



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

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

**POST GRADUATION WING**

**Pooja Bhagavat Memorial Mahajana Education Centre**

**Affiliated to the University of Mysore**

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

**DEPARTMENT OF STUDIES IN COMMERCE**

**STRUCTURE AND SYLLABUS**

**2022-23**

DOS IN COMMERCE

CHOICE-BASED CREDIT SYSTEM

**(TO BE IMPLEMENTED FROM THE ACADEMIC YEAR 2022-2023)**  
**MASTER OF COMMERCE (M.Com)**

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

<b>I – IV Semester</b>	<b>Hard Core</b>		<b>Soft Core</b>		<b>Open Elective</b>		<b>Total</b>	
	<b>Numbers</b>	<b>Credits</b>	<b>Numbers</b>	<b>Credits</b>	<b>Numbers</b>	<b>Credits</b>	<b>Numbers</b>	<b>Credits</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>

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

<b>Semesters</b>	<b>Hard Core Course</b>		<b>Soft Core Course</b>		<b>Open Elective Course</b>		<b>Total</b>	
	<b>Numbers</b>	<b>Credits</b>	<b>Numbers</b>	<b>Credits</b>	<b>Numbers</b>	<b>Credits</b>	<b>Numbers</b>	<b>Credits</b>
<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>

**I SEMESTER – M.COM**

<b>Sl. No.</b>	<b>Title of the Course</b>	<b>Hard Core/ Soft Core/ Open Elective</b>	<b>Number of Credits</b>			
			<b>L</b>	<b>T</b>	<b>P</b>	<b>Total</b>
HC01	Advanced Accounting	HC	3	1	0	<b>4</b>
HC02	Financial Management	HC	3	1	0	<b>4</b>
HC03	Marketing Management	HC	3	1	0	<b>4</b>
HC04	Human Resource Management	HC	3	1	0	<b>4</b>
SC01	International Business Environment	SC	3	1	0	<b>4</b>
SC02	Statistics for Business Decisions	SC	3	1	0	<b>4</b>
SC03	Advanced Auditing	SC	3	1	0	<b>4</b>

## II SEMESTER – M.COM

Sl.No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC05	Organizational Behaviour	HC	3	1	0	4
HC06	Corporate Governance	HC	3	1	0	4
HC07	International Business	HC	3	1	0	4
SC04	Capital Market Instruments	SC	3	1	0	4
SC05	Services Marketing	SC	3	1	0	4
SC06	Portfolio Management	SC	3	1	0	4
SC07	Management Information System	SC	3	1	0	4
OE01	Stock Markets and Investment Decisions	OE	3	1	0	4
OE02	Management of Enterprises	OE	3	1	0	4

## III SEMESTER – M.COM

Sl.No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC08	Business Research Methods	HC	3	1	0	4
HC09	Operations Research	HC	3	1	0	4
SC08	Entrepreneurship Development	SC	3	1	0	4
SC09	International Human Resource Management	SC	3	1	0	4
SC10	International Financial Management	SC	3	1	0	4
SC11	Project Management					
SC12	Elective Group A: Business Taxation Paper1: Goods and Services Tax and Customs Duty	SC	3	1	0	4

SC13	Elective Group B: Financial Accounting Paper 1: Accounting for Special Transactions	SC	3	1	0	<b>4</b>
SC14	Elective Group C: Financial Management Paper1: Corporate Restructuring	SC	3	1	0	<b>4</b>
SC015	Elective Group D: Human Resource Management Paper1:Strategic Management of Human Resources	SC	3	1	0	<b>4</b>
SC016	Elective Group E:Management Accounting Paper: Marginal Costing and Decision Making	SC	3	1	0	<b>4</b>

#### IV 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	<b>4</b>
HC11	Strategic Management	HC	3	1	0	<b>4</b>
SC17	Foreign Exchange Management	SC	3	1	0	<b>4</b>
SC18	Project Work	SC	3	1	0	<b>4</b>
SC19	Elective Group A: Business Taxation Paper 2: Corporate Tax Law and Planning	SC	3	1	0	<b>4</b>
SC20	Elective Group B: Financial Accounting Paper 2 Contemporary Areas of Financial Accounting	SC	3	1	0	<b>4</b>
SC21	Elective Group C: Financial Management Paper 2: Financial Derivatives	SC	3	1	0	<b>4</b>

SC22	Elective Group D: Human Resource Management Paper 2: Industrial Relations and Collective Bargaining	SC	3	1	0	<b>4</b>
SC23	Elective Group E: Management Accounting Paper 2: Cost Management	SC	3	1	0	<b>4</b>

### **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 that carries 4 credits. The 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 15 Marks

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

## **Program Outcomes**

**PO1:** Enhance the in-depth knowledge of 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 an industrial visit, internship, case study analysis, field visit, role play, etc.,

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

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

**PO5:** Encourage the students to develop an interest in 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**

## **I SEMESTER**

### **ADVANCED ACCOUNTING**

**Total Credits: 4 per week**

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

**No of hours: 5**

**Course Description:** This course provides detailed insight into Indian accounting standards, Indian Accounting Standards Board, stages and process of standards settings by ICAI in India, Ind AS on general, assets liabilities, impacting and disclosures of financial statements along with compliance and applicability of accounting standards in India.

**Pedagogy:** Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on conceptual understanding on Indian accounting standards, Indian Accounting Standard Board and Financial Disclosures and Reporting. Tutorial session helps understand practical aspects of Indian accounting standards.

#### **Course Objectives:**

This course will help the students

- To learn concept of Indian Accounting Standards Board and accounting standard setting process.
- To know theoretical and practical concept of Indian accounting standards
- To learn financial disclosures and accounting reporting

#### **Course Contents**

**Module-1:Accounting Standards:** Objectives, Benefits, Scope- Accounting Bodies-International Accounting Standards Board- Institute of Chartered Accountants of India-Accounting Standards Boards (IASB)- Financial Accounting Standards Board's (FASB)- Stages and Process of

Standards settings in India- Accounting Standards issued by ICAI- Compliance and Applicability of Accounting Standards in India.

**Module-2: Ind AS on General and Assets of Financial Statements:**

AS 1 Presentation of Financial Statement- AS 2 Inventories- AS 7 Statement of Cash Flow- AS 8 Disclosure- AS 11 Construction Contracts- - AS 16 Property Plant and Equipment- AS 17 Lease- - AS 23 Borrowing Cost- AS-33 Earning Per Share. AS 36 Impairments of Assets- AS 38 Intangible Assets- AS 116 Lease

**Module-3: Ind AS on Liabilities, Impacting and Disclosures in Financial statement:**

AS 12 Income Taxes- AS 19 Employee Benefits- AS 21 The Effects of Changes in Foreign Exchange Rates- AS 33 Earning Per Share.

**Module-4: Financial Disclosures and Reporting:**

Objectives and Concepts- Developments on Financial Reporting Objectives- True Blood Report, Corporate Report- Stamp Report- Corporate Annual Report- Segment Reporting and Interim Financial Reporting.

**Course Outcome:**

CO1: Provides detailed insight into various Indian accounting standards

CO2: Stages and process of standards settings by ICAI in India along with compliance and applicability of accounting standards in India.

CO3: Understand the difference between Accounting Standard, IFRS, IASB and FASB and also gain knowledge on Convergence of Indian Accounting Standards with IFRS

CO4: Understand financial disclosures and preparation of accounting reporting.

**References**

Indian Accounting Standards- Asish K Bhattacharjee- Tata Mc Graw Hill.

Taxman Accounting Standards- Rawat D S- Taxmann Publication



Accounting Standards- Vijayakumar M.P -Snow White Publication  
Corporate Financial Reporting Theory and Practice - Jawaharlal- Taxman  
Publication

### **Skill Development**

- Select any two accounting standards and prepare detailed report by considering theoretical and practical aspect the selected standard.
- Visit any organisation, prepare financial disclosures and accounting report based on Indian accounting standards.

## **HC02: 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:** Introduction-scope of capital budgeting– Discounted and Non-Discounted cashflow techniques- NCF estimation project evaluation- 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 analysis - Expected Net Present Value (ENPV) - Payback method - Risk-Adjusted Discount rate - Use of Normal Distributions - Sensitivity analysis - Measurement of Project Risk- Risk analysis in Project Proposals.

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

**Module 4: Capital Structures Theories:** Relevance and Irrelevance Theories-Optimal capital structure theory- MM proposition I &II - EBIT-EPS analysis –Leverage analysis- the pecking order theory - Factors impacting leverage decision. Contemporary issues and challenges in Financial Management.

