

**REGULATIONS PERTAINING TO MASTER OF COMMERCE (M.COM.) COURSE**  
**UNDER CBCS SYSTEM FROM 2020-21 ONWARDS**

**1. OBJECTIVE:**

The broad objective of the Master of Commerce (M.Com.) course is to impart to the Students, professional education and training in various aspects of business and its environment and provide them with opportunities to develop managerial and analytical skills in order to meet the challenges of business at the national and global level. The platform will also enrich the students to cope up with recent changes in business world.

**2. Eligibility for Admission:**

A candidate who has passed the B.Com./B.B.A./BMS Degree examination of this University or of any other University recognized as equivalent thereto and has secured not less than 50% of the marks in the aggregate in all the Commerce subjects of Business Education in all the years shall be eligible for admission to the course. In case of SC/ST/CAT-1 students and PWD Students, there will be relaxation of 5% in the minimum required percentage of marks.

**3. Duration of the Course:**

The course of study for M.Com., degree shall extend over a period of two years divided into 4 (four) semesters. Each Semester will be of 16 weeks or more duration with a minimum of 90 actual working days.

**4. Scheme of Instruction:**

1. In each semester there will be six to seven papers (including practicals)
2. There will be 24 to 27 contact hours per week. (including practicals)

**5. Attendance:**

Each course (theory/practical) shall be treated as an independent unit for the purpose of attendance. A student shall attend a minimum of 75% of the total instruction hours in a course (theory/practical) including tutorials and seminars in each semester. There shall be no provision for condonation of shortage of attendance and a student who fails to secure 75% attendance in a course, shall be required to repeat that semester.

**6. Medium of Instruction:**

The medium of instruction shall be English. However, a candidate will be permitted to write the examination either in English or in Kannada.

**7. Registering for the Examination:**

A candidate shall register for all the papers of a semester when he appears for the examination of that semester for the first time.

**8. Scheme of Examination:**

8.1 There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 100 as shown below:

Particulars	Course	Duration	Internal Assessment	Theory Examination	Total Marks
Subject without Practicals	M.Com	2 years, (4 Semesters)	30	70	100

8.2 For a subject with the practical examination, i.e., Advanced Research Methodology - theory marks remain the same at 70 and instead of Internal Assessment Marks, Practical Examination conducted and the marks allotted done on the following basis:

- End Semester Practical Examination : 10 Marks
- Record – Problems on concepts : 10 Marks
- Viva-Voce Examination : 05 Marks
- Attendance : 05 Marks
- Total Marks : 30 Marks

8.3 Each semester will normally have six (Hardcore) and one (soft core) paper and each shall be for 100 marks.

8.4 (i) The composition of theory and internal assessment marks for each paper will be 70 and 30 respectively.

ii. Duration of examination per theory paper of 70 marks shall be for 3 hours, for practicals it will be 1 1/2 (one and half) hours for each batch.

iii. Practical records will be evaluated as part of the practical examination.

iv. In case of practical examinations, students will be assessed on the basis of knowledge of processes, skills operations involved, results/calculations and reporting.

v. Practical examination will be conducted by the Board of Examiners with Pre-approved Panel of Examiners.

8.5 Every theory paper shall ordinarily consist of two/three sections, developed to test conceptual skills, understanding skills, comprehension skills, articulation, and application skills in the question paper's composition in examinations.

8.6 (i) In case of theory papers the various components of internal assessment will be as follows:

- a) Assignment – 5 Marks
- b) Attendance – 5 marks (75% => 80% - 1 Mark, 80% > 85% - 2 Marks, 85% > 90% - 3 Marks, 90% to 95% - 4 Marks, 95% => 5 Marks)
- c) Internal Test – 20 Marks  
(The test shall be for 1 1/2 - hour duration carrying 40 marks. The marks scored by the candidate shall be later reduced to 20 marks).

(ii) The Departmental Council / College / Centre shall notify in the first week of each semester, scheme of internal assessment, containing the details of tests, assignments, and seminars.

(iii) Co-ordination Committee: In order to monitor IA tests there shall be Co-ordination Committee consisting of the following:

- I. Chairman BOS: Chairman

2. Two Senior Faculty Members
3. Two members from affiliated colleges as recommended by the BOS
4. For **Advanced Research Methodology** Subject, A Viva-Voce and Practical Exam for 30 marks will be conducted by the Board of Examiners.

(iv) At least one week prior to the last working day, I.A. marks secured by the candidates shall be displayed on the notice board.

(v) The Departmental Council / College / Centre may decide to give test/seminar to candidates who absent themselves for the above, only if the Council is convinced that the absence of the candidate is on valid grounds. However, the Council will allow the candidate to avail of this provision within the duration of that semester.

(vi) The statement of internal assessment shall be sent to the Registrar (Evaluation) one week prior to the commencement of that particular semester examination.

### 8.7 Question Paper Pattern:

#### Section – A:

Answer any Seven Questions out of Ten. Each Question Carries Two Marks (7x2=14)

#### Section – B:

Answer any Four Questions out of Six. Each Question Carries Five Marks (4x5=20)

#### Section – C:

Answer any Two Questions out of Four. Each Question Carries Twelve Marks (2x12=24)

#### Section – D: (Compulsory Skill-based Question on Subject / Paper)

Skill-based Question (1x12=12)

### 8.8 MOOC Course & Certification Programme:

A. The student has to undergo a certification course in any MOOC platform such as SWAYAM, NPTEL, AICTE, CEC of 8 Weeks / 12 Weeks / 16 Weeks Programme at the beginning of the 1st semester, submit the certificate at the end of 2nd Semester examinations compulsorily.

B. Certification Programme: The student must undergo a Skill-based Training Certification Course from FKCCI / MSME / SME / KSSIC / KASSIA / BCIC and submit the certificate within the 3rd Semester examinations to the Head of the department of PG Studies. The allotment of the skill-based training program is at the beginning of the 3rd semester by doing an MOU (memorandum of understanding) with the industry in consultation with BOS and panel members. In consultation with BOS, the department should make a provision in the 3rd semester time table and allow the students to attend the Skill-based Training Certification Programme from an industry.

### 8.9 Dissertation:

Each student will choose business research project/live business problem in a business organization, Institution or Industry, and prepare a dissertation report. He/she will formulate it as a research/consultancy problem, work under the guidance of a faculty member on it during IV semester and submit a report. The report will be evaluated for 70 marks.

Project Dissertation guidance for a faculty member will involve a workload of 4 hours per week in a semester. Dissertation guidance of 8 students by a faculty member will be equivalent to the teaching of one paper per semester. Viva-voce examination will be conducted for 30 marks by BOE (Board of Examiners).

**Note: The Research Supervisor should have a Ph.D. degree / a minimum of 10 Years of Research Experience with atleast 10 Publications in UGC Recognized Journals.**

**9. Board of Examiners and Valuation of Answer Scripts:**

- 9.1 There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of valuation.
- 9.2 About 50% of the examiners appointed for setting of question papers and valuation work in each semester shall be external.
- 9.3 Each written paper shall be valued by one internal examiner and one external examiner.
- 9.4 If the difference in marks between two valuation is more than 15%, the Chairman, BOE shall arrange for third valuation by examiners from the approved panel of examiners.
- 9.5 In case of two valuations, the average of the two valuations and if there are three valuations, the average of the nearest two valuations shall be taken for declaring results. The candidates not satisfied with the results may apply for photocopies of the answer scripts and / or challenge valuation (**If University Regulations Permits**).

**10. Classification of Successful candidates:**

Minimum for a pass in each paper shall be 40% in Semester paper and 50% in aggregate of all the papers in that semester.

The results of successful candidates at the end of each semester shall be declared on the basis of Percentage of Aggregate Marks and in terms of Grade Point Average (GPA) and alpha – sign grade. The results at the end of the fourth semester shall also be classified on the basis of Percentage of Aggregate Marks and on the basis of the Cumulative Grade Point Average (CGPA) obtained in all the four semesters and the corresponding overall alpha – sign grade. An eight-point grading system, alpha – sign grade as described below shall be adopted.

First Class with Distinction	70% and above (A+, A++ or O)
First Class	60% and above but less than 70% (A)
High Second Class	55% and above but less than 60% (B+)
Second Class	50% and above but less than 55% (B)
Pass Class	40% and above but less than 50% (C)

**Eight Point Alpha – Sign Grading Scale:**

Grade Point Average	<4	4-<5	5-<5.5	5.5-<6	6-<7	7-<8	8-<9	9-10
Alpha-Sign Grade:	D	C	B	B+	A	A+	A++	O

The Grade Point Average (GPA) in a Semester and the Cumulative Grade Point Average (CGPA) at the end of fourth semester shall be computed as follows:

### Computation of Grade Point Average (GPA):

The grade points (GP) in a course shall be assigned based on the basis of actual marks scored in that course as per the table below. They shall be generally percentages divided by 10. The Grade Point Weights (GPW) shall then be calculated as the product of the grade points earned in the course and the credits for the course. The total GPW for a semester is obtained by adding the GPW of all the courses of the semester.

#### **ILLUSTRATION 1 (26 Credits)**

Papers	P1	P2	P3	P4	P5	P6	P7	Total
Max. marks	100	100	100	100	100	100	100	700
% Marks Obtained	77	73	58	76	64	66	82	496
Grade Points Earned (G.P.)	7.7	7.3	5.8	7.6	6.4	6.6	8.2	-
Credits for the Course (C)	4	4	4	4	4	4	2	26
Total GPW = GP x C	30.8	29.2	23.2	30.4	25.6	26.4	16.4	182

Semester Aggregate Marks :  $496 / 700 = 70.86\%$

Classification of Result : First Class with Distinction

The GPA shall then be computed by dividing the total GPW of all the courses of study by the total credits for the semester,  $GPA = \text{Total GPW} / \text{Total Credits} = 182 / 26 = 7.0$

Semester Alpha Sign Grade: A+

#### **ILLUSTRATION 2 (24 Credits)**

Papers	P1	P2	P3	P4	P5	P6	Total
Max. marks	100	100	100	100	100	100	600
% Marks Obtained	67	73	78	76	84	88	466
Grade Points Earned (G.P.)	6.7	7.3	7.8	7.6	8.4	8.8	-
Credits for the Paper	4	4	4	4	4	4	24
Total GPW = GP x C	26.8	29.2	31.2	30.4	33.6	35.2	186.4

Semester Aggregate Marks:  $466 / 600 = 77.67\%$

Classification of Result: First Class with Distinction

$GPA = \text{Total GPW} / \text{Total Credits} = 186.4 / 24 = 7.77$

Semester Alpha Sign Grade: A++

### **11. Calculation of Cumulative Grade Point Average (CGPA):**

The Cumulative Grade Point Average (CGPA) at the end of the fourth semester shall be calculated as the weighted average of the semester GPW. The CGPA is obtained by dividing the total of GPW of all the four semesters by the total credits for the programme.

## ILLUSTRATION I

Semester	I	II	III	IV	Total
Total Marks per Semester	700	700	600	600	2600
Total Marks Secured	496	560	466	510	2032
Semester Alpha Sign Grade	A+	A++	A+	A++	-
Semester GPA	7.0	8.0	7.77	8.5	-
Semester Credits	26	26	24	24	100
Semester GPW	182	208	186.5	204	822.9

Aggregate Percentage of Marks =  $2032 / 2600 = 78.15 \%$

Classification of Result: ***First Class with Distinction***

(CGPA) = Total of Semester GPW / Total Credits for the programme =  $780.5 / 100 = 7.805$

**Programme Alpha Sign Grade: A++**

These are the sample illustrations of computing semester grade point averages and cumulative grade point average and the alpha – sign grades assigned.

### 12. MINIMUM FOR A PASS:

- 12.1 A candidate shall be declared to have passed the PG program if he/she secures at least a CGPA of 4.0 (Course Alpha-Sign Grade C) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as Theory Papers / Practical's / Project Work / Dissertation / Viva-Voce.
- 12.2 The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.0 (or Alpha-Sign Grade A).
- 12.3 The results of the candidates who have passed the fourth semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed Lower semester examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- 12.4 A candidate who passes the semester examinations in parts is eligible for only Class / CGPA and Alpha-Sign Grade but not for ranking.
- 12.5 **There shall be no minimum in respect of internal assessment.**  
However minimum pass in each paper shall be 40% in semester end exam (25 Marks out of 70 Marks) and 50% aggregate of all papers in that semester including practical paper.
- 12.6 A Candidate who fails in any of the unit / dissertation / viva-voce shall reappear in that unit / dissertation / viva-voce and pass the examination subsequently.

**13. CARRY OVER PROVISION:** Candidates who fail in a lower semester examination may go to the higher semesters and take the examinations.

### 14. REJECTION OF RESULTS:

- i. A candidate who fails in one or more papers of a semester may be permitted to reject the result of the whole examination of that semester.

**Rejection of result paper wise shall not be permitted.** A candidate who rejects the results shall appear for the examination of that semester in the subsequent examination.

- ii. Rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- iii. Application for rejection along with payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the department/college together with the original statement of marks within 30 days from the date of publication of the result.
- iv. A candidate who rejects the result is eligible for only class and not for ranking.

#### **15. IMPROVEMENT OF RESULTS:**

- i) A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- ii) The reappearance could be permitted twice during double the period without restricting it to the subsequent examination only. The regulation governing maximum period for completing various degree/ diploma programme notified by the University from time to time shall be applicable for improvement of results also.
- iii) The student could be permitted to apply for the improvement examination 45 days in advance of the pertinent semester examination whenever held.
- iv) If the candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the first appearance result.
- v) A candidate who has appeared for improvement is eligible for class only and not for ranking. Internal assessment marks shall be shown separately in the marks card. A candidate who has rejected the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the internal assessment marks already obtained.

A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.

#### **16. POWER TO REMOVE DIFFICULTIES**

- i) If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other Regulations, as appears to be necessary or expedient to remove the difficulty.
- ii) Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

**17. UPDATION OF SYLLABUS** - The BOS has to revise the syllabus from time to time based on current trends and updations where ever it is necessary. The suggestions of faculties of commerce, considered for revision and updation of the syllabus with prior approval of BOS- PG Commerce, Faculty of Commerce and the Academic Council of the University.

**COURSE MATRIX****I SEMESTER - M.COM. (MASTER OF COMMERCE)**

Paper Code	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
1.1	Global Business Environment	4	3	30	70	100	4
1.2	Monetary System	4	3	30	70	100	4
1.3	Principles of Business Decision	4	3	30	70	100	4
1.4	Technology in Business	4	3	30	70	100	4
1.5	Advanced Financial Management & Practices	4	3	30	70	100	4
1.6	Knowledge Management & Innovation	4	3	30	70	100	4
1.7	<b>SOFT CORE Business Models for Startups</b>	3	3	30	70	100	2
<b>I SEMESTER TOTAL OF CREDITS</b>							<b>26</b>

**Note:** The student has to undergo a certification course in any MOOC platform such as SWAYAM, NPTEL, AICTE, CEC of 8 Weeks / 12 Weeks / 16 Weeks Programme at the beginning of the 1st semester, submit the certificate at the end of 2nd Semester examinations compulsorily.

