

JSS COLLEGE FOR WOMEN (AUTONOMOUS)

SARASWATIPURAM, MYSORE-570009



POST GRADUATE DEPARTMENT OF COMMERCE

SYLLABUS 2025 - 2026

M.COM PROGRAMME STRUCTURE AND SYLLABUS

I SEMESTER

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	Total
HC01	Accounting Theory	HC	3	1	0	4
HC02	Advanced Financial Management	HC	3	1	0	4
HC03	Advanced Marketing Management	HC	3	1	0	4
HC04	Statistics for Business Decisions	HC	3	1	0	4
SC01	Advanced Auditing*	SC	3	1	0	4
SC02	Business Communication*	SC	3	1	0	4
SC03	Business Policy and Environment*	SC	3	1	0	4

*A student should opt **one** soft-core paper from SC01 or SC02 or SC03

Credits earned: Hard core: 16 + Soft Core: 4 = 20

II SEMESTER

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	Total
HC05	Capital Market Instruments	HC	3	1	0	4
HC06	Advanced Human Resources Management	HC	3	1	0	4
HC07	Organizational behavior	HC	3	1	0	4
HC08	Corporate Governance & Business Ethics	HC	3	1	0	4
SC04	Portfolio Management*	SC	3	1	0	4
SC05	Legal Aspects of Business*	SC	3	1	0	4
SC06	Foreign Exchange Management*	SC	3	1	0	4

*A student should opt **one** soft-core paper from SC04 or SC05 or SC06

Credits earned: Hard Core: 16 + Soft Core: 4 = 20

III SEMESTER

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	Total
HC09	Business Research Methods	HC	3	1	0	4
HC10	International Business	HC	3	1	0	4
SC07	Elective Group A: Business Taxation: Paper 1 – Corporate Tax Law and Planning**	SC	3	1	0	4
SC08	Elective Group B: Human Resource Management: Paper 1 – Strategic Human Resource Management**	SC	3	1	0	4
SC09	Elective Group C: Financial Accounting: Paper 1 – Accounting for specialized Institution**	SC	3	1	0	4
SC10	Elective Group D: Management Accounting: Paper 1 –	SC	3	1	0	4

	Marginal Costing and Decision Making**					
SC11	Elective Group E: Financial Management: Paper 1 – International Financial Management**	SC	3	1	0	4
SC12	Elective Group F: Marketing: Paper 1 – Service Marketing	SC	3	1	0	4
SC13	Elective Group G: Banking: Paper 1 – Banking Financial Services Management	SC	3	1	0	4
SC14	Elective Group H: Insurance: Paper 1 – Management of Life Insurance	SC	3	1	0	4
OE	Retail Banking/ Personal Financial Management/Financial Accounting/Management of Non-Profit Organization/Business Management.	OE	3	1	0	4

A Student should opt **two Elective group from Elective Group A, B, C, D, E,F,G and H

Credits earned: Hard Core: 08 + Soft Core: 08 + OE: 4 = 20

IV SEMESTER

Sl. No.	Title of the course	Hard core/ Soft core/ Open elective	Number of Credits			
			L	T	P	TOTAL
HC11	International Accounting	HC	3	1	0	4
HC12	Operations Research	HC	3	1	0	4
SC15	Strategic management*	SC	3	1	0	4
SC16	OR Project Work*	SC	0	1	3	4
SC17	Elective Group A: Business Taxation: Paper 2 – Goods and Services Tax and Customs Duty**	SC	3	1	0	4
SC18	Elective Group B: Human Resource Management: Paper 2 – International Human Resource Management**	SC	3	1	0	4
SC19	Elective Group C: Financial Accounting: Paper 2 – International Financial Reporting Standards (IFRS)**	SC	3	1	0	4
SC20	Elective Group D: Management Accounting: Paper 2 – Cost Management**	SC	3	1	0	4
SC21	Elective Group E: Financial Management: Paper 1 – Strategic Financial Management**	SC	3	1	0	4
SC22	Elective Group F: Marketing: Paper 2 – International Marketing**	SC	3	1	0	4
SC23	Elective Group G: Banking: Paper 2 – Banking Technology**	SC	3	1	0	4
SC24	Elective Group H: Insurance: Paper 2 – Management of Non-Life Insurance**	SC	3	1	0	4

*Major project work is a soft-core course. The students can register for the Project work or Strategic Management, all carrying four credits each.

** Students must register for 2nd paper in the elective group selected by them in the III semester as soft core.

Credits earned: Hard Core: 08 + Soft Core: 12 = 20

PROJECT WORK

A student in the fourth semester shall register for a Project Work which carries 4 credits. Work load for Project Work and tutorial class is 1 hour per batch of 4 students per week for the teacher.

Continuous assessment criteria for Project work include:

1. Component-I (C1): Presentation of synopsis and Periodic Progress Reports - 15 Marks
2. Component-II (C2): Results of work and draft report - 15 Marks
3. Component-III (C3): Final Viva-voce and Project Report Evaluation – 70 marks.

Final Viva-voce examination is for 20 marks and The Project Report Evaluation is for 50 marks.

Note: Guiding 4 students for project work is considered to be equal to 01 hour of class room teaching.

The Project work report shall be prepared as per the broad guidelines given below:

- a. Project report shall be typed in Times New Roman with one and half line spacing in 12 Font Size.
- b. The size of the project work report shall be with a minimum of 40,000 words and a maximum of 50,000 words.
- c. Project work report shall be printed on both sides of the paper.
- d. The project work report shall be Normal/spiral bounded.

Elective Groups

Any two groups from the available electives shall be selected by a student at the commencement of the III Semester. Once a group has been selected, no change in the selected group will be allowed later. While the first paper of the selected group will be taught in Semester III, second paper of the selected group will be taught in Semester IV as Soft-Core Courses. The Department will announce in the beginning of the third semester, any two or more elective groups which will be offered during III and IV semesters depending upon the availability of faculty members and the demand for electives.

Group A: Business Taxation 1. Corporate Tax Law and Planning 2. Goods and Services Tax and Customs Duty	Group B: Human Resource Management 1. Strategic Human Resource Management 2. International Human Resource Management
Group C: Financial Accounting 1. Accounting for Specialized Institution 2. International Financial Reporting Standards (IFRS)	Group D: Financial Management 1. International Financial Management 2. Strategic Financial Management
Group E: Management Accounting 1. Marginal Costing and Decision Making 2. Cost Management	Group F: Marketing 1. Marketing Services 2. International Marketing
Group G: Banking 1. Banking financial services management 2. Banking Technology	Group H: Insurance 1. Management of Life Insurance 2. Management of Non-Life Insurance

M.Com SYLLABUS

FIRST SEMESTER

HC01: ACCOUNTING THEORY

1. **Course Objectives:** The goal of this course is to provide the knowledge of accounting theory based on conceptual framework of accounting theory and also the critical thinking skills necessary to analyze and interpret accounting related transactions in accordance with accounting theory and the financial reports generated by the accounting system.

2. **Pedagogy:** Course activities consist of lectures, case study analysis, solving problems, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies will be integral part of instruction.

3. **Course contents:**

Module 1: The Meaning of Accounting Theory: The Meaning of Theory and Accounting Theory; Relationship with Accounting Research and Practice. Types of Accounting Theories – Syntactical, Semantically and Behavioral Theories, Approaches to Formulation Accounting Theory.

Module 2: The Conceptual Framework of Accounting: The IASB Framework for the preparation and presentation of financial statements. Users of Accounting Information and their Information needs, Objectives of Financial Statements, Underlying Concepts and Assumptions; Qualitative Characteristics of Financial Statements; Constraints on Relevant and Reliable Information – Timeliness, Balance between Benefit and Cost, Balance between Qualitative Characteristics, True and Fair View. The Elements of Financial Statements.

Module 3: Recognition, Measurement and disclosure of elements of income statements and balance sheet: The concept of revenue and expense; their recognition principles and processes, measurement methods and disclosure issues. Gains and losses from extraordinary items, discontinued operations, effects of changes in accounting principles, and prior period items. Definition of asset, liability and owners' equity; their types and characteristics; their recognition principles, measurement methods and disclosure issues. Problems and Case Study Analysis.

Module 4: The Framework of Accounting Regulation and Policy: Need for and evolution of accounting regulation in India. Regulatory provisions of accounting in Indian Companies Act. Role of MCA, NFRA, NACAAS, ICAI, SEBI and RBI in framing and enforcing accounting regulation in India. Meaning and objectives of accounting policy. Economic and social consequences of accounting regulation and policies. Analysis of Significant Accounting Policy Statements disclosed by the companies in their annual reports.

Reference:

1. Anthony R.N., D.F. Hawkins and K.A Merchant, Accounting: Text and cases, McGraw Hill, 1999.
2. Richard G, Schroeder, Myrle W. Clark and Jack M. Cathey: Financial Accounting Theory and Analysis: Text reading and cases, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, Accounting theory, Quorum Books, 2000.
4. Jawahar Lal, Accounting theory and practice. Himalaya Publishing House, 2008.
5. L.S. Porwal, Accounting Theory, TMH, 2000.
6. Thomas R. Dyckman, Charles J Davis, Roland E Dukes, Intermediate Accounting, Irwin McGraw – Hill.
7. Eldon S Hendricksen, Accounting Theory.

8. www.iasb.org
9. www.icaai.org
10. www.dca.gov.in

FIRST SEMESTER
HC02: ADVANCED FINANCIAL MANAGEMENT

1. Course Objectives: To equip students with necessary skills to evaluate capital projects with a focus on advanced Capital budgeting techniques like MIRR (Modified IRR) and selection of projects under conditions of risk and uncertainty. To enable students, analyze the leverage and dividend decisions based on theoretical framework.

2. Pedagogy: Students to work out detailed case studies involving the application of various criteria for project selection including risk analysis of capital projects. Analysis of leverage and dividend polices should be based on a sample of leading corporate organizations such as SENSEX companies, followed by seminar presentations and group discussions.

3. Course Content

Module 1: Introduction- Meaning, scope and functions of Financial Management. Corporate Objectives- Profit Maximization and wealth Maximization, Time value of Money.

Module 2: Capital Budgeting Decision- Importance- challenges- NCF estimation, DCF Techniques- NPV vs. IRR- Multiple IRR problem- Fisher 's rate of intersection - Modified IRR (MIRR) - Capital Rationing.

Module 3: Risk Analysis in Capital Budgeting: Inflation in capital budgeting, real vs. nominal discount rates. – Approaches to risk absorption- expected net present value (ENPV) - Pay back methods- Risk- Adjusted Discount rate- use of normal distributions – sensitivity analysis- Measurement of project risk- risk analysis of project portfolios.

