

|| OM SRI MANJUNATHAYANAMAHA ||

**SRI DHARMASTHALA MANJUNATHESHWARA COLLEGE,
(AUTONOMOUS) UJIRE – 574240**

(Re-Accredited by NAAC at 'A' grade with CGPA 3.61/4)

DEPARTMENT OF PG STUDIES IN COMMERCE



CHOICE BASED CREDIT SYSTEM

M.COM

Course Structure and Syllabus

(With effect from the academic year 2019-20)

2019-20

SDM College (Autonomous) Ujire
Department of PG Studies in Commerce
CHOICE BASED CREDIT SYSTEM
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

Sem.	Subject Code	Title of the Course	HC / SC / OE	Teaching Hours	Marks			Credit
					IA	EX	Total	
First Semester**	CMHC1.1	ACCOUNTING THEORY AND PRACTICE	HC	4	30	70	100	4
	CMHC1.2	BUSINESS RESEARCH ANALYTICS	HC	4	30	70	100	4
	CMHC1.3	STRATEGIC MANAGEMENT	HC	4	30	70	100	4
	CMSC 1.4	MANAGERIAL ANALYSIS FOR BUSINESS	SC	4	30	70	100	4
	CMSC1.5	E-COMMERCE AND CYBER LAWS	SC	4	30	70	100	4
	CMSC1.6	INNOVATION IN BUSINESS	SC	4	30	70	100	4
Sub. Total							500	20
Second Semester**	CMOE2.1	ESSENTIALS OF MANAGEMENT	OE	3	30	70	100	3*
	CMHC2.2	ACCOUNTING STANDARD AND FINANCIAL REPORTING	HC	4	30	70	100	4
	CMHC2.3	DIRECT TAX LAW AND PRACTICE	HC	4	30	70	100	4
	CMHC2.4	ADVANCED FINANCIAL MANAGEMENT	HC	4	30	70	100	4
	CMSC 2.5	MARKETING MANAGEMENT	SC	4	30	70	100	4
	CMSC 2.6	ORGANISATIONAL BEHAVIOUR	SC	4	30	70	100	4
	CMSC 2.7	SERVICE MARKETING	SC	4	30	70	100	4
Sub. Total							500	20 + 3*
Third Semester	CMOE3.1	ENTREPRENEURIAL DEVELOPMENT AND START UP	OE	3	30	70	100	3
	CMHC3.2	BUSINESS ACCOUNTING	HC	4	30	70	100	4
	CMHC3.3	ENTREPRENEURSHIP DEVELOPMENT	HC	4	30	70	100	4
	CMHC3.4	INTERNATIONAL BUSINESS ENVIRONMENT	HC	4	30	70	100	4
	CMSC 3.5	OPTIONAL STREAM 1: FMAIS ACCOUNTING FOR FINANCIAL DECISIONS	SC	4	30	70	100	4
	CMSC3.6	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SC	4	30	70	100	4
	CMSC 3.5A	OPTIONAL STREAM 2: HRDAM	SC	4	30	70	100	4

		STRATEGIC HUMAN RESOURCE MANAGEMENT								
	CMSC 3.6A	MANAGEMENT OF INDUSTRIAL RELATIONS-I	SC	4	30	70	100	4		
	Sub. Total							500	20 + 3*	
Fourth Semester	CMHC 4.1	ADVANCED COST AND MANAGEMENT ACCOUNTING	HC	4	30	70	100	4		
	CMHC 4.2	RURAL FINANCE	HC	4	30	70	100	4		
	CMSC 4.3	RETAIL MANAGEMENT***	SC	4	30	70	100	4		
	CMSC 4.4	DISSERTATION***	SC	4	30	70	100	4		
	CMSC 4.5	<u>OPTIONAL STREAM 1: FMAIS</u> ACCOUNTING FOR MANAGERIAL DECISIONS	SC	4	30	70	100	4		
	CMSC 4.6	CAPITAL MARKET OPERATIONS	SC	4	30	70	100	4		
	CMSC 4.5A	<u>OPTIONAL STREAM 2:HRDAM</u> HUMAN RESOURCE DEVELOPMENT	SC	4	30	70	100	4		
	CMSC 4.6 A	MANAGEMENT OF INDUSTRIAL RELATIONS -II	SC	4	30	70	100	4		
		Sub. Total							500	24
	Grand Total							2000	80 + 6*	

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

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

Total Hard core credits 44 and total soft core credits 36

*The student shall be 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 which subjects will be offered by the department will announce at the commencement of first and second semester

**Optional Stream: Any one group from the available soft core optional streams shall be select by a student at the time of commencement of Third Semester. Once an optional stream has been selected, no change in the option will be allowed later in the Fourth Semester. The students must take the same optional stream in the Fourth Semester

*** Dissertation:A student can opt for dissertation in lieu of the Retail Management paper code CMSC: 4.1 in the 4thSemester.A student at the end of the Second Semester shall register for dissertation which carries four

credits in the Third Semester. The workload for dissertation is two hours tutorial per week and two hours practical per week. Practical consists of identification of the topic, field work, collecting secondary data, and review of literature, questionnaire and collecting the primary data. The mark allocation for Dissertation is for report – 50 marks and for Viva – 50 Marks (External Evaluation -20 marks and Internal Evaluation – 30).

Internal Assessment marks: It should be given on continuous assessment basis consists of internal tests, seminar, assignment, punctuality and class performance of the students.

FIRST SEMESTER

CMHC1.1	ACCOUNTING THEORY AND PRACTICE
CMHC1.2	BUSINESS RESEARCH ANALYTICS
CMHC1.3	STRATEGIC MANAGEMENT
CMSC 1.4	MANAGERIAL ANALYSIS FOR BUSINESS
CMSC1.5	E-COMMERCE AND CYBER LAWS
CMSC1.6	INNOVATION IN BUSINESS

CMHC1.1 ACCOUNTING THEORY AND PRACTICE

Learning Objectives:

- To make the students to understand the basic accounting theories, principles and concepts.
- To make the students to understand the concepts of forensic and social accounting.
- To make the students to prepare the final accounts of the company.
- To enable the students to apply various methods of inflation accounting for price level changes.
- To enable the students to prepare the liquidator's statement.

Learning Outcomes: The students will be able to -

- Apply basic principles and concepts of accounting.
- Present the concepts of forensic and social accounting.
- Prepare and demonstrate the final accounts of the company.
- Calculate the price level changes using various methods of inflation accounting.
- Prepare the liquidator's statement.

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars, and applications with examples.

Unit I: Introduction to Accounting: Evolution of Accounting-Accounting as an information system –users of accounting information- Accounting Concepts, and Principles, Accounting theory- classification-methodology in accounting theory, Income concept- Different concepts of income measurement, Assets, 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. **(10 Hrs)**

Unit II: Forensic and social Accounting: Meaning of forensic accounting- History- Role- Functional areas- Essentials- Forensic accounting in India, Social Accounting- Benefits- Scope- Approaches- Ramanathan's proposals for social accounting- Social Benefits- Social Corporate Reporting in India. **(10 Hrs)**

Unit III: Final Accounts of Companies: Legal provisions relating to maintenance of annual accounts by corporate entities in India- provisions and computation of

managerial remuneration, transfer of profits to reserves and payment of dividend out of reserve rules; preparation of vertical forms of financial statements of corporate entities- Bonus shares- Meaning-Benefits-Accounting treatment. **(10Hrs)**

Unit IV:Accounting for Price Level Changes: 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. **(10 Hrs)**

Unit V:Liquidation of Companies: Preparation of Statement of Affairs – Deficiency/Surplus Account – Liquidator's Final Statement of Account-Receiver's Statement of Accounts. **(8 Hrs)**

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, TS Grewal, SC 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

CMHC1.2 BUSINESS RESEARCH ANALYTICS

Learning Objectives:

- To make the students to understand the basic concepts in business research and data analytics.
- To enable the students to understand the procedure for hypothesis testing.
- To enable the students to apply the various parametric test for hypothesis testing.
- To enable the students to apply the various non-parametric test for hypothesis testing.
- To enable the students to draft the research report.

Learning Outcomes:The students will be able to -

- Design and apply various methods of data collection.
- Construct the hypothesis for research problem.
- Apply the parametric test for hypothesis testing.
- Apply the non- parametric test for hypothesis testing
- Prepare and summarize the research report

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars, and applications with examples.