**II SEMESTER - M.COM. (MASTER OF COMMERCE)**

Paper Code	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
2.1	Contemporary Indian Banking	4	3	30	70	100	4
2.2	Risk Management & Derivatives	4	3	30	70	100	4
2.3	Advanced Research Methodology (Practicals)	4	3	30 (P*)	70	100	4
2.4	Digital Marketing	4	3	30	70	100	4
2.5	Venture Creation and Development	4	3	30	70	100	4
2.6	Indian Ethos and Leadership	4	3	30	70	100	4
2.7	<b>SOFT CORE Financial Modelling for Business</b>	3	3	30	70	100	2
<b>II SEMESTER TOTAL OF CREDITS</b>							<b>26</b>

**Note 1: Certification Programme:** The student must undergo a Skill-based Training Certification Course from FKCCI / MSME / SME / KSSIC / KASSIA / BCIC and submit the certificate within the 3rd Semester examinations to the Head of the department of PG Studies. The allotment of the skill-based training program is at the beginning of the 3rd semester by doing an MOU (memorandum of understanding) with the industry in consultation with BOS and panel members. In consultation with BOS, the department should make a provision in the 3rd semester time table and allow the students to attend the Skill-based Training Certification Programme from an industry.

**Note 2: \* Practical Examination will be conducted by the Board of Examiners.**

**III SEMESTER - M.COM. (MASTER OF COMMERCE)**

**GROUP- I: ACCOUNTING & TAXATION**

Paper Code	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
3.1	Intellectual Property Rights	4	3	30	70	100	4
3.2	Trade Logistics & Supply Chain Management	4	3	30	70	100	4
3.3	Business Reporting and Practices	4	3	30	70	100	4
3.4	Strategic Cost Management - I	4	3	30	70	100	4
3.5	Corporate Tax Planning	4	3	30	70	100	4
3.6	<b>Open Elective</b>	4	3	30	70	100	4
<b>III SEMESTER TOTAL OF CREDITS</b>							<b>24</b>

**III SEMESTER - M.COM. (MASTER OF COMMERCE)**

**GROUP- I: FINANCE & BANKING**

Paper Code	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
3.1	Intellectual Property Rights	4	3	30	70	100	4
3.2	Trade Logistics & Supply Chain Management	4	3	30	70	100	4
3.3	Financial Markets & Services	4	3	30	70	100	4
3.4	Financial Planning & Investment Environment	4	3	30	70	100	4
3.5	Innovation in Banking & Technology	4	3	30	70	100	4
3.6	<b>Open Elective</b>	4	3	30	70	100	4
<b>III SEMESTER TOTAL OF CREDITS</b>							<b>24</b>

**IV SEMESTER - M.COM. (MASTER OF COMMERCE)**

**GROUP– II: ACCOUNTING & TAXATION**

Paper Code	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
4.1	Analytics in Commerce & Business	4	3	30	70	100	4
4.2	Forensic Accounting & Auditing	4	3	30	70	100	4
4.3	International Accounting	4	3	30	70	100	4
4.4	Strategic Cost Management - II	4	3	30	70	100	4
4.5	Goods & Services Tax	4	3	30	70	100	4
4.6	<b>Dissertation / Project</b>	4	--	Viva - Voce 30	70	100	4
<b>IV SEMESTER TOTAL OF CREDITS</b>							<b>24</b>

**IV SEMESTER - M.COM. (MASTER OF COMMERCE)**

**GROUP– II: FINANCE & BANKING**

Paper Code	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
4.1	Analytics in Commerce & Business	4	3	30	70	100	4
4.2	Forensic Accounting & Auditing	4	3	30	70	100	4
4.3	Forex Management	4	3	30	70	100	4
4.4	Security Analysis & Portfolio Management	4	3	30	70	100	4
4.5	Strategic Financial Management	4	3	30	70	100	4
4.6	<b>Dissertation / Project</b>	4	--	Viva - Voce 30	70	100	4
<b>IV SEMESTER TOTAL OF CREDITS</b>							<b>24</b>

**TOTAL CREDITS – M.COM. PROGRAMME**

<b>1<sup>st</sup> Semester M.Com.</b>	<b>:</b>	<b>26 Credits</b>
<b>2<sup>nd</sup> Semester M.Com.</b>	<b>:</b>	<b>26 Credits</b>
<b>3<sup>rd</sup> Semester M.Com.</b>	<b>:</b>	<b>24 Credits</b>
<b><u>4<sup>th</sup> Semester M.Com.</u></b>	<b>:</b>	<b><u>24 Credits</u></b>
<b>Total Credits</b>	<b>:</b>	<b>100 Credits</b>

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**Name of the Program: Master of Commerce**

**Name of the Course: 1.1 GLOBAL BUSINESS ENVIRONMENT**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Course Outcomes:** On successful completion of the course, the Students will be able to learn nature, scope and structure of Global Business Environment, and understand the influence of various environmental factors on global business operations.

**Syllabus:**

**Module 1: Global Business & Environment:** Importance, nature and scope of global business; Modes of entry into global Business; globalization process and managerial implications; multinational corporations and their involvement in global Business: Issues in foreign investments, technology transfer, pricing and regulations. Introduction to Economic environment – political and regulatory environment – demographic environment – social, cultural and technological environment.

**Module 2: Global Economic Environment:** Regional integration and trade blocks – Types of integration – theory of customs union, European union – regional groupings – integration of developing countries – SAARC, SAPTA, global commodity agreements – quota agreements – Cartels – Bi-lateral & Multi-lateral contracts– Economic institutions – International Monetary Funds (IMF) – World Bank, Asian Development Bank, UNCTAD, UNIDO, International Trade Centre, WTO, GATT, GATS, TRIM, TRIPS.

**Module 3: Global Trade and Investment Environment:** Government Influence on Trade: Trade in merchandise – Trade in services – Global sourcing – degree of dependence – balance of payments – trade and BOP of India. Cultural contacts of global management –Understanding the role of culture – communicating across cultures – cross cultural negotiations and decision making. Types and significance of foreign investments – factors affecting global investment – growth and dispersion of FDI – cross border mergers and acquisitions – foreign investment in India – The New Policy – EURO/ ADR issues – M & A – Indian companies going global.

**Module 4: Multi National Corporation:** Definition and Meaning – Importance and dominance of MNCs – Code of conduct – MNCs in India – Transfer of Technology – global competitiveness – indicators of competitiveness –competitive advantage of nations – Technology and Global competitiveness. global Operations – Global supply chain management – global manufacturing strategies – factors affecting global HRM and staffing policy – global negotiations – global asset protection –Protection of IPRs.

**Module 5: Social Responsibilities and Ethics:** Social Responsibilities and Ethics, MNE Social Responsibilities – philanthropic Responsibility, Ethical Responsibility, Legal Responsibility, Economic Responsibility, Foreign Corrupt Practices Act, Cases.

**Suggested Books/Articles/Links for References:**

1. P Subba Rao, International Business, Himalaya Publications
2. O P Agarwal, International Business, Himalaya Publications

3. Aswathappa. K., International Business, Tata McGraw Hill
4. Darrell Mahoriy, etal, International Business, Longman.
5. Charles W.L. Hill, International Business, McGraw – Hill.
6. John D. Daniels, etal, International Business, Pearson Education.
7. Don Ball and Wendell McCulloch, International Business, McGraw – Hill.
8. A.V. Vedipurishwar, The Global CEO, Vision Books.
9. Dr. Ansarul Haque, Dr. S. Porkodi, International Business Environment, Global Academic Publishers & Distributors, 2<sup>nd</sup> Edition, 2015
10. J. Stewart BlackAnant K. Sundaram, The International Business Environment 1<sup>st</sup> Edition, Pearson, 2015
11. Aniket Shonak, International Business Environment, Straight Forward Publishers (P) Ltd., 2011
12. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London.
13. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi.
14. Czinkota, Michael R., et. al., International Business, the Dryden Press, Fortworth
15. Hill, C., Cronk,T., & Wickramasekera, R. (2011). Global Business Today: An Asia Pacific Perspective. 2nd Edition. McGraw-Hill
16. Danoes, John D. and Radebaugh, Lee H., International Business: Environment and Operations, Addison Wesley, Readings.
17. HILL Charles W.L. (2011), International Business: Competing in the Global Marketplace (8/E.), McGraw-Hill

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 1.2 MONETARY SYSTEM</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the Students will be able to understand the Principles &amp; Systems of Note Issue present in India and other countries. The contents will expose students to the depth of the Domestic and International Monetary system and practices in general.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Money:</b> Money: Introduction &amp; Invention of Money, Meaning, Definition, Evolution: Stages (Barter System to Bitcoin), Characteristics, Functions, Approaches, Types of Money, Role of Money, Importance of Money, Evils of Money, Money and Near Money, Time Value of Money, Circular Flow of Money – Sectors. Theories of Value of Money - Quantity Theory of Money: Fisher's Transaction Approach &amp; Cambridge Cash Balance Theory, Income Theory of Money, Liquidity Theory of Money, Friedman's Restatement of the Quantity Theory of Money, Keynesian Theory of Money, Modern Monetary Theory.</p>		
<p><b>Module 2: Monetary Standards:</b> Introduction to Monetary Standards: Meaning &amp; Definition, History, Gresham's Law, Types of Monetary Standards: Monometallism, Bimetallism, Paper Currency and Virtual Currency: Features, Types, Reforms, Pros &amp; Cons. Gold Standard: Meaning, Types, Features, Functions, Pros &amp; Cons, Domestic and International Gold Standards, Working of Gold Standard: Conditions, Qualities of Good Monetary System. Introduction to Paper Currency Standard: Meaning &amp; Definition, Principles of Note Issue, Right of Note Issue, Method of Note Issue, Essentials of Sound Currency System. Introduction to SDR or Paper Gold: Meaning &amp; Definition, Features, Role of SDR, Working of SDR, Basket of Currencies, IMF Quota - SDR, SDR allocations &amp; Interest Rate.</p>		
<p><b>Module 3: International Monetary System:</b> Introduction to International Monetary System: Meaning &amp; Definition, History, Evolution - Bimetallism before 1875, Classical Gold Standard 1876 - 1913, Interwar Period 1914 - 1944, Bretton Woods System 1945 - 1973 (IMF &amp; World Bank), Flexible Exchange Rate Regime (1972 to Present), Smithsonian Agreement, Triffin's Paradox, Nixon Shock; Characteristics &amp; Importance. Introduction to Flexible Exchange Rate Regime: Meaning &amp; Definition, Characteristics, Functions, Pros &amp; Cons of Fixed &amp; Flexible Exchange Rate Regime, Fixed v/s Flexible Exchange Rate Regime, Current Exchange Rate Regime and Exchange Rate Management in India.</p>		
<p><b>Module 4: International Financial System:</b> Meaning &amp; Definition, International Financial System v/s International Monetary System, Evolution, Components of International Financial System. Introduction to International Financial Markets: Meaning &amp; Definition, Participants, Elements, Forex Market, Euro Currency Market, Euro Bond Market, Depository Receipts - ADRs, GDRs &amp; IDRs; Bond Market - Masala Bonds, Green Masala Bonds, Samurai Bond, Yankee Bond, Panda Bonds and others.</p>		

**Module 5: Balance of Payment & Balance of Trade (BOP & BOT):** Introduction to BOP & BOT: Meaning & Definition, Features, Components, Structure of BOP, BOP v/s BOT, Equilibrium & Disequilibrium in BOP, Types and Causes of Disequilibrium in BOP, Methods to Correct Disequilibrium in BOP, Devaluation and Depreciation of Currency - Recent Trends. Capital Account & Current Account: Meaning, Structure, Convertibility, Capital Account v/s Current Account.

**Suggested Books/Articles/Links for References:**

1. K. N. Verma, Monetary System, Vishal Publishing Company
2. P. Agarwal, International Financial Management, HPH
3. V.K. Bhatta, International Financial Management Anmol publication Pvt. Ltd. New Delhi.
4. K.K. Dewet, Modern Economic Theory, Shyam Lal chaintable Trust, Ramnagar, New Delhi.
5. Apte P.G: International Financial Management, TMH
6. Lavi Maurice: International Finance, Mc Graw Hill
7. Dr. P. C. Jain & Dr. S. S. Verma, Money and Financial System, Sahitya Bhavan Publications
8. L. Randall Wray, Modern Money Theory: A Primer on Macroeconomics for Sovereign Monetary Systems, Palgrave Macmillan.
9. M C Vaish, Monetary Theory, vikas Publishing
10. Dr. S K Singh & Dr. Madhulika Singh, Applied Money and Banking, Sahitya Bhavan Publications

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 1.3 PRINCIPLES OF BUSINESS DECISION**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Course Outcomes:** To familiarise students with key macro-economic variables and their behaviour, and enable them to critically evaluate different economies and to enable students to integrate macroeconomic analysis into business decisions.

**Syllabus:**

**Module 1: Introduction to Economics:** Introduction to economics, macroeconomics, and its interface with business and industry. Nature and Scope of managerial economics. Objectives of the firm, Economic, Managerial and Behavioural theories of the firm. Resources and Goals of an economic systems, Perfect Market, Free market and Mixed Economy. National Income and product concept, computation of National Income and related aggregates, problems in computation of national income. Concept of GDP, GNP, NDP and NNP.

**Module 2: Public Financial Policy:** Public Finance branches – Principle of maximum social advantages – Sources of public revenue – canons of taxation – direct and indirect taxes – impact and incidence – effects of taxation on production, consumption and distribution side of economy – recent policy changes in direct and indirect – public expenditure – causes for growth – effects of public expenditure – public debt – sources of public borrowing – methods of debt redemption – debt trap - budget – types and deficit.

**Module 3: Production Theory:** Production function – production with one and two variable inputs, Stages of production; Economies of scale; Estimation of production function; cost theory and estimation; Economic value analysis; Short and long run cost functions – their nature, shape and inter-relationship; Law of returns to scale; numerical problems and case studies.

**Module 4: Pricing Practices & Strategies:** Determinants of pricing policy, pricing methods: Marginal Cost Pricing, Target Rate Pricing, Product Line Pricing, administered pricing, competitive bidding, dual pricing, transfer pricing. Price discrimination: requirements, types and dumping strategies. Pricing over product life cycle: skimmed pricing, penetration pricing, product –line pricing and price leadership. Impact of pricing on business decisions.

**Module 5: Demand Analysis & Consumer Choice:** Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand – its meaning and importance; price elasticity, income elasticity and cross elasticity – Using elasticity in managerial decisions; numerical problems and case studies. Introduction to Consumer Choice, Sovereignty, Cardinal and ordinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques; numerical problems and case studies.