Module 4: Capital structures decision- Meaning, factors impacting leverage decision – NI approach, NOI approach, traditional approach, MM approach, trade – off theory, pecking order theory. EBIT – EPS – MPS Analysis. Cost of capital- Cost of equity- cost of preferred capital – cost of debt – cost of retained earnings- WACC- Marginal cost of capital.

Reference:

1. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore.
2. Financial Management: Pandey, I.M, Vikas Publishing House, New Delhi.
3. Financial Management: Khan M.Y. and Jain P.K, Tata McGraw Hill, New Delhi.
4. Financial Management: Chandra, Prasanna; TMH, New Delhi.
5. Financial management and Policy: Van Horn; Prentice Hall of India.
6. Fundamentals of Financial Management: Brigham & Houston, Thomson Learning, Bombay.
7. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata McGraw Hill, 2000.
8. Financial Management and Policy: Text and Cases: V K Bhalla, Annual Publishers, 2002.
9. <https://www.icaai.org>

FIRST SEMESTER
HC03: ADVANCED MARKETING MANAGEMENT

1. Course Objectives:

- To understand the changing business environment
- To identify the indicators of management thoughts and practices
- To understand fundamental premise underlying market driven strategies

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

3. Course Content

Module 1: Marketing: Concept and tools: Meaning and definition of marketing, marketing concepts, evaluation of marketing concepts and its stages – objectives of marketing – building customer satisfaction, value and retention. Understanding the value philosophy - marketing in 21st century – e-commerce - demarketing- Marketing mix - Market segmentation, targeting and positioning – Case studies.

Module 2: Marketing Mix Decision: Product decisions: Concept; Product line; Product mix decisions; Product life cycle; New product development Pricing decisions: Factors affecting price determination; Pricing policies and, strategies, Promotion decisions: Role of promotion in marketing; Promotion methods - Advertising; Personal selling; Publicity; Sales promotion tools and techniques; Promotion mix Distribution decisions: Channels of distribution; Channel management. – Case studies

Module 3: Consumer Behavior: Consumer buying process; factors influencing consumer buying decisions, Modules of Consumer Behavior, online consumer behavior – Case studies.

Module 4: Trends in marketing: Service markets, social marketing; online marketing; Green marketing; direct marketing; rural marketing; CRM, Logistic management– Case studies.

Reference:

1. Marketing Management: Philip Kotler and Kevin Lane Keller, PHI 14th Edition, 2012
2. Marketing management-Text and Cases: KS Chandrasekhar, Tata McGrawHill-Vijaynicole, First edition, 2010.
3. Marketing: Paul Baines, Chris Fill and Kelly Page, Oxford University Press, 2nd Edition, 2011.
4. Marketing – An Innovative approach to learning and teaching- A south Asian perspective: Lamb, hair, Sharma, Mc Daniel, Cengage Learning — 2012

FIRST SEMESTER
HC04: STATISTICS FOR BUSINESS DECISIONS

1. Course Objectives:

The aim of this course is to enable a student to have knowledge about application of probability theory and sampling in different areas of commerce, time series analysis and application of multiple correlation and regression analysis.

2. Pedagogy:

Class room teaching of basic statistical models shall be followed by solving problems involving business applications. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

3. Course Contents:

Module 1: Probability Theory and Theoretical Distributions: Meaning, terminology, types and rules. Random variables and use of expected value in decision making. Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions.

Module 2: Sampling: Meaning of sample and population. Probability and non-probability methods of sampling. Use of random digits to choose random samples. Sampling from normal and non-normal populations. The Central limit theorem. Use of sampling in business decisions, Testing of hypothesis

Module 3: Time Series Analysis: Variations in time series. Cyclical, seasonal and irregular variations. Trend analysis. Application of time series analysis in forecasting.

Module 4: Multivariate Analysis: Partial Correlation, Multiple Correlation and Regression, Correlation Analysis. Analysis of Variance. Application of multivariate analysis in business decisions.

Reference:

1. Statistics for Business and Economics: Wonnacott and Wonnacott Wiley Publications
2. Econometrics: Wonnacott and Wonnacott Wiley Publications
3. Statistics: Sanchetti and Kapoor
4. Statistical Analysis for Decision Making: Morris Hamber

FIRST SEMESTER
SC01: ADVANCED AUDITING

1. Course Objectives:

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

3. Course Content:

Module 1: Introduction to Auditing: Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audits - Advantages of Auditing – Auditor - Qualification, Qualities, Rights and Duties, Computerized Environment, Auditing and Digitalization Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Programme. Auditing Boards - GAAS, CAG, PCAOB.

Vouching: Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Module 2: Verification And Valuation Of Assets And Liabilities: Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

Module3: Auditing Standards: AASB - Scope and Function. Auditing Standards- Scope, Procedures for issuing Auditing Standards, Auditing Standards- Overall Objectives of the Independent Auditor and the conduct of an audit in accordance with standards on auditing (SA 200), Quality control for an audit of financial statements (SA 220), audit documentation (SA 230), The Auditor Responsibilities Relating to Frauds in an audit of financial statements (SA 240), Consideration of laws and regulations in an audit of financial statements.

Module 4: Recent Trends in Auditing: Management audit; Energy audit; Environment audit, Corporate Audit.

Reference:

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
7. MS Ramaswamy, Principles and Practice of Auditing.
8. Dinakar Pagare, Practice of Auditing, Sultan Chand
9. Kamal Gupta, Practical Auditing, TMH
10. R.G Sexena - Principles and Practice of Auditing
11. study materials Issued by ICAI.

FIRST SEMESTER
SC02: BUSINESS COMMUNICATION

1. Course Objective

This course intends to develop good communication skills in students for their future jobs and endeavors in the corporate world so that they can gain a cutting edge over their other counterparts within the country and across the globe.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module 1: Introduction: Definition and classification of communication, purpose of communication, process of communication, importance of communication in management, communication structure in organization, barriers & gateway in communication, 7 Cs of communication, Impact of cross-cultural communication.

Module 2: Employment Communication: Writing CVs & Application Letter, Group discussions, interview, types of interviews, candidates' preparation, Interviewer's preparation; Impact of Technological Advancement on Business Communication; Communication networks, Intranet, Internet, teleconferencing, videoconferencing. Oral communication: What is oral Communication, principles of successful oral communication, two sides of effective oral communication, effective listening, non-verbal communication, Body language, Paralanguage.

Module 3: Written Communication: Purpose of writing, pros & cons of written communication, clarity in writing, principles of effective writing, writing technique. Business letters and reports: Introduction to business letters, Types of business letter, Layout of business letter, Reports: definition & purpose, types of business reports, reports writing.

Module 4: Group Communication: Meetings: need, importance & planning of Meetings, drafting of notice, Agenda, minutes & resolutions of Meeting, writing memorandum, press release, press conference, Business etiquettes – netiquettes, telephonic & table etiquettes. Presentation skills: What is a presentation: elements of presentation, designing a presentation Advanced visual support for business presentation, types of visual aid, appearance & posture, practicing delivery of presentation.

Reference:

1. Lesikar RV & Pettit Jr. JD – Basic Business Communication: Theory & Application (Tata Mc Grow Hill, 10th Edition).
2. Bisen & Priya – Business Communication (New Age International Publication)
3. Kalkar, Suryavanshi, Sengupta - Business Communication (Orient Blackswan)
4. M.K. Sehgal & V. Khetrpal - Business Communication (Excel Books).
5. P.D. Chaturvedi – Business Communication (Pearson Education, 3rd Edition 2006).
6. Sharma R.C., Mohan Krishna – Business: Correspondence and Report Writing (Tata McGraw Hill, 3rd Edition).
7. Rajendra Pal - Business Communication (Sultan Chand & Sons Publication).

FIRST SEMESTER
SC03: BUSINESS POLICY AND ENVIRONMENT

1. Course Description:

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

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

3. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

4. Course Contents:

Module 1: Introduction: Business in a social system; Concept and Nature and significance of business environment, need to study business environment, Elements of Business Environment- internal environment and external environment- Economic-political-sociocultural-technological environment; Environmental analysis - Techniques, Government Business Interface, Changing Dimensions of Indian Business – case studies.

Module 2: Business Ethics: Principles of Business Ethics; Doctrine of trusteeship; unethical practices; good ethics and good business. Social responsibility of business; Doctrine of social responsibility: Rationale of social responsibility; recent trends in Corporate Social Responsibility; Salient features of Competition Act.

Module 3: Business Policy: Importance of business policy-essentials of business policy classification or business policy-Production policy-personnel policy- Financial policy- Marketing Policy. case studies.

Module 4: Globalization and WTO; Make in India policy- objectives and features; Financial inclusion policy; Business incubators- meaning definition; types; services of incubators; stages of Created with PDFBear.com 10 incubations; Sun-rise sectors of India Economy. Challenges of Indian economy. Recent trends-Anti globalization wave- Reasons; US protectionism policies; Brexit.

References:

1. Awasthappa, K. (2014). Essentials of Business environment. New Delhi: Himalaya Publishing House.
2. Cherunilam, F. (2014). Business Environment: Text and Cases. New Delhi: Himalaya Publishing House.
3. Ghosh, P.K. & Kapoor, G.K. (2000). Business Policy and Environment. New Delhi: S. Chand and Sons.
4. Singh, S. (2013). Environmental Policy in India. New Delhi: IIPA.
5. Rudar Dutt and Sundaram (2005). Indian Economy. New Delhi: S. Chand and Sons.
6. Dasgupta, A. & Sengupta. (1998). Government & Business. New Delhi: Allied Book Agency.
7. Misra, S.K. and Puri, V.K. (2004). Economic Environment of Business. New Delhi: Himalaya Publishing House.

SECOND SEMESTER

HC05: CAPITAL MARKET INSTRUMENTS

1. Course Objectives:

The course intended to equip students in opportunity to understand:

1. Comprehend the role of capital markets.
2. Evaluate the various Capital markets instruments like stocks, Bonds, etc....
3. Understand the basics of new instruments like ETFs, and derivatives.

2. Pedagogy:

Teaching method comprises of lecture sessions, and tutorials. Lecture session focus on providing conceptual understanding and analytical settings for select aspects of the course contents.

3. Course contents:

Module 1:Capital markets: In overview of financial markets, origin, nature and role of Capital markets – Globalization of capital markets – Capital markets in India. Capital Market Instruments: Stocks, Bonds, Debentures, ADRs, GDRs, IDRs, ETFs, and Units of Mutual Funds.

Module 2:Financial services: Concept of financial services, features and scope of financial services in India. Securitization of debts – Definition, Securitization and Factoring, benefits, securitization in India, Current Guidelines on securitization.

Module3:Derivatives – Basic features – Role of Derivative Markets – Forwards and Futures – Commodity futures: Stock futures and Index futures.

Module 4:Options and Swaps: Stock options and Index options – Swaps – Currency Swaps and Interest rate swaps.