### **Skill Development:**

- **Preparation of project proposal with budget and cash flow analysis.**
- **Collection of financial reports and analysis of capital structure.**

- **Visit financial and non-banking financial institutions to identify sources and cost of funds.**

### **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 the 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 with associated corporate project evaluation.

### **References:**

1. Financial Management and Policy: Text and Cases: V K Bhalla, Annual Publishers, 2002.
2. Financial Management: Chandra, Prasanna; TMH, New Delhi.
3. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore Financial Management: Sudarshan Reddy
4. Financial Management: Shashi K Gupta, R K Sharma

## **SC 03: MARKETING MANAGEMENT**

**Total Credits: 4**

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

**No of hours: 5 Per Week**

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

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

#### **1. Course Objective:**

The objective of this course is to provide the student the knowledge about marketing and its significance and managing them in organizations.

#### **2. Pedagogy:**

The teaching method comprises lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting

for select aspects of the course contents, field visits conducting market surveys.

### **3. Course Contents :**

**Module 1: Marketing Concepts and Tools:** Introduction to Marketing-- Evaluation of marketing concepts and its stages – objectives of marketing – Scope of marketing - Core concepts of marketing — Building Customer Satisfaction, Value and Retention. Understanding the Value Philosophy - Direct Marketing Vis-À-Vis Digital Marketing: Online Marketing – Advantages and Dis-Advantages of Direct Marketing and Online Marketing - Major channels of Direct Marketing – Marketing in 21st century –E-Commerce- Case studies.

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

**Module 3: Market-oriented Strategic Planning** - Corporate and Division Strategic Planning – Business Strategic Planning - Elements of Marketing Mix Strategy -Price or Differentiation-Oriented Strategies - Stages of New Product Development- - Case Studies.

**Module 4: Developing Marketing Strategies** - Product Life Cycle - Marketing Strategies - Designing Competitive Strategies - Differentiation tools, - Positioning Strategy - Positioning the product - Product line Decisions - Brand Decisions - Pricing Decisions - Promotion Decisions and Channel Decisions- - Case studies.

### **Skill Development:**

- Conduct a survey on customer satisfaction towards any company products.
- Analyze and submit a report on any five company pricing strategies.
- Students collect data relevant to the marketing mix strategies of an organization.

## **Course Outcomes:**

**CO:** 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, New Delhi.
2. Rajan Saxena, Marketing Management, TMH, New Delhi.
3. Stanton, Fundamentals 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.
5. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
6. Ramaswamy and Namakumari, Marketing Management, Macmillan,  
Delhi.
7. J S Panwar, Marketing in the New Era, Response Books, Delhi.
8. Majare, The Essence of Marketing, PHI, New Delhi.
9. Paul Peter and James H Donnelly, Marketing Management, TMH,  
New Delhi.
10. Mulins, Marketing Management, TMH, New Delhi.

## HC 04: 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.

### **1. Course Objective:**

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

### **2. 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.

### **3. 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 - 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.

**Skill Development:**

- Visit an organization and learn HR policies
- Visit an organization and collect data on the methods of performance appraisal adopted by that organization
- Visit an organization and collect data on the training need and analysis.

**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  
Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
3. Personnel Management - EdwinPhillip
4. Human Resources Management—L.M.Prasa

## **SC01: INTERNATIONAL BUSINESS ENVIRONMENT**

**Total Credits: 4**

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

**No of hours: 5 per week**

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

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

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

- To understand the knowledge about International Business Environment.
- To analyze the various factors influencing in international business environment.
- To learn the contribution of International Trade and Investment theories.
- To study International Investment recent trends.
- To understand importance of international business environment and business social responsibility.

### **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: An Overview of International Business Environment:**

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:**International Trade and Investment Theory: Historical developments of Modern Trade theory – Investment theories – Theory of



capital movements – Market imperfections – Internationalization – Appropriability – Location specific advantage – eclectic. **Transnational Corporations:** Introduction to TNCs, Features of TNCs, Why Firms Become Transnational? Theories Explaining Emergence of TNCs in World Economy, Recent Trends in TNCs, Issues and Controversies, The Indian Perspectives, – Case studies.

**Module 3: International Investment:** Introduction to international investment, Nature and Significance of foreign investment, Types of International Investment, Factors affecting international Investment - FDI and Developing Countries - Advantages – Limitations - Recent Trends in FDI Flows - Sectoral Distribution of FDI- Cross-Border Mergers and Acquisitions, Trade Related Investment Measures (TRIMS), Multilateral Investment Agreement (MIA), Foreign Investment in India.– The New Policy – EURO/ADR issues – M & A – Indian companies going global – Case studies.

**Module 4: International Business ethics and Social Responsibility:** Introduction to the Concept of Ethics, Approaches to Ethical Management, Frameworks for Resolving Ethical Dilemmas, Ethics and International Management, Ethical Systems of Belief, Foreign Corrupt Practices Act of USA, Ethical Issues in International Trade - Ethical vs. Unethical Activities- Code of Ethics for International Marketing. Business and Social Responsibility - Areas of Social Responsibility - Approaches to Social Responsibility- Institutionalizing Social Responsibility – Case studies.

## **5. Skill Development:**

- Student's visit MNCs and collect data related to FDI investments for past five years.
- Students conduct interview and gather information related to Organizational business ethics and CSR activities conducted for the past few years.

## **6. Course Outcomes:**

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

**CO2.** Depict the various provisions relating to international trade and investment theories, and Transnational Corporations and its recent trends in TNCs.

**CO3.** Know about the international investments and recent trends in FDI Flows.

**CO4.** Outline the International business ethics and International Management.

**CO5.** Portray the approaches towards social responsibility and institutionalizing social responsibility.

## **References:**

**1.Adhikary, Manab,** GLOBAL BUSINESS MANAGEMENT, *Macmillan*, New Delhi.

**2.Aswathappa,** INTERNATIONAL BUSINESS, *Tata Mc Graw Hill publications*, New Delhi.

**3.Bhattacharya.B,** GOING INTERNATIONAL RESPONSE STRATEGIES FOR INDIAN SECTOR, *Wheeler Publishing Co*, New Delhi.

**4. Black and Sundaram,** INTERNATIONAL BUSINESS ENVIRONMENT, *Prentice Hall of India*, New Delhi.

**5.Gosh, Biswanath,** ECONOMIC ENVIRONMENT OF BUSINESS, *South Asia Book*, New Delhi.

**6. P.Subba Rao,** International Business Environment, Himalaya Publishing House, Mumbai.

**7. Francis Cherunilam,** International Business Environment, Himalaya Publishing House, Mumbai.

## **SC 02: 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:** Methods 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 -addition and multiplication theorem- types and rules - Random variables and use of expected value in decision making- Binomial, Poisson and Normal probability distributions- characteristics-properties- their applications in business decisions, case studies

**Module 3: Sampling:** Meaning of sample and population – Probability and non-probability of sampling – Census vs sampling-sampling principles-- Sampling from normal and non- normal populations – The Central limit theorem - Use of sampling in business decisions-sampling errors.

**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 selection, 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 - properties and applicability.

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 test-t-Test, Z-Test, F-Test and Non-Parametric 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.

### **Skill Development**

1. Development and testing of hypothesis based on sample size.
2. Data analysis using SPSS.
3. Financial data interpretation and modeling using advanced excel tools.
4. Collect primary data and apply descriptive statistics.

## **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: Sanchetti and Kapoor
2. Research Methodology- C R Kothari & Gaurav Garg
3. Statistics for Management: Richard Livin and David Robin
4. Fundamentals of statistics- S C Gupta
5. Statistics Theory and Practice- R S N Pillai, Bagavathi

## **SC03: ADVANCED AUDITING**

**Total Credits: 4**

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

**No of hours:5 per week**

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

This paper is to educate the present Indian auditing practices, conceptual understanding, and different terminologies and comparisons with International 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:
- To know the importance of auditing with different accounting practices.
- To compare the national auditing practices with international auditing principles.
- To have a detailed knowledge on different Auditing Standards and its uses.
- To know audit regulation and laws of various entity.

### 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: Auditing Concepts:** Nature- Objective -Scope of Audit; Relationship of Auditing with Other Disciplines Auditing Standard-Setting Process -Role of International Auditing and Assurance Standards Board (IAASB) and Auditing and Assurance Standards Board (AASB).

