 60
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Objectives

- To understand the intricacies of financial management in International environment
- To learn the role of forex in international cash flows
- To be aware of international financing decisions of MNCs
- To familiarize students with forex exposure and measures to manage it

COURSE CONTENTS		
Unit 1	International Financial Environment	10 Hours
International Financial Environment, Globalization and the Multinational Firm; International Monetary System; Balance of Payments (Theory).		
Unit 2	Foreign Exchange Markets	15 Hours
Foreign Exchange Markets; Rate of Exchange, Direct and indirect quotations, Cross rates, Spread; Spot and forward markets; Exchange Rate Determination; International Parity Relationships: Purchasing Power Parity (PPP), International Fisher Effect (IFE) and Interest Rate Parity (IRP); Covered Interest Arbitrage (Theory); Exchange Rate Forecasting (Theory). Derivatives in the Forex Market: Foreign Currency Forwards; Currency Futures; Foreign Currency Options; Currency and Interest Rate Swaps.		
Unit 3	Foreign Exchange Exposure and Risk Management	15 Hours
Types of Exposure: Translation Exposure -Methods of Translation and Hedging; Transaction Exposure - Meaning; Economic Exposure - Determinants and Management (Theory); Country Risk Analysis.		
Unit 4	Financial Management of Multinational Corporations	12 Hours
International Cost of Capital (Theory); Multinational Capital Structure (Theory); International Capital Budgeting (Simple problems); Multinational Cash Management; International Taxation Environment (Theory).		
Unit 5	International Financial Institutions and Markets	08 Hours
FDI and FII; International Banking and Money Market; International Bond Market; International Equity Markets; Eurocurrency Markets and Depository Receipts.		

References

- ☞ Apte, P.G. (2009). *International Financial Management* (5thed.). New Delhi: Tata McGraw Hill Education Pvt. Ltd.
- ☞ Eieteman, David K., Stonehill, Arthur I, Moffett, Michael A., Pandey, Alok (2007). *Multinational Business Finance* (10th ed.). New Delhi: Pearson Education.
- ☞ Eun, Cheol S. and Resnick, Bruce G. (2008). *International Financial Management* (4thed.). New Delhi: Tata McGraw Hill Education Pvt. Ltd.
- ☞ Jain.P.K., Peyrard, Josette and Yadav, Surendra S. (2006). *International Financial Management*. New Delhi: Macmillan India Ltd.
- ☞ Madura, Jeff (2008). *International Financial Management*. New Delhi: Cengage Learning.
- ☞ Shapiro, Alan C. (2002). *International Financial Management*. (4thed.). New Delhi: Prentice Hall of India.
- ☞ Sharan, Vyuptakesh (2006). *International Financial Management*. New Delhi: Printice Hall of India.
- ☞ Vij, Madhu (2010). *International Financial Management* (3rded.). New Delhi: Excel Books.

CHOICE BASED CREDIT SYSTEM (CBCS) – OPEN ELECTIVE I

Course Code: MCO15CBCS01	Course Title: FINANCE AND BANKING	Credits: 4	Hours: 60
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Objectives

- To expose the students to Finance and Banking System along with the latest reforms in Banking
- To enable the students to understand the operations in Finance and Banking

COURSE CONTENTS		
Unit 1	FINANCIAL MARKETS	15 Hours
Introduction, Primary Market and Secondary Markets - Meaning – Features - Players of Primary Market. Shares, debentures – meaning, features. Stock market operations trading, clearance and settlement procedures. Types of Investments – Stock and Shares, real estate, mutual funds, post office, insurance – schemes.		
Unit 2	COMMODITY MARKET	15 Hours
Evolution, Commodity derivatives, Commodity exchanges-Regional & National and International, Functions, role, objectives and types- Types of transactions in Commodity market – Spot, Future and Forward options markets. (Concepts only)		
Unit 3	BANKS	15 Hours
Introduction, functions and types of Banks, Role of RBI, Types of Accounts, Procedure for opening account, KYC, types of loans, Operation of Account, Retail Banking , Corporate Banking.		
Unit 4	NEGOTIABLE INSTRUMENTS	15 Hours
Cheques – Meaning & Definition – Features - Parties – Crossing of cheques – types of crossing. Endorsements – Meaning – Essentials – Kinds of Endorsement.		

References

- ☞ Gorden and Natarajan: Banking Theory Law and Practice
- ☞ Tannan M L: Banking Law and Practice in India
- ☞ Vasant Desai, Bank and Institutional Management, HPH,
- ☞ Muralisubbakrishna, Bank Credit Management,
- ☞ O Payramval, Modern Banking of India.
- ☞ Shekar K C: Banking Theory Law and Practice
- ☞ S.P. Srivastava: Banking Theory Law and Practice
- ☞ Location in Space: A Theoretical Approach to Economic Geography, Lloyd and peter.
- ☞ Land, Work and Resource: An Introduction to Economic Geography, Patterson J.H.
- ☞ Annals of an Abiding Liberal, Galbraith.
- ☞ Economic Geography, Truman A. Harsshron and John W. Alexander.

CHOICE BASED CREDIT SYSTEM (CBCS) – OPEN ELECTIVE II

Course Code: MCO15CBCS02	Course Title: INVESTMENT MANAGEMENT	Credits: 4	Hours: 60
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Objectives

- To develop conceptual understanding of Investment

COURSE CONTENTS		
Unit 1	Introduction to Investment	12 Hours
Meaning of Investment-Need & Purpose for Investment-Golden Rules for Investing- Investment Precautions-Investment Vehicles available for Investors in Detail (Short term options and Long term options) -Classifying and understanding investor profile.		
Unit 2	Securities Market in India - An Overview	12 Hours
Securities market and financial system- Products-participants and functions- Primary market-Secondary market-Regulators-Exchanges-Depositories-Clearing corporations- Regulatory framework-Reforms.		
Unit 3	Financial Statement Analysis	12 Hours
Balance Sheet-Profit & Loss Account-Stock market related Ratios- Simple analysis before investing in the Shares, Understanding Annual reports and Financial reports.		
Unit 4	Measuring Investment return & Managing Investment Risk	12 Hours
Understanding the concept of Return- Investment Risk and Return Trade off-Time value of Money - Meaning of Risk-Common Types of Risk- Risk Management process.		
Unit 5	Insurance & Tax Planning	12 Hours
Insurance -Meaning- Understanding the need of insurance in personal finance-Various steps involved in Insurance planning- Features &Types of Life Insurance Products. Tax Planning- Understand Income tax principles- Understand Tax aspects of Investment products-Heads of Income- Exemptions and Deductions- Rates of taxes for individuals.		

References

- ☞ Fischer and Jordan (2006). *Security Analysis and Portfolio Management*. New Delhi: Prentice- Hall.
- ☞ Prasanna Chandra.(2011). *Investment Analysis and Portfolio Management*.New Delhi: Mcgraw-Hill.
- ☞ Preeti Singh. (2000). *Investment Management*. New Delhi: HPH .
- ☞ PunithavathyPandian .(2010). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- ☞ Bhalla V K. (2008). *Investment Management*. New Delhi: S Chand & Co.
- ☞ P. K Gupta; Insurance & Risk Management
- ☞ Annie Stephen L – HPH
- ☞ P. Perya Swamy ;Principles and Practice of Life Insurance
- ☞ Raman B, Your Life Insurance Hand Book
- ☞ William C. Arthur, Risk Management and Insurance