

GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS),

MANDYA

Department of COMMERCE AND MANAGEMENT

M.COM- PROGRAMME

Academic Year-2020-21

(Revised CBCS Scheme from Academic Year 2016-17 Onwards)

Criterion –II- Teaching - Learning and Evaluation

2.6 Teaching – Learning Process

2.6. Student Performance and Learning Outcomes

2.6.1 Programme outcomes, programme Specific outcomes and Course outcomes for all programs offered by the institution are stated and displayed in website of the institution (to provide web link)

CHOICE BASED CREDIT SYSTEM

M.COM.COURSE STRUCTURE AND SYLLABUS

MINIMUM CREDITS REQUIRED FOR M.COM. DEGREE

Programme Outcome

M.Com degree programme offered by College is outcome based and the outcomes expected are as follows:

PO1	Empowering the knowledge of students, so as to enable them to carry out qualitative research and pursue academic or professional careers in future.
PO2	Applying their skill and knowledge to solve problems the same in their real life situation.
PO3	Developing knowledge and aptitude acquired in the course of study for solving societal relevant problems
PO4	Inculcate the concept of discipline while learning, keeping environment and sustainable development through ethical values and norms putting into practice.
PO5	Developing effective communication skills among the students while learning and also using it to solve simple problems related to it.
PO6	Encouraging the concept of lifelong learning, demonstrating empathetic social concern, contributing to the development of neighbourhood by making sure that the concepts are put into practice.

Programme Specific Outcome

PSO1	Using the theoretical knowledge and managerial skills for managing personal life and also solving problems related to business in particular.
PSO2	Exposing the knowledge of accounting, at the national and also at international level among students. Creating awareness regarding latest developments in the field of accounting.
PSO3	Providing theoretical background related to research, so that students can take up projects which are challenging in future.
PSO4	Acquiring special knowledge in the fields of finance, taxation, accounting, marketing, management and human resource management,
PSO5	Facilitating in analytical field, through learning mathematical tools and techniques to solve business problems,
PSO6	Encouraging the students to pursue professional courses in areas of commerce and management such as taxation, financial services, consultancy etc.

MINIMUM CREDITS REQUIRED FOR M.COM. DEGREE

I – IV Sem	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	Numbers	Credits	Numbers	Credits	Numbers	Credits	Numbers	Credits
	11	44	8	32	1	4	20	80

MINIMUM CREDITS TO BE REGISTERED BY A STUDENT IN A NORMAL PHASE TO SUCCESSFULLY COMPLETE M.COM. DEGREE IN FOUR SEMESTERS

Semesters	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	Numbers	Credits	Numbers	Credits	Numbers	Credits	Numbers	Credits
I	4	16	1	4			5	20
II	3	12	1	4	1	4	5	20
III	2	8	3	12			5	20
IV	2	8	3	12			5	16
Total	11	44	8	32	1	4	20	80

1st SEMESTER-M.COM.

		Hard Core/ Soft	Number of Credits
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Sl.No.	Title of the Course	Core/ Open Elective	L	T	P	Total
HC01	Accounting Theory	HC	3	1	0	4
HC02	Corporate Governance and Business Ethics	HC	3	1	0	4
HC03	Financial Management	HC	3	1	0	4
HC04	Marketing Management	HC	3	1	0	4
SC01	Statistics for Business Decisions	SC	3	1	0	4

FIRST SEMESTER COURSES

Course Code	HC01
Title of the Course	Accounting Theory
Semester	One
Type	HC
Credits	4
Hours	5 per week

Objective of the Course:

To equip the students to apply accounting standards and deal with advanced practical areas related to valuation, amalgamation, specialised areas and to have a basic understanding on developments in accounting

Course outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Understand and Apply	PSO2

2	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.	Apply	PSO2
3	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements	Apply	PSO2
4	Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of mutual funds through its computation.	Evaluate	PSO2
5	Acquaint with the theoretical aspects of emerging areas in accounting	Understanding	PSO2

