



**SBRR MAHAJANA FIRST GRADE COLLEGE  
[AUTONOMOUS]**

**(Accredited by NAAC with 'A' grade)**

**POST GRADUATION WING**

**Pooja Bhagavat Memorial Mahajana Education Centre**

**Affiliated to University of Mysore**

**KRS Road, Metagalli, Mysuru-570016**

**DEPARTMENT OF STUDIES IN COMMERCE**

**STRUCTURE AND SYLLABUS**

**JUNE/JULY 2021**

**DOS IN COMMERECE**  
**CHOICE BASED CREDIT SYSTEM**  
**(TO BE IMPLEMENTED FROM THE ACADEMIC YEAR 2019-2020)**  
**MASTER OF COMMERCE (M. Com)**

**COURSE STRUCTURE AND SYLLABUS MINIMUM CREDITS REQUIRED FOR**  
**M. Com DEGREE**

I – IV Semester	Hard Core		Soft Core		Open Elective		Total	
	Numbers	Credits	Numbers	Credits	Numbers	Credits	Numbers	Credits
	11	44	8	32	1	4	20	80

**MINIMUM CREDITS TO BE REGISTERED BY A STUDENT IN A NORMAL**  
**PHASE TO SUCCESSFULLY COMPLETE M.COM DEGREE IN FOUR**  
**SEMESTERS**

Semesters	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	Number s	Credit s	Number s	Credit s	Number s	Credit s	Number s	Credit s
<b>I</b>	4	16	1	4			5	20
<b>II</b>	3	12	1	4	1	4	5	20
<b>III</b>	2	8	3	12			5	20
<b>IV</b>	2	8	3	12			5	20
<b>Total</b>	<b>11</b>	<b>44</b>	<b>8</b>	<b>32</b>	<b>1</b>	<b>4</b>	<b>20</b>	<b>80</b>

**FIRST SEMESTER – M.COM**

Sl. No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC01	Business Communication	HC	3	1	0	4
HC02	Corporate Governance and Business Ethics	HC	3	1	0	4
HC03	Financial Management	HC	3	1	0	4
HC04	Business Research Methods	HC	3	1	0	4
SC01	Business Policy and Environment	SC	3	1	0	4
SC02	Marketing Management	SC	3	1	0	4
SC03	Advanced Auditing	SC	3	1	0	4

**SECOND SEMESTER – M.COM**

Sl. No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC05	Capital Market Instruments	HC	3	1	0	4
HC06	Statistics for Business Decisions	HC	3	1	0	4
HC07	Portfolio Management	HC	3	1	0	4
SC04	Computer Applications in Commerce	SC	3	1	0	4
SC05	Strategic Management	SC	3	1	0	4
SC06	Human Resource Management	SC	3	1	0	4
OE01	Stock Markets and Investment Decisions	OE	3	1	0	4

**THIRD SEMESTER – M.COM**

Sl. No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC08	Managerial Economics	HC	3	1	0	4
HC09	International Business	HC	3	1	0	4
SC07	Management of Social Enterprises	SC	3	1	0	4
SC08	Organizational Behavior	SC	3	1	0	4
SC09	Entrepreneurship Development	SC	3	1	0	4
SC10	Elective Group A: Business Taxation Paper1: Goods and Services Tax and Customs Duty	SC	3	1	0	4
SC11	Elective Group B: Financial Accounting Paper 1: Contemporary Areas of Financial Accounting	SC	3	1	0	4
SC12	Elective Group C: Financial Management Paper1: Strategic Financial Management	SC	3	1	0	4
SC13	Elective Group D: Human Resource Management Paper1: Strategic Management of Human Resources	SC	3	1	0	4
SC014	Elective Group E: Management Accounting Paper: Marginal Costing and Decision Making	SC	3	1	0	4

**FOURTH SEMESTER – M.COM**

Sl. No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC10	International Accounting	HC	3	1	0	4
HC11	Operations Research	HC	3	1	0	4
SC15	Foreign Exchange Management	SC	3	1	0	4
SC16	International Financial Management	SC	3	1	0	4
SC17	Project Work	SC	3	1	0	4
SC18	Elective Group A: Business Taxation Paper 2: Corporate Tax Law and Planning	SC	3	1	0	4
SC19	Elective Group B: Financial Accounting Paper 2: International Financial Reporting Standards	SC	3	1	0	4
SC20	Elective Group C: Financial Management Paper 2: Financial Derivatives	SC	3	1	0	4
SC21	Elective Group D: Human Resource Management Paper 2: International Human Resource Management	SC	3	1	0	4
SC22	Elective Group E: Management Accounting Paper 2: Cost Management	SC	3	1	0	4

**ELECTIVE GROUPS:**

Any **TWO groups** from the available electives shall be selected by students at the commencement of the Semester. Once groups have been selected, no change in the selected groups will be allowed later. The department will announce at the end of the second semester, elective groups which will be offered during III and IV semesters depending on the availability of faculty members and the demand for electives.

**MINOR PROJECT WORK:**

A student in the fourth semester shall register for a project work which carries 4 credits. Workload for project work and tutorial class is 1 hour per batch of 4 students per week for the teacher. The students shall do field work and library work in the remaining 3 hours per week. Continuous assessment criteria for project work include:

Component-I (C-1): Periodic Progress and Progress Reports-15Marks

Component-II (C-2): Results of Work and draft report-15 Marks

Component-III (C-3): Final Viva-voce and Project Report Evaluation-70 Marks.  
The project Reports evaluation is for 50 Marks and the Viva-voce examination is for 20 Marks

## **Programme Outcomes**

**PO1:** Enhance the in-depth knowledge on various fields of business and commerce such as Accounting, International Accounting, Financial derivatives, Business Environment, international business, Research Methodology and Tax planning etc.,

**PO2:** Provide practical knowledge to deal with the day-to-day activities of the business by using the techniques like industrial visit, internship, case study analysis, field visit, role play etc.,

**PO3:** Inculcate the knowledge of Application of information technology in the field of Commerce.

**PO4:** Educate the students on business ethics, values and responsibility of business towards society to contribute to the society at large.

**PO5:** Encourage the students to develop interest in the area of Research.

**PO6:** Build the strong communication skills and interpersonal skills among the students.

**PO7:** Build team spirit among the students to face the real-life situations in their career.

**PO8:** Imparting career enhancement skills by providing training in various competitive exams.

## M.COM SYLLABUS

### FIRST SEMESTER

#### HC 01: BUSINESS COMMUNICATION

**Total Credits: 4 per week**

**Credit Pattern: 3:1:0**

**No of hours: 5**

#### 1. Course Description:

The course covers the various aspects of communication which will enable the students to equip themselves to effectively communicate both in personal life and in business. These aspects include a decent knowledge on the process of communication, forms of communication, effective writing skills, effective oral and digital presentation skills which is most vital in today's business scenarios.

#### 2. Course Objectives:

This course subject will help the students;

- To learn various aspects of business communication and communication skills
- To familiarize with the mechanics of writing
- To communicate in English precisely and effectively through oral and written form
- To learn the presentation skills required in business communication

#### 3. Course Contents:

**Module 1: Elements of Communication:** Meaning & Definition, Role, Communication Process–Importance of communication in business and management – Communication structure in organizations- Horizontal, Vertical, upward, downward, crosswise and spiral – Communication channels – Communication in conflict (Barriers)/tips to overcome the communication conflicts.

**Module 2: Verbal and Non-Verbal Forms of Communication:** Verbal; oral and written – Non-verbal; Kinesics, Paralinguistic, Proxemics and Chronemics.

Communication technology – overview, types of communication technology: Telephone, mobile phones, emails, teleconferencing, audio conferencing, video conferencing, webinar (Skype, zoom), etc.

**Module 3: Business Correspondence:** Introduction to business letters – Types of Business Letters –acknowledgement letters – recommendation letters – acceptance letters – sales letters – appreciation letters – correspondence through email for all the types of letters mentioned above.

Meeting notices – circulars – memo – public notices – agenda for a meeting – minutes of a meeting –inviting quotations – Request for Tenders (RFT) - Placing orders

**Module 4: Report writing and Presentation skills:** Business reports – types of reports structure of a report – specimen reports – Precise writing– summarizing skills.

Presentation skills – preparing text and slides – audience awareness – visual aids – making effective Power Point Presentation – physical appearance and posture – practicing and delivery of presentation – checklist for Power Point Presentation – Mock Presentations by students.

**COURSE OUTCOME:**

**CO 1:** Learn the communication structure in an organization

**CO 2:** Use of technology in various forms for business communication

**CO 3:** Draft various business letters and business reports

**CO 4:** Make effective presentations through oral and digital means

**Reference Books:**

4. Business Correspondence and report writing - R. C. Sharma and Krishna Mohan
5. Business Communication – Urmila Rai
6. Communication Skills – Sanjay Kumar
7. Business Communication – Meenakshi Raman

**HC02: CORPORATE GOVERNANCE AND BUSINESS ETHICS**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours: 5 per week**

**1. Course Description:**

The course provides coverage of concept of corporate governance, ethics, Corporate Social Responsibility and corporate governance in India and reforming of BOD and different Committees.

**2. Course Objectives:**

This course aims to;

1. Enable the students to understand the concept of corporate Governance
2. Help the students to know about Corporate Ethics and cultural influences
3. Acquire knowledge of Corporate Social Responsibility and Accountability
4. Gain information about the Corporate Governance reforming committee reports in India

**3. Pedagogy:**

The subject matter will be presented through lecture, class

discussion, student presentation, Guest lectures and laboratory experiences.

#### **4. Course Contents:**

**Module 1: Concept of Corporate Governance:** Its importance - Principles of corporate governance - OECD Principles of corporate governance, Theories of corporate governance, Agency theory and stewardship theory - Models of corporate governance around the world - Need for good corporate governance - Evolution of Corporate Governance in India

**Module 2: Corporate Management and Functions of Board Committees:** Management vs. Governance - internal constituents of the corporate governance - key managerial personnel (KMP); chairman - qualities of a chairman – powers - responsibilities and duties of a chairman - chief executive officer (CEO) - role and responsibilities of the CEO - separation of roles of chairman and CEO - CFO – manager - company secretary – auditor - **Statutory committees of board-** audit committee, remuneration committee - nomination committee - compliance **committee** - shareholders grievance committee - investor's relation committee - investment committee - risk management committee – other committees.

**Module 3: Regulatory framework of corporate governance: Corporate Governance committees** - Cadbury Committee on corporate governance, 1992 - Sarbanes-Oxley Act, 2002 - Kumar Mangalam Birla Committee, 1999 - Naresh Chandra Committee Report, 2002 - Narayana Murthy committee Report, 2003, Dr. J. J. Irani Committee Report on Company Law, 2005 (**Only highlights of committee reports**) - SEBI guidelines and clause 49 - reforms in the Companies Act; whistle blowing - whistleblower policy - Case studies.

**Module 4: Business Ethics and Corporate Social Responsibilities:** Concept – Importance - Principles of Business ethics - Arguments for and against business ethics - benefits of corporate ethics - techniques to improve ethical conduct of business - Ethics in functional areas of business-marketing - HRM - Accounting and auditing - Finance etc., **Corporate Social Responsibility:** Meaning - CSR models - corporate social challenges - corporate accountability - business and ecology - Sustainability Reporting - Case analysis.

#### **COURSE OUTCOME:**

CO1: Know the conceptual framework of corporate Governance around the World and in India,

CO2: Enhancing the knowledge on ethics in business and the code of conduct practiced



in various corporations.

CO3: Learn the efforts of governments and various committees in enacting good governance systems in Indian Corporations,

CO4: Realize the roles and responsibilities of CEO, CFO, Company Secretary and other key personnel

CO5: Identify and understand the various Corporate Social Responsibility activities taken up by the Indian corporate sector.

### **References:**

1. Business ethics by L.P. Hartman, TataMcGrawhill.
2. Business ethics by W.H.Shaw-(Thomson)7
3. Corporate management and Accountability by L.C. Gupta (McMillan Institute for FM and Research,Chennai-1974)
4. Strategic Management by Hill, Ireland and Horkisson(Thomson)
5. Business and society by Keith Davis (McGrawHill)
6. Corporate Governance by Kenneth Kim, John R. Nofsinger, Derek J Mohr, 2010 3/E, PrenticeHall

### **HC03: FINANCIAL MANAGEMENT**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours: 5 per week**

#### **1. Course Description:**

Financial management making assumes greater importance in maximizing value of an organization. This course is designed to focus on the analysis of three crucial long-term financial decisions- (1) Cash flow measurement, (2) Capital budgeting, (3) Cost of capital and, (4) Capital Structure. Risk analysis of capital budgeting decision is added as a special top

#### **2. Course Objectives:**

- To understand the various uses of finance.
- To familiarize oneself with the techniques used in financial management.
- To point out the importance of capital budgeting techniques in project evaluation.
- To describe the risk and uncertainty incorporated methods of project evaluation.

- To understand the importance and implications of various methods of measuring cost of capital.
- To understand and appreciate the risk and return implication of leverages.

### **3. Pedagogy:**

Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects. Analysis of leverage and dividend policies should be based on a sample of leading corporate organizations such as SENSEX companies, followed by seminar presentations and group discussions.