**Module 2:** Auditing Standards and Audit Procedures-audit planning- Quality Control for an Audit of Financial Statements- SA 300 Audit Planning and Risk Assessment-Risk Assessment and Control -Audit Risk Components- Companies Auditors Report Order 2020 (CARO 2020)-Audit Committee and Corporate Governance- Consolidated Financial Statement.

**Module-3: Audit Reports -** Basic Elements -SA 700 Forming an Opinion and Reporting on Financial Statement- Types of Modified Opinion- Circumstances When a Modification to the Auditor's Opinion is Required- Qualified- Adverse-Disclaimer of Opinion -SA 705 Modification to the Opinion in the Independent Auditor's Report- SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report- Nature of Comparative Information; Corresponding Figure; Comparative Financial Statements -SA 710 Comparative Information - Corresponding Figures and Comparative Financial Statements.

**Module: 4: Audit Regulation and Laws –** Due Diligence- Investigation - Forensic Audit- Peer and Quality Review - Professional Ethics—Audit-Related Penalties - Imprisonment and Prosecution - Rethinking of Audit - Auditing Software - Case Studies - Kingston Cotton Mill Company 1896 – Sahara and Subratha Rai -Case Studies.

**Skill Development:**

Evaluate effect of forensic audit on the profitability of select consumer goods manufacturing industries

Select any five companies and analyze role of internal audit in managing corporate governance

**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. **Advanced Auditing & Professional Ethics- By CA Pankaj Garg- Taxmann Publication**
2. Advanced Auditing-Surabhi Bansal-Best word's Publication
3. Advanced Auditing- CA G Shekar- Padhuks's Publication
4. **Advanced Auditing & Professional Ethics-Abhishek Bansal- Commercial Law Publication Pvt. Ltd.**

## **II SEMESTER**

### **HC05: 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:**

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.



**Skill Development:**

- Visit a business organization and collect data on factors that influence on employee motivation.
- Study the conflict resolution procedure in an organization.

**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 P S 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.

**HC06: CORPORATE GOVERNANCE**

**Total Credits: 4**

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

**No of hours: 5 Per Week**

**Course Description:**

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

## Course Objectives:

This course aims to, Enable the students to understand the concept of corporate Governance

1. Help the students to know about Corporate Ethics and Cultural Influences
2. Acquire knowledge of Corporate Social Responsibility and Accountability
3. Gain information about the Corporate Governance Reforming Committee Reports in India

## Pedagogy:

The subject matter will be presented through lectures, class discussions, student presentations, Guest lectures, and laboratory experiences.

### 1. Course Contents:

**Module 1: Concept of Corporate Governance:** Introduction to Corporate Governance, Its Importance - OECD Principles of Corporate Governance, Need for good Corporate Governance - Theories of corporate governance, Agency theory and Stewardship theory - Corporate Governance Models – US/UK model, European model, and Japanese Model. Evolution and growth of Corporate Governance in India- Case studies.

**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. Case studies.

**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 2005 (**Only highlights of**

**committee reports)**- Report on Company Law, - **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 - Benefits of Corporate Ethics - Arguments for and Against Business 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 Studies.

#### **Skill Development**

- Visit an organization and collect data on the vision, Mission, and objectives of the organization, code of conduct, and values practiced in an organization.
- Visit an organization and collect information on CSR activities by conducting the interview.

#### **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 managerial 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, Tata Mc Grawhill.
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 (Mc GrawHill)
6. Corporate Governance by Kenneth Kim, John R. Nofsinger, Derek J Mohr, 2010 3/E, Prentice Hall.  
N Balasubramaniam, Corporate Boards and Governance, Sterling Publishers, New Delhi.

A C Fernando, Corporate Governance – Principles, Policies and Practices, Pearson Education, New Delhi.

Jayati Sarkar and Subrata Sarkar, Corporate Governance in India, Sage Publications, New Delhi.

Subash Chandra Das, Corporate Governance in India, PHI, New Delhi.

## HC07: 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 04: 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** - Structure of Indian Financial Markets-Money Market -Instruments- Capital Market - Instruments- Innovations in capital markets- Angel Investors, Venture capital ,Unit Linked Insurance Plans, IPO issue- Book building process, Contemporary issues and challenges in Fixed Income security market, case studies.

**Module 2: Valuations** – Valuation of Stocks - Dividends Growth Model - Variable growth model – Bonds-valuation-YTC, YTM, duration of bond- Debentures – Types - Convertible Debentures. Global financial instruments-ADRs - GDRs – IDRs-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 – Difference- Basic Features – Classification of Futures- Pricing of Forwards and Futures- Margins – Hedging Using Futures Contract- concept of M2M.

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

### 3.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.

### **Skill Development**

- Visit brokerage firms and list out new investment avenues.
- Determination of Intrinsic value of stocks with market data.
- Online trading in derivatives using futures and options.
- Collect contract specifications of different underlying assets.

### **References**

1. Capital Market Instruments – By G. Kotreshwar, Chandana Publications (2014),Mysore
2. Financial Derivatives – By G.Kotreshwar, Chandana Publications (2014),Mysore
3. Derivatives and Risk Management- Dr.R.P. Rustagi

## **SC 05: SERVICES MARKETING**

**Total Credits: 4**

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

**No of hours: 5 per week**

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

The role of services has grown to an unprecedented level today. Every company, whether it is a manufacturing company or a product selling company, is dependent on the services for one thing or the other. The services provided by companies in the marketplace are also the factors which differentiate them from their competitors. So, it is vital for the commerce students to learn about the service marketing prevailing in today's scenario.



## **2. Course Objectives:**

This course subject will help the students to:

- Learn the distinctive aspects of service marketing
- Understand the customers' perspective of service
- Recognise the importance of service innovation and design
- Gain knowledge on effective service technologies

## **3. Course Contents**

### **Module 1: Introduction to services**

Meaning of Services – Characteristics of services – Customer focus – Consumer behavior in services; Search, experience and acceptance properties – consumer choice – post-experience evaluation – Customer expectations of service – factors influencing customer expectation of service – Issues involving customer expectations – Case Study

### **Module 2: Understanding Customer Requirements**

Understanding Customer Requirements through Marketing Research – Elements of Effective Marketing Research Programme – Relationship marketing – Customer profitability Segments – Service Recovery: Impact of Service Failure and Recovery – Customers' Response to Service Failures – Service Recovery Strategies – Case Study

### **Module 3: Service Innovation, Design and Standards**

Concept of Service Innovation and Design – Challenges of Service innovation and Design – Types of service innovations – Stages in Service innovation and development – High-Performance Service Innovations – Customer service standards – Customer defined service standards – Types of customer defined service standards – Development of customer defined service standards – Case Study.

### **Module 4: Delivering and Performing Service**

Employees' Roles in Service Delivery – Organizational Service Culture – Significant role of Service Employees – Customers' Roles in Service Delivery – Importance of Customers' roles – Customer Self-service technologies – Strategies for enhancing customer participation – Service through Intermediaries and Electronic Channels – Direct (Company owned Channels) – Franchising – Agents and Brokers – Electronic Channels – Effective service delivery through intermediaries – Case Study

**Skill Development Component:**

- ✓ Collecting information on service innovation by a select company and preparing a report on how the innovation took place and the outcome of the service innovation.
- ✓ Compare and contrast the Direct and Electronic channels of delivering services and preparing a report.

**4. Course Outcome:**

**CO1:** Learn the Concept of Services and intangible products

**CO2:** Comprehend the characteristics of service industry

**CO3:** Visualise the significance of service innovation and design

**CO4:** Employ various modes of service delivery in service organizations

**5. Reference Books:**

1. Service Marketing – K Rama Mohana Rao, Pearson Education, New Delhi
2. Essentials of Service Marketing – Jochen Wirtz, Pearson Education, New Delhi
3. Service Marketing – Valarie A. Zeithaml, Mary Jo Bitner, McGraw Publication, New Delhi
4. Service Excellence: Creating Customer Experiences that Build relationships (Marketing Strategy Collection) – Ruth N Bolton, Business Expert Press, New Delhi

## **SC 06 : PORTFOLIO MANAGEMENT**

**Total Credits: 4**

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

**No of hours:5 per week**

**1.Course Description:**

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

**2. Course Objectives:**

- To provide an overview of various investment avenues available for investment

- To provide an overview of market efficiency and evaluate market efficiency
- To understand about fundamental and technical analysis for better investment
- To evaluate various portfolio theories and model like Markowitz, CAPM and APT
- 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 Studies.

