

OUTLINE OF SYLLABI, COURSES & TESTS OF READING

FOR

“M.Com. 2 YEAR PROGRAMME”

BATCH: 2017-2019

(Under Choice based Continuous Evaluation Grading System)

FOR

ACADEMIC SESSIONS: 2017-2019



SRI GURU GRANTH SAHIB WORLD UNIVERSITY

FATEHGARH SAHIB

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STUDY SCHEME AND SYLLABUS M.Com. 2 Year

1. **Structure and Duration of the Course :** Masters of Commerce is a 2 Year Degree Programme consisting of four semesters. Apart from above curriculum the students will have to undergo 6 to 8 weeks Industrial Training after their Second Semester examination and will have to prepare their Final Research Project in their fourth semester the assessment of which will be based upon the report prepared by them and viva-voce.
2. **Course Eligibility:** Graduation in Commerce with minimum 50% Marks. Relaxation of 5% of the minimum percentage will be applicable to the reserved categories as per Government rule.
3. **No. of Seats:** Presently the course is offered to 30 students.
4. **Internal Assessment Policy :**
Internal assessment/ Exam = 40 marks
Components of Internal Assessment:
 - a) 1st MST = 10 marks
 - b) 2nd MST = 10 marks
 - c) Assignments/Seminars/Presentations/Quiz = 15 marks
 - d) Class Participation = 5 marks

*(*The above policy is applicable to all subjects except Practical and Internal Papers for which the assessment policy has been explained along with the Course contents)*

5. **External Assessment Policy :**
 - i. Examination of 1st and 3rd Semester is conducted in the month of November/ December and for 2nd & 4th Semester is conducted in the month of May/ June every year.
 - ii. The external paper will carry a total of 60 marks and the duration of examination for a theory paper is 3 Hours for End Semester examination and 1½ Hour for Mid Semester Examination.
 - iii. The paper will be divided in three sections: A, B & C evenly distributed over entire syllabus. The pattern of External Examination will be as under:
 - a. Section-A will be compulsory including ten short answer type questions of two marks each, consisting of at least three questions from each unit.
 - b. Section B will consist of six questions of five marks consisting of two questions from each unit and candidates are required to answer any four questions.
 - c. Section C will consist of three questions of ten marks each having one question from each unit and candidates are required to answer any two questions.
 - d. Numerical papers must include at least 50% Practical Questions.
6.
 - a. The first semester examination shall be open to a regular student who;
 - i. has been on the rolls of the University Department during the first semester
 - ii. has attended not less than 75% of the lectures, seminars, workshops, case discussions etc. and bears a good moral character
 - b. The Second semester onwards examinations shall be open to a regular student who:
 - i. has been on the rolls of the University Department during the respective semesters
 - ii. has not attended not less than 75% of the lectures, seminars, workshops, case discussions etc.
 - iii. other conditions as specified by the University

A candidate who qualifies all the papers of all semesters shall be awarded the degree of M.Com.

School of Commerce & Management

First Semester M.Com.

Weekly Contact Hours: 30

Course Code	Title	Schedule of Teaching (Hours/ Week)			Total Hours	Credits	Marks	
		L	T	P			Internal	External
MCO 101	Corporate Financial Reporting	4	1	0	5	5	40	60
MCO 102	Economic Analysis for Business	5	0	0	5	5	40	60
MCO 103	Principles and Practices of Management	5	0	0	5	5	40	60
MCO 104	Business Environment	5	0	0	5	5	40	60
MCO 105	Executive Communication	3	0	2	5	4	40	60
MCO 106	Workshop on Computers Applications in Business & MIS (I)	1	0	2	3	2	50	--
MCO 107	Seminar on Contemporary Business Issues (I)	2	0	0	2	2	50	--
Total Marks/Hours		25	1	4	30	28	300	300

Second Semester M.Com.

Weekly Contact Hours: 30

Course Code	Title	Schedule of Teaching (Hours/ Week)			Total Hours	Credits	Marks	
		L	T	P			Internal	External
MCO 201	Business Statistics and Research Methodology	4	1	0	5	5	40	60
MCO 202	Corporate Law	5	0	0	5	5	40	60
MCO 203	Financial Management	4	1	0	5	5	40	60
MCO 204	Human Resource Management	5	0	0	5	5	40	60
MCO 205	Marketing Management	5	0	0	5	5	40	60
MCO 206	Workshop on E-Accounting (TALLY) (Int)	3	0	2	5	2	50	
MCO 207	Viva-voce (E)	0	0	0	0	3	--	100
Total Marks/Hours		26	2	2	30	30	250	400

**The students will undergo 6 to 8 weeks Industrial Training after their second semester examination*

School of Commerce & Management

Third Semester M.Com.

Weekly Contact Hours: 31

Course Code	Title	Schedule of Teaching (Hours/ Week)			Total Hours	Credits	Marks	
		L	T	P			Internal	External
MCO 301	Strategic Cost Management	4	1	0	5	5	40	60
MCO 302	Corporate Tax Planning	4	1	0	5	5	40	60
MCO 303	Corporate Governance & Business Ethics	5	0	0	5	5	40	60
MCO 304	Financial Services and Markets	5	0	0	5	5	40	60
MCO 305	Security Analysis and Portfolio Management	4	1	0	5	5	40	60
MCO 306	Summer Training Project (I)	0	2	0	2	3	50	--
MCO 307	Workshop on Computer Based Research Techniques (SPSS) (I)	0	0	4	4	2	50	--
Total Marks/Hours		22	5	4	31	30	300	300

Fourth Semester M.Com.

Weekly Contact Hours: 27

Course Code	Title	Schedule of Teaching (Hours/ Week)			Total Hours	Credits	Marks	
		L	T	P			Internal	External
MCO 401	Entrepreneurship & Small Business Management	5	0	0	5	5	40	60
MCO 402	Rural Banking and Micro Finance	5	0	0	5	5	40	60
MCO 403	Project Management	5	0	0	5	5	40	60
MCO 404	International Business	5	0	0	5	5	40	60
MCO 405	Derivatives and Risk Management	4	1	0	5	5	40	60
MCO 406	Dissertation#	0	2	0	2	4	50	50
MCO 407	Viva-voce (E)	0	0	0	0	3	--	100
Total Marks/Hours		24	3	0	27	32	250	450

External Evaluation will be based on viva voce by external examiner

School of Commerce & Management

Title: CORPORATE FINANCIAL REPORTING

Course Code: MCO 101

Total Contact Hours: 60

Course Objective: To understand the recognition, measurement, disclosure and analysis of corporate financial statement information to cater the needs of stakeholders

Unit: I

Introduction to Corporate financial statements, Purpose of Financial reporting, users of financial reports, Generally Accepted Accounting Principles (GAAP), Hierarchy of GAAP in India, Evolution of IFRS, Convergence of GAAP with IFRS, Accounting for Business combinations: accounting in books of transferor company, investment in subsidiary, holding companies, Accounting for Corporate financial restructuring: mergers and acquisitions, Internal restructuring, Consolidated financial statements: Purpose & Procedure: minority interest, goodwill, pre and post acquisition profit.

Unit: II

Developments in financial reporting: Sustainability reporting, Accounting & reporting of financial instruments, Hedge accounting, Share based payments, Segment reporting, Interim reporting, Voluntary disclosures: Value added statements: Economic value added (EVA), Market value added (MVA) and Shareholder's value added (SVA), Human Resource Accounting.

Unit: III

Financial reporting by NBFCs, merchant bankers, mutual funds, stock market intermediaries, Government accounting in India, Role of CAG of India, Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB).

Suggested Readings:

1. Sehgal, Ashok & Deepak Sehgal. *Advanced Accounting- Corporate Accounting*, Taxmann Allied Services, New Delhi.
2. Gupta, R.L. & Radhaswami. *Advanced Accounting*, S. Chand & Co., New Delhi.
3. Maheshwari, S.N. & S.K. Maheshwari, *Corporate Accounting*, Vikas Publishing House, New Delhi.
4. Tulsian, P.C. & Bharat Tulsian, *Financial Reporting*, S. Chand, New Delhi.
5. Notes by ICAI, *Corporate Financial Reporting*, ICAI, Kolkata (3rd Edition- 2016), retrieved from http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper18-Revised-2.pdf.

