

10 YEARS
OF UNIVERSITY
RECOGNITION
20 YEARS OF
ACADEMIC
EXCELLENCE



REVA
UNIVERSITY
Bengaluru, India

SCHOOL OF COMMERCE

M.COM

HANDBOOK 2021-22

Rukmini Knowledge Park
Kattigenahalli, Yelahanka, Bengaluru – 560064
www.reva.edu.in



SCHOOL OF COMMERCE

Master of Commerce (M.Com)

HAND BOOK

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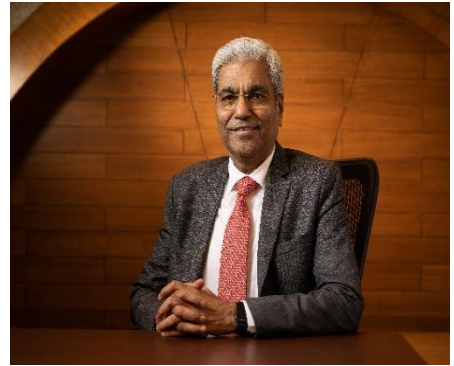
Rukmini Educational
Charitable Trust

www.reva.edu.in

Chancellor's Message

“Education is the most powerful weapon which you can use to change the world.”

- Nelson Mandela.



There was a time when survival depended on just the realization of physiological needs. We are indeed privileged to exist in a time when ‘intellectual gratification’ has become indispensable.

Information is easily attainable for the soul that is curious enough to go look for it. Technological boons enable information availability anywhere anytime. The difference, however, lies between those who look for information and those who look for knowledge.

It is deemed virtuous to serve seekers of knowledge and as educators it is in the ethos at REVA University to empower every learner who chooses to enter our portals. Driven by our founding philosophy of ‘Knowledge is Power’, we believe in building a community of perpetual learners by enabling them to look beyond their abilities and achieve what they assumed impossible.

India has always been beheld as a brewing pot of unbelievable talent, acute intellect and immense potential. All it takes to turn those qualities into power is a spark of opportunity. Being at a University is an exciting and rewarding experience with opportunities to nurture abilities, challenge cognizance and gain competence.

For any University, the structure of excellence lies in the transitional abilities of its faculty and its facility. I’m always in awe of the efforts that our academic board puts in to develop the team of subject matter experts at REVA. My faculty colleagues understand our core vision of empowering our future generation to be ethically, morally and intellectually elite. They practice the art of teaching with a student-centered and transformational approach. The excellent infrastructure at the University, both educational and extra-curricular, magnificently demonstrates the importance of ambience in facilitating focused learning for our students.

A famous British politician and author from the 19th century - Benjamin Disraeli, once said ‘A University should be a place of light, of liberty and of learning’. Centuries later this dictum still inspires me and I believe, it takes team-work to build successful institutions. I welcome you to

REVA University to join hands in laying the foundation of your future with values, wisdom and knowledge.

Dr. P. Shyama Raju

The Founder and Hon'ble Chancellor, REVA University

Vice- Chancellor's Message



The last two decades have seen a remarkable growth in higher education in India and across the globe. The move towards interdisciplinary studies and interactive learning have opened up several options as well as created multiple challenges. India is at a juncture where a huge population of young crowd is opting for higher education. With the tremendous growth of privatization of education in India, the major focus is on creating a platform for quality in knowledge enhancement and bridging the gap between academia and industry.

A strong believer and practitioner of the dictum “Knowledge is Power”, REVA University has been on the path of delivering quality education by developing the young human resources on the foundation of ethical and moral values, while boosting their leadership qualities, research culture and innovative skills. Built on a sprawling 45 acres of green campus, this ‘temple of learning’ has excellent and state-of-the-art infrastructure facilities conducive to higher teaching-learning environment and research. The main objective of the University is to provide higher education of global standards and hence, all the programs are designed to meet international standards. Highly experienced and qualified faculty members, continuously engaged in the maintenance and enhancement of student-centric learning environment through innovative pedagogy, form the backbone of the University.

All the programs offered by REVA University follow the Choice Based Credit System (CBCS) with Outcome Based Approach. The flexibility in the curriculum has been designed with industry-specific goals in mind and the educator enjoys complete freedom to appropriate the syllabus by incorporating the latest knowledge and stimulating the creative minds of the students. Bench marked with the course of studies of various institutions of repute, our curriculum is extremely contemporary and is a culmination of efforts of great think-tanks - a large number of faculty members, experts from industries and research level organizations. The evaluation mechanism employs continuous assessment with grade point averages. We believe sincerely that it will meet the aspirations of all stakeholders – students, parents and the employers of the graduates and postgraduates of REVA University.

At REVA University, research, consultancy and innovation are regarded as our pillars of success. Most of the faculty members of the University are involved in research by attracting funded projects from various research level organizations like DST, VGST, DBT, DRDO, AICTE and industries. The outcome of the research is passed on to students through live projects from industries. The entrepreneurial zeal of the students is encouraged and nurtured through EDPs and EACs.

REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students. REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students become skilled with relevant to industry requirements. Structured training programs on soft-skills and preparatory training for competitive exams are offered here to make students more employable. 100% placement of eligible students speaks the effectiveness of these programs. The entrepreneurship development activities and establishment of “Technology Incubation Centers” in the University extend full support to the budding entrepreneurs to nurture their ideas and establish an enterprise.

With firm faith in the saying, “Intelligence plus character –that is the goal of education” (Martin Luther King, Jr.), I strongly believe REVA University is marching ahead in the right direction, providing a holistic education to the future generation and playing a positive role in nation building. We reiterate our endeavor to provide premium quality education accessible to all and an environment for the growth of over-all personality development leading to generating “GLOBAL PROFESSIONALS”.

Welcome to the portals of REVA University!

Dr. M Dhanmjaya

Vice-Chancellor, REVA University

PREFACE

The M. Com program is designed keeping in view the current situation and possible future developments, both at national and global levels. The courses conceived in M Com Degree give greater emphasis on core commerce, trade, accounting, finance and taxation. There are ample numbers of courses providing knowledge in specialized areas of finance, accounting, taxation, banking, insurance, etc. facilitating students to choose specialized areas of their interest. Adequate attention is given to provide students the basic concepts.

Commerce and Trade have today gained key place in global environment. The communication and technology revolution, socio-economic and political changes led to global marketing have brought in greater transformation in the global market. The trends like e-banking, e-commerce, web marketing etc., have made enormous impact on the business environment. The wings of study of commerce thus have spread beyond imagination. Hence the structure of the M Com degree program has undergone a face-lift with the introduction of newer subjects from the point of current and future trends in Commerce, Business, Trade at National and International level.

M Com program being offered give greater emphasis on advance areas of study in Commerce, Trade, Banking, Taxation, Insurance and such other areas.. The program has various courses of specializations under accounting and taxation, accounting and finance. Some of the specialized courses include: Advance Managerial Accounting, Mergers and Acquisitions, Indirect Taxation, Corporate Tax Planning and Management, International Taxation, Business Taxation, Security Analysis and Port Folio Management, Financial Derivates, Strategic Credit Management, Advance Capital Structure, Innovative Entrepreneurship, Corporate Financial Reporting, e-filing of returns and host of other specializations. These specializations provide ample not only in-depth knowledge of current trends and future developments in respective areas but help students to gain confidence and experience in a given specialized areas of accounting, auditing, taxation and finance.

Thus students in Commerce have the flexibility to broaden their horizons in computer, internet, communication and such several streams of subjects related industries, commerce, banking and trade apart from the core subjects of study. The program is thus designed to expose students to various subjects having applications in business, commerce and trade through outcome based teaching and learning process which emphasizes practical exposure rather than memorization. The project work is

compulsory for M Com students particularly in the fourth and final semester. The students shall undertake projects in the area of accounting, financial services, banking, and community services. Such projects will certainly help students to gain experience of practical exposure in working environment. Several add on courses in different areas of commerce, management, business analytics etc., bring added advantages to students. A variety of activities such as case studies seminars, interaction with industries, cultural activities and social activities are in place to shape the all-round development of students.

The benefits of choosing M Com program at REVA University are:

- Flexibility to choose various specialized areas and excel in such areas.
- Opportunity to work on live problems.
- Opportunity to work on business, commerce, marketing and such other related areas.
- Opportunity to be entrepreneurs with greater confidence.

I am sure the students choosing M Com in REVA University will enjoy the curriculum, teaching and learning environment, the vast infrastructure and the experienced teachers involvement and guidance. We will strive to provide all needed comfort and congenial environment for their studies. I wish all students pleasant stay in REVA and grand success in their career.

The Curriculum caters to and has relevance to Local, Regional, National, Global Development needs. Maximum number of courses are integrated with cross cutting issues with relevant to Professional Ethics, Gender, Human Values, Environment and Sustainability.

Prof. Shubha A
Director, School of Commerce

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RUKMINI EDUCATIONAL CHARITABLE TRUST

It was the dream of late Smt. Rukmini Shyama Raju to impart education to millions of underprivileged children as she knew the importance of education in the contemporary society. The dream of Smt. Rukmini Shyama Raju came true with the establishment of Rukmini Educational Charitable Trust (RECT), in the year 2002. Rukmini Educational Charitable Trust (RECT) is a Public Charitable Trust, set up in 2002 with the objective of promoting, establishing and conducting academic activities in the fields of Arts, Architecture, Commerce, Education, Engineering, Environmental Science, Legal Studies, Management and Science & Technology, among others. In furtherance of these objectives, the Trust has set up the REVA Group of Educational Institutions comprising of REVA Institute of Technology & Management (RITM), REVA Institute of Science and Management (RISM), REVA Institute of Management Studies (RIMS), REVA Institute of Education (RIE), REVA First Grade College (RFGC), REVA Independent PU College at Kattigenahalli, Ganganagar and Sanjaynagar and now REVA University. Through these institutions, the Trust seeks to fulfill its vision of providing world class education and create abundant opportunities for the youth of this nation to excel in the areas of Arts, Architecture, Commerce, Education, Engineering, Environmental Science, Legal Studies, Management and Science & Technology.

Every great human enterprise is powered by the vision of one or more extraordinary individuals and is sustained by the people who derive their motivation from the founders. The Chairman of the Trust is Dr. P. Shyama Raju, a developer and builder of repute, a captain of the industry in his own right and the Chairman and Managing Director of the DivyaSree Group of companies. The idea of creating these top notched educational institutions was born of the philanthropic instincts of Dr. P. Shyama Raju to do public good, quite in keeping with his support to other socially relevant charities such as maintaining the Richmond road park, building and donating a police station, gifting assets to organizations providing accident and trauma care, to name a few.

The Rukmini Educational Charitable Trust drives with the main aim to help students who are in pursuit of quality education for life. REVA is today a family of ten institutions providing education from PU to Post Graduation and Research leading to PhD degrees. REVA has well qualified experienced teaching faculty of whom majority are doctorates. The faculty is supported by committed administrative and technical staff. Over 15,000 students study various courses across REVA's three campuses equipped with exemplary state-of-the-art infrastructure and conducive environment for the knowledge driven community.

ABOUT REVA UNIVERSITY

REVA University has been established under the REVA University Act, 2012 of Government of Karnataka and notified in Karnataka State Gazette dated 7th February, 2013. The University is recognised by UGC under Sec 2 (f) and empowered under Sec.22 of the UGC Act, 1956 to award degrees in any branch of knowledge. The University is a Member of Association of Indian Universities, New Delhi. The main objective of the University is to prepare students with knowledge, wisdom and patriotism to face the global challenges and become the top leaders of the country and the globe in different fields.

REVA University located in between Kempegowda International Airport and Bangalore city, has a sprawling green campus spread over 45 acres of land and equipped with state-of-the-art infrastructure that provide conducive environment for higher learning and research. The REVA campus has well equipped laboratories, custom-built teaching facilities, fully air-conditioned library and central computer centre, the well planned sports facility with cricket ground, running track & variety of indoor and outdoor sports activities, facilities for cultural programs. The unique feature of REVA campus is the largest residential facility for students, faculty members and supportive staff.

The University is presently offering 27 Post Graduate Degree programs, 29 Degree and PG Degree programs in various branches of studies and has 15000+ students studying in various branches of knowledge at graduate and post graduate level and 494 Scholars pursuing research leading to PhD in 18 disciplines. It has 900+ well qualified, experienced and committed faculty members of whom majority are doctorates in their respective areas and most of them are guiding students pursuing research leading to PhD.

The programs being offered by the REVA University are well planned and designed after detailed study with emphasis with knowledge assimilation, applications, global job market and their social relevance. Highly qualified, experienced faculty and scholars from reputed universities / institutions, experts from industries and business sectors have contributed in preparing the scheme of instruction and detailed curricula for this program. Greater emphasis on practice in respective areas and skill

development to suit to respective job environment has been given while designing the curricula. The Choice Based Credit System and Continuous Assessment Graded Pattern (CBCS – CAGP) of education has been introduced in all programs to facilitate students to opt for subjects of their choice in addition to the core subjects of the study and prepare them with needed skills. The system also allows students to move forward under the fast track for those who have the capabilities to surpass others. These programs are taught by well experienced qualified faculty supported by the experts from industries, business sectors and such other organizations. REVA University has also initiated many supportive measures such as bridge courses, special coaching, remedial classes, etc., for slow learners so as to give them the needed input and build in them confidence and courage to move forward and accomplish success in their career. The University has also entered into MOUs with many industries, business firms and other institutions seeking their help in imparting quality education through practice, internship and also assisting students' placements.

REVA University recognizing the fact that research, development and innovation are the important functions of any university has established an independent Research and Innovation division headed by a senior professor as Dean of Research and Innovation. This division facilitates all faculty members and research scholars to undertake innovative research projects in engineering, science & technology and other areas of study. The interdisciplinary-multidisciplinary research is given the top most priority. The division continuously liaisons between various funding agencies, R&D Institutions, Industries and faculty members of REVA University to facilitate undertaking innovative projects. It encourages student research projects by forming different research groups under the guidance of senior faculty members. Some of the core areas of research wherein our young faculty members are working include Data Mining, Cloud Computing, Image Processing, Network Security, VLSI and Embedded Systems, Wireless Sensor Networks, Computer Networks, IOT, MEMS, Nano-Electronics, Wireless Communications, Bio-fuels, Nano-technology for coatings, Composites, Vibration Energies, Electric Vehicles, Multilevel Inverter Application, Battery Management System, LED Lightings, Renewable Energy Sources and Active Filter, Innovative Concrete Reinforcement, Electro Chemical Synthesis, Energy

Conversion Devices, Nano-structural Materials, Photo electrochemical Hydrogen generation, Pesticide Residue Analysis, Nano materials, Photonics, Nano Tribology, Fuel Mechanics, Operation Research, Graph theory, Strategic Leadership and Innovative Entrepreneurship, Functional Development Management, Resource Management and Sustainable Development, Cyber Security, General Studies, Feminism, Computer Assisted Language Teaching, Culture Studies etc.

The REVA University has also given utmost importance to develop the much required skills through variety of training programs, industrial practice, case studies and such other activities that induce the said skills among all students. A full-fledged Career Development and Placement (CDC) department with world class infrastructure, headed by a dynamic experienced Professor & Dean, and supported by well experienced Trainers, Counselors and Placement Officers. The University also has University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director facilitating skill related training to REVA students and other unemployed students. The University has been recognized as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana. The Centre conducts several add-on courses in challenging areas of development. It is always active in facilitating student's variety of Skill Development Training programs. The University has collaborations with Industries, universities abroad, research institutions, corporate training organizations, and Government agencies such as Florida International University, Oklahoma State University, Western Connecticut University, University of Alabama, Huntsville, Oracle India Ltd, Texas

Instruments, Nokia University Relations, EMC2, VMware, SAP, Apollo etc, to facilitate student exchange and teacher-scholar exchange programs and conduct training programs. These collaborations with foreign universities also facilitates students to study some of the programs partly in REVA University and partly in foreign university, viz, M.S in Computer Science one year in REVA University and the next year in the University of Alabama, Huntsville, USA.

The University has also given greater importance to quality in education, research, administration and all activities of the university. Therefore, it has established an

independent Internal Quality division headed by a senior professor as Dean of Internal Quality. The division works on planning, designing and developing different quality tools, implementing them and monitoring the implementation of these quality tools. It concentrates on training entire faculty to adopt the new tools and implement their use. The division further works on introducing various examination and administrative reforms.