### **4. Course Contents:**

**Module 1: Capital Budgeting:** Importance – Challenges dependence and independence of cash flows in evaluating projects - Measures of risk and returns - NCF estimation DCF Techniques NPV vs. IRR Conflicts - Fisher's rate of intersection - Multiple IRRs – MIRR – Capital Rationing

**Module 2: Risk Analysis in Capital Budgeting:** Inflation in capital budgeting - real vs. nominal discount rates. Approaches to risk absorption - Expected Net Present Value (ENPV) - Payback method - Risk-Adjusted Discount rate - Use of Normal Distributions - Sensitivity analysis - Measurement of Project Risk- Risk analysis of Project Portfolios

**Module 3: Cost of Capital:** Long-term financing, Public issue of debt, Preferred stock and Common stock, Term loans - Cost of equity – Cost of preferred capital - Cost of debt- Cost of retained earnings – WACC- Marginal cost of capital - The CAPM approach - Adjusting WACC for risk.

**Module 4: Capital Structures Theories:** Traditional view vs MM hypothesis, MM position I & II - Capital structure designing in practice – EBIT- EPS analysis - the pecking order theory - Factors impacting leverage decision. Contemporary issues and challenges in Financial Management.

### **5. Course Outcome:**

CO1: Know the relativity of capital investment decisions and financial policies to business valuations.

CO2: Application of different methods of cost of capital to ascertain overall cost of capital of the firm,

CO3: Application of financial leverage to form long-term financial policies for business.

CO4: Ascertain common investment criteria and project cash flows associated with

corporate project evaluation.

#### **6. References:**

1. Financial Management and Policy: Van Horn; Prentice Hall of India.
2. Fundamentals of Financial Management: Brigham & Houston, Thomson Learning, Bombay.
3. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata McGraw Hill, 2000.
4. Financial Management and Policy: Text and Cases: V K Bhalla, Annual Publishers, 2002.
5. Financial Management: Chandra, Prasanna; TMH, New Delhi.
6. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore

### **HC04: BUSINESS RESEARCH METHODS**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours:5 per week**

**1. Course Description:** This course provides the coverage of business research methods, ethical issues in business research methods, research process, data collection methods, designing of questionnaire, various statistical tools like univariate and bivariate analysis and report writing.

**2. Course Objectives:** The course is envisaged to provide the student the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

**3. Pedagogy:** The lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content. This session focuses on student involvement and student driven content study. Identified groups of students make presentations and interact with both the faculty and the other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the students would undertake field exercises related to different aspects of the course contents.

#### **4. Course Contents:**

**Module: 1 Business Research:** Meaning – types - process of research- management problem - defining the research problem - formulating the research Hypothesis - developing the research proposals - research design

formulation - sampling design - planning and collecting the data for research - data analysis and interpretation - Research Application in business decisions - Features of good research study-Ethics in research, Plagiarism, Digital Technologies and falsifications.

Background to Research: Developing research questions-Research paradigms- Contributions of research to theory and practice-Importance of scientific research in business decision making - Types of research and research process

**Module: 2 Types of Business Research Design:** Exploratory and Conclusive Research Design Exploratory Research: Meaning, purpose – methods - secondary resource analysis, comprehensive case methods, expert opinion survey, focus group discussions - Conclusive research Design - Descriptive Research – Meaning - Types-cross sectional studies and longitudinal studies - Experimental research design-Meaning and classification of experimental designs - Pre experimental design, Quasi - experimental design – True experimental design, statistical experimental design - Observation Research – Meaning – Uses - Participation and Non-participation – Evaluation - Conducting an Observation study - Data collection.

**Literature Review:** Identifying - accessing and managing information and scholarly literature - Academic writing and referencing - Literature review development- Argumentation and synthesis

**Module: 3 Measurement and Data Collection:** Primary and Secondary data Primary data collection methods – Observations – survey - Interview and Questionnaire - Qualitative Techniques of data collection. Questionnaire design – Meaning - process of designing questionnaire - Secondary data –Sources- advantages and disadvantages Measurement and Scaling Techniques: Basic measurement scales-Nominal scale - Ordinal scale - Interval scale - Ratio scale. Attitude measurement scale - Likert's Scale - Semantic Differential Scale - Thurston scale - Multi-Dimensional Scale – Data Processing

Sampling: Concepts - Types of Sampling - Probability Sampling - simple random sampling, systematic sampling - stratified random sampling - cluster sampling -Non Probability Sampling-convenience sampling-Judgementsampling-snowballsampling - quota sampling - Errors in sampling

**Module: 4 Preparing the Data for Analysis:** Editing, Coding, Classification, Tabulation, Validation Analysis and Interpretation. Errors in Hypothesis Application of statistical tools for the analysis of data. Technology in research. Report writing and presentation of results: Importance of report writing, types of research report, report structure, guidelines for effective documentation.

### **Course Outcome:**

CO1: Identify the Research problems in the area of Business and Commerce

CO 2: Write a literature review that synthesizes and evaluates literature in a specific topic area to justify a research questions

CO 3: Apply appropriate research design and methods to address a specific research question and acknowledge the ethical implications of the research

CO 4: Develop a research proposal/research paper on the basis their study.

CO 5: Present and defend a research proposal/ research paper.

### **References:**

1. Business Research Methods, William G. Zikmund, The Dryden Press
2. Research for Development: A Practical Guide, Sophie Laws, VISTAAR Publications
3. Methodology in Social Research, Partha Nath Mukherjee, Sage Publications
4. Research Methodology –Concepts and Cases by Seepak Chawla and Neena Sodhi, Vikas Publications.

### **SC01: BUSINESS POLICY AND ENVIRONMENT**

**Total Credits: 4      Credit Pattern: 3:1:0      No of hours:5 per week**

#### **1. Course Description:**

This course provides the coverage of business as a social system, internal and external environment, business ethics, social responsibility and business policy.

#### **2. Course objectives:**

The objective of this course is to provide the student the knowledge about various factors which influence in business environment. Importance of business

policy and different types of business policy. Some special acts relating to IPR, consumer protection act, Environmental protection act and National and International reform which affects current business policies.

### **3. Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

### **4. Course Contents:**

**Module 1: Introduction:** Business in a social system; Concept and Nature and significance of business environment - Need to study business environment - Elements of Business Environment- internal environment and external environment- Economic- political-socio-cultural-Technological environment; Environmental analysis–Techniques Government - Business Interface - Changing Dimensions of Indian Business – Case studies

#### **Module 2: Legal Aspect of Business:**

Law relating to Intellectual Property -Concept and development of intellectual property law in India; patents, trademarks and copyrights; Competition Act, 2002 -Consumer protection in India- Consumer Protection Act, 2018 - rights of consumers - consumer disputes redressal agencies - Law relating to prevention and control of air pollution and water pollution - Environment (Protection) Act, 1986 - national green tribunal – case studies

**Module 3: Business Policy:** Importance of business policy - essentials of business policy classification or business policy - Production policy, Product Liability clause - personnel policy - Financial policy - Marketing Policy - Case studies.

**Module 4: Globalization and WTO;** Make in India policy - objectives and features - Financial inclusion policy - Business incubators - meaning definition – types - services of incubators - stages of incubation - Sun-rise sectors of India Economy- Challenges of Indian economy - Recent trends-Anti globalization wave – Reasons - US protectionism policies – Brexit – Globalised business order and emerging business policies - case studies

### **Course Outcomes:**

**CO1.** Learn the dynamics of the business environment from a competitive and economic perspective.

**CO2.** Depict the various provisions relating to Intellectual property rights and its implementation of law in India.

**CO3.** Know the legal framework that regulates Consumer Protection Act 2018.

**CO4.** Outline the different types of sunrise sectors in India.

**CO5.** Portray the different stages of incubation center working in India.

**References:**

1. Awasthappa, K. (2014). Essentials of Business environment. New Delhi: Himalaya Publishing House.
2. Cherunilam, F. (2014). Business Environment: Text and Cases. New Delhi: Himalaya Publishing House.
3. Ghosh, P.K. & Kapoor, G.K. (2000). Business Policy and Environment. New Delhi: S. Chand and Sons.
4. Singh, S. (2013). Environmental Policy in India. New Delhi: IIPA.
5. RudarDutt and Sundaram (2005). Indian Economy. New Delhi: S. Chand and Sons.
6. Dasgupta, A. & Sengupta. (1998). Government & Business. New Delhi: Allied Book Agency.
7. Misra, S.K. and Puri, V.K. (2004). Economic Environment of Business. New Delhi: Himalaya Publishing House.
8. Bare Act on Competition Law
9. Bare Act on Consumer Protection Law
10. Bare Act on Pollution Control and Environmental Protection

**SC 02 : MARKETING MANAGEMENT**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours: 5 per week**

**1. Course Descriptions:**

This course provides the coverage of concept of marketing, marketing concepts, marketing planning, market segmentation, online marketing etc.

**2. Course Objective:**

This course provides the coverage of concept of marketing, marketing concepts, marketing planning, market segmentation, online marketing etc.

**3. Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course contents.

**4. Course Contents**

**Module 1: Marketing Concepts and Tools:** Meaning and definition of marketing –scope of marketing-core marketing concepts –evaluation of

marketing concepts and its stages – objectives of marketing – building customer satisfaction, value and retention. Understanding the value philosophy -direct marketing vis-à-vis on-line marketing – advantages and dis-advantages of direct marketing and online marketing -Major channels of Direct Marketing – Marketing in 21st century –e-commerce

**Module 2: Scanning the Marketing Environment:** Analysis of needs and trends in macro-environment –classification of macro environment-classification of macro environmental factors. Global Marketing Environment and Global Marketing Economy - Marketing environment of India - Marketing Intelligence system - Marketing Research system.

**Module 3: Market-oriented Strategic Planning** - Corporate and division strategic planning – business strategic planning - Price or differentiation oriented strategies - Stages of New product development

**Module 4: Developing Marketing Strategies** - Developing and communicating a positioning strategy - differentiation tools, product life cycle marketing strategies - designing competitive strategies - Positioning the product - Product line decisions - brand decisions - pricing decisions - promotion decisions and channel decisions

**Course Outcomes:**

- CO1. Learn the importance of how demographic, cultural and institutional factors shape the global marketing environment
- CO2. Depict various methods through which a firm can promote its products in markets and be able to make all the necessary decisions needed for promoting the product in markets.
- CO3. Develop self-leadership strategies to enhance personal and professional effectiveness.
- CO4. Figure out the implications of current trends in social media marketing and emerging marketing trends.
- CO5. Portray decisions related to designing channel as well as physical distribution systems for making available the products in the markets.

**References:**

1. Philip Kotler, Marketing Management, PHI , NewDelhi.
2. RajanSaxena, Marketing Management, TMH , NewDelhi.



3. Stanton, Fundamental s of Marketing, TMH, New Delhi.
4. Gandhi, Marketing: A Managerial introduction, TMH, New Delhi,  
Marketing: Paul Baines, Chris Fill and Kelly Page, Oxford University Press, 2nd Edition, 2011.

### **SC03: ADVANCED AUDITING**

**Total Credits: 4**

**CreditPattern:3:1:0**

**No of hours:5 per week**

#### **1. Course Description:**

This paper is to educate the present auditing practices, conceptual understanding, different terminologies, International Auditing practices, comparison with Indian Auditing practices. To know leading & Top Auditing Firms and its importance, to learn Auditing and Digitalization, Indian Standards on Auditing (SA), major scams in India and its impact on economy of the Country.

#### **2. Course Objectives:**

After completion of the course the students should capable with:

- a) To understand the conceptual ideology of auditing and its practices.
- b) To know the importance of auditing with different accounting practices.
- c) To compare the national auditing practices with international auditing principles.
- d) To have a detailed knowledge on Auditing Standards and its uses.
- e) To evaluate impact of auditing on the Indian & global economy and its contribution for the economic development.

#### **3. Pedagogy:**

The course content is covered class room lecture, students' interaction/seminar, case discussion, major scams and work out the practical insight of auditing issues, challenges as an auditor and also visiting companies for practical exposure. Practical Works: Auditing, Standards, Practice Manuals, Leading and pending cases on auditing issues, on-line auditing methods, proper scrutiny and verification of accounting for best auditing practices.

#### **4. Course Contents:**

**Module 1: Introduction** - Objectives of Auditing, Different Types of Auditing - Auditor - Qualification, Qualities, Rights and Duties, Ethics in auditing, Audit of Auditors, Rotation of Auditors - Computerized Environment - Auditing and Digitalization, Audit Programme - Internal Check and Internal Control -

Government Accounting - Professional Accounting - Auditing Boards - GAAS, CAG, PCAOB case studies

### **Module 2: Auditing Standards and Audit Procedures**

**Auditing Standards** - Generally Accepted Auditing Standards - Introductory Matters SA 100-199 - General Principles and Responsibilities SA 200-299 - General Activities SA 1200 - Auditor Communications SA 260 - Quality Control for an Audit of Financial Statements - Statements SA 220 and Guidance Notes - Case studies

**Audit Procedures** - Audit Planning and Risk Assessment SA 300-499 - Auditing Internal Control Over Financial Reporting - Audit Procedures in Response to Risks – Nature – Timing - and Extent - Auditor's Responsibilities Regarding Supplemental and Other Information - Concluding Audit Procedures, Post-Audit Matters - Case Studies

**Module-3: Audit Reports** - Auditor Reporting SA 700-799 - Reporting on Audits of Financial Statements - Other Reporting Topics - Matters Relating to Filings Under Federal Securities Laws - Other Matters Associated with Audits (SA 6101, SA 6105, SA 6110, SA 6115) - Standards on Quality Control (SQC's) - Standards on Auditing (SAs) - Audit Committee and Corporate Governance - Audit of Limited Companies Schedule III of Companies Act 2013 - Environmental Auditing, Audit Data Analytics - Case Studies - Leading & Top Auditing Firms –Case studies.

