

DEPARTMENT OF COMMERCE

SYLLABUS OF PG PROGRAMME (M. Com)



RAMA DEVI WOMEN'S UNIVERSITY
Vidya Vihar, Bhubaneswar-751022, Odisha
Website: <https://rdwu.ac.in>

P. G. DEPARTMENT OF COMMERCE

COURSE STRUCTURE AND SYLLABUS OF MASTER OF COMMERCE



Mano Ranhi
12.10.23
Controller of Examinations
R.D. Women's University
Bhubaneswar

RAMA DEVI WOMEN'S UNIVERSITY
VIDYA VIHAR, BHOI NAGAR
BHUBANESWAR, ODISHA, PIN-751022

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PROGRAM OUTCOMES (POs):

- PO 1.** Develop managerial, analytical, communication, employability and strategic skills to meet the ever-changing challenges of the business environment
- PO 2.** Enhance proficiency in the areas like Accountancy, Taxation, Laws, Business Strategy, Finance, Auditing, Accounting Standards, Reporting, Entrepreneurship and contemporary areas in the discipline of commerce
- PO 3.** Prepare students for cross-country professional courses
- PO 4.** Familiarise students with the dynamic organisational culture & leadership qualities
- PO 5.** Application of information technology and digital tools in the domain of commerce
- PO 6.** Pursue advance research by applying critical thinking & analytical reasoning in the field of business and commerce
- PO 7.** Proficiency with the ability to qualify competitive and professional examinations
- PO 8.** Holistic development of students to create responsible citizenry through social, moral, ethical and professional code of conduct
- PO 9.** Bridging the gap between academia and industry to enhance learners' ability through problem solving skills to face the challenges and achieve excellence
- PO 10.** Plan and develop Start-up & Entrepreneurial ventures independently through acquired skills

PROGRAM SPECIFIC OUTCOMES (PSOs):

- PSO-1** Students can go for further professional courses like CA/ CS/CMA/CFA/UPSC
- PSO-2** Acquired passion for research in various fields like Accountancy, Finance, Marketing, HR and Entrepreneurship
- PSO-3** Acquired practical learning from internship, field visit, industrial visit & research projects
- PSO-4** Understand and develop new dimension of knowledge through open elective to cater the need of industry.

RDWU P.G. SYLLABUS STRUCTURE (w.e.f. 2022-23)

| Semester –I | | | | | | | | |
|--------------|------------------|-------------|----------------------------------|-------|-----------|--|------------|------------|
| Sl. No. | Nature of Course | Course Code | Paper Title | Units | Credits | Marks | | |
| | | | | | | Mid-Sem. | End-Sem. | Total |
| 1 | Hard Core | HC-101 | Advanced Financial Management | 5 | 5 | 30 | 70 | 100 |
| 2 | Hard Core | HC-102 | Corporate Financial Accounting | 5 | 5 | 30 | 70 | 100 |
| 3 | Hard Core | HC-103 | Marketing Management | 5 | 5 | 30 | 70 | 100 |
| 4 | Hard Core | HC-104 | Theory and Practice of Insurance | -- | 5 | 30 | 70 | 100 |
| 5 | Allied Core | AC-101 | Computer Application | 3 | 3 | Mid-Sem 10 + Practical 10= 20 marks | 30 | 50 |
| Total | | | | | 23 | 135 | 315 | 450 |

| Semester-II | | | | | | | | |
|--------------|------------------|-------------|--|-------|-----------|------------|------------|------------|
| Sl. No. | Nature of Course | Course Code | Paper Title | Units | Credits | Marks | | |
| | | | | | | Mid-Sem. | End-Sem. | Total |
| 6 | Hard Core | HC-201 | Organizational Behaviour | 5 | 5 | 30 | 70 | 100 |
| 7 | Hard Core | HC-202 | Research Methodology | 5 | 5 | 30 | 70 | 100 |
| 8 | Hard Core | HC-203 | Business Statistics | 5 | 5 | 30 | 70 | 100 |
| 9 | Hard Core | HC-204 | International Business and Environment | -- | 5 | 30 | 70 | 100 |
| 10 | Core Elective | CE-201 | Corporate Tax Planning | 5 | 5 | 30 | 70 | 100 |
| | | | Investment Analysis and Portfolio Management | | | | | |
| | | | International Marketing | | | | | |
| 11 | Open Elective | OE-201 | Fundamental of Banking | -- | 4 | -- | 50 | 50 |
| Total | | | | | 29 | 150 | 400 | 550 |

| Semester-III | | | | | | | | |
|--------------|------------------|-------------|---|-------|-----------|------------|------------|------------|
| Sl. No. | Nature of Course | Course Code | Paper Title | Units | Credits | Marks | | |
| | | | | | | Mid-Sem. | End-Sem. | Total |
| 12 | Hard Core | HC-301 | Human Resource Management | 5 | 5 | 30 | 70 | 100 |
| 13 | Hard Core | HC-302 | IFRS and Indian Accounting Standards | 5 | 5 | 30 | 70 | 100 |
| 14 | Hard Core | HC-303 | Business Data Analytics | -- | 5 | 30 | 70 | 100 |
| 15 | Core Elective | CE-301 | Advanced Accounting | 5 | 5 | 30 | 70 | 100 |
| | | | International Financial Management | | | | | |
| | | | Supply Chain Management and Logistics | | | | | |
| 16 | Core Elective | CE-302 | Accounting for Managerial Decision Making | 5 | 5 | 30 | 70 | 100 |
| | | | Financial Modeling and Valuation | | | | | |
| | | | Retail Management | | | | | |
| 17 | Field Internship | FI-201 | Field Internship | -- | 3 | -- | 50 | 50 |
| | Total | | | | 28 | 150 | 400 | 550 |

| Semester-IV | | | | | | | | |
|--------------|------------------|-------------|--|-------|-----------|------------|------------|------------|
| Sl. No. | Nature of Course | Course Code | Paper Title | Units | Credits | Marks | | |
| | | | | | | Mid-Sem. | End-Sem. | Total |
| 18 | Hard Core | HC-401 | Derivatives and Risk Management | 5 | 5 | 30 | 70 | 100 |
| 19 | Hard Core | HC-402 | Corporate Governance and Business Ethics | -- | 5 | 30 | 70 | 100 |
| 20 | Hard Core | HC-403 | Dissertation | -- | 5 | -- | 100 | 100 |
| 21 | Core Elective | CE-401 | Advanced Auditing Professional Ethics | 5 | 5 | 30 | 70 | 100 |
| | | | Emerging Business Laws and Regulation | | | | | |
| | | | Customer Relationship Management | | | | | |
| 22 | Allied Core | AC-401 | Women and Society | 3 | 3 | 15 | 35 | 50 |
| Total | | | | | 23 | 105 | 345 | 450 |

Summary

| | | |
|----------------------------|----------|-------------|
| HC-Hard Core | 14 x 100 | 1400 |
| CE-Core Elective | 4 x 100 | 400 |
| OE-Open Elective | 1 x 50 | 50 |
| AC-Allied Core | 2 x 50 | 100 |
| FI-Field Internship | 1 x 50 | 50 |
| Total Marks: | | 2000 |

Summary

| Semester | Credits | Total Marks |
|----------------|------------|-------------|
| Sem-I | 23 | 450 |
| Sem-II | 29 | 550 |
| Sem-III | 28 | 550 |
| Sem-IV | 23 | 450 |
| TOTAL | 103 | 2000 |

SEMESTER- I
HARD CORE – 101
ADVANCED FINANCIAL MANAGEMENT

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Understand various financial concepts, principles, and theories in smooth functioning of their business.
2. Devising strategies to manage the company
3. Take better decisions and forecast the future.
4. Aware about the challenges and opportunities of Financial Management.
5. Learn various techniques of financial management and make appropriate financial planning.

UNIT - I

Financial Management: Emerging Goals of Financial Management, Interrelationship between investment and financing

Risk-return Trade off: Expected return and risk, risk rates return, variance and standard variation, Time Value of Money

Emerging Relations of Finance: Interface between Finance and Other Business Functions: Accounting and Economics

UNIT - II

Financial Planning: Objectives, Guidelines and Steps in Financial Planning, Factors Affecting Financial Planning, Estimation of Financial Requirements of a Firm

Capitalisation: Theories of Capitalisation; Fair, Under and Over Capitalisation; Comparison of book value and real value of shares

Strategic Financial Planning: Business Taxation, Depreciation and Financial Markets

UNIT - III

Capital Budgeting: Introduction, Importance of Capital Budgeting, Complexities involved in Capital Budgeting Decisions, Types of risk

Phases of Capital Expenditure Decisions: Identification of Investment Opportunities, Rationale of Capital Budgeting Proposals, Capital Budgeting Process

Investment Evaluation: Appraisal Criteria, Inflation and Project appraisal

UNIT - IV

Risk Analysis in Capital Budgeting: Introduction, Types and Sources of Risk in Capital Budgeting, Risk Adjusted Discount Rate, Certainty Equivalent Approach

Probability Distribution Approach: Sensitivity Analysis, Simulation Analysis, Decision Tree Approach

UNIT - V

Dividend Decisions: Traditional Approach, Dividend Relevance Model, Miller and Modigliani Model

Stability of Dividends: Forms of Dividends, Stock Split, Effects and objects of bonus issue

Legal and Procedural Aspects: For payment of dividend, SEBI guidelines

REFERENCES:

1. G. Sudarshan Reddy, Financial Management, Himalaya Publishing House
2. Pandey, I. M., Financial Management, Vikas Publishing.
3. Gupta, S. K. & Sharma, R. K., Financial Management, Kalyani Publishers
4. Van Horne, James C., Financial Management and Policy, Prentice Hall of India.
5. Kishore, Ravi. M., Taxmann, New Delhi
6. Bhalla, V. K., International Financial Management, S. Chand
7. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill
8. Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, Financial Management: Principles & Application, Pearson

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 4 | 5 | 5 | 2 | 4 | 5 | 5 | 2 | 5 | 4 |
| CO2 | 5 | 5 | 5 | 2 | 2 | 5 | 5 | 2 | 4 | 4 |
| CO3 | 5 | 5 | 5 | 2 | 2 | 5 | 5 | 2 | 5 | 4 |
| CO4 | 4 | 5 | 5 | 4 | 2 | 5 | 5 | 2 | 4 | 4 |
| CO5 | 5 | 5 | 5 | 2 | 2 | 5 | 5 | 2 | 4 | 4 |

***Students can use simple calculator (Non Scientific) in the exam.**

HARD CORE – 102

CORPORATE FINANCIAL ACCOUNTING

DURATION-3 HRS.

MARKS-100(70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Familiarize with the provisions & procedures of preparing financial statements of company.
2. Manage and govern company's monetary operations and decisions of investing capital.
3. Develop awareness about Corporate Financial Accounting in conformity with the latest provisions of the **Companies Act, 2013**.
4. Acquainted with various provisions of accounting for buy back of share, ESOP, liquidation, Amalgamation & absorption etc.
5. Acquire solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards.

UNIT -I

Financial statements of companies: Significance and limitations of financial statements, Qualitative characteristics of Financial Statements, The form and content of Statement of Profit and Loss and balance sheet of a company as per schedule-III.

Corporate problems with special reference to divisible profits and dividend, Advance payment of tax and provision for taxation.

UNIT – II

Accounting for buy-back of share: Introduction – Merits and demerits – Reduction of capital and buy-back of shares – Buy -back sourcing – Buy-back conditions and limit – Quantum of buy-back – Accounting for buy-back and disclosure. Buy-back in India. Accounting for bonus issue and accounting for Right issue.

Accounting for Employee Stock Option Plan (ESOP): meaning, important terminology, accounting treatment of employee stock option plan.

Cash flow Statement and Analysis -Ind AS 7: Objectives and Importance, Scope, Presentation of a Statement of cash flows, Reporting of Cash Flow Statement, Treatments of Interest and Dividend, Components of cash and cash equivalents and other disclosure.

UNIT – III

Accounts relating to Amalgamation and Absorption: Accounting treatments including Inter-company holding and Cross holding, Amalgamation in nature of merger and nature of purchase.