To motivate the youth and transform them to become innovative entrepreneurs, successful leaders of tomorrow and committed citizens of the country, REVA organizes interaction between students and successful industrialists, entrepreneurs, scientists and such others from time to time. As a part of this exercise great personalities such as Bharat Ratna Prof. C. N. R. Rao, a renowned Scientist, Dr. N R Narayana Murthy, Founder and Chairman and Mentor of Infosys, Dr. K Kasturirangan, Former Chairman ISRO, Member of Planning Commission, Government of India, Dr. Balaram, Former Director I.I.Sc., and noted Scientist, Dr. V S Ramamurthy, Former Secretary, DST, Government of India, Dr. V K Aatre, noted Scientist and former head of the DRDO and Scientific Advisor to the Ministry of Defence Dr. Sathish Reddy, Scientific Advisor, Ministry of Defence, New Delhi and many others have accepted our invitation and blessed our students and faculty members by their inspiring addresses and interaction.

As a part of our effort in motivating and inspiring youth of today, REVA University also has instituted awards and prizes to recognize the services of teachers, researchers, scientists, entrepreneurs, social workers and such others who have contributed richly for the development of the society and progress of the country. One of such award instituted by REVA University is 'Life Time Achievement Award' to be awarded to successful personalities who have made mark in their field of work. This award is presented on occasion of the "Founders' Day Celebration" of REVA University on 6th January of every year in presence of dignitaries, faculty members and students gathering. The first "REVA Life Time Achievement Award" for the year 2015 has been awarded to Shri. Kiran Kumar, Chairman ISRO, followed by Shri. Shekhar Gupta, renowned Journalist for the year 2016, Dr. K J Yesudas, renowned play back singer for the year 2017. REVA also introduced "REVA Award of Excellence" in the year 2017

and the first Awardee of this prestigious award is Shri Ramesh Aravind, Actor, Producer, Director, Screen Writer and Speaker.

REVA organizes various cultural programs to promote culture, tradition, ethical and moral values to our students. During such cultural events the students are given opportunities to unfold their hidden talents and motivate them to contribute innovative ideas for the progress of the society. One of such cultural events is REVAMP conducted every year. The event not only gives opportunities to students of REVA but also students of other Universities and Colleges. During three days of this mega event students participate in debates, Quizzes, Group discussion, Seminars, exhibitions and variety of cultural events. Another important event is Shubha Vidaaya, - Graduation Day for the final year students of all the programs, wherein, the outgoing students are felicitated and are addressed by eminent personalities to take their future career in a right spirit, to be the good citizens and dedicate themselves to serve the society and make a mark in their respective spheres of activities. During this occasion, the students who have achieved top ranks and won medals and prizes in academic, cultural and sports activities are also recognized by distributing awards and prizes. The founders have also instituted medals and prizes for sports achievers every year. The physical education department conducts regular yoga classes' every day to students, faculty members, administrative staff and their family members and organizes yoga camps for villagers around.

Within short span of time, REVA University has been recognized as a fast growing university imparting quality higher education to the youth of the country and received many awards, ranks, and accolades from various agencies, institutions at national and international level. These include: Asia's Greatest Brand and Leaders, by Asia One, National Award of Leadership Excellence, by ASSOCHAM India, Most promising University, by EPSI, Promising Upcoming Private University in the Country, by The Economic Times, Best University of India (South), by Dialogue India, Gold Brand by QS University Ranking, placed under 151-200 band by NIRF, 6TH Rank in the Super Excellence category by GHRDC, 6TH Rank in All India Law School Survey, ranked among Top 30 Best B Schools by Business World, India's Best Law Institution by Careers 360, to mention a few.

ABOUT SCHOOL OF COMMERCE

The School of Commerce headed by a highly experienced Professor of Commerce is supported by well qualified faculty members. The school has the state-of-the-art class rooms and a business laboratory. It offers B. Com (Industry Integrated) B.Com-Honors and M.Com programs. The school also has research program leading to doctoral degree. The curriculum of both graduate and post graduate degree programs have been designed to bridge the gap between industry – academia and hence they are industry oriented. The B. Com (Industry Integrated) program provides ample scope to enter into a wide range of business opportunities. This is reflected in various core subjects offered within the program. The Masters degree in Commerce not only induces research culture and entrepreneurship but also provides practical exposure and much needed soft skills.

VISION

To nurture leaders of eminence and successful entrepreneurs through innovative academic and research programs in business, commerce and trade.

MISSION

- ✓ To impart best quality commerce education through socially and globally relevant syllabus using cutting edge technology;
- ✓ To engage in indigenous, innovative and global research and contribute to the enrichment and dissemination of knowledge in commerce and trade;
- ✓ To collaborate with industries, experts, business government firms, and private institutions, and such others to undertake joint studies, research, consultancy ventures so as to facilitate students with greater opportunities for research, practice and placements;
- ✓ To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development.

Advisory Board

- 1. Belverd E. Needles, Jr.**
Ernst & Young Distinguished Professor of Accounting, EY Distinguished Professor of Accountancy Editor, Accounting Instructors' Report (AIR) School of Accountancy & MIS, DePaul University, Chicago USA.
- 2. Shri. Ananthakrishna**
Executive Chairman, Karnataka Bank Ltd, Mahaveer Circle, Kankanady Mangalore - 575002
- 3. Rajendra P. Srivastava**
Ernst & Young Distinguished Professor and Director Ernst & Young Center for Auditing Research and Advanced Technology School of Business, The University of Kansas Lawrence, Kansas 66045
- 4. Prof. Shahzad Uddin,**
Director, Essex Accounting Centre, Essex Business School, University Of Essex Colchester, UK.
- 5. Prof. Jacques Richard,**
Professor of Accounting, University of Dauphine, Paris, France.
- 6. Dr. Teerooven Soobaroyen**
Reader in Accounting, Centre for Research in Accounting, Accountability and Governance, School of Management, Faculty of Business and Law University of Southampton, Highfield, Southampton, SO17, UK
- 7. Dr Collins Ntim** - BSc, MSc, MRes, PhD, PGCTHE, FHEA.
Professor of Accounting & Finance, Department of Accountancy, University of Huddersfield, UK
- 8. Prof. P. Murali**
Former Vice –Chancellor, Sri Venkateswara University, Tirupati-AP.
- 9. Prof. Sridhar Seshadri**
Senior Associate Dean, Faculty and Research, Indian School of Business, Gachibowli, Hyderabad - 500032
- 10. Dr. M. Thiripalraju**
Director, Indian Institute of Capital Markets Sakal Bhavan Marg, CBD Belapur, Navi Mumbai - 400 614.
- 11. Prof. K.V Rao**
Vice-Chancellor. Acharaya Nagarjuna University, Guntur - AP
- 12. Dr. Shanthi S K**
Chair Professor-Union Bank Center for Banking Excellence, Greta Lakes University, Chennai-6303102
- 13. Mr. Nagaraj Kulkarni.** Director, Compgence, Bengaluru
- 14. Reshma Srinivasan,**
Founder and Managing Director, WeCare Learning Private Limited, # 901, Senswe Block, Elan Homes, Sarjapur Road, Bangalore – 560 035.

Program Overview

The Post Graduate Program in Commerce at REVA is designed to offer a pathway to diverse careers. The Combination of theoretical and practical knowledge induced in this program provides hands- on – experience to students through industry interaction. The Curriculum is designed to enhance the skills of students and make them competent to face the challenges of life with confidence. Projects, Internships, E- Assignments, Case studies, guest lectures, Industrial Visits and Tab based examinations form a part of the teaching –learning process. In addition to the regular degree students are encouraged to take up various Certification programs offered by the School to enhance their Knowledge sphere. Students also gain hands on experience through their exposure to Business lab and to improve their communication they are introduced to Language labs. The M.Com Program also emphasizes and involves students to actively involve in Research by engaging them in Research paper writing, presentation of papers in Conferences organised at National and International level. The Program helps to gain practical exposure in varied branches of commerce. It provides accounting experience and helps to analyse recent developments in financial innovations and their influence on the effectiveness of monetary policy. It prepares them to analyse and interpret financial statement of corporate and other sectors. The program offers dual specialization to students and helps them to gain exposure & expertise in their preferred domain.

Program Educational Objectives – PEO

PEO	Description
PEO 1	Graduates after successful completion of the program will be able to take up career in public , private and government organizations
PEO 2	Graduates after successful completion of the program will be professional in Finance , Accounting , Taxation, Banking and Insurance domain
PEO 3	Graduates will be able to incorporate social, ethical and moral principles in professional and personal life.

Program Specific Objectives – PSO

PSO	Description
PSO 1	Demonstrate understanding of the basic concepts and theoretical knowledge used in the different commerce and business related areas.
PSO 2	Apply different tools and techniques in solving problems related to Business.
PSO 3	Apply statistical tools and techniques for Research, Problem solving and Decision making

Program Outcomes – PO

The School of Commerce was established in the year 2014 and since then the School has defined Program Outcomes for the courses offered, During the Board of Studies meeting, based on the advice and suggestions of the BOS, TEN Program Outcomes have been formulated, keeping in view the Vision, Mission and Program Educational Objectives.

PO	Description
PO 1	Understand the Multi-dimensional business environment and assess the financial health of Companies
PO 2	Ability to apply the knowledge gained in the field of auditing, tax filing , share market and other allied financial areas
PO 3	Ability to understand , analyse and communicate global , economic, legal and ethical aspects of business
PO 4	Apply knowledge of Theory and Practices to solve business problems
PO 5	Analyze and evaluate the operations of the business related issues
PO 6	Integrate and apply cognitive and analytical skills to manage business operations
PO 7	Communicate effectively with various stake - holders
PO 8	Analyze routine Accounting Procedures
PO 9	Gain knowledge through inter- disciplinary and Multi – disciplinary courses
PO 10	Ability to develop ethical and Value based leadership Ability

M Com (MASTER OF COMMERCE)
Scheme of Instruction
(Effective from Academic Year 2021-22)

Sl No	Course Code	Title of the Course	Type of course	Credit Pattern			
				L	T	P	Total
FIRST SEMESTER							
1	M21CF0101	International Economics	HC	3	1	0	4
2	M21CF0102	Advanced Accounting	HC	3	0	1	4
3	M21CF0103	Operations Research and Quantitative Techniques	HC	3	0	1	4
4	M21CF0104	Business Ethics and Corporate Governance	SC	2	1	0	3
5	M21CF0105	Human Resource Management	SC	2	1	0	3
6	M21CF0106	International Business	SC	2	1	0	3
7	M21CF0107	Skill Development Course	RULO	-	-	-	-
Total Credits				15	4	2	21
SECOND SEMESTER							
1	M21CF0201	Advanced Cost Accounting	HC	3	0	1	4
2	M21CF0202	Strategic Financial Management	HC	3	0	1	4
3	M21CF0203	Corporate Tax Planning and Management	HC	3	0	1	4
4	M21CF0204	Marketing Management	HC	3	1	0	4
5	M21CF0205	Legal aspects of business	HC	3	1	0	4
6	M21CF0206	Entrepreneurship Development	HC	3	1	0	4
7	M21CF0207	Skill Development Course	RULO	-	-	-	-
Total Credits				18	3	3	24
THIRD SEMESTER							
1	M21CF0301	Business Research Methods	HC	3	0	1	4
2	M21CF0302	Introduction to Financial Management	OE	3	0	1	4
3	M21CF0303	Skill Development Course	RULO	-	-	-	-
Specializations							
Note: Students can Choose any TWO Specialization given below.							
ACCOUNTING Specialization							
1	M21CFS311	Advanced Management Accounting	SC	2	0	1	3
2	M21CFS312	Mergers and Acquisition	SC	2	0	1	3
FINANCE Specialization							
1	M21CFS321	Security Analysis and Portfolio Management	SC	2	0	1	3
3	M21CFS322	Financial Markets and Services	SC	2	1	0	3
BANKING Specialization							
1	M21CFS331	Banking Operations and Management.	SC	2	1	0	3
2	M21CFS332	International Banking	SC	2	1	0	3

INTERNATIONAL BUSINESS Specialization							
2	M21CFS341	International Strategic Management	SC	2	1	0	3
3	M21CFS342	International Business Law	SC	2	1	0	3
Total Credits				14	4	2	20
FOURTH SEMESTER							
1	M21CF0401	Goods and Service Tax and Customs Law	SC	2	0	1	3
2	M21CF0402	Major Project	HC	0	2	8	10
3	M21CF0403	Skill Development Course	RULO	-	-	-	-
SPECIALIZATIONS							
ACCOUNTING Specialization							
1	M21CFS411	Corporate Financial Reporting	SC	2	0	1	3
2	M21CFS412	Accounting Theory and Standards	SC	2	0	1	3
FINANCE Specialization							
1	M21CFS421	International Financial Management	SC	2	0	1	3
2	M21CFS422	Project Management & Control	SC	2	0	1	3
BANKING Specialization							
1	M21CFS431	Strategic Credit Management in Banks	SC	2	1	0	3
2	M21CFS432	Banking Technology and Management	SC	2	1	0	3
INTERNATIONAL BUSINESS Specialization							
1	M21CFS441	International Trade Practices, Procedures and Documentation	SC	2	1	0	3
2	M21CFS442	International Supply Chain Management and	SC	2	1	0	3
Total Credits				10	6	9	25
Total Credits of Four Semesters							90

Total Credits for M Com Program

Semester	Credits
I	21
II	24
III	20
IV	25
TOTAL	90

Semester-wise Summary of Credit Distribution

Semester	L	T	P	No. of Credits	Total Hours
First Semester	15	4	2	21	27
Second Semester	18	3	3	24	25
Third Semester	14	4	2	20	26
Fourth Semester	10	6	9	25	30
Total Credits	57	17	16	90	108

Distribution of Credits Based on Type of Courses

Semester	HC	SC	OE	CC	Total Credits
First Semester	12	09	--	--	21
Second Semester	24	--	--	--	24
Third Semester	04	12	04	--	20
Fourth Semester	10	15	--	--	25
Total Credits	50	36	04	00	90

M Com (MASTER OF COMMERCE)
Detailed Syllabus
(Effective from Academic Year 2021-22)

FIRST SEMESTER

Course Title : INTERNATIONAL ECONOMICS					
Course Code: M21CF0101					
Course Description:					
This course provides an analysis of the economic relationships between countries, covering both trade and monetary issues. The aim of the course is to introduce students to introductory level of theories of international Trade, finance flows, determination of interest and exchange rates in interconnected economies, macroeconomic policies available to the government, and the nature of financial crises. A substantial fraction of the course is dedicated to examination of efficient trade policies.					
Course Objectives: The objectives of the course are to:					
<ol style="list-style-type: none"> 1. To study the key concepts, trade theories & practical applications of international trade. 2. Comprehend the evolution of bilateral and multilateral trade agreements as well as explore the challenges for the WTO. 3. To explain the financial agreements, international trade, capital flows and international financial system. 4. To assess the linkages between International movements, foreign economic policies and international economic development in the global production networks 					
Course Outcomes:					
CO1: Recall the key concepts of International economics.					
CO2: Examine the Trade policies & working of WTO.					
CO3: Identify and analyzes working of the financial agreements, international trade, capital flows and international financial system.					
CO4: Summarize the linkages between International movements, foreign economic policies and international economic development in the global production networks.					
Course Pre-requisites: Micro and Macro Economics					
Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study					
LTP: 3-1-0					
Course type: HARD CORE					
Contact Hours: 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Basis of Trade and Classical Trade Theories: Mercantilism (a brief introduction of Mercantilists view on international trade), International Trade-	14 Hrs	CO1	PO 1,3	PSO 1

	Internal & International Trade – Economic growth and International Trade – Features of International Transactions – International Trade Theories – Absolute cost theory, Comparative cost theory – Opportunity cost theory- H.O Theory – Samuelson Theorem and income distribution,.				
Unit-2	Trade Policies and International Negotiations Instruments of Trade Policy: Gains from international trade – Terms of Trade – Technical progress and Trade – Balance of Trade – Balance of Payments and Indian Perspectives – Economic effects and Trade restrictions – Bilateralism – Evaluation of WTO from GATT (a brief Description), Basic Principles of WTO, Current Rounds, OPEC & other international cartels	12 Hrs	CO2	PO 1,3	PSO 1
Unit-3	Financial Arrangements Governing International Trade and Capital flows International financial system: Fixed, Flexible and Managed floating exchange rate regimes, working of international financial system under Gold standard, Bretton woods system and post- Bretton woods. IMF and creation of SDR. International capital flows, FDI vs FII, Investment strategies of FII, Foreign investment with special reference to Developing Countries. FDI in India, Payment Terms and Methods of Financing International Trade (Letter of Credit, Forfaiting, Factoring, Credit Lines)	13 Hrs	CO3	PO 1,3	PSO 1
Unit-4	International Movements: International Movements – Meaning – Goods, Services, Unilateral transfers & capitals, Current account – Export and Import of merchandise and services – role of International Movements. Foreign Economic Policies: System, Concepts, Characters and methods of Formulation- Euro Dollar Market-International Liquidity-Devaluation-International Leading and the World debt crises. International Economic Development & Co-operation- Development of under developed countries- United Nation’s Financial Programs-Economic Union and communities.	13 Hrs	CO4	PO 1,3	PSO 1

Reference Books:

1. International Economics- Trade and Finance, Dominick Salvatore, Wiley Publication, 11 Edition.
2. International Economics, James gerber, Pearson Publications, 7th Edition 2018.
3. International Economics: Francis Cheruilan –be Mcgraw Hill Publication.
4. International Economics: Theory and Policy, Paul R. Krugman, Maurice Obstfeld and Marc Melitz, 11th Edition, 2018, Pearson Publications.