**Module: 4: Audit Regulation and Laws** - CAG Recommendations, Hierarchy of Audit regulations in India, Investigation, Forensic Audit - Peer and Quality Review - Auditing Software – Winman – SAP - Audit related Penalties - Imprisonment and Prosecution - Rethinking of Audit - International Auditing Practices - Comparison with Indian Auditing practices - Indian Standards on Auditing (SA) - Major Scams in India and its Impact on Economy of the Country - Case Studies - Kingston Cotton Mill Company 1896 – Sahara and Subratha Rai Case Study.

### **Course Outcomes**

CO-1: Knowing the Indian Auditing Standards and Audit Procedures.

CO-2: Learning the auditing practice of different sectors.

CO-3: Preparation of audit report as per CARO 2016.

CO-4: Practice of audit through online.

## References:

1. A Hand Book of Practical Auditing – by B.N. Tandon, S. Sundhara bahu & S Sudharsnam, Publisher: S.Chand Publishing, New Delhi.
2. Advanced Auditing and Professional Ethics – ICAI, <https://www.icaai.org/Auditing Standard>
3. Internal Audit Practice from A to Z, Patrick Onwura Nzechukwu, Book Store, <https://bookstore.theiia.org/>
4. Advanced Auditing & Professional Ethics, By CAPanakjGarg,
5. Simplified Approach to Advanced Auditing and Professional Ethics by Vikas Oswal
6. <https://www.cag.gov.in/content/audit-regulations>
7. <https://www.aicpa.org/research/standards/auditattest/sas.html>
8. <https://www.investopedia.com/terms/g/gaas.asp>
9. <https://www.dummies.com/business/accounting/auditing/generally-accepted-auditing-standards/>

## SECOND SEMESTER

### HC05: CAPITAL MARKET INSTRUMENTS

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours:5 per week**

#### 1. Course Description:

Capital markets in recent times are flooded with new and innovative instruments enhancing vibrancy and volume of capital markets. Every advanced programme in commerce should consist of a course in analysis and evaluation of various instruments traded in capital markets today.

#### 2. Course Objectives:

- To understand about the capital market, its operations and various instruments for investment
- To evaluate various financial instruments like stock, bond and debentures
- To understand various concepts and terminologies used in derivatives.
- To evaluate various financial derivatives such as forwards, futures, options, financial swaps, credit derivatives etc.

#### 3. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content. Tutorials include writing of assignments,

Case study discussions, and seminar presentations.

#### **4. Course Contents:**

**Module 1: Introduction to Capital Market** - Basics of Indian Financial Markets- Classification-Money Market - Capital Market - Capital Market Instruments- Innovations in capital markets, Unit Linked Insurance Plans, Contemporary issues and challenges in Fixed Income security market, case studies.

**Module 2: Valuations** – Valuation of Stocks - Dividends Growth Model - Variable growth model – Bonds and Debentures – Types - Valuation of Bonds and Debentures - Convertible Debentures – ADRs - GDRs – Basic features – Benefits to issuing Company – ETFs - Meaning and Importance.

**Module 3: Derivatives** – Origin - growth and Types of Derivatives – Benefits of Derivatives Market – Forwards and Futures – Basic Features – Classification of Futures- Role of Futures Market – Pricing of Forwards and Futures-Margins – Hedging Using Futures Contract

**Module 4: Options and Swaps** - Types of Options Contracts – Options Pricing - Options payoff Diagrams - Options Market in India – Swaps – Meaning – Currency Swaps – Interest Rate Swaps

#### **5. Course Outcomes:**

CO-1: learning conceptual and practical knowledge on Capital market and its operations in India

CO-2: Valuation of financial securities like bond, debenture and stocks.

CO-3: Mechanism and application of forwards/futures, options, financial swaps.

CO-4: Learn online trading mechanism of derivatives instruments.

#### **6. References:-**

1. Capital Market Instruments – By G. Kotreshwar, Chandana Publications (2014),Mysore
2. Financial Derivatives – By G.Kotreshwar, Chandana Publications (2014),Mysore
3. Financial Derivatives – By Gupta(PHI)
4. Introduction to Futures and Options Markets – By John Hull(PHI)
5. Derivatives – By D.A.Dubofsky and T.W.Miller(Oxford)

## **HC06: STATISTICS FOR BUSINESS DECISIONS**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours:5 per week**

### **1. Course Description:**

The course comprises of probability theories, sampling techniques, time series analysis and multivariate analysis.

### **2. Course Objectives:**

The aim of this course is to enable a student to have knowledge about application of time series analysis, probability theory and sampling in different areas of commerce, Testing of Hypothesis and application of multiple correlation and regression analysis.

### **3. Pedagogy:**

Class room teaching of basic statistical models shall be followed by solving problems involving business applications. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

### **4. Course Contents:**

**Module 1: Time Series Analysis:** Variations in time series – Cyclical - seasonal and regular variations; Trend analysis - Application of time series analysis forecasting Measure of Trend - Method of least squares and Measure of seasonal Indices case studies

**Module 2: Probability Theory and Theoretical Distributions:** Meaning – terminology - types and rules - Random variables and use of expected value in decision making- Binomial, Poisson and Normal probability distributions and their characteristics and applications in business decisions case studies

**Module 3: Sampling:** Meaning of sample and population – Probability and non-probability of sampling – Use of random digits to choose random samples- Sampling from normal and non- normal populations – The Central limit theorem - Use of sampling in business decisions.

- a. Testing of hypothesis Small and Large sample Tests - Statistical Inference: Estimation and test of hypothesis: Finite and infinite population, Random sample, parameter, statistic,

sampling distribution of statistic, standard error and its utility. Estimation : Point and interval estimates, meaning of confidence interval. Statistical Hypothesis, null and alternative, simple and composite hypotheses, sample space, parameter space, critical region, two types of errors, level of significance and size of a test, power of a test, one-tailed and two-tailed tests.

**b. Large sample tests:**

Tests for single mean, equality of two means, single proportion and equality of two proportions.

**c. Small sample tests:**

- i. Sampling distribution- Chi-square, t-distributions (definitions through p.d.f.), features.
- ii. Chi-square test for single variance, testing goodness of fit and Independence of attributes in (2\*2) contingency tables, Yates' correction for continuity.
- iii. single mean, Equality of two means (Independent and Dependent Samples)

**Module: 4 Preparing the Data for Analysis:** Editing, Coding, Classification, Tabulation, Validation Analysis and Interpretation. Errors in Hypothesis Parametric and Non Parametric Test: T-Test, Z-Test, F-Test, U-Test, K-W Test - Statistical Analysis: Bivariate Analysis Multivariate Analysis - ANOVA: One-Way and Two Way Classification - Technology in research.

Test of significance- Report writing and presentation of results: Importance of report writing, types of research report, report structure, guidelines for effective documentation. Case studies.

**Course Outcomes**

CO 1: Development of logical reasoning ability in students.

CO 2: Knowledge about the applicability of various parametric and non-parametric tests for analysis of data.

CO 3: Ability to use SPSS to solve statistical problems.

CO 4: Ability to make decisions under uncertain business situations through analysis.

**References:**

1. Statistics for Business and Economics: Wonnacott and Wonnacott Wiley Publications
2. Econometrics: Wonnacott and Wonnacott Wiley Publications

3. Statistics: Sanchetti and Kapoor
4. Statistical Analysis for Decision Making: Morris Hamber
5. Statistics for Management: Richard Livin and David Robin
6. Statistical Methods: S.P. Gupta

### **HC 07: PORTFOLIO MANAGEMENT**

**Total Credits: 4**  
**hours: 5**

**Credit Pattern: 3:1:0**

**No of**

#### **1. Course Description:**

Portfolio analysis and management is a course in financial management. This includes portfolio investment analysis, risk analysis and optimal combinations of securities which lead to create effective return on investment.

#### **2. Course objectives:**

- To provide an overview of various avenues for investment and portfolio management
- To provide an overview of market efficiency and evaluate market efficiency
- To understand about fundamental and technical analysis
- To evaluate various portfolio theories and model like Markowitz Sharpe index and CAPM
- To evaluate portfolio performance using various measures

**3. Pedagogy:** Students must work out assigned individual topics, present seminars and participate in case studies or group discussions.

#### **4. Course contents:**

**Module 1: Efficient Market Concept** - Random walk, Levels of efficiency – Weak – semi - strong and strong - Techniques for measuring efficiency - Empirical tests – Behavioral Finance -Case Study.

**Module 2: Fundamental and Technical Analysis**- economic analysis - Industry analysis - Company analysis - Forecasting company earnings - Valuation of companies - Market indicators - Forecasting individual stock performance – Techniques - Types of charts - Dow Theory - Relative strength - Contrary opinion - Moving average - Conference index - Trading volume - Concept of depth - breadth and resilience of the market -Case Study.

**Module 3: Portfolio Analysis** – Theory and Practices – Risk Analysis – Types

of Risks – Risk Management –Diversification of risk – Analysis of risk –Risk measurement - Markowitz risks return optimization - Capital Asset Pricing Model - Index models and Arbitrage pricing theory and multifactor models of risk and return- Case Study.

**Module4: Portfolio Performance Evaluation** - Mutual funds - Geometric mean return – Sharpe - Treynor and Jensen’s performance measures - Optimal portfolio selection importance of computer data analysis of security analysis and portfolio analysis Case Study.

### **Course Outcomes**

CO-1: Know the various investment avenues available for investment and assess the risk and return associated with investments alternatives.

CO-2: Application of fundamental and technical analysis for security valuation

CO-3: Enhance the knowledge in various theories of portfolio, construction and performance evaluation of portfolios

CO-4: Acquire the practical knowledge on online trading of different financial securities

### **References:**

1. Portfolio Analysis and Management –Ballad
2. Modern Portfolio Theory and Investment Analysis – Edwin J. Elton and Martin J.Grubor.
3. Security Analysis and Portfolio Management – Fisher andGordon
4. Security Analysis and Portfolio Management – V. A.Avdhani
5. Financial Engineering: A complete guide to financial innovation – Marshal /Bansal
6. Security Analysis and Portfolio Management – S. Kevin

## **SC04: COMPUTER APPLICATIONS IN COMMERCE**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours: 5 per week**

### **1. Course Description:**

This course is designed to provide knowledge and skills in computer applications in commerce. It focuses on computer applications in Accounting, Finance, Taxation-GST, Statistics and Operations Research.

### **2. Course Objectives:**



The objective of the course is to enable students to understand computer applications in Accounting, Finance, online trading, online banking and online submission of income tax, indirect tax returns and XBRL applications in accounting. SPSS applications in statistical analysis and Operations Research.

### **3. Pedagogy:**

Lectures, assignments, presentation, case analysis, online demonstrations and computer practical sessions

### **4. Course Contents:**

**Module1: Computer Applications in Financial Accounting:** Features of Tally ERP.9. Setting up a new company and creating Masters in Tally ERP9 - DataManagementsecurity levels and controls - Technological advantages of Tally.ERP9 - Role of XBRL in Business Reporting - Fundamentals of XBRL. Features of XBRL software - **Evolution of extensible Business Reporting Language (XBRL)** - Commercial & Industrial Taxonomy of MCA - Instance Document - **Filling of Financial statements using XBRL Software** - Analysis of XBRL financial statements

**Module 2: Computer Applications in Financial Management and Taxation:** Using MS Excel to solve financial management problems- Present Value - Future Value - NPV etc - Online Trading of Securities - Online Banking - Filing of Online Application for PAN and TAN - Online submission of Income Tax Returns – Form 49 A From 49 AA Form 49 B, and TDS Return - E-filing of indirect taxes return –GST.

**Module 3: Computer Applications in Statistical Analysis:** Features of SPSS - Creating files and data entry in SPSS - Preparation of frequency tables and graphs - Computation and interpretation of Mean - Standard Deviation - Standard Error -Simple and multiple correlation – regression - Analysis of variance - t-Test - Chi-SquareTest.

**Module 4: Computer Applications in Operations Research:** Mathematical formulation of Linear Programming and Integer Programming problems and solve them using computer software

#### **Computer Lab Practicals:**

1. Computation of Present Value, Future Value, Net Present Value using MSExcel.Filing of online application for PAN,TAN.
2. Online submission of Income Tax Returns and Indirect Tax Returns.

