



# **RANI CHANNAMMA UNIVERSITY**

## **BELAGAVI**

### **THE COURSE STRUCTURE & SYLLABUS OF POST GRADUATE MASTER OF COMMERCE**

1<sup>ST</sup> to 4<sup>TH</sup> Semesters  
**w.e.f.**

Academic Year 2021-22 and Onwards

Under

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**Rani Channamma University**  
Vidyasangama, Bhutaramanahatti, Belagavi

**Master of Commerce  
(CBCS)  
(With Effect from Academic Year 2021-22)**

Course Code	Semester & Course	Teaching Hours.	Credits	Maximum Marks			Examination Duration Hrs
				Internal Assessment	Semester End Examination	Total	
Semester – I							
HC-1.1	Corporate Strategic Management	4	4	20	80	100	3
HC-1.2	Advanced Marketing Management	4	4	20	80	100	3
HC-1.3	Financial Management	4	4	20	80	100	3
HC-1.4	Applied Economics for Business	4	4	20	80	100	3
HC-1.5	Management Accounting	4	4	20	80	100	3
Elective Specializations: Students can select anyone soft core group having one course each							
Group-(AF) Accounting and Finance							
SC-1.6 (AF)	Stock Market Operations	4	4	20	80	100	3
Group-(CT) Costing and Taxation							
SC-1.6 (CT)	Principles and Practice of Taxation	4	4	20	80	100	3
Group-(HM) Human Resource and Marketing							
SC-1.6 (HM)	Human Resource Management	4	4	20	80	100	3
	Semester Total	24	24	120	480	600	18
Semester-II							
HC-2.1	Corporate Restructuring	4	4	20	80	100	3
HC-2.2	Quantitative Techniques	4	4	20	80	100	3
HC-2.3	Dynamics of Entrepreneurship Development	4	4	20	80	100	3
HC-2.4	Advanced Corporate Accounting	4	4	20	80	100	3
Open Elective Courses offered to the students of other Departments							
OEC-2.5.1	Fundamentals of Business	4	4	20	80	100	3
OEC-2.5.2	Basics of Income Tax	4	4	20	80	100	3
Group-(AF) Accounting and Finance							
SC-2.6 (AF)	Accounting for Specialized Institutions	4	4	20	80	100	3
Group-(CT) Costing and Taxation							
SC-2.6 (CT)	Production and Operations Management	4	4	20	80	100	3
Group-(HM) Human Resource and Marketing							
SC-2.6 (HM)	Consumer Behaviour	4	4	20	80	100	3
	Semester Total	28	24	120	480	600	18

<b>Semester-III</b>							
HC-3.1	Business Research Methodology	4	4	20	80	100	3
HC-3.2	International Financial Management	4	4	20	80	100	3
HC-3.3	Organizational Behavior	4	4	20	80	100	3
HC-3.4	Innovations in Accounting						
<b>Open Elective Courses offered to the students of other Departments</b>							
OEC-3.5.1	Fundamentals of Banking	4	4	20	80	100	3
OEC-3.5.2	Personal Financial Planning	4	4	20	80	100	3
<b>Group-(AF) Accounting and Finance</b>							
SC -3.6 (AF)	Financial Reporting Standards	4	4	20	80	100	3
<b>Group-(CT) Costing and Taxation</b>							
SC -3.6 (CT)	Corporate Tax Planning	4	4	20	80	100	3
<b>Group-(HM) Human Resource and Marketing</b>							
SC -3.6 (HM)	Knowledge Management	4	4	20	80	100	3
	<b>Semester Total</b>	<b>28</b>	<b>24</b>	<b>120</b>	<b>480</b>	<b>600</b>	<b>18</b>
<b>Semester-IV</b>							
HC-4.1	GST and Customs	4	4	20	80	100	3
HC-4.2	Business Ethics and Corporate Governance	4	4	20	80	100	3
HC-4.3	Techniques of Costing	4	4	20	80	100	3
HC-4.4	Investment Analysis and Portfolio Management						
HC-4.5	Project and Field Visit	*	4	20	80	100	-
<b>Group-(AF) Accounting and Finance</b>							
SC -4.6 (AF)	Advanced Financial Accounting	4	4	20	80	100	3
<b>Group-(CT) Costing and Taxation</b>							
SC -4.6 (CT)	Strategic Cost Management	4	4	20	80	100	3
<b>Group-(HM) Human Resource and Marketing</b>							
SC -4.6 (HM)	Supply Chain Management	4	4	20	80	100	3
	<b>Semester Total</b>	<b>24</b>	<b>24</b>	<b>120</b>	<b>480</b>	<b>600</b>	<b>18</b>
	<b>Grand Total: Semester I to IV</b>	<b>104</b>	<b>96</b>	<b>480</b>	<b>1920</b>	<b>2400</b>	<b>72</b>

**Note:**

- 1 Hard core papers are compulsory in each semester.
- 2 Students have to select one soft core group out of three soft core groups, in the first semester and have to complete the M.Com programme in the same group up to fourth semester. They are not permitted to change the soft-core group in between the programme.
- 3 Students have to select one OEC paper each in II and III semesters offered by the other departments/disciplines of the university.

\* For project work there shall be one working hour per week per guide for six students.

**Semester - I**  
**Course - HC-1.1: Corporate Strategic Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The basic objective of the course is to educate about the basic inputs in making and implementing corporate strategic decisions.

**Unit-I: Introduction**

Meaning of Strategy, Reasons for Strategy, Relevance of Strategy in Modern Business, Concept of Strategy, Levels of Strategies, Strategic Intent and Strategic Fit, Vision, Mission and Purpose, Objectives and Goals, Strategic Business Unit and Ethics in Strategic Management.

**Unit-II: Environmental Analysis and Diagnosis**

Meaning of Business Environment, Types of Business Environment, Environment Scanning, Organizational Appraisal; Analysis of Michael Porter's Five Force Model, SWOT Analysis, ETOP Analysis, Value Chain Analysis, Core and Distinctive Competencies, Resources and Capabilities.

**Unit-III: Types of Strategies**

Modernization, Diversification & Integration Strategies, Merger, Takeover, Joint Venture and Strategy Alliance; Growth, Stability, Turnaround, Divestment, Liquidation and Reengineering Strategies; Generic Competitive Strategies, Cost Leadership, Differentiation, Bench Marking, Service Blue Print, Process of Strategic Choice; Factors Affecting Strategic Choice.

**Unit-IV: Functional Strategies**

Plans and Policies; Production/Operations, Marketing, Personnel, Financial, and R&D Strategy. Implementation of Strategy, Issues in Strategy Implementation, Strategy Activation; Organizational Structure, Commitment and Corporate Culture; Strategic Management Process of Indian Companies.

**Unit-V: Strategic Evaluation and Control**

Overview of Strategic Evaluation; Strategic Control; Techniques of Strategic Evaluation and Control. Evaluation of Strategic Alternatives - Product Portfolio Models, BCG Matrix, GE Matrix, Gap Analysis; Strategic Control System.

**Reference Books:**

1. Bartlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross-Border Management, McGraw Hill.
2. Bhattachary S. K. and N. Venkataraman: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
3. Hill and Jones, Strategic Management, All India Publishers, Chennai.
4. Porter, Michael E., The Competitive Advantage of Nations, Macmillan, London.
5. Sharma, R. A Strategic Management in Indian Companies, Deep and Publications, New Delhi.
6. Srivastava, R.M. Management Policy and Strategic Management, Himalaya Publishing.
7. Subba Rao, V., Strategic Management, Himalaya Publishing

## Course - HC-1.2: Advanced Marketing Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To provide understanding of the decision variables a marketing manager may use in a marketing environment and to gain experience in developing marketing strategies.

### Unit- I: Introduction:

Marketing: Meaning, Definition, Elements, Objectives, Importance, Advantages and limitations, Evolution and Scope Approaches to the study of Marketing Environment: Meaning and Definition, Internal and external Environmental factors influencing the marketing environment.

### Unit-II: Product Mix and Price Mix

Marketing Mix: Meaning, Definition, Elements, Product Mix: Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width, Product Simplification diversification and elimination. Product Management: New product development and Product Life Cycle Brand Management: concept definition and history of brand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory; Labeling: Meaning and importance Price Mix: Price—Meaning, Definition and Elements of price mix. Need, importance and objectives of pricing; Factors influencing pricing; various Pricing Strategies

### Unit-III: Place Mix and Promotion Mix

Place – Types of Distribution Channels , Advantages & Limitations, factors affecting selection channel; Promotion Mix : Meaning, Elements of Promotion Mix, Advertising – Concept, Classification, functions , benefits of advertising, Economic, Social & ethical issues, evaluating advertising effectiveness, Recent trends in advertising, Personal Selling – concept and importance, theories of selling, process of personal selling. Selling Methods, Limitations of personal selling. Publicity: Meaning, difference between advertising and publicity Sales.

**Unit IV: Consumer Behaviour Analysis:** Meaning and Characteristics, Importance, Factors Influencing Consumer Behaviour, Consumer Purchase Decision Process, Buying Roles, Buying Motives, Buyer Behaviour Models

### Unit-V: Trends in Marketing

Service Marketing, E-Marketing, Green Marketing, Customer Relationship Management, Rural Marketing; Other Emerging Trends- Ethical Issues in Marketing.

### Reference Books:

1. Czinkota, Michael R. & Kotabe, Masaaki, Marketing Management. Thomson Learning.
2. Etzel, Michael J., Walker, Bruce J., Staton, William J., & Ajay Pandit. Marketing Concepts and Cases. Tata Mcgraw Hill (Special Indian Edition).
3. Kotler, Philip & Keller, Kevin Lane, Marketing Management. Pearson.
4. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha. Marketing Management: A South Asian Perspective. Pearson.
5. Lamb, Charles W., Hair, Joseph, F. & Mcdaniel, Carl, Marketing. Cengage Learning.
6. Perrault, Willim, D., Cannon, Joseph, P. & Mccarthy, E. Jerome, Essentials of Marketing: A Marketing Strategy Planning Approach, Mcgraw-Hill.
7. Pride, William M. & Ferrell, O.C., Marketing. South-Western Cengage Learning

## **Course – HC-1.3: Financial Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms.

### **Unit-I: Financial Management**

An Overview-Nature, Significance and Scope of Corporate Financial Management, Objectives and Agency Theory, Financial Management and its Relationship with other Disciplines, Business Policies and their Impact on Financial Management, Recent Trends and Contemporary Issues.

### **Unit-II: Capital Structure**

Concept of Financial and Capital Structures; Classification, Theories of Capital Structure- NI, NOI, MM and Traditional Approaches, MM Approach and Corporate and Personal Income Taxes, Influence of Leverages on Capital Structure, Cost of Capital - Concept, Importance, Types and Measurement.

### **Unit-III: Capital Budgeting**

Concept, Significance, Nature and Classification of Capital Budgeting Decisions, Cash Flow Computation- Incremental Approach; Evaluation Criteria - Pay Back Period, ARR, NPV, IRR and PI Methods; Capital Rationing, Capital Budgeting under Risk and Uncertainty.

### **Unit-IV: Dividend Decisions**

Concepts and Classification, Legal Provisions Relating to Dividend in India; Dividend and Market Valuation, Walter's Model, Gordon's Model and MM Approach, Factors affecting Dividend Decision; Dividend Policies in Practice.