Accounts relating to external and internal Reconstruction: Alteration of share capital, reduction of share capital, accounting entries, Demerger.

UNIT - IV

Accounts relating to liquidation of companies: meaning, different modes and consequences of liquidation, liquidators' statement of account, the order of payments to be followed by the liquidator in making the payments out of realization, statement of affairs, overriding preferential payments, preferential creditors, B list contributories

Underwriting of shares and Debentures: different types of underwriting, computation of liabilities of underwriter when benefits of firm- underwriting is given to individual underwriter and not given to individual underwriter.

UNIT - V

Investment Accounts; Objectives of preparing investment account, treatment of sale of bonus share & right share, concepts of ex-interest and cum-interest.

Human Resources Accounting: Meaning, Features, objectives, advantages and limitation Approaches and methods of HRA, HRA in Indian Scenario.

REFERENCE:

1. Advanced Accounting by Ashok Sehgal and Deepak Sehgal; Taxmann Publication, New Delhi.
2. Corporate Accounting by. S.P. Jain & K.L. Narang; Kalyani Publisher, Ludhiana
3. Advanced Financial Accounting by R.L. Gupta, S. Chand, New Delhi.
4. Introduction to Financial Accounting by Horngreen, Pearson Education, New Delhi
5. Advanced Accountancy by M.A. Arnlanandam & K.S. Raman; Himalaya Publication, Mumbai
6. Corporate Accounting by S.N. Maheshwari & S.K. Maheshwari; Vikas Publishing House.
7. Accountancy by CA(Dr) PC tulsians & CA bharattulsians; S. Chand publications

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 5 | 5 | 5 | 2 | 2 | 5 | 5 | 4 | 5 | 4 |
| CO2 | 5 | 5 | 2 | 4 | 2 | 5 | 5 | 2 | 5 | 4 |
| CO3 | 2 | 5 | 4 | 2 | 2 | 5 | 5 | 2 | 5 | 2 |
| CO4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| CO5 | 5 | 5 | 4 | 2 | 4 | 5 | 5 | 5 | 5 | 2 |

***Students can use simple calculator (Non Scientific) in the exam.**

HARD CORE - 103

MARKETING MANAGEMENT

DURATION- 3 HRS.

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Familiarize with marketing, and its concepts and its evolution and to acquaint with the marketing Mix and the marketing environment.
2. Understand consumer behavior and about of the concept of product, Product Planning and Development
3. Demonstrate the significance and implications of distribution channels in marketing
4. Acquire the skills to critically analyse the promotion mix in the competitive market environment
5. Evaluate the emerging trends in marketing and Marketing research

UNIT – I

Introduction to Marketing and Marketing Management: Concepts and function of marketing, Marketing mix, Nature, objectives and scope of Marketing management. Marketing management Process.

Marketing Environment; Its components: Factors affecting Marketing Environment and their impact on marketing decisions

Ethics In Marketing: Meaning, Importance, Reasons for absence of ethics, Steps to control unfair marketing practices.

UNIT – II

Consumer Behaviour: Meaning, Definition, factors influencing Consumer Behaviour, Consumer Buying process; Organisational Buying Behaviour - Meaning, characteristics, Determinants of Organisational Buying Behaviour.

STP: Segmentation, Bases for market segmentation, Segmentation success Criteria, Selecting Target Markets, Target Marketing Strategies, Positioning.

Test Marketing: Meaning, Nature, Benefits & Problems

UNIT - III

Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle – strategic implications; New product development and consumer adoption process.

Pricing Decisions: Meaning, Importance, Pricing objectives; Factors influencing pricing Decisions, Methods of price determination, Different Pricing Policies and Strategies.

Channels of Distribution Decisions: Meaning, Role of channels of distribution, classification of channels; Types of Channels of Distribution.

UNIT – IV

Promotion Decisions: Promotion mix – advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.

Marketing Research: Meaning and scope of marketing research; Marketing research process.

Developments in Marketing: Cyber marketing; Relationship marketing, Social Marketing, and other development or new waves of thought in marketing,

UNIT-V

Marketing of Services- Meaning, Features, Classification of services; Product Vs. Service; factors influencing the faster growth of service markets, Service Marketing Mix. Service Marketing Model

Green Marketing- Meaning, Features and Importance, objectives, Green Marketing Mix, green Marketing Practices, Principles of green Marketing

Rural Marketing in India: Features of Rural market -Problems of Rural market in India,

REFERENCES

1. Marketing Management – Kotler, Keller, Koshy & Jha, Pearson Educations.
2. Marketing Management-Sherleker S- Himalaya Publishing House
3. Marketing Management-Karunakaran- Himalaya Publishing House
4. Marketing Management – Ramaswamy & Namkumari, Macmilan India.
5. Marketing Management – Rajan Saxena, Tata McGraw Hill Publishing House.
6. Marketing Management – Karunakaran, Himalaya Publishing House.
7. Marketing Management- S.A. Sherlekar & R. Krishnamoorthy- Himalaya Publishing House
8. Marketing Management- C.N. Santoki - Kalyani Publisher
9. Marketing Management - Rajgopal - Vikas Publishing House
10. Principles of Marketing - Mahajan J P & Anupam Mahajan - Vikas Publishing House
11. Marketing Management - Priyanka Gite - Taxmann

Basics of Marketing Management - Dr. Biswajit Banerjee - S. Chand

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 5 | 5 | 5 | 2 | 2 | 5 | 5 | 4 | 5 | 4 |
| CO2 | 5 | 5 | 2 | 4 | 2 | 5 | 5 | 2 | 5 | 4 |
| CO3 | 2 | 5 | 4 | 2 | 2 | 5 | 5 | 2 | 5 | 2 |
| CO4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| CO5 | 5 | 5 | 5 | 2 | 4 | 5 | 5 | 5 | 5 | 2 |

HARD CORE - 104

THEORY AND PRACTICE OF INSURANCE

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Know about the basic concepts and principles of insurance and re-insurance;
2. Urge to insure self and also the organization that they will be working;
3. Calculate the premium and confidence to guide others in claim settlement process.
4. Realize about the indispensability of the insurance in their own life; and
5. Understand various provisions of IRDA & different types of insurance & its relevance.

UNIT – I

Basic Concept of Risk and Risk Management: Meaning and classification of risk, objective, importance and types of risk management

Insurance: Concept and evolution of Insurance, features, objectives and significance of insurance, the insurance market

Insurance Contract- Meaning, Terminologies, Types of insurance contract, principles of insurance contract

UNIT – II

Regulatory Framework of Insurance Business in India: Insurance Regulatory Development Authority Act 1999, Objectives, duties, power and functions of the authority

IRDAI's Role as Regulator of Insurance Agents and Intermediaries: Individual and Corporate agents, Insurance brokers, Telemarketing, Web aggregators, Direct Marketing

Globalisation of Indian Insurance: Privatisation and challenges before the insurance industry, Insurance Core Principles (ICP), Need for reforms and reform strategy

UNIT – III

Life Insurance: Definition, features, principles and plans of life insurance, policy conditions, factors for underwriting lives and contractual provisions

Premium: Premium Plans, elements of premium computation, Bonus to policyholders, surrender of a policy and settlement of claims

LIC of India- Evolution, development and its privatisation, current scenario of LIC in India

UNIT – IV

Fire and Marine Insurance: Definition, Principles, Policy Conditions, proposals and underwriting, Types of Policies

Settlement of Claims: Fire and marine insurance, Documents required in settlement of claims

Health Insurance- Meaning, Categories of Health Insurance plans in India, Third Party

Administrators, and settlement of claims

UNIT – V

Re-insurance and Investment: Nature of re-insurance contract, advantages and methods of re-insurance, Rights and liabilities of re-insurer, Regulation in India, Future of re-insurance

Third party insurance- Meaning, features, Conditions, Regulatory Framework

Investment Principles: Types, legal and social aspects of investment

REFERENCES:

1. Insurance Management-Sahoo, Das-Himalaya Publishing House
2. Gupta, P. K., Insurance and Risk Management, Himalaya Publishing House
3. Mishra M.N. "Insurance Principle and Practices". S. Chand
4. Arif "Theory and Practice of Insurance," Educational Book House
5. Ganguly Anand, "Insurance Act", New Age International Publication
6. Holyake "Insurance Management" AITBS Publication
7. Sahoo C. Sworup, "Insurance Management" Himalaya Publishing House
8. Banking & Insurance: Taxmann Publication.

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 5 | 5 | 5 | 2 | 2 | 5 | 5 | 2 | 4 | 2 |
| CO2 | 4 | 5 | 5 | 2 | 4 | 5 | 5 | 2 | 4 | 4 |
| CO3 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 2 | 4 | 2 |
| CO4 | 4 | 5 | 5 | 2 | 2 | 5 | 5 | 4 | 4 | 2 |
| CO5 | 5 | 5 | 5 | 2 | 4 | 5 | 5 | 2 | 2 | 2 |

ALLIED CORE -101

COMPUTER APPLICATION

Credits: 03

Marks: 50

Mid-Sem 10+ Pract. 10= 20 marks

End Sem: 30 Marks

Total Hours: 45

COURSE OUTCOMES:

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

Remembering, Understanding, Applying, Analyzing, Evaluating and Creating

CLO1: Learn basis of Basics of MS Windows. (Remembering)

CLO2: Demonstrate basic understanding of computer applications with reference to MS Windows, MS excel and MS PowerPoint. (Applying)

CLO3: Generate spreadsheets, charts and presentations. (Creating)

CLO4: Design personal, academic and business documents using MS Office. (Creating)

CLOS: Model the modes of development of self-learning materials and prepare different types of instructional material. (Applying)

CLO6: Explain different OERS, MOOCs available for effective learning. (Understanding)

CLO7: Develop learners' e-portfolios. (Creating)

CLO8: Classify various e-resources for effective learning. (Analyzing)

CLO9: Describe the concept of artificial intelligence and its applications in teaching learning. (Understanding)

CL010: determine similarity index of the various documents like dissertations, theses etc through plagiarism testing software. (Evaluating)

COURSE CONTENTS:

Unit-I: Basics of Computer Applications(CLO1,CLO2,CLO3,CLO4) Hours15

Basics of MS Windows: Desktop, Recycle bin, My Computer, Documents, Pictures, Music, Videos, Task Bar and Control Panel. MS-Word and its features: Creating, Editing, Formatting and Printing of Documents, Inserting, Word Art, Page Numbers, Mail Merge. **MS-Excel and its features:** Creating a new worksheet, selecting cells, Entering and editing Text, Numbers, Inserting Rows/Columns, changing widths and heights of rows and columns, Formulae, referencing cells, changing of font sizes and colors. **MS-PowerPoint and its features:** Creating, Inserting and Deleting Slides of a Presentation. Adding Pictures, Inserting Objects, Audio, Video, Custom Animation and Hyperlinking of documents.

Unit-II: E-learning and its applications (CLO5, CLO2, CLO3) Hours 15

Concept of e-learning, Approaches to e-learning: Offline, Online, Synchronous, Asynchronous, Blended learning and Mobile Learning. Security concerns related to **Interactive contents:** Viewing, disabling and managing interactive content; securing the computer from viruses and other internet attacks. **Creating and Sharing:** (i) G-Suite: Gmail, Drive, Calendar, Meet, Chat, Doc, Sheet, Slides (ii) Surveying: Survey Monkey, Google Forms, online spreadsheets (iii) Google Classroom: conducting classes, assessment and evaluation.

Development of self-instructional materials and e-content.

Unit-III: Trends in Teaching Learning Practices (CLO6,CLO7,CLO8,CLO9,C10)

Open Education Resources: Creative Common, Massive Open Online Courses; Creating learners' E-portfolios; Accessing Online Repositories, Online Libraries and E-Resources.

Artificial Intelligence: Concept and its applications in teaching learning practices.

Introduction to SPSS and R, Latex.

Plagiarism: Regulations, similarity index of the various documents like dissertations, theses etc. through plagiarism testing software. (Mendeley, Zotero)

Transaction Mode

Workshop, ICT-Lab Learning, Lecture Method, Seminar, team teaching, tutoring, peer group discussion, mobile teaching, self-learning, Collaborative learning, Cooperative learning.