3. E-filing of indirect taxes return –GST.
4. Online Banking
5. Online Trading.
6. Completing accounting cycle using Tally ERP9.
7. Online submission of Financial Statements usingXBRL
8. Computation of descriptive statistics, correlation, regression usingSPSS.
9. Solving Linear Programming and Integer Programming problems.

### **Course Outcomes:**

**CO1:** The application of accounting software for preparation of financial statements by using tally ERP.9.

**CO2:** Application of capital budgeting techniques such as NPV, IRR, PV etc., by using MS-Excel.

**CO3:** Analyze the research data by using SPSS software.

**CO4:** Filing of income tax return Forms and TDS Return and E-filing of indirect taxes return and filing of online application for PAN and TAN.

**CO5:** Preparation of financial report by using XBRL.

### **4. References:**

1. Tally.ERP 9 Essentials, 2009, Tally Solutions Pvt.Ltd.
2. Mastering Financial Modeling-AlastairDay.
3. [www.xbrl.org](http://www.xbrl.org).
4. [www.iasb.org](http://www.iasb.org).
5. [www.spss.org](http://www.spss.org)
6. [www.rbi.org](http://www.rbi.org).
7. [www.incometax.india.gov.in](http://www.incometax.india.gov.in).
8. [www.xbrl.icaai.org](http://www.xbrl.icaai.org).
9. [www.mca.gov.in](http://www.mca.gov.in)
10. [www. bse.org.nse.org.sebi.org](http://www.bse.org.nse.org.sebi.org).
11. Goods and Services Tax –by Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Dr. S.K.Batra, Sahitya PublicationsAgra.

## **SC 05: STRATEGIC MANAGEMENT**

**Total Credits:4**

**CreditPattern:3:1:0**

**No of hours:5 per week**

### **1. Course Description:**

This course provides the coverage of concept of strategic management, vision, mission and purpose of business definition, strategic analysis and choice

strategic implementation and evaluation.

## 2. Course Objectives:

- To integrate the knowledge of functional areas of management.
- To help students to learn formulate and implement strategy.
- To evaluate the influence of internal and external factors in policy formulation.
- To understand importance of review of strategies before implementation and its evaluation.
- To expose students to various perspectives and concepts in the field of Strategic Management
- The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations.
- To help students develop skills for applying these concepts to the solution of business problems
- To help students master the analytical tools of strategic management

## 3. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

## 4. Course Contents:

**Module 1: Strategic Management:** An Introduction - Concept of strategic management – Characteristics of strategic management - Defining strategy - Strategy formulation - Stakeholders in business - Vision, mission and purpose - Business definition, objectives and goals – Environmental appraisal - Types of strategies - Guidelines for crafting successful business strategies - Tailoring strategy to fit specific industry, Strategy formulation in disruptive innovation, case studies.

**Module 2: Strategic Analysis and Choice:** Environmental Threat and Opportunity Profile(ETOP) - Organizational Capability Profile - Strategic Advantage Profile – Corporate Portfolio Analysis - SWOT Analysis - Synergy and Dysynergy – GAP Analysis - Porter's Five Forces Model of competition – McKinsey's 7s Framework - GE 9 Cell Model Distinctive competitiveness - Selection of matrix, Case Study.

**Module 3: Strategy Implementation:** Issues in implementation - Project implementation –Procedural implementation - Resource Allocation - Budgets - Organization Structure –Matching structure and strategy - Behavioral issues - Leadership style – Corporate culture - Values - Power - Social responsibilities – Ethics, Case Study.

**Module 4: Strategy Evaluation:** Importance - Symptoms of malfunctioning of strategy –Organization anarchies - Operations Control and Strategic Control - Measurement of performance - Analyzing variances - Role of organizational systems in evaluation,. New Business Models and strategies for Internet Economy - Shaping characteristics of Ecommerce environment -E-Commerce Business Model and Strategies– Internet Strategies for Traditional Business - Key success factors in E-Commerce, Case Study.

### **Course Outcome:**

CO1: Understand the basic concepts and principles of strategic management analyze the internal and external environment of business

CO2: Recognize the organizational strategies that are effective in the current business environment

CO3: Application of different strategic approaches to manage a business successfully in a global context.

CO4: Learn to construct their own strategy to start a business.

### **5. References:**

1. A concept of corporate planning-, RusselAckoff,Newyorkwiley
2. Business policy and strategic management- Tokyo, McGrawhill
3. Strategic Management-Text and Cases- V.S.P. Rao and V.Harikrishna
4. StrategicManagement-AzarKazmi
5. Strategic Management-FrancisCherunillam
6. Strategic Management-SubbaRao
7. Strategic Planning Formulation of Corporate Strategy -Ramaswamy
8. Strategic Management, 12th Ed. - Concepts and Cases - Arthur A. Thompson Jr. And A.J.Strickland
9. Management Policy and Strategic Management (Concepts, Skills and Practices R.M.Shrivastava
10. Strategic Management –Pearce
11. Strategy & Business Landscape -PankajGhemawat

## **SC 06: HUMAN RESOURCE MANAGEMENT**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours: 5 per week**

### **1. Course Descriptions:**

This course provides the coverage of concept of HRM, Human resources planning and procurement, human resource development and compensational and rewards system.

## 2. Course Objective:

The objective of this course is to provide the student the knowledge about human resources, their significance and managing them in organizations.

## 3. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

## 4. Course Contents:

**Module 1: Introduction:** Human resource management – concepts - significance – objectives – scope – functions – changing role of Human Resource Manager - Need for studying HRM – Emerging trends in HRM - Human Resource Development (HRD) concept – scope – objectives - HRD techniques.

**Module2: Human Resources Planning and Procurement;** Human resource planning

- Importance – objectives - factors affecting HRP – requisites for successful HRP- Job analysis – methods - Purposes – Job description – Job specification - Job evaluation – Process and methods of Job evaluation - Job design approaches and process of Job design - factors affecting Job design, Recruitment – source of recruitment – factors governing recruitments, and recruitment process. Selection - process –interview

**Module3: Human Resource Development:** Meaning-concepts of HRD - Objectives of training-organization of training programme – methods - advantages and limitation soft raining and development- Evaluation of training programme – HRD for total quality management - Transfer policy - Promotion policy and Transfer. Demotion and Discipline- consequences of indiscipline – disciplinary Procedure - Career Planning and Development. Case studies

**Module 4: Compensation/Rewards System:** Significance of reward system in business organization. Employee motivation; Compensation system in practice - systems of promoting -factors determining employee compensation and rewards-dearness allowance - employee benefits-bonus - laws on wages, bonus and social Security - managerial compensation. Performance Appraisal: concepts - objectives philosophy and process of performance appraisal system -

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360 Degree performance appraisal system. E – HRM, Big data and HR Analytics, Artificial Intelligence Core and HRM Practices.HR Practices in Sunrise sector. Case studies.

**Course Outcome:**

- CO1: Understanding of the concept, functions and process of human resource management.
- CO2: Provide practical knowledge on preparation of job description and job specification.
- CO3: Enhance the practical knowledge on human resource planning in an organization.
- CO4: Design and formulate various HRM processes such as Recruitment, Selection, Training, Development, Performance appraisals.
- CO5: Understanding of compensation and reward system adopted in an organization.
- CO6: Understanding the adoption of E-HRM practices in an organization.

**References:**

1. Human Resource Management: Strategies and Action-Armstrong
2. Human Resource Management -Dr.Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Personnel Management - EdwinPhillip
5. Human Resources Management—L.M.Prasa

**OE01: STOCK MARKETS AND INVESTEMENT DECISIONS**

**TotalCredits:4**

**CreditPattern:3:1:0**

**No of hours:5 per week**

**1. Course Description:**

Stock markets are more popular today as they provide a wonderful opportunity to the general public to invest their savings. This course provides the coverage of fundamentals of stock markets, indices, instruments and trading in stocks and shares including DEMAT Account.

**2. Course Objectives:**

The course is designed to meet the expectations of non-commercial graduates and intended to help students to:

**3. Course Objectives:**

The course is designed to meet the expectations of non-commercial graduates and intended to help students to:

1. Comprehend the role of stock markets as an avenue for investments.
2. Understand the different types of stock market instruments.
3. Competent the basics relating to trading in stocks.
4. Understand the fundamentals of indices such as SENSEX and NIFTY

### **3. Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content. Tutorials include writing assignments and visits to stock exchanges.

### **4. Course Contents:**

**Module 1: Stock Markets:** Meaning - History- Functions of Stock Exchange - Leading Stock Exchanges in India - NSE and BSE - Role of SEBI - Investor's Protection – Grievance Redressal

**Module 2: Stock Market Instruments** - Short Term and Long Term Instruments – Shares - Types of Shares – Debentures - Types of debentures - Bonds - Types of Bonds - Benefits of Investments in Stocks - Stock v/s Debenture - Case studies

**Module 3: Trading in Stock Market:** Trading Mechanism - PAN Card, Speculation- Types of Speculation - Advantages and Drawbacks of Speculation - DEMAT Account - Depository Services - NSDL - CSDL Brokers- Brokerage- Settlement Procedure - Case studies – **Investors** – Brokers - Registration of brokers - Functions of brokers - kinds of broker Brokerage - Clearing house - Case Study.

**Module 4: Stock Market Indices and Risk Management:** SENSEX – NIFTY - SENSEX S&P - CNX - MID CAP - SMALL CAP - Large CAP - Factors impacting on indices - Recent changes in the Stock Market Volatilities- Risk Management – Systematic and Unsystematic risk, Case studies

## **Course Outcomes:**

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CO-1: Enhancing the knowledge on theoretical and practical concepts of Indian stock markets and Stock Market Instruments

CO-2: Understanding the Trading mechanism in stock market

CO-3: Analyze the Stock price movement using BSE-SENSEX and NSE-NIFTY as benchmark indices

CO-4: Learning online trading mechanism

**References:**

1. Capital Markets- By Dr. S. Guruswamy, Mcgraw Hill Publications.
2. Capital Market and Investment Management- By Dr. M.S. Khan, S.M. Farisal, Laxmi Publications, first edition.
3. Capital Market Instruments- By Dr. G. Kotreshwar, Chandana Publications, Mysore.
4. Equity Shares, Preferred Shares and Stock Market Indices- By Sunil, Parameswaran, Mcgraw Hill Publications.

## **THIRD SEMESTER**

### **HC 08: MANAGERIAL ECONOMICS**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours:5 per week**

**COURSE DESCRIPTION:**

This course covers the vital aspects of economic theory and its application in making decisions with respect to the price and output of a commodity, its demand forecasting and sales etc. The course also meticulously covers on the understanding of different market structures and competitions from the economics point of view.

**COURSE OBJECTIVES:**

- To integrate the basic concepts of economics with the tools of mathematics and statistics in order to analyze and make optimal business decisions
- To understand the concept of demand, demand forecasting
- To know the relationship between demand and supply
- To have an idea of market structures from the point of view of economics

**Module 1: Managerial Economics** – Introduction, Definition, nature and scope of managerial economics, Theory of the firm- goals of the firm, indifference curve analysis, and Equilibrium Analysis



**Module 2: Demand Analysis** - Concept of demand, determinants of demand, Law of demand, Exceptions to the law of demand, Elasticity of demand, types and measurement – Demand forecasting - Elasticity of Supply

**Module 3: Production and Cost Analysis** – Concepts, production function with one variable input - Law of Variable Proportions. Production functions with 2 variable inputs and Laws of returns to scale. Cost analysis: Concepts, Types of cost, Cost curves, Cost – Output Relationship in the short run and in the long run, LAC curve.

**Module 4: Market Structures** - Perfect Competition, Features, and Determination of price under perfect competition - Monopoly: Features, Pricing under monopoly. Price Discrimination Monopolistic Competition: Features, Pricing Under monopolistic competition, Product differentiation. Oligopoly: Features, Kinked demand Curve, Cartels, Price leadership.

### **COURSE OUTCOME:**

CO 1: Enhance the knowledge on theoretical concepts of Managerial economics

CO 2: Application of economics tools to analyse the demand for a commodity

CO 3: Make analysis of cost and production functions for a commodity

CO 4: Identify the different types of market structures

### **Reference Books**

- C K Renukarya ; Managerial Economics, Chethana Book House, Mysore, 1996
- Thomas, Christopher R & S Maurice ,Charles ;Managerial Economics – Concepts and Applications New Delhi: Tata McGraw-Hill Irwin, 2008.
- Hershey, Mark; Managerial Economics- An Integrative Approach Cengage Learning India Pvt. Ltd., Publications 2009
- Maddala, G S & Miller, Ellen; Micro Economics – Theory & Applications, Tata McGraw Hill Publications • Dominick Salvatore; Managerial Economics, Oxford University Press
- Mankiw, Gregory; Principles of Economics, Thomson South-Western
- Pindyck & Rubinfeld ; Microeconomics, Pearson 5th edition
- G. S. Gupta, Managerial Economics, Tata McGraw Hill Latest Edition
- Dwivedi, Managerial Economics, Vikas Pub., House Pvt., Ltd., 2002
- Das, Satya P, Micro Economics for Business, Sage Publishers, 2007
- Mulhearn, Chris, Howard R Vane, Economics for business, James Eden New York, Palgrave,2011

- W Bruce Allen, Managerial economics theory application and cases, Viva Books, New Delhi, 2010 Web Reference:

## **HC09: INTERNATIONAL BUSINESS**

**Total Credits: 4**

**Credit Pattern: 3:1:0**

**No of hours:5 per week**

### **1. Course Description:**

This course provides the coverage of international marketing, international trade, international global sourcing, international business environment, multinational corporations and India in the global setting.