Course Title : ADVANCED ACCOUNTING					
Course Code: M21CF0102					
Course Description: This course is to familiarize students with issue and redemption of share, debentures, maintaining of investment accounts and preparation of financial statements including companies, banking, insurance practice and procedure. The course also enables the students to understand the parts of insurance contract and different insurance company operations.					
Course Objectives: The objectives of the course are to: <ol style="list-style-type: none"> 1. Understand the accounting procedure of share and debentures in a company. 2. Understand, apply and critically evaluate financial accounting techniques. 3. Identify the constraints and prioritize supervisory techniques and tools to best manage the existing risks in light of these constraints. 4. To gain insights about the procedure and practices of banking and insurance companies 					
Course Outcomes: On successful completion of the course, students shall be able to: CO1: To know the accounting treatment of issue, allotment and underwriting of shares and debentures of a company. CO2: To understand the need and accounting treatment of investments in a company. CO3: To facilitate and enhance the accounting and financial reporting processes CO4: Evaluating ethical issues and dilemmas related to banking, insurance and electricity companies.					
Course Pre-requisites: Fundamental of Accounting and Corporate accounting.					
Pedagogy: Direct method, ICT and Digital support, Case based Problem solving					
LTP: 3-0-1					
Course type: HARD CORE					
Contact Hours: 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Accounting for Shares and Debentures: Share Capital, follow on Public Offer & Rights	13 Hrs	CO1	PO 2,7,8	PSO 2,3

	Issue, Buy-back of Shares, Issue & Redemption of Preference Shares, Debentures-Issue and Redemption, Underwriting of Shares and Debentures. Forfeiture and re-issue of shares. (Theory and Problem)				
Unit-2	Investment Accounts: Need and Significance of investment accounts - Provisions of Indian Accounting Standard-13 - Accounting Treatment - Treatment of Brokerage and Expenses - Investment ledger – Equity shares accounts - Bonus Shares - Right Shares. (Theory and Problem)	13 Hrs	CO2	PO 2,7,8	PSO 2,3
Unit-3	Presentation of Financial Statements: Meaning and Objective of Financial Statement, Component of Financial Statement, Frame Work, Users and their Information Needs, Part I – Form of Balance Sheet, Part II – Form of Statement of Profit and Loss, Managerial Remuneration. (Theory and Problem)	13 Hrs	CO3	PO 2,7,8	PSO 2,3
Unit-4	Accounting for Banking, Insurance and Electricity Companies: Accounts of a Banking Company (as per banking Companies Regulation Act), Accounts of General Insurance Companies (as per Insurance Act) including Stock valuation. (Problem) Accounts of an Electricity Company (as per Electricity Act) (Theory only)	13 Hrs	CO4	PO 2,7,8	PSO 2,3

Reference Books:

1. R.L. Gupta and M. Radha swamy, Advanced Accountancy- Vol.2, Sultan Chand & Sons, New Delhi.2013.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts, 19/e, S. Chand & Company, New Delhi, 2017.
3. R.S.N Pillai, Bagavathi, S. Fundamentals of Advanced Financial Accounting, Chand & Company.
4. SP Jain & KL Narang, Advanced Accounting, 21/e, Kalyani Publishing house, 2017.
5. Mukerjee & Hanif, Advanced Accountancy, 2/e, Tata McGraw Hill Publications.2011.
6. Bose, D. Chandra, Advanced Accounting Vol-II, PHI Learning,2010.

Course Title: OPERATION RESEARCH AND QUANTITATIVE TECHNIQUES

Course Code: M21CF0103

Course Description: This course will introduce students to the quantitative techniques & operation research methods that are necessary for day-to-day business needs. The use of OR models by individuals and organizations enhances decision making. Businesses and governments can use these techniques and gain insights to enhance optimization techniques, replacement techniques, decision making etc. and more over in overall planning, to make better decisions

Course Objectives: The objective of this course is to enable students to:

1. Possess basic skills and knowledge of operations research and its application in Management.
2. Understand the techniques of operations research in Management.
3. Understand the basic tools of Operations research in solving the management problems using mathematical approach for decision making.
4. To understand the formal quantitative approaches to problem solving and understanding of the situations where these approaches are appropriate

Course Outcomes:

On successful completion of this course students shall be able to:

CO1: Apply tools of operations research in Management.

CO2: Use Linear Programming Method and its applications in transportation and assignment.

CO3: Use of strategies to be applied in the organisations with the understanding of game theory concepts and decision making concepts.

CO4: Use of network theory in project management

Course Pre-requisites: Knowledge of basic Maths, and Statistics

Pedagogy: Direct method, ICT and Digital support, Case based Problem solving

LTP: 3:0:1

Course type: HARD CORE

Contact Hours: 52

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction to Operations Research: Origin & Development of Operation Research, Definition and Meaning of Operation Research, Different Phases of Operation Research Study, Scope and Limitations of Operation Research, Mathematical Modeling of Real Life Problems. Models of OR, Linear Programming: Introduction	12 Hrs	CO1	PO 4	PSO 3

	to Linear Programming Problem (LPP), LPP Formulation, solution by Graphical Method. Standard forms of the Simplex method for maximization and minimization problems.				
Unit-2	Transportation and Assignment problems, Introduction, Initial basic feasible solution, NWC method, Least cost method, Vogel's method, MODI ,moving towards optimality solution, procedure without degeneracy, degeneracy situation, Assignment problem, Algorithm Hungarian method, Variations in Assignment Problem, Travelling Salesman Problem, Transshipment Problem.	14 Hrs	CO2	PO 4	PSO 3
Unit-3	Decision and Game Theory: Decision making without and with experimentation. Decision Trees. Utility theory. Decision under risk: expected value, expected value - variance, aspiration - level, and most likely future criteria. Decision under uncertainty: Laplace and Minimax, Maxmin, Hurwicz criteria. Concepts of Game problem. Two-person zero-sum game. Pure and Mixed strategies. Saddle point and its existence. Fundamental Theorem of Rectangular games. Concept of Dominance. Dominance and Graphical method of solving Rectangular games. Relationship between rectangular game and Linear Programming Problem. Solving rectangular game by Simplex method.	14 Hrs	CO3	PO 4	PSO 3
Unit-4	Project Management and Simulation: P.E.R.T. & C.P.M., Drawing networks – identifying critical path – probability of completing the project within given time- floats calculations, project crashing – optimum cost and optimum duration. Simulation: Introduction, Monte-Carlo Simulation, Applications of Simulation, Inventory Problems, Budgetary Problems, Replacement Problems	12 Hrs	CO4	PO 4	PSO 3

Reference Books:

1. Hamdy A. Taha: Operations Research-An Introduction, Prentice Hall, 9th Edition, 2010

2. F.S. Hillier. G.J. Lieberman: Introduction to Operations Research- Concepts and Cases, 9th Edition, Tata Mc-Graw Hill, 2010.
3. J K Sharma , Operation research and applications,3/e, Macmillan India Ltd;,2010
4. D S Hira and P K Gupta, Operation Research, 7/e, S Chand and Co. Pvt Ltd;,2014

Course Title : BUSINESS ETHICS AND CORPORATE GOVERNANCE					
Course Code: M21CF0104					
Course Description: The course aims to develop an understanding of the underlying concepts of Corporate Governance, and business ethics which are relevant to the contemporary business environment. The course aims to critically analyses ethical issues in business. It reviews different regulatory processes essential to the understanding of the principles of corporate governance in India. The course will be to help prepare future corporate and non-profit Directors to fulfill their fiduciary duties of care and loyalty to the organizations that they will serve. The course will also help to understand the nature and scope of corporate Boards from the perspective of society, social and economic interest and what can be done to prevent some of the more publicized corporate governance failures.					
Course Objectives:					
<ol style="list-style-type: none"> 1. To distinguish between ethics, morals, codes of conduct and the law. 2. To explore models that supports ethical decision making and their limitations and examine the evolution of governance and its practice. 3. To understand corporate social responsibility and philanthropy. 4. To consider the role of business in relation to CSR, human rights & sustainability. 					
Course Outcomes:					
CO1: To apply law and regulations to business and economy.					
CO2: Identify and recognize different codes and committees in UK and USA on Corporate Governance.					
CO3: Express different codes and committees in India on Corporate Governance.					
CO4: Analyze the role of CSR in India and its sustainability.					
Course Pre-requisites: Business Organization, Company law and secretarial practices					
Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study					
LTP: 2-1-0					
Course type: SOFTCORE					
Contact Hours: 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Business Ethics: Meaning of Ethics-Business Ethics- Relation between Ethics and business Ethics-Evolution of business ethics-Nature of business Ethics-	10 Hrs	CO1	PO 3	PSO 1

	Scope-Need and purpose-Importance-Principles of Business ethics- Advantages of Managing Ethics in Workplace-Factors Causing Unethical Behavior-Important Factors Of Building An Ethical Infrastructure-Code of Ethics- Conditions for making code of Ethics-Code of Conduct for Professional Groups-Ethics in particular fields of application-Finance and Ethics-Ethics and Conflict of Interest-Ethics Audit. (Theory only).				
Unit-2	Corporate Governance: Meaning – Need – Importance – Theories of CG-Corporate Governance (CG) mechanism - CG Systems - Indian model of CG –Issues in Corporate Governance- Emergence of Corporate Governance: Developments in USA and UK – Role of World Bank – OECD Principles – McKinsey – Sarbanes-Oxley Act 2002 – World Committees on CG – The Cadbury Committee, The Green bury Committee, The Hampel Committee, - Principles of good CG and Code of best practices. (Theory only).	10 Hrs	CO2	PO 3	PSO 1
Unit-3	Corporate Governance in India: Historical perspective – Indian Committees and guidelines on CG – Naresh Chandra Committee – Narayana Murthy Committee – J.J. Irani Committee – Kumara Mangalam Birla Committee –Kotak Mahindra Committee- MCA Voluntary Disclosure Practices-Companies Act 2013 and CG- The CII initiatives – SEBI initiative – CG practice in India - Board of Directors and their role in CG – Composition of Board - Independent Directors – Revised Clause 49 of listing agreement – Audit Committee - Composition of Audit Committee – Role of women directors in Board. (Theory only).	10 Hrs	CO3	PO 3	PSO 1
Unit-4	Corporate Social Responsibility: Evolution of CSR in India-Types and nature of	9 Hrs	CO4	PO 3	PSO 1

	social responsibilities, - CSR principles and strategies, models of CSR, Best practices of CSR, Need of CSR, Arguments for and against CSR, CSR in Indian perspective- Corporate Social Responsibility and Companies ACT, 2013 - Indian examples- CSR in Malaysia, Singapore, South Africa and United Kingdom. (Theory only).				
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Reference Books:

1. Fernando A. C, Corporate Governance: principles, policies and practices –2/e, Pearson, 2011.
2. Ghosh B. N, Business Ethics and Corporate Governance - Tata McGraw-Hill, 2012.
3. 3 Baxi C. V & Rupamanjari Sinha Ray, Corporate Social Responsibility: A Study of CSR Practices in Indian Industry, Vikas Publishing House, 2012.
4. Prabakaran S, Business Ethics and Corporate Governance –Excel BOOKS

Course Title: HUMAN RESOURCE MANAGEMENT
Course Code: M21CF0105
<p>Course Description: Human resources management aligns people management activities with the business strategies. The following course develops critical understanding of the various roles and functions of HR managers in the organizations. It provides extensive review of key HR concepts, techniques and issues to the students.</p>
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To familiarize the students with the key HR concepts. 2. To explore the various recruitment and selection process 3. To understand the importance of training, development and employee benefits. 4. To comprehend the importance of Industrial relations and Industrial democracy.
<p>Course Outcomes: Upon successful completion of this course, the student will have reliably demonstrated the ability to:</p> <p>CO1: Understand the basic HR concepts and job analysis and Identify various functions of human resource management.</p> <p>CO2: Apply the principles of HRM to various organizations in the area of Recruitment, selection, performance appraisal,</p> <p>CO3: Understand the ideologies in the area of training and development and compensation management.</p> <p>CO4: Categorize various social issues relating to HRM such as health, safety, welfare,</p>

industrial democracy and participation management.

Course Pre-requisites: Introduction to Management, Organisational Behaviour.

Pedagogy: Direct method, ICT and Digital support, Collaborative and Cooperative learning, Case study

LTP: 2 -1- 0

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction to HRM Scope and significance; Objectives; Functions; A diagnostic model; External and Internal Environment; HRM Forces and Influences; HRM function - Human Resource Planning; Job Analysis; Job Description; Job Specification - Human Resource Information System.	10 Hrs	CO1	PO 5	PSO 1
Unit-2	Recruitment, Selection and Performance appraisal: Recruitment process, Sources of recruits; Recruiting methods – Selection process; Objectives; Selection techniques; Placement and follow-up – Performance appraisal system; Objectives – Methods – Constraints; New trends in appraisal system.	10 Hrs	CO2	PO 5	PSO 1
Unit-3	Training, development and compensation Management: Objectives; Training Needs Assessment; Evaluation of Training - Development of Personnel – Objectives; Determining needs; Methods of training & development programs; Succession Planning – Career planning & Development; Concept of career; Career planning & development methods. Compensation management; Wage & salary administration; Incentives & Fringe benefits, Morale & Productivity.	10 Hrs	CO3	PO 5	PSO 1
Unit-4	Industrial Relations & Industrial Democracy: Health, Safety, Welfare and Social Security; Industrial democracy – Need for industrial democracy; Pre-requisites for Industrial	9 Hrs	CO4	PO 5	PSO 1

	democracy; Employee Participation – Objectives; Forms of Employee participation; Future of Human Resource Management.				
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Reference Books:

1. Decenzo D A, Human Resource Management 11th Edition, John Wiley, 2015.
2. Gary Dessler, Fundamentals of Human Resource Management, 4th Edition, Pearson India, 2017.
3. Pravin Durai, Human Resource Management 3rd Edition, Pearson Education, New Delhi, 2020.
4. Biswajeet Pattnayak, Human Resource Management, Prentice Hall of India private Limited, New Delhi. 2018
5. Subba Rao P., Essentials of Human Resource Management and Industrial Relations: Text Cases and Games, 5th Edition, Himalaya Publishing House, Mumbai, 2013.