Suggested Course Pedagogy: Case Study, Practical Assignments, Class Room inputs, Presentations, Numerical examples.

School of Commerce & Management

Title: ECONOMIC ANALYSIS FOR BUSINESS

Course Code: MCO 102

Total Contact Hours: 60

Course Objective: The main objective of this course is to understand the use of the tools of economic analysis in classifying problems, in organizing and evaluating information and in comparing alternative course of action.

Unit I

Managerial Economics: Definition, Nature and Scope, Basic Economic Concepts; Theory of firm: Profit Maximization and Sales Maximization, Demand Theory & Analysis: Law of Demand and Demand function, Demand Forecasting: Meaning and Methods of Demand Forecasting, Theory of Consumer Equilibrium: Marginal Utility Analysis; Law of Diminishing Marginal Utility; Equi Marginal Utility

Unit II

Indifference Curve Approach, Production Function: Law of Return to a Factor and Scale, Cost Function: Short and Long Run Cost Functions; Nature, Shapes and Interrelationships, Market Structure: Under Perfect Competition, Monopolistic Competition, Oligopoly and Monopoly,

Unit III

Macro Economics: Aggregates and Concepts, Say's Law of Markets, Keynesian theory of income determination, Aggregate consumption, Consumption Function, Theory of Multiplier, National Income: Determination of National Income, GNP & GDP, Inflation and Balance of Payment

Suggested Readings:

1. Dwivedi, D.N. *Managerial Economics*. New Delhi, Vikas Publishing House.
2. Adhikari, M. *Business Economics*. New Delhi, Excel Books.
3. Keat, Paul G & Philips K.Y. Young. *Managerial Economics*. New Delhi, Prentice hall.
4. Dean, Joel. *Managerial Economics*. New Delhi, Prentice Hall of India.

Suggested Course Pedagogy: *Class Room Inputs, Case Analysis, Discussions about current issues throughout the course.*

School of Commerce & Management

Title: PRINCIPLES AND PRACTICES OF MANAGEMENT

Course Code: MCO 103

Total Contact Hours: 60

Course Objective: The overall objective of this course is to familiarize the students with management concepts as well as behavioral processes in the organization and applying the learned concepts in actual business environment.

Unit I

Introduction to Management: Meaning, Objectives, Importance, Scope, Process, Levels of Management, Managerial Skills & Roles; Evolution of Management Thought: Contribution by Henry Fayol, F.W.Taylor, Elton Mayo; Planning: Meaning, Nature, Importance, Process, Type of Plans, Management By Objective: Meaning & Process.

Unit II

Organizing: Meaning, Characteristics, Types of Organization; Delegation: Meaning, Elements; Centralization & Decentralization: Meaning, Advantages and Disadvantages; Staffing: Meaning, Importance, Process, Directing: Meaning, Elements; Communication: Meaning, Process, Types, Barriers, Motivation: Meaning, Theories: Maslow's Need Hierarchy Theory, Herzberg's Motivation-Hygiene Theory, McGregor's Theory X and Theory Y.

Unit III

Leadership: Meaning, Styles & Qualities of a good leader; Co-ordination: Meaning, Need, Coordination v/s Cooperation; Controlling: Meaning, Types, Process, Techniques: Traditional & Modern, New Trends in Management: Total Quality Management, Six Sigma, Benchmarking, Learning Organization.

Suggested Readings:

1. Sharma, R.K., Gupta, Shashi K., *Principles of Management*, Kalyani Publishers, New Delhi.
2. Koontz, H and Wehrich, H., *Management*, New York, Tata McGraw Hill, New Delhi.
3. Gupta & Joshi, *Management Practices & Organization Behavior*, Kalyani Publishers, New Delhi.
4. Robbins, S P & Mary Coulter, *Management*, Pearson, New Delhi.
5. Gupta C.B., *Human Resource Management- Text & Cases*, Sultan Chand & Sons, New Delhi.
6. Rao, VSP, *Human Resource Management*, Excel Books, New Delhi.

Suggested Course Pedagogy: Case Study, Practical Assignments, Role Plays, Small Projects, Class Room inputs

School of Commerce & Management

Title: BUSINESS ENVIRONMENT

Course Code: MCO 104

Total Contact Hours: 60

Course Objectives: Upon the satisfactory completion of this course the students will be able to analyze different types of legal, political, economic systems influencing business; have introductory knowledge of Indian legal concepts; and see how these concepts apply in Business Environment.

Unit I

Business: Concept, its nature and goals, Classification of Business, Fundamentals of Business Environment, Types of environment: Internal and External Environment; Changing dimensions of Business Environment & Environmental Analysis; Societal Environment and Business Ethics; Social Responsibility and its implications; Permission for establishing and operating Business and Industry, Procedure for Environment clearance.

Unit II

Environmental Management System: ISO 14000, ISO 9000; Consumer Protection Act, 1986: Rights & Remedies; NGO: Types and Role in promoting consumer awareness; Industrial Policy, IRDA, Industrial licensing; Economic policy, Economic Reforms and policy of liberalization and globalization, Industrial Sickness, Privatization and Disinvestment; Public, Private and Co-Operative Sectors; IT Act, 2000; Competition Act, 2002.

Unit III

Monetary and Fiscal Policies; Financial Markets Structure: Money and Capital Markets, Industrial Financial Institutions; SEBI: Objectives, Powers and Functions; Environmental Management Trade: WTO, Intellectual Property Rights, Global Outsourcing & Foreign Trade: SEZs, EPZs, TPs and EOUs.

Suggested Readings:

1. Cherunilam, Francis. *Business Environment*. New Delhi, Himalaya Pub. House
2. Aswathappa, K. *Essentials of Business Environment*. New Delhi, Himalaya Pub. House
3. Paul, Justin. *Business Environment*. New Delhi, Tata McGraw Hill

Suggested Course Pedagogy: *Class room inputs, Case Analysis, Discussions about current issues throughout the course.*

School of Commerce & Management

Title: EXECUTIVE COMMUNICATION

Course Code: MCO 105

Total Contact Hours: 60

Course Objectives: To improve communication skills and improving managerial skills

UNIT I

Reading Skills: Comprehension of an unseen passage

Listening Skills: Summary writing of an audio-video clip

Spoken Skills: Introducing oneself, Extempore, Fundamentals of Public Speaking, Group Discussion, PPT Presentation, Interview Skills and Role Play.

UNIT II

Written Communication

Business letters, Cover letter, Application, Memos, Notices, Advertisements, E-Mails; Writing Reports (event report, enquiry report, action taken report); Curriculum Vitae; Preparing Agenda and Minutes of the Meeting, Blog Writing, Précis Writing

UNIT III

Presentation Skills

Writing a research paper (basics of research writing including Bibliography, end notes and footnotes), proposal of research project (Statement of Purpose, Justification, Review Of Literature, Critical Methodology To Be Adopted, Chapterization), Citation of Print and Electronic Media

UNIT IV

Vocabulary and Language Usage

One word substitution

Words often confused and misspelt

Common errors in the usage of English Language

Synonyms and Antonyms

Common abbreviations

Suggested Books:

1. Bansal, R.K. and Harrison, J. B. *Spoken English For India: A Manual of Speech and Phonetics*, Hyderabad: Orient Longman.
2. Best, Wilfred D. *The Student's Companion*, New Delhi: Rupa & Co.
3. Bhattacharya, Indrajit. *An Approach to Communication Skills*. Dhanpat Rai & Co. pvt. Ltd., New Delhi. 2012
4. Pushp Lata and Kumar Sanjay. *Communication Skills*. Oxford University, press. 2011
5. Sharma, R.S. *Technical Writing*. Delhi: Radha Publications.
6. Singh, Achhru, *University English Grammar and Vocabulary Study*, Chandigarh: Unistar Publishers.

School of Commerce & Management

Internal Assessment: 40 marks

Internal viva: 25, Assignments and presentations: 05, Research paper and proposal of project: 5, Class Attendance: 05

External Paper: 60 Marks

Instructions for Paper setter: The external question paper will carry 60 marks and will be of three hours duration. It will consist of three sections.