### **2. Course Objectives:**

- To understand differentiation between domestic and international trade practices.
- To analyze various factors influencing international trade.
- To learn the contribution and role of GATT, WTO efforts in regulating international trade.
- To study economic integrations role in protecting domestic companies.
- To understand the implication of globalization on emerging economies.

### **3. Pedagogy:**

The course would be taught under LTP method. The lecture sessions are designed to be interactive with the student expected to come prepared with basic reading suggested before every session. The tutorial sessions are basically group exercises with each designated group handling a prescribed module for presentation and interaction, in a three-way interactive process. It basically involves preparing field reports and presenting them for plenary discussions.

### **4. Course Contents:**

**Module 1: Introduction:** Nature of International Business-players in International Business- Approaches and need for international Business, International Trade Theories. International Marketing-Trends in International Trade - Reasons for Going International - Global Sourcing and Production Sharing-International Orientations Internationalization Stages and Orientations-Growing Economic Power of Developing Countries-International Business Decision - Case Studies.

**Module 2: Regional Trade Blocks:** Trading Environment-Commodity Agreements – Unilateral, Bilateral and multilateral stages of Economic integration, Castes - State Trading and Growing Intra-Regional Trade - Other Regional Groupings - GATT / WTO - The Uruguay Round Evaluation –

UNCTAI – EFTA – LAFTA – EU – SAARC - World Bank - IMF and other trading blocks and common marketing for international business – case studies.

**Module 3: Multinational Corporations:** Definition -Organizational Structures - The Role of MNC's and Dominance of MNC's - India as a player in the International market place – its position and prospects - FDI & FII's in India - Code of Conduct - Multinationals in India - Case Studies.

**Module 4: India in the global setting and globalization of Indian business:** India an Emerging Market-India in the Global Trade- Liberalization and Integration with Global Economy - Foreign Trade Policy 2015-20 - Regulation and Promotion of Foreign Trade in India - Export promotion- Organizational set-up - incentives – EOUs - EPZs and SEZs - export houses and trading houses - an evaluation-One Borderone Road, - Case studies.

### **Course Outcome:**

- CO1: Identify the key aspects of international trade and calculate its potential gains to participating nations.
- CO2: Recognize the characteristics of foreign exchange markets
- CO3: Identify the different countries currency regimes around the world.
- CO4: Evaluate cross-border investment opportunities, and describe a multinational firm's decision-making process

### **References:**

1. WTO and Indian Economy:Chadha.G.K
2. International Business: New Trends:G.S.Batra&R.C.Dangwal
3. Global Marketing Strategies: Jean Pierre&H.DavidHennessay
4. International Marketing – SakOnkvisit and John J.Shaw
5. International Marketing – Philip Cateora and JohnGraham
6. International Business – By RogerBonnet
7. International Business - MichaelZinkata
8. International Business - Johnd.Daniels
9. International Business – RichardM.Shaffer
10. Restless Continent – MichaelWESley

## SC 07: MANAGEMENT OF SOCIAL ENTERPRISES

**TotalCredits:4**

**CreditPattern:3:1:0**

**No of hours:5 per week**

### 1. Course Description &Objective:

The course is structured to make the students familiar with the emerging form businesses, often referred to as Social Enterprise or Social Business. The course has a twofold objective – that of invoking the academic interest on social enterprises and of motivating youth to embrace social entrepreneurship as a professional choice. The course is structured to give adequate lead both in academic and professional terms, so that the participants of the course will have clarity in terms of how they need to go ahead if they choose to opt for social entrepreneurship for long time engagement.

### 2. Pedagogy:

The course work is based on Lecture and Tutorial methods. Case analysis will be extensively used as part of imparting knowledge about the functioning of social enterprises. Students are also expected to visit some social enterprises and make case studies on issues related to their management.

### 3. Course Contents:

**Module 1: Introduction:** - Concept of Social Entrepreneurship- Need for social entrepreneurship in developing economies- difference between economic and social entrepreneurship - Distinct features of social enterprises - Importance of social enterprises, Evolution of Social Enterprises - Economic and Social Rationale - Theoretical Perspectives on Social Enterprises -Forms Of Social Enterprises - Factors determining selection of forms of registration - Social Enterprises in India

**Module 2: Establishment:** – Incorporation, Resource mobilization – challenges and strategies - Strategy formulation – combining the social agenda with business interest - Legal environment for social enterprises

**Module 3: Human Resource Management:** Leadership in social enterprises and profit enterprises – similarities and differences - Leaders as social change agents to address social issues in India – nature - role and issues of governance; The workforce – finding the right mix of professional competence and social concern - retention strategies - career development- HR practices in social enterprises.

**Module 4: Operational Issues:** Building the clientele base - Relations with

Government and For-profit businesses - Appropriation of surplus - Management of Social Enterprises - Issues and Challenges - Issues of sustainability - expansion and diversification - Facilitating social change – case studies.

### **Course Outcomes:**

- CO1.** Demonstrate knowledge of concepts, practices, and challenges for social enterprises.
- CO2.** SWOT Analysis on social entrepreneurship and social innovation in India.
- CO3.** Idea generation and problem identification in social start-ups.
- CO4.** Recognize the challenges faced by social entrepreneurs in India

### **References:**

1. Understanding Social Enterprise: Theory and Practice, Rory-Ridley Duff and Mike Bull, Sage 2011.
2. Thomas Lyons, Understanding Social Entrepreneurship, Taylor and Francis Group, 2011
3. Martin Clark, The Social Entrepreneur Revolution: Doing Good by Making Money, Making Money by Doing Good, Marshall Cavendish Publishers, 2009.
4. Muhammed Yunus, Creating a World without Poverty: Social Businesses and the future of Capitalism, Public Affairs, New York, 2007.
5. Social Enterprise Knowledge Network, Effective Management of Social Enterprises, Harvard University, 2006.
6. Ethical Enterprise and Employment Network, Managing Social Enterprises – from startup to success, CRISIS, UK, 2007
7. Karl Birkholzer, The Role of Social Enterprise in Local Economic Development, EMES, 2009
7. Asian Development Bank, India Social Enterprise Landscape Report, ADB, 2012.

## **SC08: ORGANISATIONAL BEHAVIOUR**

**Total Credits:4**

**Credit Pattern:3:1:0**

**No of hours:5 per week**

### **1. Course Description:**

This course provides the coverage of scope of OB, different contributing discipline to OB, foundational of individual behavior, motivational theories and

foundations of group behavior.

## **2. Course Objectives:**

The objective of this course is to provide the knowledge about organizations structure, design, and culture, their constitution, motivational theories and the behaviour of individual and group members in organizations.

## **3. Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

## **4. Course Contents:**

**Module1: Introduction:** Meaning-Definitions and scope of organizational behavior – Fundamental Concepts of OB - Key elements of OB- people, Organizational structure, technology and environment; Historical development of Organizational Behavior-Model of Organizational Behavior. Contributing Disciplines to OB-Psychology-Sociology-social psychology- Anthropology- Political science; OB and Management-Comparative roles in organization;- Organizational structure Designs and Culture -Formal and Informal organization - Case studies.

**Module 2: Foundations of Individual Behavior:** Personal factors, Psychological factors - Organizational factors, Environmental factors - Personality - Personality determinants-personality traits – Authoritarianism - Locus of Control – Machiavellianism - Introversion and Extroversion - Achievement Orientation - Self- Esteem - Risk-taking, Self-Monitoring.- Theories of Personality; Learning – Theories of learning - Perception- meaning and definition, factors influencing perception – Attitudes - formation of attitudes, changing attitudes, attitudes and Job satisfaction – Values - Importance of Values - Sources of Values - Case studies.

**Module 3: Motivation:** The concept of Motivation - Early Theories of Motivation - Hierarchy of Needs theory - theory X and Theory Y; Hygiene theory; contemporary theories of motivation-ERG Theory-three needs theory - cognitive evaluation theory and others - Work stress - sources of stress - Stress Management – Case studies.

**Module 4: Foundations of Group Behavior:** Defining and classifying groups-group process-group tasks-cohesive groups - group dynamics -Leadership-nature and importance- functions styles - Communication: Nature and Types - Effective communication - Roles of Formal and Informal communication - Conflict

management - The process of conflict - Types of conflict - Functional and Dysfunctional conflict -Resolution of conflict - Case studies.

## **Course Outcomes:**

**CO1.** Comprehend the conceptual frame work of management and organizational behavior

**CO2.** Understanding the complexities associated with management of individual behavior and group behavior in the organization.

**CO3.** Application of various motivational theories in anchoring the behaviour of employees in an organization

**CO4.** Apply creative, critical and reflective thinking to address organizational opportunities and challenges.

## **References:**

1. Organisational Behaviour - Fred Luthans
2. Organisation Theory and Behaviour - V S P Rao and PS Narayana
3. Organisational Behaviour – K. Aswathappa
4. Human Behaviour at Work – Keith Devis
5. Organisational Theory and Behaviour- R. A. Sharma
6. Organisational Psychology – Schein, E.H.

## **SC09: ENTREPRENEURSHIP DEVELOPMENT**

**Total Credits:4**

**Credit Pattern:3:1:0**

**No of hours:5**

### **1. Course Description:**

The course will cover the characteristics of and types of entrepreneurs, identifying problems and opportunities, creative problem solving, developing a viable business model and entrepreneurial supporting system etc.

### **2. Course Objectives:**

- ❖ To familiarize the students with the concept and overview of entrepreneurship with a view to enhance entrepreneurial talent.
- ❖ To impart knowledge on the basics of entrepreneurial skills and competencies to provide the students with necessary inputs for creation of new ventures.

- ❖ To explore new vistas of entrepreneurship in 21st century environment to generate innovative business ideas.

### **3. Pedagogy:**

The subject matter will be presented through lecture, classroom discussion, workshops, special lecture programmes from industry experts, case study analysis and industrial visits.

### **4. Course Contents:**

**Module-1 Introduction:** Meaning of entrepreneur - Evolution of the concept - Types of Entrepreneur - Concept of Entrepreneurship Evolution of Entrepreneurship - Theories of Entrepreneurship - Stages in Entrepreneurial Process- Entrepreneurial Competencies - Role of Entrepreneurship in Economic Development - Factors affecting Entrepreneurship - Problems of Entrepreneurship in India- entrepreneurial policy – culture and entrepreneurship -Case Study.

**Module-2 Establishing Enterprises:** Generating new ideas - Entrepreneurial Motivation - Identifying the Business Opportunities - Business Plan -Meaning of business plan - Business plan process - Advantages of business planning - Marketing plan - Production/operations plan - Organization plan - Financial plan - Final Project Report with Feasibility Study - preparing a model project report for starting a new venture – case studies.

**Module -3 Institutions Supporting System:** Role of Government in promoting Entrepreneurship - A brief overview of financial institutions in India - Central level and state level institutions - SIDBI - NABARD - IDBI - SIDCO - Indian Institute of Entrepreneurship - DIC - Single Window - Latest Industrial Policy of Government of India- Start-up India- startups and climate for startups MUDRAScheme.

**Module -4 Managing the Enterprise:** Financial Management: Working Capital Management - Financial Planning & Control - Marketing Management - Marketing Plan & Control - CRM – Product Development & Marketing – Production Management: Inventory Control, Productivity, and Break Even Analysis – Human Resource Management: Manpower Planning – Labor Productivity – Industrial Relations. Success and failure stories of socialentrepreneurs.

### **Course Outcomes:**



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CO 1: Understanding the distinct entrepreneurial traits.

CO 2: Know the parameters to assess opportunities and constraints for new business ideas.

CO 3: Understand the systematic process to select and screen a business idea.

CO 4: Design strategies for successful implementation of ideas.

CO 5: Write a business plan.

CO 6: know the role of Central and State Government institutions in the development of Entrepreneurship in India.

### **References:**

1. Vasant Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, 2009.
2. Poornima M. Charantimath, 'Entrepreneurial Development And Small Business Enterprises', Pearson Education Licensee, New Delhi 2006.
3. Matthias Fink, Sascha Kraus, The Management of Small and Medium Enterprises, Routledge Studies in Small Business, 2009
4. S. Nagendra, V.S. Manjunath, "Entrepreneurship and Management", Pearson Education Licensee, New Delhi 2011.

## **SC10: ELECTIVE GROUP A-BUSINESS TAXATION PAPER1: GOODS AND SERVICES TAX AND CUSTOMS DUTY**

**Total Credits:4**

**Credit Pattern:3:1:0**

**No of hours:5**

### **1. Course Description:**

This paper is to educate the taxation students about Indian Tax System, its background, and its operation in the global competitive market. The importance and administration of the indirect taxes in the Indian market oriented economy and its role in achieving the objectives of modern welfare government and to evaluate the impact of GST in the present Indian Tax Scenario.

