

M.Com course Matrix

Minimum Credits Required for M.Com Degree

Semester	Hard Core		Soft Core		Open Elective		Total	
	No. of papers	Credits	No. of papers	Credits	No. of papers	Credits	No. of papers	Credits
1	03	12	02	08	-	-	05	20
2	03	12	02	08	01	03	06	20 + 3*
3	03	12	02	08	01	03		20 + 3*
4	02	08	03	12				20
Total	11	44	09	36	02	06		80 + 6*

Credit Details of Hard Core, Soft Core and Open Elective

I to IV Semester	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	No. of papers	Credit	No. of papers	Credit	No. of papers	Credit	No. of papers	Credit
	11	44	09	36	02	06*	22	80 + 6*

*Open elective six credits not included for CGPA

Total Hard core credits 44 and total soft core credits 36

MASTER OF COMMERCE COURSE STRUCTURE AND SYLLABUS

Semester	Subject Code	Title of the Course	HC/SC/OE	Teaching Hours	Marks			Credit
					IA	EX	Total	
F	CM HC1.1	ACCOUNTING THEORY AND PRACTICE	HC	4	30	70	100	4

i r s t S e m e s t e r *	CM HC1.2	BUSINESS RESEARCH METHODS-I	HC	4	30	70	100	4
	CM HC1.3	STRATEGIC MANAGEMENT	HC	4	30	70	100	4
	CM SC 1.4	MANAGERIAL ANALYSIS FOR BUSINESS	SC	4	30	70	100	4
	CM SC1.5	E- COMMERCE	SC	4	30	70	100	4
	CM SC1.6	INNOVATION IN BUSINESS	SC	4	30	70	100	4
Sub. Total							500	20
S e c o n d S e m e s t e r *	CM OE2.1	ESSENTIALS OF MANAGEMENT	OE	3	30	70	100	3*
	CM HC2.2	CORPORATE ACCOUNTING	HC	4	30	70	100	4
	CM HC2.3	BUSINESS RESEARCH METHODS-II	HC	4	30	70	100	4
	CM HC2.4	ADVANCED FINANCIAL MANAGEMENT	HC	4	30	70	100	4
	CM SC 2.5	MODERN MARKETING	SC	4	30	70	100	4
	CM SC 2.6	ORGANISATIONAL BEHAVIOUR	SC	4	30	70	100	4
	CM SC 2.7	SERVICE MARKETING	SC	4	30	70	100	4
Sub. Total							500	20 + 3*
T h i r d S e m e s t e r *	CM OE3.1	ENTREPRENEURSHIP DEVELOPMENT AND START UP	OE	3	30	70	100	3
	CM HC3.2	ACCOUNTING STANDARDS AND FINANCIAL REPORTING	HC	4	30	70	100	4
	CM HC3.3	ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS ENTERPRISES	HC	4	30	70	100	4
	CM HC3.4	BUSINESS ENVIRONMENT AND POLICY	HC	4	30	70	100	4
	CM SC 3.5	OPTIONAL STREAM 1: FMAIS ACCOUNTING FOR MANAGERIAL DECISIONS	SC	4	30	70	100	4

t e r	CM SC3.6	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SC	4	3 0	70	100	4
	CMSC 3.5A	<u>OPTIONAL STREAM 2: HRDAM</u> HUMAN RESOURCE DEVELOPMENT	SC	4	3 0	70	100	4
	CMSC 3.6A	HUMAN RESOURCE MANAGEMENT	SC	4	3 0	70	100	4
Sub. Total							500	20 + 3*
F o u r t h S e m e s t e r	CM HC 4.1	ADVANCED COST AND MANAGEMENT ACCOUNTING	HC	4	3 0	70	100	4
	CM HC 4.2	INTERNATIONAL BUSINESS	HC	4	3 0	70	100	4
	CM SC 4.3	RETAIL MANAGEMENT***	SC	4	3 0	70	100	4
	CM SC 4.4	DISSERTATION***	SC	4	3 0	70	100	4
	CM SC 4.5	<u>OPTIONAL STREAM 1: FMAIS</u> ADVANCED BUSINESS ACCOUNTING	SC	4	3 0	70	100	4
	CM SC 4.6	CAPITAL MARKET OPERATIONS	SC	4	3 0	70	100	4
	CM SC 4.5A	<u>OPTIONAL STREAM 2:HRDAM</u> ORGANISATIONAL CHANGE AND DEVELOPMENT	SC	4	3 0	70	100	4
	CMSC 4.6 A	LABOUR LEGISLATION	SC	4	3 0	70	100	4
Sub. Total							500	20
Grand Total							2000	80 + 6*

HC – Hard Core, SC- Soft Core, OE- Open Elective

Total Hard core credits 44 and total soft core credits 36.

***Open elective six credits not included for CGPA.**

Note:

*The students shall select any two soft core papers from three soft core papers at the commencement of the first and second semester. From the available soft core papers, the subjects which will be offered by the department will be announced at the commencement of first and second semester.

****Optional Stream:** Any one optional stream of soft core papers shall be selected by a student at the time of commencement of Third Semester. Once an optional stream has been selected in the third semester, no optional changes will be allowed in the

Fourth Semester.

***** Dissertation:** Second year students can opt for dissertation or in lieu of dissertation they can opt for Retail Management paper (paper code CMSC 4.1)in Fourth Semester. Students at the end of Third Semester shall register for dissertation which carries four credits in the Fourth Semester. The workload for dissertation is four hours(two hours tutorial per week and two hours practical per week). Practical consists of identification of the topic, review of literature, framing questionnaire, collecting primary data and secondary data, field work and report writing. The marks allotted for Dissertation is 100 marks (for report – 50 marks and for Viva – 50 Marks, out of viva marks -External Evaluation -20 marks and Internal Evaluation – 30marks).

Internal Assessment marks: The internal marks will be allotted on continuous assessment basis which consist of internal tests, seminars, assignments, punctuality and class performance of the students.

FIRST SEMESTER

<u>Paper Code</u>	<u>Paper Title</u>
CM HC 1.1	Accounting Theory And Practice
CM HC 1.2	Business Research Methods-I
CM HC 1.3	Strategic Management
CM SC 1.4	Managerial Analysis For Business
CM SC 1.5	E- Commerce
CM SC 1.6	Innovation In Business

Paper Code CM HC 1.1: Accounting Theory and Practice

Unit I: Introduction to Accounting:

Evolution of Accounting-Accounting as an information system – language-users of

accounting information-Accounting Postulates, Concepts, and Principles, Accounting theory-classification-methodology in accounting theory, Income concept-Different concepts of income measurement, Revenues, Expenses, Gain and Losses.
(10hrs)

UnitII: Assets, Liabilities and Equity: Characteristics of Assets-Types of Assets-Objectives of Asset valuation-Asset valuation and income determination models, Nature of liabilities-characteristics-classification of liabilities, Equity-characteristics-theories of equity.
(10hrs)

Unit III: Share valuation and Underwriting of securities- Valuation of shares–Need for valuation- Methods of valuing shares – Intrinsic Value- Yield based valuation-earning capacity method— Dual Method of valuation of shares types- Provision regarding underwriting agreement- Marked and unmarked applications- Calculation of net liability of underwriters. **(10hrs)**

Unit IV: Final Accounts of Companies: Legal provision regarding Final Accounts of Companies- Statutory Financial Statements–Bonus shares- Meaning-Benefits-Accounting treatment, Right issue- Meaning-Advantages- accounting treatment.
(10hrs)

Unit V: Accounts for holding and subsidiary Companies: Definition– Accounts – Consolidation, Preparation of Gross up-to-date Balance Sheet– Minority Interest Pre acquisition, Capital Profits – Cost of Control – inter Company Balances, Unrealized – Revaluation of Assets and Liabilities– Bonus Shares – Treatment of Dividend – Intercompany holdings– Consolidated Profit and Loss Account and Balance sheet. **(8hrs)**

References:

- [1]. R.L. Gupta and M. Radhaswamy (2013), Advanced Accountancy Volume II, Sixteenth edition(Reprint) S. Chand, New Delhi, ISBN 81805476327
- [2]. Dr. Jawahar Lal (2015), Accounting Theory and Practice, Third Edition, Himalaya Publishing House, Mumbai, ISBN- 9789350513804
- [3]. M.C Shukla, T. S. Grewal, S.C. Gupta (2013) Advanced Accountancy , Volume I, S. Chand, New Delhi, ISBN 8121903963
- [4]. SP Jain, K. L. Narang (2013), Advanced Accounting, Volume II, Nineteenth revised edition, Kalyani , Publishing House, ISBN 9789327229042
- [5]. SP Jain, KL Narang (2014), Advanced Accounting, Volume II, Nineteenth revised

Paper Code CM HC 1.2: Business Research Methods-1

Unit I: Introduction: Introduction to research, objective, and types of research; Identifying the research problem; and identification the research gap –Review of research papers and Points to be consider when reviewing a published paper - Criteria of good research paper – problems encountered by the Indian academicians as a researcher.
(8hrs)

Unit II: Research Design – Sampling Designing

Research Design: Need for research design – Different research design– Research proposal – Content of research proposal – Features of good research proposal

Sampling Design: Sampling and non-sampling errors; Types- Probability and Non probability sampling; Steps in sampling process; determining sampling size for problem involving means and proportions. **(10hrs)**

Unit III: Collection of Data and Scaling Techniques

Data Collection: Secondary data – Classification of secondary data; Primary data collection; Nature of survey – Classification of survey research – Personal interview – Telephonic Interview – Self-administered interviews – Mail survey – Factors determining the choice of survey methods – Errors in survey research.