Course Code	HC02
Title of the Course	Corporate Governance
Semester	One
Type	HC
Credits	4
Hours	5 per week

Objective of the Course:

To understand the meaning of corporate governance among the young minds, to equip them with the sense of responsibility to earn and to serve the society at large

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects of corporate governance	Understand and Apply	PSO2
2	To apply to rules and regulations framed by the government from time to time related to its implementation.	Apply	PSO2

3	In depth understanding about the inner meaning of corporate governance and put it into practice.	Apply	PSO2
4	Develop a clear understanding the need to develop the business through the sense of responsibility. To be self-contented in the form of taking up societal aspects through business	Evaluate	PSO2
5	Acquaint with the theoretical aspects of emerging areas corporate governance	Understanding	PSO2

Course Code	HC03
Title of the Course	Financial Management
Semester	One
Type	HC
Credits	4
Hours	5 per week

Objective of the Course:

To understand the meaning of financial decisions importance among commerce students, to equip them with the capacity of evaluate projects while investing in them

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects related to Finance in Management Decisions	Understand and Apply	PSO2

2	To apply the various tools and techniques in the process of evaluation of a project before investing	Apply	PSO2
3	To the Pay back, NPV and IRR techniques in financial decisions	Apply	PSO2
4	Develop a clear understanding the need to develop the business through project appraisal and project evaluation	Evaluate	PSO2
5	Acquaint with the theoretical aspects of emerging areas in the field of financial Management.	Understanding	PSO2

Course Code	HC04
Title of the Course	Marketing Management
Semester	One
Type	HC
Credits	4
Hours	5 per week

Objective of the Course:

To understand the meaning of marketing management among the students and to make them aware of recent trends in the field of marketing.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects related to marketing management.	Understand and Apply	PSO2

2	To apply the various concepts and models of marketing into practice.	Apply	PSO2
3	To practice modern trends of marketing through projects and workshops.	Apply	PSO2
4	Develop a clear understanding about the recent trends and practices which are followed in the field of marketing	Evaluate	PSO2
5	Acquaint with the theoretical aspects of emerging trends and issues related to marketing	Understanding	PSO2

Course Code	SC01
Title of the Course	Statistics for Business Decisions
Semester	One
Type	HC
Credits	4
Hours	5 per week

Objective of the Course:

To understand the concept of statistics among the students and to make them aware of its uses in the process of business decision

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects related to Business and statistics	Understand and Apply	PSO2

2	To apply the various techniques, using statistical tools and technique while solving business problems in the process of business decision	Apply	PSO2
3	To apply various statistical tools for business decision	Apply	PSO2
4	Develop a clear understanding about the use of statistics in business.	Evaluate	PSO2
5	Using various software who to solve business problems.	Understanding	PSO2

2nd SEMESTER-M.COM.

Sl.No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC05	Capital Market Instruments	HC	3	1	0	4
HC06	Human Resource Management	HC	3	1	0	4
HC07	Organizational Behaviour	HC	3	1	0	4
SC02	Strategic Management	SC	3	1	0	4
OE01	Stock Markets and Investment Decisions	OE	3	1	0	4

SECOND SEMESTER

Course Code	HC05
Title of the Course	Capital Market Instruments
Semester	Two
Type	HC

Credits	4
Hours	5 per week

Objective of the Course:

To equip the students with the basic concept of capital markets and also make them aware of various instruments which are dealt in capital market.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects of capital market instruments. Providing them with required skills to apply them	Understand and Apply	PSO2
2	Using the techniques in finding out the intrinsic value of various instruments in stock markets.	Apply	PSO2
3	In depth understanding about the determination of purchase of various capital instruments while executing the future transaction.	Apply	PSO2
4	Develop a clear understanding about different types of financial instruments such as derivate swaps and other future transactions	Evaluate	PSO2
5	Acquaint with the complete theoretical aspects of emerging techniques used in the field of capital markets.	Understanding	PSO2