**Module 2: Fundamental and Technical Analysis-** Economic Analysis- Industry Analysis - Company Analysis - Forecasting Company Earnings - Valuation of Companies -Intrinsic and Market Value - Market Indicators - Forecasting Individual Stock Performance – Technical Analysis: Basic Tenets of Technical Analysis – Dow Theory – Behavior of Stock Prices – Major Trends – Charts and Trend Lines – Resistance and Support Lines – Different Patterns-Case Studies.

**Module 3: Portfolio Analysis** -Various Steps Involved in Portfolio Development- Theories Relating to Portfolio Analysis- Risk & Return – Mean Return – Variance Analysis -Standard Deviation- Beta and Alpha Measures- Portfolio Diversification- Markowitz Risks Return Optimization- Capital Asset Pricing Model- Arbitrage Pricing Theory- Case Studies.

**Module- 4: Portfolio Performance Evaluation** - Mutual Funds - Exchange Traded Funds (ETFs) - Performance Evaluation Measures– Sharpe - Treynor and Jensen's Ratios - Optimal Portfolio Selection-Case Study.

## **Skill Development**

- Collect any five stocks/Mutual funds/ETFs historical prices available on NSE website and prepare comparative risk, return and relevant performance evaluation models report use of Excel spreadsheets.
- Fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc. also practice use of technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.

## **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 analysis, 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 –Balla D- S Chand & Co
2. Investment Analysis and Portfolio Management-Prasanna Chandra-McGraw-Hill Publication.
3. Security Analysis and Portfolio Management – V. A. Avdhani, Himalaya Publication
4. Security Analysis and Portfolio Management – S. Kevin-PHI Publication
5. Security Analysis & Portfolio Management- Punithaathi Pandian-, Vikas Publishing House.

## **SC 07: MANAGEMENT INFORMATION SYSTEM**

**Total Credits: 4**

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

**No of hours: 5 per week**

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

Management Information System (MIS) is one of the most important tool in the hands of a company which desires to manage its business more effectively. MIS integrates the three key resources including technology, information and people so that overall internal control can be achieved. MIS is advantageous for both the manufacturing organizations and service organizations.

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

This course subject will help the students to:

- Learn the concept of Management Information System
- Recognise the applicability of Management Information System in business
- Understand the significance of enterprise management systems
- Gain knowledge on various enterprise management systems and models

### **3. Course Contents**

#### **Module 1: Introduction to Management Information Systems**

Concept of Management Information System – Role of Management Information System in modern organizational scenario – Impact of Management Information System – Data Base Management System – interrelationship between Management Information System and the User – Information and Knowledge; Information – Classification of information – methods of information collection – implication of information – Case study

#### **Module 2: E-Business Enterprise**

Organization of E-enterprise; E-business – E-commerce – E-communication – E-collaboration – Strategic Business planning using Management Information Systems – Security Challenges in E-enterprises –Controlling security threats in E-business – impact of Information Technology on privacy – impact of Information Technology on Quality of Life – Case Study

#### **Module 3: Business Process Re-Engineering (BPR)**

Meaning of Business Process Re-Engineering – BPR models of the organization – Process Model – Value Stream model – Factors Causing

delays in Business process – Relevance of Information Technology in Business Process Re-Engineering – Decision Support Systems(DSS); Concept – Group Decision Support System (GDSS) – Knowledge Management – Knowledge Management Systems – Case study

#### **Module 4: Enterprise Management Systems**

Application of MIS in Manufacturing Sector – Production Management – Raw Material Management – Marketing Management - Financial Management – Personnel Management – Enterprise Resource Planning (ERP) – ERP Models – Benefits of ERP – ERP Implementation – Supply Chain Management – Case study

#### **Skill Development Component:**

- ✓ Collecting information on the Management Information System in an organization and preparing a report.
- ✓ Get a hands-on knowledge on an ERP application tool.

#### **4. Course Outcome:**

**CO1:** Learn the significance of Management Information Systems in Businesses

**CO2:** Gain knowledge on effective management of information

**CO3:** Learn about the Enterprise Resource Planning models

**CO4:** Understand the significance of Management Information System in Supply Chain Management

#### **5. Reference Books:**

1. Managing and Using Information Systems: A Strategic Approach – Keri E Pearlson, [Carol S. Saunders](#), [Dennis F. Galletta](#) – Wiley Publication, New Delhi
2. Management Information Systems – Jane P Laudon & Kenneth C. Laudon, Pearson Education, New Delhi
3. Management Information Systems – Ramesh Behl, James A. and George M, McGraw Hill, New Delhi 300
4. Management Information Systems: Text and Cases – Waman Jawadekar, Sanjiva Shankar Dubey, McGraw Hill, New Delhi

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## **OE01: STOCK MARKETS AND INVESTMENT DECISIONS**

**Total Credits:4**

**Credit Pattern: 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:

1. Understand the role of stock markets as an avenue for investments.
2. Understand the different types of stock market instruments.
3. To make the students to be competent towards the basics relating to trading in stocks.
4. To gain knowledge on the trading activities

### **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 brokers.

### **1. 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 – Stock Market Trading types – Intraday Trading - Delivery Trading - Swing Trading - Positional Trading - Fundamental Trading - Technical Trading

### **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

### **Skill Development Components:**

- ✓ Preparing a watch list of large-cap/ mid-cap/ small-cap stocks
- ✓ Observing the movement of stock prices and preparing weekly reports.

### **Course Outcomes:**

**CO1:** Enhancing the knowledge on theoretical and practical concepts of Indian stock markets and Stock Market Instruments

**CO2:** Understanding the Trading mechanism in stock market

**CO3:** Analyze the Stock price movement using BSE-SENSEX and NSE-NIFTY as benchmark indices

**CO4:** 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.



## OE 2 : MANAGEMENT OF ENTERPRISES

**Total Credits:4    Credit Pattern: 3:1:0**  
**week**

**No of hours: 5 per**

**Course Description** This course is designed to help the students to understand the basic concepts of management such as enterprise planning, organizing, coordination and controlling

### **Course Objectives:**

- To make students understand fundamental concepts and principles of management, including the basic roles, skills, and functions of management.
- To enumerate the Importance of various structural forms in organizations
- To understand the importance of various dimensions of controls employed in organizations.

**Pedagogy:** Course content delivered through lecture session and tutorial sessions which includes group discussion, case study analysis, etc.,

**Module 1: Introduction to Management** - Meaning, nature, and characteristics of management, scope and Functional areas of management, goals of management, levels of management, a brief overview of the evolution of management theories, **Planning**- Nature, importance, types of plans, steps in planning, Organizing- nature and purpose, types of Organization, Staffing- meaning, the process of recruitment and selection.

**Module 2: Organizing:** Nature and purpose of organizing- Organization structure - Line and staff authority Departmentation & Bases of Departmentation - Span of control -centralization and decentralization- Delegation of authority – Span of Management –Informal Organisation & Grapevine. Impact of Technology on Organization structure.

**Module 3: Coordination:** Features of Coordination, Principles of Coordination, Coordination – The Essence of Management, Process of coordination in Management, Elements of coordination,

**Module 4: Controlling:** Managerial Control, Relationship between Planning and Control, Limitations of Control, Feedback, Types of Control Systems and Techniques, Management by Exception, Budgetary Control, Functional and Dysfunctional aspects of Budgetary Control, Internal Control Systems, Internal Audit, and Management Audit.

**Skill Development:**

1. Visit a company and enumerate different types of organisational structures.
2. Visit companies and study their system of delegation of responsibilities.
3. Visit a company to study the control systems employed to enhance organizational performance.

**Reference Books**

- Essentials of Management- Koontz and O'Donnell-McGraw Hill,
- Introduction to Management – Fred Luthans-McGraw
- The Practice of Management-Peter. F. Drucker
- Management-Stoner, Freeman and Gilbert

### **III SEMESTER**

#### **HC 08 : 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 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 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 ProbabilitySampling-convenience sampling-Judgemental sampling-snowball sampling - 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.

### **Skill Development**

- Review a minimum of 10 research articles on your interesting research area.
- Prepare and present a project proposal of your choice.
- Conduct an interview to collect primary data and analyze the data using software.