Section A will be compulsory. Students have to attempt all the five parts (each having two subparts) corresponding to the segments of Unit IV.

(5*1=5)

Section B will consist of five questions of 6 marks each

(5*5=25)

- a) Draft CV as per your field.
- b) Draft a memo or notice as per the instructions given
- c) Draft Agenda and Minutes of the Meeting as per the instructions given
- d) Draft an advertisement for the product given.
- e) Precis Writing.

Section C will have three essay type questions of ten marks each.

(3*10=30)

1. Interpret the given passage in approximately 150 words.
2. Write a Letter with internal choice (Business letters/Cover letter/applications)
3. Write a Report on any one out of two given topics.

School of Commerce & Management

Title: WORKSHOP ON COMPUTERS APPLICATIONS IN BUSINESS & MIS (I)

Course Code: MCO 106

Total Contact Hours: 45

Course Objective: This course will expose students to developments in computer technology and understand the working of a computer system. It will familiarize office automation software packages and will build skills in using electronic spreadsheets to support the processes in decision making, build skills in designing and developing computer programmes.

Unit I

Introduction to Computer: Features of Modern Computer, Different Generations of Computer, Components of Computer: Various Input Output Devices, Internal and External Memory storage, Operating System: Concept and Functions. WINDOWS: Introduction, Working of window, Manipulation of icon, menus and operating different applications simultaneously, Basic Commands of Windows, MSOffice: Introduction, Practical usage of MSWord, MS-Excel and MS-PowerPoint

Unit II

MIS: Introduction, Need and Concepts, Typology of MIS, Structure of MIS. Planning for MIS, System Development Methodologies, Conceptual and Detailed Designs of MIS, System Implementation Strategies and Process, System Evaluation and Maintenance. Advanced Concepts in Information Systems: Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management, Data, Warehousing and Data Mining.

INTERNET- Introduction, Email, WWW, Domain name, URL, FTP, Types of Search Tools, Search Engines.

Unit III

Introduction to E-Commerce: Definition of E-Commerce, Features, Working of E-Commerce, Scope, Benefits and Limitations of E-Commerce, Channels of E-commerce, Business applications of E-commerce; E-Payment: Meaning, Requirements, Benefits, Types/Methods of E-payment system- postpaid payment system, instant paid payment systems, prepaid payment system. E-Commerce in India- Present and Future- E-Commerce in Indian Environment, E-Commerce and the Govt. of India, Potential Problems in the way of E-Commerce, Challenges to E-Commerce; M-Commerce in India; Legal and Ethical issues related to E-Commerce.

Syllabus for Practical:

MS-Word, MS-EXCEL, MS-POWERPOINT,

Suggested Readings:

1. Sinha, P.K., *Computer Fundamentals*. Mumbai, BPB Publications
2. Coleman, Pat, *MBA's Guide to Microsoft Office XP*, Delhi, New Age International
3. Nelson Stephen, L, *Office XP: The Complete Reference*. New Delhi, Tata McGraw Hill
4. James, A. O'Brien, *Introduction to Information Systems*. New Delhi, Tata McGraw-Hill Publishing Co. Ltd., New Delhi
5. Kenneth C. Laudon and Jane P. Laudon, *Management Information Systems*, New Delhi, Prentice-Hall of India.

Suggested Course Pedagogy : Class Room inputs, Making excel sheets analysis based on dummy data presentation.

Evaluation: Total Marks: 50

MST: 10 , Assignment: 20 Presentation: 10 and Viva: 10

School of Commerce & Management

Title: SEMINAR ON CONTEMPORARY BUSINESS ISSUES (I)
Course Code: MCO 107

Total Contact Hours: 30

Sr. No.	TOPICS
1.	Modern India: Big Growth Big Problems
2.	Challenges of Education Industry Today
3.	IPL
4.	Retail FDI in India
5.	SME Sector: Need for India's Economic Development
6.	Political Stability and Economy
7.	Vyapam Scam
8.	Chit Fund Scam
9.	The Extinction of Products
10.	The fall of Eurozone
11.	The Consumer as Boss
12.	The Localization of Global
13.	Green HR
14.	Green Marketing
15.	Agriculture Financing
16.	Land Acquisition Bill
17.	Cultural Diversity Management
18.	Banking KYC Norms
19.	NPA Rise in Banking Sector
20.	Innovation and Creativity in Business
21.	Corporate Governance Issues in India
22.	IPR Issues
23.	Brand Management
24.	Business Ethics
25.	Adoption of GST
26.	Convergence to IFRS
27.	Conflict Management
28.	Celebrity Endorsement
29.	Effects of Social Networking on Business
30.	E-Commerce and Business

Assessment: Written Report 20 marks : Presentation 30 marks

** Faculty handling the subject can give any other relevant contemporary topics for seminar.*

School of Commerce & Management

Title : BUSINESS STATISTICS AND RESEARCH METHODOLOGY

Course Code: MCO 201

Total Contact Hours: 60

Course Objective: The objective of this course is to have a general understanding of Research Methodology and Statistics as applicable to Business Management and its use and relevance in areas of Management & Research. To develop the skills and to identify the appropriate statistical techniques for the analysis of data; and to learn how to collect, analyze, present and interpret research data.

UNIT-I

Introduction to Research: Objectives, Types & Scope in Management Research, Process of Research; Formulation of Hypothesis: Meaning, Nature, Types, Sources of deriving hypothesis; Research Designs: Types of research design and their Applications; Sampling Design: Concepts, types and their applicability; Data Collection Methods; Scaling: Primary scales, Comparative and Non-comparative scaling techniques, Evaluation techniques; Processing of Data: Meaning and types.

UNIT-II

Introduction to Statistics, Statistics & Business Research, Measures of Central Tendency: Mean, Median and Mode; Measures of Dispersion, Coefficient of Variance; Skewness & Kurtosis: Concept and Measures; Correlation Analysis: Simple, Partial & Multiple (Elementary); Regression Analysis: Concept & Measures, Linear Regression. Probability Concepts: Permutations and Combinations. Elementary Probability Theory: Concepts, Definitions and Problems. Probability Distributions: Binomial, Poisson and Normal Distributions.

UNIT-III

Testing of Hypothesis: Concepts of testing of hypothesis, significance level, degrees of freedom, Errors in hypothesis testing, Procedure of testing hypothesis etc.; Statistical Tests: Chi-square test, t-test, ANOVA – 1 way and 2 way; SPSS and Report Presentation: Use of Statistical Package for Social Sciences, Report Writing - Meaning, significance, steps in writing report, Layout of research report, Mechanics and Precautions of writing a research report, Bibliography, References and Appendices.

Suggested Readings:

1. Amir D. Aczel & Jayavel Sounderpandian, *Business Statistics*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 6th Edition.
2. Donald R. Cooper & Pamela S. Schindler, *Business Research Methods*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 9th Edition.
3. G. C. Beri, *Business Statistics*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2nd Edition.
4. J. K. Sharma, *Business Statistics*, Pearson Education, New Delhi, 3rd Reprint, 2005.
5. Kothari., C.R., *Research Methodology Methods & Techniques*, New Age International Publishers, New Delhi, 2nd Edition, 2009.
6. Malhotra, Naresh and Dash, Satyabhushan, *Marketing Research: An Applied Orientation*, 6th Edition, Pearson, 2010

Suggested Course Pedagogy: Class room inputs, Case Analysis and applications, Small projects

Title : CORPORATE LAW

Course Code: MCO 202

Total Contact Hours: 60

Course Objectives: The course has been designed to define basic legal terminology used in the business and showing cases along with the judicial reasoning behind it. Applications of learned cases in order to explain the legal rights and obligations of the parties and demonstrating the solution of legal problems.

Unit I

History and Administration of Company Law in India: Companies Act 1956: Amendments, Extent and Application. Companies Act 2013: Objectives, Features. Companies (Amendments) Act 2015; Major Amendments, Administrative authorities; ROC, NFRA, SFIO, NCLT, CLB. Company and Its Formation: Features, Lifting of corporate veil, Types of companies; One Person Company, Association not for profit, Illegal Association. Formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts. Memorandum of Association: Meaning, Importance, Contents, Alteration, Doctrine of Ultra-Virus. Article of Association: Meaning, Contents, Alteration, Memorandum of Association and Article of Association, Constructive Notice of Memorandum and Article, Doctrine of Indoor Management.