Course Title : INTERNATIONAL BUSINESS
Course Code: M21CF0106
<p>Course Description: International business is essential for students in today's interdependent global world. This course will provide students with the knowledge, skills, and abilities to understand the global economic, political, cultural and social environment within which firms operate. It will examine the strategies and structures of international business and assess the special roles of an international business's various functions. It will also prepare students to formulate and execute strategies, plans, and tactics to succeed in international business ventures.</p>
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To Identify and recognize the operations of international business. 2. Students will be able to explore the global environment. 3. Integrate concept in international business concepts with functioning of global trade 4. To comprehend the global business trends.
<p>Course Outcomes:</p> <p>CO1 Apply the current business phenomenon to evaluate the global business environment in terms of economic, social and legal aspects.</p> <p>CO2 To Interpret the MNC structure globally.</p> <p>CO3 Understand the existing financial system in foreign trade.</p> <p>CO4 Analyze the principle of international business and strategies adopted by firms to expand Globally.</p>
<p>Course Pre-requisites: Business Environment, strategies and management.</p>
<p>Pedagogy: Direct method, ICT and Digital support, Collaborative and Cooperative learning, Case study</p>

LTP: 2-1-0					
Course type: SOFTCORE					
Contact Hours: 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction to International Business: Meaning -Evolution – Nature of international business - Reasons and stages of internationalization – Difference between domestic and International Business- Modes of Entering International Business: International business analysis – Modes of entry – Exporting - Licensing – Franchising – Contract manufacturing – Turnkey projects – Foreign direct investment – Mergers and acquisitions and joint ventures – Comparisons of different modes of entry. (Theory only)	10 Hrs	CO1	PO 1,3	PSO 1
Unit-2	Globalization: Meaning - Definitions - Features –Stages – Stages of markets production – Investment and technology globalization – Advantages and disadvantages - Methods and essential conditions for globalization – Globalization and India. MNCs and International Business: Definitions – Distinction among Indian companies- MNC- Global companies and TNC - Organizational transformations –Merits and demerits – MNCs in India-Globalization Policy Issues. (Theory only)	10 Hrs	CO2	PO 1,3	PSO 1
Unit-3	Foreign Trade: Process - Documents - Regulations regarding imports and exports and financing techniques– Imports and export Banks- Other financial institutions focusing on exports (ECGC, EXIM bank- functions and roles). Exchange rate determination (concept only) - Capital account convertibility (concept). Balance of trade and payments. Disequilibrium’s and measures for rectification. (Theory only)	10 Hrs	CO3	PO 1,3	PSO 1
Unit-4	Future of International Business: Introduction-Virtual International Business- China- India- China-Threat or opportunity to India- Indo China Collaboration- Global Economic Recession- Future	9 Hrs	CO4	PO 1,3	PSO 1

	of Global Business. Controlling and Evaluation of International Business: Control of MNCs- Performance Indicators- Organizational Structure and relationships – Control Mechanisms. (Theory only)				
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Reference Books:

1. John D. Daniel and Radebangh Lee H: International Business, Addison Wesley
2. Bhalla V.K.: International Business Environment and Management, Anmol publications
3. Anant K. Sundaram & Stewart black: International Business Environment Prentice Hall India, New Delhi.
4. Subbarao.P: International Business, Himalaya Publishing House, New Delhi.
5. Ajitabh: Global Competitiveness, Excel Publishing House, New Delhi.
6. Dewan: International Business Management, Discovery Publications, New Delhi

SECOND SEMESTER

Course Title: ADVANCED COST ACCOUNTING
Course Code: M21CF0201
Course Description: This course will examine the importance of analyzing and managing costs; activity-based management, process costing and cost allocation; planning and decisions making, evaluating and managing performance. It also explains the how effective cost audit perform in the organization.
Course Objectives: The objectives of the course are to: <ol style="list-style-type: none"> 1. To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting. 2. To enable them to apply costing methods and techniques to assist management for taking appropriate decisions. 3. To understand the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies. 4. To understand the importance of cost audit and cost reporting.
Course Outcomes: On successful completion of the course, students shall be able to: CO1: Express the place and role of cost accounting in the modern economic environment. CO2: Understands the ABC system under different traditional system. CO3: Interpret and understands the Just in Time, Kaizen and Lean Costing. CO4: Knowledge about Cost Audit and Reporting.
Course Pre-requisites: Financial Accounting, Cost Accounting,
Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

LTP: 3-0-1

Course type: HARDCORE

Contact Hours: 52

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Cost Accounting: Nature and Scope, Need, Objectives – Cost Concepts – Installation of Costing System – Cost Accounting its relationship with Financial Accounting and Management Accounting Cost Accounting Standards - Cost Classification – Cost Sheet (tender and quotations) - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts. (Theory and problem)	12 Hrs	CO1	PO 2,7,8	PSO 2,3
Unit-2	Activity Based Costing System: Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system(Problems)	12 Hrs	CO2	PO 2,7,8	PSO 2,3
Unit-3	Just in Time, Kaizen and Lean Costing: JIT – features, methodology in implementation of JIT, Benefits of JIT ((Problems). Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management (Problems).	14 Hrs	CO3	PO 2,7,8	PSO 2,3
Unit-4	Cost Audit and Reporting: Cost Audit: Meaning - Importance - Scope - Functions/Objectives - Types - Advantages - Cost Audit Vs. Financial Audit - Audit Program - Audit Procedure - Audit Report. Auditing Techniques: Vouching - Check Mark and Ticking - Test Checks - Audit Notes and	14 Hrs	CO4	PO 2,7,8	PSO 2,3

	Questionnaires. Cost reporting: Meaning - General Principles [Basic Rules] - Reporting to Different Levels of Management - Forms of Reporting - Classification of Reports: According to Form, According to Contents, According to Frequency of Reporting - External Reports - Internal Reports - Review of Reports (Theory only).				
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Reference Books:

1. Bhabatosh Banerjee, Cost Accounting: Theory and Practice -, 13/e, PHI Learning, 2014.
2. Arora M. N, A Text book of Cost and Management Accounting –11/e, Vikas, 2015.
3. Mohana Rao P, Financial Statement Analysis and Reporting, PHI Learning, 2011.
4. Vaidya S. C, Suveera Cost Management: A strategic Approach - Gill Macmillan 2010.
5. Jawaharlal, & Seema Srivastava, Cost Accounting- 5/e, Tata McGraw Hill, 2013.
6. Sinha P. K, Accounting & Costing for Management –Excel BOOKS, 2010.
7. J. K. Mitra, Advanced Cost Accounting, New age publishers, 2009.

Course Title: STRATEGIC FINANCIAL MANAGEMENT
Course Code: M21CF0202
<p>Course Description: This course brings together Financial Management and Strategic Management. It will help to access the financial criteria for all management decision making and also this course will help the students to think about the role of Strategic financial decisions makings in new dynamic world.</p>
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To acquaint the students with concepts of financial management from strategic perspective and familiarize various Techniques and Models of Strategic Financial Management. 2. To familiarize the students with the working capital management. 3. To understand the concept of cash management, receivables and Credit Evaluation. 4. To learn the basic concept, factors and theories of dividend policy.
<p>Course Outcomes: On successful completion of the course, students shall be able to: CO1: Analyse the Financial policy and corporate strategy. CO2: Estimate the Working Capital requirement. CO3: Prepare Cash Budget and apply the cash management models. CO4: Analyze the traditional approaches of dividend decisions.</p>
<p>Course Pre-requisites: Financial management</p>
<p>Pedagogy: Direct Method/ ICT/ Case Method. Case study</p>
<p>LTP: 3-0-1</p>
<p>Course type: HARDCORE</p>

Contact Hours: 52

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Financial Policy and Corporate Strategy: Strategic decision making framework- Strategy at different hierarchy levels- Financial Planning - Process of Financial Planning – Types of Financial Plan- Interface of Financial Policy and strategic management- Balancing financial goals vis-a-vis sustainable growth. (Theory only).	12 Hrs	CO1	PO 2,4	PSO 2.3
Unit-2	Working capital management: Meaning- Importance-Advantages and disadvantages – Factors affecting working capital Current asset financing policy - Short term financing of working capital- long term financing of working capital-Problems on maximum permissible bank finance as per Tandon committee recommendations -- calculation of Operating and Cash cycle- Estimation of working capital requirements - Working capital leverage. (Theory and Problem).	14 Hrs	CO2	PO 2,4	PSO 2.3
Unit-3	Cash and Credit Management: Cash Management: long-term cash forecasting, monitoring collections and receivables- optimal cash balances – Baumol model, Miller-Orr model, Strategies for managing surplus fund. Receivable Management: Introduction- Costs Associated with Maintaining Receivables-Credit Policy Variables, Evaluation of Credit Policy. Credit evaluation: Numerical credit scoring and discriminate analysis-Problems on credit granting decision. (Theory and Problem).	14 Hrs	CO3	PO 2,4	PSO 2.3
Unit-4	Dividend Decisions: Introduction, Forms of Dividends, Objectives of Dividend Policy, Practical considerations in Dividend Policy, Theories on Dividend Policies- Traditional approach, Walter Approach, Gordon Model and MM approach- Dividend discount model- Stability of Dividends, Target Payout and Dividend Smoothing: Linter’s Model of Corporate Dividend Behaviour.(Theory and Problem).	12 Hrs	CO4	PO 2,4	PSO 2.3

Reference Books:

1. Strategic Financial Management- Dr. J.B. Gupta, 9th Edition, Taxmans Publication.
2. Strategic Financial Management-Pattibhi Ram and SD Bala, 4th Edition, Prime Knowledge Series.
3. Financial Management - M.Y. Khan & P.K. Jain, 8th Edition, TMH, 2018.
4. Financial Management - I.M. Pandey, 11th Edition, Vikas Publications.
5. Strategic Financial Management – Prasanna Chandra, CFM-MHE Professional Series in Finance.
6. Sudhindra Bhat- Financial Management: Principles and Practice, 2nd Edition, Excel Publications.

Course Title: CORPORATE TAX PLANNING AND MANAGEMENT
Course Code: M21CF0203
Course Description: The course enables students to know how the corporate assesses plan to utilize various provision as provided in the Income Tax Act 1961 with an objective to minimize their tax liability. Student also will gain knowledge about the tax planning and management relating to business Organisation and how to avoid the double taxation relief on foreign incomes.
Course Objectives: The objectives of the course are to: <ol style="list-style-type: none">1. To give an understanding of the relevant provisions of Direct Tax Code and to introduce practical aspects of tax planning as an important managerial decision-making process.2. It will provide understanding of direct tax including rules pertaining to and application to different business situations.3. To expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.4. Students will be conversant with the concept of corporate tax planning, Indian tax laws and their implications on corporate management.
Course Outcomes: On successful completion of the course, students shall be able to: CO1: Identify the tax consequences relating to the formation of a corporation and calculate a corporate taxable income and tax liability. CO2: Identify the tax consequences and planning strategies associated with corporate distributions—including dividends, redemptions, and liquidations. CO3: Differentiate various decisions like owning or leasing, purchase of an asset through installment or hire purchase etc., CO4: Analyze complex corporate tax situation, identify the pertinent tax compliance and planning issues, apply the law and suggest appropriate strategies.
Course Pre-requisites: Income tax, Financial Management.
Pedagogy: Direct Method ICT, Problem solving, Case based Teaching

LTP: 3-0-1

Course type: HARDCORE

Contact Hours: 52

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction of Tax Planning: Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Residential Status and incidence of Tax (Theory only).	12 Hrs	CO1	PO 2	PSO 2,3
Unit-2	Assessment of Companies: Computation of corporate tax: Deductions available to corporate assessee, Computation of taxable income of companies; Computation of amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders. - Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. (Theory and Problem).	14 Hrs	CO2	PO 2	PSO 2,3
Unit-3	Tax Planning and Financial Management Decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations. Private equity. (Theory and Problems).	14 Hrs	CO3	PO 2	PSO 2,3
Unit-4	Business Re-organisation: Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Transfer Pricing: Overview of Indian transfer pricing Foreign Collaboration and Double	12 Hrs	CO4	PO 2	PSO 2,3

	Taxation Relief: Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation. (Theory and Problem).				
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Reference Books:

1. Dr. H.C. Mehrotra, and Dr. S.P Goyal, Corporate Tax Planning & Management, 18/e, Sahitya bhawan publications, 2020.
2. Dr. H.C. Mehrotra, and Dr. S.P Goyal, Income Tax Including Tax Planning & Management, 40/e, Assessment Year 2019-20) - Sahitya Bhawan Publications, 2019.
3. Srinivas.E.A, Corporate Tax Planning, Tata McGraw Hill, 2019.
4. Singhania, Vinod. K, Taxmann's, Direct Taxes, Law & Practice, 2019.
5. Ahuja. Girish & Ravi Gupta, Simplified Approach to CORPORATE Tax Planning & Management, 21/e, Bharat Law House Pvt. Ltd. 2020.
6. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning. Taxman, the Tax and Corporate Law Weekly.

Course Title : MARKETING MANAGEMENT					
Course Code: M21CF0204					
Course Description: This course is designed to familiarize students with concepts of marketing and improve their ability to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans.					
Course Objectives:					
<ol style="list-style-type: none"> 1. Familiarize with the basic concepts of marketing and emerging trends in the field of marketing. 2. Facilitate students to understand the Stages of PLC and new product development. 3. Building insights towards the importance of channel decisions. 4. Acquaint the students with the concept of promotion activities. 					
Course Outcomes:					
CO1: To understand the emerging trends in marketing and product mix elements.					
CO2: Analyze PLC and the role and importance of New Product Development.					
CO3: Emphasis on importance of channel decisions and its impact on marketing.					
CO4: Explore the importance and features of different types of promotional activities.					
Course Pre-requisites: Basic Knowledge of Marketing					
Pedagogy: Direct Method ,ICT, Case study					
LTP: 3 -1- 0					
Course type: HARDCORE					
Contact Hours: 52					
Units	Detailed Syllabus	CH	CO	PO	PSO

Unit-1	Market and Marketing: Definition, nature and scope of marketing; Exchange process; Functions of marketing; Core marketing concepts; Selling vs. Marketing; Marketing Mix (7 P's & 7 C's); 4 A's of Marketing, Marketing Vs. Buyer behaviour: Different consumer roles; Need for studying buyer behaviour; Different buying motives; Consumer buying decision process and influences; Consumer vs. business buying behaviour; Industrial buying process. Market Segmentation, Targeting and Positioning: Characteristics of a segment; Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Benefits of market segmentation; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.	14 Hrs	CO1	PO 5	PSO 1
Unit-2	Product and Pricing Decisions: Product - concept and classification; Layers of products; Major product decisions; Product-Mix; New product development stages; Packaging and labelling; Product life cycle (PLC) – concept and appropriate strategies adopted at different stages; Pricing – objectives; Price sensitivity; Factors affecting price of a product; Pricing methods and strategies; Ethical issues in product and pricing decisions.	12 Hrs	CO2	PO 5	PSO 1
Unit-3	Distribution Decisions: Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; selection, motivation and performance appraisal of distribution middlemen; Decisions involved in setting up the channel; Channel management strategies; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems; Ethical issues in distribution decisions. Retailing and Wholesaling: Types of retail formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling – nature and importance, types of wholesalers;	14 Hrs	CO3	PO 5	PSO 1

	Developments in retailing and wholesaling in Indian perspective.				
Unit-4	Promotion Decisions: Role of promotion in marketing; Promotion-Mix; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing promotion campaigns, sales promotion, direct marketing, public relations, digital and social media issues in reaching consumers/organisation through internet; Structuring & managing marketing organisations, ethical issues in marketing.	12 Hrs	CO4	PO 5	PSO 1

Reference Books:

1. Principles of Marketing- Philip Kotler, Gary Armstrong, 18/e, Pearson Education, 2020
2. Principles of Marketing, An Asian Perspective– Philip Kotler, Gary Armstrong, Ang Swee-Hoon, Leong Siew-Meng, Tan Chin-Tiong, 4/e, Pearson Education Limited, 2017.
3. Fundamentals of Marketing Management, Etzel M.J BJ Walker & William J. Stanton, 14/e, MH, 2012.
4. Marketing Management Concepts & Cases –S.A.Sherlekar, Himalaya Publishing House, 2012.
5. Marketing Management – Rajan Saxena, Tata McGraw-Hill Education private limited, 2009.

Course Title : LEGAL ASPECTS OF BUSINESS

Course Code: M21CF0205

Course Description: These course analyzes areas relating to corporate legal framework; business transactions; labour; environment; dispute resolution etc. In this course an attempt is made to introduce the students to certain important legal aspects like formation of contract, breach of contract and its remedies; competition; formation of companies and its management; and dispute resolution. In addition to the relevant statutory provisions, important case laws would be discussed under each unit.

Course Objectives:

1. To provide an overview of important Law relating to Transfer of Property.
2. To know the overview and Law relating to Intellectual Property.
3. To know the different sources of obtaining the information related to right to information Act.
4. To examine the various Laws relating to Pollution Control and Environmental Protection.

Course Outcomes:

CO1: Clearly identify and analyses Law relating to Transfer of Property.

CO2: Analyze and summaries Law relating to Intellectual Property.

CO3: Understand and apply Law Relating to Information.

CO4: Understand the ethical issues associated with the Law relating to Pollution Control and Environmental Protection.

Course Pre-requisites: Business Law**Pedagogy:** Direct method, ICT and Digital support, Flipped Classroom. Case study**LTP:** 3-1-0**Course type:** HARDCORE**Contact Hours:** 52

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Law relating to Transfer of Property: Important definitions; types of properties; movable and immovable property; properties which cannot be transferred; rule against perpetuities; provisions relating to sale; mortgage, charge, lease, gift and actionable claim.-Law relating to Societies and Trusts: General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary.	12 Hrs	CO1	PO 3	PSO 1
Unit-2	Law relating to Intellectual Property: Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design act; overview of laws relating to other intellectual property rights; intellectual property appellate board.-Law relating to Competition and Consumer Protection: Concept of competition; Competition Act, 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations,	14 Hrs	CO2	PO 3	PSO 1

	competition commission of India; compliance of competition law; Consumer protection in India- Consumer Protection Act, 1986; rights of consumers; consumer disputes redressal agencies.				
Unit-3	Law Relating to Information: Right to Information Act, 2005- Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.	14 Hrs	CO3	PO 3	PSO 1
Unit-4	Law relating to Pollution Control and Environmental Protection: Concept of sustainable development, biodiversity and carbon credit; government policy regarding environment; law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; national green tribunal.	12 Hrs	CO4	PO 3	PSO 1

Reference Books:

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Sharma J. P., and SunainaKanojia, Business Laws, Ane Books Pvt. Ltd, New Delhi. Department of Commerce, University of Delhi,25
3. Bhandari, Munish, Professional Approach to Corporate Laws and Practice, Bharat Law House,New Delhi.
4. Handbook of Corporate Laws, Bharat Law House, New Delhi
5. Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, Mulla's The Transfer of Property Act
6. Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, Transfer of Property

Course Title : ENTREPRENEURSHIP DEVELOPMENT**Course Code: M21CF0206**

Course Description: This is an interdisciplinary course designed to acquaint students how to think and act entrepreneurial. It also enables the students to develop personal creativity and entrepreneurial initiative and understand the significance of entrepreneurship towards economic development.