**Suggested Books/Articles/Links for References:**

1. M.L. Seth Monetary Economics, Vikas Publishing
2. M.C. Vaish – Micro and Macro Economics, Vikas Publishing

3. KPM Sundaram – Indian Economy, S. Chand Publishing
4. Maheshwari K.L. & Varshney R.L – Managerial Economics, Sultan Chand & Sons
5. M.L. Seth – Macro Economic Theory – Vikas Publishing
6. I.C. Dhingra – Indian Economy, Sultan Chand & Sons.
7. Suraj B. Gupta, Monetary Economics, S. Chand & Company.
8. P.L Mehta; Managerial Economics, Sultan Chand & Sons, New Delhi.12
9. 2R.L Varshney and K.L Maheshewari; Managerial Economics, Sultan Chand & Sons, New Delhi.
10. Karma Pal : Managerial Economics, Excel Books.
11. H.L Ahuja; Business Economics, S. Chand & Company Ltd., New Delhi
12. S.K. Chakapaborti, Macroeconomics, HPH
13. Gupta G. S. - Macroeconomic theory- Tata Mc-Graw Hill publications
14. Dr. M. Muniraju, Macro Economics for Business Decisions, HPH,
15. Samuelson, Paul – Economics, Tata Mc-Graw Hill publications
16. Dornbush R & Fisher S – Macroeconomics – Tata Mc-Graw Hill publications
17. Blanchard O. J & Stanley Fischer – Lectures on Macro-economics – Tata Mc Graw Hill publications
18. Misra & Puri, Indian Economics, HPH
19. Dwivedi D N – Managerial Economics – Vikas publications
20. J. K. Bhagawathi – Economics of Underdeveloped Countries – All India Traveler Book Seller Publishing Company.
21. A. K. Agarwall – Indian Economics – Problems of Development and planning – D.K Publishers.
22. V. K. R. V. Rao - National Income of India – 1950 to 1980 Sage Publishers
23. Bimal Jalan – India’s Economic Crisis, Oxford, IBM.
24. Rangarajan C. – Principles of Macro Economics, Tata McGraw Hill Pub co.
25. Vaish M. C – Macro Economic Theory – Willey Eastern
26. Jha. R – Contemporary Macroeconomic Theory and Policy
27. Schultze C. L – National Income Analysis
28. Bramhananda P R & V R Panchamukhi – Development process of Indian Economy Survey (Various issues) – Ministry of Finance Government of India Publications, New Delhi.
29. Sheth M. L – Macroeconomic theory – S.Chand, New Delhi.
30. Bhole. L.M, Financial Institutions and Markets, Tata McGraw Hill.
31. Frank R.H: Principles of Macroeconomics, Tata McGraaw Hill.
32. Colander: Macroeconomics TMH.
33. Fischer and Blanchard: Lecturer and Macroeconomics PHI.
34. Turnovsky: Methods of Macroeconomics Dynamis, PHI.

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 1.4 TECHNOLOGY IN BUSINESS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to understand E-Commerce Business Models, Security Threats &amp; Protections as well as application of Technology in every corner of the business in the world.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Introduction to E-Commerce:</b> Introduction, E-Commerce – Definition, History of E-commerce, Online Extension of a BAM Model, Transition to E-Commerce in India, E-Commerce v/s Traditional Commerce, E - Commerce v/s E - Business. Electronic Commerce – Cutting Edge Technologies, Strengths, Weakness, Opportunities and Challenges of E-Commerce, Components of E-Business, E-Commerce Business models – B2C, B2B, C2B, C2C, B2G, C2G, Brokerage, Advertising, Infomediary, Merchant, Manufacturer (Direct), Affiliate, Community, Subscription, Utility. Ecommerce Business Revenue Models &amp; Types, Impact of E-Commerce on business, Successful Business Models in India.</p>		
<p><b>Module 2: Hardware and Software for E-Business:</b> Web Servers – Browsers – Server Software – Web Authoring Tools - Database System - World Wide Web – Domain Name – Hardware requirements, Brief on Shopping Cart, Point of Sale, Wireless Payment Device, Strategies for Web Auction, Virtual Communities, Web Portal. Electronic Retailing and Malls. Electronic Shopping - Process, Electronic Catalogues, Interactive Advertising and Marketing.</p>		
<p><b>Module 3: Privacy &amp; Technology:</b> Introduction to Internet Security – Secure Transactions – Computer Monitoring – Privacy Issues – Privacy on the Internet – Cyber Crimes &amp; Types, Recent Cyber Attacks, Major types of Security Problems/Common Threats – E-Commerce and Security – Security for Internet Trading – Electronic Security Challenges. Introduction to Encryption: Elements &amp; Methods of Encryption, Secret key, Private &amp; Public key, Digital Signature, Digital Certificates. Modern Cryptography: Types, Tools &amp; Applications, VPNs, SSL Protocol, Firewalls.</p>		
<p><b>Module 4: IT Act of 2000 (Amendment in 2008 &amp; 2018):</b> Introduction to Cyber Laws, Evolution &amp; Need of Cyber Laws, Internet Frauds, Features, Objectives, Applicability &amp; Non-applicability, Sections of IT Act ((Amendment) Act, 2018.), Section 43(A) (SPDI – Sensitive Personal Data), ISO 27001 guidelines, How to prevent Cyber Crimes?, Some Pioneering Indian Case Studies, E-Transition Challenges for Indian Companies.</p>		
<p><b>Module 5: EDI:</b> Electronic Data Interchange (EDI): Meaning &amp; Definition, History &amp; Evolution, Uses, EDI Standards, EDI Working Concept, Implementation difficulties of EDI, Financial EDI, EDI and Internet, EDI services, ANSI X12 and EDIFACT.</p>		
<p><b>Suggested Books/Articles/Links for References:</b></p> <ol style="list-style-type: none"> <li>1. Raydu – E Commerce, HPH</li> <li>2. Suman. M – E Commerc &amp; Accounting - HPH</li> <li>3. Kalakota Ravi and A. B. Whinston : Frontiers of Electronic Commerce, Addison Wesley</li> </ol>		

4. Watson R T : Electronic Commerce – the strategic perspective. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: Business on the Net – Whats and Hows of E-Commerce
8. P. Diwan / S. Sharma – E – Commerce
9. Srivatsava: E.R.P, I.K. International Publishers
10. Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3<sup>rd</sup> Edition. Tata McGraw-Hill Publications, 2008.
11. Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGraw-Hill Publications, 2008
12. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
13. E- Commerce Strategies, Technology and applications (David) Tata McGraw-Hill
14. Introduction to E-commerce (Jeffrey) Tata- McGraw-Hill
15. E-Business and Commerce- Strategic Thinking and Practice (Brahm) Biztantra.

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 1.5 ADVANCED FINANCIAL MANAGEMENT & PRACTICES**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Course Outcomes:** On successful completion of the course, the Students will be able to understand the advanced tools and techniques used in evaluating projects for financial decisions. The theories on financial management concepts will help the students to attain a greater anatomy on effective financial decision making in business.

**Syllabus:**

**Module 1: Introduction to Finance:** Introduction to Finance: Concept, Meaning, Principles & Types of Finance, Functions of Finance, Financing Decisions, Factors influencing Financial Decisions, Objectives of Corporate Financial Decisions. Introduction to Financial Management, Meaning & Definition, Evolution, Scope, Methods, Importance, Functional areas of Modern Financial Management, Financial Management Process, Organization of Finance Functions. Capital Structure Planning and Policy; Introduction to Capital Structure Theories: Net Income Approach, Net Operating Income Approach, The Traditional approach, Modigliani & Miller Approach - Concept & Problems. Optimal Capital Structure: Meaning & Concept, Trade-Off-Theory v/s Pecking Order Theory, EBIT - EPS Approach - Concept & Problems.

**Module 2: Investment Decisions:** Introduction to Investment Decisions: Meaning, Need and Factors, Efficient Investment Analysis. Introduction to Capital Budgeting Decisions - Meaning, Features, Process and Factors, Capital Budgeting Techniques: Traditional and Modern Techniques, Varying Opportunity Cost of Capital, NPV v/s IRR, Incremental IRR, Modified Internal Rate of Return (MIRR) - Concept, Evaluation Criteria & Problems, Fisher's Rate and Aggregate Capital Needs in Investment Decisions, Project Selection under Capital Rationing: Meaning, Types, Pros & Cons, Problems on Divisible & Indivisible Projects, Multi-Period Capital Rationing, Capital Budgeting under Inflationary Conditions.

**Module 3: Risk Analysis in Capital Budget:** Risk Analysis in Capital Budgeting - Meaning, Analysis of Risk and Uncertainty, Sources and Perspectives of Risk, Measurement of Risk, Nature of Risk in Capital Budgeting Decisions, Techniques for Risk Analysis: Risk Adjusted Discount Rate, Certainty Equivalent Method, Probability Method, Sensitivity Analysis, Scenario Analysis, Simulation Analysis, Hiller Model, Break-Even Analysis, Corporate Risk Analysis, Decision Tree Analysis - Sequential Investment Decisions, Market Risk Analysis - Concept & Problems, Backward Induction Method, Utility Theory and Capital Budgeting.

**Module 4: Corporate Restructuring:** Introduction to Corporate Restructuring: Mergers, Acquisitions, Takeovers, Spinoff, Synergies, Strategic Alliance, Joint Venture, Leveraged Buyouts, Management Buyouts (MBO) & Buy-in (MBI), Franchising, Intellectual Property Rights (IPRs), Sell-off, Demerger, Disinvestment v/s Divestment, Slump Sale, Reverse Merger, Equity Carveout - Concept & Types. Valuation under M&A: Discounted Cash Flow Method (DCF), Price-Earnings Ratio (P/E Ratio), EPS Approach, Enterprise-Value-to-Sales Ratio (EV/Sales), Replacement Cost Method - Concept & Problems.

**Module 5: Dividend & Working Capital Decisions:** Introduction to Dividend Decisions, Meaning & Definition, Forms of Dividend, Types of Dividend Policy, Significance of Dividend, Impact of Dividend Policy on Company, Factors affecting Dividend Policy, Dividend Decision Theories - Walter's Model, Gordon's Model, MM Theory - Concept, Assumptions, Formula, Criticisms & Problems. Introduction to Working Capital, Meaning & Definition, Types of Working Capital, Significance of Adequate Working Capital - Evils of Excess or Inadequate Working Capital - Determinants of Working Capital - Sources of Working Capital, Techniques for managing Working Capital - Concept & Problems.

**Suggested Books/Articles/Links for References:**

1. G. Sudarsana Reddy, Financial Management, HPH.
2. Khan & Jain, Financial Management, Tata McGraw Hill.
3. I.M. Pandey, Financial Management, Viaks Publishing House
4. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill
5. Schall & Haley, Financial Management, McGraw Hill, New york.
6. Sudhindra Bhat, Financial Management: Principles and Practice, Excel Books India
7. Patel Bhavesh, Fundamentals of Financial Management, Vikas Publications
8. Sharan, Fundamentals of Financial Management, Pearson Education India
9. Shri. Narendra Singh, Advanced Financial Management, HPH.
10. Dr. B. G. Sathya Prasad & M. N. Arora, Management Accounting and Financial Management, HPH.

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 1.6 KNOWLEDGE MANAGEMENT & INNOVATION**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Course Outcomes:** On successful completion of the course, the students will be able to understand the core concepts of knowledge management and application of knowledge management in various multi-disciplinary areas.

**Syllabus:**

**Module 1: Introduction to Knowledge Management:** Introduction to Knowledge Management (KM): Meaning & Definition, History (Physical Assets to Knowledge Assets), Multidisciplinary Nature of KM, Objectives, Characteristics, Importance, Interventions, Drivers, Types, Information Management to KM, KM Cycle. Organizational Perspectives on KM: Knowledge, Intelligence, Experience, Common Sense, Cognition and KM, Knowledge Management Architecture and Implementation Strategies, Industrial Economy to Knowledge Economy.

**Module 2: Learning Theories:** Learning Theory: Measurement of Learning, Learning Organizations, Learning Excellence in Corporate Organizations, Mechanics of Knowledge Management – Tools and Technologies, Knowledge Capture & Creation Tools, Knowledge Sharing & Dissemination Tools, Knowledge Acquisition & Application Tools, Nonaka's Model, Major Theoretical KM Models, Takeuchi Knowledge Spiral Model, Knowledge Conversion. Knowledge Management System Life Cycle, Major Approaches to the KM Cycle, The Zack KM Cycle, The Bukowitz and Williams KM Cycle.

**Module 3: Social Nature of Knowledge:** The Social Nature of Knowledge: Social Network Analysis, Obstacles to Knowledge Sharing, Organizational Learning & Social Capital. Knowledge Application – Individual level, Group level & Organization Level. Sharing Communities: Types of Communities, Communities of Practice and Knowledge Conversion, Roles and Responsibilities in CoPs, Knowledge Sharing in Virtual CoPs. Data Mining and Knowledge Discovery, Blogs, Content Management Tools, Knowledge Sharing and Dissemination Tools.

**Module 4: Knowledge Management Strategies:** Knowledge Management Strategy, Knowledge Audit, GAP Analysis, The KM Strategy Road Map, The Management of Organizational Memory, Balancing Innovation and Organizational Structure, Historical Overview of Metrics in KM, KM Metrics, The Benchmarking Method, The Balanced Scorecard Method. Tacit and Explicit Knowledge. Innovation and Organizational Intellectual Capital: Measurement of Innovation and Intellectual Capital in Corporate Organizations; Role of Open Innovation and Open Source. Training & Development in KM.

**Module 5: Learning Organisation:** The mystique of Learning Organization, Learning and Change, RICE Model. Major Categories of KM Roles, Senior Management Roles, KM Roles and Responsibilities within Organizations, KM Profession. Ethical, legal and managerial issues, Future of Knowledge Management – Knowledge Economy, Knowledge Brokering, Business Decision Making.

**Suggested Books/Articles/Links for References:**

1. Dr. B. Rathan Reddy, Knowledge Management, HPH
2. P. Krishna Shankar & S. Nithyanantham, Knowledge Management, ARS Publications
3. Michael E. D. Koenig, Taverakere Srikantaiah, Knowledge Management in Practice: Connections and Context, Information Today - American Society for Information Science and Technology.
4. Kai Mertins, Petre Heisig, Jens Vorbeck, Knowledge Management: Concepts and Best practices, Springer Publications
5. Miller, W.L. and Morris, L., Fourth Generation R&D - Managing Knowledge, Technology and Innovation, John Wiley and Sons, Inc, NY, 1999.
6. Eds: Parr, R.L. and Sullivan, P.H., Technology Licensing - Corporate Strategy for Maximizing Value, John Wiley and Sons, Inc, NY, 1996
7. Stuart Barnes, Knowledge Management Systems: Theory and Practice, Cengage Learning EMEA.
8. SIA Experts, Talent and Knowledge Management, SIA Publishers & Distributors Pvt Ltd
9. Irma Becerra-Fernandez, Rajiv Sabherwal, Knowledge Management: Systems and Processes, Routledge.
10. Todd Groff, Thomas Jones, Introduction to Knowledge Management, Routledge.

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 1.7 BUSINESS MODELS FOR STARTUPS**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>

**Course Outcomes:** On successful completion of the course, the students will understand the current business models and ways to establish startups in India.

**Syllabus:**

**Module 1: Introduction to Startup:** Introduction, Meaning & Definition, Characteristics, Types, Objectives, Scope of Startups, Functions, Eligibility Criteria for startups, List of recent successful startups in India and their stories. Pradhan Mantri MUDRA Yojana, Venture Capital Scheme, Support for International Patent Protection in Electronics & Information Technology (SIP-EIT), Stand up India, Single Point Registration Scheme (SPRS), Extra Mural Research Funding, High Risk - High Reward Research and other schemes.

**Module 2: Startup India:** Introduction, Overview of Indian Startup Ecosystem, Government Initiatives - Handholding, Funding / Incentives, Incubation centres, Credit Guarantee Scheme for Startups, Tax Exemptions & Legal support by government, Benefits to startups by Indian Government, Other State Initiatives to support startups, Challenges for startups in India.

**Module 3: Business Plan:** Business Plan, Importance of BP, Preparation of BP, Typical BP format - Financial aspects of the BP - Marketing aspects of the BP - Human Resource aspects of the BP - Technical aspects of the BP - Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP.

**Module 4: Business Models:** Introduction to Business Models, Meaning & Definition, change in business models, impact of technology on business models, Case Studies: Swiggy Business Model, Paytm Business Model, Ola Business Model, Oyo Rooms Business Model, Byju's Business Model, Flipkart Business Model, iD Fresh Food Business Model and other International Business Models. Successful Business Models in India and abroad.