Unit I: Business research and data analytics--Introduction--approaches--Research Process-- Research Design-- Review of literature-- Sampling Design-- Methods of Data Collection.Data analytics-- Processing and analysis of data--types of data analytics--**(10 Hrs)**

Unit II:Estimation Theory and Hypothesis Testing- Types of Hypothesis- Two Tailed and One tailed test of Hypothesis- Procedure for hypothesis testing- Measurement and Scaling Techniques-Measurement of central tendency**(10 Hrs)**

Unit III:ParametricTest- Introduction to parametric test – Types of Parametric test: t test- paired t test- Z Test- F-Statistic- Analysis of Variance (ANOVA). **(10 Hrs)**

Unit IV:Non- Parametric Test-Introduction- U Test (Wilcoxon- Mean- Whitney Test)-chi square test- Correlation- Regression- Index Numbers (Consumer Price Index)- Use of Computer in Research- (SPSS, Excel, R Studio)**(10 Hrs)**

Unit V:Research Report- Introduction - Principles of good research report- Steps in writing Research report- Technical Report- Mechanism of writing a research report. **(8 Hrs)**

References:

1. Gupta, S.C. (2009) Fundamentals of Statistics, Himalaya Publishing House, New Delhi (Reprint.).
2. Padmalochan Hazarika (2012) A Textbook of Business Statistics, S.Chand & Company Ltd. New Delhi.
3. Kothari C.R. (2010). Research Methodology, Methods and Techniques, New Age International (P) Ltd. Publishers, New Delhi.
4. Indupal Sing, Vijay Kaushal, Ritugut Kaur, Pawan Pret Kaur (2014), Research Methodology and Statistical methods, Kalyani Publications.

CMHC 1.3 STRATEGIC MANAGEMENT

Learning Objectives

- To make the students to understand the significance of strategic management.
- To enable the students to understand the mission and social responsibility of the organization.
- To make the students to understand the various environmental factors influencing the strategic formulation.
- To enable the students to understand the organogram of strategy implementation.
- To enable the students to know the strategic evaluation and control mechanism.

Learning Outcomes:The students will be able to-

- Apply the concepts and technique of strategic management
- Evaluate the strength of organization vision, mission directed towards social responsibility.
- Analyse the internal and external environment of the business
- Develop and implement effective organizational strategies for current Business environment.
- Devise strategic approaches to managing a business successfully in a global context

Pedagogy:This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I:Strategy and Strategic Management:Introduction- characteristics of strategic management-elements of strategic management-strategicmanagement process-strategic management models-importance of strategic management-limitation and pitfalls of strategic management-guidelines for effective strategic management. **(10 Hrs)**

Unit II:Organization Mission and Social Responsibility:Defining organization mission and Social Responsibility; Business Vision, mission and objectives-guidelines for effective objectives-factors affecting objectives-hierarchy of objectives-classification of objectives- need for explicit mission of organization, fundamental elements of mission, organizational goals and social responsibility of business. **(10 Hrs)**

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. **(10 Hrs)**

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.**(10
Hrs)**

Unit V:Strategy Evaluation and Emerging Trends: Concept –nature of evaluation
and control- -importance of evaluation and control-guidelines for proper evaluation
and control. Strategic Entrepreneurship & Strategic Execution, Strategic Control,
Corporate Culture, Strategic LeadershipIntroduction to Sustainable Development
and Sustainability Reporting. **(8 Hrs)**

References:

1. Francis Cherunilam(2012), Strategic Management, Third revised edition,
Himalaya Publishing House, Mumbai.
2. C AppaRao,BParvathiswaraRao,KSivaramakrishna(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. Business Policy and Strategic Management (Text and Cases), Subba Rao, P
2010

CMSC 1.4 MANAGERIAL ANALYSIS FOR BUSINESS

Learning Objectives

- To enable the students to understand the nature and scope of managerial economics.
- To make the students to understand the law of demand and supply.
- To enable the students to understand the significance of production theory in competitive environment.
- To enable the students to understand the various pricing strategies in different market condition.
- To make the students to understand the business cycle and its impact on business performance.

Learning Outcomes:The students will be able to -

- Apply the concepts of managerial economic for business decision.
- Analyze the various determinants of demand and supply
- Apply the production theory for optimum level of production.
- Evaluate the pricing strategies in different market condition.
- Identify the different phases of business cycle in business decisions.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

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. **(10 Hrs)**

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. **(10 Hrs)**

Unit III: Production Theory: Introduction- Production function- 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. **(8 Hrs)**

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. **(12 Hrs)**

Unit V: Business cycles: Natural and phases, of a business cycle, theories of business cycle, Psychological, Profit, Monetary, innovation, cobweb, Samuelson and Harrod theories. **(8 Hrs)**

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 (7thEd.)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

CMSC 1.5 E – COMMERCE AND CYBER LAWS

Learning objectives

- To make the students to understand the evolution and significance of internet in day-to-day business.
- To make the students to know the conceptual framework of E-Commerce and E-CRM
- To make the students to analyse various e-commerce models and its impact on markets.
- To inculcate the students about the process, benefits and risks in the course of E-transactions and security protocol in India.
- To enable the students to understand the Information Technology Act 2000.

Learning Outcomes: The students will be able to -

- Analyse the significance of internet in day-to-day business.
- Adopt the concepts of E-commerce in modern business.
- Evaluate the various e-commerce models in business automation.
- Acquaint with the information on security protocol in India.
- Understand the legal framework of the Information Technology Act 2000.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Fundamentals of internet – nature – components 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- cloud computing- role of Artificial Intelligence in business. **(10 Hrs)**

Unit II: E-Commerce and E-CRM – 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-E-business strategies-Advantages and disadvantages of E-commerce – Critical success factors of E-commerce. Electronic Customer Relationship Management – concept of CRM- Areas of CRM- Electronic CRM – Need for E-CRM- E-CRM strategies- From CRM to E-CRM-Trends in Electronic CRM in India.**(10 Hrs)**

Unit III: Electronic markets and E-payments – introduction- On line shopping v/s On line purchasing-pros and cons of online purchasing-Electronic market- Models of Electronic market-Types of E-Commerce systems - B2B, B2C, C2C, C2B, B2A, C2A, G2B,G2C and End-to-End process.E-Payment -introduction to E-payment system-steps involved in E-payment process-Types of E-payments.**(10 Hrs)**

Unit IV: E-Security and Cyber Laws in India –Areas of internet security – internet protocol security -SET- SSL-SHTTP. Cyber laws in India- evolution of cyber law-need for cyber laws- Types of cyber frauds and cybercrimes- intruders in cybercrimes -preventive measures.**(10 Hrs)**

Unit V: Information Technology Act 2000- Evolution of the Act-objectives- issues dealt -features-applicability- important terms-security practices-offences and penalties under the I.T. Act. **(8 Hrs)**

References:

- [1]. Rayudu- C.S (2004) - "E-commerce E-business"-(ED-1), Himalaya Publishing House, Mumbai.
- [2]. 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.
- [3]. C.S.V Murthy (2003), "e-Commerce – Concepts, Models, Strategies (Reprint 2003), Himalaya Publishing House, Mumbai.
- [4]. 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.
- [5]. Ravi Kalakota, Andrew B. Whinston (2002), Frontiers of Electronic Commerce, Ninth Indian Reprint, Pearson Education, Delhi. ISBN: 81-7808-057-5.
- [6] <http://deity.gov.in/> - Department of Electronics and Information Technology, Government of India.

CMSC 1.6 INNOVATION IN BUSINESS

Learning Objectives:

- To make the students to understand the concepts and process of innovation.
- To enable the students to conceive ideas for innovation in business.
- To make the students to understand techniques of innovation management.
- To enable the students to formulate strategic business ideas for product designing and development.
- To enable the students to evaluate the implementation of innovation.