Unit II

Prospectus: Definition, Dating and Registration of Prospectus, Kind of Prospectus: Shelf Prospectus, Deemed Prospectus, Abridge Prospectus, Red herring Prospectus, Statement in lieu of Prospectus, Liability for Misstatement in prospectus. Share: Definition, Types of Shares, Application and Allotment of Shares, Issue of Shares. Depositories Act 1996: Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections; penalty.

Unit III

Company Management Director: Appointment and Restriction on Appointment, Removal, Qualification, Duties and Powers. Meeting of Shareholders: Types, Rules of Meetings, Voting, Resolutions and Minutes. Winding up of a Company: Modes of Winding up, Commencement and Procedure of Winding up and Consequences of Winding up order.

Suggested Readings:

1. Hicks, Andrew & Goo S.H., *Cases and Material on Company Law*, Oxford University Press.
2. Kershaw, David, *Company Law in Context*, Oxford University Press, UK.
3. Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.
4. Hanningan, Brenda, *Company Law*, Oxford University Press, UK.
5. Sharma, J. P, *Corporate Laws*, Ane Books Pvt Ltd, New Delhi.
6. Bhandari, Munish, *Professional Approach to Corporate Laws and Practice*, Bharat Law House, New Delhi
7. Ramaiya, *A Guide to Companies Act*, Wadhwa and Company Nagpur
8. Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi
9. Course material of the Institute of Company Secretaries of India on Company Laws.
10. *Bharat's Companies Act 2013*, Bharat Law House, New Delhi

Suggested Course Pedagogy: *Class room inputs, Case Analysis and Applications*

School of Commerce & Management

Title: FINANCIAL MANAGEMENT

Course Code: MCO 203

Total Contact Hours: 60

Course Objectives: To provide students with a heightened appreciation of the role of a financial manager within a firm and to understand the tools and the nature of the decisions that financial managers must make to satisfy the stakeholders. Along with this objective, the students must be able to use the applications of capital structure, capital budgeting and working capital management models.

Unit I

Introduction: Concept of finance function, Scope of finance, Profit maximization vs. Wealth Maximization Objectives, Role of Financial Manager, Agency Problem, Concepts in Valuation: Time value of money, Risk & Return Analysis

Capital Budgeting Decisions: Discounted and Non-Discounted Cash Flow Techniques for appraising capital investments, Risk Analysis in Capital Budgeting

Unit II

Financing decision: Markets & Sources of finance- Long term & Short term, Capital Structure Decision: NI, NOI, Traditional and Modigliani Miller approach, Cost of Capital: Cost of equity, preference shares, debentures and Retained earnings, Weighted average cost of capital, Leverage analysis: Financial, Operating and Combined leverage along with implications, EBIT-EPS analysis & indifference points

Unit III

Dividend Policy and firm's value, Theories of Dividend Policy, Working Capital Management: An Overview, Determinants & Approaches, Working Capital Cycle, Management of Cash, Receivables and Inventories, Financing Working Capital needs, Corporate Restructuring: Mergers and Acquisitions; Motives & considerations, Introduction to International Financial Management & Derivatives

Suggested Readings:

1. Pandey, I.M., *Financial Management*, Vikas Publishing House, New Delhi.
2. Srivastava, Rajiv, *Financial Management*, Oxford Univ. Press, New Delhi.
3. Kapil, Sheeba, *Financial Management*, Pearson Edu. , New Delhi.
4. Prasanna Chandra, *Financial Management (Theory & Practice)*, Tata McGraw Hill, New Delhi.
5. Khan & Jain, *Financial Management*, Tata McGraw Hill, New Delhi.
6. Rustagi, Dr. R.P., *Principles of Financial Management*, Taxmann's, New Delhi.
7. Damodaran, A., *Corporate Finance –Theory & Practice*, John Wiley and Sons, Inc, New Delhi.

Suggested Course Pedagogy: Class room inputs, Case Analysis and applications, Small projects and analyzing the financial statements of companies for capital structure and other decisions.

Title: HUMAN RESOURCE MANAGEMENT

School of Commerce & Management

Course Code: MCO 204

Total Contact Hours: 60

Course Objective: To make the students learn how to apply HRM concepts in actual business environment, encouraging team work and learning to work as a comprehensive system.

Unit I

Human Resource Management (HRM): Meaning, Characteristics, Objectives, Functions, Scope; Difference between HRM and Personnel Management; Procurement-Human Resource Planning: Meaning, Importance, Process; Job Analysis: Meaning, Job Description and Job Specification; Job Design: Meaning, Methods; Recruitment: Meaning, Sources; Selection: Meaning, Process, Selection Testing, Selection Interviewing; Placement and Induction: Meaning, Contents of Induction programme.

Unit II

Development-Training: Meaning, Types, Methods; Employee Development: Meaning, Methods; Career Planning: Meaning, Stages; Concept of Succession Planning; Human Resource Development (HRD): Meaning, Difference between HRD & HRM.

Compensation-Performance Appraisal: Meaning, Process, Methods; Job Evaluation; Wage and Salary Administration: Meaning, Components of Compensation.

Unit III

Maintenance-Job changes: Transfer: Concept, Types, Transfer Policy; Promotion: Meaning, Criteria, Promotion Policy; Demotion: Meaning, Need; Separation: Meaning, Types; Employee Health and Safety: Meaning, Significance, Measures; Employee Welfare: Meaning, Significance, Types; Employee Grievances and Discipline: Meaning, Causes.

Integration-Collective Bargaining: Concept, Process; Morale: Meaning, Importance; Quality of Work Life (QWL): Meaning, Dimensions, Techniques for improving QWL; Contemporary issues in HRM: Competency Mapping, Balance Scorecard, Employee Branding, Quality Circles, Workforce Diversity; Ethical Issues in HRM.

Suggested Readings:

1. Aswathappa, K., *Human Resource Management*, Tata McGraw-Hill, New Delhi, 6 th Ed.
2. Rao, VSP, *Human Resource Management*, Excel Books, 2 nd Edition
3. Flippo, E., *Fundamentals of Human Resource Management*, McGraw Hill, 3 rd Ed.
4. Gomez-Mejia, L., *Managing Human Resources*, Pearson Education, 4 th Edition
5. Ivantsevich, J., *Human Resource Management*, Tata McGraw-Hill, 11 th Edition
6. Kandula, S. R., *Human Resource Management in Practice*, Prentice Hall of India Pvt. Ltd, New Ed.

Suggested Course Pedagogy: Class room inputs, Case Analysis and Applications, Role Plays, Group Discussions, one on one interactions etc.

Title: MARKETING MANAGEMENT

Course Code: MCO 205

Course Objectives: The course is planned to develop marketing decision-making skills, understanding changes in consumer and business needs due to globalization.

Unit I

Introduction to marketing: meaning, nature and scope of marketing, core concepts, marketing philosophies, marketing system, marketing process; Strategic Planning in Marketing Management: meaning and steps in strategic planning, Concept of Marketing mix; Marketing environment: Meaning & types of marketing environment; Marketing information system: Concept and process of marketing information system; Market segmentation, targeting, positioning and differentiation.

Unit II

Consumer Behaviour: Meaning, Factors Influencing Consumer Buying Behaviour, Buyer decision Process, Types of purchase decision, Consumer Buying Behaviour vs. Organizational Buyers; Product: Meaning, Levels of product, Product Classifications, Product Line and Mix decisions, Stages of Product Life Cycle, New Product Development Process; Pricing: Meaning, Factors considering for setting prices & Pricing strategies.

Unit III

Marketing channels: Meaning, Types of channel management system, Factors affecting Choice of Channels of Distribution, Channel design decisions, Channel management decisions, Physical distribution: Meaning, Logistic functions; Promotion-Mix: Meaning, Elements and Strategies of promotion mix; Emerging issues in marketing: Green marketing, Viral marketing, Buzz marketing, Event marketing, Holistic marketing and Social media marketing.