Course Code	HC06
Title of the Course	Human Resource Management
Semester	Two
Type	HC
Credits	4
Hours	5 per week

Objectives of the course

To give an overview as to how an organisation identifies requirements of human resources, how it acquires, rewards, develops, motivates and manages people effectively and also provides an insight into the developments taking place in the field of Human Resource Management.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of HRM and performance appraisal.	Understanding	PSO1
2	Understanding about human resource development, stress management and work life management.	Understanding	PSO1
3	High level knowledge about various aspects of training.	Understanding	PSO1
4	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.	Evaluate	PSO1
5	Understanding about HR outsourcing HR accounting and HR audit.	Understanding	PSO1

Course Code	HC07
Title of the Course	Organisational Behaviour
Semester	Two
Type	Core
Credits	4

Hours	5 per week
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Objective of the Course

To understand human behaviour at Individual, Interpersonal, Group and Inter Group levels and to recognise issues inherent in organisational change, growth, development and conflict

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Basic understanding about the concepts of organisation behaviour.	Understanding	PSO1
2	A very good understanding about individual behaviour, personality and motivation.	Understand and evaluate	PSO1
3	Imparting deep understanding about group behaviour and leadership related to organisational behaviour.	Understanding	PSO1
4	Add the knowledge base of the learner regarding change management and deal with stress.	Evaluate and Apply	PSO1
5	Impart knowledge about the role of organisational culture and conflict on organizational behaviour.	Understand and Apply	PSO1

Course Code	SC02
Title of the Course	Strategic Management
Semester	Two
Type	Core
Credits	4
Hours	5 per week

Objective of the course

To provide an awareness regarding various types of strategies and applications of same along with strategic formulation, implementation and evaluation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Strong understanding about the theoretical foundations of strategic management.	Understanding	PSO1
2	Clear understanding about various models of environmental and internal analysis.	Understanding	PSO1
3	Development of an idea about the strategy formulation process at the corporate level.	Understand	PSO1
4	Familiarization with various tools strategic planning and evaluation.	Evaluate	PSO1
5	Understanding about the modes of implementation and control of strategies.	Understanding	PSO1

Course Code	OE01
Title of the Course	Stock Markets and Investment Decisions
Semester	Two
Type	Open Elective
Credits	4
Hours	5 per week

Objective of the course

To provide an awareness regarding various types of strategies and applications of same along with strategic formulation, implementation and evaluation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Strong understanding about the theoretical foundations of stock markets.	Understanding	PSO1

2	Clear understanding about various dealers and agents functioning in the stock exchange.	Understanding	PSO1
3	Development of an idea about the financial markets and various opportunities available related to investment.	Understanding	PSO1
4	Familiarization with NSE, BSE, SEBI.	Evaluate	PSO1
5	Understanding about the various controlling mechanism.	Understanding	PSO1

3 SEMESTER-M.COM

Sl.No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC08	Business Research Methods	HC	3	1	0	4
HC09	International Business	HC	3	1	0	4
SC03	Portfolio Management	SC	3	1	0	4
SC04	Entrepreneurship Development	SC	3	1	0	4
SC05	Elective Group A:Business Taxation Paper1:Indirect Tax Law and Practice	SC	3	1	0	4

THIRD SEMESTER

Course Code	HC08
Title of the Course	Business Research Methods
Semester	Third
Type	Hard core

Credits	4
Hours	5 per week

Objective of the course:

To enable the students to understand the concepts of Business research, equip them to prepare a business research design and carry out research in systematic and scientific manner.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop a thorough understanding about the basic concepts of business research.	Understanding	PSO3, 5
2	After studying this paper, the student should be able to formulate a research design.	Understand and evaluate	PSO3, 5
3	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.	Understanding	PSO3, 5
4	Detailed knowledge about the instrument development, its validation and different forms of scaling	Evaluate	PSO3, 5
5	Understand the various technique used while preparing a research reporting.	Understand and Apply	PSO3, 5