Reference:

1. Financial institutions and markets –By Bhole.(TMH)
2. Financial markets – By M.Y. Khan(vivek)
3. Financial derivatives: Dr.G. Kotreshwar.
4. Financial derivatives – Parashuraman
5. Financial services – By M.Y.Khan (wiley India)
6. Emerging scenario of financial services - Gorden and Natarajan.
7. Derivatives and Financial Innovations: Manish Bansal and Navneet Banshal (Mc Graw Hill).
8. Financial derivatives, concepts and problems: Gupta S.L (Prendise and Hall)
9. Fundamentals of Financial Derivatives (Wiley India) – Parushuraman N.R
10. Derivatives and Risk Management. (Pearson) -Sundaram Janaki Raman.

SECOND SEMESTER

HC06: ADVANCED HUMAN RESOURCE MANAGEMENT

1. Course Objectives: The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module 1: Environmental Context: New economic policy and changing business technological –socio-economic and political and legal environment, structural reforms and their implications for HRM in India-Response of the management-worker and unions to structural reforms and their implications for HRM in India-Response of the management –Worker and unions to structural adjustment. Concepts of human resource management-Meaning Objectives-Scope and functions-Perspective of HRM: linking corporate strategies and policies with HRM Organization of HRM department.

Module 2: Human Resources Planning and Procurement: Job analysis and evaluation, job description, job specification -job rotation and job enrichment. Human resource planning importance- objectives and problems. Recruitment-meaning-recruitment policy, sources – factors affecting selection decision-selection procedure. Human resource information system.

Module 3: Human Resource development: Meaning-concepts of HRD-objectives of training- organization of training programmers-methods-advantages and limitations of training. Evaluation of training programme HRD for total quality management. Transfer policy Promotion Policy-Demotion and Discipline- consequences of indiscipline –disciplinary procedure.

Module 4: Compensation/Rewards System: Significance of reward system in business organization. Compensation system in practice-systems of promoting -factors determining employee compensation and rewards-dearness allowance, employee benefits-bonus-laws on wages, bonus and social security-managerial compensation. Performance Appraisal: concepts, objectives philosophy and process of performance appraisal system- counseling. -career planning and management.

Reference:

1. Human Resource Management: Strategies and Action -Armstrong
2. Human Resource Management -Dr.Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Personnel Management - Edwin Phillip
5. Human Resources Management—L.M. Prasad

SECOND SEMESTER
HC07: ORGANIZATIONAL BEHAVIOR

1. Course Objectives:

The objective of this course is to provide the student the knowledge about organizations, their Constitution and the behaviour of people in organizations.

2. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents

Module 1: Introduction: Meaning-Definitions and scope of organizational behaviour – Fundamental Concepts of OB – Key elements of OB: people-Organizational structure-technology and environment - Contributing Disciplines to OB-Psychology-Sociology-social psychology- Anthropology- Political science-OB and Management-Comparative roles in organization- Formal and Informal organization - Case studies.

Module 2: Foundations of Individual Behaviour: Biological Characteristics-Age-Sex-Marital Status-Number of Dependents-Tenure-Ability-Intellectual Abilities- Physical Abilities- The Ability-Job fit - Personality - Personality determinants-Theories of Personality – Personality Traits-Major Personality Attributes influencing OB-Matching personality and Jobs-Learning– Theories of learning shaping-Values, Attitudes, and Job satisfaction: Importance of Values-Sources of Value system-Sources and types of Attitudes-Case studies.

Module 3: Motivation: The concept of Motivation-Early Theories of Motivation-Hierarchy of Needs theory-theory X and Theory Y-Hygiene theory-contemporary theories of motivation-ERG Theory- three needs theory-cognitive evaluation theory and others. Work Stress- sources of stress, stress management. Case studies.

Module 4: Foundations of Group Behaviour: Defining and classifying groups-group process-group tasks-cohesive groups-group dynamics-Leadership-nature and importance-functions styles- Communication: Nature and Types-Effective Communication-Roles of Formal and Informal Communication-Conflict management-The process of conflict-Types of conflict –Functional and Dysfunctional Conflict-Resolution of conflict-Case studies.

Reference:

1. Organizational Behaviour: Concept, Theory and Practice-Nirmal Singh
2. Organizational Behaviour - Fred Luthans
3. Organization Theory and Behaviour - V S P Rao and PS Narayana
4. Organizational Behaviour - Niraj Kumar
5. Organizational Behaviour – K. Aswathappa
6. Management of organizational change –Harigopal

SECOND SEMESTER
HC08: CORPORATE GOVERNANCE AND BUSINESS ETHICS

1. Course Description:

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

2. Course Objectives:

This subject aims to: a) Enable the student to understand the concept of corporate governance; b) Help students to know about corporate ethics and cultural influences; c) Impart knowledge of corporate social responsibility and accountability; and d) Give information about the corporate governance reforming committee reports in India.

3. **Pedagogy:**The subject matter will be presented through lecture, class discussion, student presentation, Guest lectures and laboratory experiences.

4. Course Contents:

Module 1:Concept of Corporate Governance: Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance, present scenario and case studies.

Module 2: Corporate Governance and Role of committees in India: Need and Importance of Committee Reports, Emergence of corporate governance, corporate governance committees-Cadbury Committee on corporate governance, 1992, Sarbanes-Oxley Act, 2002, Kumar Mangalam Birla Committee, 1999, Naresh Chandra Committee Report, 2002, Narayana Murthy committee Report, 2003, Dr. J. J. Irani Committee Report on Company Law, 2005, -case studies.

Module 3: Business Ethics: Concept and Importance, Nature and importance of Business ethics, Principles of Business ethics, Arguments for and against business ethics, 7 corporate ethics, Benefits of corporate ethics, techniques to improve ethical conduct of business, Ethics in functional areas of business-marketing, HRM, Accounting and auditing, Finance, etc., ethics and Science and technology, philosophy and culture-managing ethics and legal compliance. case analysis.

Module 4:Corporate Social Responsibility: Corporate crimes-company and society relations, corporate social challenges-corporate accountability-business and ecology-case analysis.

References:

1. Business ethics by L.P. Hartman, Tata Mc Grawhill.
2. Business ethics by W.H.Shaw-(Thomson)7
3. Corporate management and Accountability by L.C. Gupta (Mc Millan Institute for FM and Research, Chennai-1974)
4. Strategic Management by Hill, Ireland and Horkisson (Thomson)
5. Business and society by Keith Davis (Mc Graw Hill)
6. Corporate Governance by Kenneth Kim, John R. Nofsinger, Derek J Mohr, 2010 3/E, Prentice Hall

SECOND SEMESTER
SC04: PORTFOLIO MANAGEMENT

1. Course Description:

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

2. Course objectives:

Candidates will be able to apply appropriate portfolio decisions and recommend relevant methods of evaluation techniques taking into account other factors affecting investment decisions.

3. Pedagogy:

Students must work out assigned individual topics, present seminars and participate in case studies or group discussions.

4. Course contents:

MODULE 1:Introduction: Portfolio: Meaning and Characteristics, Portfolio management – meaning, objectives, principles, importance and portfolio management process.

MODULE 2:Security Analysis:Fundamental analysis – Economic analysis – Industry analysis and Company analysis. Forecasting company earnings, valuation of companies, forecasting individual stock performance. Technical analysis - meaning, assumptions and principles, theories of technical analysis -Dow theory, Random walk theory and Elliot wave theory. Charting techniques – market indicators – breadth indicators, trading volume, confidence index, relative strength analysis and contrary opinion theory. Support and resistance levels of market. Pricing pattern. Moving average and exponential moving average. Efficient market hypothesis – levels of efficiency, techniques for measuring efficiency, empirical tests. Concept of breadth and depth.

MODULE- 3:Portfolio Analysis and Selection: theory and practices – risk analysis – types of risks – risk management –diversification of risk – analysis of risk – building a balanced portfolio. Characteristics of portfolio analysis –, Markowitz risks return optimization. Capital asset pricing model, index models and arbitrage pricing theory and multifactor models of risk and return. Liquidity vs. Safety – income vs. Growth – short term and long term – risk vs. Return – need for insuring risk to attract stable investors.

MODULE- 4:Portfolio Revision and Evaluation: portfolio revision and its strategies. Mutual funds - geometric mean return - Sharpe, Treynor and Jensen's performance measures - optimal portfolio selection – importance of computer data analysis of security analysis and portfolio analysis

References:

1. Portfolio Analysis and Management – Ballard
2. Modern Portfolio Theory and Investment Analysis – Edwin J. Elton and Martin J.Grubor.
3. Security Analysis and Portfolio Management – Fisher and Gordon
4. Security Analysis and Portfolio Management – V. A. Avdhani
5. Financial Engineering: A complete guide to financial innovation – Marshal / Bansal
6. Security Analysis and Portfolio Management – S. Kevin
7. <https://www.icai.org>
8. <https://icmai.in>

SECOND SEMESTER
SC05: LEGAL ASPECTS OF BUSINESS

1. Course Objectives: The objective of this course is to help students become familiar with the relevant provisions of various laws, influencing business. To equip students to have the glimpses of various business legislations in the global environment and to make students understand legislations and enabling them to assert their rights emerging out business at the same time knowing the compliance of legal requirements of business transactions.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course.

5. Course Contents:

Module 1: Law Relating to transfer of property: Important definition, Types of properties, Movable and Immovable properties, Properties which cannot be transfer, rule against perpetuities, provisions relating to sales, Mortgage, charge, lease, gift and actionable claim.

Module 2: Law relating to intellectual property: concept and development of intellectual property law in India, law and procedure relating to patents, trademarks and copyrights, geographical indications, design act, overview of laws relating to other intellectual property rights, intellectual property appellate board.

Module 3: The Right to information act, 2005: Background, salient features covering important terms in the act, powers and functions information officers, transparency, rights of the citizens to get information of the Public Authority (Central and State Government), offences and penalties under the Act.

Module 4: Environment protection act, 1986: concepts of environment, environment pollution, environment pollutants, hazardous substance, occupier, types of pollution, global warning, causes for ozone layer depletion, remedies, powers and rules of central government to protect and promote environment in India.

Reference:

1. Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow
2. M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi
3. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2009
4. Avtar Singh, Consumer Protection Law, Eastern Book Co., Lucknow, 2006
5. M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi, 2008
6. S.S. Gulsan, Business Law, 3rd Edition, EB
7. Akhileshwar Pathak, Legal Aspects of Business, 2nd edition, TMH
8. K.R. Bulchandani, Business Law for Management, 4th edition, HPH.

SECOND SEMESTER
SC06: FOREIGN EXCHANGE MANAGEMENT

1. Course Description:

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

2. Course Objectives:

The objective of this course is understanding the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting in Indian context. The course enables the students to learn the basic skills required to be part of a foreign exchange division of any financial institution or state department.