### **Unit-V: Working Capital Management**

Concepts, Importance, Classification and Factors Determining Working Capital, Computation through Operating Cycle Approach; Walker's Four Part Theory of Working Capital Management; Investment and Financial Policies.

### **Reference Books:**

1. Babhtosh Banerjee, Financial Policy & Management Accounting, World Press Pvt. Ltd., Calcutta.
2. I.M. Pandey, Financial Management, Vikas, New Delhi.
3. James C. Van Horne, Financial Management and Policy, Phi, New Delhi.
4. Khan and Jain, Financial Management, TMH, New Delhi.
5. Prasanna Chandra, Financial Management, TMH, New Delhi.
6. Rao R.K.S. Financial Management Mac Milan, New York.
7. Solomon E. Theory of Financial Management, Columbia University Press, New York.

## **Course – HC-1.4: Applied Economics for Business**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To acquaint students with the concepts of micro economic theory and principles and their application in business decision making.

### **Unit-I: Introduction to Economics for Business**

Concept, Nature, Scope, Role with reference to Functional Areas of Business and Economic Analysis, Fundamental Principles, Managerial Economist's Role and Responsibilities, Limitations.

### **Unit-II: Elasticity of Demand and Forecasting**

Elasticity; Concept, Types, Degree, Calculation and Application of Price, Cross Income, Advertising Elasticity; Demand Function, Estimation (Simple & Multiple Regression) Basic Mathematical Modules for Managerial Economics and Total Revenue, Total Cost, Total Profit, Marginal Revenue, Marginal Cost.

### **Unit-III: Production Analysis**

Production Function – Law of Variable Proportion, Return to Scale and Business Decisions, Cobb Douglas Production Function, Application of Iso-Quant, Iso-Cost, Economic Region, Economies and Diseconomies of Scale.

### **Unit-IV: Cost and Revenue Analysis**

Behaviour of Cost and Revenue Curves (Variable, Fixed, Marginal and Average) Short Run and Long Run; Equilibrium of Firm under Perfect Monopoly, Monopolistic and Oligopoly Market Condition – Benefits of Markets with Case Studies.

### **Unit-V: Objectives of the Firm & Pricing**

Introduction, Objectives, Maximization of Sales, Growth, Staff, Profit Incremental Principle & Decision – Knowledge Profit – Pricing Practice under Product Life Cycle and Trade Cycle Phases.

### **Reference Books:**

1. Adhikary M. Business Economics, Excel Books, New Delhi
2. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.
3. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
4. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
5. Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.
6. G.S. Gupta Managerial Economics – Tata McGraw Hill Publishing Company, New Delhi.
7. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
8. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
9. Varian, H.R. International Microeconomics; A Modern Approach, East West Press, New Delhi.
10. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.

## **Course - HC-1.5: Management Accounting**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To familiarize and acquaint the students with application of advanced managerial accounting techniques.

### **Unit-I: Introduction**

Concept, Nature, Scope and Evolution of Management Accounting, Financial Accounting v/s Managerial Accounting, Utility and Limitations; Tools and Techniques of Managerial Accounting.

### **Unit-II: Marginal Costing and Break-Even Analysis**

Concept, Nature and Scope of Marginal Costing, Marginal Costing v/s Absorption Costing; Marginal Costing Equation, Contribution Margin Ratio and Application of Marginal Costing in Decision Making. Cost volume Profit Relationship, Break Even Analysis, Preparation of Break-Even Charts and Profit Graphs.

### **Unit-III: Analysis and Interpretation of Financial Statements**

Nature, Objectives, Latest Trends in Presenting Financial Data, Types and Tools of Financial analysis; Accounting Ratios – Classification, Advantages and Limitations.

### **Unit-IV: Funds Flow and Cash Flow Statements**

Concepts of Funds and Objectives of Preparing Statement of Changes in Financial Position; Funds Flow v/s Income Statement; Procedure Involved in Funds Flow Statement, Advantages and Limitations of Funds Flow Statement; Cash Flow Statement – Classification of Cash Flow, Preparation and Usefulness, Accounting Standard and Cash Flow Preparation Practices in India.

### **Unit-V: Uniform and Inter-Firm Costing Methods**

Meaning, Features, Significance, Steps Involved and Techniques of Uniform Costing and Inter-firm Comparison.

### **Reference Books:**

1. Babhatosh Banerjee, Financial Policy and Management Accounting, World Press, Calcutta.
2. Charler Brandon, Managerial Accounting, TMH, New Delhi.
3. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.
4. Jawaharlal, Managerial Accounting, Himalaya, Bombay.
5. Maheswari S.N., Management Accounting and Financial Control, Sultan Chand and Sons, New Delhi.
6. Manmohan and Goyal, Management Accounting, Sahitya Bhavan, Agra.
7. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi.
8. Ray H.Garrison, Managerial Accounting, TMH, New Delhi.
9. Robert N.Anthony and James Reece, Accounting Principles, AITBS, New Delhi.
10. Sharma and Gupta, Management Accounting, Kalyani, New Delhi

## **Group-(AF) Accounting and Finance**

### **Course - SC-1.6 (AF): Stock Market Operations**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To equip the students with conceptual framework and functioning of stock markets.

#### **Unit-I: Overview of Securities Market**

Organisational Structure of Financial System - Functions of Securities Market - Securities Market and Economic Growth - Profile of Indian Securities Market - Market Regulation: SEBI Act, 1992 - Securities and Contracts Regulation Act 1956 - Reforms to Promote Investor Confidence - Role of IOSCO - International Organisation of Securities Commissions.

#### **Unit-II: Primary Market**

Primary Market - Its Role and Functions; Issue of Capital - Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market - Merchant Bankers, Underwriters, Brokers, Registrars and Managers, Bankers; Pricing of Issue - Book Building, Green Shoe Option, Procedure for New Issues and SEBI Guidelines for Issue in Primary Market.

#### **Unit-III: Secondary Market**

Importance and Functions, Listing of Securities in Stock Exchanges; Players in Stock Exchange - Investors, Speculators, Market Makers, Stock Brokers; Eligibility Criteria; Trading in Stock Exchange, Stock Exchanges - Bombay Stock Exchange, National Stock Exchange, Over-the-Counter Exchange of India; The SEBI Trading Mechanism - BOLT, NEAT System and Screen Based System.

#### **Unit-VI: Depository Services**

The Depositories Act, 1996; SEBI Depositories and Participants Regulations 1996 and 2012; Types of Depositories - NSDL, CDSL and Depository Participant; - International Securities Identification Number (ISIN) - Settlement of Off- Market Transactions: Insider Trading - Legal Framework for Investor Protection in India; Internet Initiatives at Depository services; Credit Rating- Meaning and Necessity, Methodology of Credit Rating, Credit Rating Agencies in India.

#### **Unit-V: International Stock Market**

Meaning, Environment, Raising of Finance in International Markets, Euro Issues, GDRs and ADRs Guidelines for Raising Funds in International Markets through various Instruments; Working of International Stock Exchanges with respect to their Size - Listing Requirements, Membership, Clearing and Settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxembourg Stock Exchange, German and France Stock Exchanges.

#### **Reference Books:**

1. Cornett M. M and Saunders, Fundamentals of Financial Institutions Management, McGraw Hill
2. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi
3. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
4. M.Y. Khan, Indian Financial System, TMH, Asaf Ali Road, New Delhi
5. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
6. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
7. Meir Khon, Financial Institutions and Markets, Oxford University Press
8. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
9. Sundaram and Das, Derivatives - Principles and Practice, TMH, New Delhi.
10. V A. Avadhani, Financial Services in India, Himalaya Publishing House

## **Group-(CT) Costing and Taxation**

### **Course – SC-1.6 (CT): Principles and Practice of Taxation**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To acquaint the students with the basic principles of taxation, tax policy, and structure of Indian tax system.

#### **Unit-I: Introduction**

Tax Policy and Tax Base; Objectives of Tax Policy; Canons of Taxation; Determinants of Tax Yield; Effects of Taxes on Money and Real burden, Classification of Taxes: Direct and Indirect Taxes; OECD Classification; Progressive, Proportional and Regressive Taxes; Ad Valorem and Specific Taxes.

#### **Unit-II: Tax Ratio, Tax Effort and Tax Incidence**

Tax - GDP Ratio: Meaning, Significance and Determinants; Trends in Tax- GDP Ratio in India; Inter- Country Comparisons; Tax Capacity and Tax Effort; Tax Equity- Need and Approaches - Benefit Principle of Taxation and ability to Pay Principle of Taxation; Meaning and Types of Tax Incidence; Factors Determining Extent of Tax Shifting; Efficiency; Excess burden of Taxation; Administrative Costs; Compliance Costs; Distribution of Tax burden.

#### **Unit-III: Tax Evasion and Tax Avoidance**

Meaning of Tax Evasion and Tax Avoidance; Causes and Consequences of Tax Evasion, Methods to Curb Tax Evasion; Tax Evasion in India;

#### **Unit-IV: Tax Incentives**

Tax Incentives - Rationale, Benefits and Costs of Tax Incentives; Types of Tax Incentives; Tax Holidays, Investment Allowance, Deductions, Reinvestment Incentives.

#### **Unit-V: Constitutional Provisions Pertaining to Taxes in India**

Rationale for Constitutional Arrangements; Distribution of Taxation Powers between the Center and States in the Constitution of India; Sharing of Central Taxes; Recommendations of the Fourteenth Finance Commission.

#### **Reference Books:**

01. Easson, A., Tax Incentives for Foreign Direct Investment. New York: Kluwer Law International.
02. Musgrave, R. & Musgrave, P., Public Finance in Theory and Practice. McGraw Hill Book Company: New York.
03. Peerzade, S. A., Economics of Taxation. New Delhi: Atlantic Publishers & Distributors Pvt. Ltd.
04. Shome, P., Tax Policy Handbook. Washington, D. C.: International Monetary Fund, MF.
05. Sury, M. M., Tax Systems in India: Evolution and Present Structure. New Century Publications: New Delhi.

**Group-(HM) Human Resource and Marketing**  
**Course - SC-1.6 (HM): Human Resource Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To acquaint students with the concepts of human resource management and their application to solving HR-related workplace problems.

**Unit-I: Introduction**

Human Resource Management: Concept, Objectives, Scope, Features of HRM, Role and Importance of HRM, Policies and Practices of HRM, Functions and Challenges of HRM. SHRM: Concept, Importance and Nature.

**Unit-II: HR Acquisition & Retention**

Human Resource Planning: Definition, Objective, Need and Importance, HRP Process, Barriers to HRP. Job Analysis: Job Description & Job Specification - Job Design: Factors affecting Job Design, Job Enrichment Vs Job Enlargement. Recruitment & Selection: Sources of Recruitment, Selection Process, Difference between Recruitment and Selection - Induction and Orientation, Career Planning: Process of career planning and development, Succession Planning Process, Transfer and Promotion. Retention of Employees: Importance and Strategies of Retention.

**Unit-III: Managing Employee Performance and Training**

Performance Appraisal & Performance Management: Definition, Objective, Importance, Appraisal Process and Appraisal Methods. Performance Appraisal Vs Performance Management, Potential Management - Training and Development: Definition, Scope, Role and Objectives of Training, Training and Development Process, Types of Training, Evaluation of Training Effectiveness, Difference between Training and Development, E-Learning.