### **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 question

**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. Research Methodology in Social Sciences - Krishnamachari
4. Research Methodology –C K Kothari

## HC 09: OPERATIONS RESEARCH

**Total Credits:4**

**Credit Pattern: 4:1:0**

**No of hours: 5 per week**

### 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:** Definition, scope, objectives, applications, 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 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

#### **Skill Development**

1. Developing solutions to business problems with LPP application.
2. Understanding scenarios and developing decision variables.
3. Selection of most likely and applicable machines through cost-benefit 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, Kalyani Publishers. New Delhi.

## **SC08: ENTREPRENEURSHIP DEVELOPMENT**

**Total Credits: 4**

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

**No of hours:5 per week**

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

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

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

1. To familiarize the students with the concept and overview of entrepreneurship with a view to enhance entrepreneurial talent.
2. To impart knowledge on the basics of entrepreneurial skills and competencies to provide the students with necessary inputs for creation of new ventures.
3. 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 Concept of Entrepreneurship**

Evolution of Entrepreneurship - Types of Entrepreneur - Theories of Entrepreneurship - Stages in Entrepreneurial Process- Entrepreneurial Competencies - Role of Entrepreneurship in Economic Development - Factors affecting Entrepreneurship - 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 -Innovation, Creativity, Invention Vs, Innovation - 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 MUDRA Scheme. Start-up Karnataka – State's financing for start-ups at the state level.

### **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.

### **Skill Development Component:**

- ✓ Visiting a start-up/ Entrepreneurship venture and conduct an interview with the entrepreneur on his/ her entrepreneurial journey.
- ✓ Visiting a start-up/ Entrepreneurship business which is financially supported by Central/ State Government schemes and preparing a report on the same.

### **Course Outcomes:**

**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.

## **SC 09 : INTERNATIONAL 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 IHRM, Human resources planning and procurement, human resource development and compensational and rewards system in the context of internationalization.

### **2. Course Objective:**

Through this course, the students will be able to:

1. Understand the differences between domestic HRM and international HRM
2. Know the process of staffing and selection of personnel on international assignments.
3. Learn about the elements of international compensation packages.

### **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.

### **Course Contents:**

#### **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: Sourcing Human Resource for Global Markets:**

Staffing – Approaches to Staffing – International Assignments – Reasons for international assignments - Types of International Assignments - Transferring staff for international assignments - recruitment and selection of expatriates – Roles of an Expatriate – Selection Criteria - issues in staff selection of expatriates - Training and development –Pre-departure expatriate training - developing international staff and multinational teams through international assignments.

### **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:**

Expat Failure - Causes of expatriate failure, Repatriation – Re-entry and career issues –Individual reactions to re-entry – job related factors and social factors – Responses by the MNE – Repatriation process – Designing Repatriation Programme - Labor relations – Key issues in international relations –strategic choices before firms - strategic choices before unions – union tactics.

### **Skill Development Component:**

- ✓ Visiting an MNE and preparing a report on International Compensation mechanism adopted by the MNE
- ✓ Preparing a questionnaire, conducting an interview with a repatriate on his/her experience on job related and social related factors post - repatriation and preparing a report.

### **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.

## **SC 10 :: INTERNATIONAL FINANCIAL MANAGEMENT**

**Total Credits:4**

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

**No of hours:5 per hour**

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

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. Course Objectives:**

- 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. Course Contents:

**Module-1:International Financial Environment:** Introduction - International Finance- Multinational Enterprise Financial Management - International Monetary System- Balance of Payments-Arbitrage - Types of Arbitrages –Parity Conditions- Interest Rate Parity- Purchasing Power Parity - International Fisher Effect.

**Module-2: Foreign Exchange Market:** Function and Structure of The Forex Markets- Participants-Exchange Rate Quotations, Nominal, Real and Effective Exchange Rates- Determination of Exchange Rates in Spot and Forward Markets- Exchange Rate Behaviour-Cross Rates- - Arbitrage Profit in Foreign Exchange Markets.

**Module- 3: International Capital Budgeting:** 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 Financial Markets Instruments** -Foreign Portfolio Investment-International Bond & Equity Market- GDR- ADR- Foreign Bonds & Eurobonds- Global Bonds-Floating rate Notes-Zero Coupon Bonds,

## 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.

## Skill Development:

- Collect one year exchange rate on daily basis and make report on microeconomic factors impact on exchange rate movement.
- Visit any RBI regulated banks and collect information regarding eligible to exchange foreign currency and how do banks exchange foreign currency?

## References:

1. International Financial Management-Madhu Vij-Vikash Publication
2. International Financial Management-V. K Balla- S. Chand Publication
3. International Financial Management- Apte- McGraw Hill
4. International Financial Management-O.P Agarwal- Himalaya Publishing **House**

## SC 11 : PROJECT MANAGEMENT

**Total Credits: 4 per week**

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

**No of hours: 5**

**1. Course Description:** This course is structured for understand concept of project planning and analysis and financial requirement analysis. Further, study on monitoring and controlling and implementation of feasible project.

**2. Course Objectives:** This course will help the students

- To learn concept of project planning, analysis and implementation.
- To know market and financial analysis of project.

- To learn Monitoring and Controlling the Project management

### **3. Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding on project planning and analysis and tutorial session helps understand practical aspects of feasible project planning and implementation.

### **4. Course Content:**

**Module 1: Project Planning & Analysis:** Forms of Project Organization – Project Planning – Project Control – Human Aspects of Project Management – Generation and Screening of Project Ideas-Generation of Ideas – Preliminary Screening – Project Rating Index.

**Module 2: Market and Financial Analysis:** Market and Demand Analysis- Estimation of Cost of Project-Estimates of Sales and Production- Cost of Production- Working Capital Requirements and its Financing- Estimates of Working Results- Breakeven Point Projected Cash Flow Statement- Projected Balance Sheet-Appraisal -Criteria-Structure of Financial Institutions in India – Schemes of Assistance – Term Loans Procedures – Project Appraisal by Financial Institutions-Financial Feasibility Analysis-Preparation of Detailed Project Report.

**Module 3: Monitoring and Controlling the Project:**Successful Project Implementation-Project Review and Administrative Aspects- Evaluating the Capital Budgeting System of an Organization-Net Present Value – Benefit Cost Ratio – Internal Rate of Returns– Payback Period – Accounting Rate of Returns – Investment Appraisal in Practice-Project Auditing and Project Termination.

**Module 4: Network Techniques for Project Management:** Development of Project Network – Time Estimation- Project Time Control – What if Analysis – Determination of Critical Path – Scheduling When Resources Are Limited – PERT and CPM Models – Network Cost System

**Course Outcomes:**

CO-1: Students would learn project **planning & analysis and implementation.**

CO-2: Describe the method of generating project ideas and screening them

CO-3: Students would learn to prepare a detailed project plan.

CO-4: To understand various financial and technical aspects regarding project management.

**References:**

Project Planning: Analysis, Selection, Implementation and Review-Prasanna Chandra - Mc-Graw Hill Education.

Project Management- K Nagarajan -New Age International Publishers.

Project Management- Samuel J and MantelJR- Wiley India.

Project Management and Control – Narendra Singh- HPH.

Project Management – Bhavesh M. Patel-Vikas Publication.

Project Management- The Managerial Process – Gray& Larson-TMH.

**Skill Development:**

- Students are asked to identify how the approaches to project appraisal and differ between commercial projects in the private sector and a public sector.
- Visit any organization which have undertaken large scale projects and study the risk associated with such projects and also study how they access and manage such risks.

## **SC 12: 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 per week**

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

This paper is to educate 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 registration returns and audit.
- To give an overview of customs duty and valuation of custom duty

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

1. Lecture:
2. Tutorial and bridge class (for non-tax students)
3. Live leading cases: pending and deciding in the high court and supreme courts.

#### **4. Practical works:**

Tax planning, Tax management, filing of various tax returns and working as consultants and tax advisers for small companies nearby dealers and companies relating to GST and Customs



## 5. Course Contents:

**Module 1: Introduction To GST**– Background--Constitutional Provision - Structure of Indian Tax System- Different Types of Taxes- Taxes Under Indirect Tax- Structure of GST -Types of GST – CGST- SGST- IGST- UTGST - Taxes Subsumed in GST - Taxes not Subsumed in GST- GST Council.

**Module 2: Taxes Under GST**- Supply of Goods & Services - Levy and Incidence of GST- Composition Levy Scheme in GST - Rates and Schedules- GST on Exports-Imports and SEZ Supplies- E-Commerce- Value of Supply- Input Tax Credit- Payment of Tax- Interest- Penalty-Accounts- Utilization of Input Tax Credit.