REFERENCES

Excel 2020 in easy steps-Michael Price - TMH publications

Garrison, D.R. and Anderson, T. (2003). e-learning in the 21st century: a framework for

research and practice. London: Routledge.

Haas, K.B. and Packer, H.Q. (1990): Preparation and Use of Audio-Visual Aids, 3rd Edition, PrenticeHall, Inc.

MS Office 2007 in a Nutshell-Sanjay Saxena - Vikas Publishing House.

Oreyet. al. (2009). Educational media and technology. New York: Springer Science Business

Media. Rana, S. (1994): Open Learning in India, Commonwealth Publishers, New

Delhi. Roblyer, M.D. (2008). Integrating educational technology into teaching. New Delhi:

Pearson. Senapaty, H.K. (2009). ICT integrated learning materials on basic school subjects

from constructivist perspectives. Bhubaneswar: Regional Institute of Education, NCERT.

UNESCO (2005). How ICT can create new, open learning environments: Information and communication technologies in schools: A handbook for teachers. Paris: UNESCO.

UNESCO (2008). Capacity building for ICT integration in education. Retrieved from <http://portal.unesco>.

UNESCO (2008). ICT Competency standards for teachers: Policy Framework. Retrieved from <http://portal.unesco>.

Working in Microsoft Office- Ron Mansfield - TMH.

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 4 | 1 | 4 | 2 | 5 | 5 | 4 | 2 | 4 | 4 |
| CO2 | 4 | 1 | 4 | 1 | 5 | 4 | 4 | 2 | 2 | 4 |
| CO3 | 4 | 1 | 4 | 1 | 5 | 4 | 4 | 2 | 2 | 4 |
| CO4 | 4 | 1 | 4 | 1 | 5 | 5 | 4 | 2 | 2 | 4 |
| CO5 | 4 | 1 | 4 | 1 | 5 | 4 | 4 | 2 | 4 | 4 |
| CO6 | 4 | 1 | 4 | 1 | 5 | 4 | 4 | 2 | 4 | 4 |
| CO7 | 4 | 1 | 4 | 1 | 5 | 4 | 4 | 2 | 4 | 4 |
| CO8 | 4 | 1 | 4 | 1 | 5 | 4 | 4 | 2 | 2 | 4 |
| CO9 | 4 | 1 | 4 | 1 | 5 | 4 | 4 | 2 | 2 | 4 |
| CO10 | 4 | 1 | 4 | 1 | 5 | 4 | 4 | 2 | 2 | 4 |

SEMESTER - II

HARD CORE -201

ORGANISATIONAL BEHAVIOUR

DURATION- 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After completion of this paper student would be able to:

1. Understand the Concepts of Organizational Behavior, Group Dynamics, Personality, Perceptions and Motivation Theories
2. Have a Better Insight about Leadership Concept, Styles, and Theories
3. Know the Basics of Interpersonal and Organizational Communication
4. Develop Competence on Sources and Types of Organizational Conflicts and their

Resolution.

5. Understand about the stress and how to cope with stress in the organization
6. Know about organizational Change and Development

UNIT I

Organisational Behaviour (OB): Definition, Nature, Scope and Need for studying Organisational Behaviour.

Evolution of Organisational Behaviour & Hawthorne Studies; Contributing Disciplines to Organisational Behaviour;

Approaches to study OB; OB Process; Models of OB.

UNIT-II

Personality: Meaning, Determinants of Personality; Types of personality; Theories of Personality, Development of Personality, Personality Influencing OB.

Perception: Meaning, Definition, Perception vs Sensation, Perceptual Process; Factors Affecting Perception, Perceptual Errors.

Attitude and Value: Concept, formation and Types of Attitude and Values

UNIT-III

Learning: Meaning, Definition, Nature, Determinants of Learning; Theories of Learning; Learning Principles

Motivation: Definition, Concept & Importance of motivation; Techniques to increase motivation;

Theories of Motivation Maslow's need Hierarchy Theory, Alderfer's ERG Theory, Herzberg's motivation Hygiene Theory, Mc Gregor's Theory X & Theory Y.

UNIT-IV

Group Dynamics: Meaning, Definition, Types of Groups, Reasons for Group Formation, Factors Affecting Group Performance, Factors Affecting Group Cohesiveness, the 5-stage model of Group Development.

Communication: Meaning, Characteristics, Significance of Communication, Process of Communication, Methods (Channels / Types) of Communication, Barriers to Communication, Overcoming the Barriers.

Stress Management: Concept, symptoms, consequences and sources of stress and how to handle and cope with stress.

UNIT-V

Organisational Conflict: Definition, Nature; Transitions in Conflict Thought; Sources of Conflict, Types of conflicts, Aspects of conflict, Conflict Process; Conflict Management.

Organisational Change: Concept & Types of Change; Causes of Organisational Change;

Planned change- Lewin's change model; Resistance to change, Managing Resistance to Change.

Organisational Development: Meaning, Definition, characteristics, objectives of OD; OD Models; OD Interventions and factors influencing choice of an OD Intervention.

REFERENCES:

1. K. Aswathapa; Himalaya Publishing House
2. OB - S.S. Khanka; S. Chand & Co
3. OB - Sashi K. Gupta & Rosy Joshi; Kalyani Publishers
4. OB - Aparna Raj; Kalyani Publishers
5. OB - M.N. Mishra; Vikas Publishing House
6. OB - Kumar Arun & N. Meenakshi; Vikas Publishing House
7. OB - N. Vasistha; Taxman

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 5 | 5 | 4 | 5 | 2 | 5 | 5 | 5 | 4 | 4 |
| CO2 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 |
| CO3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 |
| CO4 | 5 | 5 | 4 | 5 | 2 | 5 | 5 | 4 | 4 | 2 |
| CO5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 2 |

**HARD CORE - 202
RESEARCH METHODOLOGY**

Duration- 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students should have:

1. Understand the concept of scientific research
2. Gain knowledge on research methods, methodology and develop research design
3. Equip with various methods of data collection and data processing
4. Learn various statistical tools for data analysis
5. Know the art of writing research reports and research papers

Unit-I

Research: Importance and objectives; Types of Research.

Role of research in functional areas: Accounting, Finance, Marketing, HR etc.

Research Methods; Research Methodology; Research Process.

Unit-II

Defining research problems: Meaning; Components; Selection; Techniques of framing research problem

Formulating Hypothesis: Concept; Function, Characteristics; Types; Steps towards formulating hypothesis.

Setting Objectives: Meaning; Needs; Characteristics; Types; Method of stating Objectives.

Unit-III

Research Design: Meaning; Need; Features of a good design; Types; Important concepts in Research Design

Sample Design; Census; Sample; Steps in Sample Design; Selection of sampling procedure; Characteristics of good sample design.

Social Survey: Collection of data; Collection of data from secondary sources; Primary sources of data; Design of questionnaire.

Unit-IV

Data preparation and analysis: Data Processing: Classification, Tabulation, Editing.

Data Analysis: Uni-variate: Central tendency, dispersion, standard deviation; Bi-variate: Correlation and Regression; Multi-Variate Analysis; Multiple Regression, Factor Analysis, Cluster Analysis.

Unit -V

Report Writing: Categories of report, parts of a report, presentation of a report.

Reference Management: Reference Management Software like Zotero/ Mendeley

Paper Writing: Layout of a Research Paper, Plagiarism and Self-Plagiarism, Journals in Commerce.

REFERENCES:

1. Young. P.V. Sehid, C.F. Scientific Social Survey and Research.
2. Seltiz Claire, et Research Methods in Social Relation, Hold Tinchart & Willton, New York.
3. Kothari, C.R. Research Methodology Techniques, Wishwa Prakashan, New Delhi.
4. Good and Halt, Methods in Social Research, McGraw Hill
5. Research Methodology-Majhi, Khatua -Himalaya Publishing House
- 6.

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 4 | 5 | 4 | 4 | 2 | 5 | 4 | 5 | 5 | 2 |
| CO2 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 2 |
| CO3 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 4 | 5 | 5 |
| CO4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 2 |
| CO5 | 5 | 5 | 5 | 2 | 5 | 5 | 4 | 5 | 5 | 5 |

SEMESTER- II
HARD CORE - 203
BUSINESS STATISTICS

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Acquire fair idea about the need for using statistics tools;
2. Confident to use statistical tools independently both in their research and in daily life;
3. Take better decisions and forecast the future;
4. Gained Knowledge to deal with numerical and quantitative issues in business and knowledge on statistical, graphical and algebraic techniques;
5. Understand Statistical applications in global business forecasting

UNIT – I

Correlation: Partial correlation, Multiple correlation, Rank correlation, Correlation coefficient, Coefficient of Determination, Interpretation of r^2

Regression Analysis: Estimation using Regression Line, Multiple Regression and Correlation Analysis, Modelling Techniques

Making Inferences: About population parameters, Limitations, Errors and Caveats of Correlation and Regression Analysis

UNIT – II

Probability Theory: Meaning, Different Rules of Probability, Types of Probability: Classical Approach, Relative Frequency Approach and Subjective Approach; Bayesian Theorem

Probabilities under conditions of statistical independence and Probabilities under conditions of statistical dependence

Probability Distributions: Binomial, Poisson and Normal Distributions; their characteristics and applications, Choosing the correct probability distribution

UNIT – III

Interpolation and Extrapolation: Meaning, Rationale of the techniques, Methods of Interpolation and Methods of Extrapolation

Sampling Theory: Meaning, Types of sampling, Test of significance of large samples, Test of significance of small samples, Standard errors and Sampling distribution.

Operational Consideration in Sampling: Relationship between sample size and standard error, Determining sample size

UNIT – IV

Chi-Square Test: Meaning, Chi-Square as a test of independence and test of Goodness of Fit

Conditions for applying X^2 test: Yats's correction, Uses of X^2 test, Additive property of X^2 , X^2 test for specified value of population variance

F-Test and Analysis of Variance: Meaning, application of F-test, Analysis of variance, Assumptions in analysis of variance, Techniques of analysis of variance.

UNIT – V

Statistical Quality Control: Meaning, Quality Control Charts - Steps to set up control charts

Types of Control Charts: Setting up of a control procedure, \bar{X} charts, R Charts, P Charts; Advantages & Limitations of statistics quality control, Acceptance sampling

Business Forecasting: Meaning, Role of Forecasting in business, steps in forecasting, Theories of Business forecasting, Cautions while using forecasting techniques

REFERENCES:

1. Statistical Methods by S.P. Gupta, Sultan Chand & Sons, New Delhi
2. Fundamentals of Statistics-S C Gupta- Himalaya Publishing House
3. Statistics of Management by I. Richards Rubin & David S. Rubin; Pearson Education, New Delhi
4. Statistical Methods by D. Patri; Kalyani Publisher, Ludhiana
5. Business Statistics by P. Hazarika; S. Chand Publishing House, New Delhi
6. Managerial Statistics by P.N. Arora, S. Arora; S. Chand Publishing House New Delhi
7. Business Statistics by I.U. Jhukral

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
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| CO2 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 2 | 4 | 2 |
| CO3 | 5 | 5 | 4 | 2 | 5 | 5 | 5 | 2 | 5 | 4 |
| CO4 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 2 | 4 | 2 |
| CO5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 4 |

*Students can use simple calculator (Non Scientific) in the exam.

HARD CORE – 204

INTERNATIONAL BUSINESS ENVIRONMENT

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After completing this course, student would be able to:

1. Know about international business and describe how it differs from domestic business with respect to laws, regulations and taxation;
2. Identify and describe the factors and forces that affect the organisation's decision to internationalize its business;
3. Identify and analyse the challenges in working, communicating, and negotiating in a cross-cultural context;
4. Gained knowledge on international business with respect to foreign trade/international business.
5. Evaluate the global business environment in terms of economic, social, legal aspects and strategies adopted by firms to expand globally.