Scaling Techniques: Types of measurement scale – Goodness of measurement scales – Source of *errors in measurement* – *Techniques* of developing measurement tools – Scale classification base – Scaling technique: Comparative and Non-Comparative scaling techniques – multidimensional scaling – Deciding the scale.
(10hrs)

Unit IV: Questionnaire Design – Qualitative and Observation Method

Questionnaire design: Preliminary decisions– question content–response format– question wording– questionnaire sequence– questionnaire pre-testing, revision and final draft.

Qualitative and Observation Method: Qualitative research methods– Depth interview– Focus groups– Projective Techniques and Observation methods.

(8hrs)

Unit V: Data Analysis and Interpretation

Basic objective of data analysis; Data preparation process: Data editing-field editing, centralised in house editing; Data coding- coding closed ended structured questions, coding open ended structured questions; Data classification- geographical, chronological, qualitative and quantitative, discrete and continuous frequency distribution; tabulation of data- difference between classification and tabulation; Exploratory data analysis-diagrams and charts, types of diagrams; Graphs of frequency distribution.

(12hrs)

References:

- [1]. William G. Zikmund (2003), Business Research Methods (7th Ed.), Cengage learning India Private Limited, New Delhi (Reprint 2011), ISBN: 978-81-315—0029-3
- [2]. William G. Zikmund, Barry J. Babin, Jon C. Carr, AtanuAdhikari, Mitch Griffin (2013), Business research methods- A south Asian Perspective (8th Ed.) Cengage Learning India Pvt. Ltd., Patparganj New Delhi, ISBN: 13-978-1-4390-8070-2
- [3]. Mark Saunders. Philip Lewis, Adrian Thornhill (2012), research Methods for Business Students (5th Ed.), Dorling Kindersley India Pvt. Ltd., New Delhi, ISBN-978-81-317—6104-5
- [4]. Donal R. Cooper, Pamela S. Schindler (2007), Business Research Methods (9th Ed.), Tata McGraw Hill, New Delhi, ISBN: 13-978-0-07-062019-3
- [5]. Deepak Chawla, Neena Sondhi (2011), Research Methodology- Concepts and Cases (First Ed.), Vikas Publishing House Pvt. Ltd. New Delhi, ISBN:978-81-259-5205-3.
- [6]. Uma Sekaran (2009), Research Methods for Business- A Skill Building Approach (4th Ed.), Wiley India (P.) Ltd., New Delhi, ISBN: 978-81-265-0928-7

Paper Code CM HC 1.3: Strategic Management

Unit I: Origin of strategy and strategic management-Introduction-characteristics of strategic management-elements of strategic management-strategic management process-strategic management models-importance of strategic management-limitation and pitfalls of strategic management-guidelines for effective strategic management.

(10hrs)

Unit II: Mission Objectives and Social Responsibility; Business Vision, mission and objectives-guidelines for effective objectives-factors affecting objectives-hierarchy of objectives- classification of objectives-social responsibility of business.

(10hrs)

Unit III: Environmental Analysis and Strategy Formulation –Introduction-characteristics of business environment-environmental analysis; Industrial analysis-competitive analysis: porter’s five force model-SWOT analysis –value chain analysis- BCG matrix – 7-s frame work-core competence-competitive advantages. Formulation of strategy –developing alternative strategy- types of Strategies -strategic analysis and choice.

(12hrs)

Unit IV: Strategy Implementation: Concept –steps in strategy implementation-formulation of SBU strategy-resources allocation –organization structure-strategic leadership-managing strategic change-approaches to strategy implementation.

(8hrs)

Unit V: Strategy Evaluation: Concept –nature of evaluation and control-characteristics of effective evaluation and control system-importance of evaluation and control- criteria for strategic control-guidelines for proper evaluation and control.

(8hrs)

REFERENCE BOOKS

- [1]. Francis Cherunilam (2012), Strategic Management, Third revised edition, Himalaya Publishing House, Mumbai .
- [2]. C. Appa Rao,B Parvathiswara Rao, K Sivaramakrishna (2008),strategic Management And Business Policy ,First Edition ,Excel Book, New Delhi,ISBN;978-81-7446-668-6.
- [3]. Cliff bowman (2003), The Essence Of Strategic Management, Prentice Hall Of India Private Limited, New Delhi,ISBN:81-203-0904-9
- [4]. K. Janardhanam and Nitin Balwani (2005), Strategic Management and Business Policy, First Edition, Excel Books, New Delhi,ISBN:978-81-7446-647-1
- [5]. Jay B. Barney and William S Hesterly (2012)- Strategic Management and Competitive Advantages, First Edition, PHI Learning Private Limited, New

Paper Code CM SC 1.4 Managerial Analysis for Business

Unit I: Nature and Scope of Managerial Economics: Objective of a firm, Economics theory and managerial theory: Role of Managerial Economics – responsibilities: Core economic concepts-incremental principle, opportunity cost principle, discounting principles equi-marginal principle. **(10hrs)**

Unit II: Demand Analysis: Individual and market demand functions: Law of demand, determinants of demand – Elasticity of demand,- meaning and importance, price elasticity, Income elasticity and cross elasticity, Application of elasticity, application of elasticity in managerial decisions.

(10hrs)

Unit III: Production Theory: Production function- Production – Production with one and two variable inputs; stages of production; Economics of scale, Estimation of production function-Cost theory and estimation; Economic value analysis; short and long run cost functions-nature, shape and inter relationship, Law of variable properties, Law of returns to scale. **(8hrs)**

Unit IV: Price Determination under different market conditions and Pricing Practices: Characteristics of different market structure – price determination and firm's equilibrium in short run and long run under perfect competition, monopolistic competition, oligopoly pricing practices- Methods of price determination practice pricing of multiple products, price discrimination, and International price discrimination and dumping, Transfer pricing.

(12hrs)

Unit V: Business cycles: Natural and phases, of a business cycle, theories of business cycle, Psychological, Profit, Monetary, innovation, cobweb, Samuelsson and Hubs theories.

(8hrs)

References:

- [1]. H. Craig Petersen, W. Cris Lewis (2007), Managerial Economics (4th Ed.) Prentice Hall of India Private Limited, New Delhi, ISBN: 978-81-203-2060-4
- [2]. D.N. Dwivedi (2008), Managerial Economics (7th Ed.) Vikas Publishing house Pvt. Ltd. Noida, ISBN: 978-81-259-2347-3
- [3]. R. L. Varsheny, K. L. Maheshwari (2014), Managerial Economics (21st Enlarged Ed.),

Sulthan Chand & Sons, New Delhi, ISBN: 978-81-8054-914-4

- [4]. Dr. H. L. Ahuja (2013), Managerial Economics- Analysis of managerial Decision Making (8th Revised Ed.), S. Chand and Company Pvt. Ltd., New Delhi, ISBN: 81-219-2840-0
- [5]. M.L. Jhingan, J.K. Stephen (2014), Managerial Economics (2nd Ed.), Vrinda (P) Ltd., Delhi, ISBN: 978-81-8281-20-1
- [6]. Dr. D.M. Mithani (2011), Managerial Economics- Theory and Applications (5th Revised Ed.), Himalaya Publishing House, New Delhi, ISBN: 978-93-5024-827-0

Paper Code CM SC: 1.5 E- Commerce

Unit I: Fundamentals of E-commerce – Evolution of E-commerce – E-business and E-commerce -definition- features- Scope -Goals of E-commerce–Process of E-commerce-Parties to E-commerce transactions-Advantages and disadvantages of E-commerce – Critical success factors of E-commerce.

(8hrs)

Unit II: Evolution of internet- nature– concept of Internet – Features of internet – Importance of Internet – advantages and limitations of Internet -classification of Networks – LAN, WAN, MAN, BAN, CAN, BN. Intranet and its application, Extranet – A business Tool.

(10hrs)

Unit III: Electronic market - On line shopping- advantages -On line purchasing-Electronic market- Models of Electronic market-Types of E-Commerce systems -B2B, B2C, C2C,C2B, B2A, C2A, G2B, and G2C. **(12hrs)**

Chapter IV: E-Payment and E-Security -Introduction of E- payment system – Steps for Electronic payment-Payment methods- E-cash, E-money, E-cheque, E-wallet, and Micro-payment. Traditional payment system v/s Modern payment systems .Introduction of E-Security –Areas of internet security – internet protocol security -SET– SSL-SHTTP - Information use full to intruders – security practices.