**Module 5: Risks in Business Models:** What is Risk, Types of Risks in Business Models, Risk Mitigation Strategies. Introduction to Risk Management, Meaning & Definition, Steps, Risk management practices adopted by promoters of business, Recent trends in business models.

**Suggested Books/Articles/Links for References:**

1. Adam J. Bock, Gerard George, "The Business Model Book", Pearson Education Limited, 2017.
2. Alexander Chernev, "The Business Model: How to Develop New Products, Create Market Value and Make the Competition Irrelevant", Cerebellum Press, 2017
3. P. Kanagasabapathi, "Indian Models of Economy, Business & Management", PHI Learning, 2013.
4. <https://timesnext.com/business-models-of-most-successful-startups-in-india/>
5. <https://www.startupindia.gov.in/content/sih/en/government-schemes.html>
6. <https://www.marketingmind.in/10-biggest-challenges-faced-by-startups-in-india/>
7. Respective Business Models by Companies.
8. <https://www.cloudways.com/blog/best-startup-books-for-new-entrepreneurs/>

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 2.1 CONTEMPORARY INDIAN BANKING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to understand the core banking services, prudential norms, new technologies and the latest transformation or reforms in Indian Banking Sector.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Introduction to Indian Banking:</b> Introduction to Indian Banking: Phases of Indian Banking System, Introduction on SBI, Nationalized Banks, Private Banks, Local Area Banks, Small Finance Banks, Payment Banks, Foreign Banks, Cooperative Banks and Regional Rural Banks: Features, Functions &amp; Objectives. Acts: Banking Regulation Act, 1949, Deposit Insurance and Credit Guarantee Corporation Act 1961, The Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI Act), Prevention of Money Laundering Act 2002, Banking Ombudsman Scheme - Introduction &amp; Concept. Major Reforms in Banking Sector in India.</p>		
<p><b>Module 2: Reserve Bank of India:</b> Reserve Bank of India: History, Key Landmarks, Objectives, Organization Structure, Functions, recent measures by RBI. Introduction to Monetary Policy: Techniques of Monetary Policy - Qualitative &amp; Quantitative (CRR, SLR, Repo, Reverse Repo, Bank Rate, MSF Rate, MCLR Rate, Liquidity Adjustment Facility, Open Market Operations, Marginal Stability Scheme), Monetary Policy and Indian Economy.</p>		
<p><b>Module 3: Non-Performing Asset (NPA):</b> Introduction to NPA: Meaning &amp; Definition, Identification of NPA, Asset Classification &amp; Guidelines by RBI, Provisioning - Asset Classification, Causes for NPA, Effects of NPA, Impact of NPA on Balance Sheet, Balance Sheet Cleaning, Monitoring of NPA, Measures to overcome NPA, Writing off of NPAs, NPA Management. NPA norms by RBI. IRAC Norms (i.e., Income Recognition and Asset Classification norms), Debt Recovery Tribunals, Willful Defaulters, Introduction to Credit Information Bureau (India) Limited (CIBIL), Insolvency and Bankruptcy Code (IBC), 2016.</p>		
<p><b>Module 4: BASEL Norms:</b> Introduction to BASEL, History of BASEL, BASEL: I, II and III - Objectives, Framework, Challenges, Pillars and Impact. BASEL Norms - Guidelines by RBI. Recession and Indian Banking Sector.</p>		
<p><b>Module 5: Asset &amp; Liability Management:</b> Introduction, Meaning &amp; Definition, Types and Characteristics of Assets &amp; Liabilities, ALM Strategies, Risk Management Concepts, VAR Analysis, Back-testing and Stress Test for Banks.</p>		
<p><b>Suggested Books/Articles/Links for References:</b></p> <ol style="list-style-type: none"> <li>1. Gorden and Natarajan: Banking Theory Law and Practice</li> <li>2. Tannan M L: Banking Law and Practice in India</li> <li>3. Vasant Desai, Bank and Institutional Management, HPH,</li> <li>4. Muralisubbakrishna, Bank Credit Management,</li> </ol>		

5. O Payramval, Modern Banking of India.
6. Shekar K C: Banking Theory Law and Practice
7. S.P. Srivastava: Banking Theory Law and Practice
8. Kiran Prakashan: Banking and Financial Awareness
9. Moorad Choudhry: The Principles of Banking,
10. S Natarajan & Dr. R. Parameswaran, Indian Banking, Kindle Edition
11. Leonard Matz, Liquidity Risk Measurement and Management: Basel III And Beyond
12. Preeti Phuskele, Basel II Norms - Implications on Business, ICFAI University Press

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 2.2 RISK MANAGEMENT & DERIVATIVES**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Course Outcomes:** On successful completion of the course, the students will be able to understand the basic knowledge of risk, type of risks and tools of risk management. They can understand the role of derivatives as financial instruments to mitigate the risks in Business.

**Syllabus:**

**Module 1: Introduction to Risks:** Introduction to Risks: Meaning, Definition, Evolution, Types, Classification, Sources, Scope, Challenges of Risks to Business. Introduction to Risk Management: Meaning & Definition, Steps in Risk Management, Objectives, Process, Role of Risk Management in Business & Finance - Risk Management Techniques, Risk and Uncertainty, Perils, Causes and Risk Covers. Risk Management Practices in Business, Insurance, Banks and Finance.

**Module 2: Credit Risk Management:** Credit Risk and Risk Management Models: Introduction to Credit Risk, Meaning & Definition, Sources, Components, Classification of Credit Risk, Factors affecting Credit Risk. Introduction to Credit Risk Management – Meaning, Principles, Prudential Norms, Process, Tools of Credit Risk Management, Functionality of Good Credit. Concept & Problems on Credit Risk Management Models: Altman’s Z Score Model, RAROC Model, KMV Model, VAR Model, Credit Metrics Model, Credit Risk Rating Model, Credit Risk Score by CIBIL – Mechanism.

**Module 3: Market Risk & Operations Risk:** Introduction to Market Risk: Meaning & Definition, Types, Yield Curve & Types. Introduction to (Value at Risk) VaR Model: Meaning & Definition, Why VaR?, Calculation of VAR, Pros & Cons of VaR, Methods of VaR – Historical Simulation, Model Building Approach, Linear Approach, Quadratic Model, Monte Carlo Simulation, Stress Testing and Back Testing – Concept & Problems. Introduction to Operations Risk Management (ORM): Meaning & Definition, Features, Types & Causes of Operations Risk, ORM Process, Why ORM?, Risk Modelling Methods, 5M Model – Concept.

**Module 4: Basics of Derivatives:** Introduction to Derivatives, Evolution of Derivatives, Meaning & Definition, Characteristics, Functions, Participants, Economic Benefits of Derivatives, Factor Contributing to the growth of Derivatives Market in India, Types of Derivatives – Concept, Meaning & Definition. Recent Trends in Derivatives.

**Module 5: Futures, Options & Swaps:** Introduction to Futures Market: Meaning & Definition, Evolution, Types, Features, Terminologies, Pros & Cons, Forwards v/s Futures, Margin & Types of Margin, Mark to Market – Concept & Problems, Cost of Carry Model – Concept & Problems, Clearing & Settlement of Future Contract. Introduction to Options Contract: Meaning & Definition, Evolution, Types, Features, Terminologies, Pros & Cons, Options Market Trading Mechanism, Futures v/s Options, Option Valuation: Binomial Option Pricing Model, Black-Scholes Option Pricing – Concept & Problems. Introduction to Swaps: Meaning & Definition, Types, Features, Pricing of Swaps: Concept & Problems.

**Suggested Books/Articles/Links for References:**

1. P.K. Supta, Insurance & Risk Management, HPH
2. G. Koreshwar, Risk Management, HPH
3. S.K. Poddar, Risk & Insurance Management, HPH
4. John C. Hull, Risk Management & Financial Institutions, HPH
5. Robert W. Kolb, James A. Overdahl, Financial Derivatives: Pricing and Risk Management, John Wiley & Sons.
6. Sundaram Janakiramanan, Derivatives and Risk Management, Pearson Education India
7. Verma, Derivatives and Risk Management, Tata McGraw-Hill Education
8. KHATRI, DHANESH KUMAR, Derivatives and Risk Management, PHI Learning Pvt. Ltd.
9. Steve L. Allen, Financial Risk Management, Wiley
10. Philippa X. Girling, Operational Risk Management, Wiley

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 2.3 ADVANCED RESEARCH METHODOLOGY**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Course Outcomes:** On successful completion of the course, the Students will be able to learn concepts, tools and techniques of the methodology of business research. It also gives an opportunity to do a research / consultancy project in future.

**Syllabus:**

**Module 1: Introduction to Research:** Introduction to Research: Meaning, Characteristics, Objectives, Motivation in Research, Types, Methods, Significance, Process, Approaches, Criteria of Good Research. Concept of Theory, Empiricism, Deductive and Inductive Theory. Introduction to Ethics in Research, Plagiarism, Limitations and Ethical Issues in Research, Software for Detection of Plagiarism, Plagiarism level in National and International Publications, Problems encountered by researchers in India.

**Module 2: Research Topic & Research Design:** Selecting a Topic for Research, Types of Research Problems in Social Science, Components & Sources of Research Problem, Techniques involved in Defining Problem, Definition of Problem and Evaluating Problem, Review of Literature: Need, Purpose & Note Taking, Research Gap Identification. Introduction to Research Design: Meaning, Need & Importance, Types & Uses of Research Design, Features of Good Research Design, Types of Research Design – Concept, Pros & Cons. Qualitative, Quantitative and Mixed Research Designs, Steps in Sample Design, Complex Random Sample Designs, Variables in Research: Introduction, Meaning, Types.

**Module 3: Scales of Measurement & Data Processing:** Scales of Measurement: Types of Data Measurement Scale, Techniques of Data Scaling, Goodness of Measurement Scales, Deciding the Scale, Validating the Scale. Data Processing: Processing and Distribution - Field Work Validation - Tabulation - Editing - Coding - Classification and Tabulation of Data - Presentation - Graphical Representation. Reliability and Validity: Meaning, Types and Need. Sources of Data: Primary and Secondary Sources – Qualitative and Quantitative Methods of Data Collection, Constructing Questionnaire, Standardized Questionnaire, Questionnaire v/s Schedules.

**Module 4: Sampling & Hypothesis:** Introduction to Sampling: Concepts of Population, Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample, Types of Sampling - Probability and Non-Probability, Determining Size of the Sample, Sample v/s Census, Introduction to Hypothesis: Meaning, Concepts & Types. Type I and Type II Errors, Level of Significance, Testing of Hypotheses: Concepts, Steps in Testing of Hypothesis, P – Value Approach.

**Module 5: Statistical Tests & Software's:** Univariate and Multivariate Data Analysis, Descriptive vs Inferential Analysis - Descriptive Analysis of Univariate Data and Bivariate Data, T-Test, Z-Test, F-Test, Chi-Square, ANOVA – Concept & Problems. Importance of Report Writing - Types of Reports, Footnotes and Bibliography, Reference Management Software like Zotero/Mendeley, Software packages like SPSS, AMOS, JAMOVI, JASP, TABLEAU, GRATL, etc.

- In the place of Internal Assessment, Practical Examination will be conducted through Statistical Software Packages (SPSS, AMOS) for Research.
- Practical Examination will be conducted by the BOE.

**Suggested Books/Articles/Links for References:**

1. Moses, C.A. Survey Methods in Social Investigation.
2. Goode & Hatt, Methods in Social Investigation.
3. William Emory, Business Research Methods.
4. Vernon Colver & H.L. Balsleg, Business Research Methods.
5. Krishnaswamy O.R, Methodology of Research in Social Sciences, Himalaya Publishing house.
6. Kothari. C.R, Methodology of Research, Vikas Publishing House.
7. K.R. Sharma, Research Methodology, National Publishers, Jaipur.
8. Wilkinson & Bhandarkar, Methodology and Techniques of Social Research.
9. Cooper D.R and P.S. Schindler, Business Research Methods, Tata McGraw Hill.
10. C.S. Raydu, E-Business of E-Commerce, HPH
11. Dr. Usha Devi, Business Research Method, HPH
12. J.K Sachdeva, Business Research Methodology,
13. William Emory, Business Research Methods.
14. Dr. O. R. Krishnaswami, "Methodology of Research in Social Sciences", Himalaya Publishing House, 2002, Mumbai.
15. P.K. Mozi, Research Methodology, HPH
16. Dr. Usha Devi, Business Research Method, HPH
17. Dave Chaffey, "E-Business and E-Commerce Management", Third Edition, 2009, Pearson Education.

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 2.4 DIGITAL MARKETING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the students will gain industry background knowledge to knowledgeably navigate Internet Marketing topics including online advertising, search, social media, and online privacy.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Introduction to Digital Marketing:</b> Introduction, Meaning &amp; Definition, History, Objectives, Features, Scope, Benefits and Problems, Techniques, Digital Marketing v/s Real Marketing. Landscape - Past - Today - Future; Internet Infrastructure Stack Business Models &amp; Strategies: Strategic Planning - Strategy to Electronic Planning - Strategic Drivers of the Internet Economy - Business Models to Digital Business Models - E-Business Models- Performance Metrics - The Balanced Scorecard.</p>		
<p><b>Module 2: Digital Marketing Environment:</b> Product - Products on Internet - Creating Customer Value Online - Product Benefits - E-Marketing Enhanced Product Development - Price - Change in Pricing Strategies - Buyer and Seller Perspectives - Payment Options - Pricing Strategies - Distribution- Online Channel Intermediaries - Distribution Channel Length and Functions - Channel Management and Power - Distribution Channel Metrics - Promotion - Integrated Marketing Communication (IMC) - Internet Advertising - Marketing Public Relations - Sales Promotion Offers - Direct Marketing - Personal Selling - IMC Metrics. Search Engine Optimization (SEO) - Contents, Tools &amp; Optimization. Content Management - SWOC.</p>		
<p><b>Module 3: Research &amp; Environment:</b> Data Drive Strategy - Marketing Knowledge Management - Monitoring Social Media - Technology-Enabled Approaches - Real-Space Approaches - Marketing Databases and Data Warehouses - Data Analysis and Distribution - Knowledge Management Metrics - Consumer Behaviour Online - Segmentation - Targeting - Differentiation - Positioning Strategies, Online Marketing Research Tools, Affiliated Marketing - Concept. Overview of Global E-Marketing Issues - Country and Market Opportunity Analysis - Technological Readiness Influences Marketing - Wireless Internet.</p>		
<p><b>Module 4: Customer Acquisition and Retention:</b> Profile of Consumers - Browsing Behaviour Model - Elements of Social Media - Social Media Strategies - Social Media Performance Metrics - Building Customer Relationships - Relationship Marketing - Stakeholders - Three Pillars of Relationship Marketing - Customer Relationship Management (CRM) - CRM Building Blocks - Ten rules for CRM Success - CRM Platforms, Strategies &amp; Models. E-CRM System: Why &amp; Uses, Website Solution Method, Web Analytics &amp; Use of Google Analytics - Reports.</p>		
<p><b>Module 5: Emerging Issues:</b> Online Governance and ICANN - Jurisdiction - Fraud - Consumer Loyalty of Website-Services - The Quadratic Effect of Flow - Role of Technology Readiness in Developing Trust and Loyalty for E-Services in Developing. Access - The Digital Divide Ethical and Legal Issues - Privacy - Digital Property - Online Expression - Cyber Security -Cyber Crime. Email, Facebook, Instagram, LinkedIn and other Social Applications Marketing - Concept</p>		