Learning Outcomes: The students will be able to-

- Understand the concept and process of innovation.
- Develop new business ideas.
- Apply techniques of innovation management.
- Analyse the process required for product designing and development.
- Evaluate the innovation in entrepreneurial perspectives.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Concept of innovation- introduction-historic retrospective, typology of innovations, innovation process, Macroeconomic approaches to innovation-Assumptions and barriers to innovation- sources of innovation-Processes used to explore innovations along the technology, market and strategy dimensions as the innovation moves from idea to market.**(10 Hrs)**

Unit II: 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.**(8 Hrs)**

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.**(10 Hrs)**

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.**(10 Hrs)**

Unit V: 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.**(10 Hrs)**

References:

- [1]. Fraser, Heather(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 Pre

SECOND SEMESTER

CMOE 2.1	ESSENTIALS OF MANAGEMENT
CMHC 2.2	ACCOUNTING STANDARD AND FINANCIAL REPORTING
CMHC 2.3	DIRECT TAX LAW AND PRACTICE
CMHC 2.4	ADVANCED FINANCIAL MANAGEMENT
CMSC 2.5	MARKETING MANAGEMENT
CMSC 2.6	ORGANISATIONAL BEHAVIOUR
CMSC 2.7	SERVICE MARKETING

CMOE 2.1 ESSENTIALS OF MANAGEMENT

Learning objectives:

- To make the students to understand the theoretical and conceptual approaches to the management.
- To make the students to understand the forms of business organization
- To enable the students to understand the significance of career planning.

Learning Outcomes: The students will be able to-

- Ascertain the theoretical concepts of management.
- Identify the types of business organization.
- Prepare their profile for the career in corporate sector.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Fundamentals of Management-Introduction-characteristics-importance-management as a science, art and profession-functions of management-Levels of Management-Principles of Management-Scientific management by F.W Taylor – Henri Fayol's principles of management- Modern management theories- Managerial Skills –Qualities of a manager. **(10 Hrs)**

Unit II: Business Organization-Introduction to business organization-importance-objectives- forms of business organization: Sole Proprietorship-characteristics-pros and cons, Partnership Firm- characteristics-pros and cons, Hindu undivided family, Joint Stock Company- characteristics-pros and cons, Co-operative society-characteristics-pros and cons. **(10 Hrs)**

Unit III: Career Planning-Introduction-basic concepts of career planning and Career development- objectives- entry level eligibility-process of campus recruitment- Benefits of campus recruitment. **(6 Hrs)**

References:

[1] V.S.P Rao (2012), Management Text and Cases, Second Edition, Excel Books, New Delhi. ISBN: 978-93-5062-058-8.

[2] Dr Pradeep Kumar, Amanjot Sachdeva (2012), Fundamentals of Management, First Edition, S.Chand & Company Ltd, New Delhi. ISBN: 81-219-4028-1.

[3] Harold Koontz, Cyril O Donnell and Heinz Wehrich, Essentials of Management, Tata McGraw Hill, New Delhi. ISBN:978-00-7066-3770

[4] C.B Gupta (2014), Management Theory and Practice, Sultan Chand & Sons, New Delhi. ISBN: 978-93-5161-005-2.

[5] J.S Chandan (2011), Management Concepts and Strategies, Vikas Publishing House Pvt Ltd, Noida. ISBN: 81-259-0337-2.

CM HC 2.2 ACCOUNTING STANDARDS AND FINANCIAL REPORTING

Learning Objectives:

- To make the students to understand the accounting standards.
- To make the students to understand the theoretical aspects of IAS 1-20.
- To make the students to understand the theoretical aspects of IAS 22-32.
- To enable the students to understand the theoretical and practical aspects of IAS 2 and 3.
- To make the students to understand the concepts of financial reporting.

Learning Outcomes: The students will be able to-

- Understand the conceptual framework of accounting standards.
- Understand the theoretical aspects of IAS 1-20.
- Understand the theoretical aspects of IAS 22-32.
- Prepare the inventory valuation and cash flow statement as per IAS 2 and 3.
- Differentiate the financial reporting practices in global context.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Accounting Standards-Introduction- Objectives- Benefits of accounting standards-Types Standard setting agencies and process- Difficulties in Standard setting- Standard setting in India- IASB- Reasons for slow progress made by ASB in India.IFRS- Need –Arguments for harmonisation and global convergence- IASC- IASC and Harmonisation- Benefits of Convergence- Obstacles in convergence and harmonisation-Suggestion for increased convergence and harmonisation. **(10 Hrs)**

Unit II: Indian Accounting Standards (PART I- Theory only)

As-1: Disclosure of accounting policies- AS-4: Contingencies and events occurring after balance sheet date – AS-5: Net profit or loss for the period, prior period items and changes in accounting policies- AS-6: Depreciation Accounting – AS-7: Construction Contracts- AS-9: Revenue Recognition –AS-10: Accounting for Fixed assets.AS-11: The effects of changes in foreign exchange rates – AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for amalgamations – AS-15: Employee benefits – AS-16: Borrowing costs- AS-17: Segment reporting – AS-18: Related party disclosures – AS-20: Earning per share **(12 Hrs)**

Unit III: Indian Accounting Standards (PART II- Theory only)

AS-22: Accounting for taxes on income – AS-23: Accounting for investments in associates in consolidated financial statements – AS-24 : Discontinuing operations-

AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and contingent assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures. **(8 Hrs)**

Unit IV: 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). **(12 Hrs)**

Unit V: Financial Reporting-Concepts- Objectives- Users of financial Reporting- General purpose of financial reporting- Qualitative characteristics - Benefits- Conceptual frame work- IASB Conceptual frame work- Developments on Financial Reporting- True Blood Report (USA). Corporate Report (UK), Stamp Report (Canada)- Interim Reporting in Indian Corporate- Need- SEBI Guidelines- Disclosure(AS-25)- Problems in Interim reporting. **(8 Hrs)**

References:

1. M C Khandelwal Sujan C Jain((2015), Accounting Standards and Policies, Pointer Publishers, Jaipur
2. Dr. Jawahar Lal(2015), Accounting theory and practice, Third Edition, Himalaya Publishing House, Mumbai, ISBN 9789350513804
3. M.C Shukla, TS Grewal, SC 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

CMHC 2.3 DIRECT TAX LAW AND PRACTICE

Learning Objectives

- To make the students understand the basic concepts of Income tax.
- To enable the students to compute the income from salary and house property.
- To enable the students to compute the income from business or profession.
- To enable the students to compute the income from capital gain and other sources.
- To enable the students to compute the total income and tax liability.

Learning Outcomes: The students will be able to-

- Understand the basic concepts of Income tax.
- Compute the income from salary and house property.
- Compute the income from business or profession.
- Compute the income from capital gain and other sources.
- Compute the total income and tax liability.

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars and applications with examples.

Unit I: Income Tax in India: History- basic concepts; previous year, assessment year, assessee, income; agricultural income, casual income, person, average rate, marginal rate, capital and revenue receipts and expenditure; tax evasion, tax avoidance and tax planning; return of income. Residential status and tax incidence; scope of income; individual, HUF, firms, association of persons, and body of individuals, companies, other persons. Gross total income, total income, exempted incomes. **(10 Hrs)**

Unit II: Income from Salary and House Property: Computation of income under the head salaries – salaries and allowances, valuation of perquisites, deductions. Basis of Charge under Section 22 – Meaning of Gross Annual Value and Net Annual Value – Deductions under Section 24 – Deemed Owner under Section 27 – Joint Ownership – Arrears of Rent – Unrealized Rent. **(8 Hrs)**

Unit III: Income from Business or Professions: basis method of accounting- scheme of business deductions/allowance- maintenance of books, Depreciation Allowance –computation of income from Business/Profession. **(12 Hrs)**

Unit IV :Income from Capital Gain and Other Source: Income under capital gain, basis of charge, transfer of capital asset, inclusion & exclusion from capital asset, capital gain, slump sale, Exemptions, capital gain in special cases, Securities Transaction Tax(88E) -computation of Long Term and Short Term capital Gains.

Basis of Charge under Section 56 – Dividends, taxation and exemption thereof – Taxation of gifts – Deductions available under Section 57 – Amounts not deductible under Section 58. **(10 Hrs)**

Unit V:Tax Liability of Individuals: Computation of total income and tax liability of individual assesses – Filling of return- payment of tax over the counter and online tax payment. **(8 Hrs)**

References:

1. V.P. Gaur &D.B.Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers.
2. Dr. VinodK.Singhania ,Students Guide to Income Tax-Taxman Publications Pvt. Ltd.
3. T.S.Reddy ,Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, Margham Publications.