(10hrs)

Chapter V: Electronic Customer Relationship Management –Introduction to CRM- Areas of CRM-Electronic CRM – Need for E-CRM –Strategic Approach- E-CRM applications- From CRM to E-CRM, The Electronic CRM Market in India – Trends in Electronic CRM.

(8hrs)

References:

- 1]. Rayudu C.S, (reprint 2013)- "E-commerce E-business"-(ED-1), Himalaya Publishing House, Mumbai. ISBN: 978-93-5097-946-4.
- 2]. P.T. Joseph, S. J. (2012), E-Commerce: An Indian Perspective, Fourth Edition, PHI Learning Pvt Ltd, New Delhi, ISBN: 978-81-203-4505-8.
- 3]. Kamlesh K Bajaj, Debjani Nag (2007), E-Commerce – The Cutting Edge of Business, Second Edition, Tata McGraw Hill, New Delhi, ISBN: 0-07-058556-3.
- 4]. C.S.V Murthy (2003), "e-Commerce – Concepts, Models, Strategies (Reprint 2003), Himalaya Publishing House, Mumbai.
- 5]. Ravi Kalakota, Andrew B. Whinston (2002), Frontiers of Electronic Commerce, Ninth Indian Reprint, Pearson Education, Delhi, ISBN: 81-7808-057-5.

Paper Code CM SC 1.6: Innovation in Business

Unit I: Introduction: Concept of innovation, historic retrospective, typology of innovations, innovation process, Macroeconomic view of innovation approaches to innovations, Assumptions and barriers to innovations, innovation sources, i.e. science and R & D, technology transfer, push and pull approaches. Processes used to explore innovations along the technology, market and strategy dimensions as the innovation moves from idea to market. **(8hrs)**

Unit II: Evaluation of Innovation: Effectiveness, evaluation, integration of risks, factors influencing economic effectiveness, Post implementation analysis of innovation projects, intellectual property of innovations, legal aspects of innovations.. **(10hrs)**

Unit III: Innovation Application in Business: Organizational aspects of innovation, Soft methods and techniques of innovation management, Creative approaches, Systemic and analytical methods and techniques of innovation management, Economic aspects of

innovations encompassing sources of innovation financing..

(12hrs)

Unit IV: Innovation in Product Design and Marketing: Strategic considerations on innovations, innovation platforms that incorporate new product development, process innovations, service innovation, service design innovation, multiple product options, portfolios and standards.. **(10hrs)**

Unit V: Innovation and Idea: Mindset, lateral thinking, out of box approach, creativity, imagination and idea and their scope, innovation for problem solving and real time resolution.. **(08hrs)**

References:

- [1]. Fraser, Healthier (2012), Design Works; Toronto: University of Toronto Press,
- [2]. Govindarajan, (2005) Vijay & Trimble, Chris, 10 Rules for Strategic Innovators; Boston: Harvard Business School Press,
- [3]. Govindarajan, (2012) Vijay & Trimble, Chris, Reverse Innovation; Boston: Harvard Business School Press
- [4]. Hamel, Gary(2007), The Future of Management; Boston: Harvard Business School Press,
- [5]. Mauborgne (2005), Rene, Blue Ocean Strategy, Boston, Harvard Business School.

SECOND SEMESTER

<u>Paper Code</u>	<u>Paper Title</u>
CM OE 2.1	Essentials Of Management
CM HC 2.2	Corporate Accounting
CM HC 2.3	Business Research Methods-I
CM HC 2.4	Advanced Financial Management
CM SC 2.5	Modern Marketing
CM SC 2.6	Organisational Behaviour
CM SC 2.7	Service Marketing

Paper Code CM OE 2.1: Essentials of Management

Unit I: Meaning-Definition-Concept of Management – Evolution of Management – Management functions-Management Principles, F.W. Taylor and Scientific Management-Henri Fayol and Principles of Management.

(12hrs)

Unit II: Forms of Business organization – Sole trader-Concept, Partnership-Concept-cooperative societies Concept, Joint stock companies Types Formation– Multi National Companies- Organizational Structure. **(15hrs)**

Unit III: Career in corporate sector – Entry level eligibility – Scheme of recruitment for campus selection-Benefits. **(9hrs)**

References MLA or APA Format

- [1]. Koontz Harold, Cyril O Donnell, and Heinz Wehrich, Essentials of Management, Tata McGraw Hill, New Delhi.
- [2]. Robbins, Stephen P and Mary Coulter; Management, Prentice Hall, New Delhi.
- [3]. Luthans Fred; Organizational Behavior, McGraw Hill, New York.
- [4]. Newstrom, John W and Keith Davis, Organizational Behavior; Human Behavior at Work, Tata McGraw Hill, New Delhi.
- [5]. Koontz Harold and Wehrich Heinz, Management, Tata McGraw Hill, New Delhi.

Paper Code CM HC 2.2: Corporate Accounting

Unit I: Accounting Aspects of Mergers and Acquisitions: Meaning of amalgamation and reconstruction - Types of amalgamation – AS 14 - - Methods of accounting for amalgamation; the pooling of interest method and the purchase method -Accounting treatment in the books of Transferor and transferee companies- intercompany owing, intercompany holdings - Disentail shareholders -purchasing company in the shares of the selling company, selling company in the shares of purchasing company. **(12hrs)**

Unit II: Alternation of share capital and internal reconstruction: Procedure for reducing share capital-schemes of reconstructions-, steps of reconstruction- accounting treatment.

(08hrs)

Unit III: Accounting For Price Level Changes: Limitations of Historical accounting – Concepts of Capital Maintenance – Methods of accounting for changing Prices – Current Purchasing

Power Accounting (CPP), Current Cost Accounting (CCA)-Reporting the effects of changing prices. **(10hrs)**

Unit IV: Liquidation of Companies: Preparation of Statement of Affairs –Deficiency/Surplus Account – Liquidator's Final Statement of Account-Receiver's Statement of Accounts.

(08hrs)

Unit V: Developments in Accounting: Environmental accounting: Need and objectives, practices in Indian corporate. Social responsibility accounting: Meaning, need and objectives, practices in Indian corporate, E-Accounting-Characteristics Advantages Disadvantages. **(10hrs)**

References:

- [1]. R. L. Gupta and M. Radha Swamy (2013), Advanced Accountancy Volume II, Sixteenth edition(Re-Print) S. Chand, New Delhi, ISBN 81805476327
- [2]. Dr. Jawahar Lal (2015), Accounting theory and practice, Third Edition, Himalaya Publishing House, Mumbai, ISBN 9789350513804
- [3]. M.C Shukla, T.S. Grewal, S.C. Gupta (2013), Advanced Accountancy, Volume I, S.Chand, New Delhi, ISBN 8121903963
- [4]. SP Jain, KL Narang (2013), Advanced Accounting, Volume II, Nineteenth Revised Edition, Kalyani , Publishing House, ISBN 9789327229042
- [5]. SP Jain, KL Narang (2014), Advanced Accounting, Volume II, Nineteenth Revised Edition, Re print, Kalyani , Publishing House, ISBN 9789327229042

Paper Code CM HC 2.3: Business Research Methods- II

Unit I: Statistics in Research: Introduction, Meaning, Importance and Limitations of Statistics in research- Descriptive statistics: frequency distribution, Measure of central tendency, measure of dispersion, Range.

(06hrs)

Unit II: Estimation and Hypothesis Testing Estimation: Point estimation – Interval estimation.

Hypothesis testing basic concepts: Parameters and Statistics –sampling distribution – standard error – Null hypothesis and alternative hypothesis – Level of significance and

critical value – One tailed and two-tailed test. Type I and type II error. Procedures for hypothesis test.

Testing of hypothesis with parametric test: Hypothesis testing of means – proportions – variance – difference between means – difference between proportion – difference between variance. (Z-test, t-test and F-test).

Analysis of Variance: Assumptions of ANOVA - One-way and Two-way ANOVA.
(16hrs)

Unit III: Chi-square test and Non-Parametric test- Chi-square as a test for comparing variance - Goodness of fit – test of Independence; Condition for the application of chi-square test – Steps in application of chi-square test – Yates’ correction. Non-Parametric test: One sample runs test, Sign tests: One sample sign test – Two sample sign test; Wilcoxon Signed rank tests, Rank Sum Tests: Wilcoxon- Mann-Whitney test.

(12hrs)

Unit IV: Correlation and Regression- Correlation: Definition– uses of correlation– scatter diagram– Types of correlation– Karl Pearson coefficient of correlation– correlation for grouped bi-variate data- properties of correlation. Rank correlation.

Regression: Definition– types of regression: Simple and Multiple – properties of regression coefficient – uses of regression analysis and difference between regression and correlation.