**Suggested Books/Articles/Links for References:**

1. KAUSHIK, A. (2010). Web Analytics 2.0 (1st ed.). Wiley Publishing, Inc. TK 5105.88817 K38i
2. KRUG, S. (2014). Don't make me think, Revisited (3rd ed.). New Riders Press TK 5105.888 K78 2014
3. HUNT, B. (2011). Convert! Designing websites to increase traffic and conversion (1st ed.). Wiley Publishing. TK 5105.888 H85
4. BAILEY, M (2011). Internet Marketing: An Hour a Day (1st ed.). Wiley Publishing. HF 5415.1265 B29
5. KERPEN, D. (2011). Likeable Social Media (1st ed.). McGraw-Hill HF 5415.1265 K47
6. RYAN, D. & JONES, C. (2012). Understanding Digital Marketing (2nd ed.). Kogan Page Publishers. HF 5415.1265 R93 2012
7. STOKES, R. (2014). eMarketing. The essential guide to marketing in a digital world (5th. ed.). Retrieved from <http://www.redandyellow.co.za/product/textbook-digital/>
8. P E-Marketing, Judy Strauss and Raymond Frost, Prentice Hall, 6th Edition, 2013
9. Internet Marketing: Integrating Online and Offline Strategies. M. L. Roberts and Debra Zahay, 3rd edition, Cengage Publishing, 2013
10. Digital Marketing: Strategy, Implementation and Practice, Chaffey D., Ellis-Chadwick, 5th Edition, F., Pearson, 2012.
11. E Marketing – The essential guide to online marketing, Rob Stokes, Flat world knowledge, 2010.
12. E-marketing in Developed and Developing Countries: Emerging Practices, Hatem El-Gohary and Riyadh Eid, IGI Global, 2013
13. The Essential Guide to Online Marketing, Rob Strokes, Quirk, ISBN: 9781936126323
14. The New Rules of Marketing and PR: How to Use Social Media, Blogs, News Releases, Online Video, and Viral Marketing to Reach Buyers Directly, David Meerman Scott, 2nd Edition, Jan 2010
15. E-Commerce: An Indian Perspective, P. T. Joseph, Prentice Hall, 4th Edition, 2013
16. Electronic Commerce: A Simplified Approach, Munesh Chandra Trivedi, Jaico Publishing House, 2011.
17. Online Display Advertising: Targeting and Obtrusiveness, Marketing Science, Gold farband Tucker, May-June 2011.

**Note: Latest edition of text books may be used.**

Name of the Program: Master of Commerce		
Name of the Course: 2.5 VENTURE CREATION & DEVELOPMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p><b>Course Outcomes:</b> On successful completion of the course, the students will gain in-depth knowledge on venture creation and development of business plan. The students are exposed to successful entrepreneurship stories and encourage them to start their own enterprise.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Entrepreneurship:</b> Introduction – Meaning &amp; Definition of Entrepreneurship, Entrepreneur &amp; Enterprise – Differences between Entrepreneurship, Entrepreneur &amp; Enterprise – Functions of Entrepreneur – Types of Entrepreneurs – Role of Entrepreneur for Economic Development – Factors influencing Entrepreneurship – Pros and Cons of being an Entrepreneur – Differences between Manager and Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneurs. Entrepreneurship Development- Need – Problems – National and State Level Institutions, Government support for Institutions in India.</p>		
<p><b>Module 2: Entrepreneurship Development and Leadership:</b> Types of start-ups; Entrepreneurial class theories; Entrepreneurial training; EDP programmes; Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership; International Entrepreneurship- Opportunities and challenges; Entrepreneurial challenges; Source of innovative ideas; Entrepreneurship and creativity; Techniques for generating ideas, Impediments to creativity.</p>		
<p><b>Module 3: New Venture Planning:</b> : Introduction to Venture, Meaning &amp; Definition, Objectives, Characteristics, Types, Stages, Methods to Initiate Ventures; Acquisition-Advantages of acquiring an ongoing venture and examination of key issues; Franchising- how a franchise works, franchising law, evaluating of franchising opportunities; Developing a marketing plan-customer analysis, sales analysis and competition analysis, steps in marketing research; Business plan-benefits of drivers, perspectives in business plan preparation, elements of a business plan; Business plan failures, Challenges in Indian Market for Ventures and Franchisees.</p>		
<p><b>Module 4: Financing Venture:</b> Financing stages; Sources of finance; Venture capital; Criteria for evaluating new venture proposals; Evaluating Venture Capital- process; Sources of financing for Indian entrepreneurs.</p>		
<p><b>Module 5: Issues for Ventures:</b> Legal issues – Forming Business Entity, considerations and criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents, Trademarks and Copyrights – Importance for start-ups, legal acts governing business in India; Opportunities and challenges for starts ups in India.</p>		
<p><b>Suggested Books/Articles/Links for References:</b></p> <ol style="list-style-type: none"> <li>1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH</li> <li>2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.</li> <li>3. Satish Taneja: Entrepreneur Development, HPH.</li> <li>4. UdaiPareek and T.V. Rao, Developing Entrepreneurship</li> <li>5. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems, SIET, Hyderabad</li> </ol>		

6. Srivastava, A Practical Guide to Industrial Entrepreneurs, Sultan Chand.
7. Government of India, Report of the committee on small and medium entrepreneurs, 1975
8. VidyaHattangadi ; Entrepreneurship, HPH.
9. N.V.R. Naidu : Management and Entrepreneurship, I.K. International
10. Bharusali, Entrepreneur Development,
11. K. Venkataramanappa, Entrepreneurial Development, SHB Publications
12. Anil Kumar : Small Business and Entrepreneurship, I.K. International
13. Rekha & Vibha – Entrepreneurial Management, VBH.
14. Dodgson, M., Gann, D. and Phillips, N. (2014) The Oxford Handbook of Innovation Management, Oxford University Press.
15. Schilling, M.A. 2017. Strategic Management of Technological Innovation, 5th edition. Boston: McGraw Hill.
16. MacKenzie, D. and Wajcman, J. eds., (1999) The Social Shaping of Technology, 2nd ed., Milton Keynes: Open University Press.
17. Mokyr, Joel (1990) The lever of riches: technological creativity and economic progress Oxford University Press.
18. Volti, R. (2001) Society and Technological Change, 4th edition, Worth, New York (good introductory text).
19. Lumby, S. (1991), Investment Appraisal and Financing Decisions, Chapman & Hall (1st to 5th edition).
20. Lumby, S. & Jones, C (1999) Investment Appraisal and Financing Decisions, Chapman & Hall (6th edition).
21. Lumby, S. & Jones, C (2003) Corporate Finance: Theory and Practice, Chapman & Hall (7th edition).
22. Lumby, S. & Jones, C., (2011) Corporate Finance: Theory and Practice, Cengage Learning EMEA; 8th Revised edition (30 Mar 2011)

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 2.6 INDIAN ETHOS AND LEADERSHIP</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the Students will be able to learn Indian Ethos and values along with its relevance on Leadership to take managerial decision making in the organization.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Introduction to Indian Ethos:</b> Indian Ethos- Meaning, Features, Need, History, Relevance, Principles Practiced by Indian Companies, Requisites, Elements, Role of Indian Ethos in Managerial Practices, model of management in the Indian socio-political environment, Management Lessons from Kautilya's Arthashastra Indian Heritage in Business, Management, Production and Consumption. Ethics v/s Ethos Indian Management v/s Western Management</p>		
<p><b>Module 2: Work Ethos and Values:</b> Work Ethos- Meaning, Levels, Dimensions, Steps, Factors Responsible for Poor Work Ethos. Values: Meaning, Features, Values for Indian Managers, Relevance of Value Based Management in Global Change, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society. B: Relevance of values in management: need for values in global change- Indian perspective; values for managers; holistic approach for managers in decision making; secular versus spiritual values in management, Trans-Cultural Human Values in Management and Management Education, Importance of Value System in Work Culture, teaching ethics.</p>		
<p><b>Module 3: Leadership:</b> concept and components of leadership. Trait approach in theories of leadership. Personal characteristics that support effective leadership. Leader and values. The significance of self-knowledge for the role of leader. Significance of communication skills for work life and leadership, Personality Development: Meaning, Determinants, Indian Ethos and Personality Development. Competency and behaviour approaches to leadership, Leadership and organization culture</p>		
<p><b>Module 4: Leadership development:</b> Skills for leadership and performance management: Goal setting, support of employee development and communication of feedback; delegation; solving of conflict situations and negotiation. Tools for analysis of leadership styles and 360-degree feedback. Coaching and mentoring. Emotions and self-management, emotional intelligence and its significance in the role of leader. Handling emotions and stress. Creative leadership: Influence on the creative potential of work groups and teams; formation of innovative climate in organizations</p>		
<p><b>Module 5: Stress Management:</b> Meaning, Types of Stress at Work, Causes of Stress, Consequences of Stress, Problems relating to stress in corporate management -Indian perspective, Stress Management Techniques: Meditation- Meaning, Techniques, Advantages, Mental Health and its Importance in Management, Brain Storming, Brain Stilling, Yoga: Meaning, Significance.</p>		

**Suggested Books/Articles/Links for References:**

1. R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill
2. Bhatta, S.K., Business Ethics & Managerial Values.
3. Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998
4. Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
5. Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009
6. S K Chakraborty, Management by Values, Oxford University Press, New Delhi, 2009
7. M. K. Joseph, Business Ethos and Values, Anmol Publications Pvt. Limited
8. Alok Chakrawal, Pratibha Goyal, Stress Management, Studera Press

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 2.7 FINANCIAL MODELLING FOR BUSINESS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>2 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the students will thoroughly understand the items in balance sheet of a company and forecast the future for better decision making.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Introduction to Financial Modelling:</b> Introduction, Basics of Financial Modelling, Meaning &amp; Definition, Characteristics, Objectives, Functions, Nature of Financial Modelling, Reasons for Financial Modelling, Applications of Financial Modelling, Who Builds Financial Modelling, how to build Financial Modelling, Uses of Financial Models, Financial Modelling and Strategic Analysts, Skills required to do Financial Modelling to Business.</p>		
<p><b>Module 2: Building Financial Models:</b> Introduction, Financial Models: Three Statement Model, Credit Rating Model, Comparable Company Analysis (CCA) and/or Ratio Analysis, Discounted Cash Flow (DCF) Model, Leveraged Buyout (LBO) Model, Merger and Acquisition (M&amp;A) Model, Option Pricing Model, Sum-of-the-parts model, Consolidation Model, Budget Model, Forecasting Model. Use of Excel for Financial Modelling, Excel Tips and Tricks for Financial Modelling.</p>		
<p><b>Module 3: Financial Modelling for Startups:</b> Meaning of Startups, Creation of Startup Financing Model, Steps in creation of Financial Model for Startups, Relevance of Financial Modelling in Startups, Types of Financial Model Templates - Financial Plan Template, Financial Budget Template, Financial Projection Template, Financial Analysis Template, Revenue Model Template, SAAS Business Model. Approaches of Financial Modelling: Top Down Forecasting and Bottom up Forecasting, Common Financial Modelling Mistakes.</p>		
<p><b>Module 4: Incubation Support:</b> Introduction, Meaning &amp; Definition, Objectives &amp; Functions of Incubation Centres, Services, Types, Development of Incubators, Incentives for Incubators, Role of Incubators in Startup Policy, List of Startup Incubators in India.</p>		
<p><b>Module 5: Case Study on Financial Modelling:</b> Analysis of Financial Modelling - Indian and Foreign companies. Essentials of Sound Financial Modelling, exposing the students to TED<sup>x</sup> programmes on various financial modelling concepts.</p>		
<p><b>Suggested Books/Articles/Links for References:</b></p> <ol style="list-style-type: none"> <li>1. Clive Marsh, "Business and Finance Models", Kogan Page, 2013</li> <li>2. Danielle Stein Fairhurst, "Financial Modelling in Excel For Dummies", Danielle Stein Fairhurst, 2017</li> <li>3. Tom Y. Sawyer, "Financial Modelling for Business Owners and Entrepreneurs", Apress, 2014</li> <li>4. <a href="https://www.edupristine.com/blog/different-types-financial-models-financial-modelling">https://www.edupristine.com/blog/different-types-financial-models-financial-modelling</a></li> <li>5. <a href="https://www.proschoolonline.com/financial-modeling-course/what-is-fm">https://www.proschoolonline.com/financial-modeling-course/what-is-fm</a></li> <li>6. <a href="https://insightsoftware.com/blog/6-examples-of-financial-modeling/">https://insightsoftware.com/blog/6-examples-of-financial-modeling/</a></li> <li>7. <a href="https://corporatefinanceinstitute.com/resources/knowledge/modeling/what-is-financial-modeling/">https://corporatefinanceinstitute.com/resources/knowledge/modeling/what-is-financial-modeling/</a></li> </ol>		

8. <https://corporatefinanceinstitute.com/resources/knowledge/modeling/types-of-financial-models/>
9. <https://visible.vc/blog/financial-modeling-for-startups/>
10. [https://www.startupindia.gov.in/content/sih/en/compendium\\_of\\_good\\_practices/incubationsupport.html](https://www.startupindia.gov.in/content/sih/en/compendium_of_good_practices/incubationsupport.html)
11. <https://www.businessmanagementideas.com/startups/business-incubators/business-incubators-meaning-definition-services-development-and-types/18192>

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 3.1 INTELLECTUAL PROPERTY RIGHTS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the students will understand fundamental aspects of Intellectual Property Rights to students who are going to play a major role in development and management of innovative projects in industries and an ample scope of knowledge on copyrights and its related rights and registration aspects.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Introduction to IPR:</b> Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design - Genetic Resources and Traditional Knowledge - Trade Secret - Nature of Intellectual Property - Industrial Property - Technological Research, Inventions and Innovations - Important examples of IPR. - IPR in India. Genesis and development - IPR in abroad - Major International Instruments concerning Intellectual Property Rights: Paris Convention, 1883, Berne Convention, 1886, Universal Copyright Convention, 1952, WIPO Convention, 1967, Patent Co-operation Treaty, 1970, TRIPS Agreement, 1994 and others.</p>		
<p><b>Module 2: Registration &amp; Laws of IPR:</b> Meaning and Practical aspects of registration of IPRs in India and Abroad: Registration Process in India, Office of the Controller General of Patents, Designs &amp; Trade Marks (CGPDTM), National IPR Policy - Features. Laws of IPR: Patents Act, 1970, Trade Mark Act, 1999, The Designs Act, 2000, The Geographical Indications of Goods (Registration and Protection) Act, 1999, Copyright Act, 1957, The Protection of Plant Varieties and Farmers' Rights Act, 2001, The Semi-Conductor Integrated Circuits Layout Design Act, 2000, Aesthetic Values and Trade Secrets, Utility Models and others. Personal Data Protection Bill 2019. Career Opportunities in IPR.</p>		
<p><b>Module 3: Patents &amp; Copy Rights:</b> Patents - Elements of Patentability: Novelty, Non-Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and licence, Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies &amp; Penalties - Patent office and Appellate Board. Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownership of copyright, Assignment and licence of copyright - Infringement, Remedies &amp; Penalties - Related Rights - Distinction between related rights and copyrights.</p>		
<p><b>Module 4: Trade Marks &amp; others:</b> Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non-Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies &amp; Penalties - Trademarks registry and appellate board. Plant Variety Protection &amp; Layout Design Protection: Registration procedure</p>		

**Module 5: Design & Geographical Indicators (GI):** Design: meaning and concept of novel and original - Procedure for registration, effect of registration and term of protection. Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection.