3. Pedagogy: The course is taught through the lecture and discussion mode. Practical exercises including actual calculation of exchange rates as well as interaction with foreign exchange divisions of banks would be part of the learning exercises.

4. Course Contents:

Module 1: International Monetary System, International Financial Markets-Currency basket, Currency convertibility –on capital account and current account. Foreign exchange reserve, Balance of payments, balance of trade, current account deficit, Need for effective forex management.

Module 2: Foreign Exchange Markets and Foreign Exchange Rates, Spot and Forward Foreign Exchange Markets, Quotations and Market Rules, direct and indirect quotes, Hedging tools - Currency Forwards, Currency Options, Currency Futures, Currency Swaps

Module 3: Foreign Exchange Rate Determination, Theories of Exchange Rate Determination, Fundamental International Parity Conditions – Purchasing Power and Interest Rate Parity, Covered Interest Parity, Forecasting Exchange Rates - Technical Forecasting, Time Series Modeling, Fundamental Forecasting.

Module 4: Foreign Exchange Management in India – Forex reserve and its composition, Main provisions of FEMA and FCRA, Conservation of foreign exchange reserves, Rupee payment agreements.

References:

1. Foreign Exchange: Concepts, Practice and Control, C. Jeevanandam, Sulthan Chand and Sons, 2016
2. Foreign Exchange Arithmetic, C.Jeevanandam, Sulthan Chand and Company, 2009
3. Foreign Exchange Management, Esha Sharma, Prime Student, 2015
4. Foreign Exchange Management, Subbulakshmi v, Seethapathi K, Institute of Chartered Financial Analyst, 2004
5. Foreign Trade and Foreign Exchange, O.P. Agarwal and P.K. Chaudhury, Himalaya Publishing House, 2015
6. Practitioner's Guide to Foreign Exchange Management, C.A. Sudha and G. Bhushan, Wolters Kluwer, 2016

THIRD SEMESTER
HC09: BUSINESS RESEARCH METHODS

1. Course objectives:

The course is envisaged to provide the students the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

2. Pedagogy:

The lecture session focus on providing conceptual understanding and analytical setting for select aspects of course contents. This session focus on student involved and student driven content study. Identified groups of students make presentations and interact with both the faculty and other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the student would undertake field exercises related to different aspects of the course content.

3. Course contents:

Module1: Introduction to Research: Meaning – Objectives, Business research – meaning, features and objectives. Types of Research – Scope of Research – Research Approaches – Research Process – Research Design – Research Methods Vs Research Methodology - Steps in Research – Problem Formulation – Statement of Research Objective – Exploratory – Descriptive – Experimental Research. Ethical issues in business research.

Module 2: Methods and Tools of Data Collection: Observational and Survey Methods – Field Work Plan - Administration of surveys - Training field investigators - Sampling methods - Sample size. Questionnaire Design; Attitude measurement techniques – Motivational Research Techniques – Selection of Appropriate Statistical Techniques – Measurement and scaling techniques.

Module 3: Statistical Methods: Tabulation of data - Analysis of data – Testing of Hypothesis, Advanced techniques – ANOVA, Chi Square- Discriminant Analysis - Factor analysis, Conjoint analysis - Multidimensional Scaling - Cluster Analysis (Concepts Only).

Module 4: Analysis and Presentation: Application of Univariate, Bivariate and Multivariate methods of Statistical Analysis- Report writing - Types of Reports, Business, Technical and Academic Report writing – Methodology Procedure – Contents – Bibliography

Reference:

1. Business Research Methods, William G. Zikmund, The Dryden Press
2. Research for Development: A Practical Guide, Sophie Laws, VISTAAR Publications
3. Methodology in Social Research, Partha Nath Mukherjee, Sage Publications
4. Research Methodology – Concepts and Cases by Seepak Chawla and Neena Sodhi, Vikas Publications.

THIRD SEMESTER
HC10: INTERNATIONAL BUSINESS

1. Course Objectives:

This specialization course on international business is designed to equip the student with policy and practice skills related to international business. Upon completing this course, the student will be able to understand the intricacies of running business of the political territories. C/E would also get an insight into the policy environment in India regarding the International business.

2. Pedagogy:

The course would be taught under LTP method. The lecture sessions are designed to be interactive with the students expected to come prepared with basic reading suggested before every session. The tutorial sessions are basically group exercises with each designed group handling a prescribed for presentation and interaction, in a three-way interactive process. It basically involves preparing field reports and presenting them for plenary discussions.

3. Course contents:

Module 1: Introduction: International business and marketing – Theories of International Trade, trends in international trade – reasons for going international, global sourcing and production sharing – international orientation – internalization stages – growing economic power of developing countries – international business decisions.

Module 2: International business environment: Trading environment – commodity agreement – cartel – state trading – trading blocks. Groupings- SAARC, EU, BRICS AND ASEAN. GATT/WTO and trade liberalization - the Uruguay round – evaluation – UNCTAD, IMF, World Bank.

Module 3: Multinational corporations: Definitions – organizational structures – dominances of MNC's – recent trends – code of conduct – multinationals in India.

Module 4: India in the Global setting: India an emerging market - India in the global trade – liberalization and integration with global economy – obstacles in globalization – factors favoring globalization, globalization strategies. Trade policy and regulations in India. Trade strategies – trade strategy of India, export import policy- regulation and promotion of foreign trade in India.

Reference:

1. Chadha G. K : WTO and Indian economy
2. G. S Batra and R. C Dangwal : International business (New trends)
3. Jean Pierre & H. David Hennessay : Global marketing strategies

THIRD SEMESTER
SC07 ELECTIVE GROUP A: BUSINESS TAXATION
PAPER1: CORPORATE TAX LAW AND PLANNING

1. Course Objectives: The objective of the course is to provide an in-depth knowledge on taxation of corporate entities including dividend distribution tax, MAT, preparation and filing of returns under digital signature.

2. Pedagogy:

- a. Modes of payment of taxes- advance tax, self-assessment tax ITR-6, filling and filing TDS, TCS, and Regular assessment tax.
- b. Analysis of the published Financial Statements of Public Limited Companies.
- c. Study of Important Judgments/ Case laws relating to the topic.
- d. E-filing demonstration of E-TDS returns Forms 24Q and 26Q.

3. Course content:

Module 1: Introduction: Importance and Objectives of Corporate tax. Definition of Indian Company, Domestic Company, Foreign Company, Widely held Company, Closely held Company, Residential Status of a Company and incidence of tax, Computation of Income and Tax – Minimum Alternative Tax.

Module 2: Special Provision: like 80 HHC, 80 IA, 80 IB, 10 A. Merger and Demergers, Conversion of Partnership / Private Limited to LLP and vice versa.

Module 3: Tax planning and Procedure for assessment: Tax avoidance and tax evasion. Tax planning with all heads of income pertaining to Companies, corporate dividend. Corporate dividend policy and bonus shares. Tax return, refunds, rectification, appeals and revision. Deduction of Tax at sources, remittances procedure, implications of delay in payment and filing returns.

Module 4: International Taxation: introduction, double taxation and its avoidance mechanism: tax havens

Reference:

1. Direct Taxes: Agarwal PK “Tax Planning for Companies”(Hind Law Publications)
2. Corporate tax Planning and Management: Lokhotia (Vision Publishers)
3. Corporate tax Planning and Management: Dr. H.C Mehrotra and Dr. S.P Goyal (Sahitya Bhawan Publications)
4. Corporate Tax Planning: Dr. Singhania.

THIRD SEMESTER
SC08 ELECTIVE GROUP B: HUMAN RESOURCE MANAGEMENT
PAPER 1: STRATEGIC HUMAN RESOURCE MANAGEMENT

1. **Course Objectives:** The objective of this course is to provide the student the knowledge about human resources, their significance and managing them strategically in organizations.
2. **Pedagogy:** Teaching methods comprises of lecture session and tutorials. Lecture session focus on providing conceptual understanding and analytical setting for select aspects of the course content.
3. **Course content:**

Module1:Introduction- Concept-Personnel/Human Resources Function in India- Emergence of HRM- Distinctive feature of HRM- Ensuring underpinning of HRM to business strategy: In practice objective of HRM- Corporate Strategy and Strategic HRM- Concept- The origin- Strategic Human Resource Management- Aligning HR to Corporate Strategy- HRM in Practice.

Module2:Industrial Relation Perspective- The concept- Scope of Industrial relations- Objectives of industrial relations changing values and their impact- Industrial conflict- Trade unionism- Reforms in labor legislations- Employee participation in organization- Reforms in Labor legislations Employees' participation in organization- Collective bargaining- Grievance procedure.

Module3:Trends in HRM-Strategic approach, HR Role as a catalyst-Scope and nature of HRM- Human Resource Outsourcing- Planning Retirement- Trends in 21st century in wages/Salary schemes.

Module 4:Human Resource Management in Other Countries-A Competitive analysis HRM in Japan- HRM in the USA- International Human Resource Management-An analysis-HRM in Single European Market- HRM in Eastern Europe.

Reference:

1. Strategic Human Resource Management- Text and Cases=- K. Prasad(Mc Millan)
2. Human Resources Management- Gary Desler, (Pearson Education)
3. Human Resources Management- Raymond Noe.

THIRD SEMISTER
SC09 ELECTIVE GROUP C: FINANCIAL ACCOUNTING
PAPER 1: ACCOUNTING FOR SPECIALIZED INSTITUTION

1. Course objectives:

The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart Skills for recording various kind of business.

2. Pedagogy: Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests. Reading and analysis of annual reports of companies is the integral part of instruction.

4. Course Content:

Module: 1 Accounting treatment and Disclosures, Consolidation of Accounts-Balance sheet and Profit and Loss Account-Treatment of Dividends, Reevaluation of Assets- Intercompany Owings.

Module: 2 Legal Provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA Treatment, Classification of Banking Companies Assets, Capital adequacy ratio and preparation of Financial Statements.

Module3: Legal Provisions as per Insurance Act1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non-life insurance companies, IRDA Act and provisions relating to final accounts

Module4: Accounting for Government Grants AS12-Accounting for Hotels- Accounting for Educational Institutions Voyage Accounts- Accounting Package and Containers- Accounting for Investments AS13

Reference:

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
2. Financial accounting: By Jane Reimers (Pearson Education)
3. Accounting Made Easy by Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)

THIRD SEMESTER
SC10 - ELECTIVE GROUP D: MANAGEMENT ACCOUNTING
PAPER 1: MARGINAL COSTING AND DECISION MAKING

1. Course Objectives:

The course in marginal costing and decisional making is aimed at equipping the students with the knowledge and skill relating to marginal costing as a tool for evaluating a wide range of marginal decisions involving make or buy, pricing, export offers, temporary short-term of operations, discontinuance of a product line, etc.

2. Pedagogy:

Course activities consist of lecture, group discussion, seminar presentations, assignments, writing and tests. Solving problems and evaluating decisions involve in the financial and cost data of selected firms will be integral parts of Instructions.