(8hrs)

Unit V: Interpretation and Report Writing: Meaning of interpretation– Techniques of interpretation– precautions in interpretation– Significance of report writing– Steps in writing report– Layout of research report– Types of research report– Oral presentation– Mechanics of writing a research report– precaution for writing research report– Plagiarism: Meaning and legal issues related to plagiarism

(06hrs)

Reference:

- [1]. Dr. P.C. Tulsian, Bharat Jhunjhnuwala (2008), Business Statistics (Second ed.), S. Chand and Company Pvt. Ltd., New Delhi, reprint 2014.
- [2]. S.P.Gupta (2005), Statistical Methods (34th Ed.), Sultan Chand & Sons, New Delhi, ISBN: 81-804-298-X
- [3]. Mark Saunders. Philip Lewis, Adrian Thornhill (2012), research Methods for Business Students (5th Ed.), Dorling Kindersley India Pvt. Ltd., New Delhi, ISBN-

978-81-317—6104-5

- [4]. Donal R. Cooper, Pamela S. Schindler (2007), Business Research Methods (9th Ed.), Tata McGraw Hill, New Delhi, ISBN: 13-978-0-07-062019-3
- [5]. Deepak Chawla, Neena Sondhi (2011), Research Methodology- Concepts and Cases (First Ed.), Vikas Publishing House Pvt. Ltd. New Delhi, ISBN:978-81-259-5205-3.
- [6]. Uma Sekaran (2009), Research Methods for Business- A Skill Building Approach (4th Ed.), Wiley India (P.) Ltd., New Delhi, ISBN: 978-81-265-0928-7

Paper Code CM HC 2.4: Advanced Financial Management

Unit I: Financial Management -Meaning and nature -Scope -Traditional vs. Modern concept –Objectives of Financial Management -Profit vs Wealth maximization -Finance function -Financial Planning-Operating and Financial Leverage -Effect on profits -EBIT -EPS analysis –Comparing alternative financial plans -Combined Leverage.

(10hrs)

Unit II: Capital Structure: Factors affecting capital structure- Capital Structure Theories –Net Operating Income, Net Income, Traditional view, Modigliani – Miller Approach – Without Taxes, With Taxes – Pecking Order Theory – Trade – Off Theory – Cash Flow Approach.

(8hrs)

Unit III: Working Capital Management Meaning; Concept; Objectives; Kinds of Working Capital; Operating Cycle; Importance of Working Capital; Dangers of Inadequate and Excessive Working Capital; Management of Working Capital; Factors determining Working capital; Estimation of Working capital Requirement.

(10hrs)

Unit IV: Cash, Inventory and Receivables Management Cash Management – Motive of Holding cash; Cash collections and disbursement; Options and Strategies for investing and Managing Surplus cash; Inventory Management –Benefits of holding inventory; Objectives -Tools and Techniques -Credit Management – Cost of maintenance of Accounts Receivables; Terms of Payments; Credit policy; Credit evaluation; Credit granting; Collection policy.

(12hrs)

Unit V: Dividend Policy: Meaning and significance- Types of dividend policy- Forms of Dividend; - Determinants of Dividend Policy- Theory of Irrelevance-Residual Approach-Modigliani and Miller Approach, The Theory of Relevance-Walter’s Approach and Gordon’s Approach. Problems.

(8hrs)

References:

- [1]. Arora Kumar Amit (2013), Financial Management, First Edition, Global Academic Publishers & Distributors, New Delhi, ISBN 9789381695227
- [2]. Shashi K. Gupta (2013), Financial Management, Seventh Edition, Re print, Kalyani Publishers, ISBN 8127210625.
- [3]. R.L. Gupta and M. Radhaswamy (2013), Advanced Accountancy Volume II, Sixteenth edition(Reprint) S. Chand, New Delhi, ISBN 81805476327
- [4]. I. M. Panday (2015), Financial Management, Eleventh Edition, Vikas Publishing Pvt. Ltd. Noida, ISBN 978932598291
- [5]. Banerjee Bhabatosh (2010), Financial Management, Third Edition, PHI Learning Pvt. Ltd., Noida ISBN 9788120236063.

Paper Code CM SC 2.5: Modern Marketing

Unit I: Evolution of Marketing - nature and scope of marketing, concepts of marketing, marketing mix-product, price, promotion, distribution- marketing management, marketing management functions, new concepts of marketing – importance of relationship marketing, marketing Environment –factors influencing internal and external marketing environment. **(10hrs)**

Unit II: Market Segmentation – need for market segmentation – product oriented market segmentation v/s consumer market segmentation, segmentation levels – segment marketing, individual marketing, Niche marketing, and local marketing -criteria for market segmentation - benefits of market segmentation – bases for market segmentation, recent developments in market segmentation. **(8hrs)**

Unit III: Consumer buying Behaviour – factors influencing consumer buying behaviour – buying process – stages of buying process. Organisational buying behaviour – classification of organisational markets – producer markets, reseller markets, Government markets, institutional markets - factors influencing organisational buying behaviour – environmental

factors, organisational factors, social factors, personal factors.

(12hrs)

Unit IV: Service Marketing- meaning -Nature and scope of services- Marketing concept in service marketing- characteristics of services, types of service industries, extended marketing mix elements in service marketing- product, price, promotion, place, people, process, physical evidence, Growth of service markets- Classification of services- Problems of service organization.

(10hrs)

Unit V: Marketing services – specific industries –Hotel industry-characteristics of hotel industry, market segmentation, market mix, Barriers in marketing hotel services, recent trends in hotel industry. Banking industry – market segmentation in banking industry, market mix, risks in marketing banking services, recent trends in banking business.

(8hrs)

References:

- 1]. Philip Kotler, Kevin Lane Keller (2012), Marketing Management -A South Asian Perspective, Fourteenth Edition, Prentice-Hall, Pearson Education, New Delhi, ISBN: 978-81-317-6716-0.
- 2]. S. A. Sherlekar (2010), Marketing Management, Himalaya Publishing House, Fourth Edition, Mumbai.
- 3]. Christopher Lovelock, Wirtz, Chatterjee (2016), Services Marketing People, Technology, Strategy, Seventh Edition, Pearson Education, Noida, ISBN: 978-81-317-5939-4.
- 4]. Tapan Panda (2007), Marketing Management Text and Cases, Second Edition, Excel Books, New Delhi, ISBN: 81-7446-548-0.
- 5]. Ravi Shankar (2008), Services Marketing- The Indian Perspective, First Edition, Excel Books, New Delhi, ISBN: 81-7446-270-8(HB).

Paper Code CM SC 2.6- Organisational Behaviour

Unit – I Introduction: Organizational Behaviour (OB) – Definition – Nature and Scope – Foundations – Importance – OB model – Approaches to the study of OB – Limitations – Contributing disciplines to OB – Emerging Issues in OB.

(8hrs)

Unit – II Individual Behaviour: Foundations of individual behaviour – Personality – 4 Determinants – Theories of personality – Type, trait, psychoanalytic and social learning theories – Perception – Perceptual process – Factors influencing perception – Motivation – Theories of motivation – Content theories (Maslow, Herzberg, Alderfer) – Process theories (Adam, Vroom and Porter) – Reinforcement theory. **(10hrs)**

Unit – III Group Dynamics: Foundations of group behaviour – Reasons for group formation – Types of groups – Stages of group formation and development – Group cohesiveness – Teams and team building – Leadership – Styles of leadership – Theories of leadership (traditional theories – trait theory; behaviour theories – Behavioural model (Managerial grid) – Contingency theories (Fiedler's contingency theory and path-goal theory) – Modern theories (transformational leadership theory) **(12hrs)**

Unit – IV Organizational Processes: Foundations of organizational structure – Types – Power and Policies – Sources of Power – Control of political behaviours in organization – Organizational conflicts – Changing view of conflict - Process of conflict – Managing conflict – Inter-personal conflicts – Transactional analysis – Johari window – Life positions – Negotiation and Conflict resolution. **(10hrs)**

Unit – V Organizational Dynamics: Organizational Culture – types – functions – Changing organizational culture – Cultural differences and Similarities – Across Culture – Cultural adjustment – Managerial responses – Organizational change and development – Types of Change – Reasons for change – Change agents Challenges – Resistance to change – Managing resistance to change – Organizational development – Objectives – Assumptions – OD interventions/techniques. **(8hrs)**

REFERENCE:

- [1]. John W. Newstrom, Keith Davis (2002), Organizational Behavior human behavior at work, (11th Ed.), Tata McGraw Hills Publishing Company Limited, New Delhi, ISBN: 0-07-047264-5
- [2]. Stephen P. Robbins (2003), Organizational behavior (10th ed.), Prentice Hall of India Private limited, New Delhi, ISBN: 81-203-228-3-5
- [3]. M.G. Rao (2013), Human Behavior at Work (First Ed.), Discovery Publishing House, New Delhi, ISBN: 81-7141-233-5
- [4]. B.P Sinha Jai (2008), Culture And Organizational Behavior, First Edition, Sage Publication, New Delhi, ISBN: 978-81-7829-896-2.

- [5]. Jone R Gareth and Mathew Mary (2012), Organizational Theory, Design and Change, Pearson Education, New Delhi, ISBN:978-81-317-1668-7.