**Suggested Books/Articles/Links for References:**

1. Nithyananda, K V. (2019). Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India Private Limited.
2. Neeraj, P., & Khusdeep, D. (2014). Intellectual Property Rights. India, IN: PHI learning Private Limited.
3. Ahuja, V K. (2017). Law relating to Intellectual Property Rights. India, IN: Lexis Nexis.
4. Subramanian, N., & Sundararaman, M. (2018). Intellectual Property Rights - An Overview. Retrieved from <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>
5. World Intellectual Property Organisation (<https://www.wipo.int/about-ip/en/>)
6. Office of the Controller General of Patents, Designs & Trademarks (<http://www.ipindia.nic.in/>)
7. Journal of Intellectual Property Rights (JIPR): NISCAIR
8. Deborah E. Bouchoux, —Intellectual Property: The Law of Trademarks, Copyrights, Patents and Trade Secrets, Cengage Learning, Third Edition, 2012.
9. Prabuddha Ganguli, Intellectual Property Rights: Unleashing the Knowledge Economy, McGraw Hill Education, 2011.
10. Edited by Derek Bosworth and Elizabeth Webster, The Management of Intellectual Property, Edward Elgar Publishing Ltd., 2013.
11. V. Scope Vinod, Managing Intellectual Property, Prentice Hall of India pvt Ltd, 2012
12. S. V. Satakar, —Intellectual Property Rights and Copy Rights, Ess Ess Publications, New Delhi, 2002
13. Trott, P., Innovation Management and New Product Development, Financial Times, Pitman Publishing, GB, 1998
14. Sunita K. Sreedharan , An Introduction to Intellectual Asset Management.
15. Patrick H. Sullivan, Profiting from Intellectual Capital: Extracting Value from Innovation
16. Tulika Rastogi, IP Audit: Your Way to Healthy Organisation
17. Gordon V. Smith and Russell L. Parr, Valuation of Intellectual Property and Intangible Assets, 3rd Edition
18. Bruce Berman, From Assets to Profits: Competing for IP Value and Return (Intellectual Property-General, Law, Accounting & Finance, Management, Licensing, Special Topics).

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 3.2 TRADE LOGISTICS & SUPPLY CHAIN MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Course Outcomes:** On successful completion of the course, the Students will be able to understand the concepts of Logistics and also to understand the importance Supply Chain Management in different kinds of Industries.

**Syllabus:**

**Module 1: Overview of Logistics:** Conceptual Framework of Logistics and Integration – Evolution of the Logistics Concept – Logistical Mission and Strategic Issues – Logistics in India – Growing Importance of Logistics Management – Logistical Competitive Advantage – Strategic Logistics Planning Process – Components of Logistics Management – Functions of Logistics Management

**Module 2: Supply Chain Management:** Introduction – Value Chain – Functions and Contributions – Supply Chain Effectiveness and Indian Infrastructure – Framework for Supply Chain Solution – Outsourcing and 3PLs – Fourth-party Logistics (4PLs) –Supply Chain Relationships – Conflict Resolution Strategies for Harmonious Relationships.

**Module 3: Elements of Logistics & Supply Chain Management:** Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) – Operational Logistical Information System –Emerging Technologies in Logistics and Supply Chain Management, Growth of Logistics and Supply Chain Management in national and international scenarios.

**Module 4: Warehousing, Packaging and Material Handling and Distribution Centres:** Introduction– Concepts of Warehousing– Types of Warehouse– Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control & evaluation.

**Module 5: Supply Chain Logistics Administration:** Relationship Development Management– Relationship Management, Customer Relationship Management (CRM) Focus, Internal Supply Chain Management (ISCM) Focus, Supplier Relationship Management (SRM) Focus. Operational Performance, Financial Performance, Social Performance

**Suggested Books/Articles/Links for References:**

1. Nandi S. K, Logistics Management, Oxford publications
2. Christopher Martin, Logistics and Supply Chain Management, Pearson
3. Bowersox, Supply Chain Logistics Management, McGraw Hill
4. Douglas M. Lambert, James S. Stock and Lisa M. Ellram (1998), Fundamentals of Logistics Management, The McGraw Hill Companies, New York.
5. Gaurdin, Kent N., Global Logistics Management (2001), Blackwell Publishers Ltd., Oxford.

6. Martin Christopher, Logistics and Supply Chain Management (2000), Financial Times Management, Pitman Publishing, London.
7. Kapoor Satish K., and KansalPurva, \_Basics of Distribution Management: A Logistical Approach',Prentice HALL of India
8. D K Agrawal, \_Distribution and Logistics Management: A Strategic Marketing Approach ', Macmillan publishers India 2007
9. Alan Ruston, Phil Crouches, Peter Baker, \_The Handbook of Logistics and Distribution Management kogan page India new Delhi

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 3.3 (Accounts) BUSINESS REPORTING AND PRACTICES</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to understand the reporting aspects of different elements, standards of Financial Statements.		
<b>Syllabus:</b>		
<b>Module 1: Business Reporting:</b> importance of conceptual framework for financial reporting in the development of Standards, Interim Financial Reporting (Ind AS 34), Operating segments (Ind AS 108), Integrated Reporting.		
<b>Module 2: Presentation and Disclosure:</b> Earning Per Share (Ind AS 33), Income Taxes (Ind AS 12), Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), Statement of Cash Flows (Ind AS 7), The Effects of Changes in Foreign Exchange Rates (Ind AS 21), Agriculture (Ind AS 41).		
<b>Module 3: Financial reporting for financial institutions:</b> Financial reporting for financial institutions, Qualities of Financial Reporting in Banking, RBI Guideline of Financial Reporting, RBI Prudential Norms. Financial Reporting by Nonbanking finance companies, Merchant Bankers, Stock, and commodity market intermediaries.		
<b>Module 4: Recent Trends in Financial reporting:</b> sustainability reporting – concept, forms, benefits, Global reporting initiative (GRI). Triple bottom line reporting (TBL) – concept, benefits, implementation, forms, users, Financial reporting vis-à-vis Triple bottom line reporting, Challenges. Corporate Social Responsibility- Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Evaluation of CSR reports, innovation in CSR Reporting (Case Studies).		
<b>Module 5: Developments in Financial Reporting:</b> Value Added Statement, Economic Value Added, Market Value Added, Shareholders’ Value added, Human Resource Reporting (Case Studies).		
<b>Suggested Books/Articles/Links for References:</b>		
<ol style="list-style-type: none"> <li>1. CA Anand Banka- Comprehensive guide to IND AS implementation.</li> <li>2. CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard</li> <li>3. CA. Kamal Garg, Corporate Social Responsibility, Bharath Publication</li> <li>4. Sanjay K Agarwal, Corporate Social Responsibility in India, SAGE Response</li> <li>5. IFRS for India, Dr.A.L.Saini, Snow white publications</li> <li>6. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy</li> <li>7. IFRS explained – A guide to International financial reporting standards by BPP learning Media</li> <li>8. IFRS for finance executives by Ghosh T P, taxman allied services private limited</li> <li>9. IFRS concepts and applications by Kamal Garg, Bharath law house private</li> </ol>		

limited

10. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
11. First lesson to International Financial Reporting Standards beginners guide by MP Vijay Kumar, prime knowledge services.
12. Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 3.4 (Accounts) STRATEGIC COST MANAGEMENT - I</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the Students will be able to understand the internal environment of business and to enable them to formulate strategies relating to cost.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Costing Strategy:</b> Influence of different classification of cost elements on business enterprise, Importance of analysing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, role of cost accounting in strategic planning and management control.</p>		
<p><b>Module 2: Activity Based Costing System:</b> Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.</p>		
<p><b>Module 3: Life Cycle Costing:</b> Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.</p>		
<p><b>Module 4: Just in Time and Kaizen Costing:</b> JIT – features, methodology in implementation of JIT, Benefits of JIT. Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management.</p>		
<p><b>Module 5: Strategic Cost and Performance Evaluation:</b> Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; material, labour and overheads; product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, benchmarking.</p>		
<p><b>Suggested Books/Articles/Links for References:</b></p> <ol style="list-style-type: none"> <li>1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,</li> <li>2. Sharma &amp; Shashi. K Gupta (2012) Cost &amp; Management Accounting Kalyani Publishers</li> <li>3. Arora M N – (2012) A Text book of Cost &amp; Management Accounting, Vikas Publishing, New Delhi</li> <li>4. Lal Jawahar, Srivastava Seema. (2013) Cost Accounting, 5th Edition, Tata Mcgraw-Hill, Delhi</li> <li>5. S.K.R. Paul, <i>Management Accounting</i>, New Central Book Agency Private Ltd., Calcutta.</li> </ol>		

6. Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. (2014) *Cost Accounting: A Managerial Emphasis*, 15th Edition, Prentice Hall publishers, Delh
7. Roger Cowe, *Hand Book of Management Accounting*, A Grower Handbook.
8. S. Mukherjee & A.P. Roychowdhury, *Advanced Cost and Management Accountancy*, New Central Book Agency, Calcutta.
9. Brown & Haward, Mac Donald , Evans, *Principles of Management Accountancy*, London.
10. John K. Shank, *Cases in Cost Management: A Strategic Emphasis*, South-Western Publishing, Thomson Learning.

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 3.5 (Accounts) CORPORATE TAX PLANNING**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Course Outcomes:** On successful completion of the course, the Students will be able to acquire the knowledge of applying tax provisions to a corporate assessee in various tax planning decisions of a company and to study and analyse the company's tax savings decisions

**Syllabus:**

**Module 1: Corporate income tax – Head – wise computation of income of companies, set-off and carry forward of losses, deductions from gross total income, Computation of Taxable Income of Companies and Computation of Corporate Tax Liability of companies.**

**Module 2: Tax planning-** meaning, objectives, and scope, tax avoidance, tax evasion, and tax management. Promotion of company and tax planning, tax planning with reference to setting up of new business, location of new business, nature of new business, form of organization, newly established undertakings in FTZs, and 100% EOUs. Tax planning in respect of industrial undertakings engaged in infrastructural development or other activities.

**Module 3: Tax planning and Financial Management Decisions:** tax planning with reference to corporate capital structure decision, investment and dividend decisions – Tax Considerations and Tax Planning, issue of bonus shares, case studies

**Module 4: Tax Planning and Managerial Decisions:** Purchase of Assets out of own funds or borrowed funds, Purchase or lease, purchase by instalments or hire, sale of assets used for scientific research, make or buy decisions, Repairs, Replace, Renewal or Renovation, case studies.

**Module 5: Tax Payments,** E-TDS/TCS, advance payment of tax, e-filing of tax returns and assessments, Appeals to High Court/Supreme Court and Settlement Commission.

**Suggested Books/Articles/Links for References:**

1. Vinod K Singhania and Kapil Singhania, Direct Tax Planning and Management, Taxman.
2. Vinod, K. Singhania, Direct Taxes - Law and Practices, Taxman.
3. Mehrotra, H. C, Income Tax Law and Accounts including Tax Planning, Sahitya Bhawan Publications.
4. Narang and Gaur, Income Tax, Himalaya Publishing House.
5. Prasad, B, Direct Taxes -Law and Practices, Wishwa Prakashana
6. T. N. Manoharan, Students Handbook on Income Tax Law, Snow White Publications
7. Harshad. C. Chowdhry, Central Excise and Customs, Ashoda Publications
8. E. A. Srinivas, Corporate Tax Planning, Tata McGraw Hill
9. Income tax Act 1961 as amended till date.

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 3.3 (Finance) FINANCIAL MARKETS & SERVICES**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Course Outcomes:** This course is designed to provide the students with a conceptual understanding of how financial markets-work, how they are structured, and provide insight into the functioning of various components of financial market and distinctive financial services offered by financial institutions.

**Syllabus:**

**Module 1: Introduction to Primary Market:** Meaning, functions; Methods of floating new issues: (a) Public issue- process of public issue, prospectus, contents of prospectus, Red-herring prospectus, stock invest scheme, book-building-benefits and limitations of book building; (b) Bought out deals; (c) Rights Issue- procedure for rights issue; (d) Private placement and preferential offer. Parties involved in the new issue market, Government and statutory agencies, collection centres. Pricing of new issue and SEBI guidelines; SEBI and investor protection in the primary market.

**Module 2: Introduction to Secondary Market:** Meaning and importance; organization of stock exchanges; listing of securities in stock exchanges- listing requirements, listing procedure, listing application, listing agreements; trading mechanism- open outcry system, screen based trading, online-trading WAP (Wireless Application Protocol) trading, the process of buying and selling shares, types of orders, share groups; settlement- Fixed settlement system, Rolling settlement. Risk Management; Margins-VaR (Value of Risk) based margin, mark to market margin, margins based on turnover, exposure limits, Gross exposure limits, violation charges, price bands; carry forward transactions. Individual stock quotations; stock market indices. Brief on Stock Markets in India.

**Module 3: Introduction to Financial Services:** Introduction to Financial Services: Meaning & Definition, Nature, Scope and Characteristics, Classification, Importance of Financial Services for Economic Development, Fund Based & Fee Based Financial Services, New Financial Products and Services, Challenges facing the Financial Service Sector.

**Module 4: Mutual Funds & Venture Capital:** Introduction to Mutual Funds - Meaning, Definition, Scope, Types, Importance, Risks, Net Asset Value, Mutual Fund in India & Abroad, Performance of Mutual Fund Industry in India. Introduction to Venture Capital - Meaning, Definition, Scope, Importance, Methods of Venture Financing, SWOC of Venture Capital, Growth of Venture Capital in India.

**Module 5: SEBI, DEMAT & Credit Rating:** Introduction to SEBI - History, Structure, Objectives, Powers, Functions, Guidelines on Primary and Secondary Market in India, Guidelines on Financial Services. Introduction to Dematerialisation, Demat Account- Meaning & Definition, Procedure, Importance of Demat Account, Stock Brokers in India. Brief on NSDL & CDSL. Introduction to Credit Rating: Meaning & Definition, Features, Need, Process, Agencies of Credit Rating, Rating Framework, Factors considered for Rating and Types of Rating, Pros & Cons, Credit Rating in India.

**Suggested Books/Articles/Links for References:**

1. Dalton, John M: How the stock markets works, Practice Hall, Delhi.
2. Machiraju H R: Working of Stock Exchanges in India, Wiley Eastern Ltd, New Delhi.
3. Gupta L. C.: Stock Exchange Trading in India Society for Market Research and Development, Delhi.
4. Raghunatham V: Stock Exchange and Investments, Tata, McGrawHill, New Delhi
5. Gorden & Nataraj: Financial Markets and Services, Himalaya Publishing House
6. Avadhani: Investment and securities markets in India, Himalaya Publishing House
7. Khan M Y: Indian Financial System, Tata McGraw Hill, New Delhi.
8. Giddy I H: Global Financial Markets, AITBS New-Delhi.
9. Preethi Singh: Investment Management, Himalaya Publishing house
10. Guruswamy, S: Financial services, Vijay Nicole imprints, Chennai.
11. P.K. Sahoo, Financial Services and markets, Himalaya
12. I.M. Pondey Venture Capital; The Indian Experience Prentice Hall, New Delhi.
13. J.K. Dietrich, Financial Services and Financial Institution, Prentice Hall.
14. Sashi. K. Gupta & Nisha Aggarwal, Financial Services, Kalyani Publication

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 3.4 (Finance) FINANCIAL PLANNING & INVESTMENT ENVIRONMENT**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Course Outcomes:** The Course in Financial Planning intent to enable critical thinking in students with respect to analysis and application of innovative solutions to varied financial problems and make plan as per their financial situation.