**Unit-IV: Compensation Management**

Compensation Management: Concept, Objectives, and Importance, Process and Current Trends in Compensation, Factors in the compensation plan, Wage/Salary Differentials, Components of salary. Incentives and Benefits: Financial & Nonfinancial Incentive, Fringe Benefits. Employees Separation: Concepts & Methods of Retirement, Termination, VRS, Golden Handshake, Suspension.

**Unit-V: Emerging Trends in HRM**

HRIS: Need, Advantages & Uses of HRIS. HR Accounting: Concepts, Objectives, Advantages, Limitations & Methods - HR Audit: Concept, Objective, Scope & Process - HR Shared Services: Concept, Objective, Benefits and Issues of HR Shared Services.

**Reference Books:**

1. Human Resource Management, Dr S.S. Khanka, Sultan Chanda, Delhi
2. Human Resource Management, Deepak Bhattacharya, Sage Publishing Ltd.
3. Human Resource Management, Dr. P.C.Pardeshi, Niramli Publication
4. Human Resource Management, R.S.Dwiwedi, Vikas Publishing House.
5. Human Resource Management, C.B.Mamoria, Himalaya Publishing House
6. Human Resource Management, Gary Dessler Dorling Kindersley Pvt Ltd.
7. Human Resource Management, Text and Cases, K Aswathappa, Tata McGraw Hill Publishing Company.
8. Human Resource Management, Theory and Practices, R. C. Sharma, Nipun Sharma, Sage Publication
9. Human Resource Management, Arun Monppa, Tata McGraw Hill Publishing Company
10. Human Resource Management, Appasaba L.V and Kadakol A M., College Book House

## Semester – II

### Course - HC-2.1: Corporate Restructuring

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The objective of the course is to teach the basic issues and techniques of corporate restructuring and corporate valuation.

#### **Unit-I: Introduction**

Meaning of Corporate Restructuring, Reasons for Corporate Restructuring, Significance of Corporate Restructuring, Forms of Corporate Restructuring, Sources of Value Creation in Corporate Restructuring, and Effects of Corporate Restructuring.

#### **Unit-II: Mergers and Acquisitions**

Meaning, Types and Motives for Corporate Mergers, Mergers and Strategic Perspective, Sources of Value Creation in Mergers, Synergy and Types - Theories of Corporate Mergers, Efficiency Theories, Information and Signaling, Agency Problems and Managerialism, Free Cash Flow, Market Power, Taxes and Redistribution, Cost and Benefits of Mergers, Methods of Financing of Mergers.

#### **Unit-III: Valuation, Exchange Rate and Merger Failures**

Legal Procedure for Mergers in India, Merger Trends in India - Methods of Valuation of Target Firms, Share Exchange Rate - Minimum and Maximum, EPS V/S MPS Methods, Discounted Cash Flow Analysis, Merger Gains and Distribution, Methods of Analysis of Post-Merger Performance.

#### **Unit-IV: Corporate Control**

Meaning, Objectives and Types of Takeovers, Open Offer V/S Tender Offer, SEBI's Takeover Code, Takeover Defenses - Need, Types and Effect of Takeover Defenses, Takeovers in India and Defenses Employed, Financing of Takeovers.

#### **Unit-V: Industrial Sickness**

Meaning, Causes, Symptoms of Industrial Sickness, Magnitude of Sickness, Univariate and Multivariate Methods of Sickness Prediction - Magnitude and Reasons for Industrial Sickness of SSI and Non-SSI Units in India, Summary of Tiwari Committee Recommendations, BIFR Establishment, Objectives, Procedure and Working Measures for Control of Industrial Sickness.

#### **Reference Books**

1. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and Corporate Control, Prentice Hall of India, New Delhi.
2. Khan and Jain Financial Management TMH, New Delhi.
3. Pandey, I.M. Financial Management, Vikas Publications, New Delhi.
4. Patrick Ganghan Mergers, Acquisitions and Corporate Restructuring John Wiley.
5. Prasanna Chandra Financial Management TMH, New Delhi.
6. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi.
7. Sudarshan, Creating Value through Mergers and Acquisition, PHI, New Delhi.

## Course - HC-2.2: Quantitative Techniques

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The objective of this course is to acquaint the students with quantitative techniques that play an important role in analysing business issues to take effective managerial decisions.

### Unit-I: Introduction

Meaning and Definition of Quantitative Techniques, Linkage between Business Decision Making and Quantitative Techniques, Different Quantitative Techniques, Areas for Application of Quantitative Techniques in Business. Types of Decisions; Steps in Decision Making; Quantitative Analysis and Decision Making; Different types of Models and their Uses; Model Building Steps.

### Unit-II: Linear Programming

Introduction, Importance and Scope of Quantitative Techniques, Optimization Concept, Operations Research Models; Linear Programming - Introduction to Linear Programming, Problem Formulation, Product Mix and Managerial Applications, Graphical Method of Problem Solving, Alternate solution of Linear Programming Problems, Simplex Method, Duality in Linear Programming, Formulation of Dual Problems, Advantages, and Economic Interpretation of Dual Variables.

### Unit-III: Transportation Models

Introduction, Nature and Scope of Transportation and Allocation Models, Methods of Allocation, Different Methods for Finding Initial Solution; VAM, North West Corner Rule, and other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Impossible Shipments, Alternate Methods of Solutions, and Maximization as Objective Application.

### Unit-IV: Inventory and Queuing Management

Concepts of Inventory Management; Inventory Models, EOQ with Price Breaks, EOQ Model for Production Runs, Planned Shortage Model - Deciding Optimum Safety Stock and Reorder Level, Probabilistic Model; Techniques of Selective Control. Queuing Models: Elements of a Queuing System; Models with Poisson Arrival and Exponential Services; Cost Behaviour Analysis. Simulation: Monte Carlo Simulation, Application of Simulation in Inventory Management and Queuing Situation.

### Unit-V: Network Models

Introduction to PERT and CPM Techniques, Determination of Critical Path - PERT, Estimating Activity Times, Network Components, Precedence, Events, Activities, Errors and Dummies, Critical Path Analysis, Float, Probabilities in PERT Analysis, Project Time Calculation, Project Crashing, Time, and Cost Considerations.

### Reference Books:

1. Anitha H S, Operations Research for Management, Mangala Deep Publications, Jaipur.
2. Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
3. J K Sharma, Quantitative Techniques, Macmillan India
4. K. Shridhar Bhat, Operation Research and Quantitative Techniques, Himalaya Publishing House
5. Kalavathy S: Operations Research, New Delhi: Vikas Publishing House
6. Kapoor V.K., Operations Research: Concepts, Problems and Solutions, Sultan Chand & Sons.
7. Kothari C R: Introduction to Operational Research, New Delhi: Vikas
8. N. P Agarwal, Sonia Agarwal, and Himanshu Saxena, Quantitative Techniques, Professional RBD Publications
9. Srivastava and Others, Quantitative Techniques, New Age International
10. Vohra N D: Quantitative Techniques in Management, New Delhi: Tara McGraw-Hill

## **Course - HC-2.3: Dynamics of Entrepreneurial Development**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To enable the students to understand the dynamics of entrepreneurial development and imbibe the qualities to become the entrepreneurs.

### **Unit-I: Introduction**

The Concept of Entrepreneur, Entrepreneurial Mindset, Entrepreneur V/S Small Business Owner, Characteristics associated with Entrepreneurship, The Myths of Entrepreneurship, The Schools of Entrepreneurial Thought; Macro (Environmental, Financial, Displacement) Micro (Trait, Venture Opportunity, Strategic formulation), Typology of Entrepreneurial Styles, Entrepreneur and Risk.

### **Unit-II: Entrepreneurial Creativity and Innovation**

Opportunity Identification, Sources of Innovative Ideas, Entrepreneurial Creativity, Components, Indicators, Creative Process, Developing Individual's Creativity, Impediments, Creative Climate, Arenas of Creativity, Innovation - Concepts, Myths, Principles.

### **Unit-III: Initiating Ventures**

Pathways to New Ventures, New-New and New-Old Approach, Acquiring an Established Venture, Opportunities, Advantages, Do's and Don'ts, Franchising, Features, Advantages and Disadvantages, Types of Franchising in India- Start Ups in India, Concept, Pitfalls in Selection of New Ventures.

### **Unit-IV: Business Plan for New Ventures**

Concept of Business Plan, Pitfalls in Planning, Benefits, Developing a Business Plan, Elements of Plan, Hints to Prepare a Plan, Updating a Plan, Preparing a Business Plan, Phases of Starting a Small Scale Industry.

### **Unit-V: Entrepreneurship**

The Indian Way; History, Global Indian Entrepreneur, Modern Entrepreneurs, Institutions Facilitating Entrepreneurship; Ministry of MSME, NIESBUD, EDI, Development Commissioner, CREED, ISB, WCED, NEN, SEE, NSTEDB, Ministry of SD & E-Credit Rating by CMERA.

### **Reference Books:**

1. N Desai, Entrepreneurship Management, Ashish Publishing House.
2. M. Bamback and J. R. Manscusi, Entrepreneurship and Venture Management, Prentice Hall of India.
3. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata Mcgraw Hill.
4. D.F. Kuratko and T.V.Roa, Entrepreneurship-A South Asian Perspective, Cenage Learning India Pvt. Ltd.2016
5. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
6. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon.
7. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall Of India.
8. P. Gopal Krishnan and V. E Rama Moorthy, Project Management, Macmillan India.
9. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata Mcgraw Hill.
10. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.

## **Course - HC-2.4: Advanced Corporate Accounting**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The objective of this course is to acquaint the students with company accounts and the issues related with accounting practices.

### **Unit-I: Company Accounts**

Introduction, Provisions Relating to Maintenance of Accounts, Forms and Contents of Balance Sheet and Statement of Profit and Loss, Schedule III of Companies Act, 2014; Typical Adjustments Related to Company Final Accounts, Managerial Remuneration and Preparation of Final Accounts. (Theory and Problems)

### **Unit-II: Accounting for Amalgamation**

Introduction, Forms of Amalgamation, Requisitions of the Companies Act, 2013; Types of Amalgamation, Methods of Accounting for Amalgamation, Intercompany debts and Inventories, Intercompany Investments. (Theory and Problems)

### **Unit-III: Accounting for Holding Companies**

Meaning and definition, Requirements of Companies Act, 2013; Consolidation of Financial Statements and Accounting Standards, Accounting Treatment and Disclosures, Single Subsidiary, Chain Holdings and Cross Holdings. (Theory and Problems)

### **Unit-IV: Accounting for Buy Back of Shares**

Introduction, Objectives of Buy Back, Conditions of Buy Back, Benefits and Limitations of Buy Back, Sources of Buy Back, Buy Back of Securities under Companies Act, 2013. Securities Premium Account, Proceeds of an Earlier Issue, Rule 17 of the Companies Rules, 2014; Methods of Buy Back (Theory and Problems)

### **Unit-V: Accounting for Financial Instruments**

Meaning, Definition, Methods of trading - Margin, Option. Financial Instruments - Recognition, and Measurement - Presentation and Disclosures (Theory and Problems)

### **Reference Books:**

1. Gupta and Radhaswami, Advanced Accountancy, Vol. II, Sultan Chand, New Delhi.
2. Hanif and Mukherji, Advanced Accountancy.
3. Jain and Narang, Advanced Accountancy, Vol. II, Kalyani, New Delhi.
4. P.V. Ratnam, Advanced Accountancy, Konark, New Delhi.
5. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
6. S.N. Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
7. Shukla and Grewal, Advanced Accounts, Vol.II, S. Chand and Co., New Delhi

## Course – OEC- 2.5.1: Fundamentals of Business

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objectives:** The objective of the course is to acquaint the students with the basic business trends, forms of ownership, consumer protection act and business environment.