Suggested Readings:

1. Armstrong, G & Kotler, Philip, *Marketing: An Introduction*, Pearson, New Delhi.
2. Kotler Philip, Keller, Koshy, Jha, *Marketing Management*, Pearson, New Delhi.
3. Kotler, Philips, *Principles of Marketing*, Pearson, New Delhi.
4. Saxena Rajan, *Marketing Management*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

Suggested Course Pedagogy: Case Study, Practical Assignments, Role Plays, Small Projects, Class Room inputs

Title: WORKSHOP ON E-ACCOUNTING (TALLY) (I)
Course Code: MCO 206

Total Contact Hours: 45

Course Objective: The course is aimed at giving the students hands on training in the key areas of financial and management accounting as well as in the implementation and operation of a computerized accounting system.

Unit I

Accounting Principles and Conventions, Transactions: Types of Accounts and Golden Rules, Computerised Accounting: its meaning, Features, Limitations and Advantages, Advantages of Manual Accounting versus Computerised Accounting, Introduction to TALLY, Features, Use of TALLY over Manual Accounting, Getting functional with TALLY- Creation, Alteration and Deletion of Company, Journal Entries, Creating Ledgers, Viewing/ altering multiple ledger on screen, Inventory Creation, Altering stock group, stock items, Fundamental aspects.

Unit II

Methods of System Development, BRS in Computerised System, Application of latest Tally: Company Creation, Configuring Tally, Creating Masters, Accounting Vouchers in Tally: Contra Voucher, Payment Voucher, Receipt Voucher, Credit Notes, Debit Notes, Journal Voucher, Purchase Voucher, Sales Voucher, Memorandum Voucher, Optional Voucher, Post Dated Vouchers, Alteration, Deletion and Printing of Vouchers, Cheque Printing..

Unit III

Depreciation, Adjustment and Provision entries, Accounting Report Display in Tally: Balance Sheet, Profit and Loss Account, Trial Balance, Stock Summary, Ratio Analysis, Printing various Books of Accounts and Financial Statements.

Suggested Readings:

1. Maheshwari, S.N., *An Introduction to Accountancy*, Vikas Publication, New Delhi
2. Firewall Media, *Computer Accounting with TALLY*, Laxmi Publications, New Delhi
3. *TALLY: Power of Simplicity*, Tally.ERP 9 at a Glance
<http://www.tallysolutions.co.nz/tally/sites/default/files/Tally.ERP%20at%20a%20Glance.pdf>
4. "Tally for Beginners - (Accounting with Tally Part I & II)", Tally Press, New Delhi.
5. Maidasani, Dinesh, *Mastering Tally. ERP 9*, Firewall Publisher, New Delhi.
6. Vishnu P. Singh, *Tally ERP 9*, Computech Publications Ltd. , New Delhi.
7. A. K Nadhani & K. K Nadhani, *Implementing Tally-ERP 9.0*, BPB Publications, New Delhi.

Suggested Course Pedagogy: *Class room inputs, Case Analysis and Real Time Applications*

Evaluation: Total Marks: 50

MSTs: 10 , Assignment: 20 Presentation: 10 and Viva: 10

Title: STRATEGIC COST MANAGEMENT

School of Commerce & Management

Course Code: MCO 301

Total Contact Hours: 60

Course Objective: On completion of this subject students should have developed skills of analysis, evaluation and synthesis in cost accounting and it includes discussion of costing systems and activity based costing, activity management, and implementation issues in modern costing systems.

Unit I

Traditional Costing System: Cost Management System; Concept, Factors Affecting Cost Management, Cost Assignment; Direct Tracing, Driver Tracing, Allocation, Cost Behaviour; Basics; Resources, Activities and Cost Behaviour, Strategic Cost Management (SCM): Concept and Philosophy, Key elements in SCM, Value Chain Analysis, Strategic Positioning and Cost Driver Analysis, Role of SCM in Strategic Positioning, Cost Management tools: Life Cycle Costing, Target Costing, Kaizen Costing, Backflush Costing, JIT, BPR and Benchmarking.

Unit II

Activity Based Costing: Meaning, Benefits and Limitations, Activity Hierarchies, Cost drivers, Designing & Implementing ABC system, Objective Based Costing, Financial Measures of Activity efficiency, Concept of Activity Based Management, Value-Chain Analysis: Concept, Porter's Value Chain Model, Process, Value Chain Analysis Vs Traditional Management Accounting, Zero Based Budgeting, Performance Budgeting, Responsibility Centers and Financial Controls: Meaning, types of responsibility centres, Measurement of Centers with ROI and EVA, Transfer Pricing: Methods of transfer pricing and Applications in International Business.

Unit III

Cost Management and Performance Evaluation; Balanced Score Card: Concept, Nature, Establishing Objectives, Performance Measures, Prospectives and Limitations, Productivity Efficiency, Quality Cost Management and Reporting System, Cost Control Programmes with TQM and other quality control measures, Cost Audit: Concept, Features, Advantages, Objectives and other Important Aspects, Indian Approach to Strategic Cost Management: Issues & Challenges.

Suggested Readings:

1. Horngren, Charles & Datar Foster, *Cost Accounting*, Pearson Education, New Delhi
2. Khan & Jain, *Cost Accounting*, Tata McGraw Hill Pub., New Delhi
3. Arora, M.N., *Cost Accounting*, Vikas Publication, New Delhi
4. Bolcher, Stout & Chen, *Cost Management: A Strategic Emphasis*, Tata McGraw Hill, New Delhi
5. Hansen and Mowen, *Cost Management*, Cengage Learning, New Delhi
6. Shank, John K. & Vijay Govindarajan, *Strategic Cost Management*, The Free Press, New York
7. Shank, John K. & Vijay Govindarajan, *Strategic Cost Analysis*, Irwin Pub., USA

Suggested Course Pedagogy: *Class room inputs, Case Analysis and applications, Small projects for analyzing the Cost.*

Title: CORPORATE TAX PLANNING

Course Code: MCO 302

Total Contact Hours: 60

Course Objective: The course is designed to acquaint the students with the basic principles underlying the provisions of direct and indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.

Unit I

Introduction to Tax management: Concept of Tax planning, Tax management, Tax avoidance and Tax evasion, Corporate Tax in India, Residential status & tax incidence, Taxation of Companies.

Unit II

Tax planning for New Business: Tax planning with reference to location, nature and form of organization of new business, Tax Planning related to capital structure decisions, Dividend Policy, Inter-corporate dividends and Bonus shares, Tax planning with reference to receipt of Insurance compensation, Tax planning & issues related to amalgamation, demerger.

Unit III

Tax planning and managerial decisions- in respect of own or lease, sale of assets, make or buy decision, repair, replace or renewal, shutdown or continue decisions, Special provisions in respect of newly established industrial undertaking in EOUs and SEZs, Tax payment: Deduction of tax at source , Advance payment of tax, Refund of excess payment.

Suggested Readings:

1. Ahuja, Dr. Girish & Dr. Ravi Gupta, *Business Tax Procedures & Management*, Bharat Law Publishing House, Delhi.
2. Singhania V.K, *Direct Taxes*, Taxmann Publication (P) Ltd., Delhi..
3. Singhania V.K & Monica Singhania, *Corporate Tax Planning & Business Tax Procedures*, Taxmann Publishers, New Delhi.
4. Lakhotia R.N., *Income Tax Planning Handbook*, Vision Books, New Delhi.

Suggested Course Pedagogy:

- *Discussion about contemporary issues throughout the syllabus on each topic.*
- *Concept clarity with the aid of case analysis.*
- *Use of videos to illustrate concepts.*
- *Role plays for demonstration.*

Title: CORPORATE GOVERNANCE AND BUSINESS ETHICS
Course Code: MCO 303

Course Objective: The objective of this course is to explore business, financial, political and legal issues affecting systems by which corporations are directed and controlled both in industrialized and developing countries and to acquire knowledge of ethics, emerging trends in good governance practices and sustainability.