Paper Code CM SC 2.7: Service Marketing

Unit I: Introduction: Meaning- Definition- Nature and scope of services- Marketing concept in service marketing- Growth of service markets- Classification of services- Feature of services- Problems of service organization- Service characteristics and marketing implications-Knowledge of buyers- Classification of buyers-factors influencing buyers behavior-Buyers characteristics.

(8hrs)

Unit II: Marketing mix in services and quality: Introduction- Types of marketing services- Product- Price-Place-Promotion-Extended marketing mix for services, people, physical evidence, Process management. Differentiation strategies in service marketing- demand management in service marketing.

(12hrs)

Unit III: Planning and managing service delivery – creating delivery systems in price, cyberspace and time. The physical evidence of the service space - The role of intermediaries, enhancing value by improving quality and productivity – Relationship Marketing, the nature of service consumption understanding customer needs and expectations, Strategic responses to the intangibility of service performances.

(10hrs)

Unit IV: Marketing of banking services: Customer service in banks: customer service qualities- implementation customer service measure by banks- RBI instructions on customer service- customer grievance redressals system in banks- Market research in Indian banks- Development of factoring services in India- Marketing of factoring services-Mutual fund marketing-Elements of mutual fund marketing.

(10hrs)

Unit V: Marketing of Insurance services: Marketing mix of Insurance services- Types of Non-life insurance- Critical success factor for marketing insurance product- distribution channel- marketing strategies of insurance companies- IRDA rules and regulation for governing insurance advertisement.

(8hrs)

References:

- [1]. Valarie A. Zeithaml & Mary Jo- Bitner: Services Marketing-Integrating Customer Focus Across the Firm, 3/e, TMH, 2003.
- [2]. Thomas J. DeLong & Asish Nanda: Managing Professional Services- Text and Cases,

McGraw-Hill International, 2002.

- [3]. Christopher Lovelock: Services Marketing People, Technology, Strategy, Fourth Edition, Pearson Education, 2002.
- [4]. Mark Davis, Managing Services People and Technology, McGraw-Hill International, 2002
- [5]. Adrian Payne (2002), The Essence of Services Marketing, Prentice-Hall of India Pvt. Ltd.
- [6]. Roland T. Rust and P.K. Kannan (2003), e-Service New Directions in Theory and Practice, Prentice-Hal of India Pvt. Ltd.
- [7]. James A Fitzsimmons(2003), Services Management-Operations, Strategy and Information Technology, 3/e, McGraw-Hill International,

THIRD SEMESTER

Paper Code	Paper Title
CM OE 3.1	Entrepreneurship Development and Start Up
CM HC 3.2	Accounting Standards and Financial Reporting
CM HC 3.3	Entrepreneurship Development and Small Business Enterprises
CM HC 3.4	Business Environment And Policy
Optional Stream 1: Financial Management and Investment Science (FMAIS)	
CM SC 3.5	Accounting For Managerial Decision
CM SC 3.6	Security Analysis And Portfolio Management
Optional Stream 2: Human Resource Development and Management (HRDAM)	
CM SC 3.5A	Human Resource Development
CM SC 3.6A	Human Resource Management

Paper Code CM OE 3.1: Entrepreneurship Development and Start Up

Unit I: Concept of Entrepreneurship – Entrepreneurial competencies – Theories on Entrepreneurial motivation – Debate on Entrepreneurs are made and not born.

(9hrs)

Unit II: Creation of an Enterprise – Idea generation to start up – Legal dimensions- Financial Dimension-Marketing Dimension-Managerial Dimension.

(12hrs)

Unit III: Institutional support for Training – RUDSETT and DIC- Preparing the Business plan and Project proposal for establishing a business unit- small, Medium – Large – sole trader- Partnership firm –company.

(15hrs)

References:

- [1]. Entrepreneurship Development – S. S. Khanka
- [2]. Entrepreneurship Development Programme – RUDSETI
- [3]. Harrison, R (1997), Employee development, London: Institute of Personnel and Development.
- [4]. Mabey, C and Salaman, G (1995), Strategic human resource management, Oxford: Blackwell
- [5]. Rothwell, W.J. and Kasanas, H C (1989a) Strategic human resource development, Englewood Cliffs, NJ: Prentice Hall.
- [6]. Stewart, J and McGoldrick, J (editors) (1996) Human resource development

Paper Code - CM HC 3.2: Accounting Standards and Financial Reporting

UNIT I: Accounting Standards in India: Framework: Concept – Importance - Types –Difficulties – Enforcement –Accounting Standards Board in India- Brief review of Indian Accounting standards- Nature of harmonization -Standardization and

Harmonization-Arguments for harmonization - obstacles for harmonization.

(10hrs)

Unit II: Inventory and Cash Valuation: Inventory (AS-2) Concept-Need for inventory valuation – Inventory Valuation methods – Cash Flow Statement- Objectives; Sources and Application; Preparation of Statement (AS-3). **(8hrs)**

Unit III: Lease Accounting: (AS-19) Concept – Features – Advantages and disadvantages of Lease – Types of lease - Financial lease – Operating Lease – Accounting for financial lease in the books of lessor and lessee – Lease and sale back. (Theory and Problems).

(10hrs)

Unit IV: Corporate Reporting: Concept – Objectives – Purposes – Segment reporting (AS-17) – Benefits of segment reporting; Interim reporting (AS-25) – Concept Need for interim reporting – Interim reporting practices in India.

(12hrs)

Unit V: Valuation of intangible Assets: (AS-26) Goodwill- Factors affecting goodwill –types of goodwill — need for valuation - Methods of good will- Valuation –Average method- Super profit method - Annuity method. **(8hrs)**

References:

- [1]. R.L. Gupta and M. Radha Swamy (2013), Advanced Accountancy Volume II, Sixteenth edition(Re-Print)S. Chand, New Delhi, ISBN 81805476327
- [2]. Dr. Jawahar Lal (2015), Accounting theory and practice, Third Edition, Himalaya Publishing House, Mumbai, ISBN 9789350513804
- [3]. M.C. Shukla, T.S. Grewal, S.C. Gupta(2013), Advanced Accountancy , Volume I, S. Chand, New Delhi, ISBN 8121903963
- [4]. SP Jain, K.L. Narang (2013), Advanced Accounting, Volume II, Nineteenth revised edition, Kalyani Publishing House, ISBN 9789327229042
- [5]. SP Jain, K.L. Narang (2014), Advanced Accounting, Volume II, Nineteenth revised edition, Re print, Kalyani Publishing House, ISBN 9789327229042

Entrepreneurship Development and Small Business Enterprises

Unit I: Entrepreneurship: Introduction – importance of entrepreneurship - concepts of entrepreneurship - characteristics of successful entrepreneur - classification of entrepreneurs - entrepreneurial development model. **(10hrs)**

Unit II: Modern small business enterprises: Role of small scale industries-concepts and definition of SSI-government policy and development of the small-scale sector in India-growth and performance of SSI in India –problems of small –scale industries.
(10hrs)

Unit III: Women entrepreneurship: Introduction –challenges in the path of women entrepreneurship-strategies for development of women entrepreneurs-empowerment of women entrepreneurship. **(10hrs)**

Unit IV: Institutions supporting small business enterprises: Introduction-Central Level Institution-State Level Institution-Other Agencies-Industry Associations.
(8hrs)

Unit V: Setting up a small business enterprise: Identifying the business opportunity-business opportunity in various sectors- formalities for setting up of a small business enterprise. **(10hrs)**

References:

- [1]. Charantimath M. Poornima (2013), Entrepreneurship Development and Small Business Enterprises, Tenth Edition, Dorling Kindersley (India), New Delhi, ISBN-978-81-775-8260-4.
- [2]. S.S. Khanka (2013) ,Entrepreneurial Development, Fourth Edition , S. Chand & Company, New Delhi ,ISBN:81-219-1801-4
- [3]. B Janakiram and M Rizwana (2011), Entrepreneurship Development, Excel Book New

Delhi.ISBN:978-81-7446-958-8

- [4]. Monica Loss and F I Bascunan (2011), Entrepreneurship Development, First Edition, Global Academic Publisher, New Delhi.ISBN:978-93-81695-57-9.
- [5]. U. Jerinabi (2008),Micro Enterprise For Women, First Edition, Discovery Publishing House, New Delhi,ISBN-978-81-8356-322-2.

Paper Code CM HC 3.4: Business Environment and Policy

Unit I: Conceptual Framework of Business Environment: Concept - Significance and Nature of Business Environment- Internal and External Changing Dimensions of Business Environment, Techniques of Environmental Scanning and Monitoring.

(10hrs)

Unit II: Economic Environment of Business: Significance – Elements – Economics Systems and Business Environment - Government policies – Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy- Development Banks and promotion of India Business, Economic Reforms, Liberalisation.

(10hrs)

Unit III: Politico- Legal Environment of Business: Critical Elements of Political Environment; Government and Business, Changing Dimensions of Legal Environment in India, MRTP Act, FEMA and Licensing Policy, Consumer Protection Act of 1986.