UNIT – I

International Business: Nature, importance and scope; **stages of international business**, Modes of entry in to International Business

International Business Environment: Economic, Technological, Socio-cultural, Political and legal environment; **Framework for analyzing international business environment**

Institutional Institutions and their support to International Business: UNO, IMF, World Bank; UNCTAD; WTO

UNIT – II

Regional Economic Co-operation and Integration between Countries; Different levels of integration between Countries; Customs union, Common market, Economic Union

European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA, The ANDEAN community, MERCOSUR.

Regional Economic Co-operation and Integration in Asia: ASEAN, SAARC, BIMSTEC

UNIT – III

Multinational Corporations: Conceptual Frame work of MNCs;

MNCs and Host and Home Country Relations: Conflict between Host and Home Country rules

International Technology Transfers: Importance and types, Foreign Technology Acquisition

UNIT – IV

Foreign Exchange Markets: Determining exchange rates; Fixed and flexible exchange rate system; Managed Float, Participants in the Foreign Exchange Markets

Exchange Rates: Cash and Spot exchange market; Exchange rate quotes; Factors affecting exchange rates – spot rates, forward exchange rates

Forward Exchange Contracts: Foreign exchange and currency futures; Exchange rate arrangement in India.

UNIT – V

Foreign Investment: Capital flows – types and disadvantages

Theories of Foreign Investment: Foreign investment flows and barriers

Recent Developments in International Business: Ecological issues; Social aspects

REFERENCES:

1. Fransis Cherunilam, International Business Environment, Himalaya Publishing House
2. Subba Rao, International Business, Himalaya Publishing House
3. V. Sharan, International Financial Management, PHI, India, New Delhi
4. F. Adhikary, Manab, Global Business Management, Macmillan, New Delhi
5. Black and Sundaram: International Business Environment, PHI New Delhi.
6. Bhattacharya, B: Going International Response Strategies for Indian Sector, Wheeler.
7. F. Buckley, Ardin: The Essence of International Money, PHI New Delhi

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
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| CO2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 2 | 4 | 2 |
| CO3 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 |
| CO4 | 4 | 5 | 5 | 5 | 2 | 5 | 5 | 4 | 5 | 4 |
| CO5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 4 | 4 | 2 |

CORE ELECTIVE -201.1
CORPORATE TAX PLANNING

DURATION-3 HRS.

MARKS-100(70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Identify the rationale behind corporate tax planning by recognizing different tax planning principles;
2. Classify different aspects of tax planning and generalize its dimensions by reading charge to income tax, minimum alternative tax and deductions;
3. Apply tax planning avenues in mergers, slump sale and business conversions by illustrating practical problems;
4. Analyze and appraise tax planning schemes for capital gains discriminate leasing and hire purchase with regard to tax benefits;
5. Understand various tax implications in the business & consider it while taking business decisions.

UNIT - I

Introduction to tax management: Concept of Tax Planning, Objectives of Tax Planning, Tax Avoidance, Tax Evasion, Tax Management, Tax Planning vs. Tax Evasion, Tax Planning vs. Tax Avoidance, Tax Avoidance vs. Tax Evasion, Tax Planning vs. Tax Management, **Requisites of successful Tax Planning**, Limitations of Tax Planning.

Corporate tax in India: Types of Companies, Residential status of a company, incidence of tax.

UNIT-II

Carry Forward & Set-off of Losses of a company: Concept of Minimum Alternate Tax (MAT), Dividend Tax.

Tax planning for new business: Tax Planning with reference to Location Newly established industrial undertaking - , Special Economic Zone, Alternate tax regime for domestic companies' u/s 115 BAA, Alternate tax regime for new manufacturing domestic companies' u/s 115 BAB

Tax Planning with reference to Nature and Form of Organisation.

UNIT- III

Tax planning & financial management decision:

Tax Planning relating to Capital Structure Decisions, Dividend Policy,

Inter-Corporate Dividends

Issue of bonus shares

UNIT- IV

Tax planning & managerial decisions: Tax Planning in respect of Purchase of asset: Own or Lease, Purchase by instalment or Hire.

Sale of assets used for scientific Research, make or Buy, Repair, Replace, Renewal or Renovation, Shut-down or continue.

UNIT-V

Tax issues relating to business restructuring: Tax Issues relating to Amalgamation of Companies, Demerger, Slump Sale.

Tax Payment: Deduction/ Collection of Tax at Source (TDS), Advance Payment of Tax. Double Taxation Relief

REFERENCE:

1. Corporate Tax Planning & Management by Rajeev Puri & Puja Gaur; Kalyani Publisher.
2. Corporate Tax Planning & Management, V.K. Singhania & M. Singhania, Taxman's Publication, Delhi .
3. Corporate Tax Planning: R. N. Lakhotia, Vision books (P) Ltd.
4. Srinivas E.A., Corporate Tax planning, Tata McGraw Hill
5. Ahuja Girish and Gupta ravi, Bharat's professional Approach to Direct Taxes, Law & practice, Bharat Law House Pvt. Ltd.
6. Lal B.B. & N. Vasisth, Direct Taxes: Income Tax, Wealth Tax and Tax planning.
7. Bhagbati Prasad, Direct Taxes Law & Practice, Wishwa Prakashan.
8. Meherotra H.C., Income Tax Law and Accounts, Sahitya Bhawan, Agra

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 4 | 5 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 5 |
| CO2 | 4 | 5 | 4 | 2 | 4 | 4 | 4 | 4 | 5 | 4 |
| CO3 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 |
| CO4 | 4 | 5 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 2 |
| CO5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 2 | 4 | 4 |

***Students can use simple calculator (Non Scientific) in the exam.**

CORE ELECTIVE - 201.2

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Know about securities markets, options, Futures and their use in hedging the risk
2. Understand of various theories in solving the organizational problems;
3. Understand the intricacies and ability to analyze securities in designing a portfolio;
4. Familiarize on using techniques for analyzing securities;
5. Gained insight into various issues in portfolio construction, revision and evaluation

UNIT - I

Securities and Investment: Meaning of Investment, Speculation and Gambling

Investment Avenues: Types of investments, Investment objectives, Investment process

Security Analysis: Meaning of security, Types of securities, Meaning of security analysis

UNIT - II

Derivatives and Securities Market: Financial Derivatives – Meaning, Types, Definition

Futures and Options: Pay-off in future and options, Stock and Index futures and options

Securities Market: Functions, Stock markets in India, Methods of raising capital, Security market indices

UNIT - III

Risk and Return: Computation of Return - Meaning and Definition of risk

Types of Risk: Systematic risk- Market risk, Purchasing power parity risk, Interest rate risk, Unsystematic risk, Business risk: Internal, External, Financial risk

Techniques of Minimising Risk: Challenges in minimising risk

UNIT - IV

Risk Measurement: Standard Deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns

UNIT - V

Portfolio Theories and Management: Traditional and Modern Portfolio Theories

Single and Multi-index Models: Markowitz Model; Sharpe's Single Index Model; Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model (APT)

Performance Evaluation of Portfolios: Problems associated with revision of portfolio, Active and Passive portfolio management

REFERENCES:

1. Bodie, Zvi., Kane Alex and Alan J. Marcus, Investments, McGraw Hill
2. Chandra, P., Security Analysis and Portfolio Management, Tata McGraw Hill.
3. Elton, E. and Gruber, M, Modern Portfolio Theory and Investment Analysis, John Wiley and Sons
4. Bhalla, V. K., Investment Management, S. Chand & Company Ltd.
5. Investment Management-Preeti Singh-Himalaya Publishing House

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 2 | 4 | 2 |
| CO2 | 5 | 5 | 5 | 4 | 2 | 5 | 5 | 2 | 4 | 2 |
| CO3 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 2 | 4 | 2 |
| CO4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 2 | 4 | 2 |
| CO5 | 5 | 5 | 2 | 2 | 2 | 5 | 5 | 2 | 4 | 2 |

***Students can use simple calculator (Non Scientific) in the exam.**

CORE ELECTIVE (Marketing Gr.) PAPER -201.3 INTERNATIONAL MARKETING

DURATION- 3 HRS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After completion of this paper student would be able to:

1. Develop Insights about the need of international market and its process of international marketing in present scenario
2. Learn the importance of the international marketing organization
3. To evaluate the various decisions related to branding, labeling and pricing required for a product or service globally.
4. To analyses the global distribution and advertising decisions
5. Know about Exim Policy and Exim Bank

UNIT- I

International Marketing: An Introduction: Meaning, Nature, Importance, Reasons for going International, Domestic vs International Marketing, Problems in International marketing, Internalisation stages.

Factors: Decisions influencing international marketing.

International Marketing Environment: Internal and External Environment (PESTEL frame work such as Political, Economic, Social Technological, Ethical, Legal),

UNIT – II

International Product Policy: Product Planning for International markets, Key Elements of product planning, Product Life Cycle, New product Development,

Branding: Branding Decisions, Branding problems,

Packaging: Functions & Importance of packaging, Factors Influencing Packaging Decisions, Labelling.

UNIT -III

International Pricing Policy: Pricing objectives, Factors influencing International Pricing Strategy, Pricing Methods/ Approaches, Steps in Pricing, Dumping.

UNIT - IV

International Distribution Policy: International Channel System: Direct & Indirect Exporting, Factors affecting Channel Selection, International Logistics.

International Promotion Policy: Elements of International Promotion mix: Advertising, Sales Promotion, Personal Selling, Trade Fairs & Exhibition, Problems in International Marketing Communication.

UNIT - V

EXIM Policy: Objectives of EXIM Policy, EXIM Policy 2009-14, Procedure for Export, Export Finance: Pre- shipment Finance and Post shipment Finance,

EXIM Bank: Objectives of EXIM Bank, Services rendered by EXIM Bank.

Issues in International Business: Business Ethics, Social Responsibility, Environmental Issues.

REFERENCES:

1. International Marketing, F. Cherunilam, Himalaya Publishing House.
2. International Marketing, I.K. Kular & A.S. Brar, Kalyani publisher
3. International Marketing Management, R.L. Varshney & B. Bhattacharya - Sultan Chand & Sons
4. International Marketing, Fransis investment analysis and portfolioCherunilam-Himalaya Publishing House

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 5 | 5 | 5 | 2 | 4 | 5 | 5 | 2 | 4 | 4 |
| CO2 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 |
| CO3 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 |
| CO4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 |

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| CO5 | 5 | 4 | 5 | 2 | 2 | 4 | 4 | 4 | 5 | 2 |
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- Note related: 1
- From What Related: 2
- Nutral: 3
- Moderately Related: 4
- Highly Related:

OPEN ELECTIVE - 201 FUNDAMENTALS OF BANKING

DURATION: 3 HOURS

MARKS: 50

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Develop Fundamental knowledge of Indian banking system.
2. In depth understanding of relationship between banks and its customers.
3. Knowledge regarding various function of bank.
4. Understanding about conceptual framework of negotiable instruments and cooperative banking system in India.
5. Familiarize with the recent development in the field of banking.

UNIT – I

History of Banking, Brief history and evolution of banking in India, Definition of banking, Different types of commercial banks

Function of banks: Primary, Secondary function of commercial banks.

Organizational Structure of Banks: Branch banking advantages and disadvantages, Correspondent banking

UNIT – II

Bank Costumers: Process of opening of accounts: individuals, partnership firm, joint stock companies, HUF's, institutions. Single holder account & joint holder account, procedure of closing of an account

Remittances: Different means, Demand draft, Mail transfer, Telegraphic and Telephonic transfer, Credit card, A.T.M. (Automated teller machine)

UNIT – III

Negotiable Instruments: Concept, characteristics of negotiable instruments, types of negotiable instrument.

Cheques: Silent Features, cheques as negotiable instruments, payment through cheques, liabilities of paying and collecting banks, crossing of a cheque.

UNIT – IV

E-banking: Meaning, special features, services under E-banking, Significance of e-banking, NEFT, RTGS, IMPS:-

Co-operative Banking in India: Primary Co-operative credit societies, District Co-operative banks and State Co-operative banks, their management, functions and limitation.