Unit I

Meaning of Business Ethics: Scope, Need and Purpose, Importance, Approaches, Relation between ethics and business ethics, Evolution of business ethics, Ethical decision making, Some Unethical Issues, Theories of Business Ethics, Benefits from Managing Ethics at workplace, Ethical organizations, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination, Globalization and Business Ethics

Unit II

Introduction to the corporation: The nature, significance, formation and historical development of the corporation, significant characteristics, The corporation as distinguished from other business entities (sole proprietorship, partnership, limited partnership), Introduction to agency concepts (board and managers/stockholders, majority and minority stockholders) and to 'agency problem', Meanings and Significance of corporate governance, Corporate Governance Systems, Indian model of Governance; Corporate governance in developing and transition economies: Introduction, Problems and Challenges.

Unit III

The Internal and external institutions of corporate governance (Shareholders, Stakeholders, Community, State, Directors, Managers), Board of Directors as a powerful instrument in governance: Role of Board, Governance issues related to board, Role of directors; Role of public policies in governing business: Introduction, framing, Involvement of business in public policy decision making, The concept of Corporate Social Responsibility, Choices within legal constraints, e.g., Anti-takeover Defenses; Mitigation and Indemnification, SEBI: Role in promoting Corporate governance.

Suggested Readings:

1. Sharma, J.P., *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt. Ltd., New Delhi.
2. Fernando. A.C., *Corporate Governance: Principles, Policies and Practices*, Pearson Education, New Delhi.
3. Tricker, Bob, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.
4. Joseph, Weiss W., *Business Ethics*, Cengage Learning, New Delhi.
5. Muel, Velasquez, *Business Ethics*, Pearson Edu., New Delhi.
6. Harvard Business Review, *Harvard Business Review on Corporate Governance*, Harvard Business Press, New Delhi.
7. Lipman, F.D. and Lipman, L.K., *Corporate Governance Best Practices: Strategies for Public, Private, and Not-for-Profit Organizations*, Wiley & Sons, New Delhi.

Suggested Course Pedagogy: *Class room inputs, Case Analysis and Applications and PPTs.*

Title: FINANCIAL SERVICES AND MARKETS

Course Code: MCO 304

Course Objective: The basic objective of this course is to acquaint the students with the working, performance and regulations of financial system, and to make them aware of the role of SEBI, its regulations for the development of Indian financial markets and systems.

Unit I

Financial System in India: Financial Concepts: Financial Assets, Financial Intermediaries, Financial Markets: Functions, Financial Instruments, Major Problems and Deficiencies, Money Market: Constituents, Regulations and Recent Developments; Capital Market: Primary and Secondary, Regulations and Recent Developments, Mode of Raising Capital from Primary Market, SEBI Guidelines relating to Primary Market, Clause 49 Listing requirements

Unit II

Stock Exchanges: Working of Stock Exchanges in India: NSE, BSE, OTCEI, Defects & Problems, NASDAQ & NYSE, Depositories, NSDL & CDSL, Bond Market in India and its Interface with Capital Market.

Financial Services in India: Nature, types, Regulatory Framework & major problems; Leasing; Concept, types, Financial and Tax aspects; Factoring: Concept, types, legal and financial Aspects; Forfeiting: meaning and mechanics

Unit III

Mutual Funds: Meaning, types, structure, significance & SEBI guidelines relating to MFs, Merchant Banking in India: Role and functions, SEBI guidelines relating to merchant banking; Venture capital: meaning, characteristics, SEBI guidelines relating to venture capital funds; Private Equity & Angel Investing, Credit rating: Concept, types, functions, process and methodology of credit rating.

Suggested Readings:

1. Bhole, L. M., *Financial Institutions and Markets*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
2. Khan, M.Y., *Financial Services*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
3. Pathak, Bharati V., *The Indian Financial System: Markets, Institutions and Services*, Pearson, New Delhi.
4. Bhasin, Niti, *Indian Financial System*, New Century Publications, New Delhi
5. Gurusamy, *Financial Markets and Institutions*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.

Suggested Course Pedagogy: Class room inputs, Case Analysis and Applications and PPTs.

Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code: MCO 305

Course Objective: This course is an analysis leading to the appraisal and pricing of securities. It discusses the income generating ability of securities, forecasts of trends in the stock and bond markets, fundamental and technical analysis, application of Modern Portfolio Theory, analysis of active and passive investment strategies, and measurement of portfolio performance.

Unit I

Investment: Concept, Nature and Scope of Investment Analysis, Investment vs. Speculation and Gambling, Principles of Investment, Overview of Indian Securities Market: Functions & Intermediaries, Role of Stock Exchanges & Depositories, Major Indices, Listing Requirements, Investment Avenues: Non-Marketable, Government and other risky securities, Risk and Return: Meaning, Measurement and Types, Risk-Return Trade-off, Meaning of Portfolio: Objectives, Principles & Process of Portfolio Formation.

Unit II

Fundamental Analysis: Concept & Significance of Economic Analysis, Industry Analysis and Company Analysis. Technical analysis: concept and its assumptions, tools of Analysis, Efficient Market Theory Random Walk: Weak Form, Semi-strong, Strong Form of Market, Empirical Tests, Comparison of Random Walk, Technical & Fundamental analysis.

Unit III

Portfolio Selection and Analysis: Portfolio Theory, Diversification of Risk, Markowitz Model & Efficient Frontier, Sharpe Single Index Model: Optimum Portfolio, Capital Asset Pricing Theory (CAPM) and Arbitrage Pricing Theory, Portfolio Evaluation: Sharpe, Treynor and Jensen Measures, Portfolio Revision Techniques: Constant Value, Constant Ratio & Formula Plans, Equity Portfolio Management: Passive v/s Active, Derivatives: Concept, Importance and types, Avenues for International Portfolio Investments, Brief Introduction to Online Trading.

Suggested Readings:

1. Kevin, S., *Security Analysis and Portfolio Management*, Prentice Hall, New Delhi
2. Pandian, P., *Security Analysis and Portfolio Management*, Vikas Pub. House, Noida
3. Chandra, Prasanna, *Investment Analysis*, Tata McGraw Hill, New Delhi
4. Bodie, Zvi, Kane, Marcus, Mohanty, *Investments*, Tata Mc-Graw-Hill, New Delhi.
5. Singh, Preeti, *Investment Management*, Himalaya Pub. House, Mumbai
6. Fischer, Donald E., *Security Analysis and Portfolio Management*, Pearson, , New Delhi
7. Bhalla, V.K., *Investment Management*, S. Chand and Company Limited, , New Delhi

Suggested Course Pedagogy: *Class room inputs, Case Analysis and Applications and PPTs*

School of Commerce & Management

Course Code: MCO 307

Total Contact Hours: 45

Course Objective: In this course students will learn important statistical methods, namely estimations, construction of confidence intervals, hypothesis testing and several types of regressions which will improve the skills of students to apply the statistical techniques in solving real life problems with the help of advanced technology.

Unit I

Introduction to Statistics & MS Excel, Data Capture, Data Analysis tool, Descriptive Statistics, Sorting the Data, Presenting Data using charts, Frequency Table, Standard Deviation and Standard Error, Grouping variables, Summary Statistics

Unit II

Introduction to statistical software (SPSS), Entering Data into Software (SPSS), Hypothesis Testing: t-statistic, paired sample t-tests to compare means, Two-tailed Hypothesis tests, Use of P-values.

Unit III

Linear Regression, Chi-square, ANOVA, Correlation and Regression Analysis: Simple linear, Multi linear, Compare R^2 ,

Suggested Readings :

1. Kothari.C.R., *Research Methodology Methods & Techniques*, New Age International Publishers, New Delhi.
2. Malhotra, Naresh and Dash, Satyabhushan, *Marketing Research: An Applied Orientation*, Pearson.
3. Gupta, S.P., *Statistical Methods*, Sultan Chand & Pub., New Delhi.
4. Levin, R.I., Rubin, D.S., *Statistics for Management*, Prentice Hall of India, New Delhi
5. Srivastava, T.N., Shailaja, Rego, *Statistics for Management*, Tata McGraw Hill, New Delhi
6. Remenyi, Dan, George Onofrei & Joe English, *An Introduction to Statistics using Microsoft Excel*, Academic Publishing Limited, UK
http://academic-publishing.org/pdfs/01C-XL-Stats_Extract.pdf

Suggested Course Pedagogy: *Class room inputs, Case Analysis and Applications, Practical Projects and Report Submission*

Evaluation: Total Marks: 50

MST: 10 , Assignment: 20 Presentation: 10 and Viva: 10

School of Commerce & Management

Title: ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT

Course Code: MCO 401

Total Contact Hours: 60

Course Objective: This course is designed to prepare a ground where the students view, Entrepreneurship as a desirable and feasible career option. In particular the paper seeks to build the necessary competencies and motivation for a career in Entrepreneurship. After studying this course, the students would be able to build on personal as well as external resources with a view to successfully launching and subsequently managing their enterprises.