(10hrs)

Unit IV: Socio - Cultural Environment: Critical Elements of Socio-Cultural Environment, Social Institution and system, Social Values and Attitudes, Social Groups, Social Change and Corporate Choice, Dualism in Indian Society and problems of Uneven Income Distribution, Indian Business System, Social Responsibility of business, Consumerism in India. **(12hrs)**

Unit V: Global environment: Multinational corporations, Foreign Collaborations and Indian Business– Non- Resident Indians and Corporate Sector, WTO, Foreign Trade Policies.

(6hrs)

References:

- [1]. Raj Agerwal (2010), Business Environment (Second Ed.), Excel Books, New Delhi.
- [2]. Suresh Bedi (2012), Business Environment (First Ed.), Excel Books, New Delhi.
- [3]. Francis Cherunilam (2012), Business Environment- Text and cases (20th Revised Ed.),

Himalaya Publishing house, New Delhi, ISBN: 978-93-5051-678-2.

- [4]. A. C. Fernando (2011), Business Environment (First Imp.), Dorling Kindersley (India) Pvt. Ltd, New Delhi, ISBN: 978-81-317-3158-1

Optional Stream - 1

FINANCIAL MANAGEMENT AND INVESTMENT SCIENCE (FMAIS)

Paper Code CM SC 3.5 Accounting For Managerial Decisions

Unit I: Lease Financing: Concepts of leasing – Forms of lease financing – Economics of leasing – Financial evaluation of leases from lessee's and less or's point of view.

(10hrs)

Unit II: Long Term Investment Decisions: Capital Budgeting -meaning -importance -process Evaluation-Techniques -Urgency -Payback -ARR -Improvement on traditional approach -Discounted Cash flow Techniques -Net Present Value -Internal Rate of Return -Terminal Value Method - Profitability Index -Capital Rationing.

(12hrs)

Unit III: Risk Analysis in Capital Budgeting: Relationship between risk and returns -Techniques: Risk Adjusted Discount Rate -Certainty Equivalent Coefficient -Sensitivity Analysis –Probability Assignment -Standard Deviation -Coefficient of Variation -Decision Tree Analysis –Game Theory.

(10hrs)

Unit IV: Cost of Capital: Meaning, Concept and Definition; Significance of Cost of Capital; Cost of Debt and Preference; Cost of Equity; Cost of Retained earnings; Determination of cost of Capital; Weighted Average Cost of Capital; Floatation cost and Weighted average cost of capital.

(8hrs)

Unit V: Performance measurement: Financial and non-financial measurement of performance – Return on investment – Residual income – Economic value added (EVA) – Concept – measurement – Balanced score card – Concept – objectives – Multiple score card measures – New horizons in Managerial control – Transfer pricing.

(8hrs)

References:

- [1]. B. M. Lal Nigam (2012), IC Jain Cost Accounting Principles and Practice PHI Learning Pvt. Ltd. New Delhi ISBN 9788120317239
- [2]. I.M. Panday (2015), Financial Management, Eleventh Edition, Vikas Publishing Pvt. Ltd. Noida, ISBN 978932598291
- [3]. R.L. Gupta and M. Radha Swamy (2013), Advanced Accountancy Volume II, Sixteenth edition(Re-Print) S.Chand, New Delhi, ISBN 81805476327
- [4]. M.C Shukla, T.S. Grewal, S.C. Gupta(2013) Advanced Accountancy , Volume I, S. Chand, New Delhi, ISBN 8121903963
- [5]. SP Jain, KL Narang (2013), Advanced Accounting, Volume II, Nineteenth revised edition, Kalyani Publishing House, ISBN 9789327229042.

Optional Stream - 1

FINANCIAL MANAGEMENT AND INVESTMENT SCIENCE (FMAIS)

Security Analysis and Portfolio Management

Unit 1: Introduction: Investments: Nature and scope of investments analysis; Elements of investment - return, risk and time element; Objectives of investments; Types of investments: Financial investments- securities and derivatives, deposits tax sheltered investments; Non financial investments - real estate gold and other types and their characteristics; sources of financial information.

(12hrs)

Unit II: Risk and Return: Return and Risk: Security return – Return measurement, Risk: Meaning – Elements in risk - Systematic risk and Unsystematic risk – Measurement of systematic risk.

(8hrs)

Unit III: Fundamental Analysis and Valuation of Securities: Fundamental Analysis: Economic analysis – Industry analysis – Company analysis.

Valuation of Shares: Concept of present value – Share valuation model: one year holding period – Constant growth model – Multiple growth model - Discount rate – Multiple approach to share valuation.

Valuation of Bonds: Bond return – Coupon rate – current yield – spot interest rate – YTM – YTC – Bond prices – bond pricing theorem – bond risk – bond duration.

(12hrs)

Unit IV: Technical Analysis and Efficient Market Hypothesis: Technical analysis: Meaning –

Basic principles of technical analysis – Dow Theory. Price charts: Line chart, Bar Chart, Japanese candle stick chart – Trends and trend reversal, Chart patterns: Support and resistance patterns, Reversal patterns and continuation patterns – Elliot wave theory. Mathematical Indicators: Moving Average and Oscillators - Market indicators – Breadth of the market – Short interest – Odd-lot index – Technical vs. Fundamental analysis. Efficient Market Hypothesis: Random walk theory – Efficient market hypothesis – forms of Market efficiency: weak form – semi strong form – strong form – tests of weak, semi- and strong form efficiency.

(8hrs)

Unit V: Portfolio Analysis and Selection: Portfolio Analysis: Meaning of portfolio - Phases of portfolio management – Expected return of a portfolio – Risk of a portfolio – reduction of portfolio return through diversification – portfolios with more than two securities – Risk-Return calculation of portfolios with more than two securities.

Portfolio selections: Markowitz model - Feasible set of portfolio – Selection of optimal portfolio – Limitation of Markowitz model. **(8hrs)**

References :

- [1]. Dr. R.P. Rustagi (2012), Investment Analysis and Portfolio Management (4th Ed.), Sulthan Chand and Sons, New Delhi, ISBN: 978-81-8054-881-9
- [2]. S. Kevin (2014), Security Analysis and Portfolio Management (12th Ed.), PHI Learning Private Limited, New Delhi, ISBN: 978-81-203-2963-8
- [3]. Prasanna Chandra (2013), Investment Analysis and Portfolio Management (4th Ed.), Tat McGraw Hill Education private Limited, New Delhi, (ISBN:13:978-1-25-900599-2
- [4]. V.K. Bhalla (2013), Investment Management- Security Analysis and Portfolio Management (19th Revised Ed.), S. Chand and Company Pvt. Ltd., New Delhi, ISBN: 81-219-1248-2
- [5]. Preeti Singh (2013), Investment Management- Security Analysis and Portfolio Management (18th Revised Ed.), Himalaya Publishing House, New Delhi, ISBN: 978-93-5097-854-2

Optional Stream: 2

HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT (HRDAM)

Paper Code CM SC 3.5A- Human Resource Development

Unit I: Introduction to Human Resource Development –Concepts of education, training, and development – nature and scope of HRD, objectives of HRD-role and significance of HRD, Theories of HRD- General systems theory, institutional theory, human capital theory, resource- based theory, distinction between human resource management and HRD, competencies of HRD manager, ethics in HRD.

(10hrs)

Unit II: HRD in National and Global context – Nature and characteristics of labour markets – Ministry of HRD - structure, role and functions – Adult education, Technological changes in education- Global HRD – role and significance, recent developments.

(08hrs)

Unit III: HRD in organizational context – The external context – the internal context-employee training-objectives of training – training process – planning, designing and evaluating, concept of management development – objectives of management development – strategies to support management development.

(10hrs)

Unit IV: Career planning – benefits – career planning process, Career development – objectives - importance of career development – theories of career development -structural and developmental role of HRD in career planning and career development, career strategy – process of career strategy.

(10hrs)

Unit V: Learning & Learning organization– meaning of learning-changing paradigm –components of learning – learning process – meaning of learning organization –role of HRD in learning organization.

(10hrs)

References:

[1]. Tapomoy Deb (2006), Human Resource Development Theory & Practice, Ane Books India, New Delhi. ISBN: 81-8052-095-1(HB).

[2]. T.V. Rao (1996), Human Resources Development – Experiences, Interventions, Strategies, Sixth Printing (2000), Sage Publications India Pvt. Ltd, ISBN: 81-7036-505-8 (India-HB).

[3]. P.C. Tripathi (2000), Human Resource Development, Third Revised Edition, Sulthan Chand & Sons, New Delhi, ISBN: 81-7014-212.

[4]. P. Murali Krishna (1998), Human Resource Development, First Edition, Discovery Publishing House, New Delhi, ISBN: 81-7141-430-3.

[5]. Asit K. Ghosh, Prem Kumar (2003), Human Resource Development Management, Anmol Publications Pvt. Ltd, New Delhi, ISBN: 81-7041-368-0.

Optional Stream: 2

HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT (HRDAM)

Paper Code CM SC 3.6A: Human Resource Management

Unit – I: Introduction: Nature and scope- Concept of Human Resource Management (HRM) – Significance – Functions and objectives – Personnel policies and principles – Need for studying HRM – Evolution and development of HRM.