3. Course contents:

Module 1: Introduction: Meaning and definition of marginal cost and marginal costing – classification of cost on the basis of behaviour, absorption costing – meaning, difference between marginal costing and absorption costing – advantages and limitations of marginal costing. Income statements under absorption costing and marginal costing – problems.

Module 2: Contribution: Meaning – Uses, cost volume profit analysis (CVP) – break-even point – break even chart: margin of safety, angle of incidence, Basic assumptions of break-even analysis – limitations of CVP analysis – problems.

Profit volume ratio: meaning – ascertainment of P/V ratio – uses of P/V ratio - ascertainment of BEP, value of sales to earn a desired profit, variable cost, fixed cost, profit, margin of safety and contribution - problems.

Module 3: Marginal costing and managerial decisions – meaning of decision making, differential analysis, types of choice decisions, profit planning, pricing decision, make or buy decision, add or drop products, sell or process further (Joint and by products), operate or shut down, special orders, replace or retain decisions – problems.

Module 4: Standard Costing: Objectives-Principles-Determination of Standards for Material-Labor-Direct Expenses & Overhead Costs-Variable and Fixed Costs- Case Studies. Variance Analyses: Material, Labor, and Overhead Variances-sales & Profit Variances- Disposition of Variances- Assessing the Significance of Standard Cost Variance-Standard Cost Accounting-Case Studies.

Reference:

1. Accounting for managers: Dr. Jawaharlal (Himalaya publishing House).
2. Accounting for managers: (ICFAI publications).
3. Advanced management accounting – Ravi M Kishore (Taxman's publications)
4. Management accounting: RSM Pillai & Bagavathi – S Chand & Co.
5. Introduction to management accounting- Horngren, Sundem and Stratton Prentice Hall of India Pvt. Ltd, New Delhi – 110001.

THIRD SEMESTER
SC11- ELECTIVE GROUP E: FINANCIAL MANAGEMENT
PAPER1: INTERNATIONAL FINANCIAL MANAGEMENT

1. Course Objective

- To provide students with a conceptual framework of how financial decisions are undertaken in a multinational company.
- To familiarize students with unique economic factors that challenges a financial manager in the international context.

2. Pedagogy:

The lecture sessions focus on providing conceptual understanding and analytical setting for select Aspects of the course content. This session focuses on student involved and student driven content study Identified groups of students make presentations and interact with both the faculty and the other students. The aspects reinforced through lecture and tutorial is taken up for practical study. Here the students would undertake field exercises related to different aspects of the course content.

3. Course Content:

Module 1: Environment of International Financial Management: Introduction- Multinational Enterprise and MNC Financial Management-Foreign Exchange Market-International Monetary System- Balance of Payments and International Economic Linkages- Parity Conditions in international finance.

Module 2: International capital budgeting: Factors affect a foreign project, problems in foreign investment analysis, project vis-à-vis parent cash flows, discount rate and adjusting cash flows. Adjusted present value (APV) model. International Sources of Finance – Foreign currency convertible bonds, ADRs, GDRs, European convertible bond and other sources. Sovereign Wealth Funds. (Problems on NPV method)

Module 3: Foreign Investment-Analysis- International Portfolio investment-its channels, types of risks faced by international portfolio investors, Institutional constraints for international portfolio investment, foreign Direct Investment- determination of foreign currency discount rate- Management of political risk-Taxation issues in cross- border financing and investment. Measuring return and risk of foreign investments.

Module 4: Foreign Exchange Risk Management: Introduction, factors affecting foreign exchange risk, Role of SWIFT in Foreign exchange, National and international payment Gateways, NOSTRO, VOSTRO and LORO Accounts, Exchange position, Exchange rate quotation, Forward exchange rate quotation, Forward point determination, broken period forward rate, merchant rates, Exchange rate determination, Exchange rate theories. Techniques for hedging currency risk.

Reference:

1. Apte, P.G., “International Financial Management”, Tata McGraw Hill Publishing Limited.
2. Vij, Madhu, “International Financial Management”, Excel Books.
3. Sharan, Vyuptakesh, “International Financial Management”, Prentice Hall of India.
4. H.R.Machiraju – International Financial Management HPH
5. Janikiraman :- International Financial Management – Biztantra
6. Shapiro, A., “Multinational Financial Management”, Prentice Hall of India.
7. Madura, Jeff, “International Financial Management”, Thomson Publications.
8. David K. Eieteman, etal, Multinational Business Finance, Pearson Education.
9. <https://www.icai.org>
10. <https://icmai.in>

THIRD SEMISTER
SC12- ELECTIVE GROUP F: MARKETING
PAPER 1: SERVICE MARKETING

1. Course Objective: To understand the meaning of services and the significance of marketing the services.

2. Pedagogy:

The subject matter will be presented through lecture, class discussion, student presentation, guest lectures and laboratory experiences.

3. Course Contents:

Module 01: Marketing Services: Concepts and issues – definition of services – differences between goods marketing and service marketing –nature and characteristics of services – the seven P ‘s of services-marketing strategies of service firms.

Module 02: The features of service marketing: Ethics in service marketing – challenges in service marketing – growth of service markets – consumer services – industrial services –marketing mix for service marketing.

Module 03: Marketing of financial services: Branding and advertising of financial services – need and importance of financial marketing - marketing mix for financial organization – financial advertising - financial advertising in India – financial marketing market growth strategies.

Module 04: Marketing of educational services including professional education: Service characteristics and their implication of education – marketing strategies – marketing mix for educational service-strategies for marketing, recent trends in service marketing in the national and international context.

Reference:

1. Kenneth E Clow, et al, Services Marketing Operation Management and Strategy, Biztantra,2nd Edition, New Delhi, 2004.
2. Halen Woodroffe, Services Marketing, McMillan, 2003.
3. Valarie Zeithaml et al, Services Marketing, 5th International Edition, Tata McGraw Hill, 2007.
4. Christian Gronroos, Services Management and Marketing a CRM Approach, John Wiley,2001.
5. Gronroos, Service Management and Marketing –Wiley India.

THIRD SEMISTER
SC13 ELECTIVE GROUP G: BANKING
PAPER 1: BANKING FINANCIAL SERVICES MANAGEMENT

1. Course objectives:

- Grasp how banks raise their sources and how they deploy it and manage the associated risks.
- Understand e-banking and the threats that go with it.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course Contents:

Module 1: Overview of Indian Banking System: Overview of Indian Banking System, Functions of banks, key Acts governing the functioning of Indian banking system – RBI Act 1934, Negotiable Instruments Act 1881, Banking Regulations Act 1948 – Rights and obligations of a banker, Overview of Financial statement of banks – Balance sheet and Income Statement.

Module 2: Sources And Application Of Bank Funds: Capital adequacy, Deposits and non-deposit sources, Designing of deposit schemes and pricing of deposit services, application of bank funds – Investments and Lending functions, Types of lending– Fund based, non-fund based, asset based – Different types of loans and their features, Major components of a typical loan policy document, Steps involved in Credit analysis, Credit delivery and administration, Pricing of loans, Customer profitability analysis.

Module 3:Credit Monitoring and Risk Management: Need for credit monitoring, Signals of borrowers' financial sickness, financial distress prediction models – Rehabilitation process, Risk management – Interest rate, liquidity, forex, credit, market, operational and solvency risks – risk measurement process and mitigation, Basic understanding of NPAs and ALM.

Module 4:Mergers, Diversification and Performance Evaluation:Mergers and Diversification of banks into securities market, underwriting, Mutual funds and Insurance business, Risks associated therewith. Performance analysis of banks – background factors, ratio analysis and CAMELS.

Reference:

1. Padmalatha Suresh and Justin Paul, “Management of Banking and Financial Services,Pearson, Delhi, 2012.
2. Meera Sharma, “Management of Financial Institutions – with emphasis on Bank and RiskManagement”, PHI Learning Pvt. Ltd., New Delhi 2
3. Peter S. Rose and Sylvia C. and Hudgins, “Bank Management and Financial Services”, TataMcGraw Hill, New Delhi, 2012

THIRD SEMESTER
SC14 ELECTIVE GROUP H: INSURANCE
PAPER 1: MANAGEMENT OF LIFE INSURANCE

1. **Objective:**To enable the students to understand various dimensions of life insurance and the IRDA regulations regarding management of life insurance.
2. **Pedagogy:**A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.
3. **Course Content:**

Module 1:Principles of Life Insurance: Life Insurance in ancient India, Regulation of Life Insurance, Concept of Growth of Actuarial Science, Life Insurance needs at various stages, Benefits of Life Insurance: Essential Elements of Insurance Contract- Utmost Good faith, Insurable Interest, Representation, Warranty, Indemnity and Contribution.

Module 2:Annuities and Pensions: Meaning of Annuities and Pensions, Need for an Annuity, Different types, Obligation of the Insurer regarding the payment of Annuity: Different schemes available in India, Present status and Future prospects of pension funds in India.

Module 3:Risk Assessment and Underwriting: Concept of Underwriting, Different classes of Lives and the standard for classification of Risks, Need for Selection, Purpose of Selection, Important factors to assess the Insurability of Individual, Sources of Information for Underwriting, Classification of Underwriting process and Measures to be considered for the sub standing lives.

Module 4:Policy Conditions and Privilege: Days of Grace, Revival of Lapsed policies, paid up values, Surrender Value, Non-forfeiture Regulation and Nomination and Assignment.

Reference (recent editions)

1. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
2. Mishra K. C, Practice of Life Insurance, Cengage learning
3. Mishra K. C, Life Insurance Underwriting, Cengage Learning
4. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
5. G. Krishna Swamy, Principle and Practice of Life Insurance, Excel Books
6. Swaroop C. Sahoo and Suresh C Das, Insurance Management, Himalaya Publishing House
7. Chris Paine, Reinsurance, Ane Books Pvt. Ltd
8. Dr. S. V Joga Rao, Principle of Insurance Law, Wadhwa and Co
9. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
10. Jawahar Lal U, Insurance Industry, ICFAI Press
11. Tripathy and Paul, Insurance Theory and Practice, PHI
12. Harrington and Neihaus, Risk Management and Insurance, TMH

**THIRD SEMESTER
OPEN ELECTIVE
OE01: FINANCIAL ACCOUNTING**

1. Course Objectives: The aim of this course is to acquire knowledge about accounting, accounting cycle and Preparation of Financial Statements

2. Pedagogy: Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Reading and analysis of annual reports of various business organizations.

3. Course Contents:

Module 1: Introduction: Meaning, Need and Objectives of financial accounting. Relationship of Accounting with Economics and Mathematics. Information needs of users. Some special terms used in accounting. Basic principles, concepts, and conventions of accounting. Steps in Accounting.