Course Objectives:

1. To develop entrepreneurial instinct and necessary knowledge and skills.
2. To motivate students towards the nature of creative new business concepts that can be turned into sustainable business ventures.
3. To build the personal attributes and skills that characterizes the “successful” entrepreneur.

Course Outcomes:

CO1: Able to understand the role of entrepreneur and entrepreneurship

CO2: Understand the need of creativity and project planning.

CO3: Analyze the various institutional supports for entrepreneurs.

CO4: Comprehend the significance of International entrepreneurship opportunities.

Course Pre-requisites: Basics of Entrepreneurship

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study.

LTP: 3-1-0

Course type: HARDCORE

Contact Hours: 52

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Entrepreneur and Entrepreneurship: Concept and Definitions, Entrepreneurship Mindset, Entrepreneurship process; Factors impacting emergence of entrepreneurship; Theories of entrepreneurship; Role of Socioeconomic environment. Types of Entrepreneurs; Women Entrepreneurs; Social Entrepreneurship; Corporate Entrepreneurs, characteristics of entrepreneur: Leadership; Risk taking; Decision-making and business planning.	12 Hrs	CO1	PO 6	PSO 1
Unit-2	Creativity and Entrepreneurial Plan: The business plan as an entrepreneurial tool, Contents of a business plan, Idea Generation, Screening and Project Identification, Creative Performance, Feasibility Analysis: Economic, Marketing, Financial and Technical;	14 Hrs	CO2	PO 6	PSO 1

	Project Planning: Evaluation, Monitoring and Control segmentation. Creative Problem Solving: Heuristics, Brainstorming, Synaptic, Value Analysis, Innovation. Project Feasibility and Project Appraisal.				
Unit-3	Institutions supporting Entrepreneurs: Small industry financing developing countries - 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. Case studies on Indian Startups.	14 Hrs	CO3	PO 6	PSO 1
Unit-4	International Entrepreneurship Opportunities: The nature of international entrepreneurship - Importance of international business to the firm - International versus domestic entrepreneurship - Stages of economic development - Entrepreneurship entry into international business - exporting - Direct foreign investment - barriers to international trade.	12 Hrs	CO4	PO 6	PSO 1

Reference Books:

1. Vasanth Desai, Management of Small Scale Industry, HPH
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
3. Dr. Asha R Gupta, Women Entrepreneurship and Economic Empowerment, HPH
4. Dr. Venkataramana ; Entrepreneurial Development, SHB Publications
5. Family Business in India Sudipt Dutta SAGE Publications,
6. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education.

THIRD SEMESTER

Course Title : BUSINESS RESEARCH METHODS					
Course Code: M21CF0301					
<p>Course Description: Business Research Methods introduces students to the nature, scope, and significance of research and research methodologies, for the applications to specific problems, using qualitative and quantitative designs for individual investigation on current problems within a student's area of interest. Students will complete an individual research proposal based on a business topic of interest, using the course's textbooks and selected scholarly and peer reviewed sources.</p>					
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To develop understanding of the basic framework of research process and also various research designs and techniques. 2. To identify various sources of information for literature review and data collection. 3. To know and different measurements and sampling techniques 4. To know the different techniques for analyzing Hypothesis and know how to Write a research report and prepare a project report. 					
<p>Course Outcomes:</p> <p>CO1: Clearly identify and analyses business problems and identify appropriate and effective ways to answer those problems.</p> <p>CO2: Understand and apply the major types of research designs and Formulate clearly defined research questions.</p> <p>CO3: Analyze and summaries key issues and themes from existing literature.</p> <p>CO4: Understand the ethical issues associated with the conduct of research and be able to formulate and present effective research reports.</p>					
Course Pre-requisites: Fundamentals of Research					
Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study					
LTP: 3-0-1					
Course type: HARDCORE					
Contact Hours: 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	<p>Business Research: - Business Research: An overview –Unit of Analysis- Research process, problem formulation, management problem v/s. research problem, Steps involved in preparing business research plan/proposal. Business Research Design: Steps involved in a research design. Exploratory research: Meaning, suitability, collection, hypothesis</p>	12 Hrs	CO1	PO 4,5,6 ,7,8	PSO 3

	formulation. Descriptive research: Meaning, types of descriptive studies, data collection methods Causal research: Meaning, various types of experimental designs, types of errors affecting research design. Analytical research: Introduction to analytical research.				
Unit-2	Sampling & Scaling: Sampling and sampling distribution: Meaning, Steps in Sampling process, Types of Sampling - Probability and non-probability Sampling Techniques, validation of sample size. Data collection: Primary and Secondary data, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Measurement & Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Attitude measurement – Likert’s Scale, Semantic Differential Scale, Thurston-equal appearing interval scale, MDS – Multi Dimensional Scaling. (Theory Only)	14 Hrs	CO2	PO 4,5,6 ,7,8	PSO 3
Unit-3	Testing of Hypothesis and Statistical Measures: Hypothesis Testing for means and proportions for small samples and large samples, Chi-square test. ANNOVA test, Z Test and T Test- Definition of Statistics, Business Statistics and scope, Application of Statistics in Financial Decision making, Time Series, Model Time Series, Trend Seasonal Variation and Forecasting, Tests of consistency, Correlation Techniques, Regression analysis, Index Relatives. (Theory and Problem)	14 Hrs	CO3	PO 4,5,6 ,7,8	PSO 3
Unit-4	Report writing: Importance, qualities of a good report, contents of a report, types of reports, bibliography Appendices. Preparation of research proposals for funding; funding agencies for research. Preparation of Research Articles for publication. Ethics in research - Copy right – royalty - Intellectual	12 Hrs	CO4	PO 4,5,6 ,7,8	PSO 3

	property rights and patent law – Reproduction of published material – Plagiarism - Citation and acknowledgement. (Theory only)				
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Reference Books:

1. S C Gupta, Fundamentals of Statistics, 7th Edition Himalaya Publications
2. Kothari, C.R. (2008). Research Methodology: Methods and Techniques. Second Edition. New Age International Publishers, New Delhi.
3. Business Research Methods–Donald R. Cooper & Pamela S Schindler, 9/e, TMH, 2007.

Course Title: INTRODUCTION to FINANCIAL MANAGEMENT					
Course Code: M21CF0302					
Course Description:					
This course provides an overview of financial management concepts. It assists to acquaint knowledge about financing decisions, Investment decision, dividend decision and working capital management. It provides an overview of sources of capital. It also focuses on capital structures and dividend policies including the determinants of dividend decision.					
Course Objectives:					
<ol style="list-style-type: none"> 1. Impart the students with Basic Knowledge of Financial Management. 2. Understand the various concepts of Financial Decision. 3. Familiarize the students with the practical knowledge of Capital Budgeting Process. 4. Acquaint the students with the concept and relevance of dividend decision and working capital management 					
Course Outcomes:					
On successful completion of the course, students shall be able to:					
CO1: Describe the various concepts of financial management.					
CO2: Ascertain the application of financial strategy.					
CO3: Enumerate the capital budgeting process.					
CO4: Apply the knowledge of dividend decision and working capital management.					
Course Pre-requisites: Basics of Finance and Accounts					
Pedagogy: Direct method and Blended learning ICT, Case study					
LTP: 3- 0- 1					
Course type: OPEN ELECTIVE					
Contact Hours: 52					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction to Financial Management: Introduction – Meaning of Finance – Sources of finance- Financial Management – Goals of Financial Management – Financial Manager –	12 Hrs	CO1	PO 1,2,3	PSO 2,3

	Role of a financial manager – Financial Planning – Steps, Principles of Sound financial planning, Factors influencing a sound financial plan.				
Unit-2	Financing Decision: Introduction – Meaning of Capital Structure, Factors influencing Capital Structure, Computation & Analysis of – Leverages – (Simple Problems), Computation & Analysis of EBIT, EBT - (Simple Problems).	14 Hrs	CO2	PO 1,2,3	PSO 2,3
Unit-3	Investment Decision: Introduction – Meaning and Definition of Capital Budgeting, Features - Significance of Capital Budgeting – Process – Techniques: Payback Period -Simple Problems, Accounting Rate of Return – (Simple Problems), Net Present Value - Simple Problems. IRR & Profitability Index (Theory Only)	12 Hrs	CO3	PO 1,2,3	PSO 2,3
Unit-4	Dividend Decision & Working Capital Management: Introduction – Meaning and Definition – Determinants of Dividend Policy, Types of Dividends. (Theory Only) Working Capital Management: Introduction – Concept of Working Capital, Determinants of Working Capital, Sources of Working Capital. (Theory Only)	14 Hrs	CO4	PO 1,2,3	PSO 2,3

Reference Books:

1. Sudhindra Bhat – Financial Management Principles and Practices – 2nd Edition–Excel Books.
2. Prasanna Chandra, Fundamentals of Financial Management -6th Edition- McGraw Hill Education.
3. Pandey, I.M. Financial Management-11th Edition- Vikas Publications.
4. Rustagi, R.P. Fundamentals of Financial Management- 6th Revised Edition- Taxman Publication Pvt. Ltd.
5. Levy H. and M. Sarnat. Principles of Financial Management -13th Edition- Pearson Education.

Specialization:

I. ACCOUNTING

Course Title: ADVANCED MANAGEMENT ACCOUNTING					
Course Code: M21CFS311					
Course Description: Management Accounting is fundamental in Management decision process. It provides data-driven input to the decision makers, to improve decision-making and Enhance the growth of business. This course helps students in understanding different aspects, Application of these concepts in decision making process Cost-Volume-Profit (CVP) analysis, Pricing decision and Implementation of Balanced scorecard.					
Course Objectives: The objective of this course is to enable students to: 1. Understand Pricing Methods, policies and strategies adopted in a business organization. 2. Understand the applications of cost-volume-profit analysis in decision making and pricing of a product in the business. 3. Understand the process of preparing different budgets and controlling of costs through variance analysis. 4. Implementation of Balanced Scorecard and process of benchmarking.					
Course Outcomes: On the successful completion of this course, the student shall be able to: CO1: Determine the suitable pricing strategies and pricing policies in decision making for the organization. CO2: Apply the cost-volume-profit analysis for different decisions leading to make or buy, drop or continue the product. CO3: Prepare budgets and control the costs in the business by establishing standards. CO4: Implement Balanced Scorecard and performance measurement systems in the business.					
Course Pre-requisites: This course requires knowledge Fundamentals of accounting, Management accounting and Cost concepts,					
Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study					
LTP: 2-0-1					
Course type: SOFTCORE					
Contact Hours: 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Pricing Strategies in Decision Making: Pricing strategies: Pricing policy, Process and Role. Pricing Methods: Cost plus pricing, Marginal cost pricing, Pricing for target rate of return, Added	10 Hrs	CO1	PO 7,8	PSO 2,3

	value method of pricing, Differential cost pricing, Going rate pricing, Opportunity cost pricing, Standard cost pricing, Customary pricing, Pricing strategy for Export oriented products, Methods of export pricing, Pricing strategies for new products and Role of management accountant in product pricing. (Theory and Problems)				
Unit-2	Cost Volume Profit Analysis and Pricing Decisions: Concept of CVP, Assumptions of CVP, Relevant cost, Product sales pricing and mix, Limiting factors, Multiple scarce resource problems, Decisions about alternatives such as make or buy, selection of products, Whether to drop or continue the product. Pricing Decisions: Theory of price, Pricing policy, Pricing strategies, Principles of product pricing, New product pricing, Pricing of a finished product, Pricing of services, Pareto analysis. (Theory and Problems)	10 Hrs	CO2	PO 7,8	PSO 2,3
Unit-3	Budgets and Budgetary Control: Objectives, Characteristics and essentials of budgetary control, The budget manual, Preparation and monitoring procedures, Classification of budgets - Flexible budgets, Cash budgets, Capital expenditure budget, Master budget. Budget variances. Standard Costing and Variance Analysis: Types of standards, Sources of standard cost information; Evolution of standards, Keeping standards meaningful and relevant.	10 Hrs	CO3	PO 7,8	PSO 2,3
Unit-4	Balanced Scorecard and Benchmarking: Drawbacks of traditional financial measures. Balanced Scorecard: Introduction, Concept, Perspectives of balanced scorecard and Implementation of Balanced scorecard. Attributes of a good performance measurement system. Benchmarking: Concepts, Types, Process of Benchmarking, Impact of Benchmarking on Indian Industry, (Theory only)	9 Hrs	CO4	PO 7,8	PSO 2,3

Reference Books:

1. M N Arora, A Textbook of Cost and Management Accounting, 10/e, Vikas Publishing House, 2012.
2. M Y Khan and P K Jain, Cost Accounting, 2/e, McGraw Hill Education (India) Private Limited, 2014.
3. Asish K Bhattacharyya, Principles and Practice of Cost Accounting, 3/e, PHI Learning Private Limited, 2010.
4. M Y Khan and P K Jain, Management Accounting: Text, Problems and Cases, 6/e, McGraw Hill Education (India) Private Limited, 2014.
5. James Jiambalvo, Managerial Accounting, 7/e, Wiley India Pvt. Ltd, 2019.
6. Jawahar Lal, Advanced Management Accounting (Text, Problems & Cases), 4/e, S.Chand and Company Limited, 2018.

Course Title: MERGERS AND ACQUISITIONS**Course Code: M21CFS312****Course Description:**

The aim of the course is to develop a comprehensive understanding of mergers and acquisitions (M&A) from the perspective of the corporate executive. The course will seek to apply basic finance principles and analytical techniques to actual problems likely to be encountered by senior management of major corporations or those who are the advisors to such management in the context of an M&A transaction. It will also use cases and real-world applications to develop skills necessary to prepare and evaluate the rationale for a proposed transaction.

Course Objectives:

The course enables students to:

1. To study strategic approaches to Mergers & Acquisitions and the theories of merger and motives behind merger.
2. To understand different corporate valuation methods for valuation of a firm in mergers and the process of demergers and reverse mergers.
3. To Calculate apply acquisition and Accounting procedure for Mergers and Acquisitions.
4. To Assess the accomplishment of post-merger objectives and issues of post-merger integration.

Course Outcomes:

On the successful completion of this course, the student shall be able to:

CO1: Apply Strategic Approaches to Mergers & Acquisitions for Mergers & Acquisitions decision and to know the motives Mergers & Acquisitions.

CO2: Evaluate the value of business using different valuation methods and carry on demergers and reverse mergers.

CO3: Understands how the Calculation of purchase consideration to be done in Accounting for Mergers and Acquisitions.

CO4: Implement Post-Merger Integration plans and assess the accomplishment of post-merger objectives.

Course Pre-requisites: This course requires knowledge of Accounting and Corporate Finance concepts and Time value of money.