### **Unit-I: Introduction to Business**

Concepts of Business, Need and Importance of Business, Principles and Process of Business, Factors affecting Business, Tools of Business, Financing of Business Planning, Relevance of Business with other Discipline, Ethical Behaviour in Business.

### **Unit-II: Forms of Ownership**

Meaning, Definition, Nature, Scope and Importance of Ownership - Public, Private and Joint Sector Enterprise, Sole Proprietorships, Partnerships, Joint Hindu Family Business, Cooperative Society, Joint Stock Company, and Statutory Corporation.

### **Unit-III: Business Environment**

Concept of Business Environment, Meaning, Definition, Nature and Importance of Business Environment, Levels of the Business Environment, Types of Business Environment - Internal, External, Micro and Macro.

### **Unit-IV: Consumer Protection Act**

Introduction, Definition; Consumer, Defect, Deficiency and Unfair Trade Practices, Manufacturer, Consumer Councils, Consumer Protection Redressal Agencies- Jurisdiction. Penalties for Frivolous Complaints; Consumer Protection Act-2019.

### **Unit-V: Recent Trends in Business**

Concept of Start-up India, Make in India; Use of Artificial Intelligence, Role of Leadership, Business Collaboration; Digitalization of Business; E-Business, E-Finance, E-Marketing.

### **Reference Books:**

1. Ashwatappa K, Essentials of Business Environment, Himalaya Publishing House.
2. Dr. S. K. Mandal: Fundamental of Business: Principles and Practice.
3. Francis Cherunilam, Business Environment Text & Cases Himalaya Publications.
4. M.C. Kuchhal Business Legislation for Management 2nd ed. Vikas Publishing.
5. Prof. H.D Pithawalla, Consumer Protection Act, C. Jamnadas and Co.
6. R. N. Prasad and Acharya Seema, Fundamentals of Business Analytics, Wiley India Pvt. Ltd.
7. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi
8. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
9. V. K. Bhalla and S. Shiva Ramu, International Business-Environment and management, Anmol Publications
10. Harold Koontz, O'Donnell and Heinz Weihrich, "Essentials of Management" New Delhi, Tata McGraw Hill.
11. R.D. Agrawal, "Organization and Management" New Delhi, Tata McGraw Hill.
12. Y.K. Bhushan: Fundamentals of Business Organisation & Management, Sultan Chand & Sons.

## Course - OEC- 2.5.2: Basics of Income Tax

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To provide the basic knowledge of income and taxes on income to students in order to manage their tax liability efficiently.

### Unit-I: Introduction to Income Tax

Brief History of Indian Income Tax - Legal Framework - Types of Taxes - Definitions - Assessment Year - Previous Year - Residential Status - Determination of Residential Status - Income - Scope of Total Income - Exempted Income - Agricultural Income - Capital Income and Expenditure - Revenue Income and Expenditure

### Unit-II: Income from Salary

Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Funds - Profits in Lieu of Salary – Gratuity -Commutation of Pension - Encashment of Earned leave -Deductions from Salary u/s 16 – Problems on Income from Salary (Only Individual Assessee).

### Unit-III: Income from House Property

Basis of Charge; Deemed Owners, Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Problems on Income from House Property.

### Unit-IV: Computation of Total Income

Income from Business or Profession, Capital Gains, Other Sources (Theory only) and deductions u/s 80C, 80D and 80G - Simple Problems on Computation of Total income of an Individual Assessee.

### Unit-V: Tax Management, Administrative Procedure and ICDS

Tax Deduction at Source (excluding sections relevant to non-residents), Tax Collected at Source, Advance Tax - Administrative Procedures - Return & PAN, Intimation, Brief concepts of Assessment u/s 140A, 143 and 144 – ICDS: Basic Concepts of ICD

### Reference Books:

1. B. B. Lal and Vashist, Direct Taxes, Konark Publisher (P) Ltd.
2. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.
3. Dr. Vinod Sighania, Direct Taxes, Taxman publication, New Delhi
4. Gaur V.P & Narang K.L., Income Tax Law and Practice, Kalyani Publishers, New Delhi.
5. Mehrotra and Goyal, Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
6. Income Tax Law and Practice: Gaur and Narang
7. Vinod K. Singhanian: Students' Guide to Income Tax, Taxman Publications, New Delhi.
8. Government of India- Income Tax Manual 5. Income Tax Act and Latest Finance Act

## **Group-(AF) Accounting and Finance**

### **Course - SC-2.6 (AF): Accounting for Specialized Institutions**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The course objective is to provide a critical understanding of accounting practices of various institutions, which enables students to develop accounting skills that will help them to practice the course in an effective manner.

#### **Unit I- Accounting of Insurance Companies:**

Legal provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act 1972 revenue account and final account of life and non life insurance companies, IRDA Act 1938 and provisions relating to final accounts.

#### **Unit II- Double Account System:**

Meaning of double account system, difference between single and double account system, advantage and disadvantages of double account system, preparation of final accounts of electricity companies.

#### **Unit III- Accounting of Banking companies:**

Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA treatment, classification of banking companies' assets, capital adequacy ratio and preparation of financial statements.

#### **Unit IV-Accounting for Hotels:**

Meaning, objectives and significance of hotel accounting: Visitor's ledger: methods of accounting and preparation of final accounts of hotel undertakings.

#### **Unit V-Accounting for Hospitals:**

Meaning, Need and significance of hospital accounting; forms of balance sheet, income statement-capital and revenue expenditure, and adjustments.

#### **Reference Books:**

1. S.N. Maheshwari, Advanced Accounting, Vol.II, Vikas Delhi.
2. Shukla and Grewal, Advance Accounting, Vol.II, S. Chand and Sons, New Delhi.
3. R.L. Gupta and Radhaswamy Advanced Accounting, Vol.II, Sultan Chand and Sons, New Delhi.
4. Hrishikesh Chakraborty, Advanced Accounting, Vol.II, Oxford Publishing House, New Delhi.
5. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, New Delhi.
6. C.T. Horngren Introduction to Financial Accounting, PHI, New Delhi.
7. Mark, E., Harkins, International Financial Reporting and Analysis, TMH, New Delhi.
8. Thomas, P. Edmonds, Fundamentals of Financial Accounting Concepts, TMH, New Delhi.
9. Robert Libby, Financial Accounting, TMH, New Delhi.

**Note: Latest edition of readings may be used**

## **Group-(CT) Costing and Taxation**

### **Course - SC-2.6 (CT): Production and Operations Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To impart the knowledge regarding production and operations management techniques, process, tools, and acquaint the students with the skills of managing production and operations in organizations.

#### **Unit-I: Introduction:**

Historical Evolution of Production and Operations Management, production, production system and its classification, Production Management, Operations and operations management – objectives, Scope of Production and Operations Management, Characteristics of modern productions and operations, Duties and responsibilities of production manager, Recent trends in production and operations management, Managing Global Operations.

#### **Unit-II: Plant Location and Layout:**

Meaning, Need for Selecting a Suitable Location, freedom of location, errors in selection of location, Factors Influencing Plant Location, Steps in location selection, plant location models. **Plant Layout**- meaning, objectives and principles, Classification of Layout, Design of product, process and service layout, Methods of selection of layouts.

#### **UNIT-III: Purchase Management:**

Meaning, definition, objectives and functions of purchasing, Parameters of Purchasing, purchasing cycle, purchasing policies, Make or buy decisions, Role of Purchase manager, Vendor rating. **Inventory Management**- Meaning of Inventory, Reasons for Keeping Inventories, Objectives of Inventory Control, Benefits of Inventory Control, Techniques of Inventory Control, Inventory Model.

#### **Unit -IV: Design of Work Systems:**

**Work Study**- Meaning, definition, objectives, benefits and procedure. **Work measurement**- meaning, definition, benefits and techniques. Productivity and Employees. **Scheduling** - Principles of Scheduling, Scheduling Strategies, Types of Scheduling, Scheduling Methodology.

#### **Unit-V: Quality Management:**

Inspection- meaning, objectives and scope, Quality Control, Fundamental Factors Affecting Quality, Seven Tools for Quality Control, Statistical Quality Control- meaning, advantages and techniques, Types of Control Charts, construction of control charts, Total Quality Management.

#### **Reference Books:**

1. K Aswathappa K Shridhara. Bhat, Production and Operations Management, Himalaya Bombay.
2. Chary, Production and Operations Management, TMH, New Delhi.
3. Richard B. Chase, Production and Operations Management, TMH, New Delhi.
4. Mahadevan, The New Manufacturing Architecture, TMH, New Delhi. Nair.
5. Adam and others, Productions and Operations Management, PHI, New Delhi.
6. Chunawalla and Patel, Production and Operations Management, Himalaya, Bombay.

## **Group-(HM) Human Resource and Marketing**

### **Course – SC -2.6 (HM): Consumer Behaviour**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To provide an in-depth understanding of the consumer buying process and their determinants as relevant for marketing decision making.

#### **Unit-I: Consumer Behaviour**

Importance and Nature of Consumer Behaviour; Types of Consumers and their Role; Consumer Behaviour and Marketing Concepts; Changing Profile of Indian Consumers and New Consumption Patterns; Conducting Consumer Research - Overview of Process, Complexities and Issues.

#### **Unit-II: Consumer Decision Making Process**

Buying Motives; Buying Roles; Consumer Buying Process; Stages and Levels of Consumer Decision Making; Business Buying Behaviour - An Overview; Theories of Motivation and its Application.

#### **Unit-III: Personal Factors Affecting Consumer Behaviour**

Demographic Characteristics; Family, Family Life Cycle and Consumer Decision Making; Household Influence on Consumer Buying Behaviour; Needs and Motivation; Perception; Perceptual Mapping and Positioning; Value Perceptions; Attitude and Attitude Change; Attitude Models; Learning and Learning Theories; Consumer involvement- Antecedents and Consequences; Personality- Concept and Personality Theories; Psychographics; Life Style and Applications.

#### **Unit-IV: Socio - Cultural Determinants of Consumer Behaviour**

Reference Group Influences- Theories of Reference Group and Applications; WOM Communication and Opinion Leaders; Social Class and Social Class Stratification in India; Understanding Cultural and Sub- Cultural influences on Individual, Norms and their Role, Customs, Traditions and Value System; Consumer Socialization and Inter-Generational Influences; Cross-Cultural Dimensions of Consumer Behaviour.

#### **Unit-V: Models of Consumer Behaviour and Business Buying Behaviour**

An Overview of Contemporary Models; Deterministic and Probabilistic Approaches; Contemporary Models of Consumer Behaviour.

#### **Reference Books:**

1. Assael, H. Consumer Behaviour and Marketing Action. New Delhi: Cengage Learning.
2. Blackwell, R. D., Miniard, P. D., & Engle, J. F. Consumer Behaviour. USA: Thomson-South Western.
3. Evans, M., Jamal, A., & Foxall, G. Consumer Behaviour, New Jersey: John Wiley & Sons.
4. Hawkins, D. I., Mothersbaugh, D. L. & Mookerjee, A. Consumer Behavior: Building Marketing Strategy. New Delhi: McGraw-Hill.
5. Lindquist, J. D., & Sirgy, J. M. Consumer Behaviour. New Delhi: Cengage Learning.
6. Lindstrom M. Buyology: Truth and Lies About Why We Buy and The New Science of Desire. New York: Business Books.
7. Paul, P. J., & Olson, J. C. Consumer Behaviour and Marketing Strategy. McGraw Hill Education.
8. Schiffman, L. G., & Kanuk, L. L. Consumer Behaviour. Prentice Hall.