Module 2: Journal and Ledger Book: Types of Accounts and their Rule as per British system, Analysis of business transactions, recording journal entries in the Journal books, posting journal entries into the Ledger and balancing Ledger Accounts.

Module 3: Trial balance: Preparation of Trail Balance, meaning of adjustment, recording adjusting and closing entries.

Module 4: Final Accounts: Preparation of Financial Statements- Trading and Profit and Loss Account, Balance Sheet of sole trader.

Reference:

1. Financial Accounting by Narayana Swamy, Prentice-Hall of India
2. Accounting: Text and Cases by Robert N. Anthony, McGraw-Hill
3. Accountancy Vol-1 by B. S. Raman (United Publishers).

**THIRD SEMESTER
OPEN ELECTIVE
OE02: BUSINESS MANAGEMENT**

1. **Course Objectives:** This course is envisaged to give an introduction to the various departments of management like General Management, financial, Marketing and Human Resource. It gives that a preliminary insight how volumes can be learned at higher stages of learning. This paper comes under open elective scheme meant for students who come from courses other than Master Degree in Commerce.
2. **Pedagogy:** A different technique of management in theory is taught through Lecture, Seminar and Viva and at some time through Group Discussion.

3. Course Contents:

Module 1: Business Management: Meaning- Definition- Features- Objectives- Importance- Levels of Management- Management Functions- Meaning of Planning, Organizing, Directing, Controlling, Coordination Meaning and Features.

Module 2: Financial Management: Meaning- Definition- Role and Objectives- Decision Making- Financial Planning- Fixed and working Capital- Meaning and Factors affecting them.

Module 3: Marketing Management: Meaning and Definition of Market, Marketing and Marketing Management, Functions of Marketing- Elements of Marketing- Advertising- Meaning, Definition, Objectives- Personal Selling and Sales Promotion.

Module 4: Human Resource Management: Meaning, Definitions and Significance of HRM- Scope and Functions, Objectives and Organization of HRM Department- Difference between HRM and Personnel Management- Role of HR Department in Total Management.

Reference:

1. Sherlekar – principle of Business Management (Himalaya Publishing House)
2. Thriparty and Reddy- principle of Management (TATA McGraw Hill Publishing Company)
3. Rajan Sexsena – Marketing Management (TATA McGraw Hill Publishing Company)
4. Prasanna Chandra – Fundamentals of Financial Management
5. Sherlekar – Marketing Management (Himalaya Publishing House)
6. Khan and Jain – Financial Management (TATA McGraw Hill Publishing Company)
7. Kulkarni and Sathya Prasad – Financial Management (Himalaya Publishing House)
8. Ashwathappa – Human Resource Management (TATA McGraw Hill Publishing Company)
9. Subbarao – Personnel and Human Resource Management (Himalaya Publishing House)

THIRD SEMESTER
OPEN ELECTIVE
OE03: MANAGEMENT OF NON-PROFIT ORGANISATIONS

1. Course Objectives: This is an introductory course designed to give the student basic inputs related to management of Nonprofit organizations. The place of nonprofit sector vis-à-vis State and Business and different Functional dimensions of professionally managing the nonprofit organizations are introduced to the Students.

2. Pedagogy: In the LTP framework the Lecture sessions focus on building conceptual clarity and providing basic information on the nature and role of nonprofit sector. The reinforcement through Tutorial sessions focus on group exercises related to Indian nonprofit sector. Practical exercises involve field reports by students, both at individual and group levels.

3. Course Contents:

Module 1: The World of Non-Profit Enterprises: third sector, nonprofits sector, social enterprises; Economic, Sociological and Structural theories of nonprofits; Contemporary role of nonprofits; Nonprofits vis-à-vis State and Business

Module 2: Functional Management: Distinct features of nonprofit accounting, Sources of finance and their implications, Staff and Volunteers NPOs, Taxation issues.

Module 3: Governance and Professionalism: Governance process and Board role; Credibility and Legitimacy issues; Professionalism, Productivity and measurement of quality.

Module 4: NPOs in India: History and current status, Types, Legislations related to NGOs, National Policy on Voluntary Sector.

References:

1. Nonprofit Organizations: Theory, Management and Policy, Helmut Anheier, Routledge
2. NGO Management, Michael Edwards & Allan Fowler (Eds), Earthscan
3. Global Civil Society: Dimensions of the Non-Profit Sector, Lester Solamon & Helmut Anheier,
4. John Hopkins Centre for Civil Society, Baltimore
5. The Third Sector, Jacques & Jose L. Monzon Campos (Eds), De Boeck
6. Guidelines for NGO Management in India, Snehlatha Chandra, Kanishka

**THIRD SEMESTER
OPEN ELECTIVE
OE04:RETAIL BANKING**

1. Course Objectives:The aim of this course is to acquire knowledge various functions associated with banking, principles and practices/procedures relating to deposits and loans, and banking technology.

2. Pedagogy:Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction with customers of banks, managers and employees of banks.

3. Course Contents:

Module 1:Functions of Banks: Functions of Reserve Bank of India, Commercial Banks, Private Sector Banks, andGrameen Banks.

Module 2: Banker and Customer Relationship: Know your customer [KYC] guidelines- Opening of different bank accounts and procedures for their operations.

Module 3: Bank Deposits and Loans: Different Deposit and Loan Products of Banks, Rate of Interest- Fixed and Floating, Documentation Procedures.

Module 4: Banking Technology: Electronic Banking, Core Banking Technology, Debit and Credit Cards, ATMs.

References:

1. Machiraju, H.R., Indian Financial System, Vikas, New Delhi.
2. Verma, J.C. Merchant Banking, TMH, New Delhi.
3. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.
4. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi.

**THIRD SEMESTER
OPEN ELECTIVE
OE05: PERSONAL FINANCIAL MANAGEMENT**

1. Course Objectives: The aim of the course to provide basic principles for managing personal finance.

2. Pedagogy: Method of instruction consists of lectures, case study design and analysis, group discussions, seminar presentation, writing assignments and tests. Interaction individual investors with different profiles by age, income, sex, occupation, and region.

3. Course Contents:

Module 1: Basics of Personal Financial Management: The Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning. Case studies on personal financial planning of individuals.

Module 2: Personal Savings & Investment: Investment Criteria- liquidity, safety and profitability. Savings instruments of Post Office and Banks. Chit Funds. Investment in Shares, Debentures, Corporate and Government Bonds, Mutual Fund. Investment in Physical Assets – Real Estate, Gold and Silver. Risk and Return associated with these investments. Case studies on risk and return perception of retail investors on various investments.

Module 3: Computation of Return and Risk of Personal Investment: Present Value and Future Value of a Single Amount and an Annuity. Computation of interest, dividend and capital gains on personal investments. Impact of leverage on return. Personal tax planning,

Module 4: Retirement Savings Plans: Pension Plans- Defined Contribution Plan and Defined Benefit Plan. Provident Fund, Gratuity. Life Insurance Plans. General Insurance Plans. Reverse Mortgage Plans.

Reference:

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw-Hill Publishing Company Ltd. New Delhi.
2. Financial Education by Reserve Bank of India – rbi.org.
3. Personal Finance columns in The Economic Times, The Business Line and Financial Express Daily News Papers.
4. Information Broachers of Post Offices, Banks, Mutual Funds, Insurance Companies
5. Internet Sources- BSE, NSE, SEBI, RBI, IRDA, AMFI etc.

FOURTH SEMESTER
HC11: INTERNATIONAL ACCOUNTING

1. **Course objectives:**The aim of this course to provide knowledge and skills to the students on area of accounting at international level and to bring attitudinal changes to meet challenges and issues of international accounting.
2. **Pedagogy:**Method of instruction consists of lecture, Analysis of International Financial Statements, Group discussion, Seminar presentation, Writing assignments and tests. Reading and analysis of annual reports of multi-national organizations will be integral part of instruction.
3. **Course contents:**

Module 1: International Financial Reporting: definition and scope of International Accounting. Main causes of Diversity in International Financial Reporting. Harmonization vs. Standardization. Rationale for and Obstacles to Harmonization. Role of Regional and International Organizations engaged in accounting Harmonization- EU, ASEAN, IASB, IFAC, IOSCO, OECD, UN.

Module 2: International Financial Reporting Standards (IFRS): The structure of IFRS. Process of IFRS, Standard setting Constraints. Vision and Missions of IFRS, Objectives of IFRS. Hierarchy of Standards. IFRS adoption or Convergence.

Module 3: Accounting for Foreign Exchange Rate Fluctuations: An overview of Foreign Currency Markets and Exchange Rates, Foreign Exchange Exposures. Accounting for Spot and Forward Foreign Currency Transactions. Foreign Currency Translation: Translation of Foreign Subsidiary Company Balance Sheet under Different Methods- Current Rate Method, Current/ Non-Current Method. Monetary/ Non-Monetary Method and Temporal Method (Problems).

Module 4: International Financial Statement Analysis and transfer pricing: Main issues in International Financial Statement Analysis- Understandability, Availability, Reliability, Comparability and Timeliness of Financial Information. Language, Terminology and Format. Techniques used for financial statement analysis. International Transfer Pricing: Evolution, meaning and objectives of transfer pricing. Major stakeholders affected by transfer pricing policies. Transfer pricing methods. Problems and Case study analysis

Reference:

1. International Accounting by Shirin Rathore, (Prentice- Hall of India, New Delhi).
2. Comparative International Accounting by Christopher Nubs and Robert Parker, (Pearson Education Asia. New Delhi)
3. International Accounting: A User Perspective by Sharokhy.M.Saudagaran, South- Western Thomson Learning, Australia.
4. International Accounting by A.K. Das Mohapatra, (Prentice- Hall of India, New Delhi)
5. The Analysis and use of Financial Statement by Gerland I White, ashwinipaul C. Sondhi and Dov Fried, John Wiley, New York.
6. The Economic Times, the Business Line and financial Express Daily Papers.
7. Research Journals on International Accounting.

**FOURTH SEMESTER
HC12 -OPERATIONS RESEARCH**

1. **Course Objectives:** The objective of the course is to acquaint the students with the use of quantitative models in Decision making.
2. **Pedagogy:** The lecture sessions focus on providing conceptual understanding and solving problems of the Course content. Students would make presentations and interact with both the faculty and the other Students during tutorial sessions.

3. Course Contents:

Module 1: Introduction to Operations Research: Origin and definitions of operations Research. Characteristics of Operations Research- approach. Models and modeling in Operations Research. Applications of Operations Research in solving business problems.

Module2: Linear Programming: Meaning and mathematical formulation of linear programming Problems and their solution using graphic and simplex methods. Problems and Case Study Analysis

Module3: Network Analysis- Introduction- Network construction, Determination of Critical Path and duration, total and free floats. PERT – Estimation for project, duration, variance, probability of project completion within due date. CPM- crashing of network, minimum cost project schedule.