CMHC 2.4 ADVANCED FINANCIAL MANAGEMENT

Learning Objectives:

- To enable the students to understand the concepts of advanced financial management.
- To enable the students to learn the techniques of time value of money.
- To enable the students to learn the various approaches in financial decision making.
- To enable the students to determine the cash and inventory requirements.
- To assist the students to formulate the appropriate dividend policy.

Learning Outcomes: The students will be able to-

- Understand the concepts of advanced financial management.
- Compute the time value of money.
- Apply the various approaches for financial decision making.
- Estimate the cash and inventory requirements.
- Design an appropriate dividend policy.
-

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars, and applications with examples.

Unit I: Financial Management -Introduction- Functions of Financial Management; Objectives of Financial Management; Concept of Strategic Financial Management; Characteristics and Features of Strategic Financial Management; Scope of Strategic Financial Management; Importance of Strategic Financial Management; Success Factors and Constraints to Strategic Financial Management; Contemporary Issues in Financial management. **(10 Hrs)**

Unit II: Time Value of Money and Valuation Concepts: Introduction; Concept of Time Value of Money; Techniques of Time value of Money; Multiply Compounded periods; Doubling Periods; Effective Rate of Interest; Future Value of an Annuity; Compound Value of an Annuity; Present Value Techniques. **(11 Hrs)**

Unit III: Financing Decision: Leverage- Operating- Financial – Combined Leverage; EBIT-EPS Analysis; Indifference Point and Financial Break Even Point. 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. **(17 Hrs)**

Unit IV: Working Capital, Cash and Inventory 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. 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-Receivables Management-Tools and Techniques**(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, Theory of Relevance-Walter's Approach and Gordon's Approach. Problems.**(10 Hrs)**

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]. IM Panday (2015), Financial Management (Eleventh Ed.), Vikas Publishing Pvt. Ltd., Noida, ISBN: 978932598291
- [4]. Banerjee Bhabatosh (2010), Financial Management (Third Ed.), PHI Learning Pvt. Ltd., Noida, ISBN: 9788120236063.
- [5]. Khan M Y and Jain P K (2014), Financial Management- Text, Problems and Cases (7th Ed.), McGraw Hill Education (India) Private Limited, New Delhi., ISBN-13:978-93-392-1305-3

CMSC 2.5 Marketing Management

Learning Objectives:

- To enable the students to understand the basic conceptual framework of marketing management.
- To enable the students to understand the marketing strategies formulated by the business organizations.
- To assist the students to know the dynamism of product and pricing techniques.
- To enable the students to understand the marketing communication and logistics.
- To enable the students to discuss on contemporary issues in marketing.

Learning Outcomes: The students will be able to-

- Demonstrate the basic concepts of marketing management.
- Develop the marketing strategies based on global trends.
- Formulate an appropriate pricing strategy in a competitive environment.
- Identify the opportunities to optimize marketing communication and logistics.
- Analyze and address the contemporary issues in marketing.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Marketing Management- Introduction- Nature and Scope of Marketing; Evolution of Philosophies of Marketing-Marketing Mix; Functions of Marketing Management; Concept of Marketing; Marketing Environment; Marketing Segmentation- Targeting and Positioning; Consumer Buying Behaviour; Service Marketing **(10 Hrs)**

Unit II: Marketing Strategies- Nature of Marketing Environment- Market Analysis- SWOT Analysis- BCG Matrix -Marketing Audit. The Value Delivery Process; Value Chain; Corporate and Division Strategic Planning; Business Unit Strategic Planning; Competitive Advantage; Michael Porter's Five Interactive Competitive Forces; Competitive Strategies for Market Leaders- Market Challengers- Market Followers and Market Niche Strategies **(10 hrs)**

Unit III: Product and Pricing

Product- Five Levels of Product Description; Product Classification; Components of a Product; Product Market Strategies; New Product Development; Product Related Strategies- Brand- Packaging and Labelling- Product Warranty- Service Facilities.

Price- Importance of Pricing; Pricing Objectives; Model of Pricing Process; Pricing Strategy- New Product Pricing- Psychological Pricing Promotional Pricing; Pricing Method. **(10 Hrs)**

Unit IV: Managing Communication and Logistics

Communication: Scope of Market Communication; Communication Model- The Linear Model of Communication- Two Step of Communication- The Interpretation Model of Communication; Marketing Communication Mix- Advertising- Sales Promotion- Direct Marketing- Public Relation and Personal Selling; Information and Emotional Appeal; The Marketing Communication Industry.

Wholesaling- Functions; Major Wholesaler Types; Trends in Wholesaling.Retailing- Types of Retailers; Four Levels of Retail Services; Non Store Retailing; Market Decisions; Private Labels.Market Logistics-Steps in Market Logistic Planning; Market Logistics Decisions **(10 Hrs)**

Unit V: Contemporary Marketing Practice

Digital Marketing- Types of Digital Marketing Activities; Structural Properties of Digital Resources;Ethics – Ethics and Promotion; Ethics and Product; Pricing and Ethics; Marketing Research **(8 Hrs)**

References

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2009). *Marketing* (14th Edition ed.). New Delhi: McGraw Hill Education (India) Private Limited.
2. Kashyap, P., & Raut, S. (2011). *The Rural Marketing Book*. New delhi: biztatntra.
3. Kazmi, S. (2007). *Marketing Management: Text and Cases* (1st Edition ed.). New delhi: Excel Books.
4. Kotler, P., keller, k. L., Koshy, A., & Jha, M. (2012). *Marketing Management* (14th Edition ed.). New Delhi: Pearson Education Inc., .
5. Kurtz, David L.; Boone, Louise E.;. (2006). *Principles of Marketing* (12th Edition ed.). New Delhi: South Western Akash Press.
6. McDaniel, C., Lamb, C. W., & Hair, J. J. (2006). *Introduction to Marketing* (8th Edition ed.). New delhi: Thomson South Western .
7. Panda, T. K. (2007). *Marketing Management-Text and cases Indian Context* (2nd Edition ed.). New Delhi: Excel Books.

CMSC 2.6 ORGANISATIONAL BEHAVIOUR

Learning Objectives:

- To make the students to understand the basic concepts of organizational behavior.
- To make the students to understand the theories of personality.
- To enable the students to know the dynamism of group behavior in an organization.
- To enable the students to learn the conflict management approaches in an organization.
- To enable the students to know the organizational culture and dynamisms.

Learning Outcomes: The students will be able to-

- Understand the concepts of organizational behavior.
- Apply theories of personality to understand the behavior of people in the organization.
- Analyze the complexities associated group behavior in an organization.
- Manage the behavioral conflicts in an organization.
- Understand the organizational culture and dynamisms.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Organizational Behavior -Introduction- Definition – Nature and Scope – Foundations – Importance – OB model – Approaches to the study of OB – Limitations – Contributing disciplines to OB – Emerging Issues in OB. **(10 Hrs)**

Unit II: Individual Behaviour- Foundations of individual behaviour – Personality – Determinants of personality – Theories of personality – Type theory, trait theory, 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 Poster) – Re-enforcement theory. **(10 Hrs)**

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). **(10 Hrs)**

Unit IV:Conflict Management- Foundations of organizational structure – Types – Power and Politics – 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. **(10 Hrs)**

Unit V:OrganizationalDynamics- 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.**(8 Hrs)**

References:

- [1]. John W. Newstorm, Keith Davis (2002), Organizational Behaviour human behavior at work, (11th Ed.), Tata Mc Graw 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 Behaviour at Work (First Ed.), Discovery Publishing House, New Delhi, ISBN: 81-7141-233-5
- [4]. B.P Sinha Jai(2008), Culture and Organizational Behavior,FirstEdition,Sage Publication, New Delhi,ISBN:978-81-7829-896-2

CMSC 2.7 SERVICE MARKETING

Learning Objectives:

- To enable the students to understand the concepts of services marketing in Indian scenario.
- To enable the students to understand the significance Marketing mix for quality services.
- To enable the students to plan for effective delivery of services.
- To enable the students to know the dynamism of delivery of banking services.
- To enable the students to know the dynamism of delivery of insurance services.