REFERENCES:

1. Basics of banking and Finance, K. M. Bhattachatya and P. Agrawal, Himalaya Publishing House
2. Banking theory and practice, Premkumar Shrivastav, Himalaya Publishing House
3. Banking theory Law & Practice, Gordon Natrajan, Himalaya Publishing House
4. Basics of Banking, Indian Institute of Banking and Finance, Taxman Publication
5. Principles of Banking, Indian Institute of banking and Finance, Mc Milan India Ltd.
6. Banking Theory Law- Gordon, Natrajan-Himalaya Publishing House

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 4 | 4 | 2 | 4 | 5 | 5 | 5 | 2 | 4 | 4 |
| CO2 | 5 | 4 | 4 | 2 | 2 | 5 | 5 | 4 | 4 | 4 |
| CO3 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 |
| CO4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 |
| CO5 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 4 | 5 | 4 |

SEMESTER-III
HARD CORE-301
HUMAN RESOURCE MANAGEMENT

DURATION- 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Understand the concept, objectives and changing role of HRM and Job analysis that facilitates students to design a job description and job specification for various levels of employees.
2. Understand procurement process that includes; HRP, factors affecting Recruitment sources, selection process and placement.
3. Differentiate training and development and understand methods of training Identify the various training methods and design a training program.
4. Understand the concept of performance appraisal process in an organization.
5. Know about wage and salary Administration and factors affecting wage and salary administration and Grievances handling procedures.

UNIT-I

Concept of Human Resource Management: Meaning, Definition, Features, Need, Limitations and Functions of HRM;

Similarities and Differences between Personnel Management and HRM; HRM vs Human Resource Development, Evolution of the concept of HRM;

HRM as Profession; Emerging Challenges in HRM, Qualities of HR Manager.

UNIT II

Human Resource Planning: Concept, Features, Importance, Process of HR Planning; Types of HR planning, Benefits & Problems of HR Planning; Techniques for forecasting Human Resource Needs.

Job Analysis: Meaning, Need, Uses of Job Analysis; Process of Job Analysis, Techniques of Job Analysis,

Job Design: Meaning, Objectives, Approaches to Job Design, Methods of Job Design.

UNIT - III

Recruitment: Concept & Importance of recruitment, Elements of a good recruitment policy, Factors affecting recruitment policy, Sources of recruitment, Methods of recruitment.

Selection: Concept of selection, Selection vs Recruitment, Steps in Selection Process,

Selection Tests.: Features, Types of tests, Features of a good test, Selection Interviews: Objectives of interviews, Types of Interviews, Steps in interview Process, Limitation of interview.

UNIT - IV

Training & Development: Concept of Training, Development; Training vs Development; Need & Importance of Training; Types of Training; Steps in Training Plan; Training and Development methods.

Career Planning and Development: Concept of Career; Career Planning, Career Planning vs man power planning; Benefits & Limitations of Career Planning; Steps and process of Career Planning.

Performance Appraisal: Concept, Objectives importance, Process, limitations of Performance Appraisal, and methods or techniques of Performance Appraisal

UNIT – V

Wage & Salary Administration: Meaning, Objectives, Principles of Wage & salary Administration; Factors Influencing wage & salary administration; Methods of wage payment; **Incentive Plans:** Meaning, Features, Types of individual and group incentive plans; Essentials of a Good Incentive Plans.

Grievances & Collective Bargaining: Grievances: Meaning, Features, causes of Grievances; Identification of Grievances, Steps in Grievances handling Procedure.

Collective Bargaining: Meaning, Features; Types of Bargaining; Process of Collective

REFERENCES:

1. Managing Human Resource – Fishu, Schoenfeld, Shaw, Cengage Learning
2. HRM – R. Subha V.S.P. Rao,
3. Himalaya Human Resource Management- P.K. Jain, Global Publishing House (India)
4. HRM L.M. Prasad, Sultan Chand & Sons
5. HRM - S.K. Gupta & Rosy Joshi, Kalyani Publisher
6. Personnel Management C.B. Mamoria , Himalaya Publishing House
7. HRM - David A. Decenzo & Stephen P. Robins
8. Essentials of HRM and IR-Suba Rao-Himalaya Publishing House

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
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| CO2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 |
| CO3 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 |
| CO4 | 5 | 5 | 4 | 4 | 2 | 5 | 5 | 4 | 4 | 2 |
| CO5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

HARD CORE - 302

IFRS AND INDIAN ACCOUNTING STANDARDS

DURATION- 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to;

1. Understand the concept, structure, disclosure requirements of IFRS
2. Gain knowledge on application of Ind AS for preparing financial statements
3. Know standards on Inventory, PPE & Financial reporting
4. Learn the aspects related to EPS, separate financial statements, investment in subsidiaries, associates and joint ventures
5. Learn the standards for recognition, measurement and disclosure requirements of interim reporting, lease and intangible assets

UNIT - I

International Financial Reporting Standards (IFRSs): Meaning, scope, objectives, compliance with IFRS; Structure of the IFRS; Merits and Limitations of IFRS

Arguments for Global Convergence: Process of setting IFRS; Role of IASB; Practical challenges in implementing IFRS

Required Disclosures per IFRSs: Achievements of IASB and Obstacles in Convergence

UNIT – II

Introduction of Indian Accounting Standards (Ind AS): Meaning and applicability of Ind ASs; Difference between IFRS and Ind ASs

Meaning, objectives, status, scope and applicability of framework for presentation and preparation of financial statements in accordance with Ind ASs

Users, information needs of the users of the financial statements; Measurement of the elements of financial statements.

UNIT - III

Presentation of financial statements (Ind AS -1): General purpose financial statement, Scope, Application, Objectives, Components of financial statement, Supplementary statements, Features of financial statements, Ind AS compliant financial statement

Inventories (Ind AS-2): Definition, objectives, applicability and measurement of inventories; Cost formula; Cost of inventories in certain conditions; Net realizable value; Disclosure in the financial statement; Comparison with IAS 2

Property, plant and equipment (Ind AS- 16): Meaning; Scope; Recognition and measurement of assets; Depreciation Methods; Depreciable amount; Disclosure requirements; Comparison with IAS 16

UNIT –IV

Separate Financial Statements (Ind AS – 27): Definition; Need; Objectives; Scope; applicability; Disclosure; Comparison with IAS 27

Investment in Associates and Joint Ventures (Ind AS – 28): Meaning; Objectives; Scope; Important requirements of Ind AS 28; Accounting treatment; Comparison with IAS 28

Earnings per share (Ind AS-33): Meaning; Objectives; Scope; Applicability; Types of EPS, Presentation; Disclosure; Comparison with IAS 33

UNIT – V

Interim Financial Reporting (Ind AS – 34): Meaning; Objectives; Scope; Principles of recognition and measurement; Components of Interim Financial Reports; Comparison with IAS 34

Intangible Assets (Ind AS-38): Meaning; Objectives; Scope; Types; Measurement; Disclosure; Comparison with IAS 38

Lease (Ind AS-17): Significance, Objectives, Types, Scope, Accounting treatments, Disclosure

REFERENCES:

1. Accounting Theory -Jawaharlal-Himalaya Publishing House
2. Student' Guide to Ind ASs, D.S. Rawat, Taxmann's Publication.
3. Beginner's Guide to Ind- AS and IFRS, CA. Kamal Garg, Bharat Publication.
4. Indian Accounting Standards (Ind AS), Taxmann's Publication.
Illustrated Guide to Indian Accounting Standards (Ind AS), B.D. Chatterjee & Jitender Jain, Taxmann' Publication.

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 4 | 5 | 4 | 2 | 4 | 5 | 5 | 4 | 5 | 2 |
| CO2 | 5 | 5 | 4 | 2 | 2 | 5 | 5 | 2 | 5 | 4 |
| CO3 | 5 | 5 | 5 | - | 5 | 5 | 5 | 2 | 5 | 4 |
| CO4 | 5 | 5 | 5 | 2 | 4 | 5 | 5 | 2 | 5 | 4 |
| CO5 | 4 | 5 | 5 | - | 2 | 5 | 5 | 2 | 5 | 4 |

HARD CORE – 303
BUSINESS DATA ANALYTICS

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Know about the basics of information technology and capability to analyse the importance of information technology for the managers;
2. Understand on the process of implementation of IT on business;
3. Develop the skills to apply information technology on business;
4. Gained the knowledge about the professional ethics and responsibility while using IT;
5. Translate results of business analytic projects into effective courses of action;

UNIT – I

Computer hardware, computer software, and computer networks and the Internet.

Word processing software, spreadsheet software and presentation software

UNIT – II

Data Analytics Overview: Different types of Analytics: Descriptive Analytics, Predictive Analytics, Prescriptive Analytics and Dealing with Different Types of Data

Business Analytics Process: Business Problem Framing, Analytics Problem Framing, Data, Methodology Selection and Model Building

UNIT – III

Data Literacy: Concepts on Big Data, Machine Learning and Modelling in Data Science. Coding, Business Intelligence, Data Structures, Mathematics, Algorithms,

UNIT – IV

Data Visualization for Decision making, Science, and Machine Learning

UNIT – V

Data Science Methodology, Data Analytics in Different Sectors, Analytics Framework and Latest trends

REFERENCES:

1. Fundamentals of Data Management, Saha R. G., HPH
2. Fundamentals of Business Analytics, R N Prasad , Seema Acharya

***Students can use simple calculator (Non Scientific) in the exam**

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 2 | 4 | 2 |
| CO2 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 2 | 4 | 2 |
| CO3 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 2 | 4 | 2 |
| CO4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 |
| CO5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 2 | 5 | 4 |

CORE ELECTIVE -301.1 ADVANCED ACCOUNTING

DURATION-3 HRS.

MARKS-100(70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Develop strong numerical and quantitative skills relating to valuation of goodwill and share;
2. Understand and prepare the financial statements of banks and insurance companies
3. Understand of accounting for Holding company and conversion of Partnership to Limited Company.
4. Know legal provisions of bonus issue, right issue of share and treatment of profits or loss prior to incorporation.
5. Familiarize with Royalty and Voyage.

UNIT -I

Accounting for valuation of goodwill: Elements of Goodwill, Types of Goodwill, Need for valuation, methods of valuation of goodwill.

Accounting for valuation of shares: Need for valuation, methods of valuation Assets Backing method, yield valuation method, Dual Method.

UNIT - II

Accounting of insurance business: Classification of Insurance Business, Types of policies, Preparation of Revenue A/C [Form B-RA], P & L A/C and Balance Sheet of life insurance and General Insurance Business.

Accounting of banking company: Business of banking companies, special features of bank accounting, Guidelines of RBI for compilation of financial statements, P/L A/C and Balance Sheet of banking company, Capital adequacy norms, non-performing assets.

UNIT- III

Holding company: Determining the types of control, legal definition & requirements, presentation of consolidated Financial Statements.

Conversion of partnership firm in to a limited company: Introduction, need for conversion, meaning of purchase consideration, modes of discharge of purchase consideration, methods of calculation of purchase consideration, journal entries and preparation of ledger accounts in the books of vendor.

UNIT – IV

Bonus and right shares: Meaning, Objects, Advantages, SEBI Guidelines - 2000 for bonus issue, Renunciations, Effects of Rights issue, comparison of bonus shares & stock split.

Profit or loss prior to incorporation: meaning, method of computing, accounting treatment.

UNIT – V

Voyage accounts: Address Commission, prime age, passage money, voyage in progress, preparing voyage Accounts.

Royalty accounts: Dead Rent, Short working, short working recoupment, sub-lease.