### **2. Course Objectives:**

- After completion of this course the students would be able:
- To provide an overview of GST, implementation and structure of GST in India
- To provide an understanding of levy, collection, valuation and input tax credit of GST
- To understand about GST audit
- To give an overview of customs duty and valuation of custom duty

### **3. Pedagogy:**

- 1) Lecture:
- 2) Tutorial and bridge class (for Non-taxstudents)
- 3) Live leading cases: pending and deciding in the high court and supremecourts.
- 4) Practical works: Tax planning, Tax management, filing of various tax returns and working as consultants and tax adviser for small companies nearby dealers and companies relating to GST and Customs

#### **4. Course Contents:**

**Module 1: INTRODUCTION TO GST** – Background- History- Constitutional Provision for Indian Tax System-structure of Indian Tax System-Different Types of Taxes- Taxes under Indirect tax- Structure of GST -Types of GST – CGST- SGST- IGST- UTGST - Tax as subsumed in GST - Tax is not subsumed in GST- GSTcouncil.

**Module 2: Taxes under GST-** Registration of GST - Levy and Incidence of GST-Rates and Schedules- GST on Exports-Imports and SEZ supplies- E-Commerce- Financial and related services-Value of supply- Input tax credit-Manner of distribution of credit by input service distributor - Recovery of credit distributed in excess- Payment of tax, interest, penalty and other accounts-Utilization of input tax credit.

**Module 3: Other Aspects under GST** – Tax invoice, Credit and Debit notes>Returns- Payment of tax- Assessment and audit- Appeals and revisions,

#### **Module4: Customs Duty:**

Customs Act-1962 and Rules- Regulations- Circulars and Notifications-Customs Tariff Act-and applicable Rules – authority for advanced ruling - Provisions for levy of Customs Duty- Types of Customs Duties- Basic Principles of Classification of Goods and Valuation of Goods- Special Provisions regarding Baggage, Goods Imported or Exported by Post- and Stores- Duty Draw-Back Schemes- Impact of GST on Customs Duty-Illustrative Problems on Customs Duty - CaseStudies.

### **Course Outcomes**

CO-1: Overview of Good and Services Tax system and structure in India.

CO-2: Practical application of levy, collection, valuation and ITC under GST

CO-3: Filing of online GST return

**References:**

1. Indirect Taxes- Law and Practice:V.S.Datey
2. Karnataka GSTManuals
3. GST ReadyReckoner
4. Bare Acts of Customs, Customs Tariff Acts,GST
5. Public Finance- B. P. Tyagi
6. Public Finance -Prof.H.Doltan
7. GST Bill/Act2016
8. CST Law and Practice-SSGupta
9. Basic of GST-Nitya Tax AssociationTaxman
10. GST Manual- TaxmanPublication
11. Indian GST for Begineers –JayaramHiregange and Deepak Rao
12. CA PracticalManuals
13. www.gstindia.com

**SC11: ELECTIVE GROUP B – FINANCIAL ACCOUNTING**

**PAPER-1: CONTEMPORARY AREAS OF FINANCIALACCOUNTING**

**TotalCredits:4**  
**hours:5**

**CreditPattern:3:1:0**

**No of**

**1. Course Description:**

This course focuses on contemporary areas of financial accounting which are likely to be of interest to a wide range of stakeholders including investors, employees, society, government agencies and public at large. The course provides the coverage of accounting for the interim, segment reporting, accounting for income taxes and goods and services tax, and fair value accounting.

**2. Course Objectives:**

The aim of this course to provide knowledge and skills relevant in accounting to the students on contemporary areas of financial accounting and to bring attitudinal changes to innovations in accounting and to develop professional knowledge and skills in contemporary areas

**3. Pedagogy:**

Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies is the integral part of instruction.

#### **4. Course Contents:**

**Module 1: Interim and Segment Reporting:** Meaning and relevance of Interim Financial Reporting and Segment Reporting – Recognition - measurement and disclosure requirements under Indian accounting standards - Problems and case study analysis

**Module 2: Accounting for Income tax:** Conceptual Framework of accounting for Income Tax by companies - Accounting for actual and deferred income tax - Journal Entries - ledger accounts and final accounts, Hybrid securities,

**Module 3: Accounting for Goods and Services Tax:** Conceptual framework of accounting for Goods and Services Tax by companies - Accounting for Output GST and Input GST credit - Journal Entries - ledger accounts and final accounts

**Module 4: Fair Value Accounting:** Definition and Relevance – Recognition - measurement and disclosure of fair value - Application of fair value in accounting - Problems and Case Study analysis

#### **Course Outcomes:**

CO 1: Know the measurement and disclosure of Interim Financial Reporting and Segment Reporting.

CO 2: Understand the accounting concept relating to levy of income tax

CO 3: Prepare accounting for Goods and Services Tax.

CO 4: Know and understand fair value and its applications in Accounting.

#### **References:**

1. Indian Accounting Standards.
2. International Financial Reporting Standards
3. Interim and Annual Financial Reports of Companies.
4. IT and GST filings of Companies.

Websites: [www.iasb.org](http://www.iasb.org).

[www.icaai.org](http://www.icaai.org).,

[www.mca.gov.in](http://www.mca.gov.in),

[www.xbrl.org](http://www.xbrl.org). [www.cbdt.org](http://www.cbdt.org).

### **SC 12 - ELECTIVE GROUP C: FINANCIAL MANAGEMENT PAPER 1: STRATEGIC FINANCIAL MANAGEMENT**

**TotalCredits:4**  
**hours:5**

**CreditPattern:3:1:0**

**No of**

### **1. Course description:**

Financial decisions need to be aligned with overall corporate strategy. This course is introduced to provide an interface of financial policy and strategic management process mainly focusing on financial restructuring, innovative financing strategies and risk management.

### **2. CourseObjectives:**

- To understand strategy formulation at different levels of organization and its importance.
- To understand synergy or value addition of being merged entity.
- To understand new investment avenues for investment.
- To understand the role of risk management in hedging risk.

### **3. Pedagogy:**

Method of instruction consists of lectures and tutorials. Lecture session focuses on providing analytical setting for basic financial strategies followed by case study/group discussions and seminar presentations.

### **4. Course Contents:**

**Module 1: Financial Policy and Strategic Planning** - Changing face of Financial Management - components of financial strategy - objectives and goals - strategic planning process – Corporate strategy, financial policy and shareholder value creation.

**Module 2: Expansion and Financial Restructuring:** Mergers and Amalgamations- corporate RESTRUCTURING - Types of corporate restructuring - Synergy from an acquisitions - and sources of synergy - calculating value of firm after acquisition - cost to stockholders from reduction in risk - the NPV of merger - defensive tactics - Takeover and Buyouts - angel investors and venture capitalists – case study.

**Module 3: Financing Strategy** - Hybrid securities namely convertible and non-convertible securities - Deep discount bonds - Secured premium notes - Private equity ANGEL INVESTMENT, VENTURECAPITAL

**Module 4: Real Options** Introduction - types of real options abandonment (NPV Method) – Expansion options (NPV method)- Expansion options (Risk Neutral Method)- Expansion options (Black-Scholes Model)-Investment Timing Options- (NPV Method and Black-ScholesModel)

### **Course Outcome:**

- Identify and assess the potential impact of emerging issues in the field of finance
- Understand the importance of risk management in strategic decision making
- Identify the drivers of mergers and acquisitions in India
- Enhance the knowledge by using the derivative instruments as a hedging tool .

### **References:**

1. An introduction to strategic Financial Management: Allen D. CIMA/  
Koganpage, London.
2. Financial Theory and corporate policy: Copeland T.E and J D Weston  
Addision westerly, NY.
3. Financial Decision Making: HamtonJone, PHI, New Delhi.
4. The Essence of mergers and Acquisitions: Sudarsanm, PS: prentice Hall of India,Hall.
5. Strategic Financial Management: PrasannaChandra.

### **SC13 - ELECTIVE GROUP D: HUMANRESOURCE MANAGEMENT PAPER1:**

#### **STRATEGIC MANAGEMENT OF HUMAN RESOURCES**

**TotalCredits:4**

**CreditPattern:3:1:0**

**No ofhours:5**

#### **1. Course Descriptions:**

This course provides the coverage of concept of strategic HRM, strategic human resources planning and procurement, human resource development and strategic compensational and rewards system.

#### **4. CourseObjective:**

The objective of this course is to provide the student the knowledge about human resources, their significance and managing them strategically in organizations.

#### **5. Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

#### **4. Course Contents:**

**Module – 1:** Strategic role of HRM, nature, need for SHRM, Aligning HR

strategy with corporate strategy – Vertical fit and horizontal fit – Benefits and short comings of SHRM - planning and implementing strategic HR policies, HR strategies to increase firm performance, Investment perspectives of HR- Investment consideration, investments in training and development, investment practices for improved retention, investments job secure work courses, non-traditional investment approaches. Change Management and knowledge management ( only concepts).

**Module–2:** Managing strategic organizational renewal- managing change and OD - instituting TQM programmes - creating team based organizations - HRE and BPR - flexible work arrangement- establishing strategic pay plans - determining period - establishing period - pricing managerial and professional jobs - compensation trends - objectives of international compensation - Approaches to international compensation - issues related to double taxation - cases

**Module -3:** Managing Global Human Resources - HR and the internationalization of business - improving international assignments through selections - training and maintaining international employees - developing international staff and multi-national teams

**Module -4:** Multi-national - global and transnational strategies - strategic alliances - sustainable global competitive advantage - globally competent managers location and production facilities- Repatriation process - current trends in SHRM, virtual teams, global inter dependence, Case Studies.

### **Course Outcomes:**

CO 1: Understand and discuss concepts of SHRM.

CO 2: Application of SHRM techniques in various organizational situations

CO 3: Evaluate the strengths and weaknesses of SHRM practices in organizations.

CO 4: Identify and assess ethical, environmental and/or sustainability considerations in SHRM decision-making and practice.

### **References**

1. Gary Deshler - Human Resource Management, PHI, NewDelhi-2003.
2. Charles R. Greer, Strategic Human Resource Management , Pearson Education,2003.
3. Luis R., GOMEZ Mejia, David B., Balkin,RobertL. Cardy, Managing Human Resources, PHI-2001.
4. Peter j. Dowling, Denice E. Walch, Randell S. Schuler, International Human

## **SC14 - ELECTIVE GROUP E: MANAGEMENT ACCOUNTING**

### **PAPER 1: MARGINAL COSTING AND DECISION MAKING**

**TotalCredits:4**

**CreditPattern:3:1:0**

**No ofhours:5**

#### **1. Course Description:**

This course provides the coverage of concept of cost behavior analysis, break even analysis, multi-product break even analysis, graphs, marginal costing and managerial decisions and direct costing.

#### **2. Course Objectives:**

- To understand various concepts and techniques used in cost marginal costing
- To provide an overview of marginal cost and applicability of marginal cost in various decision making areas
- To understand standard costing and analyses of various overhead variance
- To understand about cost audit standards and cost audit

#### **3. Pedagogy:**

Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Solving problems and evaluating decisions involving the financial and cost data of selected firms will be integral part of instruction.

#### **4. Course Contents:**

**Module 1:** Introduction: Meaning- terminology- Scope & Concepts- Cost Behavior Analysis- Break Even Analysis- Approaches of Break Even Analysis in relation to cost & revenue. Factors- Multiproduct Break Even Analysis- Assumptions Underlying Break Even Analysis- Limitations of Break Even Analysis- CaseStudies.

**Module 2: Contribution Concepts & Short term Profitability Analysis:** Profitability Analysis under Constrained Conditions- Profit- Volume Ratio & its Uses- Profit Volume Graphs – Case Studies.

**Module 3: Marginal Costing & Managerial Decisions:** Profit Planning- Pricing Decision

– Production Decision – Make or Buy Decision Joint & By-product Decision –



Distribution Cost Analysis – Case Studies

**Module 4: Standard Costing:** Objectives – Principles - Determination of Standards for Material – Labor - Direct Expenses & Overhead Costs-Variable and Fixed Costs-Case Studies. Variance Analyses: Material – Labor - and Overhead Variances - sales & Profit Variances - Disposition of Variances - Assessing the Significance of Standard Cost Variance - Standard Cost Accounting - Cost Audit standards - Case Studies

## Course Outcomes

CO-1: Application of tools and techniques of marginal costing in managerial decision making

CO-2: Practical knowledge on overhead analysis and its appropriate applicability

CO-3; Enhance knowledge on application of Costing standards in Cost Audits.

CO-4: Preparation of Break Even chart for taking managerial decisions

### 5. References:

1. Management Accountancy: J. Batty :ELBS
2. Cost Accounting- A Managerial Emphasis: C.T.Horngel
3. Cost Analysis for Management Decisions: M.R.S. Murthy : Tata McGrawHill
4. A Dictionary of Managerial Finance, G. Kotreshwar, Chandana Publications (2014), Mysore

## FOURTH SEMESTER

### HC 10: INTERNATIONAL ACCOUNTING

**TotalCredits:4**

**CreditPattern:3:1:0**

**No ofhours:5**

#### 1. CourseDescription:

This course is designed to provide a deeper understanding of international accounting issues related to global financial reporting. It focuses on major diversities and challenges of financial reporting in the global arena, harmonization and international financial reporting standards. It also covers accounting for foreign currency transactions and major translation methods. It focuses on main issues in international financial statementanalysis.