Module 4: Decision Theory- Quantitative approach to management decision making- Decision under conditions of certainty- minimum and maximum criteria- Harwick criteria- Laplace criteria- Expected opportunity Loss criteria. Decision Tree analysis- Bayes Approach

Reference:

1. Operations Research: Frederick S Hillier and Gerald J Lieberman, Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Operations Research- Theory and Applications: J.K. Sharma, Macmillan India Ltd. New Delhi. 1997.
3. Operations Research – Applications and Algorithms: Wayne L. Winston, Thomson Learning, New Delhi.
4. Operations Research : Panneeraselvam, Prentice Hall of India, New Delhi.
5. Practical Problems in Operations Research: Chawla, Gupta and Sharma, Kalyani Publishers. New Delhi.
6. Principles of Operations Research with applications to Managerial Decisions: Harvey M. Wagner, Prentice Hall of India

FOURTH SEMESTER
SC15: STRATEGIC MANAGEMENT

- 1. Course Objectives:** Apart from general management, strategic management is acquiring importance in the business due to the increased competition. Students of commerce will have to have the knowledge of strategic management. With this objective of this course is introduced to the students at post-graduate level.
- 2. Pedagogy:** Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.

3. Course contents:

Module1: Strategic Management – An Introduction – concept of Strategic Management characteristics of strategic Management – Defining strategy, strategy formulation – stakeholders in business – vision, mission, and purpose – business definition, objectives and goals – environmental appraisal – types of strategies – guidelines for crafting successful business strategies, tailoring strategy to fit specific industry.

Module2: Strategic analysis and choice – environmental threat and opportunity profile (ETOP) – organizational capability profile – strategic advantage profile – corporate portfolio analysis – SWOT analysis – Synergy and Dysergy – GAP analysis – porter’s five forces model of competition – Mc Kinsey’s 7s framework GE 9 cell model – distinctive competitiveness – selection of matrix.

Module 3: Strategies at various levels: Functional strategies, business level strategies, global strategies and corporate strategies. Functional strategies: Marketing strategies, production strategies, financial strategies, HR strategy. Business level strategies, generic strategy choices, global strategies, corporate strategies, growth strategies, retrenchment strategies and combination strategies.

Module 4: Strategy formulation and implementation: strategic alternatives; strategic choice; evolution of strategic alternatives; strategy implementation and control strategy and structure. Cases in strategic management.

References:

1. The concept of corporate Planning: Russel Ackoff (Newyorkwiley)
2. Business policy and strategic Management: Tokyo, (McGraw Hill)
3. Strategic Management – Text and cases: V.S. P Rao and V. Harikrishna
4. Strategic Management: Azar Kami
5. Strategic Management: Francis Cherunillam
6. Strategic Management: Subba Rao
7. Strategic Planning Formulation of Corporate Strategy: Ramaswamy

**FOURTH SEMESTER
SC16: PROJECT WORK**

Project work should be commenced from the beginning of the fourth semester. Work load for project work guidance is 2 hours per batch of 8 students per week. Allotment of Guides shall be made in the beginning of the Third Semester. Students should select the topic in consultation with the Guide during the Third Semester.

FOURTH SEMISTER

SC17ELECTIVE GROUP A: BUSINESS TAXATION PAPER 2: GOODS AND SERVICES TAX AND CUSTOMS DUTY

1. Course Objectives: This paper is offered as an elective paper in the fourth semester. The paper is intended to provide students the knowledge of the largest paradigm shift in Indirect Tax regime, the “Goods and Services Act”, which came into force with effect from 1 July 2017 under the principle of One Nation, One Tax and One Market. The course includes the structure of GST Act, procedure for registration, procedure to claim ITC, reverse charge mechanism, payment of GST, returns and assessment and GST network. It also covers an overview of customs Act provisions.

2. Pedagogy: Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course

3. Course Contents:

Module1: Introduction to GST: Meaning, objectives, features and basic schemes of GST – subsuming of taxes: benefits of implementing GST- constitutional amendments – structure of GST (dual model) – central GST – state/union territory GST – integrated GST - GST council: structure and powers and functions.

Module2: GST ACTS: CGST Act, SGST Act (Karnataka state), and IGST Act.

Salient features of CGST Act, SGST Act (Karnataka state), IGST Act – meaning and definition: aggregate turnover, adjudicating authority, agent, business, capital goods, casual taxable person, non-resident person, composite supply, mixed supply, exempt supply, outward supply, principal supply, place of supply, supplier, goods, export of goods/services, import of goods/services, intermediary, location of supplier of service, location of recipient of service, input service distributor, job work, manufacture, input tax, input tax credit, person, place of business, reverse charge, works Contracts.

Module3: Procedure and Levy Under GST: Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, deemed registration, Special Provisions for Casual taxable Persons, and Non- resident taxable persons, Exempted goods and services- Rates of GST.

Procedure relating to levy on CGST and SGST: Scope of supply, Tax liability on mixed and Composite supply, Time of supply of goods and services, Value of taxable supply, Computation of taxable value and tax liability.

Procedure relating to Levy on IGST: Inter State supply, Zero rates supply, Value of taxable supply, Computation of taxable value and tax liability.

Input tax Credit: Eligibility, Appointment, Inputs on Capital goods, Distribution of credit by Input service Distributor, Transfer of Input tax credit- Simple Problems on utilization of input tax credit.

Module 4: Custom Duty: Definitions, Types of duties, classification of import goods and export goods, Computation of custom duties.

Reference:

1. Goods and Service Tax published by ICAI.
2. Deloitte: GST Era Beckons, Wolters Kluwer.
3. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
4. All About GST: V.S Datey - Taxman's.
5. Goods & Services Tax – CA. Rajat Mohan,

6. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
7. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,

FOURTH SEMESTER
SC18ELECTIVE GROUP B: HUMAN RESOURCE MANAGEMENT
PAPER2: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

1. **Course Objective:** The Course is envisaged to provide the students the knowledge related to management of Human Resource in Business Enterprises. The course familiarizes the student with various faces of Human resources and their Management.
2. **Pedagogy:** Teaching method comprises of lecture session and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.
3. **Course content:**

Module 1: Nature of international Human Resource Management (HRM): Approaches to HRM differences between Domestic HRM and IHRM. -challenges of globalization and managing Human Resources. Role of information technology in IHRM. Models of IHRM Matching model, Harvard Model, Contextual Model, and 5P Model European Model. Role of culture in International HRM, Country and Regional Cultures, Country Culture versus MNE Culture. Culture and employee management issues/ impact of Country culture on IHRM.

Module 2: Role of culture in International HRM: Country and Regional Cultures, Country Culture versus MNE Culture. Culture and employee management issues/ impact of Country culture on IHRM. Human Resource Planning in HRM: recruitment and selection issues in staff- selection of expatriates. Training and development - expatriate training - developing international staff and multinational teams-Counseling of expatriate family.

Module 3: Performance Management: Factors associated with individual performance and appraisal criteria used for performance appraisal of international employees –appraisal of host country nationals. Compensation -objectives of international compensation - approaches of international compensation. Issues and challenges in international performance management, country specific performance management practices.

Module 4: Expatriate Failure: Causes of failure, Repatriation-Repatriation process. Labor relations Key issues in international relations –strategic choices before firms-strategic choices before unions-union tactics

References:

1. International Human Resource management – Pipparely, paperback 2011.
2. Principles of HRM—George W. BOhalandar Scott.A Snell. November, 2016.
3. Fundamentals of HRM, Person, Garry dessler, October, 2016.
4. HRM, John M. Ivancevich, Indian Edition.
5. Human Resource Development, D.K. Bhattacharya, Himalaya publishing house, 2015.

FOURH SEMESTER
SC19 ELECTIVE GROUP C: FINANCIAL ACCOUNTING
Paper 2: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

1. Course Objectives: The aim of this course is to acquire knowledge, comprehension and capability to apply in the real-world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards issued by the IASB.

2. Pedagogy: Method of instruction consists of lectures, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of national and multi-national organizations will be integral part of instruction.

3. Course Contents:

Module 1: International Financial Reporting Standards (IFRS):The structure, vision and mission of IASB. The IFRS setting process. Objectives and benefits of IFRS. IFRS adoption and convergence in different countries.

Module 2: International Financial Reporting Standards issued by the IASB: The knowledge, comprehension and capability to apply in the real-world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Interpretations Committee's Statements (IFRICs) and Standing Interpretation Committee Statements (SICs). Problems and case studies on the annual reports of companies.

Module 3: XBRL: Meaning and need for XBRL. Features of XBRL. Benefits of XBRL. XBRL Taxonomy. Filings of financial statements using XBRL. Case Studies on XBRL adopted organizations.

Module 4: IFRS for SMEs: The knowledge, comprehension and capability to apply in the real-world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards for SME issued by the IASB. Problems and case studies on the annual reports of companies.

Reference:

1. Frederick D. S Choi and Gray K Meek, International Accounting, Pearson Education
2. Sandagaran S. M, International Accounting, Thomson Publications.
3. International Financial Reporting Standards (IFRSs), Taxman.
4. Greuning Van Hennie., International Financial Reporting Standards - A Practical Guide.
5. Mukesh Saraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind AS) IFRS Converged Ind AS (English), Bharat Law House
6. International Accounting: Shirin Rathore, Prentice-Hall of India, New Delhi.
7. Comparative International Accounting: Christopher Nubs and Robert Parker, Pearson Education, Asia, New Delhi.
8. International Accounting: A User Perspective: Shahrokh M. Saudagaran, South-Western Thomson Learning, Australia.
9. International Accounting: A.K.Das Mohapatra, Prentice-Hall of India, New Delhi

FOURTH SEMESTER
SC20 ELECTIVE GROUP D: MANAGEMENT ACCOUNTING
PAPER 2: COST MANAGEMENT

1. **Course Objectives:** The course is aimed at helping the students to:
 - I. Understand the scope and need for cost control and management.
 - II. Familiarize themselves with the basic cost control and management tools.,
 - III. Understand the importance of statistical tools and operation research in cost control and management.
2. **Pedagogy:** Course activities consist of lectures, case study analysis, group discussions, seminar presentation, assignment writing and tests.

3. **Course Contents:**

Module 1: Cost Management: Nature; Cost Management System; Cost Management; Components of CM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

Module 2: Pricing Strategies: Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.

Module 3: Designing Costing Systems for Job and Process Oriented manufacturing environments – Cost Estimation- meaning and methods of cost estimation- Accounts analysis, High-low Method, Scatter graph method and Regression Analysis

Module 4: Application of Operation Research and Statistical Tools in cost management: Assignment problems, Transportation problems- North West Corner method, Least Cost Method, Vogel's Approximation Method and MODI method. Time Series Analysis- Time series analysis- Free hand method, semi averages method, moving averages method, weighted moving averages method, least square method.