Unit I

Entrepreneurship: Meaning and Significance, Types of Entrepreneurs, Entrepreneurial Competencies, Intrapreneurship & Entrepreneurship, Entrepreneurial Motivation: Compelling Factors (Kakinada Experiment), Women Entrepreneurship, Rural Entrepreneurship, Role of Innovation and Creativity in Entrepreneurship: The Business Idea Generation Methods

Unit II

Relationship between Entrepreneurship Development and Economic Development, Factors Affecting Entrepreneurial Growth: Economic & Non Economic Factors, Role of Entrepreneurship in India, Problems Associated with Entrepreneurship in India, Role of Government, Promotional Agencies, Schemes and Institutions for Entrepreneurship Development in India

Unit III

New Venture Development: Methods and Procedures. Overcoming Hurdles in New Venture Development, Feasibility study, Small Scale Industry: Definition, Role and Problems of SSI, New Industrial Policy for SSI, Industrial Sickness: Causes, Consequences and Remedial Measures, Challenges of SSI sector and MSMEs in India..

Suggested Readings:

1. Hisrich, *Entrepreneurship (SIE)*, Tata McGraw Hill, 6th Edition
2. Charantimath, Poornima M, *Entrepreneurship Development and Small Business Enterprise*, Pearson, 1st Edition (2006)
3. Gupta, Dr. C.B., Srinivasan, *Entrepreneurship Development in India*, Sultan Chand & Sons, 2nd Revised Edition (2010)
4. Desai, Vasant, *Small –Scale Industries and Entrepreneurship*, Himalaya Publishing House, New Delhi (2006)
5. Dollinger M.J., '*Entrepreneurship strategies and Resources*', 3rd edition, Pearson Education, New Delhi 2006.
6. Roy, Rajeev, *Entrepreneurship*, Oxford Univ. Press, 2nd Edition
7. Kurakto, *Entrepreneurship-Principles and practices*, Thomson publication, 7th Edition
8. Timmons, *New Venture Creation*, Tata McGraw Hill, 7th Edition

School of Commerce & Management

Title: RURAL BANKING & MICRO FINANCE

Course Code: MCO 402

Total Contact Hours: 60

Objectives: (i) To understand the basic concepts of rural banking system and impart skills on the services provided by rural sector banking; (ii) To provide knowledge about various agencies working for development of rural areas (RRBs, NABARD etc.); (iii) understanding the importance of micro-finance especially in satisfying the financial needs of the poor.

Unit I

Rural banking-an introduction, Rural Banking System in India; Reserve Bank of India and its policy and functions in Rural Banking ; Commercial Banks and Rural Credit: Rural Lending by Commercial Banks; Problems of rural branches of Commercial Banks; Co Operative Banks: Concept, special features, Structure & Functions of Co Operative Banks; Progress: Role and Performance of Co Operative Banks in rural finance

Unit II

Regional Rural Banks : objectives and functions; Problems of RRBs, Dantawala Committee Working Group of RRBs (KELKAR Committee Report); Recent policy changes relating to RRBs; Role of Financial institutions in Mitigating Rural Indebtedness; Role of Local area Banks and Development banks in Rural Development; Special Emphasis on National Bank for Agriculture and Rural Development (NABARD) and its role in Rural Development.

Unit III

Microfinance and Rural Lending-An Overview; Microfinance Institutions in India and their Regulatory Framework; Self-Help Groups and Self-Help Promotion: Concepts, Elements, stages and Role of NGOs, Structure of SHGs and Precautions to be taken while forming SHGs, Savings and Credit Operations of SHGs; Technology aspects of Micro financing.

Suggested Readings:

1. Savaraiah, G., *Rural Banking In India*, An Imperial Study, Daya Publishing House, Mumbai.
2. Narasaiah, M.L., *Rural Banking In India*, Discovery Publishing House, New Delhi.
3. Bhat, N.S., *Aspects of Rural Banking*, Commonwealth Publishers, New Delhi.
4. Hulme David and Thankom Arun, *Microfinance- A Reader*, Routledge Pub., New Delhi.
5. Srinivasan, N., *Microfinance India- State Of The Sector Report 2008*, Sage Publications, New Delhi.
6. Satya Sundaram, B.R, *Microfinance In India*, Publishing Corporation, New Delhi.

Suggested Course Pedagogy: *Class room inputs, Case Analysis and Applications and PPTs.*

School of Commerce & Management

Title: PROJECT MANAGEMENT

Course Code : MCO 403

Total Contact Hours: 60

Course Objective: This course is designed to impart knowledge about tools and techniques required for successful selection of projects as well as implementation of project related activities to ensure that projects are delivered within budget and schedule.

Unit I

Project Management: Definition, Concepts and Characteristics, Project Life Cycle: Phases & Facets, Role of a Project Manager; Generation and Screening of Business Ideas: Concepts and Process, Project Scheduling: Network Analysis, Techniques- PERT & CPM; Resource Scheduling: Resource allocation method, splitting and multitasking; Multi project resources scheduling, Project Quality Management: Quality Management Systems & TQM in Projects

Unit II

Market & Demand analysis: Situational Analysis, Sources of Data Collection, Demand Forecasting Techniques, Characterization of Market & Planning; Technical analysis: Choice of Technology, Location and Layout; Financial Analysis: Estimating project cost, Sources of finance- Venture Capital, Private Equity, Angel Investing etc., Project Risk analysis, Project Investment Criteria: Discounting and Non-discounting Techniques, Project Cash Flows,

Unit III

Project Appraisal: Technical Feasibility, Economic Feasibility, Financial Evaluation, Appraisal under Risk and Uncertainty, Sensitivity Analysis, Administrative and Managerial Appraisal
Implementation: Project planning and control, using the schedule variance analysis and the cost variance analysis project organization; Review of Project cost and implementation time, Project Audit: Process; Control of Projects: control systems, control of constraints – cost and time; Project Closure/ Termination: Meaning of closure/ termination, Termination steps, Final closure.

Suggested Readings:

1. Harvey Maylor, *Project Management*, Pearson Education, New Delhi, 2nd Edition.
2. Prasanna Chandra, *Projects: Planning, Analysis, Selection, Implementation & Review*, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 7th Edition.
3. Gray, Clifford F., Larson, Desai, *Project Management*, Tata McGraw Hill, 4th Edition
4. Panneerselvam, R., Senthilkumar P., *Project Management*, Prentice Hall, 2008
5. United Nations Industrial Development Organisation, *Guide to Practical Project Appraisal – Social Benefit Cost Analysis in Developing Countries*, Oxford & IBH.
6. Jack R. Meredith, *Project Management: A Managerial Approach*, Wiley Publications, 1st Edition.
7. Iyer, P. Parameshwar, *Engineering Project Management with Case Studies*, Vikas Publishing House Pvt. Ltd. New Delhi, 2nd Edition

Suggested Course Pedagogy: Discussion about contemporary issues throughout the syllabus on each topic, Concept clarity with the aid of case analysis.

School of Commerce & Management

Title: INTERNATIONAL BUSINESS

Course Code: MCO 404

Total Contact Hours : 60

Course Objective: To enlighten the students about challenges and opportunities of a global business and their management as well as to learn about the management of contemporary factors affecting international business environment.