Course Code	HC09
Title of the Course	International Business
Semester	Third
Type	Core
Credits	4
Hours	5 per week

Objectives of the course

To give a broader picture of different aspects of international trade and monetary systems and the operation of firms in an international environment

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Familiarisation with globalisation, internationalisation of business and the international business environment.	Understanding	PSO1, 4
2	Understanding about theories of international trade, trade barriers and trade blocks.	Understanding	PSO1, 4
3	Imparting idea about various economic institutions related to international trade.	Understanding	PSO1, 4
4	Achieve high level knowledge about various aspects of international monetary system.	Understanding and Evaluate	PSO1, 4
5	Develop an understanding about the international investment environment.	Understanding	PSO1, 4

Course Code	SC03
Title of the Course	Portfolio Management
Semester	Third
Type	Soft
Credits	4
Hours	5 per week

Objectives of the course

To enable the concept of business investment with scientific approaches and valid judgement,

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing the better understanding related to Systematic investment	Understanding	PSO1, 4

2	Understanding the various concepts, models related to investment decision	Understanding	PSO1, 4
3	Imparting practical knowledge related to scientific investment approach	Understanding	PSO1, 4
4	Providing the foundation to students to build systematic models before investing in stocks.	Understanding and Evaluate	PSO1, 4
5	Develop an systematic theoretical approach related to scientific investment decisions,	Understanding	PSO1, 4

Course Code	SC04
Title of the Course	Entrepreneurship Development
Semester	Third
Type	Soft
Credits	4
Hours	5 per week

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To familiarise students about entrepreneurship and its uses	Understanding	PSO1, 4
2	Understanding about establishing an enterprise and its stages of establishment.	Understanding	PSO1, 4
3	Imparting idea about various institutions related supporting	Understanding	PSO1, 4

	the establishment of enterprises.		
4	Managing an organisation efficiently through the use of various techniques.	Understanding and Evaluate	PSO1, 4
5	Develop an understanding about entrepreneurship in 21 st century and to generate innovative business ideas among the students.	Understanding	PSO1, 4

Course Code	SC05
Title of the Course	Elective Group A: Business Taxation Paper1:IndirectTax Law and Practice
Semester	Third
Type	Soft
Credits	4
Hours	5 per week

Objectives of the Course:

To enable the learners to advice assesses regarding their income tax queries and to be trained to attend professional examinations in taxation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Compute the total income and tax liability of firms and Association of Persons	Understand & Apply	PSO4, 6

2	Carry out assessment of companies and determine their tax liability	Understand & Apply	PSO4, 6
3	Make the assessment of business houses and trusts.	Understand & Apply	PSO4, 6
4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations	Understand & Apply	PSO4, 6
5	Learn tax planning concepts and apply the same	Understand & Apply	PSO4, 6

4thSEMESTER-M.COM

Sl.No.	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
			L	T	P	Total
HC10	International Accounting	HC	3	1	0	4
HC11	Operations Research	HC	3	1	0	4
SC06	Foreign Exchange Management	SC	3	1	0	4
SC07	International Financial Management	SC	3	1	0	4
SC08	Elective Group A:Business Taxation Paper 2:Corporate Tax Law and Planning	SC	3	1	0	4

Course Code	HC10
Title of the Course	International Accounting
Semester	Fourth
Type	Hard
Credits	4

Hours	5 per week.
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Objective of the Course:

To equip the students to apply accounting standards and deal with situation and challenges arises while dealing in International accounting i.e. preparing and presenting the accounting according to international standards.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects of IAS to apply the same in different practical situations.	Understand and Apply	PSO2
2	Ascertain the practices followed by different countries and to understand the difference of practices followed in America and other western countries. Apply the same while recording	Apply	PSO2
3	In depth understanding related accounting rules according to GAAP and IFRS and apply them and also help them to help IAS according to convergence of IFRS	Apply	PSO2
4	Develop a clear understanding about different practices followed by different parts of the world while recording and practice them accordingly using the best methods.	Evaluate	PSO2
5	IFRS and XBRL usage and practices in order to walk along with the world.	Understanding	PSO2

Course Code	HC11
Title of the Course	Operations Research
Semester	Fourth
Type	Hard
Credits	4
Hours	5 per week

Objective of the Course

To enable the students to understand various optimization models used in business decision making.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop theoretical understanding about various business optimisation models.	Understanding	PSO5
2	Ability to develop Linear Programming Models for business problems and Solve the same.	Apply and evaluate	PSO5
3	Application of Linear Programming in the areas of transportation and assignment.	Understanding	PSO5
4	Develop decision making skills under uncertainty, risk and replacement of assets.	Evaluate and Apply	PSO5
5	Understand and apply network analysis techniques for project implementation.	Understand and Apply	PSO5

Course Code	SC06
Title of the Course	Foreign Exchange management
Semester	Third
Type	Core
Credits	4
Hours	5 per week

Objectives of the course

To give a broader picture of different aspects of Foreign exchange management systems and the operation of firms in an international environment

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Familiarisation with historical background of foreign currency valuation in the world	Understanding	PSO1, 4
2	Understanding the various concepts related to Bretton woods agreement, gold standard and valuation of currency by various countries	Understanding	PSO1, 4
3	Imparting the knowledge related international valuation agencies and also the role of IMF and world bank.	Understanding	PSO1, 4
4	Hedging tools used in foreign exchange –forward, options, futures and also swaps	Understanding and Evaluate	PSO1, 4
5	Develop an understanding about FEMA, FCRA and the practices followed in India.	Understanding	PSO1, 4

Course Code	SC07
Title of the Course	International Financial Management
Semester	Fourth
Type	Core
Credits	5
Hours	5 per week

Objectives of the Course:

To apply International financial management concepts and theories for strategic financial management decisions at international level.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
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1	Learn the theoretical foundations of financial management and financial management decisions.	Understand and Remember	PSO4
2	Evaluate the feasibility of different options regarding discount, credit period, storage cost etc. related to current assets and current liabilities and estimate working capital requirements.	Evaluate and Apply	PSO4
3	Evaluate long term proposals and evaluate the risk associated with long term investment.	Evaluate and Apply	PSO4
4	Evaluate the decisions regarding leasing of capital assets.	Evaluate and Apply	PSO4
5	Evaluate and Compare the performance of business entities.	Evaluate and Apply	PSO4

Course Code	SC08
Title of the Course	Elective Group A: Business Taxation Paper2:IndirectTax Law and Practice
Semester	Fourth
Type	Soft
Credits	4
Hours	5 per week

Objectives of the Course:

To enable the learners to advice assesses regarding their income tax queries and to be trained to attend professional examinations in taxation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Compute the total income and tax liability of firms and Association of Persons	Understand & Apply	PSO4, 6
2	Carry out assessment of companies and determine their tax liability	Understand & Apply	PSO4, 6

3	Make the assessment of business houses and trusts.	Understand & Apply	PSO4, 6
4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations	Understand & Apply	PSO4, 6
5	Learn tax planning concepts and apply the same	Understand & Apply	PSO4, 6

ELECTIVE GR OUPS:

Any **TWO** groups from the available electives shall be selected by students at the commencement of the Semester. Once groups have been selected, no change in the selected groups will be allowed later. The department will announce at the end of the second semester, elective groups which will be offered during III and IV semesters depending on the availability of faculty members and the demand for electives.