**Syllabus:**

**Module 1: Introduction to Financial Planning:** Introduction, Meaning & Definition, Golden Rules of Financial Plan, Objectives, Process & Stages, Characteristics, Functions, Importance, 1H & 4W approach on Financial Plan, Financial Planning for Individual & Organisation, Life Cycle Approach, Formulation of Financial Plan, Financial Planning in India. Introduction to Financial Goals, Salient Features of Financial Goals, Stages of Financial Goals.

**Module 2: Introduction to Investment Avenues:** Introduction to Investment Avenues, Risk and Return Analysis of: Direct Equity, Equity & Debt Mutual Funds, National Pension Scheme, Public Provident Fund, Provident Fund, Pension Fund, Bank Savings Account, Bank Fixed Deposit Account, Bank Recurring Deposit Account, Senior citizens' savings scheme, Pradhan Mantri Vaya Vandana Yojana (PMVVY), Real Estate, Precious Metals like Gold & Silver, RBI Taxable Bonds, Unit Linked Insurance Plans (ULIPs), Equity Linked Savings Scheme (ELSS), IPO, FPO, Gold Exchange Traded Funds (ETF), Unit Linked Insurance Plans (ULIPs), Sovereign Gold Bond Scheme, Commodities, Insurance Products, and others.

**Module 3: Building Financial Plan:** Introduction to Financial Plan, Meaning & Definition, Critical analysis of Investment Opportunities, Risks in Financial Plan, Risk Assessment of Individual and Companies in general. Steps in Financial Plan, Factors considered for Financial Plan, Evaluation & Revision of Financial Plan.

**Module 4: Retirement & Tax Benefits:** Introduction, Meaning & Definition, Objectives, Importance, Types of Retirement Plans, Savings Pattern for Retirement Benefits, how to plan your Retirement? Retirement Plans in India. Introduction to Tax Benefit Schemes, Meaning, Types, Benefits, Tax Benefit Plans in India.

**Module 5: Financial Planner & Analysts:** Introduction, Meaning & Definition, Objectives, Characteristics, Steps in Financial Planning, Importance, Organisational Hierarchy. Introduction to Financial Analysts, Role & Objectives, Importance of Financial Analysts, Factors to be considered for Investment & revision of portfolio, employment opportunities for Financial Planner & Analysts in India.

**Suggested Books/Articles/Links for References:**

1. Sinha, "Financial Planning: A Ready Reckoner", McGraw Hill Publications
2. Dr. Pradip Kumar Sinha & Dr. Ajit S. Thite, "Personal Financial Planning Management", Nirali Prakashan

3. Buffet, Marry and Clark, David (2011). Warren Buffett and the Interpretation of Financial Statement. Unit(s) - I, II.
4. Fisher, A. Philip (2010). Common Stocks and Uncommon Profits. Wiley.
5. Unit(s)- I, II Graham, Benjamin (2017). The Intelligent Investor. Unit(s) - I, II Keown, A. J. (2017). Personal Finance – Turning money into wealth. Pearson Publication, Unit(s) - III, V
6. Khurshed, Arif (2016). Initial Public Offerings: The mechanics and performance of IPOs, Harriman House Publishing.
7. Unit(s) - IV Madura, Jeff (2016). Personal Finance. Pearson. Unit(s) I, III, V
8. Soota, Ashok and Gopalan, S. R. (2012). Entrepreneurship Simplified: From Idea to IPO. Penguin Random House India. Unit(s) - IV Spier, Guy (2014). The Education of Value Investor. Palgrave. Unit(s) - I, II .

**Note: Latest edition of text books may be used.**

**Name of the Program: Master of Commerce**

**Name of the Course: 3.5 (Finance) INNOVATIONS IN BANKING & TECHNOLOGY**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Course Outcomes:** The students can understand the crux of core banking solutions and applications of cognitive banking and technology on Banking Operations.

**Syllabus:**

**Module 1: Introduction to Banks:** Bank, Banker, Banking, Evolution, Role of Banking System in India, Classification, Objectives, Functions, Schedule v/s Non-Schedule, Public v/s Private, Traditional v/s Modern Payment Banks, Banking System in India.

**Module 2: Core Banking:** Introduction, Meaning & Definition, Characteristics, Pros and Cons, Evolution of Bank Management - Technological Impact in Banking Operations - Total Branch Computerization - Concept of Opportunities - Centralized Banking - Concept, Opportunities, Challenges & Implementation.

**Module 3: Cognitive Banking:** Introduction, Meaning & Definition, Characteristics, Pros and Cons, Fintech Technologies in Banking - Industrialisation 4.0, Artificial Intelligence, Cognitive Banking, Blockchain Technology and Cloud Computing: How it works? Cognitive Analytics, AI Tools in Banking Industry, Robotics in Banks.

**Module 4: Technology in Banking: Technology at Banks -** Plastic Card, Wireless / Wired Point of Sale Machines, Bar Code & QR Code Payment, e-KYC, Truncated Cheque, NFS, MICR, EFT, ECS, NEFT, RTGS, IMPS, AEPS, USSD, UPI, E-Wallet, Mobile Point of Sale, Recent developments in Payment Systems.

**Module 5: Frauds in Banking Industry:** Introduction, Types of Frauds, Issues in online and offline Banking System, Financial Scams, Online Scams, Precautionary Measures to be taken by Banks and Customers, OTP, TTP, Security measures by Banks in India.

**Suggested Books/Articles/Links for References:**

1. Ramashish Purvey, New Dimensions of Indian Banking, Serials Publications.
2. M. Revathy Sriram, P. K. Ramanan, R. Chandrasekhar, "Core Banking Solution - Evaluation of Security and Controls", PHI learning private limited.
3. Indian Institute of Banking & Finance, (2013). Advanced Bank Management, Macmillan publication.
4. Indian Institute of Banking & Finance, (2012). Principles & Practices of Banking. Macmillan Publication.
5. Jessica, K. (2010) Financial Services Information Systems (2 ed.). Auerback publications
6. Indian Institute of Banking & Finance, (2010). Bank Financial Management, Macmillan publication.
7. Srivastava, & Divya, Nigam, (2014). Management of Indian Financial Institutions, Himalaya Publishing House.
8. Vasant, Joshi & Vinay, Joshi, (2009). Managing Indian Banks- Challenges Ahead, sage publications.

9. M. Y. Khan, (2013). Indian Financial System, Tata McGraw Hill.
10. O.P, Bhat& K. K, Saxena, (2008). Bank marketing, skylark publications.
11. <https://blog.gft.com/blog/2019/02/11/cognitive-banking-building-the-bank-of-the-future/>
12. <https://tearsheet.co/wtf/wtf-is-cognitive-banking/>
13. <https://personetics.com/cognitive-banking/>
14. <https://www.finextra.com/blogposting/15588/top-5-fintech-and-banking-trends--cognitive-banking-enables-ai-to-create-solutions-based-on-bigdata>

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 4.1 ANALYTICS IN COMMERCE &amp; BUSINESS</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the student can understand the importance of analytics in business and application of various tools and techniques to evaluate the performance by generating reports.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Introduction to Analytics:</b> Introduction, Meaning &amp; Definition, Characteristics, Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importance of Analytics, Tools &amp; Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, List of Software's for Business Analytics.</p>		
<p><b>Module 2: Finance Analytics:</b> Introduction, Meaning &amp; Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, List of Software's for Finance Analytics.</p>		
<p><b>Module 3: Marketing Analytics:</b> Introduction, Meaning &amp; Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand &amp; Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics, Potential Application of Analytics in Marketing Department, List of Software's for Marketing Analytics.</p>		
<p><b>Module 4: HR Analytics:</b> Introduction, Meaning &amp; Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business, List of Software's for HR Analytics.</p>		
<p><b>Module 5: CRM Analytics:</b> Introduction, Meaning &amp; Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross-Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, List of Software's for CRM Analytics.</p>		

**Suggested Books/Articles/Links for References:**

1. Hastie, Trevor, et al. The elements of statistical learning. Vol. 2. No. 1. New York: springer, 2009.
2. Montgomery, Douglas C., and George C. Runger. Applied statistics and probability for engineers. John Wiley & Sons, 2010
3. Tom White "Hadoop: The Definitive Guide" Third Edit on, O'reily Media, 2012.
4. Seema Acharya, Subhasini Chellappan, "Big Data Analytics" Wiley 2015.
5. Michael Berthold, David J. Hand, "Intelligent Data Analysis", Springer, 2007.
6. Jay Liebowitz, "Big Data and Business Analytics" Auerbach Publications, CRC press (2013)
7. Tom Plunkett, Mark Hornick, "Using R to Unlock the Value of Big Data: Big Data Analytics with Oracle R Enterprise and Oracle R Connector for Hadoop", McGraw-Hill/Osborne Media (2013), Oracle press.
8. Anand Rajaraman and Jef rey David Ulman, "Mining of Massive Datasets", Cambridge University Press, 2012.
9. Bill Franks, "Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics", John Wiley & sons, 2012.
10. Glen J. Myat, "Making Sense of Data", John Wiley & Sons, 2007
11. Pete Warden, "Big Data Glossary", O'Reily, 2011.
12. Michael Mineli, Michele Chambers, Ambiga Dhiraj, "Big Data, Big Analytics: Emerging Business Intelligence and Analytic Trends for Today's Businesses", Wiley Publications, 2013.
13. ArvindSathi, "Big Data Analytics: Disruptive Technologies for Changing the Game", MC Press, 2012
14. Paul Zikopoulos , Dirk DeRoos , Krishnan Parasuraman , Thomas Deutsch , James Giles , David Corigan , "Harness the Power of Big Data The IBM Big Data Platform ", Tata McGraw Hill Publications, 2012.
15. Marketing Analytics by Wayne L Winston - "Data-driven techniques with Microsoft Excel.

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 4.2 FORENSIC ACCOUNTING &amp; AUDITING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the Students will be to identify, analyse and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Forensic Accounting:</b> Forensic Accounting: Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud – Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Bank Fraud, Corporate Fraud, Insurance Fraud, Cyber Frauds, Securities Fraud, Consumer Frauds, Traits &amp; behaviours of fraudsters, Targets of fraudsters, case studies.</p>		
<p><b>Module 2: Fraud Detection Techniques:</b> Fraud detection techniques, Effective information gathering methods, Fraud risk factors, Professional analytical procedures and techniques. Financial statement fraud – Meaning, Introduction, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, cash flow analysis, case studies.</p>		
<p><b>Module 3: Fraud Risk Assessment:</b> Profiling Fraudsters, Organisational profiling methods, Risk analysis &amp; assessment, variety of risk assessment factors, best practices. Fraud risk prevention – meaning, importance, combatting actual instances of fraud, case studies.</p>		
<p><b>Module 4: Forensic Audit:</b> Meaning and Significance – Meaning of Audit – Audit: An Adhering Significance – Stages of Audit – Meaning of Forensic Audit – Significance of Forensic Audit – Key Benefits of Forensic Audit – Need and Objectives: Forensic Audit – Fraud and Forensic Audit: An Introspect – Forensic Audit vis-à-vis Audit.</p>		
<p><b>Module 5: Audit and Investigations:</b> Tools for handling Forensic Audit – Forensic Audit Thinking (Thinking Forensically) – Forensic Audit Procedures – Appropriate Use of Technology - Investigation Mechanism - Types of Investigations - Methods of Investigations: Computer Assisted Auditing Techniques (CAATs) and tools (CAATT) Generalized Audit Software (GAS), Common Software Tools (CST). Finding Facts and Conducting Investigations - Red Flags - Green Flags.</p>		
<p><b>Suggested Books/Articles/Links for References:</b></p> <ol style="list-style-type: none"> <li>1. Ibrahim Kabir (2016), Forensic Audit, Forensic Tools and Techniques for Internal Auditors.</li> <li>2. Pickett K H (2010), The Internal Auditing Handbook, 3rd Edition, John Wiley and Sons, Inc.</li> </ol>		

3. Shah Bhavesh (2014), Basics about Forensic Accounting and Auditing, The LinkedIn
4. Study on Forensic Accounting and Fraud Prevention, ICAI , NEW Delhi
5. George A. Manning (2010), Financial Investigation and Forensic Accounting, 3rd Edition, CRC Press.
6. Gupta and Gupta (2015), Corporates Frauds in India – Perceptions and Emerging Issues, Journal of Financial Crime, 22(1): 79 -103.
7. ICSI Study Material on Forensic Audit.
8. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc. (2011)
9. Forensic Accounting for Dummies, Frimette Kass-Shraibman and Vijay Sampath, Wiley Publishers 5. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers
10. Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley and Joseph Wells, Wiley Publishers
11. Bologana and Robert (2013), Fraud Auditing and Forensic Accounting: New Tools and techniques, 2nd Edition.
12. Gangully Jagdish (2015), Lecture Notes on Forensic Accounting Investigations, Acc 551 at SUNY Albany.
13. Silverstone and Pedneault (2013), Forensic Accounting and Fraud Investigation for Non-Experts, 3rd Edition, ISBN-13: 978-0470879597.

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 4.3 (Accounts) INTERNATIONAL ACCOUNTING</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to understand the wide range of choices of accounting treatments in different parts of the world, their approaches to basic accounting issues and their choices of accounting rules.		
<b>Syllabus:</b>		
<b>Module 1: Introduction to International Accounting:</b> Definition of International Accounting, An Overview of International Accounting Environment, Stages for the Evolution of a Multinational Corporation, Users of International Accounting information and their Information Needs.		
<b>Module 2: IFRS an Overview:</b> Structure of IFRS foundation and IASB, Standard setting process, IFR Standards issued till date, Differences between US GAAP and IFRS and their adoption.		
<b>Module 3: Special issues in international accounting:</b> consolidation accounting - foreign currency translation - segmental reporting - transfer pricing - Fair Value Accounting (All topics to be taught as per IFRS).		
<b>Module 4: International Financial Statement Analysis:</b> Introduction - need for analysis - techniques of analysis - prospective analysis - factors affecting financial analysis - access, reliability, language and terminology barriers, timeliness of information, foreign currency issues, formats, Challenges and Difficulties in Analysis of Foreign Financial Statements, Remedies to the Challenges and Difficulties.		
<b>Module 5: Financial reporting in other Countries:</b> United States, United Kingdom, Australia, France, Germany, Netherlands, and Japan.		
<b>Suggested Books/Articles/Links for References:</b>		
<ol style="list-style-type: none"> <li>1. IFRS explained - A guide to International financial reporting standards by BPP learning Media</li> <li>2. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.</li> <li>3. A. K. Das Mohapatra, international Accounting, PHI Learning Pvt Ltd.</li> <li>4. Doupnik, T. S. &amp; Perera, H. (2012). International accounting (3rd ed.). New York, NY: McGraw-Hill</li> <li>5. Choai FDS and Mueller G G, International Accounting, Prentice hall.</li> <li>6. Mueller G G, International Accounting Part I, Macmillan.</li> <li>7. Peter Holzerr H. et al, International Accounting, Harper and Row Publishers, New York.</li> <li>8. Sharokh Saudagaran, International Accounting, Thomson Learning.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 4.4 (Accounts) STRATEGIC COST MANAGEMENT - II</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Course Outcomes:</b> On successful completion of the course, the Students will be able to understand the external environment of business and to enable them to formulate strategies relating to cost and pricing.		
<b>Syllabus:</b>		
<b>Module 1: Pricing Strategies in Decision Making:</b> Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing.		
<b>Module 2: Transfer Pricing:</b> Transfer Pricing - meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing: meaning, factors affecting international transfer pricing.		
<b>Module 3: Learning Curve Theory:</b> Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve.		
<b>Module 4: Cost of Quality and TQM:</b> Definition, classification of quality costs, cost of Conformance, Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM Core concepts of TQM, Benefits of TQM. TQM -basics, stages, principles, control, corrective actions, PRAISE- steps, problems, implementation Cost of quality report Continuous process improvement.		
<b>Module 5: Balanced Scorecard and Benchmarking:</b> BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of B.SC and implementation of Balanced score Card, case studies on BSC. Benchmarking - Concepts, Benchmarking process, Impact on Indian Industry, Types of Benchmarking.		
<b>Suggested Books/Articles/Links for References:</b>		
<ol style="list-style-type: none"> <li>1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,</li> <li>2. Sharma &amp; Shashi. K Gupta (2012) Cost &amp; Management Accounting Kalyani Publishers</li> <li>3. Arora M N - (2012) A Text book of Cost &amp; Management Accounting, Vikas Publishing, New Delhi</li> <li>4. Lal Jawahar, Srivastava Seema. (2013) Cost Accounting, 5th Edition, Tata Mcgraw-Hill, Delhi</li> </ol>		

5. S.K.R. Paul, *Management Accounting*, New Central Book Agency Private Ltd., Calcutta.
6. Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. (2014) *Cost Accounting: A Managerial Emphasis*, 15th Edition, Prentice Hall publishers, Delh
7. Roger Cowe, *Hand Book of Management Accounting*, A Grower Handbook.
8. S. Mukherjee & A.P. Roychowdhury, *Advanced Cost and Management Accountancy*, New Central Book Agency, Calcutta.
9. Brown & Haward, Mac Donald , Evans, *Principles of Management Accountancy*, London.
10. John K. Shank, *Cases in Cost Management: A Strategic Emphasis*, South-Western Publishing, Thomson Learning.