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

LTP: 2-0-1

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction to Mergers and Acquisitions: Concept of M & A, Motives for M & A, Stakeholder Expectations in M & A, Forms of Mergers & Acquisitions, Theories of mergers, Reasons for Buying a Business, Reasons for Selling a Business, Synergies in Mergers & Acquisitions, Strategic Approaches to Mergers & Acquisitions, Due diligence, Strategies for Entering a New Market, Value Creation Strategy in Mergers & Acquisitions, Types of exit strategies and their implications. (Theory only)	9 Hrs	CO1	PO 2,7,8	PSO 2,3
Unit-2	Corporate Valuation: Meaning, Principles of Valuation, Valuation Bias, Types of Values, Role of Business Valuation in Mergers & Acquisitions. Valuation methods: Non-Discounted Cash Flow Method – Accounting based, Earnings based, Cash flow based. Discounted Cash Flow Method and Other methods of valuation. Splits and divisions: corporate demergers, Advantages of demergers, divisions, splits. Reverse mergers: Requirements of reverse merger and Reverse mergers under tax laws. (Theory and Problems)	10 Hrs	CO2	PO 2,7,8	PSO 2,3
Unit-3	Accounting for Mergers and Acquisitions: Principal methods of accounting for Mergers & Acquisitions, Calculation of purchase consideration - Pooling of interest method - Purchases accounting method, Accounting in the books of transferor and transferee company,	10 Hrs	CO3	PO 2,7,8	PSO 2,3

	Consolidated balance sheet of merged firm. (Theory and Problems)				
Unit-4	Post-Merger Integration and International Mergers and Acquisitions: Post-Merger Integration, Integration planning, factors affecting post-merger integration model, political and cultural aspects in integration, HRM issues, Problems in integration, Five rules of integration process and Assessing accomplishment of post-merger objectives. International M & A: Introduction, Opportunities and threats, Role of M & A in international trade growth and Recommendation for effective cross-border M & A. Case studies relating to international M&A activity. (Theory only).	10 Hrs	CO4	PO 2,7,8	PSO 2,3

Reference Books:

1. H. R. Machiraju, Mergers, Acquisitions and Takeovers, 1/e, New Age International Private Limited Publishers, 2007.
2. Fred Weston, Kwang S Chung and Susan E Hoag, Mergers, Restructuring and Corporate Control, 4/e, Pearson Education, 2010.
3. Ravindhar Vadapalli, Mergers acquisitions and Business valuation, 1/e, Excel books, 2007.
4. Kevin K. Boeh and Paul W. Beamish, Mergers and Acquisitions: Text and Cases, 1/e, Sage Publications India Private Limited, 2007.
5. Ashwath Damodaran, Corporate Finance: Theory and Practice, 1/e, John Wiley & Sons, 1997.

II. FINANCE

Course Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Course Code: M21CFS321
Course Description: This course provides a broad overview of investment management, focusing on the application of finance theory to the issue faced by portfolio managers and investors in general. Topics will include the topics of equity investment, and fixed income investment in various markets in the case of individual securities and issues related to portfolio optimization and performance evaluation.

Course Objectives:

The objective of this course is to enable students to:

1. Understand the basic concepts of Investment & Portfolio by calculating their returns and risk.
2. Provide conceptual insights into the valuation of securities.
3. Familiarize the students with the Fundamental and Technical Analysis.
4. Learn the theories of Portfolio Management and also the tools and techniques for efficient Portfolio Management.

Course Outcomes:

On successful completion of the course, students shall be able to:

CO1: Analyze the risk and return of individual security and expected return and risk of portfolio.

CO2: Understands about the calculating the value of Bond, Preference and equity shares.

CO3: Apply the tools and techniques of fundamental analysis and technical analysis for investment decision.

CO4: Evaluate the performance of the portfolio and revise the portfolio for better performance.

Course Pre-requisites: This course requires knowledge of Business Statistics, basic mathematics and Basic information about investments.

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

LTP: 2-0-1

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Investment Management: Meaning, Nature and scope – Objectives - Investment avenues – Investment Process-Types of financial assets and real assets - Types of investments – Real investment Vs. Financial investments –Stock Market Indicators- Types of stock market Indices, Indices of Indian Stock Exchanges. Risk and return- Systematic and unsystematic risk - Sources of risk – Components of return- Calculation of return, expected return, systematic and unsystematic risk. Concept of Portfolio and Diversification. Calculation of Portfolio risk- Portfolio with Two assets – Portfolio with more than Two assets. (Theory and Problems).	10 Hrs	CO1	PO 1,2,7	PSO 2,3
Unit-2	Valuation of securities: Bond- Bond features, Types of Bonds, Determinants of interest rates, Bond Management Strategies, Bond Valuation, Bond yield, Bond Duration. Preference Shares- Concept, Features, Valuation. Equity shares- Concept, Valuation.	9 Hrs	CO2	PO 1,2,7	PSO 2,3

Unit-3	Fundamental and Technical Analysis: Fundamental analysis: EIC Frame Work, Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis: – Concept, Theories- Dow Theory, Efficient Market Hypothesis, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, oscillators, Market Indicators. (Problems in Technical analysis)	10 Hrs	CO3	PO 1,2,7	PSO 2,3
Unit-4	Portfolio Management: Markowitz Model -Portfolio Selection, Opportunity set, Efficient Frontier. Sharpe Single Index Model. Capital Asset pricing model: Basic Assumptions, CAPM Equation, Security Market Line-Capital market line, SML VS CML. Arbitrage Pricing Theory: Arbitrage, Equation, Assumption, Equilibrium, APT and CAPM. Performance evaluation of Managed Portfolios- Treynor, Sharpe and Jensen Measures. Portfolio Revision: Concept and strategies. (Theory and Problem)	10 Hrs	CO4	PO 1,2,7	PSO 2,3

Reference Books:

1. Pandyan Puneethavarty, Securities Analysis and portfolio Management, Second Edition Vikas Pub. House.
2. S. Kevin, Securities Analysis and portfolio Management, Second Edition, PHI.
3. Prasanna Chandra: Investment Analysis and Portfolio Management, Fifth Edition, Tata Mc Graw Hill Co. Ltd., New Delhi.
4. Avadani V.A. : Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.

Course Title: FINANCIAL MARKETS AND SERVICES
Course Code: M21CFS322
Course Description: Students learn about the fundamentals of financial institutions and Markets in India. And also helps to learn about the financial system in the economy and different types of financial instruments, financial markets, and major financial institutions. It helps to know about major stock exchanges and to know about interest rates and financial risks and returns in the investments.

Course Objectives:

The objective of this course is to enable students to:

1. Familiarize about the Indian Financial System.
2. Understand the role of merchant banking and SEBI.
3. Understand the importance of various credit rating agencies and factoring.
4. Know the Venture capital and Mutual funds.

Course Outcomes:

On successful completion of the course, students shall be able to:

CO1: Understand the concept of financial markets and its role in economic development.

CO2: Identify the issue management of merchant banking and its functions.

CO3: Enumerate the functions of credit rating agencies & factoring system.

CO4: Analysis the nature of venture capital management and Mutual funds.

Course Pre-requisites: Basic knowledge about Financial market and services

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

LTP: 2-1-0

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Financial system and Money Market: Financial System: Structure – Functions – Components – Role of Financial System in the Indian Economic development, Financial Sector reforms, Financial inclusion. Money market: Significance, Instruments. Capital market: Structure- – Interlink Between Money Market & Capital Market – Instruments – Primary market- Functions – Secondary market-Functions- Listing of shares– Trading and settlement. SEBI: Functions- Powers. (Theory only)	10 Hrs	CO1	PO 1,2,7	PSO 2,3
Unit-2	Merchant Banking: Concept – Commercial banking vs merchant banking; Origin and evolution - Scope - Functions – Merchant Banking Services, Offer document, Pre-issue and post-Issue obligations- SEBI regulations- intermediaries, Responsibilities of lead managers – Stock Broking Services – Underwriting Services. Securitization, Special purpose vehicle, Pass through certificates. Custodial service. Pension funds.	10 Hrs	CO2	PO 1,2,7	PSO 2,3

Unit-3	Credit Rating and Factoring: Credit rating: Significance – SEBI regulations – Rating agencies in India – CRISIL, CARE, ICRA, FRI – Rating methodology- Limitations. Factoring: Factoring Vs bills discounting – Mechanism – Functions – Forms – Legal aspects. (Theory only)	10 Hrs	CO3	PO 1,2,7	PSO 2,3
Unit-4	Venture Capital and Mutual Funds: Venture Capital: Features – Stages of financing - Financial analysis – Investment nurturing- Valuation of portfolio – Exit route- VCF scenario in India – SEBI Regulations. Mutual Funds and AMCs- mutual funds- various types of mutual funds schemes- advantages and disadvantages of investing in mutual funds- legal structure and the regulations of mutual funds in India.(Theory only)	9 Hrs	CO4	PO 1,2,7	PSO 2,3

Reference Books:

1. Gordon, E., and Nataraja, K., Financial Markets and Service, 11th Edition, Himalaya Publications, Mumbai
2. Gupta, S.K., and Nisha Aggarwal, Financial Services, 6th Revised Edition, Kalyani Publishers, New Delhi.
3. H.R Machiraju, Merchant Banking, 4th Edition, New Age International Publishers.
4. L.M. Bhole, Financial Institution and Markets, 6th Edition, Tata Mc Graw Hill, New Delhi
5. Khan, M.Y., Financial Services, 9th Edition, Tata Mc Graw Hill, New Delhi.

III. BANKING

Course Title: BANKING OPERATIONS AND MANAGEMENT
Course Code: M21CFS331
Course Description: The course on Banking Operation and Management deals with complete banking operations and management, a bank does through its various channels like Branch, ATM, Phone banking, home banking, Internet banking and POS depending upon the customer's convenience to save time and money, it also covers the Asset management, forms of banking, rural banking and also about micro finance.

Course Objectives:

1. Familiarize about the Banking operations and management.
2. It aims at enabling the students to understand and to contribute to the strategic operational policies and practices of commercial bank management in a competitive environment.

Course Outcomes:

Upon successful completion of this course, the student will have reliably demonstrated the ability to:

CO1: Understands the concepts of Banking operations and Electronic banking.

CO2: Gets familiarize with different forms of banking.

CO3: Applies the knowledge on how to Manage and documentation of Assets in an organization.

CO4: Provides conceptual insight about the sources of Rural banking and micro finance.

Course Pre-requisites: Basic Knowledge about Banking operations.

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

LTP: 2-1-0

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction of banking operations: The changing nature of banking operations, importance of customer relations hip management in banks –different types of products and services offered to customers –role of technology in banking operations –the need for Asset-Liability Management. Introduction to electronic banking: electronic banking: market assessment, e-banking: an introduction, internet: e-commerce, e-banking in India, internet banking strategies, risks in e-banking. : Payment and settlement systems, RTGS and clearing house	10 Hrs	CO1	PO 2	PSO 1
Unit-2	Forms of Banking: Branch Banking, Unit Banking, Group Banking Chain Banking, Banking, correspondent Banking. Process of Bank Management; Branch location policies and decisions, organizational Structure of Commercial Banks in India Department set up of head office, Zonal Office, Regional office	10 Hrs	CO2	PO 2	PSO 1

	and Branch offices. Delegation of authority in banks.				
Unit-3	Asset Management: –credit management – origination, appraisal, sanction, documentation, disbursement, credit policy, credit planning, pricing of credit; Investment Management; Cash and Treasury Management. Monitoring and Follow-up; IRAC Norms (i.e., Income recognition and Asset Classification norms); Non-performing Assets. Securitization Act.	10 Hrs	CO3	PO 2	PSO 1
Unit-4	Rural banking and Micro finance: sources of rural finance, credit delivery mechanism in rural finance to co-operative, agricultural and rural development banks (CARDB)-regional rural banks (RRBS), service area approach (SAA)-National Bank for Agriculture and Rural Development (NABARD), microfinance.	9 Hrs	CO4	PO 2	PSO 1

Reference Books:

1. Indian Institute of Banking and Finance (2012). Principles of Banking, Macmillan.
2. Indian Institute of Banking & Finance (2008). Legal and Regulatory Aspects of Banking, Bucketbolt Commerce Pvt. Ltd, Mumbai
3. Maheshwari, S.N. & Maheshwari, S.K. (2005). Banking Law and Practice, Kalyani Publishers, New Delhi.
4. Mishkin, Frederics S (2012). The Economics of Money Banking and Financial Markets, 10th Edition, Harper Collins, New York.
5. Mittal R.K., Saini A.K. & Dhingra Sanjay (2008) Emerging Trends in the Banking Sector, Macmillan 2008.

Course Title: INTERNATIONAL BANKING
Course Code: M21CFS332
Course Description: The course provides an outline of international banking and deals with recent developments and a solid understanding of international banking. Issues such as the historical evolution and foundation of international banking and its management, Foreign exchange management, Export Earnings, Foreign Direct Investments, Currency Exchange rate, about world bank, financial crises, investment banking, and regulations, supervision and crashes of international banking will be discussed.

Course Objectives:

1. The aim of introducing the subject of International Banking to the students and make them aware of the Banking system internationally.
2. To equip the students with global knowledge about Banking Sector.
3. Understand the key lending products and technologies of banks as well the role banks play in the markets of other financial instruments
4. Demonstrate functional skills, knowledge, and application of the international banking operation through Discussion Board.

Course Outcomes:

On successful completion of the course, students shall be able to:

CO1: Understands the Key information about the International Banking activities.

CO2: Gains knowledge about Currency exchange rate, spot, Forward, Hedging.

CO3: Analysis the nature of FDI, GDR and Foreign Institutional Investment.

CO4: Understands about foreign currency, Current account convertibility, IMF world bank

Course Pre-requisites: Basic Knowledge about banking and Forex Market.

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

LTP: 2-1-0

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction to International Banking: Overview of International Banking activities, Country Risk management, Country risk management system, policies and procedures, rating country risk, Risk mitigation – Exit strategies, Transfer risk, transfer risk reserve requirements, Country risk exposure report.	10 Hrs	CO1	PO 2	PSO 1
Unit-2	Foreign Exchange: Market; rate and Currency – Exchange rate determination under Fixed exchange rate and Floating exchange rate regimes – Determination of exchange rates :Spot and Forward – Basic exchange arithmetic – Forward Cover and Hedging.	10Hrs	CO2	PO 2	PSO 1
Unit-3	Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings – Role of NRI Remittances – Foreign Direct Investment – Foreign Institutional Investment –External Commercial Borrowings – Global Depository Receipts – Offshore Borrowings.	10 Hrs	CO3	PO 2	PSO 1

Unit-4	Foreign Exchange Management – Composition of Foreign Exchange Reserves: Foreign Currencies – Gold and SDR – Current Account Convertibility – Capital Account Convertibility and Precautions. International Financial Institutions and Functions, World Bank, IMF, Asian Development Bank.	9 Hrs	CO4	PO 2	PSO 1
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Reference Books:

1. Apte, P.G., “International Financial Management”, Tata McGraw Hill
2. Principles and Practices of Banking, Indian Institute of Banking and Finance, Macmillan.
3. Justin Paul and Padmalatha Suresh, Management of Banking and Financial Services, 4th Edition, New Delhi: Pearson Education.
4. Srivastava, P. K. (2013). Banking theory and Practice, 12th Edition, Himalaya Publishing House.
5. Tannan, M.L & Mitra, M. (2014). Banking Law and Practice, Indian Law House, Delhi.
6. Sundaram, K.P.M & Varshaney, P.N. (2014). Banking: Theory Law & Practice, 3rd Edition. Sultan Chand & Sons.