**Semester – III**  
**Course - HC-3.1: Business Research Methodology**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The objective of the course is to acquaint the students with the process and techniques of conducting research.

**Unit-I: Nature and Scope of Business Research**

Meaning of Research and Nature, Research Concepts, Constructs, Proportions, Variables and Hypothesis, Theory Building, Decision Making, Types of Business Research, Importance of Research in Business Decisions, Business Research Process and Business Research Design.

**Unit-II: Data Collection in Business Research**

Methods and Techniques of Data Collection, Sampling and Sampling Design, Sampling Theory, Parameter and Statistic, Objectives of Sampling Theory, Sampling Distribution, Questionnaire Designing and Development. Attitude Measurement and Scaling. Application of SPSS.

**Unit-III: Statistical Tools used in Business Research**

The Concept of Standard Error(SE), Point Estimation and Interval Estimation, Ordinary Least Squares (OLS) Method of Estimation, Hypothesis Testing Procedure, Null Hypothesis and Alternative Hypothesis, The Two Mutually Complementary Approaches for Hypothesis Testing: Confidence Interval and Test of Significance, Type I and Type II Errors, Two-tailed and One-tailed Tests of Hypothesis, Sampling of Attributes and Tests of Hypothesis for Attributes, Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Large Samples), Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Small Samples): The T-Test, Z-Test, The F-Test and Analysis of Variance (ANOVA): One-way and Two-way Classifications.

**Unit-IV: Non-Parametric Tests**

Meaning, Advantages; The Chi-square Test, The Sign Test, The Mann-Whitney U Test (in case of Large Sample only), the Kruskal – Wallis H Test (in case of Large Sample only), the Runs Test for Randomness (in case of Large Sample only), The Wilcoxon Matched Pairs Signed – Ranks Test (in case of Large Sample only).

**Unit-V: Research Report Writing**

Importance, Essentials, Structure, Types, Report-writing: Stages in Preparing Research Report, Organization, Write up, Steps in Drafting Report, Presentation of Business Research Report, References and Citation Methods, Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research.

**References Books:**

1. Alan Bryman, Emma Bell, Business Research Methods.
2. C.R. Kothari, Research Methodology, New Age International Publications.
3. Cooper D R and Schindler P.S: Business Research Methods, TATA McGraw Hill New Delhi
4. Dipak Kumar Bhattacharyya, Research Methodology, Excel Books.
5. Gupta .S.P, Statistical Methods, Sultan Chand, New Delhi.
6. Gupta S C: Fundamentals of Statistics, Himalaya Publishing House Mumbai
7. Hooda, R.P: Statistics for Business and Economics, Macmillan, New Delhi
8. K.V.Rao, Research Methodology in Commerce and Management, Sterling Publications Ltd., New Delhi
9. Krishnaswami O.R., and Rangantham, Methodology of Research, Himalaya Publishing House.
10. Michel V. P., Research Methodology in Management, Himalaya, Bombay
11. William Zikmund, Business Research Methods, Thomson Publication.

## **Course - HC-3.2: International Financial Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To expose the students to study the various aspects of foreign exchange market and different aspects of international financial management.

### **Unit-I: Introduction to International Financial Management**

Meaning, Objectives, Global Financial Manager, Role of Global Financial Manager, Functions of International Financial Management, Scope of International Financial Management and Relationship between Domestic and Financial Management.

### **Unit-II: Foreign Exchange Market**

Meaning and Objectives, Features of Foreign Exchange Market, Foreign Exchange Rates, Quotations and types of Quotations, Dealers in Foreign Exchange Market, Foreign Exchange Transactions, Sale and Purchase Transactions - Spot and Forward Transactions, Hedging, Speculation and Arbitrage Operations, Forecasting Foreign Exchange Rate and Equilibrium in Foreign Exchange Market.

### **Unit-III: Foreign Exchange Risk Management**

Meaning and Objectives, Foreign Exchange Risk and Exposure, Types of Foreign Exchange Risks, Transaction, and Economic Exposure, Internal and External Techniques of Foreign Exchange Risk Management.

### **Unit-IV: Financing for Foreign Operations**

Sources of Finance, Euro Markets, Special Financial Vehicles, Interest Rate and Currency Swaps, Debt, Equity Swaps, Internal Leasing, and Designing the Global Financing Strategy.

### **Unit-V: International Financial Management for MNCs**

Cost of Capital and Capital Structure of MNCs, International Capital Budgeting, International Working Capital Management.

#### **Reference Books:**

1. Adrin. Buckley, Multinational Finance, Hcrit, New Delhi.
2. Alan C. Shapiro, Multinational Financial Management Allyn and Pacon Ioc, Boston,
3. Apte P.G. International Financial Management, Tata Mcgraw Hill, New Delhi,
4. David H. Blake- The Politics of Global Economic Robert S. Walters Relations, Prentice Hall.
5. Ian H. Giddy, Global Financial Markets.
6. Kirt C. Butler, Multinational Finance Thomson South Western.
7. Madura, Jeff, International Financial Management, West Publishing Company.
8. Raymond Vernon-Manager in the International Economy, Louis T Wells Jr. Prentice Hall,
9. Reid W. Click and Coval, International Financial Management, Prentice Hall India.

## Course – HC-3.3: Organizational Behaviour

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To develop theoretical and practical understanding of different components of individual and group behavior in organizational setting.

### Unit-I: Introduction

Meaning and Definition, Nature, Scope, Challenges and Opportunities for organizational behavior, Disciplines contributing to the field of Organizational Behavior, Organizational Behavior Models, Positive Organizational Behavior.

### Unit-II: Individual Behavior

Meaning, Fundamentals, Reasons for Difference, Importance, Causes of Human Behavior; Perception; Personality; Meaning, Factors Influencing and Types of Personality. Attitude; Meaning, Changes in Attitudes, Role and Types. Learning; Meaning, Process, Difficulties and Importance.

### Unit-III: Group Behavior

Group – Determinants, Process, Task, Types, Cohesiveness and Productivity; Group Decision Making; Team Building; Group Conflicts and Negotiations, Stress Management, Decision Making, Effective Communication.

### Unit-IV: Motivation and Leadership

Motivation – Meaning and Definition, Need for Motivation, Motivational Process, Motivational Tools, Theories of Motivation. Leadership – Leader and Leadership, Characteristics of Good Leader, Leader v/s Manager, Leadership Skills, Outstanding Leader, Leadership under Cross - Cultural Environment, Leadership Theories, Leadership Styles.

### Unit- V: Organizational Change and Development

Organizational Change: Approaches, Planning and Implementing Change, Resistance to Change and its management. Organizational Development: Meaning, Characteristics, Objectives, Models, Interventions. Work Life Management.

### Reference Books:

1. Greenberg, Baron (2010). Behaviour in Organisations: Understanding and Managing the Human Side of work. Pearson
2. Herzberg, F. (1968). One More Time: How Do You Motivate Employees? Harvard Business Review.
3. K. Ashwathappa, Organisational Behaviour, Himalaya Publishing House.
4. Luthans, Fred. Organizational Behaviour, McGraw-Hill, Indian Edition.
5. Pareek, U. & Khanna, S. Understanding Organizational Behaviour. Oxford University Press.
6. Robbins, Stephen P., TA Judge & Neharika Vohra (2013). Organisational Behaviour, Pearson.

## Course – HC-3.4: Innovations in Accounting

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The course intends to provide accounting skills related to various accounting practices to the students. It develops the minds of students to get acquainted with innovative accounting practices.

**Unit I: Inflation Accounting-** Limitations of historical Cost accounting ;meaning ,objectives and Methods of accounting for Inflation-CPP and CCA methods- measurement of net monetary gain, COSA, gearing adjustment and preparation of annual accounts as per CPP and CCA; Guidance note of ICAI on price level accounting.

### **Unit II: Human Resource Accounting**

Need and Development, Concept of Human Resource Accounting, Importance and objectives of HRA, Suggested Methods for Valuation of Human Resources, Financial Disclosure of Human Resources, HRA Practices in India.

### **Unit-III: Social and Environmental Accounting**

Concept and Objectives of Social Accounting, Limitations of Conventional Accounting, Social Accounting Measures and Approaches, Preparation of Social Income Statement and Balance Sheet, Social Accounting and Reporting Practices in Indian Context; Environmental Accounting - Environmental Concerns and Need for Green Accounting ; Concept and Objectives of Environmental Accounting, Shadow Pricing Techniques and Preparation of Environmental Balance Sheet.

### **Unit-IV: Accounting for Employee Stock Options**

Employee Stock Option Scheme, The Companies (Share Capital And Debentures) Rules, 2014; SEBI (Share Based Employee Benefits) Regulations, 2014; Accounting Treatment for Employee Stock Option; Employee Stock Purchase Scheme, its Accounting Treatment and Valuation Using Option Pricing Model.

### **Unit-V: Forensic Accounting**

Meaning, Definition, Requirements to Become a Forensic Accountant, Essential Skills; Fraud Schemes - Skimming, Lapping, Creating Ghost Employees, Using Shell Companies, Shrinkage of Inventory, Management of Embezzlement, Security Fraud, Uncovering the Truth; Forensic Accounting Methods, Auditing and Forensic Accounting; Creative Accounting. Creative Accounting: Concept and Prevention.

### **Reference Books:**

1. Shirin Rathore, International Accounting, Prentice Hall of India.
2. Sujit Sikidar and Alok K. Pramanik, Accounting and Auditing, Deep and Deep, New Delhi.
3. Taxmann's Accounting Standards and Corporate Accounting Practices by T. P. Ghosh
4. V.K. Saxena and C.D. Vashist, Advanced cost and Management Accounting — Sultan Chand and Sons, New Delhi.
5. R.L. Gupta and M. Radhaswamy, Advanced Accountancy -Sultan Chand and Sons, New Delhi.
6. S N Maheshwari- Vol II, Advanced Accounting Vikas Publications, New Delhi.
7. S K Chakravarthy, Topics in Accounting and Finance, OUP, New Delhi.
8. Thomas G Evans ,Accounting Theory: Contemporary Accounting Issues, Cengage Learning, and New Delhi.
9. N P Agarwal and S C Jain, Contemporary Issues in Accounting, RBSA Publishers, Delhi
10. Shashi Gupta and Arun Mehta,Contemporary Issues in Accounting, Kalyani Publishers Ludhiana.

**Open Elective Courses**  
**Course - OEC - 3.5.1: Fundamentals of Banking**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The main objective of this course is to introduce the students to the basic concept of banking as a financial intermediation service and as a financial institution.

**Unit - I: Evolution of Bank**

Bank- Origin, Meaning, and Definition; Organizational Structure of Banks - Evolution of Banking in the World and in India - Importance of Banking.