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 4.5 (Accounts) GOODS AND SERVICES TAX</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, students will be able to understand the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Goods and Services Tax:</b> Need for GST and its constitutional background, Concept of GST and Its characteristics; Definitions- Actionable Claims, address of delivery, address of record, adjudicating authority, agent, aggregate turnover, agriculturist, assessment, associated enterprise, Business, Business vertical, Capital Goods, Casual Taxable Person; Scope of GST, goods and services not covered under GST, Classification of Goods and Services, GST Rates, GST Model in India- CGST, SGST and IGST. Concept of Supply. GSTN - HSN Code - SAC code - GST council - Structure, Power and Functions.</p>		
<p><b>Module 2: Levy of GST:</b> Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies, Problems on computation of Transaction / Assessable value.</p>		
<p><b>Module 3: Input Tax Credit:</b> Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work, Problems on computation of GST liability/payable.</p>		
<p><b>Module 4: Accounts, Returns &amp; Payment under GST:</b> Tax invoice, debit &amp; Credit notes, bill of supply, E-way bill procedure, Inspection of Goods in movement, Seizure/ Detention of Vehicle/ Goods, Electronic ledgers, Cash, Credit &amp; liability ledgers, Interstate credit note, Types of returns - Applicability, Matching, Final return. Type of payment, Due date, modes of payment with Rules and collection of tax, Difference between TDS and TCS - failure to collect TCS and failure to deduct TDS - implications. Payment of Tax Rule.</p>		
<p><b>Module 5: Refund, Audit &amp; Assessment under GST:</b> Type of refund, Forms, Period, Terms &amp; Conditions, Provisional refund with Rules including: Refund under earlier law, Refund arising from re-assessment / appeal under earlier law. Error in payment of CGST, SGST, IGST. Overview of Audit by tax authority's u/s 65 &amp; special audit u/s 66. Audit by department: Power of departmental audit - returns, Authorization to audit - Audit procedure - Duration of audit, Audit findings, reply to audit findings, Period of Limitation to issue Show Cause Notice: CAG audit. Assessment under chapter XII. Assessment &amp; Audit Rule no 98 to 102 Demands and Recovery.</p>		

**Suggested Books/Articles/Links for References:**

1. GST Acts and Rules as amended till date
2. V S Datey, Indirect Taxes Law and Practice, Taxmann Publications, New Delhi
3. CA Anoop Modi and CA Mahesh Gupta, GST and Customs Law: SBPD Publication
4. Dr. H C Mehrotra, Prof. V P Agarwal, Goods and Services Tax and Customs Duty Sahitya Bhavan Publications.
5. B.K. Ghargava, Indirect Tax Laws, Taxman Allied Services.
6. V.S. Datey, U.K. Bhargava, Indirect Tax Law and Practice.
7. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
8. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
9. Koolwal, Ashish & Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.
10. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
11. Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.
12. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 4.3 (Finance) FOREX MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> The purpose of this course is to give the students an exposure to the way foreign Exchange Market operates, to understand the principles of Currency valuation, techniques that can be used to hedge foreign exchange risk and to create an understanding on foreign exchange Management in India.</p>		
<p><b>Syllabus:</b></p>		
<p><b>Module 1: Elements for Foreign Exchange:</b> International Monetary Systems: Concept, Gold standard, Fixed Exchange Rates, Flexible Exchange Rates, Managed Float System, Fluctuations in Foreign Exchange Rate: Causes and Effects - Need for stability in Foreign Exchange Rate. Introduction to Forex, Evolution, Importance, Features &amp; Objectives, Foreign Exchange Market, Intermediaries, Exchange Rate Forecasting.</p>		
<p><b>Module 2: Determination of Exchange Rates:</b> Types of Foreign Exchange Risks, Factors affecting exchange rates - International trade - Theories of determination of foreign exchange rates - The Law of One Price, Purchasing Power Parity, Interest Rate Parity, Flow Model, Asset Market Model. Balance of payment theory - Forecasting Forex Rates, Technical Forecasts, Economic Models, forecasting of fixed exchange rates from convertible currencies. Nominal Effective Exchange Rates and real Effective Exchange rates, Impact of exchange rate on BOP - Remedial measures taken by Government &amp; Regulatory Authorities in India.</p>		
<p><b>Module 3: Forex Trading &amp; Contracts:</b> Forex trading infrastructure and networks, control's on order placing, direct and indirect quotas, cross rates, speculation, exchange arithmetic psychology of the forex trader, computerized trading programme, information analysis of trading, Problems on Direct and Indirect Quotes. Contracts - Hedging against Exchange Rate Fluctuations: Forwards, Options &amp; Swaps - Problems.</p>		
<p><b>Module 4: Exchange Payments:</b> Cash and Spot Exchange Markets, Eurocurrency Markets, The Role of Commercial Banks, Mechanics of Making Foreign Payment, SWIFT, LERMS, Costs Associated with International payments, Basket of Currencies.</p>		
<p><b>Module 5: Forex Risk Management -</b> Meaning &amp; Definition, Importance, Objectives, Features, Methods, Applications. Hedging, Speculation and Management of types of exposures in Forex Market. Using forward markets for hedging - hedging with money market, currency options and currency futures: problems. Internal &amp; External Hedging Strategies - speculation in foreign exchange and money markets.</p>		
<p><b>Suggested Books/Articles/Links for References:</b></p> <ol style="list-style-type: none"> <li>1. Alan C Shapiro, Multi National Financial Management,</li> <li>2. Clare C Gump, ABC of Foreign Exchange</li> <li>3. Krishnamoorthy S, Guide to Foreign Exchange Regulations</li> <li>4. Chaterjee A K, Principles of Foreign Exchanger</li> </ol>		

5. RAjwadi, Foreign Exchange Management
6. Keith Red Head, Financial Derivatives
7. V V Keshkamat , Foreign Exchange Arithematic, – Vivek Publications ,Mumbai
8. C Jeevandam, Foreign Exchange Arithematic and Risk Management, – Sulthanchand & Sons 9.
9. B K Chaudhuri, Finance of Foreign Trade and Foreign Exchange- Himalaya Publishing House
10. Harris Manville, International Finance.
11. Madhu Vij, International Finance.
12. Keith Pibean, International Finance.
13. Avadhani B.K, International Finance Theory and Practice.
14. R.M Srivastava , Multinational Financial Management.
15. P.A. Apte, International Financial Management.
16. Bndar D.C, International Finance.
17. Murthy E.N, International Finance & Risk Management.
18. M.L. Verma, Foreign Trade & Management in India.
19. Rao and Chary, International Finance.
20. Ramachandra & Others ; International Finance
21. Shapiro Alan. C., Multinational Financial Management, Prentice Hall, New Delhi.
22. Apte P.G, International Financial Management, Tata McGraw Hill, New Delhi.
23. Mcrae T.N and D.P Walkar, Foreign Exchange Management, Prentice Hall.
24. Evilt H.E, Manual of Foreign Exchange.
25. Holgate H.C.F, Exchange Arithmetic.
26. Rajwade A.V., Foreign Exchange Risk Management, Prentice Hall of India

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 4.4 (Finance) SECURITY ANALYSIS &amp; PORTFOLIO MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<p><b>Course Outcomes:</b> On successful completion of the course, the students will get to know the terms such as common stock, stock market, stock options, and approaches to investing in the stock market and building stock portfolios. It also provides a basic introduction to portfolio theory and study on various portfolio modelling associated with risks.</p>		
<b>Syllabus:</b>		
<p><b>Module 1: Introduction to Securities :</b> Investment – Meaning &amp; Definition, Types or Avenues of Investment, Investment v/s Gambling v/s Speculation v/s Arbitration v/s Hedging, Factors to be considered for Investment, Investment Policy, Risk and Return Analysis, Types of Risk Appetite, Types of Risks in Investment, Sources of Risk, Risk Measurement – Standard Deviation, Covariance, Beta, Correlation (problems), Legal framework and Regulatory cover for Investment in India.</p>		
<p><b>Module 2: Security Analysis:</b> Introduction to Fixed and Variable Income Securities, Equity Valuation Models, Fixed Income Securities Valuation Models: Bonds, Introduction to – Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis – Modern Tools for Technical Analysis – Line, Point and Figure, Candlestick, Renko Chart, Heikin Ashi, etc. Price Patterns of Stock, Price Trends of Stock, Practical explanation on Technical Indicators used in Stock Market. Dow Theory &amp; Efficient Market Hypothesis (EMH) – Meaning and Types.</p>		
<p><b>Module 3: Introduction to Portfolio Management &amp; Models:</b> Meaning of Portfolio Management, Need, Objectives, Process, Selection of Securities, Harry Markowitz Optimum Portfolio Theory, Capital Asset Pricing Model, CML, SML, Beta Factor – Alpha and Beta Coefficient – Problems, Sharpe Single Index Model (Theory), Arbitrage Pricing Theory, Principle of Arbitrage, Arbitrage Portfolios; Two Factor and Multi Factor Models.</p>		
<p><b>Module 4: Portfolio Evaluation &amp; Revision:</b> Portfolio Evaluation Strategies - Sharpe Model – Jensen Model – Treynor Model and MM Model – Problems Portfolio Revision, Active and Passive Management, Formula Plans, Measure of Return, Risk Adjusted Measures of Performance Evaluation, Market Timing, Evaluation Criteria and Procedures. Recent development in strategies.</p>		
<p><b>Module 5: Global Markets:</b> Global Investment Benefits – Introduction to ADRs, GDRs, IDRs, Green Bond, Masala Bond, FCCBs, External Commercial Borrowings, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets, International Investing, International Funds Management, Emerging Opportunities.</p>		

**Suggested Books/Articles/Links for References:**

1. A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
2. Kevin, S. (2010). Security Analysis and Portfolio Management. (2 ed.). New Delhi: PHI learning Pvt Ltd.
3. Singh Preeti, Investment Management, HPH
4. Alexander Fundamental of Investments, Pearson Ed.
5. Hangen: Modern Investment theory. Pearson Ed.
6. Kahn: Technical Analysis - Plain and sample Pearson Ed.
7. Alexander, shampe and Bailey - Fundamentals of Investments Prentice Hall of India
8. Newyork Institute of Finance - How the Bond Market work - PHI.
9. Mayo - Investment Thomason hearing
10. Pandian, P. (2005). Security analysis and portfolio management. (2ed.). Noida: Vikas publishing house Pvt Ltd.
11. Bhat, S. (2008). Security analysis and portfolio management. (1 ed.). New Delhi: Excel Books.
12. Fischer, D. E., & Ronald J., J. (1994). Security analysis and portfolio management. (5 ed.). New Delhi: Prentice-Hall of India.
13. Chandra. (2011). Security Analysis and Portfolio Management. (4 ed). New Delhi: Tata McGraw Hill Publishing company.
14. Ranganatham, M., & Madhumathi, R. (2004). Investment analysis and portfolio management. (4 ed.). New Delhi: Pearson Education

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Master of Commerce</b>		
<b>Name of the Course: 4.5 (Finance) STRATEGIC FINANCIAL MANAGEMENT</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Course Outcomes:</b> On successful completion of the course, students will get familiarised with Techniques and Models of Strategic Financial Management.		
<b>Syllabus:</b>		
<p><b>Module 1: Financial Policy and Strategies:</b> Introduction to Financial Policy, Planning – Meaning &amp; Definition, Strategic Planning Process, Features, Objectives, Goals – Major Kinds of Strategies and Policies. Introduction to Corporate Planning – Process of Financial Planning – Types of Financial Plan – Financial Models – Tools or Techniques of Financial Modelling – Uses and Limitations of Financial Modelling – Applications of Financial Models – Types of Financial Models - Process of Financial Model Development.</p>		
<p><b>Module 2: Risk and Uncertainty:</b> Investments Decisions under Risk and Uncertainty – Techniques of Investment Decision – Risk Adjusted Discount Rate, Certainty Equivalent Factor, Statistical Method, Scenario Analysis, Sensitivity Analysis and Simulation Method – Corporate Strategy and High Technology Investments.</p>		
<p><b>Module 3: Financial Restructuring:</b> Introduction to Financial Restructuring, Expansion and Financial Restructuring – Corporate Restructuring - Mergers and Amalgamations – reasons for Merger, Benefits and Cost of Merger – Takeovers – Business Alliances – Managing an Acquisition – Divestitures – Ownership Restructuring – Privatisation – Dynamics of Restructuring – Buy Back of Shares – Leveraged Buy-outs (LBOs) – Divestiture – Demergers.</p>		
<p><b>Module 4: Leasing:</b> Introduction, Importance, Types, Tax Considerations, and Accounting Considerations – Evaluation of Lease from the point of view of Lessor and Lessee – Lease v/s Buy Decision – Venture Capital – Concept and Developments in India – Process and Methods of Financing – Fiscal Incentives. Incubation Centres for Ventures in India.</p>		
<p><b>Module 5: Financing Strategy -</b> Innovative Sources of Finance – Asset Backed Securities - Hybrid Securities namely Convertible and Non-Convertible Debentures, Deep Discount Bonds, Secured Premium Notes, Convertible Preference Shares – Option Financing, Warrants, Convertibles and Exchangeable Commercial Paper.</p>		
<b>Suggested Books/Articles/Links for References:</b>		
<ol style="list-style-type: none"> <li>1. Rajni Sofat &amp; Preeti Hiro, Strategic Financial Management, PHI, Delhi, 2011</li> <li>2. Weaver &amp; Weston, Strategic Corporate Finance, Cengage Learning, Delhi</li> <li>3. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi. 2007.</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		