REFERENCE:

1. Ravi M. Kishore, Advanced Management Accounting, Taxmann Publication
2. S. N. Gupta & Radha swami, Advanced Accountancy, Sultan Chand & Sons.
3. Lele & Jawaharlal, Accounting Theory, Tata McGraw Hill.
4. Corporate Accounting: Ashok Sehgal & Deepak Sehgal, Taxmann Publication
5. Advanced Accounting: M. Hanif & A. Mukherjee, Mc Graw Hill Education (India) Pvt. Ltd

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 4 | 5 | 4 | 4 | 2 | 4 | 5 | 4 | 5 | 4 |
| CO2 | 4 | 5 | 2 | 5 | 4 | 5 | 5 | 4 | 4 | 4 |
| CO3 | 5 | 5 | 4 | 2 | 2 | 4 | 5 | 4 | 5 | 4 |
| CO4 | 4 | 5 | 2 | 4 | 2 | 5 | 5 | 2 | 4 | 2 |
| CO5 | 4 | 5 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 2 |

***Students can use simple calculator (Non Scientific) in the exam.**

CORE ELECTIVE – 301.2
INTERNATIONAL FINANCIAL MANAGEMENT

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to;

1. Acquire basic understanding and familiarity with the forex markets and its mode of transaction;
2. Know about various factors taken into consideration while getting into forex trade;
3. Know the existence of various international institutions that cater to the international financial requirements.
4. Explain various ways the exchange rates evolved over the years in the international markets;
5. Understand, analyze and prepare the Balance of Payments account for a country.

UNIT – I

Foreign Exchange Markets: Determining exchange rates, fixed and flexible exchange rate system

Exchange Rate Theories: Participants in the foreign exchange markets

Foreign Exchange Markets: Spot markets, Exchange rate quotes, Factors affecting exchange rates – spot rates, forward exchange rates, forward exchange contracts, foreign exchange and currency possession, Information and Communication, Foreign exchange trades

UNIT – II

Foreign Exchange Risk: Transaction exposure, Translation exposure, Economic exposure and Balance Sheet exposure

Management of Exposures: Internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques

UNIT – III

Management of Risk in Foreign Exchange Markets: Forex derivatives – Swaps, Futures and Options and Forward Contracts, Strategies, Trading and settlement

UNIT – IV

International Capital and Money Market and Instruments: Salient features of different international markets, GDRs, ADRs, IDRs, Eurobonds, Euro loans, CPs, Floating Rate Instruments, Loan syndication and Euro deposits

UNIT – V

Multilateral Finance Institutions: Role of IMF, IBRD and other development banks, international investors and foreign investment institutions

International Tax Environment and International Accounting: International accounting and tax considerations in financial decision making of MNEs, International tax environment; bilateral tax treaties and tax heavens, Impact of international taxation on cross border investment decision, Transfer pricing and consolidated financial statements, Relevant Indian and International accounting standards

REFERENCES:

1. International Financial Management-Avadhani-HPH
2. V. Sharan – International Financial Management, Prentice Hall of India, New Delhi.
3. V. Avdhani, International Financial Management, Prentice Hall of India, New Delhi.
4. Bodie, Kane, Marcus and Mohanty, TATA McGraw Hills, New Delhi.
5. Apte, P. G., International Financial Management, TATA McGraw Hills, New Delhi.
6. Melvin, International Money and Finance, Pearson, New Delhi.
7. International Financial Management-Machhiraju-HPH

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 2 | 5 | 2 |
| CO2 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 2 | 5 | 4 |
| CO3 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 |
| CO4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 |
| CO5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 2 | 4 | 2 |

***Students can use simple calculator (Non Scientific) in the exam.**

CORE ELECTIVE – 301.2

SUPPLY CHAIN MANAGEMENT AND LOGISTICS

DURATION- 3 HRS.

MARKS: 100(70+30)

COURSE OUTCOMES:

After completing this course, the student would be able to:

1. Develop Insights about the supply chain management system

2. Know the designing of supply chain management
3. Understand the basics of the inventory management system
4. Develop the skill of purchasing and vendor management
5. Evaluate the implementation of cost-effective solutions to assist enterprises enhance their competitive advantage

UNIT-I: Introduction: basic concepts and philosophy of SCM, Essential features, decision phases - process view, supply chain framework, key issues in SCM and benefits.

UNIT-II: Designing the supply chain network: Designing the distribution network, role of distribution, factors influencing distribution, design options, distribution networks in practice, network designing the supply chain, factors affecting the network design decisions. Designing and Planning, Transportation Networks, role of transportation, modes and their performance, transportation, Infrastructure and policies, design options and their trade-offs, tailored transportation.

UNIT-III: Inventory Management: Concept, various costs associated with inventory, EOQ, buffer stock, lead time reduction, reorder point / re-order level fixation, ABC analysis, SDE/VED Analysis.

UNIT - IV: Purchasing and Vendor Management: Centralized and decentralized purchasing, functions of purchase department and purchase policies, vendor rating/evaluation, single vendor concept, management of stores, account for materials, just in time & Kanban systems of inventory management.

UNIT - V: Logistics Management: Logistics of part of SCM, logistics costs, different models, logistics, sub-systems, in-bound and out-bound logistics, bullwhip effects in logistics, distribution and warehousing management.

REFERENCES:

1. International marketing by F. Cherunilam, Himalaya publishing house
2. International Marketing I.K. Kular & A.S. Brar, Kalyani publisher
3. International Marketing Management by R.L. Varshney & B. Bhattacharya- Sultan Chand & Sons.
4. Marketing Management -S.A. Sherlekar & R. Krishnamoorthy- Himalaya Publishing House
5. Marketing Management -C.N. Santoki-Kalyani Publisher
6. Marketing Management- Rajgopal-Vikas Publishing House
7. Principles of Marketing-Mahajan J P & Anupam Mahajan-Vikas Publishing House
8. Marketing Management-Priyanka Gite-Taxmann
9. Basics of Marketing Management- Dr. Biswajit Banerjee-S. Chand

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 4 | 5 | 2 | 2 | 2 | 4 | 2 | 4 | 5 | 4 |
| CO2 | 4 | 5 | 5 | 4 | 4 | 4 | 2 | 4 | 5 | 4 |
| CO3 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 |
| CO4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| CO5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 |

CORE ELECTIVE - 302.1

ACCOUNTING FOR MANAGERIAL DECISION MAKING

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to;

1. Understand the application of financial, cost and management accounting.
2. Analyze and interpret the financial and cost accounting Information to take managerial decisions
3. Build an increasingly sophisticated level of understanding on budgeting and budgetary control techniques
4. Gain relevant skills on cost controlling techniques
5. Develop Balance score card and management reports

UNIT - I

Accounting Information And Managerial Decision Making: Financial, Cost and Management Accounting: Importance, Objectives; Merits and limitations

Accountant's Position: Role and responsibilities

Analysis of Financial Statements: Horizontal and Vertical Analysis; Ratio analysis

UNIT - II

Marginal Costing And Break-Even Analysis: Concepts of Marginal cost; Marginal costing and absorption costing

Cost-volume-profit Analysis: Break-even analysis

Decisions regarding sales- mix, make or buy decisions and discontinuation of a product line

UNIT - III

Budgeting: Features of a budget; Essentials of budgeting

Types of budgets: functional, master budgets; fixed and flexible budget

Budgetary control: zero-base budgeting; performance budgeting

UNIT - IV

Standard Costing And Variance Analysis: Standard costing as a controlling technique for setting of standards and their revision

Variance Analysis: Importance, kinds of variance

Types: Materials, labour, overhead and sales variance; Uses of variance; Disposal of variances

UNIT – V

Responsibility Centres: Importance and significance of responsibility accounting; Types of Responsibility Centre: Cost centres, Profit centres and Investment centres; Objective and determinants of responsibility centres.

Activity Based Management: Activity- Based Costing: Importance and Objectives, Steps, Significance, Benefits, Weaknesses;

Balance Scorecard; Need, perspectives, strategy map, execution frame work

Reporting To Management; significance, need, modes and levels of management reporting

REFERENCES:

1. Horngren Charies T. George Foster and Srikanta M.dattar; Cost Accounting
2. Amanagerial Emphasis, Pearson.
3. Banerjee, B. Cost Accounting. PHI
4. Jawahar Lal, Cost Accounting, Tata McGraw
5. Horngren, C.T. Gray L. Sundem and William O. Stratton : Introduction to ManagementAccounting, Pearson.
6. Khan, M.Y., and jain, P.K., Cost Accounting, Tata McGraw
7. Maheshwari, S.N., Principles of Cost Accounting, Sultan Chand
8. Lall, B.M., and .C, Jain; Cost Accounting Principles and Practice, PHI
9. Pandey, I.M., Management Accounting, Vani.
10. Kaplan, Management Accounting, PHI
11. Kishore, R.M., Cost and Management Accounting, Taxmann
12. Druty, C., Management and Cost Accounting. Thomsom.
13. Shukla, Grewal & Gupta, Cost Accounting, S. Chand

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 2 | 5 | 2 | 1 | 2 | 5 | 5 | 4 | 5 | 4 |

| | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|---|
| CO2 | 5 | 5 | 2 | 1 | 4 | 5 | 5 | 2 | 5 | 5 |
| CO3 | 5 | 5 | 4 | 2 | 4 | 5 | 5 | 4 | 5 | 5 |
| CO4 | 5 | 5 | 2 | 4 | 2 | 5 | 5 | 2 | 5 | 5 |
| CO5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 2 | 5 | 5 |

***Students can use simple calculator (Non Scientific) in the exam.**

CORE ELECTIVE – 302.2

FINANCIAL MODELLING AND VALUATION

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Understand of the concepts of financial modelling, valuation & risk management;
2. Developed the skill of capital investment decisions of corporates by use of various finance models;
3. Equipped themselves with the latest concepts of modelling used in financial structure, capital structure, etc.;
4. Equipped with the skills for management of current assets & working capital.
5. Design and build a comprehensive financial model and create dashboards using those financial models to take decisions

UNIT – I

Introduction to Valuation Model: Objectives of FM with relation to– Profit Maximisation vs. Wealth Maximisation

Models of Wealth Maximisation: EVA & MVA; Shareholders and Management conflict

Valuation of Securities: Risk-return Relationship – Markowitz Model and Capital Asset Pricing Model

UNIT – II

Capital Investment Model: Capital Budgeting – Estimation of Cash Flows **Techniques of Evaluation:** Non-Discounted Cash Flow and Discounted Cash Flow Methods, Measurement of Risk and Uncertainty with Capital Budgeting

UNIT – III

Financing Decision: EBIT-EPS Analysis, Leverage, Cost of Capital and Value of Firm

Capital Structure & Short-term Financing (Money Market Instruments)

Models of Capital Structure: Net Income Theory, Net Operating Income Theory, Modigliani-Miller Theory, Traditional Approach theory

UNIT – IV

Dividend Decision Model: Dividend Decision vs. Valuation of Firm, Dividend Decision vs. Wealth Maximisation

Theories of Dividend: Walter's Model, Gordon's Model and Modigliani and Miller's Hypothesis

Determinants of Dividend Policy: Its Constraints and relevance

UNIT – V

Working Capital Models: Computation of Working Capital under different forms of Organisation

Management of Cash and Cash Equivalents: Determinants of Cash Holding and Models of Cash and Marketable Securities Management

Management of Receivables: Determinants and Models of Receivables Management

Management of Inventories: Determinants of Inventories and Models of Inventory Management

REFERENCES:

1. Financial Management, Theory, Concepts & Problems - Rustagi P.R, Taxmann.
2. Financial Management - Pandey, I.M, Vikas Publishing House, Delhi.
3. Financial Management and Policy - Van Home, James C, Pearson Education, New Delhi.
4. Financial Management - Khan MY, Jain PK, Tata McGraw Hill, New Delhi.
5. Financial Management - Archer, Stephen H., Choate G Marc, R. George; John Wiley, NY.

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 2 |
| CO2 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 2 | 5 | 4 |
| CO3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 4 |
| CO4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 2 | 5 | 4 |
| CO5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 2 | 5 | 2 |

***Students can use simple calculator (Non Scientific) in the exam.**

COURSE OUTCOMES: CORE ELECTIVE -302.3 RETAIL MANAGEMENT

After reading this paper, the student would be able to;

1. Understand of the retail history and its function
2. Know buying process, retail marketing strategies and target markets
3. Know about retail location and its evaluation
4. Identify proper logistics in SCM
5. Apply IT in Retail Marketing and understanding its challenges, solutions.

UNIT -I

Introduction: Basics on Retailing; Meaning, Importance,

Recent Trends, Types, Opportunities, Retail Management. Decision Process;

Retail Organizations; Retail Customers; Retailing in India; Retail Philosophies & Theories, Retail Marketing.