M.COM SYLLABUS

1st SEMESTER

HC01: ACCOUNTING THEORY

1. Course Description

The course provides the coverage of the meaning of accounting theory, its types, approaches to formulate accounting theory; the IASB's conceptual framework; definition, recognition, measurement and disclosure of elements of financial statements; accounting regulation and policy in India.

2. Course Objectives

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

3. Pedagogy:

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

4. Course Contents:

Module 1: An Introduction to Accounting Theory: Postulates, Principles and Concepts of accounting theory. Approaches to formulate Accounting theory. Syntactical, semantical and behavioural accounting theories. Proprietary, entity and fund theories. Ind.AS Framework for the Preparation and Presentation of Financial Statements.

Module 2: Recognition, Measurement and Disclosure of Elements of Financial Statements: Recognition and measurement principles and methods of incomes, expenses, assets and liabilities and their disclosure. Problems and Analysis of annual reports.

Module 3: Accounting Regulations and Policies: Institutional framework for formulating and implementing accounting regulations in India- Ministry of Corporate Affairs, National Financial Regulatory Authority, Institute of Chartered Accountants of India, Reserve Bank of India, and Securities Exchange Board of India. Government, For Profit and Non Profit Organisation's accounting policies and practices. Analysis of regulations and annual reports.

Module 4: eXtensible Business Reporting Language: Role of XBRL in Business Reporting. Fundamentals of XBRL. Features of XBRL software. Commercial & Industrial Taxonomy of MCA. Instance Document. Analysis of XBRL financial statements.

References:

1. Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and Cases, McGraw Hill, 1999.
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis: Text Readings and Cases, John Wiley and Sons, 2005.
3. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books, 2000.
4. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2008.
5. L.S. Porwal, Accounting Theory, TMH, 2000.
6. Thomas R.Dyckman, Charles J Davis, Roland E.Dukes, Intermediate Accounting, Irwin McGraw-Hill.
7. Eldon S. Hendriksen, Accounting Theory.
8. Charles Hoffman and Liv Apneseth Watson, XBRL for Dummies, Wiley Publishing Inc.
9. www.iasb.org.
10. www.icai.org.
11. www.mca.gov.in

1. Course Description:

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

2. Course Objectives: This subject aims to:

- a) enable the student to understand the concept of corporate governance;
 - b) help students to know about corporate ethics and cultural influences;
 - c) impart knowledge of corporate social responsibility and accountability;
- and
- d) Give information about the corporate governance reforming committee reports in India.

3. Pedagogy:

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

4. Course Contents:

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

Module 2: Corporate Governance and Role of Committees in India: Need and Importance of Committee Reports, Emergence of corporate governance, corporate governance committees- Cadbury Committee on corporate governance, 1992, Sarbanes-Oxley Act, 2002, Kumar Mangalam Birla Committee, 1999, Naresh Chandra Committee Report, 2002, Narayana Murthy committee Report, 2003, Dr. J. J. Irani Committee Report on Company Law, 2005- SEBI guidelines and Clause 49 - Concept of whistleblowing- whistle-blower policy-case studies.

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

Module 4: Corporate Social Responsibility: Meaning- CSR models- corporate social challenges-corporate accountability-business and ecology- Sustainability Reporting. Case analysis.

References:

1. Business ethics by L.P. Hartman, Tata Mc Grawhill.

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

HC03: FINANCIAL MANAGEMENT

1. Course Description:

Financial management making assumes greater importance in maximizing value of an organization. This course is designed to focus on the analysis of three crucial long terms financial decisions- (1) Cash flow measurement, (2) Capital budgeting, (3) Cost of capital and, (4) Capital Structure. Risk analysis of capital budgeting decision is added as a special topic.