Learning Outcomes: The students will be able to-

- Understand and acquaint information on services marketing.
- Determine the appropriate marketing mix for quality services.
- Formulate strategic plans for effective delivery of services.
- Analyze various marketing strategies adopted by banks for delivery of banking services.
- Understand the factors influencing marketing of insurance services.

Pedagogy: This course includes class lectures, assignments, group discussions, seminars, and applications with examples.

Unit I: Services Marketing-Introduction- 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 behaviour -Buyers characteristics.(10 Hrs)

Unit II: Marketing mix for quality services: 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(10 Hrs)

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(10 Hrs)

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 redressal 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. (10 Hrs)

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**(8 Hrs)**

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, The Essence of Services Marketing, Prentice-Hall of India Pvt. Ltd., 2002.
- [6]. Roland T. Rust and P.K. Kannan, e-Service New Directions in Theory and Practice, Prentice-Hall of India Pvt. Ltd., 2002.
- [7]. James A. Fitzsimmons, Services Management-Operations, Strategy and Information Technology, 3/e, McGraw-Hill International, 2003.
- [8]. Rao, Services Marketing, Pearson Education

THIRD SEMESTER

CMOE3.1	ENTREPRENEURIAL DEVELOPMENT AND START UPS
CMHC3.2	BUSINESS ACCOUNTING
CMHC3.3	ENTREPRENEURSHIP DEVELOPMENT
CMHC3.4	INTERNATIONAL BUSINESS ENVIRONMENT
CMSC 3.5	<u>OPTIONAL STREAM 1: FMAIS</u> ACCOUNTING FOR FINANCIAL DECISIONS
CMSC3.6	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
CMSC 3.5A	<u>OPTIONAL STREAM 2: HRDAM</u> STRATEGIC HUMAN RESOURCE MANAGEMENT
CMSC 3.6A	MANAGEMENT OF INDUSTRIAL RELATIONS-I

CMOE 3.1 ENTREPRENEURSHIP DEVELOPMENT AND START UPS

Learning Objectives:

- To enable the students to understand the concepts and competencies of an entrepreneur in Entrepreneurship development.
- To enable the students to know the process of creation of an enterprise
- To make the students to know the institutional support for the start-ups.

Learning Outcomes: The students will be able to -

- Familiarized with the concepts of Entrepreneurship and Entrepreneurship Development Programmes.
- Start an enterprise and be prepared for the future developments.
- Procure the institutional support for the start-up.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Entrepreneurship - introduction-need for an entrepreneur-Entrepreneurship; Entrepreneurship development -Meaning of EDP's-importance of EDP's- objectives of EDP's- Entrepreneurial competencies – Entrepreneurial motivation theories. **(10 Hrs)**

Unit II: Creation of an Enterprise-Small enterprises-meaning –features-objectives-problems of small enterprises-types of enterprises and entrepreneurs-idea generation-Legal dimension-Financial dimension-Marketing dimension-Manual dimension. **(10 Hrs)**

Unit III: Institutional Support to Entrepreneurs- need for institutional support-institutes supporting small entrepreneurs. Entrepreneurial Training institutes-RUDSETI and DIC- business plan and project proposal for small start-ups.**(6 Hrs)**

References:

[1] Dr S.S Khanka (2014), Entrepreneurial Development, S Chand and Company Ltd, New Delhi. ISBN: 81-219-1801-4.

[2] Vasant Desai (2013), The Dynamics of Entrepreneurial Development and Management, 5th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. ISBN: 978-93-5097-028-7.

[3] Poornima M Charanthimath (2013), Entrepreneurship Development and Small Business Enterprises, Dorling Kindersley (India) Pvt Ltd, Noida. ISBN: 978-81-775-8260-4.

[4] Bholanath Dutta (2012), Entrepreneurship Management Text and Cases, Excel Books, New Delhi. ISBN: 978-81-7446-740-9.

[5] B Janakiram, M. Rizwana (2011), Entrepreneurship Development Text & Cases, Excel Books, New Delhi. ISBN: 978-81-7446-958-8.

CMHC 3.2 Business Accounting

Learning Objectives:

- To enable the students to know the methods of mergers and acquisitions.
- To enable the students to understand the procedure for alteration of share capital and internal reconstruction.
- To enable the students to understand the procedure for preparing the accounting statement of holding and subsidiary Companies.
- To make the students to know the valuation of procedure for intangible assets
- To make the students to know emerging trends in accounting

Learning Outcomes: The students will be able to

- Prepare the accounting statement for merger and acquisition.
- Prepare and present the statement of internal reconstruction.
- Prepare and present the accounting statement for holding and subsidiary Companies.
- Calculate the value of intangible assets
- Familiarize with emerging trends in accounting.

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars, and applications with examples.

Unit I: Accounting for 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 **(8 Hrs)**

Unit II: Alteration of share capital and internal reconstruction- Procedure for reducing share capital-schemes of reconstructions - steps of reconstruction-accounting problems. **(10 Hrs)**

Unit III: 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. **(12 Hrs)**

Unit IV: 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. **(10 Hrs)**

Unit V:Developments in Accounting-Green Accounting Concepts - Scope and Significance – Statements to be prepared - developments in a globalised era, Block chain Technology in Accounting- Meaning- Importance. **(8 Hrs)**

References:

1. MWE Glautier and B. Underdown Accounting Theory and Practice, Potman Publishing, London
2. Mohammad Arif Pasha, Accounting for managers, Uvinde Publishers, Bangalore
3. Ashok Sehgal, Deepak Sehgal, Advanced Accounting Vol.I. Financial Accounting, Taxman, Allied sources, New Delhi.
4. Jain and Nerahy, Advanced Accountancy, Kalyaeshi Publishers, Agra
5. SP Jain, KL Narang(2014), Advanced Accounting, Volume II, Nineteenth revised edition,Re print, Kalyani , Publishing House, ISBN 9789327229042

CMHC 3.3 ENTREPRENEURSHIP DEVELOPMENT

Learning Objectives:

- To make the students to understand the significance of entrepreneurship in the changing paradigm of business.
- To make the students to comprehend the entrepreneurial motivational theories.
- To enable the students to understand the initiatives to empower rural women entrepreneurs.
- To enable the students to understand the concepts of micro and small enterprise.
- To make the students to understand the dynamism of project planning.

Learning Outcomes: The students will be able to

- Understand the concept of entrepreneurship in the changing paradigm of business.
- Evaluate the influence of motivational theories.
- Evaluate the factors influencing rural women entrepreneurship.
- Identify the opportunities for micro and small enterprise.
- Formulate a potential business plan.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Entrepreneur and Entrepreneurship: Introduction- concept of Entrepreneur, Characteristics of Entrepreneur, Entrepreneur V/s Manager. Introduction to Entrepreneurship, Functions and types of entrepreneurship, nature and importance of Entrepreneurship, Entrepreneurship in India, factors effecting Entrepreneurship growth. **(10 Hrs)**

Unit II: Entrepreneurial Motivation and Competence: Entrepreneurial Motivation, Motivational theories-motivation cycle or process-Entrepreneurial motivating factors- Entrepreneurial motivational behaviour. Entrepreneurial competencies-developing Entrepreneurial Competencies- Entrepreneurial development programmes. **(10 Hrs)**

Unit III: Rural and Women Entrepreneurship: Rural Entrepreneurship, need for Rural Entrepreneurs- problems of Rural Entrepreneurship- role of the government in Rural Entrepreneurship. Women entrepreneurship-role of self-help groups - problems of women Entrepreneurship- Growth and recent trends in women Entrepreneurship. **(10 Hrs)**

Unit IV : Micro and Small Enterprises : Meaning and definition-micro and macro units- essential features and characteristics of micro and Small enterprises- scope of micro and macro enterprises-objective of micro and Small enterprises- role of micro enterprise in economic development-problems of micro and Small enterprises.

(10 Hrs)

Unit V:Project Identification and Selection: Introduction- Need for project identification and selection- environment dynamics and change-identification of business opportunities- formulation of business plans; contents and significance of business plan- concept and method of project appraisal- Institutional finance to entrepreneurs. **(8 Hrs)**

References:

- [1]. S.S. Khanka (2013), Entrepreneurial Development (Fourth Ed.), S. Chand & Company, New Delhi, ISBN:81-219-1801-4
- [2]. B. Janakiram and M. Rizwana (2011), Entrepreneurship Development, Excel Book New Delhi. ISBN: 978-81-7446-958-8
- [3]. Monica Loss and F. Bascunan (2011), Entrepreneurship Development, (First Ed.), Global Academic Publisher, New Delhi.ISBN:978-93-81695-57-9
- [4]. Peggy Lambing, Charles R Kuehl (2000), Entrepreneurship, (Second Ed.), Tata McGraw Hill, New Delhi.