IV. INTERNATIONAL BUSINESS

Course Title: INTERNATIONAL STRATEGIC MANAGEMENT
Course Code: M21CFS341
Course Description: The course introduces international strategic management theory and practice. Students will be able to make strategic decisions based on specific management processes and heuristics in an international context.
Course Objectives: 1. To understand the concept of Strategic Management process and its relevance and to Analyze the Strategic options at Corporate Level. 2. To acquaint with various Alternatives in Globally Competitive Markets and to comprehend the relevance of strategic implementation.
Course Outcomes: On successful completion of the course, students shall be able to: CO1: Illustrate the strategic management process and the need of Global strategy. CO2: Enumerate the relevance of corporate restructuring. CO3: Elucidate the Strategic Issues and Alternatives in Globally Competitive Markets. CO4: Analyze the Issues in global strategy implementation.
Course Pre-requisites: Basic Knowledge of Strategic Management

Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study

LTP: 2-1-0

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction: Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors & Top Management. Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.	10 Hrs	CO1	PO 1,3,6	PSO 1
Unit-2	Strategic Choice: Strategic options at Corporate Level – Growth, Stability and Retrenchment Strategies; Corporate Restructuring; Strategic options at Business Level- Michael Porters’ Competitive Strategies and Cooperative Strategies, Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.	10 Hrs	CO2	PO 1,3,6	PSO 1
Unit-3	Strategic Issues and Alternatives in Globally Competitive Markets: Why & how firms internationalize; International entry options; Joint Ventures, Foreign Technology Agreements, Mergers and Acquisitions; Multi-country and global strategies; Outsourcing strategies.	10 Hrs	CO3	PO 1,3,6	PSO 1
Unit-4	Strategy Implementation and Control: Interdependence of Formulation and Implementation of Strategy; Issues in global strategy implementation- Planning and allocating resources; Organisation Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control. Ethical and Social considerations in Global Strategic Management: The Global Context of Corporate Governance.	9 Hrs	CO4	PO 1,3,6	PSO 1

Reference Books:

1. Dunning, J H —The Globalisation Business, Routledge, 1993.
2. International Business : K Aswathappa
3. Sengupta, N. and J.S. Chandan, Strategic Management: Contemporary concepts and Cases, Vikas Publishing.
4. Ghosh, P.K., Strategic Management- Text & Cases, Sultan Chand & Sons.
5. Nag, A., Strategic Management- Analysis, Implementation, Control, Vikas Publishing.
6. Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York.
7. Hitt, Michael A., Ireland, R. D., Hokisson, Robert E. and S. Manikutty, Strategic Management: A South- Asian Perspective, Cengage Learning, India

Course Title: INTERNATIONAL BUSINESS LAW					
Course Code: M21CFS342					
Course Description: Students will learn about the different law is relevant to business and the rules on contracting, shipping, and the inter-relationship between public authorities and businesses. Students will also be introduced to law that is relevant to the management of business disputes.					
Course Objectives: <ol style="list-style-type: none"> 1. To Gain Knowledge on the legal aspects of International business, and to analyse the legal environment which is governing the foreign markets. 2. To comprehend the aspects of technology and settlement and to evaluate the importance of international laws in international sales. 					
Course Outcomes: On successful completion of the course, students shall be able to: <ol style="list-style-type: none"> 1. To demonstrate the International legal aspects of business law. 2. To understand the significance of GATT and WTO in governing international business. 3. To analyze the nature of technology policy and environment. 4. To elucidate the conventions of International sale. 					
Course Pre-requisites: Basic Knowledge of trade and Law					
Pedagogy: Direct method, ICT and Digital support, Flipped Classroom. Case study					
LTP: 2-1-0					
Course type: SOFTCORE					
Contact Hours: 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Legal environment of international business, international law and organizations, resolution of international disputes Legal framework of India's Foreign Trade – The Foreign Trade	10 Hrs	CO1	PO 1,3,6	PSO 1

	Development and Regulation Act (1992) – Import and Export (Control) Act (1947) – Foreign Trade Regulation Rules (1993) – Foreign Trade (exemption from application of rules in certain cases) order 1993 – Notification under Foreign Trade (development & regulation) Act 1992 – Regulatory environment of International Business – Exchange control regulation in India.				
Unit-2	GATT law and the WTO – dispute settlement, dumping, antidumping measures, non-discrimination, MFN Trade and rational treatment. Laws governing access to foreign markets – technical barriers to trade, import licensing procedures, government procurement, and trade in services, trade in agriculture, trade in textiles awclothins, imports, customs and tariffs.	10 Hrs	CO2	PO 1,3,6	PSO 1
Unit-3	Technology import contract – Technology Policy and environment – Selection and transfer issues – Law for protection of Intellectual Property Rights, Patents, Trademarks, etc. Law of Product Liability – Laws relating to customs practices and procedures – Settlement of International Trade Disputes – Carriage of goods by sea, air, and over road.	10 Hrs	CO3	PO 1,3,6	PSO 1
Unit-4	International sales – sales contracts, conventions on contracts, remedies for breach of contracts, cultural influences on contracts, documentary sales and terms of trade, shipping terms and the risk of loss, carriage of goods, liabilities of carriers. Bank collections, trade finance and LOCS -Regulation of the international market place – sales reps, advertising and ethical issues, licensing agreements, Nationalisation, expropriation and privatization. Labour and employment discrimination law, environmental law.	9 Hrs	CO4	PO 1,3,6	PSO 1

Reference Books:

1. Richard Schaffer, etal, International Business Law and its Environment, West, Thomson learning.
2. Herbert M Bohlman & Mary Jane Dundas, —The Legal, Ethical, and International Environment of Business, 4th Edition, South – Western College Publishing,
3. Miller, Roger LeRoy, Cross, Frank B, —Legal Environment Today: Business in Its Ethical, Regulatory & International Setting, South-Western Thomson Learning, 1998.
4. Cheeseman, Henry R, —Business Law: the Legal, Ethical, and International Environment, Prentice Hall, 2nd Edn,
5. Bohlman, —The Legal, Ethical & International Environment of Business – Industrial Laws & Legislation, 1993.
6. Nan S. Ellis, —Study Guide with Critical Legal Thinking Cases: Business Law: The Legal, Ethical, and International Environment, Allyn & Bacon 3rd Edition.

FOURTH SEMESTER

Course Title: GOODS AND SERVICE TAX AND CUSTOM LAW
Course Code: M21CF0401
Course Description: This course is designed for Commerce post graduate students to enhance their knowledge in new indirect taxes. It consists of two parts – GST and Custom law. This course will provide employability in the taxation area.
Course Objectives: <ol style="list-style-type: none">1. To acquire the ability to learn the basic provision of Goods and Service Taxes Law.2. To equip the student with the procedure of levying taxes3. To study the provisions related to assessment and filing of returns related to GST4. To develop an understanding of provisions of Custom law and impact of GST on custom duty
Course Outcomes: CO1: To understand the provisions of Goods and Service Tax law CO2: To assess the provisions of procedure and levying of taxes. CO3: To apply the provisions in filing and assessment of returns of registered persons CO4: To acquire the ability to interpret the provisions of custom law and impact on GST.
Course Pre-requisites: Knowledge about taxes in previous semester
Pedagogy: Direct Method, ICT , Flipped Classroom, Case study
LTP: 2 -0-1
Course type: SOFTCORE
Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Introduction to GST: GST concepts , need for GST , features of GST , framework of GST , benefit of GST , taxes subsumed in GST , Constitutional GST Amendment Act , GST Council structure , power and function of GST Council , GST Portal , basic definitions under GST - Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person.(Basic problem to understand the concept of SGST , CGST , IGST)	10 Hrs	CO1	PO 2	PSO 1
Unit-2	Procedure and levy under GST Procedure relating to Levy: Registration- persons liable for registration,, deemed , Exemptions from GST ,GST Rates , Place of supply – Goods imported and exported , Levy and collection of CGST & IGST, Reverse charge mechanism , Tax payable by ECO on notified services , Tax liability on composite and mixed supply (Theory & Problem) , Time of supply of goods and services(Theory & Problem)	10 Hrs	CO2	PO 2	PSO 1
Unit-3	Assessment and Returns of GST Input tax Credit: Eligibility, Apportionment & Blocked credits, Input on capital goods, Utilization of ITC, Reversal of credit, Simple Problems on utilization of input tax credit. Furnishing details of outward supplies and inward supplies, first return, Claim of input tax credit, Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability. (Theory and Problems)	10 Hrs	CO3	PO 2	PSO 1,3
Unit-4	Customs Act, 1962 and Rules, regulations	9 Hrs	CO4	PO 2	PSO

	<p>Circulars and Notifications: Customs Tariff Acts, and the related Rules. Principles governing levy of customs duty, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; special provisions regarding baggage, goods imported or exported by post, and stores. Duty drawback schemes, impact of GST on customs duty, illustrative problems on assessable value and total customs duty payable, customs duty in respect of GST</p>				1,3
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Reference Books:

1. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
2. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
3. Indirect Tax Laws, Taxman Allied Services, B.K. Ghargava.
4. Indirect Tax Law and Practice. V.S. Datey, U.K. Bhargava.
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia- Barat's Publication
6. Understanding GST: Kamal Garg- Barat's Publication.
7. Goods and Service Tax: Ghousia Khatoon- Naveen Kumar C.M- Venkatesh SN- Himalaya Publishing House

ELECTIVES

I. ACCOUNTING

Course Title : CORPORATE FINANCIAL REPORTING
Course Code: M21CFS411
<p>Course Description The course focuses on interpret numbers in the financial statements and examines accounting and disclosure issues pertaining to fair value measurement, financial instruments, share-based payments, foreign currency translation, segment reporting, specific industries, external administration and advanced topics relating to equity interests. Technical and theoretical aspects are considered.</p>
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To make the graduate understand the conceptual frameworks of financial reporting. 2. To make student acquaint with various performance measurement systems in accounting and commonly used financial control systems. 3. To understand the recognition, measurement, disclosure and analysis of information in an entity’s financial statements to cater the needs of the stakeholders.

4. To introduce the student to the real time corporate cases.

Course Outcomes:

CO1: Understands the purpose of Convergence of IFRS as Ind AS.

CO2: Demonstrate knowledge of Accounting for Business Combinations and make sound financial decisions in real world settings

CO3: Understand different accounting policies and their impact on financial statements.

CO4: Evaluate different types of performance measurement systems in accounting and commonly used financial control systems;

Course Pre-requisites: Corporate Finance

Pedagogy: Direct Method, Chalk and Talk and Blended learning Case study.

LTP: 2-0-1

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Evolution and Convergence of International Accounting Standards GAAP in India, Hierarchy of GAAP in India, International Financial Reporting Standards (IFRSs), First time adoption (IFRS 1) – Convergence, Advantages of converting to IFRS, Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An overview of IND ASs: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS with Ind AS. (Theory only)	10 Hrs	CO1	PO 2,4,7,8	PSO 2,3
Unit-2	Accounting and Reporting for Business Combinations: Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Corporate Financial Restructuring (including intercompany holdings), Reconstruction schemes, De-merger. Accounting for holding companies. (Theory and Problem)	10 Hrs	CO2	PO 2,4,7,8	PSO 2,3

Unit-3	Development in Financial Reporting: Disclosure issues, Value Added Statements, Economic Value Added, Market Value Added, Shareholders Value Added, Human Resource Accounting, Financial reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock and Commodity market intermediaries, Management discussion and analysis. (Theory and Problem)	10 Hrs	CO3	PO 2,4,7,8	PSO 2,3
Unit-4	Valuation, Accounting and Reporting of Financial Instruments and others: Recognition & Valuation Financial Instruments (Ind AS), GST Accounting, NBFC – Provisioning Norms and Accounting, Valuation of Shares, Valuation of Goodwill. Valuation of Business. Valuation of Assets and Liabilities.	9 Hrs	CO4	PO 2,4,7,8	PSO 2,3

Reference Books:

1. IFRS for India, Dr.A.L.Saini, Snow white publications.
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy.
3. IFRS explained – A guide to International financial reporting standards by BPP learning
4. IFRS for finance executives by Ghosh T P,taxman allied services private limited

Course Title : ACCOUNTING THEORY AND STANDARDS
Course Code: M21CFS412
Course Description: This course is a survey of current financial accounting theory. The purpose of the course is to develop accounting thought that can be applied to the practical understanding of the financial reporting process, the accounting profession, and the controversial role of accounting in today's dynamic business environment.
Course Objectives: <ol style="list-style-type: none"> 1. To gain knowledge about accounting concepts, Conventions and the accounting standards. 2. Examine the role of the Conceptual Framework in the standard-setting process. 3. Use principles of Accounting Standards to analyze, measure, and interpret accounting events. 4. To comprehend equity settled transactions and Government accounting in India.

Course Outcomes:

CO1: Gains knowledge of the professional standards, principles and procedures of accounting.

CO2: Understands an overview of AS-1 to AS-6 and learns how it can be applied.

CO3: Gets knowledge of AS-7 to AS-29 and explore their application to different practical situations and apply in real world situations.

CO4: Comprehend Government accounting in India and apply in real life situations.

Course Pre-requisites: Corporate Accounting, Accounting Standards.

Pedagogy: Direct Method, Chalk and Talk and Blended learning Case study

LTP: 2-0-1

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Accounting Theory: Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles, Indian Accounting Standards. Accounting Equations, Accounting Standard Setting: Benefits; Standard Setting in India, Comparison of Standard Setting in India, USA and U.K. (Theory only)	10 Hrs	CO1	PO 2,4,7, 8	PSO 2,3
Unit-2	Accounting Standards: AS-1 to AS-6 An overview, Working knowledge of: AS 1: Disclosure of Accounting Policies; AS 2: Valuation of Inventories; AS 3 Cash Flow Statements; AS 4: Contingencies and Events occurring after the Balance Sheet Date; AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies; AS 6: Depreciation Accounting. (Theory and Problem)	10 Hrs	CO2	PO 2,4,7, 8	PSO 2,3
Unit-3	Accounting Standards: AS-7 to AS-29 Working Knowledge of AS 7: Construction Contracts ; AS 9: Revenue Recognition; AS 10: Accounting for Fixed Assets; AS 11: The Effects of Changes in Foreign Exchange Rates (Revised	10 Hrs	CO3	PO 2,4,7, 8	PSO 2,3

	2003); AS 12: Accounting for Government Grants; AS 13: Accounting for Investments; AS 15: Employee Benefits, AS 16: Borrowing Costs; AS 19: Leases; AS 20: Earnings Per Share; AS 26: Intangible Assets; AS 29: Provisions, Contingent Liabilities and Contingent Assets.(Theory and Problem)				
Unit-4	Share Based Payments in Ind AS & Government Accounting in India: Meaning, Equity settled transactions, Transaction with employees and non-employees, Determination of fair value of Equity Instruments, Vesting conditions, Modification, Cancellation and Settlement & Disclosures. Government Accounting in India, General Principles of Government Accounting, Methods of Government Accounting, Comparison with commercial accounting, Role of Public Accounts Committee, Government Accounting Standards Issued by Government Accounting Standards Advisory Board (GASAB). (Theory and Problem)	9 Hrs	CO4	PO 2,4,7, 8	PSO 2,3

Reference Books:

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.

II. FINANCE

Course Title: INTERNATIONAL FINANCIAL MANAGEMENT
Course Code: M21CFS421
Course Description: The course will help students to gain the knowledge of international financial markets and its functions as well as this course explain the mechanism of forex market and the measurement of foreign exchange risk in international trade. The outcome of this course is to familiarize the significance of forex market in international trade.

Course Objectives:

1. To give insight of international financial and economic environment.
2. To understand the foreign exchange market working mechanism.
3. To inculcate the exchange determination in international market
4. To understand Long term Asset -Liability Management in forex market

Course Outcomes:

On successful completion of the course, students shall be able to:

CO1: Understand international financial environment as well as monetary system.

CO2: Enumerate the significance of Forex Market.

CO3: Forecast the exchange rate in forex market.

CO4: Analyse the International Capital structure.

Course Pre-requisites: Financial Market & Services, International Business.

Pedagogy: Chalk and Talk and ICT, Blended learning, Case study.

LTP: 2-0-1

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	International Financial Environment: An overview, Importance, nature and scope, Theories of International business, International Business Methods, Recent changes and challenges in IFM. Balance of Payments (BOP), Fundamentals of BOP, Accounting components of BOP, Factors affecting International Trade flows, Agencies that facilitate International flows. International Monetary System, Evolution, Gold Standard, Bretton Woods system, fixed and flexible exchange rate regime, the current exchange rate arrangements, Economic and Monetary Union (EMU). (Theory and problems).	10 Hrs	CO1	PO 2,4,7,8	PSO 2,3
Unit-2	Foreign Exchange Market: Function and Structure of the Forex markets, major participants, types of transactions and settlements dates, Bid-ask rate and bid-ask spread, cross rate, currency arbitrage, two-point and three point, arbitrage operations, covered interest arbitrage, forex hedging tools, exposure netting, currency forward, cross	10 Hrs	CO2	PO 2,4,7,8	PSO 2,3

	currency roll over, currency futures, call and put option price determination, money market hedge. (Theory and problems).				
Unit-3	International Parity Relationships & Forecasting Foreign Exchange rate: Exchange Rates determination, exchange rate theories Purchasing Power Parity – Interest rate parity - Management of interest rate exposure – measurement Forward Rate Agreement (FRAs), interest rate options, caps, floors and collars - International Fisher Effect - Relationship between inflation, interest rates and exchange rates, exchange rate movements, Factors influencing exchange rates. (Theory and problems).	10 Hrs	CO3	PO 2,4,7,8	PSO 2,3
Unit-4	Long term Asset -liability Management Foreign Direct Investment, International Capital Budgeting, International Capital structure and cost of capital. International Financing Equity, Bond financing, parallel loans. Short-term Asset-Liability Management International Cash management, accounts receivable management, inventory management. Payment methods of international trade, trade finance methods, Export - Import bank of India, recent amendments in EXIM policy, regulations and guidelines. (Theory and problem).	9 Hrs	CO4	PO 2,4,7,8	PSO 2,3

Reference Books:

1. International Financial Management – Sharan Vyuptakesh Prentice Hall of India.2012
2. Multinational Business Finance - David K. Eieteman, etal, , Pearson Education, 2014
3. International Finance Management - Eun & Resnick, 4/e, Tata McGraw Hill, 2008
4. International Financial Management - Jeff Madura, Cengage Learning 2008.
5. Multinational Financial Management – Alan C. Shapiro, 8/e, Wiley India Pvt. Ltd., 2011.
6. International Financial Management – Apte P. G, 6/e, TMH, 2011

Course Title: PROJECT MANAGEMENT & CONTROL**Course Code: M21CFS422****Course Description:**

The course aims to familiarize the students with the core concepts of project management; students should be able to undertake preliminary appraisal analysis of the projects with minor complexities and this course to students to gain knowledge about project selection procedure and controlling techniques.