**Unit-II: KYC, AML and Account Opening Process**

Importance of KYC and AML, Why RBI insists on KYC procedures, the role of Banks in Implementing KYC, penalties for non-adherence; Different stages of money laundering, Understand the importance of AML at the time of account opening; Customer acceptance Policy: low, medium and high risk customers; Customer verification procedure, KYC Documents required for account opening, verification process; Account opening formalities, Forms, documents, procedures; Risk Management, KYC, AML – monitoring transactions and reporting of suspicious transactions.

**Unit -III: Structure and function of Indian Banking System**

Reserve Bank of India, Commercial Banks, Regional Rural Banks; Co-Operative Banks and Development Banks - Primary Functions of Bank - Accepting Deposits and Granting Loans & Advances - Secondary Functions of Bank-Agency Functions and General Utility Functions.

**Unit-IV: Negotiable Instruments**

Definition, Meaning and Characteristics of Negotiable Instrument, Cheque - Types of Cheque - Bearer, Ordered and Crossed; Types of Crossing-General and Special; Endorsement - Meaning and Types.

**Unit-V: Technology in Banking**

Need and Importance of Technology in Banking, ATM, Credit Card, Debit Card, Tele Banking - Net Banking, SWIFT (Society for Worldwide Interbank Financial Telecommunication), Concept of Core Banking Solution.

**Reference Books:**

1. Basics of Banking, Indian Institute of Banking & Finance- Taxman Publication
2. Bhole L.B.: Financial Institutions and Markets, TMH, New Delhi
3. Digital Banking – Indian Institute of Banking and Finance –Taxman Publications
4. Gordon- Natrajan: Banking Theory and Practice: Himalaya Publishing House.
5. Machirajuh.R.:Indian Financial System, Vikas, New Delhi.
6. N. S. Toor- Handbook of Banking Information –Skylark Publications.
7. R. Ramachandran-Banking Theory and Practice –MJP Publications.
8. Shekhar and Shekhar: Banking Theory and Practice, Vikas, New Delhi.

## **Course - OEC- 3.5.2: Personal Financial Planning**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To prepare the students to manage their personal finance effectively and efficiently.

### **Unit-I: Introduction to Financial Planning**

Process of Financial Planning, Time Value of Money, Determinants of Savings, Sources of Personal Finance and Cost of Capital, Techniques of Personal Financial Management

### **Unit-II: Tax Saving Schemes and Savings Schemes**

Bank Deposits, Post-Office Saving Schemes, NDFC Deposits, Kisan Vikas Patra, National Savings Certificates, Employee Provident Fund, Public Provident Fund.

### **Unit-III: Pre-Cautionary Investments**

Health Insurance: Types, Operations and Procedure. Life Insurance: Origin, Types, Operations and Procedures, Selection of Type of Insurance Policy. Pension Funds - New Pension Scheme.

### **Unit-IV: Investment Planning**

Meaning and Definition, Need and Importance of Investment, Investment Avenues - Bank Deposits, Government Bonds, Real Estate, Gold and Silver, Equity Shares, Debentures and Mutual Funds; Factors affecting Selection of Investment Avenues; Risk and Return Trade Off; Portfolio Construction and Management.

### **Unit-V: Tax Planning**

Income, Agricultural Income, Heads of Income, Deduction U/S 80 C, Gross Total Income, and Tax Liability, Tax Deducted at Source, Income Tax Returns and Filing Online Returns.

### **Reference Books:**

1. Financial Education by Reserve Bank of India – RBI.org.
2. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax: Sahitya Bhawan Publications, New Delhi.
3. Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies
4. Internet Sources - BSE, NSE, SEBI, RBI, IRDA, AMFI Etc.
5. Kevin : Security Analysis and Portfolio Management: Prentice Hall of India Private Limited
6. Pandian Punithavathy : Security Analysis and Portfolio Management: Vikas Publishing House Private Limited
7. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
8. Personal Finance Columns in the Economic Times, The Business Line and Financial Express Daily News Papers.
9. Singhanian V.K: Student's Guide to Income Tax: Taxmann, Delhi.

## **Group-(AF) Accounting and Finance**

### **Course - SC-3.6 (AF): Financial Reporting Standards**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The course aims to provide knowledge to the students about developments in accounting financial reporting, and understanding of accounting and reporting issues at the national and international level.

#### **Unit-I: Introduction**

Nature, Objectives, Benefits and Purpose of Report; Qualitative Characteristics of Accounting Information; Conceptual Framework- FASB and IASB. GAAPs: Meaning and Need of Accounting Principles; Structure of GAAPs - Accounting Assumptions; Accounting Concepts; Accounting Principles and Accounting Conventions.

#### **Unit-II: International Financial Reporting Standards (IFRSs)**

Role of IASB; Arguments for Global Convergence; Required Disclosure as per IFRSs; Achievements of IASB and Obstacles in Convergence; Difference between IFRSs and Indian Accounting Standards; US GAAP.

#### **Unit-III: Dimensions of Corporate Reporting**

Introduction, Objectives of Financial Reporting, Investment Decision - Making, Management Accountability, Scope of Financial Reporting, True Blood Report (USA), The Corporate Report (UK), Financial Accounting Standards Board (FASB) of USA, The Stamp Report, General Purpose Financial Reporting, Types of Financial Statements, Benefits of Financial Reporting.

#### **Unit-IV: Reporting Practices**

Segment Reporting - Introduction, Need, Usefulness of Allied Users, Objectives, Terminology, Scope, Reportable Segments, Segment Accounting Policies, Disclosure, Advantages, Disadvantages, Segment Reporting in India.

#### **Unit-V: Accounting and Reporting of Financial Instruments**

Meaning, Recognition, De-recognition and Offset, Compound Financial Instruments, Measurement of Financial Instruments, Hedge Accounting, Disclosures; Financial Reporting by Non Banking Financial Companies, Merchant Bankers, Stock and Commodity Market Intermediaries.

#### **Reference Books:**

1. A Student's Guide to International Financial Reporting Standards by Clare Finch, Kalpana Publishing.
2. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
3. Christopher Nobes et al, Comparative International Accounting, Prentice Hall
4. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
5. First lesson to International Financial Reporting Standards Beginners Guide by MP Vijay Kumar, Prime Knowledge Services.
6. Gray S J, Campbell, L Shaw JC, International Financial Reporting, Mac Milan.
7. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.
8. ICAI, Compendium of Statements and Standards on Accounting.
9. IFRS Concepts and Applications by Kamal Garg, Bharath Law House Private Limited
10. IFRS Explained – A Guide to International Financial Reporting Standards by BPP Learning Media
11. IFRS for Finance Executives by Ghosh T P, Taxman Allied Services Private Limited
12. IFRS for India, Dr.A.L.Saini, Snow white publications
13. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
14. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.
15. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
16. P.Mohana Rao, Accounting Theory and Standards, Deep & Deep Publications Pvt. Ltd.
17. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy

## **Group-(CT) Costing and Taxation**

### **Course - SC-3.6 (CT): Corporate Tax Planning**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The course aims at making students conversant with the concept of corporate tax laws and also their implications on tax planning and management, and to familiarize with latest provisions of Indian corporate tax laws and related judicial verdicts.

#### **Unit-I: Basic Concepts**

Income Tax, Corporate Tax; Assessee; Assessment Year; Previous Year; Company - Different kinds of Companies: Indian Company, Foreign Company, Widely Held Company, Closely Held Company, Domestic Company and Incidence of Tax.

#### **Unit-II: Tax Planning and Company Promotion**

Meaning of Tax Planning, Tax Avoidance, Tax Evasion and Tax Management; Features and Scope for Tax Planning; Business Location and Tax Planning; Nature of Business and Tax Planning: FTZ, Units in SEZ, 100% EOU and Infrastructure Development.

#### **Unit-III: Computation of Corporate Tax**

Carry Forward and Set Off of Losses in the case of Companies, Computation of Taxable Income of Companies; Computation of Corporate Tax Liability; Minimum Alternate Tax; and Tax on Distributed Profits of Domestic Companies.

#### **Unit-IV: Tax Planning with Reference to Managerial Decisions**

Financial Decisions: Capital Structure Decisions; Dividend Policy; Bonus Shares and Capital Gains; Bond Washing Transactions; Own or Lease of an Asset, Installment or Hire Purchase, Make or Buy Decisions, Buying an Asset with Own Fund or Borrowed Fund and Repair, Replace, Renewal or Renovation; Shutdown or Continue: Tax Planning in respect of Amalgamation or De-Merger of Companies, Conversion of a Firm into a Company; Conversion of Sole Proprietorship into Company, Conversion of Company into Limited Liability Partnership.

#### **Unit-V: Tax Management and Administrative Procedures**

E-commerce Transaction and Liability in Special Cases; Tonnage Taxation, TDS; Advance Payment of Tax with reference to Corporate Assessee; TCS; Administrative Procedure; Assessment- Procedures and Types of Assessment; Return on Income; Statement of Financial Transaction (SFT). E-Filing: Appeal and Revision; Penalties.

#### **Reference Books**

1. Vinod K Singhania and Kapil Singhania, Direct Tax Planning and Management, Taxman.
2. Vinod, K. Singhania, Direct Taxes - Law and Practices, Taxman.
3. Mehrotra, H. C, Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.
4. Narang and Gaur, Income Tax, Himalaya Publishing House.
5. Prasad. B, Direct Tax- Law and Practices, Vishwa Prakashana.
6. T.N.Manoharan, Students Handbook on Income Tax Law, Snow White Publication.
7. Harshad C Chowdhary, Central Excise and Customs, Ashodha Publications.
8. E. A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
9. V.S.Sundaram, Commentaries on the Law of Income- Tax in India, Law Publisher, Allahabad.
10. Meherotra and Goyanka, Direct Taxes- Tax Planning and Management, Sahitya Bhawan

**Group-(HM) Human Resource and Marketing**  
**Course – SC -3.6 (HM): Knowledge Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objectives:** To teach the students about the fundamentals of knowledge management and application of the same in the knowledge society.

**Unit-I: Knowledge Management**

Concept of Knowledge Management - Features, Scope, Significance - Techniques and Types of Knowledge Management, Road Map of Knowledge Management - Implementation of Knowledge Management Guiding Principles.

**Unit-II: Drivers of Knowledge Management**

Pillars of Knowledge Management and Sharing, Knowledge Based Products: The way of the Future, Layers of Knowledge Management, Critical Success Factors for Knowledge Management Implementations.

**Unit-III: Information Technology and Knowledge Management**

Information Technology, Hardware, Internal Technologies, Intranet, Uses, Extranets, Software – (Packaged System)- E-Commerce & Knowledge Management, CRM and Knowledge Management - Measurement of Knowledge Management (TQM / Bench Marking).

**Unit-IV: Human Resource Management and Knowledge Management**

Knowledge Worker-Managing a Knowledge Worker- Strategies for Human Capital and Talent Management-Job Hopping- Brain Drain and Brain Gain; The Migration of Knowledge Workers- Competitive Advantage through Performance Management.

**Unit-V: Cross Functional Areas and Knowledge Management**

Knowledge Management and Finance – Knowledge Management and Marketing-Traditional Farmers to New Age Markets - e-Choupal Initiatives – Knowledge Management and Call Centre - Knowledge Management System in a Consultancy Firm.