CMHC 3.4INTERNATIONAL BUSINESS ENVIRONMENT

Learning Objectives:

- To enable the students to understand the conceptual framework of international business
- To enable the students to know the mechanism of free trade, Forex control and BoP.
- To enable the students to know the regulatory framework of various international trade associations and institutions.
- To make the students to be aware of the international trade procedure and logistics management
- To make the students to be aware of the issues in international business.

Learning Outcomes:The students will be able to-

- Identify the factors influencing the international business.
- Analyze the mechanism of free trade, Forex control and BoP.
- Understand the regulatory framework of various international trade associations and institutions
- Recognize the international trade procedure and logistics management
- Recognize the issues in international business.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: International Business- Introduction-Nature; Importance; Drivers of Globalization; Stages of Internationalization; Approaches of International Business; Modes of Entry into International Business; Advantages and Problems of International Business; Factors Affecting on International Business; techniques of analyzing business environment; Theories of International Business; International Trade Environment; Tariffs and Other Barriers of International Trade. **(10 Hrs)**

Unit II: Free Trade, Protectionism, Balance of Payment and Forex-Free Trade and Protectionism- Methods; Arguments For and Against.

Foreign Exchange Control: Foreign Exchange Market; Methods of Exchange Control; Exchange Control in India; FEMA and RBI Provisions of Exchange Control; Exchange Rate Classification; Appreciation and Depreciation of Currency Value.

Balance of Payment: Components of Balance of Payment; Disequilibrium in the Balance of Payment; Methods of Correction of Balance of Payment; India's Balance of Payment Crisis. **(10 Hrs)**

Unit III: International Economic Organisation and Regulatory Framework

International Monetary Fund; World Bank; ASIAN; UNCTAD; European Union; NAFTA; Asia Pacific Economic Cooperation; Bilateral and Multilateral Trade Agreements.

Regulatory Framework: GATT; WTO; ILO. Guidelines for Settlement of International Trade Disputes and Complaints. **(8 Hrs)**

Unit IV: International Trade Procedure and Logistics Management

Export Procedure; Import Procedure; Export Promotion- Role of Export Promotion Organisation, Trade Fairs and Exhibition; Problems in International Marketing Communication.

International Production and Logistic Management- Five Key Decisional Areas of Production Management; Elements of International Operational Management; Generic Strategies of the International Business; Acquisition of Resource. International Logistical Management- Factors of Logistics Management.**(12 Hrs)**

Unit V: Issues in International Business

Environmental Issues; Labour Issues; Social Responsibility of Business; Sustainable Development- Core Principles for Investment Policy for Sustainable Development; Economics of Climate Change.**(8 Hrs)**

References:

1. Bhalla, V. (2013). *International Business*. New Delhi: S Chand and Company Pvt. Limited.
2. Cherunilam, F. (2014). *International Business- Text and Cases* (5th Edition ed.). New Delhi: PHI Learning Private Limited.
3. Rao, P. S. (2014). *International Business (Text and Cases)* (4th Revised Edition ed.). New Delhi: Himalaya Publishing House.
4. Shukla, S. (2008). *International Business*. New Delhi: Excel Books.
5. Raj Agrawal (2010), *Business Environment* (Second Ed.), Excel Books, New Delhi.
6. Soresh Bedi (2012), *Business Environment* (First Ed.), Excel Books, New Delhi.
7. Francis Cherunilam (2012), *Business Environment- Text and cases* (20th Revised Ed.), Himalaya Publishing house, New Delhi, ISBN: 978-93-5051-678-2.
8. 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)

CMSC 3.5 ACCOUNTING FOR FINANCIAL DECISIONS

Learning Objectives:

- To make the students to understand the procedure to prepare the investment accounts
- To make the students to know the process of preparing the investment accounts
- To make the students to understand the procedure for the preparation of human asset accounting.
- To make the students to prepare the net liability of the underwriters
- To enable the students to understand the concept of electronic and environmental accounting.

Learning Outcomes:The students will be able to -

- Prepare and evaluate the investment accounts.
- Calculate the voyage account and accounting for farming
- Estimate the human values in the organization
- Evaluate the net liability of the underwriters
- Examine the concept of electronic and environmental accounting.

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars, and applications with examples.

Unit I:Investment accounts – types — ex-interest and cum-interest – ex-dividend and cum-dividend, Bonus shares, Right Issue. **(8hrs)**

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

Accounting for Farm: Farm accounting – features – objectives – Preparation of final accounts **(10hrs)**

Unit III: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.**(10 Hrs)**

Unit IV:Accounting for Underwritings: Types of Underwriting- Provisions regarding underwriting agreement- Marked and unmarked applications- Calculation of net liability of underwriters. **(12 Hrs)**

Unit V:Horizons in Accounting: E Accounting-Characteristics- Advantages- Disadvantages, Environmental Accounting- Concept Advantages. **(10hrs)**

References:

- [1]. BM Lal Nigam(2012), IC Jain Cost Accounting Principles and Practice PHI Learning Pvt. Ltd. New Delhi, ISBN: 9788120317239.
- [2]. IM 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, TS Grewal, SC 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)

CMSC 3.6 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Learning Objectives:

- To make the students to understand the concepts of return and risk associated with various investment opportunities.
- To make the students to calculate the risk and return.
- To enable the students to understand the valuation of securities
- To enable the students to use technical analysis tools in stock trading
- To make the students to understand the portfolio analysis and security selection

Learning Outcomes: The students will be able to

- Understand various risks and return associated with different investment avenues.
- Calculate the risk and return.
- Calculate the value of securities.
- Apply the technical tools for trading decisions.
- Construct the portfolio and evaluate its performance.

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars, and applications with examples.

Unit I: Investments- introduction-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. **(12 Hrs)**

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. **(8 Hrs)**

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 Stage growth model - Discount rate – Multiplier 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 – CAPM. SLM and CML. **(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)

CMSC 3.5A- STRATEGIC HUMAN RESOURCE MANAGEMENT

Learning objectives:

- To enable the students to know the concepts of HRM in an organization
- To enable the students to understand the process of HRM planning
- To make the students to understand the significance of employees training and development.
- To enable the student to know the employees performance evaluation techniques.
- To enable the students to understand the basic concepts of HR accounting.

Learning Outcomes:The students will be able to

- Understand the strategic decision for human resource management.
- Design and implement the effective human resource planning.
- Evaluate the employees training and development techniques.
- Evaluate and appraise the employee's performance.
- Implement and evaluate the HR accounting in an organization.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Strategic Human Resource Management- introduction-objectives-functions of HRM-systems approach to HRM-strategic management process-specific HR strategies- Developing HR strategies-competencies of HR- benefits of strategic management- Strategic International Human Resource Management. **(10 Hrs)**

Unit II: Human Resource Planning and Human Resource Policies-need and importance of Human Resource Planning -objectives-benefits of Human Resource Planning-Factors affecting Human Resource Planning -HRP process. Acquisition of Human resource- Job analysis and design, Recruitment and selection, Placement, Induction and Socialisation.**(10 Hrs)**

Unit III: Employee Training and Executive Development: Introduction- need for training- importance and objectives of training- types of training – on the job training and off the job training- evaluation of effectiveness of training- Executive development-objectives of executive development-process of Executive development**(10 Hrs)**

Unit IV:Job Evaluation, Strategic Management and Performance Appraisal: Concept of Job evaluation-objectives-process of Job evaluation- Job evaluation techniques. Strategic Management and Performance appraisal- need and purpose-Methods of Performance appraisal-Problems of Performance appraisal.**(8 Hrs)**

Unit V: HR Accounting: HR Accounting – concept of HR accounting – need for HR accounting – objectives – uses – methods – recent scenario of HR accounting. **(10 Hrs)**

References:

[1] S.S Khanka (2018), Human Resource Management. S Chand and Company Ltd, New Delhi. ISBN: 978-81-219-2300-2

[2] P.Subba Rao (2013), Personnel and Human Resource Management Text and cases, Himalaya Publishing House, Mumbai. ISBN: 978-93-5097-449-0

[3] Girish Rana, Ajay N Soni (2009), Global Human Resource Management, First Edition, Oxford Book Company, Delhi. ISBN: 978-93-80179-06-3

[4] Anuradha sharma, Aradhana Khandekar (2006), Strategic Human Resource Management: An Indian Perspective, Sage Publications India Pvt Ltd, New Delhi. ISBN-10: 81-7829-687-X.