UNIT - II

Retailing Management Decisions: Retail Market Segmentation and Location Study, Understanding, Retail Customers Buying Behaviours; Retail Marketing; Strategy, Retail Locations and Site Selection; Financial Strategy; Management of Services and quality in retailing.

UNIT -III

Product And Pricing Strategies: Management in Retailing: Product and Merchandise Management, Buying Systems, Buying Merchandise Pricing Strategies.

UNIT - IV

Retail Promotion: Store Management, relationship Marketing: Atmosphere and Retail Stores Management; Organization- Store Layout and Management International Retailing; Customer Servicing Retail Customers; Retail Operations; Consumerism and Ethics in Retailing.

UNIT – V

Introduction And Basics of Supply Chain: Meaning, objectives and importance and scope of Supply Chain Performance, Designing the Supply Chain Network Sourcing, Transporting and Technology in Supply Chain.

Retail Management Information Systems; Application of IT in Retail Marketing; Challenges, Solutions.

Financial Impact of SCM; Customers/Supplier Integration.

REFERENCES:

1. Chitan Bajaj, Rajnish Tal, Nidhi Srivastava: Retail Management.
2. Michael Levy, Barton A Weitz, Tata Mc Graw Hill
3. Swapna Pradhan, Tata Mc Graw Hill; Retail management.
4. Barry Burman, J.E. Evans, Pearson: Retail Management
5. David Gilbert, Pearson; Retail Management
6. Retail Management-Nair-Himalaya Publishing House
7. Retail Management-Ariff Sheik-Himalaya Publishing House

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 4 | 5 | 4 | 4 | 2 | 4 | 5 | 2 | 4 | 4 |
| CO2 | 4 | 5 | 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 |
| CO3 | 2 | 4 | 2 | 5 | 2 | 5 | 4 | 2 | 4 | 4 |
| CO4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 2 | 5 | 4 |
| CO5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 2 | 5 | 4 |

FIELD INTERNSHIP – 201

COURSE OUTCOMES:

After completing Field Internship, the student would be able to

1. Reinforce experiential and contextual learning.
2. Enhance classroom learning by making connections with the real world.
3. Develop ability to test the theoretical learning in practical situations by accomplishing the tasks assigned during the internship period.
4. Hone the skills to apply various soft skills such as time management, positive attitude and communication skills during accomplishment of the assigned tasks.
5. Acquire wider perspectives of a work environment and benefit from a mentor or supervisor's experience and advice.

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 |
| CO2 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 |
| CO3 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 |
| CO4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 |
| CO5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 |

**SEMESTER - IV
HARD CORE - 401**

DERIVATIVES AND RISK MANAGEMENT

DURATION- 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to;

1. Understand risk and risk management through derivatives
2. Gain knowledge on “Futures as a derivative market instrument”
3. Develop the skill of understanding options and option pricing strategies
4. Able to understand hedging strategies through “Swap”
5. Gain knowledge on regulatory framework of derivatives

UNIT- I

Risk: Definition; Types of Risk; Process of Risk Management; The tools of risk Management

Derivatives: Definition; Types of Derivatives; Traders in the Derivatives Market; History, development and growth of Derivative Markets in India

UNIT- II

Futures Market: Meaning; objectives; Need of Futures Contracts

Types of Futures: Financial Futures (Interest Rate Futures, Currency Futures, Stock index futures); Commodity Futures

Risk Management with Futures: Basic hedging practices, Cost-of-carry model, Margin requirements for futures, Purchasing Power Parity Theorem.

UNIT - III

Options: Definition; Types of Option; Payoff of long and short put; Payoff of long and short call

Straddle; Strangle; Bull spreads; Bear spread; Butterfly spread; Box spread

Principles of option pricing- Put- Call – Parity, Binomial model, Black-Scholes model; Risk Management with Options

UNIT - IV

Swaps: Definition; Evolution; Features of Swap

Types of Swaps: Plain Vanilla Swaps, Interest Rate Swaps, Currency Swaps; Risk Management with Swaps

UNIT - V

Regulatory Framework of Derivatives: Regulatory bodies in Major International Markets; Regulatory framework in India; Regulatory instruments and needs

REFERENCES:

- Options, Futures and other Derivatives; J.C. Hull- Pearsons.
- Fundamentals of Financial Derivatives-PK Swain-Himalaya
- Financial Derivatives- Theory, concepts and problems; Gupta- PHI.
- Derivatives and Risk Management; Srivastava - Oxford.
- Derivatives; T.V. Somanathan - Tata McGraw Hill.
- Fundamentals of Financial Derivatives; N.R. Parasuraman - Wiley India.
- Derivatives and Risk Management; J.R. Verma – TMH.
- Financial Derivatives; Redhead - Prentice Hall.
- Speculation, Hedge and Commodity Price Forecasting; Lasys Walter- Lexinton.
- Financial Innovation and Markets; H. Miller.

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | 5 | 5 | 5 | 2 | 4 | 5 | 5 | 4 | 5 | 4 |
| CO2 | 4 | 4 | 5 | 1 | 4 | 5 | 4 | 2 | 4 | 2 |
| CO3 | 4 | 4 | 5 | 1 | 4 | 5 | 4 | 2 | 4 | 2 |
| CO4 | 4 | 4 | 5 | 1 | 4 | 5 | 4 | 2 | 4 | 2 |
| CO5 | 5 | 4 | 5 | 1 | 2 | 5 | 4 | 5 | 5 | 2 |

***Students can use simple calculator (Non Scientific) in the exam.**

HARD CORE - 402

CORPORATE GOVERNANCE AND BUSINESS ETHICS

DURATION: 3 HOURS

MARKS: 100 (70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

- Gain Insights of corporate governance & its models and also focuses on various National & International scandals.
- Understanding on various national and international committees and their performance along with the current reporting practices of Corporate Governance.
- Understanding the application of ethics in business organization and its role in developing good corporate governance.
- Impart knowledge regarding role of various committees and SEBI guidelines for protection of investors right;
- Role and responsibilities of the auditors in enforcing good governance

UNIT - I

Conceptual framework of Corporate Governance: Meaning, Principles, Importance of Corporate Governance; Elements of Good Corporate Governance, Theories of Corporate Governance

Corporate Governance Models: The Anglo-Saxon Model, The Japanese Model, German model, social control Model, Indian Model- Regulatory framework & key players.

Major corporate Scandals: Corporate scandals in India & Abroad, Reason behind these scandals, Actions taken in response to the scandals

UNIT – II

Landmarks in the Emergence of Corporate Governance: Development in the US and UK, Card burry Committee on corporate governance, OECD Principles, Sarbanes Oxley Act.

Indian Committees and Guidelines: Working group on the Companies Act, 1996, CII's initiatives (Confederation of Indian Institutes)

SEBI's Initiatives: Kumar Mangalam Birla Committee, 1999, Kotak Committee Report, LODR, Regulatory Framework of Corporate Governance in India
Emerging trends in CG reporting practices

UNIT - III

Business Ethics: Introduction, code of conduct and ethics for manager, evolution of ethics over the years

Importance and need for business ethics, values of ethics in business, Ethical decision making, changing business environment and ethical challenges

Corporate Governance Ethics: Ethics and corporate governance, characteristics of an ethical organisation, recognising ethical organisation

UNIT - IV

Corporate Ethics: Investor's right, privileges, problems & protection, Introduction, Rights of Shareholders

Various Committees on the Investor's Right: Working group on Companies Act, CII's Committee, Kumar Mangalam Birla Committee, Naresh Chandra Committee, Narayan Murthy Committee

SEBI's Guidelines for investors and its performance

UNIT – V

Role, Duties and Responsibilities of Auditors: Role of auditor, objectives of audit, types of audits, types of Auditors

Responsibilities of Auditors and Auditing Firms: Audit failure leading to corporate scams

Indian Scenario: Audit committee, Naresh Chandra Committee companies (Amendment) Bill, 2003 corporate governance and internal auditors.

REFERENCES:

1. A. C. Fernando – Corporate Governance, Pearson Education

2. Business Ethics Corporate Governance-Murthy CSV-Himalaya
 3. Business ethics and Corporate Governance, A.C. Fernando, Pearson
 4. Business ethics and Corporate Governance, S. S. Khanka, S. Chand
 5. Business Ethics, Crane & Matten, Oxford Publishing House,
 6. Corporate Governance, Business Ethics & CSR, J.P.Sharma, Ane Books Pvt. Ltd, New Delhi
 7. L. P. Hartman – Business Ethics, Tata McGraw-Hill
 8. B.H Agalgatti & S. Krishna – Business Ethics, Niraj
 9. Murthy, C. S. V., Business Ethics and Corporate Governance, Himalaya Publishing House, New Delhi.
10. Crane, A. and Matten, D. Business Ethics, Oxford University, Press.
Fernando, A. C., Business Ethics, An Indian Perspective, Pearson Education.

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
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| CO1 | 4 | 4 | 5 | 4 | 2 | 5 | 2 | 5 | 5 | 2 |
| CO2 | 2 | 4 | 5 | 2 | 2 | 5 | 2 | 5 | 5 | 2 |
| CO3 | 4 | 4 | 2 | 2 | 2 | 5 | 2 | 4 | 4 | 2 |
| CO4 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 2 |
| CO5 | 5 | 5 | 2 | 4 | 2 | 4 | 4 | 4 | 5 | 2 |

**HARD CORE - 403
DISSERTATION**

CORE ELECTIVE -401.01

ADVANCED AUDITING AND PROFESSIONAL ETHICS

DURATION-3 HRS.

MARKS-100(70+30)

COURSE OUTCOMES:

After reading this paper, students would be able to:

1. Understand the responsibilities of management and the auditor in relation to an audit.
2. Evaluate historical financial information by applying professional skepticism and judgement.
3. Design audit processes and procedures to be undertaken by auditors in conducting audit
4. Evaluate the sufficiency and appropriateness of the audit evidence gathered.
5. Evaluate circumstances that may give rise to modifications to the auditor's report or

the auditor's opinion.

UNIT-I

Auditing concepts: Nature & limitations of auditing, basic principles of governing an audit, concepts of auditor's independence, relationship of auditing with other discipline.

Audit planning, strategy and execution: planning the flow of audit work, audit strategy, audit plan audit programme, audit note-book, audit working papers, Analytical procedures prior to audit as well as towards finalisation, concept of principal auditor & other auditors, procedures to be performed by principal auditor, co-ordination between the principal auditor and other auditor.

(SA-600: Using the work of another auditor)

Company audit-I: provisions of the companies act ,1956 as regards to maintenance of books of accounts and registers, audit of share capital, audit of reserve & surplus, audit of debenture & public deposits, audit of investment.

UNIT-II

Company audit-II: Application of relevant provisions under the Companies act,2013 relating to audit and auditors & rules made there under; powers/rights, duties of auditors, branch audit, significance of true and fair view, dividends and divisible profits

Appointment, qualifications, remunerations etc. of an auditor.

Audit reports: Audit Report under the companies act.2013, Basic elements of audit reports, types of opinion, Reporting provisions under CARO.

UNIT-III

Audit committee and corporate governance: audit committee, role of auditor in audit committee and certification of compliance of corporate governance, compliance with laws and regulations (SA-250 consideration of laws and regulations in an audit of Financial Statements)

Special features of audit of banks, insurance and non-banking financial companies, audit of public sector undertakings.

Liabilities of auditors; professional negligence, civil liabilities and criminal liabilities, liabilities under different statutes for examples income tax act, companies act etc.

UNIT-IV

Internal audit, management audit and operational audit: Provisions of internal audit as per companies act 2013, scope of internal auditing, relationship between internal and external auditors' basics of internal audit standards issued by the ICAI.

Special aspects of auditing in an automated environment: internal control & internal check, its objectives & limitations, CIS (Computer Information System) audit; different designs & procedural aspects.

UNIT-V

Cost audit: definition and objectives, cost audit vs. financial audit, advantages and criticism against cost audit, cost auditor qualifications & appointment, cost audit procedures-material, labour, overheads, depreciation, work -in-progress and stores and spare parts, preparation of cost audit report.