**Reference Books:**

1. Alle, V. The Knowledge Evolution: Building Organisational Intelligence, London: Butterworth- Heinemann
2. Baker W. Achieving Success through Social Capital: Tapping Hidden Resources in your Personal and Business Networks NY: Wiley.
3. Brown J. S. & Duguid P. The Social Life of Information. Boston: Harvard Business School Press.
4. Davenport T. H. & Prusak L., Working Knowledge: How Organisations Manage What They Know Boston: Harvard Business School Press.
5. Dixon N. Common: How Companies Thrive by Sharing What They Know Boston: Harvard Business School Press.
6. Duarte D. & Snyder N. Mastering Virtual Teams: Strategies, Tools and Techniques That Succeed San Francisco: Jossey Bass
7. Leonard D. Tools for Virtual Teams: A Team Fitness Companion Washington D. C. American Society for Quality. Nonaka I. & Takeuchi H.
8. The Knowledge – Creating Company NY: Oxford University Press.

**IV Semester**  
**Course - HC-4.1: GST and Customs**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To enable the students to understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act) and their impact on business decision making

**Unit-I: Introduction**

Tax Invoice; Credit and Debit Notes; E-Way Bill, Procedure for Generation of E-Way Bill; Accounts and Records; Electronic Cash Ledger, Manner of Utilization of Amount in Electronic Cash Ledger, Electronic Credit Ledger-Manner of Utilization of ITC, Electronic Liability Ledger-Order of Discharge of Tax and Other Dues.

**Unit-II: Payment of Tax, TDS and TCS under GST**

Computation of Tax Liability and Payment of Tax; Interest on Delayed Payment of Tax; Refund of Tax; Tax Deduction at Source (TDS); Collection of Tax at Source (TCS); Computation of Interest on Delayed Payment of Tax.

**Unit-III: Matching Concept**

Matching, Reversal and Reclaim of Input Tax Credit; Matching, Reversal and Reclaim of Reduction in Output Tax Liability; Returns under GST; Assessment, Types; Furnishing of Returns, First Return, Revision of Return, Final Return, Default in Furnishing Return Information; Penalty/Late Fee; Appeal to Appellate Authority.

**Unit-IV: Customs Law**

Introduction, Definitions, Circumstances of Levy; Types of Duties, Basic Customs Duty, IGST (Replacement of CVD and Special CVD), Protective Duties, Safeguard Duty, Countervailing Duty on Subsidized Articles, Anti Dumping Duty; Exemption from Customs Duty.

**Unit-V: Valuation under Customs**

Introduction, Valuation of Imported Goods; Valuation of Export Goods; Import Export Procedure: Import Procedure, Export Procedure; Deemed Exports; Duty Drawback, Negative List of Duty Drawbacks; Import by 100% Export Oriented Units; Import by SEZs; Project Import.

**Reference Books:**

1. C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publication.
2. CGST Act
3. IGST Act.
4. SGST Act
5. V P Agarwal, H C Meherotra, Goods and Services Tax and Customs Act, Sahithya Bahavan Publication.
6. V P Agarwal, H C Meherotra, Goods and Services Tax, Sahithya Bahavan Publication.
7. V S Datey, All about GST, Taxmann's Publication
8. V S Datey, E-Way Bill, Taxmann's Publication.
9. V S Datey, GST Ready Reckoner, Taxmann's Publication.
10. Vandana Bangar and Yogendra Bangar, Beginner's Guide to GST.
11. Vinod K Singhania, Student Guide to GST and Custom Law, Taxman

## Course - HC-4.2: Corporate Ethics and Governance

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To teach and familiarize the students with the knowledge of ethics, emerging trends in corporate governance practices in Indian context.

### Unit-I: Business Ethics

Meaning of Business Ethics, Nature and Goals of Business Ethics, Ethical Values of Organization and Employees Attitudes, Culture and Ethics, Ethics and Law, Managerial Philosophy and Organization; Types of Ethics.

### Unit-II: Ethical Theories

Theory of Teleological, Deontological, System Development; Universalism v/s Ethical Relativism, Kantianism v/s Utilitarianism; Virtue Ethics; Socialism and Individual Ethics.

### Unit-III: Managing Ethical Dilemmas in Business

Meaning, Nature and Significance of Ethical Dilemmas, Ethical Dilemmas v/s Ethical Issues, Ethics in Marketing; Ethics in Finance and Accounting Practices; HRM Practices and Ethical Implications, Ethical Issues Relating to Information Technology and Ethics in the Global Business.

### Unit-IV: Introduction to Corporate Governance

Meaning, Nature, and Reasons for Corporate Governance; Theories of Corporate Governance, Mechanism of Corporate Governance, Models of Corporate Governance, Issues of Governance, Regulatory Frame Work of CG in India; Corporate Failure and Scams, Concept of Whistle Blowing and Corporate Governance Initiatives in India

### Unit-V: Corporate Board and Committees

Meaning, Objectives, Types and Functions of Board; Determinants of Board Effectiveness, Role and Responsibilities of Board Chairman and CEO. Board Committees: Need, Objectives and Types of Board Committees; Committees - Cadbury, OECD Principle of Governance, Governance Committees in India - Birla, Naresh Chandra, Narayana Murthy, Irani Committee's Recommendations; Cluase-49; Role of SEBI in Governance and Recent Issues in Corporate Governance.

### Reference Books:

1. A.C. Fernando Corporate Governance: Principles, Policies and Practices, Pearson.
2. A.C. Fernando, Business Ethics: An Indian Perspective. Pearson Education
3. A.G. Robert, Monks and Neil Minow, Corporate Governance, Wiley.
4. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
5. Chakraborty S.K. Ethics in Management, Oxford University Press, New Delhi
6. P. Chottopadhyay, Corporate Mis-Governance, IAA Research Foundation
7. R.C.Shekhar Ethical Choices in Business, Response Book, New Delhi
8. R.V.Badi & N.V.Badi Business Ethics, Vrinda Publications, New Delhi
9. Rituparana Raj A Study in Business Ethics, Himalaya, Bombay

**Objective:** To enhance the student's capabilities in the field of application of costing techniques.

**Unit-I: Budgetary Control**

Meaning and Objectives of Budget, Budgeting and Budgetary Control; Requisites of Budgeting Process- Budget Period, Budget Committee and Budget Facts Classification and Preparation of Functional and Master Budgets; Cash Budget; Fixed and Flexible Budgeting Process; Performance, Programme and Zero-Base Budgeting Methods; Advantages and Limitations of Budgeting. (Theory and Problems)

**Unit-II: Standard Costing**

Meaning, Objectives and Significance of Standard Costing, Industrial Application; Budgetary Control V/S Standard Costing; Prerequisites of Standard Costing-Standard Committee; Types and Fixation of Standard Costs; Analyses of Variance, Material, Labour Overhead, Sales and Profit Variances; Reconciliation of Profits; Disposal and Accounting Treatment of Variances; Investigation of Variances; Reporting of Variances. (Theory and Problems)

**Unit-III: Transfer Pricing**

Meaning, Objectives and Importance of Transfer Pricing; Transfer Pricing Methods-External Market Price, Negotiated Transfer Prices; Standard V/S Actual Costs; Choosing Right Transfer Pricing Method; Tax Issues in Transfer Pricing; Transfer Pricing in the Service Industry. (Theory and Problems)

**Unit - IV: Uniform Costing and Inter Firm Comparison**

Meaning, Nature, Scope, Objectives, Requisites, Application and Features of Good UC system - Inter Firm Comparison: Meaning, Purpose, Requisites, Ratios, Advantages and Disadvantages. (Theory)

**Unit - V: Lean System**

Lean System: Meaning and Principles of Lean System, Steps in Lean Thinking, Lean Production System, Lean Management Accounting, Usefulness of Lean Management Accounting - Advantages and Limitations (Theory).

**Reference Books:**

1. Arun Prasad Roy Chowdhury, Etal; Cost and Management Accountancy, New Central Book Agency.
2. Horngren, Cost Accounting; A Managerial Emphasis, PHI.
3. ICWA Publications on Application of Costing Principles in Different Industries.
4. ICWA, Calcutta, Advanced Cost and Management Accountancy Methods, Techniques and Applications.
5. Jain and Narang, Advanced Cost Accounting, Kalyani.
6. Jawaharlal, Cost Accounting, TMH.
7. Khan and Jain, Theory and Problem of Management and Cost Accounting, TMH.
8. Nigam and Sharma, Cost Analysis and Control Management Approach, HPH.
9. Prasad. N.K, Principles and Practice of Cost Accounting, Book Syndicate.
10. Vashist and Saxena, Advanced Cost and Management Accounting, Sultan Chand and Sons.

## Course - HC-4.4: Investment Analysis and Portfolio Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To enable the students to understand various techniques used in investment management, portfolio analysis and efficient portfolio construction.

### Unit-I: Investment Management

Meaning, Nature, Objectives, Scope and Process of Investment; Speculation and Gambling; Investment Plan; Investment Information; Avenues of Investment; Marketable and Non-Marketable Securities; Development of Debt and Stock Markets in India; Stock Trading Mechanism; Stock Exchanges in India, Stock Indices - Meaning, Types and Methods of Developing Stock Indices - BSE & NSE Stock Indices; Financial Regulation - Meaning and Importance; Role of SEBI as a Market Regulator.

### Unit-II: Investment Analysis

Fundamental - Economic, Industry, Company analysis; Technical Analysis; Efficient Market Hypothesis and its Implications; Fundamental Analysis V/s Technical Analysis; Measurement of Risk and Return; Valuation of Fixed Income and Variable Income Securities.

### Unit-III: Capital Asset Pricing Model

Assumptions - Risk Free Asset - Risk Free Lending and Borrowing; Capital Market Line - Security Market Line - Empirical Tests of CAPM - Zero Beta Version of CAPM; Factor Models - Arbitrage Pricing Theory (APT) - Principles and Limitations of APT - Single and Multiple Factor Models; APT V/s CAPM

### Unit-IV: Portfolio Analysis

Meaning, Need, Objectives, Evolution, Phases and Process of Portfolio Management; Traditional and Modern Portfolio Theories; Optimal Portfolio Construction; Analysis of Portfolio Risk and Return; Diversification of Risk, Combining Risks and Riskless Securities; Markowitz Diversification - Mean, Variance Analysis; Leveraged Portfolio, Sharpe Index Model.

### Unit-V: Portfolio Evaluation and Revision

Meaning, Need and Measurement of Portfolio Evaluation; Risk and Return - Risk Adjusted Measures - Sharpe, Treynor and Jensen Models; Portfolio Revision - Meaning and Need for Revision, Techniques of Portfolio Revision; Brief Survey of Software Packages for Portfolio Management.

### Reference Books:

1. Avadhani V.A: Investment and Securities Market in India, Himalaya Publications.
2. Cheney J and E Muses, Fundamentals of Investment, Paul, New York
3. Domodaran, Investment Valuation, John Wiley, New York.
4. Fischer Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, 6<sup>th</sup> Edition Prentice Hall of India
5. Frank K. Reilly and Keith C. Brown, Investment Analysis and Portfolio Management, 8<sup>th</sup> Edition, Thomson
6. Kevin S, Security Analysis and Portfolio Management, Prentice Hall.
7. Prasanna Chandra: Investment Analysis and Portfolio Management Tata McGraw Hill, New Delhi.
8. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publications.
9. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, Investments, 6<sup>th</sup> Edition, Prentice Hall of India
10. V.K. Bhalla, Investment Management, S. Chand & Company, New Delhi.