#### 2. CourseObjectives:

- To provide knowledge of International accounting practices in changing environment,
- To understand role of IFRS as a standard board to bring harmony in international accounting.
- To analyze difficulties in transaction entries with respect to companies exposure in different markets.
- To understand applicability of harmonization in MNC's through accounting practices
- To understand implication of XBRL in financial reporting across the world.

### **3. Pedagogy:**

Method of instruction consists of lectures, analysis of international financial statements, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of multi-national organizations will be integral part of instruction.

### **4. Course Contents:**

**Module 1: An Introduction to International Accounting:** Definition - need and scope of international accounting - Factors that contribute to accounting diversity at the international level - Harmonization of accounting - International Financial Reporting Standards - Ethical issues in international Accounting - Analysis of annual reports and case studies

**Module 2: Accounting for Foreign Exchange Rate Fluctuations:** An overview of foreign currency markets and exchange rates - Foreign exchange exposure-transaction, translation and operating - Accounting for foreign currency transaction-spot and forward foreign currency transactions - single-transaction approach and two-transaction approach - Functional versus reporting currency - Foreign currency translation methods- current rate method - current/non-current method - monetary/non-monetary method and temporal method - Problems and Case studyanalysis

**Module 3: International Transfer Pricing:** Evolution - meaning and objectives of transfer pricing - Major stakeholders affected by transfer pricing policies - Arm's Length price (ALP) - Steps in the process of computing ALP-ALP methods - Determinants of International Transfer Pricing - Comparable Uncontrolled price method (CUP)-Resale price method (RPM) - Cost Plus method (CPM) - Profit Split method(PSM) - Transaction Net margin method(TNMM).Problems and Analysis of Case Studies.

**Module 4: XBRL for International Financial Reporting:** Framework of extensible Business Reporting Language. International XBRL Taxonomy

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Architecture - the IFRS XBRL Taxonomy - the US GAAP XBRL taxonomy etc  
- XBRL implementation in countries around the world - Analysis of Case Studies.

## 5. Course Outcome:

CO1: Familiarize and understand the International Financial Reporting Standards (IAS or IFRS) and its application.

CO2: Application of different types of financial exposures in IFRS.

CO3: Enhance the knowledge on the Transfer Pricing policy in international business

CO4: Application of XBRL software in financial reporting.

## 6. References:

1. International Accounting by ShirinRathore, Prentice-Hall of India, NewDelhi
2. Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, NewDelhi.
3. Timothy Douplik and Hector Perera. International Accounting, 4th Edition, McGraw-Hill Education.2015
4. International Accounting: A User Perspective by Shahrokh M. Saudagaran, South- Western Thomson Learning,Australia.
5. International Accounting by A.K.DasMohapatra, Prentice-Hall of India, NewDelhi
6. The Analysis and use of Financial Statements by GerladI.White, AshwinipaulC.Sondhi and Dov Fried, John Wiley, NewYork.
7. The Economic Times, The Business Line and Financial Express dailypapers.
8. Journals on InternationalAccounting.
9. Websites: [www.iasb.org](http://www.iasb.org). [www.worldbank.org](http://www.worldbank.org).  
[www.unctad.org](http://www.unctad.org). etc.,[www.xbrl.org](http://www.xbrl.org).

## HC 11: OPERATIONS RESEARCH

**Total Credits:4**

**CreditPattern:4:1:0**

**No of hours:5**

### 1. Course Description:

The course Operations Research covers linear and integer programming, transportation and assignment problems and their applications in decision making in business.

## **2. Course Objectives:**

The objective of the course is to acquaint the students with the use of quantitative models in decision making.

## **3. Pedagogy:**

The lecture sessions focus on providing conceptual understanding and solving problems of the course content. Students would make presentations and interact with both the faculty and the other students during tutorial sessions.

## **4. Course Contents:**

**Module -1: Introduction to Operations Research:** Basics definition, scope, objectives, phases, models and limitations of Operations Research. Linear Programming Problem – Formulation of LPP - Graphical solution of LPP - Simplex Method

**Module -2: Transportation Problem.** Formulation – solution - unbalanced Transportation problem - Finding basic feasible solutions – Northwest corner rule - least cost method and Vogel’s approximation method - Optimality test: the stepping stone method and MODI method, **Assignment Model**–Formulation- Hungarian method for optimal solution- Solving unbalanced problem-

**Module –3: Sequencing Models.** Solution of Sequencing Problem – Processing n Jobs through 2 Machines – Processing n Jobs through 3 Machines – Processing 2 Jobs through m machines – Processing n Jobs through m Machines.

**Module- 4 : Game Theory.** Competitive games, rectangular game, saddle point - minimax (maximin) method of optimal strategies - value of the game - Solution of games with saddle points - dominance principle. Rectangular games without saddle point – mixed strategy for 2 X 2 games.

**Replacement Models-** Replacement of Items that deteriorates, whose maintenance costs increase with time without change in the money value - Replacement of items that fail suddenly: individual replacement policy

## **Course Outcomes:**

CO 1: Application of Linear Programming in cost minimization and profit maximization

CO 2: Conceptual knowledge and practical applications on Transportation and Assignments

CO 3: Understand the usage of game theory and Simulation for Solving Business Problems

CO4: Understand the applicability of replacement model in cost analysis

**References:**

1. Operations Research: Frederick S Hillier and Gerald J Lieberman, Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Operations Research- Theory and Applications: J.K.Sharma, Macmillan India Ltd. New Delhi.1997.
3. Operations Research – Applications and Algorithms: Wayne L. Winston, Thomson Learning, New Delhi.
4. Operations Research :Panneeraselvam, Prentice Hall of India, New Delhi.
5. Practical Problems in Operations Research: Chawla, Gupta and Sharma, KalyaniPublishers. New Delhi.
6. Principles of Operations Research with applications to ManagerialDecisions :HarveyM.Wagner, Prentice Hall of India.

**SC 15: FOREIGN EXCHANGE MANAGEMENT**

**TotalCredits:4**

**CreditPattern:3:1:0**

**No ofhours:5**

**1. CourseDescription:**

This course focuses on international financial environment, foreign exchange flows, foreign exchange markets and payments.

**2. CourseObjectives:**

The objective of this course is understand the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting in Indian context. The course enables the students to learn the basic skills required to be part of a foreign exchange division of any financial institution or state department.

**3. Pedagogy:**

The course is taught through the lecture and discussion mode. Practical exercises including actual calculation of exchange rates as well as interaction with foreign exchange divisions of banks would be part of the learning exercises.

**4. CourseContents:**

**Module -1:** International Monetary System, International Financial Markets- Currency basket, Currency convertibility –on capital account and current account. Foreign exchange reserve, Balance of payments, balance of trade, current account deficit, Need for effective FOREXmanagement.

**Module -2:** Foreign Exchange Markets and Foreign Exchange Rates - Spot and Forward Foreign Exchange Markets, Quotations and Market Rules, direct and indirect quotes, Hedging tools - Currency Forwards, Currency Options, Currency Futures, Currency Swaps - Principles of Exposure management – Hedging against foreign exchange exposure – Forward market – Future Market – Options market – Interest rate swap – Hedging through currency of invoicing – hedging through mixed currency invoicing – Country risk analysis.

**Module -3:** Foreign Exchange Rate Determination, Theories of Exchange Rate Determination, Fundamental International Parity Conditions – Purchasing Power and Interest Rate Parity, Covered Interest Parity, Forecasting Exchange Rates - Technical Forecasting, Time Series Modeling, Fundamental Forecasting.

**Module -4:** Foreign Exchange Management in India – FOREX reserve and its composition, Main provisions of FEMA and FCRA, Conservation of foreign exchange reserves, Rupee payment agreements.

### **Course Outcomes**

CO-1: Acquisition of conceptual knowledge on international monetary system

CO-2: Overview on FOREX management and FOREX reserve

CO-3: Application of hedging against foreign exchange exposure

CO-4: Forecasting foreign exchange rates using various techniques

### **References:**

1. Foreign Exchange: Concepts, Practice and Control, C. Jeevanandam, Sulthan Chand and Sons, 2016
2. Foreign Exchange Arithmetic, C. Jeevanandam, Sulthan Chand and Company, 2009
3. Foreign Exchange Management, Esha Sharma, Prime Student, 2015
4. Foreign Exchange Management, Subbulakshmi v, Seethapathi K, Institute of Chartered Financial Analyst, 2004
5. Foreign Trade and Foreign Exchange, O.P. Agarwal and P.K. Chaudhury, Himalaya Publishing House, 2015
6. Practitioner's Guide to Foreign Exchange Management, C.A. Sudha and G. Bhushan, Wolters Kluwer, 2016

## SC 16: INTERNATIONAL FINANCIAL MANAGEMENT

**TotalCredits:4**

**CreditPattern:3:1:0**

**No ofhours:5**

### 1. CourseDescription:

As there has been a significant increase in multinational corporate activities; multinational finance is an added dimension of every advanced course in the area of finance. Hence this course has been designed to highlight the important finance functions of an MNC operating in India.

### 2. CourseObjectives:

- To provide an overview of International Financial Environment
- To understand about foreign Exchange market and evaluate exchange rate
- To provide an overview of international capital budgeting and working capital management
- To provide an overview of international project appraisal

### 3. Pedagogy:

The lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content. This session focuses on student involved and student driven content study. Identified groups of students make presentations and interact with both the faculty and the other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the students would undertake field exercises related to different aspects of the course content.

### 4. CourseContents:

#### **Module-1: Environment of International Financial Management:**

Introduction - Multinational Enterprise and MNC financial management - Foreign Exchange Market- Participants - Determination of Exchange Rates - Balance of Payments and International Economic Linkages - The J curve- Impact of BOP position on Exchange rate - Arbitrage - types of arbitrage, triangular arbitrage, locational arbitrage and Covered interest arbitrage –

Parity Conditions - Purchasing Power Parity - Fishers effect - International Fishers effect and Interest rate parity.

#### **Module-2: Foreign Exchange Market: Function and structure of the FOREX markets**

- FOREX Market participants - Types of transactions and settlement dates - Exchange Rate quotations – Nominal - Real and Effective exchange rates -

determination of exchange rates in Spot markets - Exchange rates determination in Forward markets - Exchange rate behavior - Cross Rates - Arbitrage profit in FOREX markets - Swiftmechanism.

**Module- 3: International Capital budgeting and Multinational Working Capital Management:** Concept - Evaluation of a project - Factors affecting - Risk evaluation - Multinational Working Capital Management: Short-Term Financing; Financing Foreign Trade; Current Asset Management for the Multinational.

**Module- 4: International Project Appraisal:** Introduction- A review of the NPV approach - The Adjusted Present Value (APV) Framework- Project appraisal in the international context - Exchange Rate Risk and Cost of Capital – Options approach to Project appraisal – The practice of Cross-border Direct Investment Appraisal – InternationalJV's.

### **Course Outcomes**

CO-1: Enhance the knowledge on international financial environment.

CO-2: Understanding of Balance of Payment in Indian Scenario

CO-3: Practical approach on determination of foreign exchange rates

CO-4: Application of capital budgeting, cost of capital and working capital management in international transactions

### **References:**

1. Multinational Financial Management: Shapir, Prentice-Hall of India.
2. International Financial Management: Cheol S Eun and Bruce GResnick.
3. Managerial Finances: Weston andBrigham.
4. International Capital Budgeting- Prentice-: Buckley, Hall, India.
5. International Finance- Prentice : Buckley, Hall, India.
6. International Capital Budgeting: Adrian Buckley.

### **SC17: PROJECT WORK**

Project Work would be commenced fromthe beginningof the fourth semester. Work load for Project Work guidance is 1 hour per batch of 4 students per week. Allotment of Guides shall be made in the beginning of the third semester. Students should select the topic in consultation with the guide during the third



semester and complete the project in fourthsemester.

## **SC 18 - ELECTIVE GROUP A: BUSINESS TAXATION**

### **PAPER 1: CORPORATE TAX LAW AND PLANNING**

**TotalCredits:4**

**CreditPattern:3:1:0**

**No ofhours:5**

#### **1. CourseDescription:**

This course is focus on different heads of income, taxable in the hands of companies, computation of gross total income, deduction, exemptions, set off and carry forward of loss. Tax planning relating to various managerial decisions for reducing the tax burden, allocation of investments, and maximize the company wealth. As a tax consultant of the corporate tax laws of the company to give advice to the drawing officers regarding TDS, advance payment of tax and remittances of tax, for his employees.

#### **2. CourseObjectives:**

This course is intended to enable the students to:

- Understand the incidence based and residential status of the companies.
- Understand the different sources of income for corporate assesses.
- Analyze the basic principal of tax planning to reduce the tax burden of the company
- Understand the role of tax consultant relating to TDS, Advance payment of Tax, remittance of corporate income tax, preparation of various Forms.
- To understand assessment procedure and tax filing

#### **3. Pedagogy:**

The course content is covered class room lecture, remedial class for non-tax students, student seminar, case discussion, and work out the problem on the company problems as student, as consultant and as a tax authority and also visiting company and tax office for practical exposure.