Unit I

Introduction to International Business: Importance, Nature and Scope of International Business; Modes of Entry into International Business; Environmental Context of International Business: Framework for analyzing International Business Environment–Domestic, Foreign and Global environments and their impact on International Business Decisions, International Global HRM and its challenges, IPS Issues

Unit II

International Financial Environment: Foreign investments- Pattern, Structure and Effects; Movements in Foreign Exchange and Interest Rates and their Impact on Trade and Investment Flows; International Economic Institutions and Agreements: WTO, IMF, World Bank, UNCTAD, and other Regional Trade Agreements: EU, NAFTA, SAARC, TRIPS, TRIMS etc.; International Commodity Trading and Agreements, Balance of Payments Statement: Causes of Disequilibrium

Unit III

Global Trading Environment: World Trade in Goods and Services–Major Trends and Developments; World Trade and Protectionism–Tariff and Non-Tariff Barriers; Countertrade; International Marketing and competing in Global markets, Standardization vs. Customization, E business, Globalisation & Society: Emerging Developments and Other Issues; Growing Concern for Ecology; IT and International Business,

Suggested Readings:

1. Cherunilam, Francis, *International Business*, PHI Learning, New Delhi
2. Bhattacharya, B., *Going International: Response Strategies of the Indian Sector*, Wheeler Publishing, New Delhi.
3. Griffin, Ricky W. and Pustay, Michael W, *International Business: A Managerial Perspective*, Addison Wesley Readings.
4. Paul, Justin, *International Business*, PHI Learning, New Delhi
5. Hill, Charles, *International Business*, Tata McGraw Hill, New Delhi
6. Sharan, V., *International Business*, Pearson, New Delhi
7. Aswathappa K., *International Business*, Tata McGraw Hill, New Delhi

Suggested Course Pedagogy: Case studies, Role plays, Class discussions, etc.

School of Commerce & Management

Title: DERIVATIVES AND RISK MANAGEMENT

Course Code: MCO 405

Total Contact Hours: 60

Course Objective: This course is intended to provide the student with a basic understanding of the role of options and forward in the hedging of financial risk. The course develops the relationships among options, forward and the underlying assets and to help you improve your skills in analyzing derivative issues and formally presenting the results.

Unit I

Introduction to derivatives: Concept, Uses, Types, Importance & Participants, Difference between cash and derivatives market, OTC and Exchange Traded contracts, Application of Derivatives for Risk Management & Speculation, Risks in Derivatives markets, Financial Engineering and Derivatives, Global and national derivatives exchanges, Indian derivatives market, **Forwards:** Types (FRAs), Valuation approach, Forwards market structure and risks, **Futures-** features, types & market structure of futures market: role of clearing house, margins, open interest, Pricing of futures, Difference between forwards and futures, Introduction to currency/index/interest rate & commodity futures.

Unit II

Options - features and types: American & European, Call & Put, Option market structure & terminology, Basic option break-even positions & pay-offs, Option pricing: Binomial & Black Scholes Model, Common option trading strategies to manage risk, Options vs. Futures for hedging, **Swaps:** Characteristics of swaps market and hedging through swaps, Interest Rate and Currency Swaps, Benefits of Swaps, **Credit Derivatives:** Features, types and benefits, Managing **foreign exchange risk** with forward hedge, money market hedge, futures, options and currency swaps, **Commodity Derivatives** in India- conceptual framework & trading, Other non-financial derivatives: Weather, Insurance and Energy derivatives, SEBI framework for derivatives trading in India.

Unit III

Introduction to **risk management**, Risk measurement process & methods, Introduction to Hedging as risk control techniques & its types, Principles of credit risk management and VaR techniques, Managing various risks by corporate: stock price risk, operational risk, interest rate risk, FOREX risk, sovereign risk, catastrophic risk, liquidity risk, technology risk, and environmental risk, **Risk control-** Collateralizing and Netting in OTC Contracts, Credit ratings, **Risk management system in a bank and financial** institution, Securitisation and structured debt, Integrated Risk Management.

Suggested Readings:

1. Janakiraman, Sundaram, *Derivatives and Risk Management*, Pearson Edu., New Delhi
2. Madhumati, R., Ranganatham, *Derivatives and Risk Management*, Pearson, New Delhi.
3. Rustagi, R.P., *Derivatives & Risk Management*, Taxmann Pub., New Delhi.
4. Verma, Rama Jayanth, *Derivatives and Risk Management*, Tata McGraw Hill Companies, New Delhi.
5. John C. Hull, S. Basu, *Options, Futures and Other Derivatives*, Pearson Prentice Hall, New Delhi.
6. Kevins, S., *Commodity and Financial Derivatives*, PHI, New Delhi.
7. Gupta, S.L., *Financial Derivatives*, PHI, New Delhi.
8. Kumar, SSS, *Financial Derivatives*, PHI, New Delhi.

Suggested Course Pedagogy: Discussion about contemporary issues throughout the syllabus on each topic, Concept clarity with the aid of case analysis.

School of Commerce & Management

Title: WORKSHOP ON E-COMMERCE AND BUSINESS APPLICATIONS (I)

Course Code: MCO 406

Total Contact Hours: 45

Course Objectives : The course aims to provide adequate exposure for the students to environment and operations in the field of E-Commerce. It also intends to inculcate amongst the students training and practical approach by exposing them to modern technology in Commercial Operations.

UNIT I

Introduction to E-Commerce: Definition of E-Commerce, Features, Working of E-Commerce, Scope, Benefits and Limitations of E-Commerce, Channels of E-commerce (B2B, B2C, C2C, C2B, G2G, G2C, G2E, P2P), E-Commerce vs. traditional commerce, Business applications of E-commerce; E-Payment: Meaning, Requirements, Benefits, Types/Methods of E-payment system- postpaid payment system, instant paid payment systems, prepaid payment system.

UNIT II

E-Security: Concept of E-Security, Security Threats, Security Concerns/Issues, Tools/Methods to achieve E-commerce Security, Precautions for secure E-Commerce; E-Banking- Meaning, Features, Process, Advantages and disadvantages of E-Banking, Traditional vs. E-Banking, E-Banking in India; E-Trading: Meaning, Features, Traditional trading vs E-Trading, Advantages and Disadvantages, Status of E-Trading in India.

UNIT III

E-Marketing: Concept of E-Marketing, Four P's applied to E-Marketing, E-Marketing strategies and techniques, Traditional vs. E-Marketing; E-Commerce in India- Present and Future- E-Commerce in Indian Environment, E-Commerce and the Govt. of India, Potential Problems in the way of E-Commerce, Challenges to E-Commerce; M-Commerce in India; Legal and Ethical issues related to E-Commerce.

Suggested Readings:

1. G.S.V. Murthy, *E-Commerce Concepts, Models, Strategies*, Himalaya Publishing House, New Delhi
2. Sinha, P.K., *Computer Fundamentals*, BPP Publications, New Delhi
3. Kamlesh K Bajaj and Debjani Nag, *E- Commerce*, Tata McGraw Hill, New Delhi.
4. Schneider, Gray P., *E- Commerce*, Cengage Learning India, New Delhi.
5. Chand, *E-Commerce, Fundamentals & Applications*, Wiley Pub., New Delhi.

Suggested Course Pedagogy: Class room inputs, Case Analysis and Applications and PPTs.

Evaluation: Total Marks: 50

MST: 10 , Assignment: 20 Presentation: 10 and Viva: 10

Title: DISSERTATION
Course Code: MCO 407

Total Contact Hours: 50

Course Objective: This course aims to provide you with an opportunity to integrate and apply learning from previous courses in the Master of Business Administration program. The integration of work-based learning and academic learning, commonly referred to as Work Integrated Learning (WIL), will allow you to solve authentic business problems or address real issues faced in organisations.

Course Description:

The course will be undertaken under the supervision of a Guide Allocated, preferably in the stream of their specialization chosen.

- ✓ Undertake research using a recognized methodology and framework
- ✓ Apply theory
- ✓ Synthesize literature in a field of study
- ✓ Gather, analyze, and interpret data (Primary or Secondary)
- ✓ Use appropriate Research Methodology and Statistical Tools
- ✓ Make a written presentation of findings appropriate to post graduate study
- ✓ Prepare for the Viva-voce of the Final Report Submitted

Course Assessment:

Synopsis:	10 Marks
Review of Literature:	10 Marks
Data Analysis & Findings:	20 Marks
Conclusion & Bibliography:	10 Marks
Viva-Voce (External):	50 Marks
Total Marks:	100