[5] Brewster, Sparrow and Vernon (2010), International Human Resource Management, Universities Press (India) Pvt Ltd, Hyderabad. ISBN: 978-81-7371-615-7.

OPTIONAL STREAM: 2

HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT (HRDAM)

CMSC 3.6A MANAGEMENT OF INDUSTRIAL RELATIONS-I

Learning objectives:

- To make the students to understand the significance of industrial relations in modern business era.
- To make the students to aware about the industrial disputes and settlement act.
- To make the students to understand the role of trade union
- To make the students to know the strategies of collective bargaining.
- To make the students to know the significance of participative management.

Learning Outcomes: The students will be able to -

- Understand the concepts of Management of Industrial Relations.
- Practice the act pertaining to industrial dispute and settlement.
- Understand the significance of trade union.
- Apply the collective bargaining strategies.
- Design the strategies for the participative management.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Industrial Relations- introduction-characteristics-objectives-importance-salient features of Indian labour market - factors of Industrial Relations - participants in Industrial Relations and their role-Industrial Relations approach-Unitarist, Pluralist, Dunlop's and Marxist perspectives- causes for poor Industrial Relations, developing sound Industrial Relations, International Labour Organization and Industrial Relations. **(10 Hrs)**

Unit II: Industrial Disputes and settlement- objectives- important provisions under the Industrial Disputes Act, 1947- causes of industrial disputes, Powers and duties of authorities, Strikes, Lockouts, Layoff and retrenchments, unfair labour Practices, Penalties- settlement of industrial disputes. **(10 Hrs)**

Unit III: Trade Union-introduction, objectives, need for trade unions, types of trade unions, Functions of trade union, registration of trade union, recognition of trade union, rules of trade union, problems of trade unions, measures to strengthen trade union movement in India, Recommendations of National commission on Labour, Penalties. Industrial Employment (Standing orders) Act, 1946- important provisions. **(10 Hrs)**

Unit IV: Collective Bargaining-introduction-objectives-importance-functions-Bargaining strategies-Bargaining process-conditions for effective collective bargaining-recommendations of National Commission on Labour.**(8 Hrs)**

Unit V: Participative Management- introduction-characteristics-objectives-levels of participation-forms of Workers Participation in Management- evaluation of

Workers Participation in Management- Industrial democracy-objectives, Quality circles, Employee empowerment. **(10 Hrs)**

References:

[1] Dr S.S Khanka (2018), Human Resource Management, S Chand and Company Ltd, New Delhi. ISBN: 978-81-219-2300-2

[2] B.D Singh (2008), Industrial relations Emerging Paradigms, Second Edition, Excel Books, New Delhi. ISBN: 978-81-7446-619-8

[3] S.C Srinivastava (2004), Industrial Relations & Labour Laws, Fourth Revised Edition, Vikas Publishing House PVT LTD, New Delhi.

[4] P.Subba Rao (2013), Personnel and Human Resource Management Text and cases, Himalaya Publishing House, Mumbai. ISBN: 978-93-5097-449-0

[5] Arun Monappa (2001), Industrial Relations, Nineteenth reprint, Tata McGraw-Hill, New Dehli. ISBN: 0-07-451770-8.

FOURTH SEMESTER

CMHC 4.1	ADVANCED COST AND MANAGEMENT ACCOUNTING
CMHC 4.2	RURAL FINANCE
CMSC 4.3	RETAIL MANAGEMENT***
CMSC 4.4	DISSERTATION***
CMSC 4.5	<u>OPTIONAL STREAM 1: FMAIS</u> ACCOUNTING FOR MANAGERIAL DECISIONS
CMSC 4.6	CAPITAL MARKET OPERATIONS
CMSC 4.5A	<u>OPTIONAL STREAM 2:HRDAM</u> HUMAN RESOURCE DEVELOPMENT
CMSC 4.6A	MANAGEMENT OF INDUSTRIAL RELATIONS-II

CMHC 4.1 ADVANCED COST AND MANAGEMENT ACCOUNTING

Learning Objectives:

- To enable the students to prepare the budgets for the management of business.
- To make the students to understand the various cost for managerial decision making.
- To enable the students to understand the techniques for financial analysis.
- To make the students to understand the various financial ratio.
- To make the students to aware about the techniques of inventory management.

Learning Outcomes: The students will be able to -

- Prepare and evaluate the budget for the management of business.
- Analysis the cost for managerial decision making.
- Evaluate the financial statements by using various methods.
- Analyze the financial statements by using ratios.
- Apply various inventory management techniques.

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars, and applications with examples.

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. **(10 Hrs)**

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. **(10 Hrs)**

Unit III: Financial Statements Analysis - 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; **(10 Hrs)**

Unit IV: Ratios Analysis- 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. **(10 Hrs)**

Unit V: Inventory Management Concepts- Activity Based Costing- Meaning advantages and limitations, inventory valuation as per ABC, Kaizen costing

meaning and importance, Just in Time concept- relevance and importance, Cost audit. **(8 Hrs)**

References:

- [1]. Dr. PV Khatri, Dr Sudhanshu Verma(2015) Management Accounting, second edition, Global Academic Publishers& Distributors, New Delhi ISBN-9789381695708Jain .
- [2]. Arora MN(2013) A text book cost and Management Accounting Ninth edition, reprint, Vikas Publishing Pvt. Noida, ISBN 9788126911936 Advanced Management Accounting – Ravi.M Kishore, Taxman
- [3]. BM Lal Nigam(2012), IC Jain Cost Accounting Principles and Practice PHI Learning Pvt. Ltd. New Delhi ISBN 9788120317239
- [4]. IM 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 8180547632

CMHC 4.2 RURAL FINANCE

Learning Objectives:

- To enable the students to understand the framework of rural finance.
- To enable the students to know the credit delivery models of micro finance
- To enable the students to understand the role of micro finance in women empowerment.
- To enable the students to understand the need for financial inclusion.
- To enable the students to understand the recent development in the field of micro finance

Learning Outcomes: The students will be to

- Identify the importance of rural finance.
- Evaluate the various models of micro finance.
- Apprise the significance of micro finance in women empowerment.
- Understand the initiatives of government for inclusive financial system.
- Evaluate the mechanism of micro finance institution across the globe.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Rural finance - Poverty - its form and extent- financial needs of the poor- role of credit in poverty alleviation- state intervention in rural credit in India- poverty eradication measures of central and state governments- emergence of microfinance- introduction to microfinance- definition- meaning- scope- importance- assumptions of microfinance- lessons from international experience. **(10 Hrs)**

Unit II: Models of Microfinance- Models of Microfinance across the world- microfinance delivery methodologies- structures of intermediation for microfinance in India- types of MFIs- SHG and MFI models- SHG Bank Linkage Program- Joint Liability groups- MFI approach- Bank Partnership model- Banking correspondent model- Penetration of Microfinance- Constraints in mainstreaming. **(10 Hrs)**

Unit III: Micro Finance and Women Empowerment- Meaning, concept, nature, objectives & target of women empowerment, reality of women empowerment in the era of globalization- Determinants of women empowerment –role of SHGs in women empowerment. **(10 Hrs)**

Unit IV: Microfinance and Financial Inclusion: Meaning of financial inclusion- extent of financial inclusion- need for financial inclusion- present reach of banking- initiatives of RBI and NABARD- Role of microfinance in financial inclusion and recent trends. **(10 Hrs)**

Unit V: Micro Finance and Rural Development: Micro Credit Institutions- Non-Government Organization (NGO). Prospects of Micro Finance: RBI Role in Regulating: Bank's Role in Micro Finance: Growth of Micro Finance: Development of Micro Finance: Credit Plans: Credit Schemes: social Banking. **(8 Hrs)**

References:

- [1]. Das Kumar Sudhansu et.al., (2012), Microfinance and Empowerment of Rural Poor in India (First Ed.), New Century Publication, New Delhi, ISBN:978-81-7708-304-0.
- [2]. R. Bhaskaran (2014), Microfinance Perspectives and Operation (First Ed.), Macmillan Publications, Haryana, ISBN: 13:978-0230-63640-8
- [3]. V.S Somanath (2009), Microfinance (First Ed.), Excel Books, New Delhi
- [4]. Ledger Wood, Joana, Micro finance Handbook: An Institutional and Financial Perspective, The World Bank, Washington D.C.
- [5]. U. Jerinabi (2008), Micro Enterprise For Women (First Ed.), Discovery Publishing House, New Delhi, ISBN: 978-81-8356-322-2.