(8hrs)

Unit – II: Human resource planning: Concept of Human resource planning-objectives of Human resource planning-need and importance of Human resource planning-process of HRP-Acquisition of Human Resource:-job analysis and job design-Recruitment and selection-Placement and induction.

(10hrs)

Unit – III: Developing Human Resource:Concept of Training- need for training— Nature and importance of training-types of training, evaluation of training effectiveness. Executive Development- concept of executive development- career planning and development - concept of Human resource development –difference between HRM and HRD.

(10hrs)

Unit – IV: Managing performance and compensation: performance management- Concept - Need and purpose – Methods of Performance Management. Job evaluation– Concept– Objectives- principles-Essentials- methods- advantages and problems of job evaluation Maintenance of Human Resources- Compensation Management- Wage structure–Wage payment methods- incentives, Fringe benefits and social security- Employee relations

-Discipline- Grievance- Collective Bargaining

(12hrs)

Unit – V: Industrial relation and worker participation: objectives of industrial relations-concept of industrial relation–employee discipline and grievance-employee health and safety-employee welfare and social security-discipline and grievance.

(8hrs)

References:

- [1]. R. Krishnaveni (2008) Human Resource Development- A Researchers Perspective (First Ed.), Excel Books, new Delhi, ISBN: 978-81-7446-643-3
- [2]. Vikash Arora, Seema Arora (2015), Human Resource Management (Second Ed.), Global Academic Publishers and Distributors, New Delhi, ISBN: 978-93-81695-60-9
- [3]. C.B. Gupta (2014), Human Resource Management (15th Ed.), Sultan Chand and Sons, New Delhi, ISBN: 978-93-5161-006-9
- [4]. P. Subba Rao (2013), Essentials of Human Resource Management and Industrial Relations (Text, Cases and Games) (5th Ed.), Himalaya Publishing House, New Delhi, ISBN: 978-93-5051-630-0
- [5]. Gary Dessler (2007), Human Resource Management (10th Ed.), Prentice Hall of India, New Delhi, ISBN: 978-81-203-2798-6
- [6]. Sharma Anuradha and Khandekar Aradhana (2008), Strategic Human Resource Management, Response Book, New Delhi, ISBN: 13:978-81-7829-687-6

FOURTH SEMESTER

Paper Code	Paper Title
CM HC 4.1:	Advanced Cost And Management Accounting
CM HC 4.2:	International Business
CM SC 4.3:	Retail Management
CM SC 4.4:	Dissertation
Optional Stream 1: Financial Management and Investment Science (FMAIS)	

CM SC 4.5:	Advanced Business Accounting
CM SC 4.6:	Capital Market Operation
Optional Stream 2: Human Resource Development and Management (HRDAM)	
CM SC 4.5A:	Organisational Development
CM SC 4.6A:	Labour Legislation

Paper Code CM HC 4.1: Advanced Cost and Management Accounting

Unit I: Budget and budgetary control: Meaning- Definition-objectives and functions- Essentials of successful budgeting- Process of setting budgets- Classification of budgets-, Fixed and Flexible budget- Functional budget- Master budget- Budget report-Zero base Budgeting- Performance budgeting.

(10hrs)

Unit II: Cost Analysis for Managerial Decision Making: Marginal costing and absorption costing - Concepts in decision making - Relevant cost and irrelevant costs - Differential cost Difference between Differential cost analysis and Marginal costing Practical application of differential costing. – determination of most profitable level- Accept or reject decisions make or buy decisions Sell or process decisions , level of activity planning , purchasing or leasing.

(10hrs)

Unit III: Financial Statements: Analysis and interpretation - Forms and nature of financial statements; Uses and Limitations, types and tools of analysis; Comparative Financial Statements; Common – Size Statements; Trend Percentages;

(10hrs)

Unit IV: Accounting Ratios: Meaning- Preparation of Fund flow statement- Meaning of ratios - Classification; Liquidity, Profitability ratios; Turnover Ratios; Analysis of Capital Structure Ratios; Construction of balance sheet; Significance Limitations and interpretation of Ratio Analysis.

(10hrs)

Unit V: Development in Cost Management: Activity Based Costing- Meaning advantages and limitations, Kaizen costing meaning and importance, Cost management- Meaning and importance, Just in Time concept- relevance and importance, Cost audit.

(8hrs)

References:

- [1]. P.V. Khatri, Sudhanshu Verma (2015), Management Accounting, Second edition, Global Academic Publishers & Distributors, New Delhi ISBN- 9789381695708 .
- [2]. Arora M.N. (2013), A text book cost and Management Accounting Ninth edition, reprint, Vikas Publishing Pvt. Noida, ISBN 9788126911936
- [3]. B.M. Lal Nigam (2012), IC Jain Cost Accounting Principles and Practice PHI Learning Pvt. Ltd. New Delhi ISBN 9788120317239
- [4]. I.M. Panday (2015), Financial Management, Eleventh Edition, Vikas Publishing Pvt. Ltd. Noida, ISBN 978932598291
- [5]. R.L. Gupta and M. Radha Swamy (2013), Advanced Accountancy Volume II, Sixteenth edition (Re-Print) S. Chand, New Delhi, ISBN 81805476327

International Business

Unit I: International Business: Nature, Importance and Scope- Types of international trade- Factors influencing international trade- Theories of international trade, classical trade theories, and modern trade theories-implication of trade theories-India's foreign trade.

(10hrs)

Unit II: Balance of payments: Components of BOP- Current account BOP (India) Capital Account BOP (India)- BOP Models-Terms of trade- Terms of trade, types, factors affecting terms of trade, Free trade, arguments for and against- Protection.

(10hrs)

Unit III: Regulatory Framework for International Business: Trading Environment – bilateral and Multilateral- Trade Laws-International Economics Institutions and Agreements – WTO, UNCTAD, IMF, World Banks- Regional Trading Arrangements; Regulatory Environment –Types of Laws in Different Parts of the World- Basic Principles of International Law for Business.

(8hrs)

Unit IV: Exchange and Trade Control

Objectives-methods of exchange control, exchange control in India- FEMA, RBI Provisions, Trade control- Trade Control in India.

(12hrs)

Unit V: Documents in International trade

Documentary Credit- Documents in foreign trade –Foreign Draft, Transport documents, Insurance documents, other documents.

(8hrs)

References:

- [1]. Raj Agrawal (2010), Business Environment (Second Ed.), Excel Books, New Delhi.
- [2]. Soresh Bedi (2012), Business Environment (First Ed.), Excel Books, New Delhi.
- [3]. Francis Cherunilam (2012), Business Environment- Text and cases (20th Revised Ed.), Himalaya Publishing house, New Delhi, ISBN: 978-93-5051-678-2.
- [4]. A.C. Fernando (2011), Business Environment (First Imp.), Dorling Kindersley (India) Pvt. Ltd, New Delhi, ISBN: 978-81-317-3158-1

Paper Code CM SC 4.3: Retail Management

Unit-I- Retailing: Meaning; Definition; concepts: characteristics; Importance and Functions of a retailers; Theories of retailing; Retailing in India; Retailing principles; Retailing formats- Store based retail format- Non store based retailing.

(10hrs)

Unit-II Retailing strategy: Store location- Site analysis- Strategic planning in retail- Process; Opportunities and threats in retail sales. Financial strategy- retail cash flow management- Budget and budgetary control- income statement- asset management- Inventory management- causes for poor inventory management. Q

(12hrs)

Unit III- Store Management: Introduction- Components of retail store operation- store administration and management of retail floor- customer service- sales promotion; Store manager- duties and responsibilities of store manager; Expectations from store manager; Role of centralized retailer; Tips for successful retailing.

(15hrs)

Unit IV- Strategic Marketing in retailing: Retail market segmentation; Retail Price strategy- Factors affecting retail price- Retail pricing process; pricing strategies; Supply chain

management- Distribution management in retail. Relationship marketing in retailing- .Brand management- product banding vs. retail branding.

(5hrs)

Unit V- HRM in Retail Sales: Introduction; Objectives of HRM in retailing; Human resource functions in retailing; Process of organizing a retail firm; Recruitment of retail employees- features of recruitment process; training of retail employees- methods of training.

(6hrs)

References:

- [1]. Chetan Bajaj, Rajnish Tuji and Nidhi Varma Srivastava (2012),Retail Management ,Second edition, oxford University Press ,New Delhi. ISBN :13-978-0-19-806115-1
- [2]. Harjith Singh (2009), Retail Management, Second edition, S Chand & Company Ltd., New Delhi.
- [3]. Swapna Pradhan (2104),retailing management ,Fourth Edition, McGraw Hill Education India ,New Delhi .ISBN(13)978-1-25-900491-9
- [4]. Michale Levy,Barton A Weitz and Ajay Pandith (2011) Retailing Management,2008 Edition, McGraw Hill, New Delhi,ISBN-13:978-0-07-026437-3.