## **Group-(AF) Accounting and Finance**

### **Course - SC-4.6 (AF): Advanced Financial Accounting**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To impart the conceptual and practical knowledge of higher aspects of financial accounting and enhance the knowledge of students in the field of financial accounting.

#### **Unit-I: Higher Aspects of Partnership Accounts**

Introduction, Settlement of Accounts upon dissolution of the firm, Sale of partnership firm to a joint stock company, legal procedure, Accounting treatment, Amalgamation of Partnership Firms, Accounting Procedure involved. Practical Problems.

#### **Unit-II: Accounting for Lease**

Introduction, Accounting for Financial Lease, Books of Lessor, Accounting for Operating Leases, Accounting for sale and leaseback – Leading to Finance lease, Accounting for sale and lease Back – Leading to Operating lease, Provisions of AS- 19 and IAS- 17 Practical Problems.

#### **Unit-III: Accounting for Investment Transactions**

Meaning, Types of Investment, Costs of Investment, Recording of investment transactions, Accounting for variable Earning Securities, Accounting for Interest bearing (Fixed Earnings) Securities, Accounting in the books of broker, Practical Problems.

#### **Unit-IV: Accounting for Intangible Assets (Excluding Goodwill)**

Introduction, types of intangible assets, Marketing related Intangible assets, Production related Intangible assets, Valuation of Intangible assets as Per AS 26 and IAS -38 Practical Problems.

#### **Unit-V: Accounting of Indian Government**

Introduction, Books of accounts to be maintained, Control of Government Finances, recording of financial transactions of Government – Treasury System, Structure of Government Accounts (only Theory).

#### **Reference books:**

1. Advanced Accounting Volume 1: Dr. Ashok Sehgal, Dr. Deepak Seghal. Taxmann's Publication.
2. Advanced Accounting Volume 1: S. N. Maheshwari & S. K. Maheshwari Vikas Publishing House Pvt. Ltd.
3. Advanced Accounting Volume 1: S. P. Jain & K. L. Narang Kalyani Publishers.
4. Modern Accountancy Volume 1: Hanif and Mukherjee Tata McGraw Hill
5. Advanced Accounting Volume 1: R. L. Gupta & M Radhaswamy. Sultan Chand & Sons
6. Advanced Accounting CA Parveen Sharma & CA Kapileshwar Bhalla Taxmann's Publication.

## **Group-(CT) Costing and Taxation**

### **Course - SC-4.6 (CT): Strategic Cost Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** To teach the art and science of strategic cost management through techniques and performance measurement and its implications in the industry.

#### **Unit-I: Activity Based Costing and ERP**

Activity Based Costing- Concept of ABC, purpose, Implementation; Benefits and relevance in strategic cost decision making and its application in budgeting, Kaplan and Cooper's Approach to ABC, Cost Drivers and Cost Pools, Main Activities and their Cost Drivers, Allocation of Overheads under ABC; ERP and its applications in strategic cost management.

#### **Unit-II: Learning Curve Model and Life Cycle Costing**

Concept and Phases of Learning Curve, Graphical Representation, Learning Curve Applications and Factors Affecting Curve, Experience Curve - Life Cycle Costing: Concept and Characteristics, Activities and Phases of Short Product and Extension of Product Life Cycle, Turning Point Indices in Product Life Cycle. (Theory and Practical)

#### **Unit-III: Management Control Techniques**

Cost Control, Cost Reduction, Benchmarking, Value chain Analysis and Value Engineering. Budgetary Control System, Internal cost audit, Pareto Analysis, job evaluation and merit rating.

#### **Unit-IV: Performance Measurement**

Cost Performance Matrix, Return on Investment, Residual Income, Responsibility Accounting and Reporting, Balanced Scorecard; Performance Prism and Building Block Model.

#### **Unit-V: Divisional Transfer Pricing**

Meaning, purpose and principles of transfer pricing, methods of Transfer Pricing-advantages and disadvantages; International Transfer Pricing.

#### **Reference Books:**

1. BabhatoshBanarjee, Cost Accounting, World Press, Calcutta.
2. Edward Blocher, Cost Management: A Strategic Emphasis, TMH, New Delhi.
3. Govindraj, Et Al., Strategic Cost Management, Free Press, Calcutta.
4. Horngren, Et Al., Introduction to Management Accounting PHI, New Delhi.
5. Horngren, Foster and Dabur, Cost Accounting: A Managerial Emphasis, PHI, New Delhi.
6. Jain and Narang, Advanced Cost Accounting, Kalyani Publishers, New Delhi.
7. Ravi M. Kishore, Cost Management. Taxman Publications, New Delhi
8. Kaplan and Aatkinson, Advanced, Taxman Publications, New Delhi.
9. N.K. Prasad, Cost Accounting, Book Syndicate, Calcutta.
10. Ravi M.K. Krishore, Advanced Management Accounting, Taxman Publications, New Delhi
11. 11. Horagren, Dabur, & Foster. Cost Accounting: A Managerial Emphasis. PHI and Pearsons Education.

**Group-(HM) Human Resource and Marketing**  
**Course – SC-4.6 (HM): Supply Chain Management**

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

**Objective:** The objective of the course is to acquaint the students with the concepts and tools of supply chain management.

**Unit-I: Introduction**

Concept, Evolution, Importance, Scope of Supply Chain Management (SCM) and Trade Logistics; Supply Chain Management as a Management Philosophy; Functions of SCM, Value Chain; Design of SCM; Logistic Activities – An Overview, Contribution of Logistics at Macro and Micro Levels; SCM and Trade Logistics; Logistics and Competitive Advantage; Logistics Mix; Concept, Span and Process of Integrated SCM; Difference between Logistics and Supply Chain Management, Functional Applications – HR, Marketing, Operations, Finance, IT; Logistics Organization - Logistics in Different Industries.

**Unit-II: Behavioural Issues in Supply Chain Management**

Role of Relationship Marketing in SCM; Managing Relationships with Suppliers and Customers; Captive Buyers and Suppliers; Strategic Partnerships; Supplier-Retailer Collaboration and Alliances.

**Unit-III: Functional Areas of Logistics and Supply Chain Management**

Product Development Process and SCM, Purchasing Cycle, Types of Purchases, JIT Purchasing, Transportation: Introduction, Objectives, Different Modes and Importance of Effective Transportation System; Warehousing and Inventory Management: Reasons for Warehousing, Warehousing Evaluation and Requirements, Warehousing Location Strategies, Inventory-Concept, Objectives, Types of Inventory, Inventory Management: Concept, Importance and Objectives of Inventory Management, Different Types of Inventory Costs, Inventory Management Principles and Approaches; Logistical Packaging: Concept, Objectives, Types of Packaging Material, Packaging Costs.

**Unit-IV: Performance Measurement**

Framework of Performance Indicators, Methods of Performance Measurement, and the Balanced Score Card Approach, Benchmarking, Supply Chain Metrics (KPIS), Performance Measurement and Continuous Improvement.

**Unit - V: Trends and Challenges in Logistics and Supply Chain Management:**

Third Party and Fourth Party Logistic Outsourcing- Challenges and Future Directions; Reverse Logistics; Bullwhip Effect; Push Based and Pull Based Systems; Green Supply Chain Management; E-Commerce Logistics: Requirements of Logistics in E-Commerce, EDI, Bar Coding, RFID; Re-Engineering the Supply Chain- Future Directions.

**Reference Books:**

1. Bozarth, C.C. & Handfield, R. B. (2015). Introduction to Operations and Supply Chain Management. Pearson Education.
2. Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
3. Christopher, M. (2011). Logistics and Supply Chain Management. Prentice Hall.
4. Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd
5. Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.
6. Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply Chain. Tata Mcgraw Hill Education Private Limited.

## **Question Paper Pattern for Semester-End Examinations**

**Each Question paper shall be divided into three sections.**

### **Section – A: Maximum Marks: 20**

One question comprising twelve sub-questions (minimum of two questions from each unit) and the students have to answer any ten sub-questions. Each sub-question carries two marks. For the purpose of convenience, the students shall answer any ten sub-questions of this section at one place continuously in the initial pages.

### **Section – B: Maximum Marks: 15**

Three questions shall be answered out of five questions (each unit one question). Out of five questions, three shall be problems in case of practical courses and two theory question. Each question carries five marks.

### **Section – C: Maximum Marks: 45**

Three questions shall be answered out of five questions (each unit one question). Out of five questions, three shall be problems in case of practical courses and two theory question. Each question carries fifteen marks.

**Note:** Calculator, Mathematical Table and Present Value Table are allowed wherever needed.

**Semester – IV**  
**Course - HC- 4.5: Project and Field Visit**

**Objective:** The primary objective of making the students to involve in the project work is to expose them to the practical field. The study is a plethora of principles, canons, rules and regulations, theories and tenets in the class-room set-up. In order to understand the versatility of the same in application, they are enthused to take up project work. The industry-related, farm-related, field-related and business-related problems may be chosen for the study. Thus the findings of the study would help to solve the problems.

**Procedure:** After the examination of M. Com - II semester, the students have to finalize the topics for their projects, select the industrial unit, observe the functioning and collect the necessary data and reports. This is to be completed before the commencement of the classes of M. Com – III semester. During the III semester, the students have to collect the data from different sources including the books, journals, reports, websites, etc. Based on this, the students shall prepare the project report under the guidance of a teacher (allotted by the department) and submit one copy to the department at least one week prior to the close of M. Com – IV semester classes.

**Format of Project Report:** The size of the report shall be between 80 to 100 pages – 1½ line space, Times New Roman font, 12 font size, justified alignment, and 1.5” left margin and 1” on other sides.

## **Industrial Tour**

**Objective:** The main objective of industrial tour is to lessen the gap between classroom teaching and practical working environment and to bring some positive intangible changes in the personalities of students. The M.Com programme has number of theoretical and skill based courses taught in all the four semesters. There exists a gap between the theory and practice. Hence, there is a need to bridge this gap. The philosophy underlying the industrial tour is student centric learning and to emphasize on outcome based education. When a student visits the industries his/her abilities get strengthened. This would have a long term impact on the functioning of the institution, teachers and the students. Hence, industrial tour is suggested for M. Com Students.

**Procedure:** The concerned Department teacher / students have to take the permission of the higher authorities through proper channel with adequate plan and permission of the industries. The tour has to cover minimum two industries as per the convenience.

**Industrial visit report:** Every student has to prepare industrial tour report with a minimum of 5 pages stating the outcome of this visit and submit to the department within 10 days of completion of the tour.

**Outcome:** The students shall have a practical experience which support for the personality development. The institution will also be benefitted by establishing industry linkages.

**MODEL QUESTION PAPER**  
**I/II/III/IV SEMESTER DEGREE EXAMINATION**  
(CBCS)

**Exam Time: 3 Hours**

**Max. Marks: 80**

**SECTION: A (10\*2=20)**

1. Answer any TEN of the following sub-questions. Each sub-question carries TWO marks

- a.
- b.
- c.
- d.
- e.
- f.
- g.
- h.
- i.
- j.
- k.
- l.

**SECTION: B (3\*5=15)**

Answer any THREE of the following questions. Each question carries FIVE marks  
(Three problems should be given out of five questions in case of practical courses)

- 2.
- 3.
- 4.
- 5.
- 6.

**SECTION: B (3\*15=45)**

Answer any THREE of the following questions. Each question carries FIFTEEN marks  
(Three problems should be given out of five questions in case of practical courses)

- 7.
- 8.
- 9.
- 10.
- 11.

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