Recent trends in auditing: management audit, energy audit, performance audit, environmental audit, system audit, safety audit.

Professional Ethics: code of ethics with special reference to the relevant provisions of the Chartered Accountant Act.1949 and the regulation thereunder.

REFERENCE :

- 1.CA. Pankaj Garg-Advanced auditing and professional ethics-TAXMANN publications
- 2.CA. Surbhi Bansal - Advanced auditing and professional ethics -best word publications
3. Dinkar pagare, Kishnadwala & others: Auditing-principles and practice, Sultan Chand & sons, New Delhi
4. Jha, Aruna. Auditing. Taxmann.
5. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
6. kamal gupta: contemporary auditing, Tata McGrath Hill, New Delhi

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| CO2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 5 | 4 |
| CO3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| CO4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 |
| CO5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 |

**CORE ELECTIVE-401.02
EMERGING BUSINESS LAWS**

DURATION-3 HRS.

MARKS:100(70+30)

COURSE OUTCOMES:

After reading this paper, students would able to;

1. Gain fair idea about an emerging business law;
2. understand of how to manage and run a business successfully;
3. Aware of various business laws and regulations to defend their litigations;
4. Understand as how affect these laws on business, trade and commerce; and
5. Gain knowledge about problem solving techniques and to be able to present coherent,

concise and legal argument

UNIT-I

Laws Relating to Intellectual Property Rights (IPRs);

Concept & development of intellectual property law in India. Laws & Procedure relating to patents, trademarks, copy rights, geographical indications. Overview of laws relating other intellectual property rights: Intellectual property appellate board.

Limited liability partnership act.2008: structures and procedures of formation of LLP in India.

UNIT-II

Laws Relating to Information; Right to Information Act, 2005, Definition, right to information, Obligation of public authorities, request, exemption from disclosure of information, grounds for disclosure of information grounds for rejection to access in certain cases. Central information commission-its constitution, terms of office, conditions appeals &penalties.

The Information technology Act.2000: objectives and main provision, cybercrimes & penalties.

SEBI(Amendment) Act.2002: Objective; Powers and functions of SEBI; Securities Appellate Tribunal; Penalties and appeals.

UNIT-III

Laws Relating to Competition & Consumer Protection;

The Competition Act, 2002. Anti-competitive agreements, abuse of dominant position. Combination: regulation of combination, competition commission of India, Compliance of competition law. Consumer Protection in India,

The Consumer Protection Act, 1986: Rights of Consumers, Consumer Disputes Redressal Agencies.

FEMA-1999: Short title, extent, application and commencement, regulation and management of foreign exchange, **Exim policies-2002:** guidelines and instructions related to the import and export of goods.

UNIT-IV

Laws relating to transfer of property & Prevention of money laundering;

The transfer of property act.1882: Important definitions, types of properties; movable and immovable property; properties which cannot be transferred; rules against perpetuities; Lis pendens u/s 52; provisions relating to sale, mortgage, charge, lease, gift and actionable claim.

Prevention of money laundering Act.2002: Problem and adverse effect of money laundering; Methods of money laundering; Offence of money laundering; Attachment, adjudication and confiscation.

UNIT-V

Law Relating to Pollution Control & Environmental Protection; Concept of sustainable Development: Bio-diversity & carbon credit: Government policy regarding Environment.

Laws relating to prevention of air & water pollution:

Environment (Protection) Act 1986. National Green Tribunal (NGT)

REFERENCES:

1. Bulchandani KR – Business Laws – Himalaya Publishing House
2. N. D. Kapoor- Mercantile Law- Sultan Chand & Sons.
3. Maheshwari, Maheshwari – A Manual of Business Law – Himalaya Publishing House
4. Corporate Laws, Dr. S.K. Kapoor, Taxman Publication
5. SEBI Act- 1992 6. FEMA ACT 1999 7. MRTP ACT 1969 8. Consumer Protection Act – 1986.
6. Hand book of corporate laws- Bharat law house, New Delhi
7. Singh, Avtar-The principles of mercantile law, Eastern book company

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
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| CO2 | 4 | 5 | 5 | 2 | 2 | 4 | 5 | 4 | 5 | 5 |
| CO3 | 4 | 5 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 4 |
| CO4 | 4 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 |
| CO5 | 4 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 5 |

CORE ELECTIVE-401.03

CUSTOMER RELATIONSHIP MANAGEMENT

DURATION :3 HOURS

FULL MARK-100(70+30)

COURSE OUTCOMES:

After completion of this paper student will be able to

1. Understand the concept of the CRM
2. Know the importance of the CRM in Marketing
3. Impart the basic knowledge of the Role of CRM in increasing the sales of the company
4. Develop the Skill to implement CRM in a business
5. Aware and analyses the different issues in CRM

UNIT -I

Introduction to Customer Relationship Management

Meaning, Definition of CRM, History and concept of CRM, Benefits of CRM, Purpose of adopting CRM Process

Types, functions and importance of Customer Relationship Management (CRM), Management of relationship and Relationship Marketing Strategies

UNIT - II

Technological Support in Customer Relationship Management (CRM)

Introduction, Technological application in CRM, Types of Technological application in CRM, Database and Information systems, Database marketing strategies,

CRM software solutions for B2C and B2B, Accounting systems for Customer Acquisition and Retention Costs, Customer loyalty and Profitability through Technology

e-CRM: Introduction, Importance, Challenges, Strategies, e-marketing and e-CRM

UNIT- III

Implementing Customer Relationship Management (CRM)

Allocation rule of Customer Relationship Management (CRM), Customer Satisfaction survey, contact management, Building Customer Relationship Management (CRM),

Effectiveness of Customer Relationship Management (CRM), Organising of Customer Relationship Management (CRM), Employee and customer management process

UNIT IV

CRM and Marketing Strategy

CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. CRM links in e-Business - E-Commerce and Customer Relationships on the Internet Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Manufacturing Sector.

UNIT -V

Issues and Problem in CRM

Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation.

CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.

Managing customer relationships - conflict, complacency,

REFERENCES:

1. Jagdish N.Sheth, Atul Parvatiyar & G. Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application" TMH.
2. Dilip Soman & Sara N-Marandi," Managing Customer Value", Cambridge.
3. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", PHI.
4. Ken Burnett, the Handbook of Key "Customer Relationship Management", Pearson Education.
5. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective" Excel Books, 2nd edition
6. Customer Relationship Management-Bhat KG-Himalaya

MAPPING OF COURSE OUTCOMES WITH THE PROGRAM OUTCOMES:

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| CO2 | 4 | 4 | 5 | 4 | 4 | 4 | 2 | 4 | 5 | 5 |
| CO3 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 5 |
| CO4 | 4 | 4 | 4 | 5 | 2 | 4 | 2 | 2 | 4 | 5 |
| CO5 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 5 |

ALLIED CORE -401
WOMEN AND SOCIETY
Allied Core (AC)-401
Credits: 03, Marks: 50
(Mid-Sem: 15 marks and End Semester: 35 Marks)

COURSE OUTCOMES:

After reading this paper, students would be able to;

1. Students will familiarize with the women lead environmental movements and women's participation in the climate resilience natural resources management.
2. Students will acquire knowledge on the differential impact of climate change disasters.
3. Students will be familiar with the role of technology and how has ICT brought about a change in on women's everyday lives and livelihoods.
4. It will enhance students' critical thinking in the use and management of technology in different productive sectors across different category of women.
5. Students will gain an insight into the women and law from rights and equality of opportunity in the access to justice as well as the nuances involved in it.
6. Students will entrust with the duties of framing reports, conducting research and development activities and solving the issues of injustice imparted to the public.

COURSE CONTENTS

Unit - I: Women and Environment

- **Eco-feminism perspective and gender framework:** carbon footprint, GHE & Climate Change
- **Reclaiming women's environmental rights** - Neem patent victory, living democracy and CHIPKO Movement; Narmada Bachao Aandolan
- **India and International Environmental Policies:** Agenda 21 of Rio Conference, COP 21 and 23; Joint Forest Management Act. Impact of disaster risks and vulnerability: 1999 Super Cyclone in Odisha, Tsunami in Tamil Nadu.

Unit II: Women and Technology

- **Gender and technology an introduction:** Women professionals and entrepreneurs in Technology
- **Impact, Programs and policy measures:** International, National and State Levels on the technology transformation and cybercrimes in India
- **Women in the production and service technologies:** Case study of agricultural mechanization, sexuality, reproduction, education, media, ICT, bio-technology, social media and digital divides

Unit -III: Women and Law

- **Status of women in pre & post-Independence era;** CEDAW; Women and Indian Constitution; Women and Law relating to Marriage; National Commission for Women
- **Women and Criminal Offences:** Rape, Adultery, Outraging the Modesty of women; Female Foeticide; Immoral Trafficking of women; Indecent Representation of Women; Protective Labour Legislation; Equal Remuneration Act; Maternity Benefit Act.; Employee's State Insurance Act.
- **Women and Matrimonial Offences:** Sex Inequality and Inheritance Right, Women and Guardianship of Children, Law relating to Maintenance, Women and divorce Laws, Women and Miscellaneous law; Women and Dowry Prohibition; Sexual Harassment at Workplace; Women and Domestic Violence

Transaction Mode

Lecture, Seminar, tutoring, dialogue, peer group discussion, mobile teaching, self-learning, collaborative learning, cooperative learning

REFERENCES

Women and Environment

- Agarwal, B. (1992). The gender and environment debate: lessons from India. *Feminist studies*, 18(1), 119-158.
- Enarson, Elaine. and PG Dhar, Chakrabarti. (2009). *Women, Gender and Disaster* edited by Sage Publications, India.
- Ramachandra, Guha. (2006). *How Much Should a Person Consume? Thinking through the Environment*, Permanent Black, New Delhi.
- Krishna, Sumi. (2009). *Genderscapes, Revisioning Natural Resource Management*, Zubaan, New Delhi.
- Uzma, Parveen. (2009). *Women and Environmental Management*, Women Press, New Delhi.
- Shiva, Vandana. (2005). *Globalization's New Wars: Seed, Water and Lifeforms*. Women Unlimited, New Delhi.

Women and Technology

- Wadhwa, Vivek. and Chideya, Farai. (2014). *Innovating Women: The Changing Face of Technology* "Where are all the women?". Diversion Books, ISBN-10:1626814228
- Leyba, Cara Alwill. (2015). *Girl Code: Unlocking the Secrets to Success, Sanity, and Happiness for the Female Entrepreneur*. Penguin Group
- Sobel, Dava. (2017). *The Glass Universe: How the Ladies of the Harvard Observatory Took Measure of the Stars*. A New York Times Book Review
- Wachter, Sara. (2017). *Technically Wrong - Sexist Apps, Biased Algorithms, and Other Threats of Toxic Tech: Why Digital Products Are Designed to Fail You*. ISBN.978-0393634631
- Chakravarti, Uma. (2000) *State, Market and Freedom of Expression: Women and Electronic Media*. *Economic and Political Weekly* Vol. 35, No. 18, Apr. 29 - May 5, pp. WS12-WS17

Women and Law

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- Anju, Bindra. (2009). Women and Human Rights. New Delhi: Manglam Publishers.
- Karna, G.N. (2000), Disability Rights Movement: Conceptual Framework and its Implications for India, Disabilities and Impairments, Vol. 14, NO.1.
- Susan C, Mapp. (2008). Human Rights and social Justice in a Global Perspective. New York: Oxford University Press.
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- Paras, Diwan. (2001). Family Law. Allahabad Law Agency

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| CO2 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 2 | 1 | 1 |
| CO3 | 2 | 2 | 2 | 2 | 5 | 4 | 2 | 4 | 2 | 1 |
| CO4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| CO5 | 2 | 2 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 |
| CO6 | 2 | 2 | 2 | 2 | 4 | 1 | 2 | 2 | 2 | 2 |

- Note related: 1
- From What Related: 2
- Nutral: 3
- Moderately Related: 4
- Highly Related: 5