**Module 3: Other Aspects Under GST** – Registration Under GST-Tax Invoice, Credit and Debit Notes>Returns- Payment of Tax- Assessment and Audit- Appeals and Revisions.

Module 4: Customs Duty: **Customs Act-1962 - Customs Tariff Act-and Applicable Rules – Authority for Advanced Ruling - Provisions for Levy of Customs Duty- Types of Customs Duties- Classification of Goods -Valuation of Goods- Calculation of Assessable Value -Custom Duty Payable- Duty on Baggage- Goods Imported or Exported by Post and Stores- Duty Draw-Back Schemes- Impact of GST on Customs Duty- Case Studies.**

### **Skill Development:**

- **Identify and evaluate impact of Goods and Service Tax (GST) on Indian economy or any selected business or manufacturing industries as students' choice.**
- **A comparison of select countries GST rate on selected goods or services with India, Further, analysis, make report and suggest.**

### **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

CO-4: Understanding the concept of Custom's duty, its valuation and duty drawback in India

### **References:**

- 1. Goods and Services Tax -HC Mehotra-Sahitya Bhavan Publication**
2. Goods and Services Tax with Customs Law-Dr Srinivas K.R- Dr. Jayaprasad and Dr Bhavani. M- Kalyani Publication
3. Goods and Services Law and Practice-CA Nitesh Parashar- Bharath's Publication
- 4. GST Manual: CA G Shekar-Padhuka's Publication**
5. GST and Customs Law-Dr. K Vinod Singhania-Taxmann Publication

## **SC 13 : ELECTIVE GROUP B – FINANCIAL ACCOUNTING**

### **PAPER-1: ACCOUNTING FOR SPECIAL TRANSACTIONS**

**Total Credits:4**

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

**No of hours:5**

#### **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.

### Skill Development:

1. Collecting an annual report of a company and analysing the data
2. Problem solving on fair value accounting.

### 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.cbdtd.org](http://www.cbdtd.org).

**SC 14 - ELECTIVE GROUP C: FINANCIAL MANAGEMENT****PAPER-1: CORPORATE RESTRUCTURING**

**Total Credits: 4 per week**

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

**No of hours: 5**

**Course Description:** This course provides the coverage of the corporate restructure and its various methods. Further helps to know merger and acquisition and takeover along with legal aspects of mergers, amalgamations acquisitions and takeovers.

**Pedagogy:**

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding on corporate restructure, merger and acquisition and takeover. Tutorial session helps understand practical aspects of corporate restructure and merger acquisitions.

**Course Objectives:**

This course will help the students

- To learn concept of corporate restructuring, merger and acquisition and takeover.

- To know different types of corporate structure
- To learn various legal aspects of Mergers/amalgamations and acquisitions/takeovers.

### **Course Contents:**

**Module 1: Corporate Restructuring:** Meaning-Significance and Forms of Restructuring–Sell-Off- Spin-Off- Divestitures- Demerger- Equity Carve Out (ECO)- Leveraged Buy Outs (LBO)- Management Buy Out (MBO)- Master Limited Partnership (MLP)- Limited Liability Partnership (LLP) and Joint Ventures.

**Module 2: Introduction of Merger and Acquisition:** Meaning-Types of Mergers–Merger Motives- Theories of Mergers-Mergers and Industry Life Cycle-Reasons for Failures of M &A-Synergy-Types of Synergy–Value Creation in M&A-**Merger Process**-Procedure for Effecting M & A-Five-Stage Model–Due Diligence–Types-Process and Challenges of Due Diligence-HR Aspects of M & A-Tips for Successful Mergers-Process of Merger Integration

**Module 3: Acquisitions and Takeovers:** Meaning and Types of Acquisition/Takeovers-Friendly and Hostile -Takeovers-Anti-Takeover Strategies-Anti-Takeover-Amendments-Legal-Aspects of M&A-Combination and Competition.

### **Module 4: Legal Aspects of Mergers, Amalgamations Acquisitions and Takeovers:**

Combination and Competition Act- Competition Commission of India (CCI)- CCI Procedure in Regard to the Transactions of Business Relating to Combination - Scheme of Merger/Amalgamation-Essential Features of the Scheme of Amalgamation-Approvals for the Scheme-Step Wise Procedure- Acquisitions/Takeovers- Listing Agreement-The SEBI Substantial Acquisition of Shares and Takeover Code.

**Course Outcomes:**

After completion of this course, the students would be able to

CO-1: Explain the concept of corporate restructuring and major forms of corporate restructuring.

CO-2: Describe the process of value creation under different forms of Merger and Acquisition

CO-3: Evaluate the operational & financial performance of Merger and Acquisition

CO-4: Various legal aspects regarding mergers/amalgamations and acquisitions/takeovers

**References:**

1. Mergers, Acquisitions & Corporation Restructuring- Rabi Narayan Kar- International Book House Private Limited.
2. Mergers, Restructuring and Corporate Control- Fred Weston, Kwang S Sung, Susan E Hoag- Pearson, 1 st Edition, 2016.
3. Creating Value from Mergers and Acquisitions, Pearson Education, 2nd Edition, 2016.
4. Donald M. Depamphilis, Mergers, Acquisitions & Corporation Restructuring- Sudi Sudarasanam- International Book House Private Limited.
5. Mergers, Acquisitions & Corporate Restructuring- Prasad Godbole- Vikas Publication.
6. Mergers and Acquisitions & Takeovers- Machi Raju- International Book House.
8. Investment Valuation- Ashwath Damodaran- John Wiley & Sons Inc.

**Skill Development:**

- Visit any organisation which is under corporate restructure or merger and acquisition and compare and prepare pre and post restructure/merger financial statement.
- Prepare Legal Aspects of Mergers, Amalgamations Acquisitions and Takeovers

**SC15 - ELECTIVE GROUP D: HUMANRESOURCE MANAGEMENT PAPER1:****STRATEGIC MANAGEMENT OF HUMAN RESOURCES****TotalCredits:4****Credit Pattern: 3:1:0****No of hours:5****1. Course Descriptions:**

This course provides the exposure of Concept of Strategic HRM, Strategic Human Resources Planning and Procurement, Human Resource Development and Strategic Compensational and Rewards System.

**2. Course Objective:**

The objective of this course is to provide the student knowledge about human resources, their significance and managing them strategically 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 to **Strategic** HRM,- The Strategic Role of Human Resource Management: Evolution of SHRM – globalization; -Nature, needfor SHRM, Benefits and short comings of SHRM -Aligning HR strategy with

corporate strategy – Vertical fit and Horizontal fit – 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 Organizational Development - Instituting TQM programs - Creating Team-Based Organizations – Human Resource Excellence (HRE) and Business Process Reengineering ((BPR) - Flexible Work Arrangement- Establishing Strategic Pay Plans - Pricing Managerial and Professional Jobs - Compensation Trends - Objectives of International Compensation - Approaches to International Compensation - Issues related to Double Taxation -casestudies.

**Module -3:** Managing Global Human Resources - HR and the Internationalization of Business - Improving International Assignments through Selections - Training and development - 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.

#### 5. Skill Development Components:

- Student's visit any organization and submit a report on their H R practices and strategies adopted.
- Students visit an MNC companies and study their international assignments on Selection, and training process.
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## **6. 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.

CO 5: Enlighten top executives on linkages between global and domestic HRM

## **References**

1. Agarwala Tanuja, Strategic Human Resource Management, Oxford University Press, New Delhi.
2. Dhar, Rajib Lochan. (2008). Strategic Human Resource Management, Excel Books, New Delhi.
3. Tapomoy Deb, Strategic Human Resource Management, Atlantic Publishers, New Delhi.
4. Rajib Lochan Dhar, Strategic Human Resource Management, Excel Books, New Delhi.
5. Mohsin Shaikh, Essentials of Strategic Human Resource Management, Banyan Tree Consulting, Pune.
6. Armstrong, Michael & Baron Angela, Handbook of Strategic HRM, Jaico Publishing House, New Delhi.
7. Mello, Jeffrey A, Strategic Human Resource Management, Cengage Publications, New Delhi.
8. Regis, Richard, Strategic Human Resource Management & Development, Excel Books, New Delhi
9. Charles Greer, Strategic Human Resource Management – A General Management Approach, Pearson Education, New Delhi.
- 10 Catherine Truss, David Mankin and Clare Kelliher, Strategic Human Resource Management, Oxford University Press, New Delhi
11. Peter j. Dowling, Denice E. Walch, Randell S. Schuler, International Human Resource Management Thomson south – western 2002.