Optional Stream – I:

FINANCIAL MANAGEMENT AND INVESTMENT SCIENCE

Advanced Business Accounting

Unit I: Horizons in Accounting: International Financial Reporting Standard: Meaning – An overview of IFRS-Need – Differences between Indian GAAP and US GAAP– Convergence with IFRS – advantages-Benefits of Convergence –Challenges of Convergence, Responsibility Accounting-Meaning- features-Responsibility centers, E Accounting-Characteristics-Advantages-Disadvantages, Environmental Accounting- Concept Advantages.

(10hrs)

Unit II: Accounting for specialised types of business: Farm accounting– features – objectives – Preparation of final accounts, Investment accounts– types – ex-interest and cum-interest – ex-dividend and cum-dividend.

(8hrs)

Unit III: Voyage accounts: Meaning-important items of expenses and incomes –preparation of voyage accounts- Accounting for incomplete voyage.

(10hrs)

Unit IV: Human Asset Accounting: Objectives–importance-advantages-limitations-Valuation models –Historical cost approach— Replacement Cost approach –opportunity cost approach-Present value approach, Lev and Schwartz Model-Valuation on a group basis – Evaluation of the Valuation Models.

(10hrs)

Unit V: Accounting for Empties and packages Meaning- Accounting treatment for empties and packages

(10hrs)

References:

- [1]. R.L. Gupta and M. Radha Swamy (2013), Advanced Accountancy Volume II, Sixteenth edition(Re-Print) S. Chand, New Delhi, ISBN 81805476327
- [2]. Dr. Jawahar Lal (2015), Accounting theory and practice, Third Edition, Himalaya Publishing House, Mumbai, ISBN 9789350513804
- [3]. M.C Shukla, T.S. Grewal, S.C. Gupta(2013) Advanced Accountancy , Volume I, S. Chand, New Delhi, ISBN 8121903963
- [4]. SP Jain, KL Narang (2013), Advanced Accounting, Volume II, Nineteenth revised edition, Kalyani Publishing House, ISBN 9789327229042
- [5]. SP Jain, K.L. Narang (2014), Advanced Accounting, Volume II, Nineteenth revised edition, Re print, Kalyani Publishing House, ISBN 9789327229042

Optional Stream – I:

FINANCIAL MANAGEMENT AND INVESTMENT SCIENCE

Capital Market Operations

Unit 1: Indian Securities Market: Introduction, Market segments, Primary market, Secondary market, products and participants, Derivatives market, corporate and government securities market; NSE membership - stock brokers, sub-brokers, broker-clients relationship, trading mechanism, code of ethics.

(10hrs)

Unit II: Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting. Sensex and Nifty.

(10hrs)

Unit III: Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE –

BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction. **(8hrs)**

Unit IV: Market segments: NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction. **(10hrs)**

Unit V- Various Acts governing securities Market - Securities Contracts (Regulation) Act, 1956, Securities Contracts (Regulation) Rules, 1957, Securities and Exchange Board of India Act, 1992, SEBI (Stock Brokers & Sub-Brokers) Regulations, 1992, SEBI (Prohibition of Insider Trading) Regulations, 1992, SEBI (Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Markets) Regulations, 2003, The Depositories. **(10hrs)**

Reference:

- [1]. Dr. R.P. Rustagi (2012), Investment Analysis and Portfolio Management (4th Ed.), Sulthan Chand and Sons, New Delhi, ISBN: 978-81-8054-881-9
- [2]. S. Kevin (2014), Security Analysis and Portfolio Management (12th Ed.), PHI Learning Private Limited, New Delhi, ISBN: 978-81-203-2963-8
- [3]. Prasanna Chandra (2013), Investment Analysis and Portfolio Management (4th Ed.), Tat McGraw Hill Education private Limited, New Delhi, (ISBN:13:978-1-25-900599-2
- [4]. V.K. Bhalla (2013), Investment Management- Security Analysis and Portfolio Management (19th Revised Ed.), S. Chand and Company Pvt. Ltd., New Delhi, ISBN: 81-219-1248-2
- [5]. Preeti Singh (2013), Investment Management- Security Analysis and Portfolio Management (18th Revised Ed.), Himalaya Publishing House, New Delhi, ISBN: 978-93-5097-854-2

Optional Stream – 2

HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT (HRDAM)

Organizational Change and Development

Unit-I Organizational Change- Introduction: Definition of change; Importance of change;

Forces of change- external forces-economic forces, technological forces, government forces, increases global competition, changing customer preferences; Internal forces-system dynamics, inadequacies of administration process, individual/ group speculations, structure focused change, personal focused change, profitability change, resource constraints. Determining factors of organizational change- planned internal change, planned external change, unplanned internal change, unplanned external change. Types of change- happened change, reactive change, anticipatory change, planned change, incremental change, operational change, strategic change, directional change, fundamental change, total change, transformational change, revolutionary change, recreation.

(10hrs)

Unit- II Model of change: Characteristics of effective change programme. Models- Lewin's force field analysis model, the continuous change process model, Organizational growth. Impact of change- operational effect, psychological effects, social effects. Reaction to change-acceptance of change, indifference to change, organized resistance, frustration and aggression. Reasons for individual resistance- selective perception, lack of information, fear of the unknown, habit, resentment towards the initiator. Reason for organization resistance; strategies to overcome resistance; coping with major organizational change; coping cycle.

(8hrs)

Unit III Corporate culture and change: Corporate culture- Introduction; elements of culture; checklist for cultural change; issues in cultural change; stages of achieving cultural change; cultural attributes of change. Key factors in effective change management; systematic approach for change.

(12hrs)

Unit IV Organizational development: Definition; characteristics of organizational development; assumptions of O.D; Phases of organizational development model; Diagnostic models of organizational development; Change agent; Golden rules of the change agent; change agent approach to change; organizational consultants.

(10hrs)

Unit -V Power, Politics and Ethics in Organizational development: Power – faces of power; sources of power; concept of organisational politics; ethics in OD; Major categories of ethical dilemma. O.D interventions- O.D interpersonal interventions- O.D. Team development interventions; O.D intergroup development interventions.

(8hrs)

Reference Books:

- [1]. Kavita Singh (2005), Organizational change and development: Excel books, New Delhi
- [2]. Robert A. Paton and James Mc Calman (2008), Change management (A guide to effective implementation) 3rd edition, Sage South Asia edition, Sage publications

India Pvt.ltd, New Delhi

- [3]. Stephen P. Robbins (2003), Organizational behavior (10th ed.), Prentice Hall of India Private limited, New Delhi, ISBN: 81-203-228-3-5
- [4]. M.G. Rao (2013), Human Behavior at Work (First Ed.), Discovery Publishing House, New Delhi, ISBN: 81-7141-233-5
- [5]. K. Aswathappa (2012), Organizational Behavior- Text, cases and Games (10th Revised Ed.), Himalaya Publishing House, New Delhi, ISBN: 978-93-5051-588-4

Optional Stream – 2

HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT (HRDAM)

Labour Legislation

Unit I: Labour Law -Growth of labour legislation in India - principles of labour legislation – scope – Indian Constitution and labour legislation – Administration of labour legislation in India – Enactment and enforcement of labour laws.

(10hrs)

Unit II: Legislation regulating nature of work & working conditions in factories -The Factories Act 1948 – important interpretations – Health, safety and welfare – hazardous process- working hours- Inspecting staff – penalties, The child labour (Prohibition & Regulation) Act 1986 -important provisions–penalties and case studies.

(10hrs)

Unit III: Legislation pertaining to wages and bonus -The minimum wages Act 1948; the payment of Bonus Act 1965- important provisions – interpretations and case studies.

(8hrs)

Unit IV: Social security legislation -The workmen’s compensation Act 1923; The Employees Provident Funds & Miscellaneous Provident Act 1952; The maternity Benefit Act, 1961; The Employees State Insurance Act, 1948 – Important Provisions – Interpretations and case studies.

(10hrs)

Unit V: Legislation governing Industrial Relations -The Industrial Employment (Standing orders) Act 1946, The Trade Unions Act, 1926, The Industrial Disputes Act 1947 – Preliminary Authorities – Strikes & Lockouts – Lay off – Retrenchment – unfair labour practices – Penalties, Important provisions – Interpretations and case Studies.

(10hrs)

References:

- 1]. S.C Srinivastava (2004), Industrial Relations & Labour Laws, Fourth Revised Edition, Vikas Publishing House Pvt. Ltd, New Delhi.
- 2]. P.C. Tripathi, C.B. Gupta, N.D. Kapoor (2009), Industrial Relations and Labour Laws, Fourth revised edition, Sultan Chand & Sons, New Delhi, ISBN: 978-81-8054-618-1.
- 3]. B.D. Singh (2008), Industrial Relations and Labour Laws, First edition, Excel Books, New Delhi, ISBN: 978-81-7446-620-4.
- 4]. B.D Singh (2011), Industrial relations- Emerging Paradigms, Second Edition, Excel Books, New Delhi, ISBN: 978-81-7446-619-8.
- 5]. K. Uday Kumar (2012), Industrial Relations, First edition, Omega Publications, New Delhi, ISBN: 978-81-8455-428-1.