Course Objectives:

1. To understand the basics of project management.
2. To provide insight on new project idea generations and selection.
3. To Analyse the conceptual idea of project organizational structure.
4. To familiarize the significance of project evaluation tools and techniques.

Course Outcomes:

On successful completion of the course, students shall be able to:

CO1: Enumerate the phases of project management life cycle.

CO2: Identify the right directions to achieve the firm goals.

CO3: Illustrate the role and responsibilities of Project Manager.

CO4: Elucidate the use of network Analysis for successful project implementation.

Course Pre-requisites: Organizational Behaviour and Financial Management.

Pedagogy: Chalk and Talk and ICT, Blended learning, Case study

LTP: 2-0-1

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit 1	Basics of Project Management: Introduction, Need for Project Management, Project Management Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles. (Theory only).	10 Hrs	CO1	PO 3,4,5	PSO 2,3
Unit 2	Project Identification and Selection Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, Project Break-even point, Project Planning: Introduction, Project Planning,	10 Hrs	CO2	PO 3,4,5	PSO 2,3

	Need of Project Planning, Project Life Cycle, Roles, Responsibility and Team Work, Project Planning Process, Work Breakdown Structure (WBS) (Theory only).				
Unit 3	Organizational Structure and Organizational Issues: Introduction, Concept of Organizational Structure, Roles and Responsibilities of Project Leader, Relationship between Project Manager and Line Manager, Leadership Styles for Project Managers, Conflict Resolution, Team Management and Diversity Management, Change management (Theory only)	10 Hrs	CO3	PO 3,4,5	PSO 2,3
Unit 4	PERT&CPM: Introduction, Development of Project Network, Time Estimation, Determination of the Critical Path, PERT Model, Measures of variability, CPM Model, Network Cost System Resources Considerations in Projects: Introduction, Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts. (Theory and Problems)	9 Hrs	CO4	PO 3,4,5	PSO 2,3

Reference Books:

1. Project Management and Control – Narendra Singh, HPH, 2003.
2. Project Management – Bhavesh M. Patel, 2/e, Vikas.
3. Project Management for Business and Technology: Principles and Practice – Nicholas, John M., 2/e, Pearson.
4. Project Management: The Managerial Process – Gray & Larson, 4/e, TMH, 2011.
5. Project Management: Small Steps Towards a Big Journey – Vasant Desai, HPH, 2009.
6. Construction Project Management, Planning, Scheduling and Control – Chitkara, 1/e, TMH.

III. BANKING

Course Title: STRATEGIC CREDIT MANAGEMENT IN BANKS					
Course Code: M21CFS431					
Course Description: Major challenges faced by every bank is its deteriorating quality of assets, especially the advances. A liberal lending policy of a bank can lead to high volume of non-performing assets while a rigid lending policy could get no business. Further the competition among banks to adopt short term measures for boosting measures, having impact on long run record of the business. Hence it is essential for banks to have the idea of managing credit strategically. This course provides a frame work of Credit management of banks from Strategic perspective.					
Course Objectives:					
1. To provide a frame work of banking in general and functioning of banks in Indian context.					
2. To provide knowledge of the credit management strategies of banks.					
3. To make understand the process and procedures adopted by banks for processing loan applications.					
4. To provide knowledge of management of non-performing assets of various banks					
Course Outcomes:					
On successful completion of the course, students shall be able to:					
CO1-Know the regulation of banks in Indian environment and their functioning.					
CO2-Know the process, systems and procedures of sanctioning credit by various banks.					
CO3-Obtain the skill of evaluating financial statements and other documents as appraised by the banks.					
CO4-Know about the strategies used by banks for managing non-performing assets					
Course Pre-requisites: Basic knowledge about banking and credit management.					
Pedagogy: Chalk and Talk and ICT, Blended learning, Case study					
LTP: 2-1-0					
Course type: SOFTCORE					
Contact Hours: 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Overview of Bank's Credit Policy: Introduction to Credit policy, Importance, Objectives and Formulation of Loan policy, Credit Exposure and RBI norms, Different types of Loan and Advances, Fund based and Non-Fund based facilities.	10 Hrs	CO1	PO 1,5	PSO 1
Unit-2	Appraisal of Credit Proposals:	10 Hrs	CO2	PO	PSO

	Introduction, Meaning and Scope of Credit Appraisal, The credit process, Pre-Appraisal stage, Appraisal stage, Post-sanction Compliance: Monitoring and Supervision of Advances, Documentation, Purpose, Process for Fresh Advances, Documentation at time of Renewal/Enhancement/Death of a borrower.			1,5	1
Unit-3	Credit Analysis: Introduction Credit Analysis of Sole Proprietary concern, Partnership firms, Limited companies, Local Bodies and Statutory Bodies/Corporations. Evaluating Commercial Loan request: Introduction, Financial statements, Ratio Analysis as a tool for Financial Statement analysis, Accounting ratios, Types of ratios used for appraisal of Credit Proposal.	10 Hrs	CO3	PO 1,5	PSO 1
Unit-4	Management of Non-Performing Assets: Introduction, Meaning and Definition, Importance, and Classification of Non - Performing assets, Guidelines for classification, Provisioning norms, Recovery of NPA's, Strategies for reducing NPA's	9 Hrs	CO4	PO 1,5	PSO 1

Reference Books:

1. G. S. Popli and S. K. Puri, Strategic Credit management in Banks, PHI, 2013
2. K.C Shekhar and Lekshmy Shekhar, Banking Theory and practice, Vikas Publication, 21st edition, 2013
3. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson, 3rd Edition, 2014
4. P.K. Gupta, Insurance and Risk Management, Himalaya publishing house, 2015
5. JatinderLoomba: Risk Management and Insurance Planning PHI, 2014
6. L.M. Bhole and JitendraMahakud, Financial Institutions and Markets, 5th Edition, 2012
7. JyotsnaSethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI, 2nd Edition, 2012

Course Title: BANKING TECHNOLOGY AND MANAGEMENT**Course Code: M21CFS432**

Course Description: The System and Experience of Banking has changed drastically over time and the buzz words today are ‘net banking’, ‘mobile banking’ etc. While knowledge of the systems and operations of a bank is very important, the technology that drives the system is equally essential to know. A student seeks a career in banking need to be exposed to the ‘Technology’ that defines the work and responsibility in the changing scenario of bank functioning. Hence, this paper ‘Banking Technology and Management’.

Course Objectives:

1. To orient the students about the core banking and branch operations.
2. To provide knowledge on delivery channels and back office operations.
3. To give an exposure regarding interbank payment system and smart banking technologies
4. To discuss contemporary issues in banking techniques

Course Outcomes:

On successful completion of the course, students shall be able to:

CO1- Understands about core banking and branch operations.

CO2- Learns how the Bank office operations to be managed.

CO3-Knows about the back end operations enabling provision of services and about Interbank payment system

CO4 –Understands the contemporary issues in Banking techniques and the components of smart banking technologies.

Course Pre-requisites: Basic knowledge about banking and technology.

Pedagogy: Chalk and Talk and ICT, Blended learning, Case study

LTP: 2-1-0

Course type: SOFTCORE

Contact Hours: 39

Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Core Banking and Branch Operations: Introduction and Evolution of Bank Management, Technological impact in Banking Operations, Total Branch Computerization, concept and opportunities, Centralized Banking, Concept, Opportunities, Challenges and Implementation.	10 Hrs	CO1	PO 1,5	PSO 1
Unit-2	Bank Office Operations: Back office Management, Inter branch reconciliation, Treasury Management, Forex Operations,	09 Hrs	CO2	PO 1,5	PSO 1

	Risk Management, Data Centre Management, Network Management, Knowledge Management (MIS / DSS / ESS) , Customer Relationships Management.				
Unit-3	Interbank Payment System: Interface with payment system Network, Structured Financial Messaging System, Electronic Fund Transfer, RTGS, Negotiated Dealing Systems and Securities Settlement Systems – Electronic Money – E-Cheques. Delivery Channels: Overview of Delivery Channels, Automated Teller Machine, Phone Banking, Internet Banking, Mobile Banking, MICR Electronic Clearing.	10 Hrs	CO3	PO 1,5	PSO 1
Unit-4	Smart Banking Technologies: Introduction, Characteristics of Smart Banking Environment, Components and Technologies of Smart Banking Environments, Issues in Smart Banking. Contemporary issues in Banking Techniques: Analysis of Rangarajan Committee Reports – E Banking – Budgeting – Banking Software’s – Case Study: Analysis of Recent Core Banking Software.	10 Hrs	CO4	PO 1,5	PSO 1

Reference Books:

1. Muraleedharan, D, “Modern Banking Theory and Practice”
2. Banking on Technology – Perspectives on the Indian Banking Industry, Indian Banks Association, January 2014.
3. Bhasin, Narinder Kumar, “Technology in Banking – the New S Curve”, The Indian Banker, Vol VII, No. 5, May 2012.
4. Mobile Banking – Report of the Technical Committee, The Reserve Bank of India, January 2014.
5. Working Group on Information Security, Electronic Banking, Technology Risk Management and Cyber Frauds – Report and Recommendations, The Reserve Bank of India, January 2011
6. Dube, D.P & Gulati, V.P, “Information System Audit and Assurance”, Tata McGraw Hill Publications of Indian Institute of Banking and Finance, McMillan.

IV. INTERNATIONAL BUSINESS

Course Title: INTERNATIONAL TRADE PRACTICES, PROCEDURES AND DOCUMENTATION					
Course Code: M21CFS441					
Course Description: This course provides the EXIM policy framework and international trade finance which emphasis on EXIM policies in India and globally, their pre and post shipment export credit schemes and methods of financing. Students will have a strong knowledge with respect to International Trade Practices, Procedures and Documentation.					
Course Objectives: 1. To gain Knowledge on International Trade Finance and to comprehend the framework of EXIM operations and documentation. 2. To analyze the duties and legal framework of Central Exercise procedure of Export customs clearance procedure and Tariff Act and Foreign Trade (Development and Regulations) Act.					
Course Outcomes: On successful completion of the course, students shall be able to: CO1: Understand the structure of EXIM Policy. CO2: Enumerate EXIM Operations and Documentation CO3: Comprehend the Legal framework of Central Excise Act and Rules. CO4: Elucidate the vvaluation and types of duties.					
Course Pre-requisites: Basics of International Business					
Pedagogy: Chalk and Talk and ICT, Blended learning, Case study					
LTP: 2-1-0					
Course type: SOFTCORE					
Contact Hours: 39					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	EXIM Policy Framework and International Trade Finance: Legal framework, Objective of EXIM policy; Policy overview – Facilities and restrictions; Getting started in export business; Legal framework in India – FEMA- Origin and objectives, Main provision of FEMA; Other relevant acts. International Trade Finance: Trade contract and trade terms; Concept of Contract and	10 Hrs	CO1	PO 1,3	PSO 1

	formation of contract; Sources and schemes of trade finance; Pre and post-shipment export credit schemes and methods of financing; Packing credit advance details; Post-shipment advance; Import financing.				
Unit-2	<p>Export Payment Terms and EXIM Operations and Documentation: Credit risk management and payment terms; Main features of payment terms-Advance payment, open account, documentary collection, documentary credit – Documentary collection – DP and DA process and operation; Letter of credit and parties involved; Types of LC; Process and operation; UCPDC-Major clauses; Consignment sale. EXIM Operations and Documentation: Trade operations and documentation; Documentation areas and dimensions; EDI and ADS documentation.</p> <p>Cargo Risk: Nature of transit risk; Contract of cargo insurance; Parties involved – Insurer/assured, Indemnity and insurable value; Principles of Insurance; Perils and losses; Insurance policy and certificate; Cargo loss claims – Procedure and documentation;</p>	10 Hrs	CO2	PO 1,3	PSO 1
Unit-3	<p>Export Clearance: Central Excise Clearance and Custom Clearance: Excise duty – Definition, rationale, stages of levying and collection; Meaning of manufacturing; Type of duties; Legal ‘framework – Central Excise Act and Rules, Central Excise Tariff Act; Valuation; Options of refund and movement in bond – Rules 12, 13 and 14; Procedures and documentary requirements. Export Custom Clearance Procedure.</p>	10 Hrs	CO3	PO 1,3	PSO 1
Unit-4	<p>Import Custom Clearance and Export Incentives: Legal framework – Customs Act 1962; Customs Tariff Act 1975; Foreign Trade (Development and Regulations) Act 1992; Valuation and types of</p>	9 Hrs	CO4	PO 1,3	PSO 1

	duties and Harmonised System of Nomenclature; Documentation requirements and document processing; Physical examination of goods; Concept of Bills of Entry; EDI and customs operations.				
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Reference Books:

1. Ministry of Commerce, Export import Policy, Government of India, New Delhi.
2. Ministry of Commerce, Handbook of Procedures, Volumes I and II, Government of India, New Delhi.
3. Ram, Paras, Exports: What, Where and How? Anupam Publications, New Delhi.
4. Belay Seyoum, PhD, Export-Import Theory, Practices, and Procedures, Second Edition, simultaneously published in the UK 2019.
5. Khushpat S Jain, Apexa V Jain, Foreign Trade Theory Procedures Practices & Documentation: Export Import Procedures & Documentation, Himalaya Publishing House (Publisher), 2015

Course Title: INTERNATIONAL SUPPLY CHAIN MANAGEMENT AND LOGISTICS
Course Code: M21CFS442
Course Description: This Course acquaints students with the relevance of supply chain management and logistics in International Business. It also provides an employment opportunity for students to work as an operation manger. Under this course different dimension of supply chain is covered at both national & international level.
Course Objectives: <ol style="list-style-type: none"> 1. To study basic aspects of supply chain Management and to comprehend the purchasing process and the significance of information technology 3. To analyze the logistic supply system and to synthesis the relevance of transportation system.
Course Outcomes: On successful completion of the course, students shall be able to: CO1: To understand the basic framework of Supply chain management and its business view. CO2: To enumerate the strategic role of purchasing in the supply chain. CO3: To analyze logistic System elements. CO4: To comprehend the changing need of transportation system.
Course Pre-requisites: Marketing management and International Economics
Pedagogy: ICT , Direct Method , Case Study
LTP: 2-1-0

Course type: SOFTCORE					
Contact Hours: 39 hrs.					
Units	Detailed Syllabus	CH	CO	PO	PSO
Unit-1	Basic Framework and Integrated SCM: Concept of supply chain management (SCM); SCM and trade Logistics; Business view of SCM; Push and pull of SCM; Decision phases; Impellers and drivers in SCM Process views of SCM, planning and operations Integrated SCM: process of integrated SCM; Competitive strategy and strategic fit; Supply chain metrics (KPIs), performance measurement and continuous improvement; Supply chain modeling; Challenges to achieving and maintaining strategic fit. (Theory only)	10 Hrs	CO1	PO 1,3	PSO 1
Unit-2	Supply Chain and Information Management Systems: Purchasing Process- Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle; Supplier selection and evaluation; Vendor development. Importance of information management; Distribution and sharing of information; Information technology as a platform for effective and efficient supply chain management. (Theory only).	10 Hrs	CO2	PO 1,3	PSO 1
Unit-3	Logistic System & Demand Management Concept, objectives and scope of logistics; System elements; Inbound and Out bound logistics. Reverse inventory. Value added role of logistics. Role of Value Logistics interface with manufacturer and marketing. Logistic Dimension, Packing, Marking, Just in time concept; Third party logistic outsourcing– challenges and future directions. (Theory only). Demand Management & Collaborative Planning & Forecasting Replenishments	10 Hrs	CO3	PO 1,3	PSO 1
Unit-4	Transportation: Importance of effective transportation system;	9 Hrs	CO4	PO 1,3	PSO 1

	<p>Service choices and their characteristics; inter-modal services; Transport cost. Carrier selection determinants and decision. Structure of Shipping: World sea borne trade; international shipping - characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Charter, party agreement; Development in sea Transportation-Unitization, containersation, inter and multimodal transport; CFC and ICD; International Air transport: International set up for air transport: Freight rates; India's exports and imports by air – Problems and prospects. Carriage of Goods by sea, sea and combined transport; international conventions and Indian law; Maritime frauds and unethical practices–causes and protection; Role and types of cargo intermediaries. (Theory only).</p>				
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Reference Books:

1. Ballau, R.H., Business Logistics Management, Prentice Hall, Englewood Cliffs.
2. Bes, J., Dictionary of Shipping and chartering Practices.
3. Christopher, M., Logistics and Supply Chain Management, Prentice Hall.
4. ICAO Journal, New York., various issues.
5. Murphy, Paul R. and Donald F. Wood, Contemporary Logistics, Prentice Hall.

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