## **SC16 - ELECTIVE GROUP E: MANAGEMENT ACCOUNTING**

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

**Total Credits:4**

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

**No of hours:5 per week**

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

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

#### **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: Break Even Analysis-** 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- Case Studies.

**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 - 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.

### **Skill Development:**

- Visit any manufacturing industries and collect cost related information, analyse the same and write a summary of report for management decision making.
- Select any five manufacturing industries in Mysore and collect cost related information. Further, prepare cost-volume-profit analysis as a management tool for decision making

### **References:**

Management Accountancy: J. Batty :ELBS

Cost Accounting- A Managerial Emphasis: C.T.Horngel

Cost Analysis for Management Decisions: M.R.S. Murthy : Tata Mc GrawHill

A Dictionary of Managerial Finance, G. Kotreshwar, Chandana Publications (2014), Mysore.

## **IV SEMESTER**

### **HC 10: INTERNATIONAL ACCOUNTING**

**Total Credits:4**

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

**No of hours:5**

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

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 statement analysis.

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

- 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.

#### **2. 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.

#### **3. 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 study analysis

**Module 3: International Transfer Pricing:** Evolution - Meaning and Objectives of transfer pricing - Determinants of International Transfer Pricing -Major stakeholders affected by transfer pricing policies - Arm's Length price (ALP) - Steps in the process of computing ALP-ALP methods - Comparable Uncontrolled price method (CUP)-Resaleprice 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 Architecture - The IFRS XBRL Taxonomy - The US GAAP XBRL taxonomy etc. - XBRL implementation in countries around the world - Analysis of Case Studies.

**Skill Development Components:**

- Student's visit an organization and collect data related to the transfer pricing methods adopted.
- Students will solve case study on translation method.

**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.**

## References:

1. International Accounting by Shirin Rathore, Prentice-Hall of India, New Delhi
2. Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
3. Timothy Douppnik 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, New Delhi
6. The Analysis and use of Financial Statements by GerladI.White, AshwinipaulC.Sondhi and Dov Fried, John Wiley, New York.
7. The Economic Times, The Business Line and Financial Express dailypapers.
8. Journals on International Accounting.

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

[www.worldbank.org](http://www.worldbank.org).

[www.unctad.org](http://www.unctad.org). etc.

[w.w.w.xbrl.org](http://w.w.w.xbrl.org).

## HC 11 : STRATEGIC MANAGEMENT

**Total Credits:4**

**Credit Pattern: 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 to develop skills for applying these concepts to the solution of business problems
- To help students master in 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:** Introduction to Management and Strategy, Need for Strategic Management- Strategic Management process – Strategic management in Business units – Corporate, divisional and functional level strategies, Strategic Management in Non -profit Organizations, - Participants in Strategic Management – Strategic Decision Making- Process of Strategic Decision Making, Strategic Planning- process of strategic planning, Strategic Formulation and Analysis- Vision, Mission, Goal and Objectives ,- Case Studies.

**Module 2: Strategic Analysis and Choice:** Environmental Analysis – Concepts of Strategic Choice, - Steps in the Process of Strategic Choice- Techniques used for Strategic Analysis-- Corporate Portfolio Analysis - Environmental Threat and Opportunity Profile (ETOP) – Boston Consultancy group (BCG) Matrix – General Electronics 9 Cell Matrix - Porter's Five Forces Model of competition –McKinsey's 7s Framework Model - Case Study.

**Module 3: Strategy Implementation:** Formulation of Strategy at Corporate, Business and Functional Levels, - Interrelationship between Formulation and Implementation. Issues in Implementation of Strategies - 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- Case Study.

**Module 4: Strategy Evaluation:** Concept and purposes of strategic evaluation and analysis, GAP analysis; Role of organizational systems in evaluation, Strategic Control and Operational Control: Types of Strategic Controls, Process of Operational Control - Evaluation Techniques for Strategic and Operational Control-- Case Study.

**Skill Development Components:**

- Conduct survey and collect data relevant to the vision, Mission, Goal, and objectives of an organization.
- Students submit an organizational structure and strategy adopted in that organization.

**Course Outcome:**

CO 1 : Enlightening the top echelons on the linkages between vision, mission and strategies

CO 2 : Develop strategies keeping core competencies acquired over the years

CO 3 : Develop competitive building blocks and design approaches to increase Competitive advantage

CO 4 : Enlighten all stake holders on the linkages between strategy formulation, implementation and evaluation

CO 5 : Identify endogenous and exogenous forces influencing strategic decision making



**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 17: FOREIGN EXCHANGE MANAGEMENT****Total Credits:4****Credit Pattern: 3:1:0****No of hours:5 per week****1. Course Description:**

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

**2. Course Objectives:**

The objective of this course is to understand the nature and functioning of foreign exchange markets, the 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. Course Contents:**

**Module -1: Foreign Exchange Management-** International Monetary System- International Financial Markets-Currency Basket, Currency Convertibility -. Foreign Exchange Rates- Direct and Indirect Quotes - Spot and Forward Foreign Exchange Markets-, Exchange Rates Determinations - Arbitrage Profit in Foreign Exchange Markets.

**Module -2: Foreign Exchange Exposure-**Management of Transaction Exposure- Management of Translation Exposure- Management of Economic Exposure- Management of Political Exposure-Management of Interest Rate Exposure.

**Module -3: Foreign Exchange Rate Determination-** Theories of Exchange Rate Determination- Measuring Exchange Rate Movements-Exchange Rate Equilibrium – Factors Effecting Foreign Exchange Rate- Determination Foreign Exchange Rates- Interest Rate Parity- Purchasing Power Parity & International Fisher Effect- Covered Interest Arbitrage

**Module -4: Foreign Exchange Risk Management-**Hedging Against Foreign Exchange Exposure – Forward Market- Futures Market- Options Market- Currency Swaps-Interest Rate Swap-Hedging Through Currency of Invoicing- Hedging Through Mixed Currency Invoicing –Country Risk Analysis.

### **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.**

**Skill Development:**

- Examine and make report on the foreign exchange risk faced by selected banks and their customer
- Examine and evaluate various foreign exchange risk management hedging and strategies

**References:**

1. Foreign Exchange Management and International Finance-Vivek Vishwan V- Viva Books Publication
2. Foreign Exchange & Risk Management- C Jeevanandam- Sultan Chand and Sons Publication
3. Foreign Exchange Management Manual-Taxmann Publication
4. Foreign Exchange Management-Richa Garg- Vrinda Publications (p) Ltd
5. Practitioner's Guide to Foreign Exchange Management- C.A. Sudha and G. Bhushan, Wolters Kluwer- Publication.

**SC18: PROJECT WORK**

Project Work would be commenced from the beginning of 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 fourth semester.

## **SC 19 - ELECTIVE GROUP A: BUSINESS TAXATION**

### **PAPER 2: CORPORATE TAX LAW AND PLANNING**

**TotalCredits:4**

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

**No of hours:5 per week**

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

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. Course Objectives:**

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 tax planning to reduce the tax burden of the corporate Assessee
  - Understand TDS, advance payment of Tax, remittance of corporate income tax, preparation of various tax returns and Forms.
- To understand assessment procedure and tax filing

#### **1. 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.

## **2. Course Contents**

**Module 1: Introduction: Basic Framework of Corporate Tax Laws-Types of Company-Residential status of a Company and Incidence of Tax -Corporate Tax Planning-, Tax Evasion and Tax Avoidance. Tax Planning & Tax Management.**

**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 - Minimum Alternative Tax Sec 115 JB - Importance and Objectives - Calculation on Book Profit -Case Studies.

**Module 3: Tax Planning and Managerial Decision:** Tax Planning Relating to Capital Structure - Make or Buy - Buy or Lease- Own or Lease - Purchase by Installment or by Hire – Shut Down or Continue Operations.