References:

1. Cost Management: A strategic Emphasis, Blocher,Chen,LinMcGraw Hill
2. Welsh, Glenn A.: Profit, Planning and Control(prentice Hall)
3. Standard Costing: J. Batty
4. Cost Analysis for Management Decisions: M.R.S. Murthy, Tata McGraw Hill
5. Managerial Accounting: Calvin Engler, Irwin Publication
6. Cost Accounting AManagerual Emphasis: Charles T Horngren, Srikant, PHI.
7. Advanced Management Accounting: Robert S Kaplan Anthony A. Alkinson Prentice Hall of India, New Delhi
8. Management & Cost Accounting: Cohn Drury International Thomson Business Press
9. Principles & Practices of Cost Accounting: Ashish K. Bhattacharya A. H. Wheeler publisher
10. Quantitative Techniques in Management: N.D. Vohra Tata McGraw Hill Book Co. Ltd.
11. Cost Management strategy for business decision: Ronald Hilton and Michal Maher, 3rd Editions, Macgraw Hill.

FOURH SEMESTER
SC21 ELECTIVE GROUP E: FINANCIAL MANAGEMENT
PAPER 2: STRATEGIC FINANCIAL MANAGEMENT

1. Course Objectives:The objective of this course is to acquaint students with the advanced concepts of financial Management and the application of the same in developing financial strategies for the organization.

2. Pedagogy:Method of instruction consists of lectures and tutorials. Lecture session focuses on providing Analytical setting for basic financial strategies followed by case study/group discussions and seminar presentations.

3.Course Contents:

Module 1: Strategic Financial Management: Meaning, Scope, Importance and Elements of SFM. Financial Planning, Capital allocation and corporate strategy, Stock vis-à-vis cash dividend.

Module 2: Corporate Valuation: Meaning and Approaches to valuation- Adjusted Bok Value Approach, Stock and Debt approach, Direct comparison approach, Concept of Free cash flow to the firm, Discounted Cash Flow Approach-Two and three stage valuation Models. Valuation of physical Assets, Valuation of intangible assets- Brand equity and Human resources. Guidelines for corporate valuation

Module 3: Value Based Management (VBM): Concept, Evolution of VBM, Shareholders' value creation- Traditional and Modern Approaches, Value drivers. Approaches to VBM- Marakon Approach, Alcar Approach, MC Kinsey Approaches, EVA, BCG HOLT approach. Tools for Measuring Performance- EPS, ROI,EBIT,EBITDA,RONA,ROCE,TSR,TBR,MVA,CVA,CEROI,Economic Depreciation. Compensation and Value creation- ESOPs and balanced score card (Problems)

Module 4: Corporate Restructuring- Meaning, Nature, Forms of Corporate restructuring- Spin of, split of, split up, Leverage buyout (LBO), Management Buyout (MBO), Divestures and other forms of corporate restructuring.

Reference:

1. An introduction to strategic Financial Management: Allen D. CIMA/ Kogan page, London
2. Financial Theory and corporate policy: Copeland T.E and J D Weston Addison westerly, NY.
3. Financial Decision Making: Hamton Jone, PHI, New Delhi
4. Financial Management: Pandey I.M,Vikas Publication, Delhi
5. The Essence of mergers and Acquisitions: Sudarsanm, PS: prentice Hall of India, Hall
6. Financial Derivatives: G Kotersshwar Chandana Publications, Mysore

FOURTH SEMESTER
SC22ELECTIVE GROUP F: MARKETING
PAPER2: INTERNATIONAL MARKETING

1. Course Objectives:To understand the principles & concepts in international Marketing.To provide the knowledge ofmarketing management in the international perspective.To develop marketing strategies for the dynamic international markets.

2. Pedagogy:The subject matter will be presented through lecture, class discussion, student presentation, and guestLectures and laboratory experiences.

3. Course Contents:

Module 1: Introduction:International markets – Definition – Basic modes of entry – Nature of International Marketing-Benefits of International Marketing— International Marketing Task – World Trade – India’s ForeignTrade – Characteristics of MNCs - Global and Domestic marketing - International Product LifeCycle – EPRG Framework - Institutional set up – Advisory bodies – Commodity organizations –Service Institutions – Government participation in Foreign Trade.

Module 2:International Marketing Environment:Business culture around the world- language, customs, attitudes - marketing strategy adjustments -Product adaptations. Geographic Description of Market – Political risk – Political Environment -Import quotas – tariffs - customs restrictions - required licenses – registrations – permits.

Development and scope of international law – INCOTERMS – WTO – GATT - Current economicConditions of the country or countries involved - credit worthiness of the international buyer/seller –Regional economic groupings its influences in market.

Module 3:International Marketing Planning: International Market Selection – Factors influencing – Process – Strategies and approaches –Competition-International Marketing research – Global scene- International marketing researchProcedure – Techniques – survey – interview techniques – Analysis of field data – ResearchReport-International Marketing Planning and Control – Framework – marketing control – ControlSequence.

Module 4:International Marketing Mix:Developing an International Product Line, Foreign Product Diversification, International BrandingDecisions, International Packaging, International Warranties and Services. International PricingStrategy - International Promotion Strategies- Promotion Mix-International Sales Negotiations -Patterns of Global Advertising, Global Advertising Regulations, Advertising Media, InternationalChannels of Distribution- Retailing in InternationalScenario,InternationalPhysical Distribution - Technological Influences in international Marketing-Current trends in international Marketing.

Reference:

1. Rathor, B.S., and Rathor,J.S.,”Export marketing “,Himalaya Publishing House, New Delhi 1993.
2. Ellsworth, “The International Economy”.
3. Rogentlal,” Technique of International Trade “.
4. Harberllar, “Memory of International Trade”.
5. Bayweather, john,”International marketing “.
6. Varmer, M.L., “Foreign Trade Management In India”, Vikas Publishing
7. Global Marketing, Third Edition, by Warren J. Keegan and Mark C. Green, Prentice Hall,N.J. 2003. (ISBN 0-13-066998-9)

8. Philip.R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata McgrawHill,13 th edition, (2008)
9. Onkvisit, Sak., and John J.Shaw., International Marketing, Prentice Hall of India, NewDelhi, 1997.
10. Ashok Korwar, Creating Markets across the Globe, Tata McGraw Hill, New Delhi, 1997 The Lexus and the Olive Tree: Understanding Globalization by Thomas L. Friedman,
11. Anchor Books, May 2000. ISBN: 0-385-40034.

FOURH SEMESTER
SC23 ELECTIVE GROUP G: BANKING
PAPER2: BANKING TECHNOLOGY

2. Course description:The course deals with study of technology adaption in banking, besides providing scope of practical side of banking

3. Pedagogy:LTP model, field survey, summary and group discussions.

4. Course Contents:

Module 1:Branch Operation and Core Banking - Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges &Implementation. – Case study: Analysis of Recent Core Banking Software.

Module 2:Delivery Channels - Overview of delivery channels – E – Lounge establishment - Phone Banking – Call centers – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – MICR electronic clearing

Module 3:Interbank Payment System - Interface with Payment system Network – Structured Financial Messaging system – Electronic Fund transfer – RTGSS – Negotiated Dealing Systems & Securities Settlement Systems – Electronic Money – E Cheques

Module 4:Global developments in banking technology - Information technology in finance and service delivery. Impact of technology on banks – protecting the confidentiality information system audit. Audit measures in computerized environment information system security and disaster management.

Reference:

1. Financial Services Information Systems - Jessica Keyes Auerbach publication; 2nd edition (March 24, 2000)(Text Book)
2. Kaptan S S& Choubey N S., “E-Indian Banking in Electronic Era”, Sarup & Sons, New Delhi, 2003
3. Vasudeva, “E – Banking”, Common Wealth Publishers, New Delhi, 2005
4. Turban Rainer Potter, Information Technology, John Wiely& Sons Inc
5. Banking Technology - Indian Institute of Bankers Publication
4. Financial Accounting for Management: By Amrish Gupta (Pearson Education)
5. Financial Accounting for Management: By Dr. S. N. Maheshwari (Vikas PublishingHouse)
6. Maheshwari, S.N. and Maheshwari, S. K., (2009) An Introduction to Accountancy, Eighth Edition, Vikas Publishing House.

FOURTH SEMESTER
SC24 ELECTIVE GROUP H: INSURANCE
PAPER2: MANAGEMENT OF NON-LIFE INSURANCE

1. **Objective:** To provide a working knowledge of Non-life Insurance Products and Companies, and Reinsurance as a risk management tool.
2. **Pedagogy:** A combination of Lectures, Problem Solving, Case Analysis, Group Discussion, Seminars, Assignments, etc.

3. Course content:

Module1: Principles of General Insurance: Introduction, Essential Elements and Principles of General Insurance-Indemnity Principle, Utmost good Faith, Subrogation, Insurable Interest and Contribution: Nationalization of GIC, GIC and its subsidiaries, Organization Management of GIC: role of Tariff Advisory Committee.

Module2: Fire Insurance and Motor Insurance: definition of Fire Insurance, Risk Covered under Fire Insurance Policy, Kinds of Fire Insurance Policies, Standard Policy Coverage and Special Coverage: Add- On-Covers, Consequential Loss Insurance: Motor Insurance, Types of Motor Insurance, Motor vehicle Act1988, Third party Motor Insurance Policy, Surveyor and Loss Assessor in Fire Insurance.

Module 3: Marine Insurance: History, Meaning and definition, Contents of Marine Policy, Maritime Perils, and Clauses incorporated in marine policy, Kinds of Marine Insurance Policies, Marine Losses, Payment of Claims, General Average and Particular Average, Constructive Total Loss: And Marine Claim Documents.

Module 4: Liability and Engineering Insurance: Law of Tort, Types of Liability Insurance, Public Liability Insurance Act1991, Workmen Compensation Act1923; Types of Engineering Insurance and Contractors all Risk Engineering Insurance.

Reference: (recent editions)

1. K. C Mishra and G. E Thomas, General Insurance, Cengage Learning
2. K.C Mishra, Fire and Marine Underwriting, Cengage Learning
3. Insurance Operations, ICFAI Press
4. K. C Mishra, Principle and Practice of General Insurance, Cengage Learning
5. M. N Mishra and S B Mishra, Principle and Practice of Insurance, S. Chand and Co
6. T. S Mann, Law and Practice of Life Insurance in India, Deep and Deep
7. Badla B. S, Insurance Fundamentals, Deep and Deep Publication
8. Kothari and Bathi, Principles and Practice of Insurance, Sahitya Bhavan
9. Redja, Principles of Risk Management and Insurance, TMH
10. Denis Riley, Consequential Loss Insurance and Claims, Sweet Maxwell
11. Mathew M J, Insurance Principles and Practice, RBSA Publishers
12. Palande P. S. Shah R. S and Lunawat M, Insurance in India: Changing Policies and Emerging Opportunities,