#### **4. CourseContents:**

**Module 1: Introduction:** Definition of Company, Features and Types of Company - Indian Company - Domestic Company - Foreign Company - Widely-Held Company – Closely - Held Company - Residential Status of company - Tax Incidence - Corporate Tax Policy - Corporate Tax Revenue and Expenditure - MoR Statistics.

**Module 2: Computation of Taxable Income-** Computation of taxable income under different heads of income - House property - Profit and Gain from Business or Profession - Capital Gain and Income from Other Sources - Treatment of Corporate Loss - Carry Forward and Set-off of Losses - Deductions, Exemptions and Concessions from Gross Total Income - Sec-115JB - Minimum Alternative Tax - its importance and objectives - Simple calculation on Book Profit calculations -Case Studies.

**Module 3: Tax Planning-** Tax Avoidance and Tax Evasion, Mc. Dowell's Case - Tax planning with Dividend Policy - Bonus Shares, Tax Planning - Tax Management - Tax Planning with reference to specific managerial decisions- Make or Buy - Own or Lease - Purchase by Installment or by Hire – shut down or continue operations - tax planning relating to capital structure - International Taxation - Domestic Tax v/s International Tax - DTAA- Case studies.

**Module 4: Procedure for Assessment-** Assessment Types, Hierarchy of Tax Authority, Deduction of Tax at Source (TDS) and Collection of Tax at Source (TCS) - Remittance of Tax - Advance Payment of Tax (APT), Tax Returns – Refunds - Appeals and Revisions - Duties and Responsibilities of TDS Officer - Preparation and Issue of different forms for tax collection - FORM-16 and FORM 3CA, 3CB and 3CD - Case Studies.

## 5. Course Outcomes

CO-1: Knowing overview of Corporate tax system in India

CO-2: Exposure on practical approaches towards taxable income of the company

CO-3: Application of Income Tax rules in managerial decisions such as, Make or buy, dividend decisions, etc.

CO-4: Online Filing of returns for corporate assessee

## 6. References:

1. Direct Taxes: H.C. Mehrotra and Dr.S.P.Goyal Sahitya Bhavn NewDelhi.
2. Direct Taxes law and practice: Bhagavathi Prasad, Vishva Prakashana, NewDelhi.
3. Direct Taxes Aggarval P.K “Tax Planning for Companies” Hind Law Publishers, New Delhi.
4. Corporate Tax Planning and Management: Lakhotia, VisionPublishers.
5. Taxman’s Direct Tax Laws and Practice: Dr.Vinod K Singhania and

**SC 19 -ELECTIVE GROUP B: FINANCIAL ACCOUNTING PAPER 2:  
INTERNATIONAL FINANCIAL REPORTING STANDARDS**

**TotalCredits:4**

**CreditPattern:3:1:0**

**No ofhours:5**

**1. CourseDescription:**

The International Financial Reporting Standards (IFRS) issued by International Accounting Standards Board (IASB) are gaining recognition as Global Financial Reporting Standards. This course is designed to provide a deeper understanding of International Financial Reporting Standards issued by IASB.

**2. CourseObjectives:**

The aim of this course is to develop student's knowledge and understanding of the structure of the IASB, its conceptual framework and the main features of International Financial Reporting Standards.

**3. Pedagogy:**

Method of instruction consists of lectures, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of domestic and multi-national corporations will be integral part of instruction.

**4. CourseContents:**

**Module 1: International Accounting Standards Board:** The structure, vision and mission of IASB - The standard setting process - Adoption or convergence of IFRS in countries around the world

**Module 2: IFRS 1 to 6:** The main features of IFRS 1: First Time Adoption of IFRS - IFRS-2: Share Based Payments - IFRS 3: Business Combinations - IFRS 4: Non-current Assets held for sale and Discontinued operations - IFRS 6: Exploration for and evaluation of mineral resources.

**Module 3: IFRS 7 to 12:** The main features of IFRS 7: Financial Instruments: Disclosures - IFRS 8: Operating Segments - IFRS 9: Financial Instruments - IFRS 10: Consolidated financial statements - IFRS 11: Joint Arrangements and IFRS 12: Disclosure of Interests in Other Entities.

**Module 4: IFRS 13 to 17:** The main features of IFRS 13: Fair Value

Measurement - IFRS 14: Regulatory Deferral Accounts - IFRS 15: Revenue from contracts with customers IFRS 16: Leases and IFRS 17: Insurance Contracts.

### **Course outcomes:**

CO 1: Overview on the structure of IASB

CO 2: Know the analysis of the accounting and disclosure requirements under IFRS.

CO 3: Understand the similarities and differences between IFRS framework and Ind-AS

CO 4: Understand the approach to restate and interpret the financial statements as per IFRS.

### **References:**

1. IFRS Part A and Part B, Taxmann Publications Pvt. Ltd., New Delhi, 2011.
2. IFRS: A Practical Approach by Jasmine Kaur, Tata McGraw Hill Education Private Ltd., New Delhi, 2011.
3. Wiley IFRS 2010: Interpretation and Application of International Financial Reporting Standards, by Barry J. Epstein, Eva K. Jermakowicz, John Wiley Publications, 2010
4. Financial Accounting: IFRS Edition, 1st Edition by Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, John Wiley Publications, 2010.
5. The Vest Pocket IFRS by Steven M. Bragg by John Wiley Publications, 2010
6. [www.iasb.org](http://www.iasb.org)
7. [www.mca.gov.in](http://www.mca.gov.in)
8. [www.icaai.org](http://www.icaai.org)
9. [www.globalreporting.org](http://www.globalreporting.org).

## **SC 20 -ELECTIVE GROUP C: FINANCIAL MANAGEMENT**

### **PAPER 2: FINANCIAL DERIVATIVES**

**TotalCredits:4**

**CreditPattern:3:1:0**

**No ofhours:5**

#### **1. CourseDescription:**

The course is designed to provide basic knowledge about risk management and the new instruments of capital market i.e., financial derivatives used for managing risk. It mainly comprises of a description of the concepts of risk management, forwards/futures, options and swaps along with the trading mechanics and pricing of these instruments.

## **2. Course Objectives:**

- To understand role and importance of risk management in hedging market and unsystematic risks.
- To understand the new evolution of commodities market in capital market.
- To critically understand and appreciate the role of derivatives market.
- To understand different valuation models to determine premium of options contract.
- To describe the role of swaps to hedge interest rate and currency risk.

## **3. Pedagogy:**

Class room teaching of basic derivative concepts shall be followed by a series of individual seminar presentations, group seminars, discussions and case study analysis relating to futures, options and swaps. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

## **4. Course Contents:**

**Module 1: Introduction to Derivatives:** forwards - Futures - options – swaps - trading mechanisms - Exchanges - Clearing house - structure and operations - regulatory framework - Floor brokers - Initiating trade - and Liquidating or Future position.

**Module 2: Future and Forward Contracts:** Structure of future and forward contracts financial futures - Valuation of forward and future prices - Margins - Initial margins - Variation margins Stock index futures - Valuation of stock index futures - Index futures - hedging using stock index future contracts - Adjusting Beta of a portfolio using stock - Interest rate futures and currency futures.

**Module 3: Options: Trading in Options** –factors impacting Option Prices - Pricing of Options - Models of valuation - Binomial and Black-Scholes model Option pricing - The Greeks.

**Module 4: Swaps: Evolution** - Types of Swaps-Currency Swaps-Interest Rate Swaps - Designing Currency and Interest Rate Swaps - Valuation of Swaps.

## **Course Outcomes:**

CO1 Understand the various financial derivative instruments such as options, futures, swaps and other derivative securities.

CO2 Application of derivative instruments in managing the risk of investing and hedging activity at the individual and the corporate level.

CO3 Comprehend the economic environment in which derivative instruments operate.

CO4 Employ theoretical valuation methods to pricing of financial derivative instruments by using different valuation models

**References:**

1. Introduction to Futures and Options Markets – By John Hull(PHI)
2. Derivatives – By D.A.Dubofsky and T.W.Miller(Oxford)
3. Futures and Options – By Edwards and Ma (McGrawHill)
4. Investments – William Sharpe and others; Bowdie and others
5. Futures and Options by Vohra and Bagri

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**SC 20 -ELECTIVE GROUP D: HUMAN RESOURCE MANAGEMENT PAPER 2:  
INTERNATIONAL HUMAN RESOURCE MANAGEMENT**

**Total Credits:4**

**Credit Pattern:3:1:0**

**No of hours:5**

**1. Course Descriptions:**

This course provides the coverage of concept of IHRM, Human resources planning and procurement, human resource development and compensational and rewards system in the context of internationalization.

**2. Course Objective:**

The objective of this course is to provide the student the knowledge about acquiring human resources, their significance and managing them in multi-national organizations.

**3. Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

**Module 1:** Nature of international Human Resource Management (HRM) - approaches to HRM differences between domestic HRM and IHRM - challenges

of globalization and managing resources - Role of information technology in IHRM. Models of IHRM- Matching model - Harvard Model - Contextual Model, and 5P Model European Model - Role of culture in International HRMHR practices in Japan, US, Europe and India- Country and Regional Cultures - Country Culture versus MNE Culture - Culture and employee management issues/ impact of Country culture on IHRM

**Module2:** Human Resource Planning in HRM: recruitment and selection issues in staff selection of expatriates - Training and development - expatriate training - developing international staff and multinational teams.

**Module 3:** Performance Management: Factors associated with individual performance and appraisal criteria used for performance appraisal of international employees – appraisal of host country nationals. Compensation - objectives of international compensation approaches of international compensation. Issues and challenges in international performance management - country specific performance management practices.

**Module 4:** Expatriate Failure: Causes of failure, Repatriation - Repatriation process. Labor relations – Key issues in international relations –strategic choices before firms - strategic choices before unions –union tactics.

Course Outcomes:

CO 1: Demonstrate an understanding of key terms, theories/concepts and practices within the field of IHRM

CO 2: Develop and ability to undertake qualitative and quantitative research and apply this knowledge in the context of an independently constructed work

CO 3: Identify and appreciate the significance of ethical issues in HR practices and the management of people in the workplace.

CO 4: Critically appraise the impact of cultural and contextual factors in shaping human resource practices in MNCs

**References:**

- 1, International Human Resource management –Pipparely, paperback 2011.
2. Principles of HRM—George W. BOhalandarScott.A Snell. November,2016.
3. Fundamentals of HRM , Person , Garry dessler, October,2016.

4. HRM , John M.Ivancevich, Indian Edition.
5. Human Resource Development, D.K. Bhattacharya, Himalaya publishing house ,2015.

## **SC21 - ELECTIVE GROUP E: MANAGEMENT ACCOUNTING**

### **PAPER 2: COST MANAGEMENT**

**Total Credits:4**

**Credit Pattern:3:1:0**

**No of hours:5**

#### **1. Course Description:**

This course provides the coverage of a broader framework of various tools and strategies used for cost management and control.

#### **2. Course Objectives:**

The course is aimed at helping the students to:

- To understand the scope and need for cost control and management.
- To provide an understanding the basic cost control and management tools.
- Understand the importance of statistical tools and operation research in cost control and management

#### **3. Pedagogy:**

Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests.

#### **4. Course Contents:**

**Module 1:** Cost Management-Nature; Cost Management System; Cost Management; Components of CM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

**Module 2:** Pricing Strategies- Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.

**Module 3:** Designing Costing Systems for Job and Process Oriented manufacturing environments – Cost Estimation and Regression Analysis – and cost volume profit Analysis.



**Module 4:** Application of Operation Research and Statistical Tools in cost management: Linear Programming, Network Analysis, Assignment, Transportation and Time Series Analysis- Time series analysis including moving totals and averages.

### Course Outcomes

At the end of the course, the students will be able to know:

**CO-1:** Application of tools and techniques in activity based cost for managerial decision

**CO-2:** Practical approaches on cost volume profit analysis

**CO-3;** Theoretical and practical approaches on various Pricing strategies

**CO-3:** Application of operation research and statistical tools in cost management

### References:

1. Cost Management: A strategic Emphasis, Blocher, Chen, Lin McGraw Hill
2. Welsh, Glenn A.: Profit, Planning and Control (prentice Hall)
3. Standard Costing: J. Batty
4. Cost Analysis for Management Decisions: M.R.S. Murthy, Tata McGraw Hill
5. Managerial Accounting: Calvin Engler, Irwin Publication
6. Cost Accounting A Managerial Emphasis: Charles T Horngren, Srikant, PHI.
7. Advanced Management Accounting: Robert S Kaplan Anthony A. Alkinson Prentice Hall of India, New Delhi
8. Management & Cost Accounting: Cohn Drury International Thomson Business Press
9. Principles & Practices of Cost Accounting: Ashish K. Bhattacharya A. H. Wheeler Publisher
10. Quantitative Techniques in Management: N.D. Vohra Tata McGraw Hill Book Co. Ltd.
11. Cost Management strategy for business decision: Ronald Hilton and Michal Maher, 3rd Editions, Macgraw Hill.

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