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

## **3. 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

## **Skill Development**

- Evaluate selected companies corporate tax planning and managerial decision making in terms capital structure and make or buy decision.
- Visit an audit office and practice corporate assessee return filing, TDS and TCS and other various practical aspects

## **References:**

1. Direct Taxes-H.C. Mehrotra and Dr.S.P. Goyal -Sahitya Bhavn Publication.
2. Corporate Tax Planning & Business Tax Procedures-Vinod K Singhania & Monica Singhania-Taxmann Publication
- 3. Simplified Approach to Corporate Tax Planning & Management-Dr Girish Ahuja- Bharat's Publication.Master Guide to Corporate Taxation-O. P Yadav- Lexis Nexis**
4. Corporate Tax Planning and Management- Lakhota-Vision PublishersSC 18 –

## **SC 20: ELECTIVE GROUP B – FINANCIAL ACCOUNTING**

### **PAPER 2: CONTEMPORARY AREAS OF FINANCIAL ACCOUNTING**

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

**Course Description:** This course provides detailed insight into contemporary area of accounting includes human resource accounting, Investment Accounts, Price Level Accounting and Environmental Accounting.

## **Course Contents**

**Module-1: Human Resource Accounting** – Importance - HRA for Managers & HR Professionals - Investment in Human Resources –Approaches Of HRA- Historical Cost Approach-Replacement Cost Approach-Opportunity Cost

Approach-Standard Cost Approach-Present Value Approach-The Economic Value Approach-Monetary Value and Non-Monetary Measures for Assessing Individual

**Module-2: Investment Accounting** - Fixed income bearing securities- Variable income bearing securities- Purpose of Investment ledger-Cum Interest- Ex Interest- Difference- Columnar Investment Accounts- Adjustment for Equity shares Investment accounts- Dividend Received- Bonus share- Right Shares.

**Module-3: Price Level Accounting:** Meaning and Scope-Inflation Accounting-Methods of Accounting for Changing Prices-Methods of Accounting for Changing Prices-Current Purchasing Power (CPP) Method-Current Cost Accounting Method (CCA) Method-Hybrid Method.

**Module-4: Environmental Accounting:** Introduction -Methodology of Environmental Accounting-Objectives of Environmental Accounting- Forms of Environmental Accounting-Environmental Issues Under the Expanded Model of Accounting.

### **Course Outcomes:**

- Provide Detailed insight of Human resource Accounting.
- Understand concept of Accounting for Bonus shares, right shares and dividend.
- Application of different methods of Inflation accounting.
- Understand the concept of environmental accounting.

### **Skill Development:**

- Analyse the impact of price level changes on balance sheet position of a company.
- Analyse the impact valuation of human Assets on the Balance sheet of a company.

## Reference

1. Eric G. Flamholtz, Human Resource Accounting, Springer
2. Jac Fitz-enz, How to Measure Human Resource Management, McGraw Hill
3. Rakesh Chandra Katiyar, Accounting for Human Resources, UK Publishing
3. M. Saeed, D.K. Kulshreshtha, Human Resource Accounting, Anmol Publications.
4. D. Prabakara Rao, Human Resource Accounting, Inter India Publications.
5. Chandra, P., Financial Management - Theory and Practice, New Delhi, Tata McGraw Hill Publishing Company Ltd.
6. Contemporary Environmental Accounting, Schaltegger and Burritt (S&B)

## SC 21 -ELECTIVE GROUP C: FINANCIAL MANAGEMENT

### PAPER 2: FINANCIAL DERIVATIVES

**TotalCredits:4**

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

**No of hours:5**

#### 1. Course Description:

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: Types**-Forwards - Futures - options - swaps -structure and operations, trading mechanisms, regulatory framework - Exchanges - Contract specification- Clearing house - Floor brokers - Initiating trade -mode of delivery of derivatives contract-short and long position.

**Module2: Future and Forward Contracts:** Structure of future and forward contracts -FRAs- Valuation of forward and future prices - Margins - Initial margins - Variation Margins-Maintenance margin-Cost of carry, Stock index futures - Valuation of stock index futures - hedging using stock index future contracts - Adjusting Beta of a portfolio using stock -Short hedge and long hedge using futures- 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-Straddles-strangle-protective put and call options-Bull-Bear spread- The Greeks.

**Module4: Swaps:** Evolution - Types of Swaps-Currency Swaps- Interest Rate Swaps - Designing Currency and Interest Rate Swaps - Valuation of Swaps.

### **Skill Development**

1. **Trading in stock and index futures and options.**
2. **Analyzing option premium with live examples using black Scholes model.**

3. **Learning the worth of options using ITM, ATM and OTM.**
4. **Understanding of margin requirements and M2M concept.**
5. **Trading in stock and index futures and options.**
6. **Analyzing option premium with live examples using black Scholes model.**
7. **Learning the worth of options using ITM, ATM and OTM.**
8. **Understanding of margin requirements and M2M concept.**

#### **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 and Risk Management- Dr. R P Rustagi

## **SC 22 -ELECTIVE GROUP D: HUMAN RESOURCE MANAGEMENT**

### **PAPER 2: INDUSTRIAL RELATIONS & COLLECTIVE BARGAINING**

**Total Credits: 4**

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

**No of hours:5 per week**

**Course Description:** Through this course students will get familiarize with industrial relations, its importance and collective bargaining procedure.

#### **Pedagogy:**

The Pedagogy consists of Lectures, Shared Experience, Case Study, Role Play, Assignment, Fieldwork/ Practical's, Seminars and Presentations.

**Module 1:** Industrial Relations: Concepts, definition and importance, factors affecting IR, approaches to IR, Impact of technology on IR, Trade Unions: nature, benefits problems and remedies, Trade Union Act 1926, Industrial dispute Act 1947, quality circles.

**Module 2:.** Collective Bargaining: concept, its relevance in IR, CB as an institution, ILO perception of CB, Objectives of CB, Structure, Functions, process, negotiations, bargaining approaches & techniques, patterns of bargaining.

**Module 3:** Industrial conflicts: meaning,a and causes, types, strikes and lockouts, machinery for resolving industrial disputes under law. Workers participation in Management: concepts, objectives, types, growth and development of workers participation in management.

**Module 4 :.** Grievances and Disciplines: grievances, redressal, discipline, standing orders, acts of misconduct, show cause notice, suspension, Enquiry procedure, Principles of natural justice, Punishments, Demotion suspension, Termination, Removal and dismissals, Conflicts Industrial disputes Lay off, Termination simplicitor, Retrenchment, closures,VRS.

**Course Outcomes:**

- To help students acquire solid theoretical, practical and ethical perspective on various aspects of IR.
- To make the student aware of the present state of IR in India.
- To Understand the various processes and procedures of handling Employee Relations.
- To be acquainted with the concepts, principles and issues connected with Trade Unions, Collective Bargaining and Grievance redressal

**References:**

- Industrial Relation - Ramaswamy
- Industrial Relation Sarma
- Industrial Relation - Venkatarathnam
- Industrial Relation - ArunMonnappa
- Industrial Relation -T VRao

**SC23 - ELECTIVE GROUP E: MANAGEMENT ACCOUNTING****PAPER 2: COST MANAGEMENT****Total Credits:4****Credit Pattern:3:1:0****No of hours:5 per week****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-** Cost Management System- Cost Management-Components of Cost Management- Activity Based Costing (ABC)-Activity-Based Management (ABM)-Concept and Uses- Relationship between ABC and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

**Module 2: Pricing Strategies-** Factors Influencing Pricing Decisions- Short Run V/s. 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:Cost Analysis-** Job and Process Cost- Cost Estimation and Regression Analysis – and Cost Volume Profit Analysis.

**Module 4:Application of Operation Research and Statistical Tools-** Linear Programming- Network Analysis- Assignment- Transportation and Time Series Analysis- Time Series Analysis Including Moving Totals and Averages.

#### **Skill Development:**

- Visit any manufacturing industries and collect information on activity-based costing and activity-based management, analyse the same and write a summary of report on combination of ABC and ABM will play a role in cost controlling.
- Select any one manufacturing industry and collect cost related information. Further, prepare report on process costing.

## **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-4: Application of operation research and statistical tools in cost management.

## **Skill Development:**

- Visit any manufacturing industries and collect information on activity-based costing and activity-based management, analyse the same and write a summary of report on combination of ABC and ABM will play a role in cost controlling.
- Select any one manufacturing industry and collect cost related information. Further, prepare report on process costing.

## **References:**

1. Cost Management: A strategic Emphasis, Blocher, Chen, Lin McGraw Hill
2. Cost Analysis for Management Decisions: M.R.S. Murthy, Tata McGraw Hill
3. Cost Accounting A Managerial Emphasis: Charles T Horngren, Srikant, PHI.
4. Principles & Practices of Cost Accounting: Ashish K. Bhattacharya A. H. Wheeler Publisher
5. Quantitative Techniques in Management: N.D. Vohra Tata McGraw Hill Book Co. Ltd.

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