CMSC 4.3: RETAIL MANAGEMENT

Learning Objectives:

- To make the students to understand the basic concepts of retail management.
- To make the students to know the retailing strategy.
- To enable the students to understand the components of store management.
- To make the students to learn the pricing strategies for retail marketing.
- To make the students to understand the significance of human resource in retailing sector.

Learning Outcomes: The students will be able to

- Understand the basic concepts of retail management.
- Evaluate the retail business strategic management.
- Assess the process of store management.
- Determine the appropriate pricing strategies for retailing.
- Use the human resource in retail marketing in an efficient way.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

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. **(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 v/s 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,RajnishTuji 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, Mc Graw Hill Education India ,New Delhi .ISBN(13)978-1-25-900491-9
- [4]. MichaleLevy,Barton A Weitz and Ajay Pandith(2011) retailing management,2008 edition, Mc Graw Hill, New Delhi,ISBN-13:978-0-07-026437-3.

OPTIONAL STREAM – 1

FINANCIAL MANAGEMENT AND INVESTMENT SCIENCE

CMSC 4.5 ACCOUNTING FOR MANAGERIAL DECISION MAKING

Learning Objectives:

- To enable the students to learn about the techniques for long term investment decision.
- To enable the students to analyze the risk involved in the long term investment.
- To enable the students to understand the transfer pricing techniques.
- To enable the students to understand the lease finance concepts.
- To enable the students to understand the financial and non-financial measurement of performance.

Learning Outcomes: The students will be to

- Evaluate the long term investment decisions
- Calculate the risk involved in the long term investment.
- Apply transfer pricing techniques for pricing decisions.
- Evaluate the financial aspect of leasing.
- Evaluate the financial and non-financial performance of a project.

Pedagogy: This course includes class lectures, assignments, practical exercises, group discussions, seminars, and applications with examples.

Unit I: 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.

(12 Hrs)

Unit II: 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 .

(10 Hrs)

Unit III: Transfer pricing- Transfer Pricing Transfer Pricing – meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing:

meaning, factors affecting international transfer pricing (8 Hrs)

Unit IV:Lease Financing: Concepts of leasing – Forms of lease financing – Economics of leasing – Financial evaluation of leases from lessee’s and lessor’s point of view. (10 Hrs)

Unit V:Performance Management: 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. (8 Hrs)

References:

- [1]. BM Lal Nigam(2012), IC Jain Cost Accounting Principles and Practice PHI Learning Pvt. Ltd. New Delhi ISBN 9788120317239
- [2]. IM 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, TS Grewal, SC 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

CMSC 4.6 CAPITAL MARKET OPERATIONS

Learning Objectives:

- To make the students to understand the operation of securities market
- To make the students to recognize the listing procedure of the securities in BSE and NSE.
- To make the students to understand the operational mechanism of BSE and NSE.
- To make the students to aware about the DII and Mutual Funds operations in India.
- To make the students to aware about the FIIs operations in Indian stock markets.

Learning Outcomes:The students will be able to -

- Demonstrate the knowledge of rules and regulations in security market operations
- Understand the procedure of listing the securities in BSE and NSE.
- Understand the operational mechanism of BSE and NSE.
- Evaluate the performance of mutual funds.
- Analyze the impact of FIIs in Indian stock market.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Indian Securities Market: Introduction, Market segments, Primary market, Secondary market, products and participants, Derivatives market, corporate and government securities market-SEBI (Prohibition of Insider Trading) Regulations, 1992, SEBI (Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Markets) Regulations, 2003 **(10 Hrs)**

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. **(10Hrs)**

Unit III: BSE and NSE: BSE – Different trading systems – Share groups on BSE – BOLT System – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction.NSE membership - stock brokers, sub-brokers, broker-clients relationship, trading mechanism, code of ethics - Indices in BSE and NSE **(8 Hrs)**

Unit IV: DII and Mutual Funds: Domestic institutional Investors – An overview Of DII – Types of DII- Mutual Fund Introduction – Meaning – Types –AMFI- Objectives of AMFI - SIPs, STP, SWP –Performance Measurements – Sharpe Ratio, Sortino Ratio, Treynor Ratio. **(10Hrs)**

Unit V- Foreign Institutional Investors: FII, Euro issues, ADR's, GDR's and FDI; Guidelines for raising funds from the international markets through various instruments. **(10 hrs)**

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)

CMSC 4.5AHUMAN RESOURCE DEVELOPMENT

Learning Objectives:

- To understand HRD theories, structure, process and problems of HRD in day-to-day business management.
- To know the HRD system, designing a training program, management development and learning organization.
- To inculcate the global scenario of Human resource development and its implications on career development.
- To know the concept of HRD audit and its framework in an organization.
- To understand the significance of Strategic Human Resource Development.

Outcome:The students will be able to

- Understand the concepts of HRD.
- Design a training programme for enhancing the employee's performance.
- Understand the concepts of career planning, strategy building and career development.
- Identify and evaluate the emerging global trends in HRD.
- Understand the significance of Strategic Human Resource Development.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Introduction to Human Resource Development – meaning-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, essentials of a good HRD system, ethical dimension and issues in HRD, managing HRD function effectively, HRD scenario in Indian organisation: its problem and prospects-Labour markets in India. **(10 Hrs)**

Unit II: Designing HRD systems - HRD systems, HRD strategies,concept of training -objectives of training – training process – planning, designing and evaluating. Concept of management development – objectives of management development – strategies to support management development - Learning & Learning organization– meaning of learning-changing paradigm –components of learning -meaning of learning organization –role of HRD in learning organization**(10 Hrs)**

Unit III: Career planning, career development and career strategy – 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
(10 Hrs)

Unit IV:HRD Audit-Concept of HRD audit- objectives and purposes of HRD audit- methodology of HRD audit – benefits of HRD audit
(8 Hrs)

Unit V: Strategic Human Resource Development – concept of SHRD, business strategy and HRD, characteristics and objectives of SHRD, SHRD process, SHRD system and case study. Global HRD- role and significance, recent developments.**(10 Hrs)**

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]. AsitK.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)

CMSC 4.6A MANAGEMENT OF INDUSTRIAL RELATIONS –II

Learning Objectives:

- To make the students to understand the theoretical and conceptual framework of Labour Law in India.
- To make the students to understand the provisions of Factories Act and Child Labor Act.
- To make the students to understand the provisions of Minimum Wages Act.
- To make the students to understand the provisions of Workmen's Compensation Act.
- To make the students to understand the provisions of social security legislation.

Learning Outcomes:The students will be able to -

- Understand the conceptual framework of Indian Labour Law and ILO recommendations.
- Understand the provisions of Factories Act and Child Labor Act.
- Understand the provisions of Minimum Wages Act.
- Understand the provisions of social security legislation.

Pedagogy: This course includes class lectures, assignments, case studies, group discussions, seminars, and applications with examples.

Unit I: Labour Law –introduction- salient features of Indian labour market- 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 -ILO and Labour laws.(8 Hrs)

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.(10 Hrs)

Unit III: Legislation pertaining to wages and bonus -The Minimum Wages Act 1948; the Payment of Wages Act, 1936, Bonus Act 1965- important provisions – interpretations and case studies. (12 Hrs)

Unit IV: Workmen's Compensation Act 1923: Important Provisions - The Employees Provident Funds & Miscellaneous Provident Act 1952. (10 Hrs)

Unit V:Social Security Legislation -The Maternity Benefit Act, 1961; The Employees State Insurance Act, 1948 – Important Provisions – Interpretations and case studies. (8Hrs)

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