2. Course Objectives:

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

3. Pedagogy:

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

4. Course Contents:

Module 1: Cash Flow Measurement: Importance – Challenges dependence and independence of cash flows in evaluating projects, Measures of risk and returns. NCF estimation DCF Techniques NPV vs. IRR Conflicts, Fisher’s rate of intersection, Multiple IRRs, MIRR, Capital Rationing

Module 2: Capital Budgeting: Inflation in capital budgeting, real vs. nominal discount rates. Risk Analysis in Capital Budgeting- Approaches to risk absorption- Expected Net Present Value (ENPV) - Payback method - Risk-Adjusted Discount rate - Use of Normal Distributions - Sensitivity analysis - Measurement of Project Risk- Risk analysis of Project Portfolios.

Module 3: Cost of Capital: Cost of equity – Cost of preferred capital- Cost of debt- Cost of retained earnings – WACC- Marginal cost of capital- The CAPM approach, Adjusting WACC for risk. Long-term financing, Public issue of debt, Preferred stock and Common stock, Term loans.

Module 4: Capital Structures Theories: Traditional view vs MM hypothesis, MM position I &II, Capital structure designing in practice – EBIT- EPS analysis, the pecking order theory. Factors impacting leverage decision

References:

1. Financial Management and Policy: Van Horn; Prentice Hall of India.
2. Fundamentals of Financial Management: Brigham & Houston, Thomson Learning, Bombay.
3. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata McGraw Hill, 2000.
4. Financial Management and Policy: Text and Cases: V K Bhalla, Annual Publishers, 2002.
5. Financial Management: Chandra, Prasanna; TMH, New Delhi.
6. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore

HC04: MARKETING MANAGEMENT

1. Course Descriptions:

This course provides the coverage of concept of marketing, marketing concepts, marketing planning, market segmentation, online marketing etc.

2. Course Objective:

The objective of this course is to provide the student the knowledge about marketing and its significance and managing them in organisations.

3. Pedagogy:

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

4. Course Contents

- Module 1: Marketing Concepts and Tools:** Meaning and definition of marketing –scope of marketing–core marketing concepts –evaluation of marketing concepts and its stages – objectives of marketing – building customer satisfaction, value and retention. Understanding the value philosophy -direct marketing vis-à-vis online marketing – major channels of direct marketing – marketing in 21st century – e-commerce, advantages and disadvantages of direct marketing and online marketing.
- Module 2: Scanning the Marketing Environment:** Analysis of needs and trends in macro-environment –classification of macro environment- classification of macro environmental factors. Global environment and Global economy; Marketing environment of India.
- Module 3: Market-oriented Strategic Planning -** Corporate and division strategic planning – business strategic planning. Stages of New product development. Price or differentiation oriented strategies.
- Module 4: Developing Marketing Strategies -** Positioning the product, differentiation tools, developing the positioning strategies, product life cycle, marketing strategies, designing competitive strategies. Product line decisions, brand decisions, pricing decisions, promotion decisions, channel decisions.

References:

1. Philip Kotler, Marketing Management, PHI, New Delhi.
2. Rajan Saxena, Marketing Management, TMH, New Delhi.
3. Stanton, Fundamental s of Marketing, TMH, New Delhi.
4. Gandhi, Marketing: A Managerial introduction, TMH, New Delhi,
5. Marketing: Paul Baines, Chris Fill and Kelly Page, Oxford University Press, 2nd Edition, 2011.

SC01: STATISTICS FOR BUSINESS DECISIONS

1. Course Description:

The course comprises of probability theories, sampling techniques, time series analysis and multivariate analysis.

2. Course Objectives:

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

3. Pedagogy:

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

4. Course Contents:

Module 1: Probability Theory and Theoretical Distributions: Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions.

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

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

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

References:

1. Statistical Methods: S.P. Gupta
2. Statistics: Sanchetti and Kapoor
3. Statistics: Chandan
4. Econometrics: Wonnacott and Wonnacott Wiley Publications
5. Statistical Analysis for Decision Makin: Morris Hamber

2nd SEMESTER

HC05: CAPITAL MARKET INSTRUMENTS

1. Course Description:

Capital markets in recent times are flooded with new and innovative instruments enhancing vibrancy and volume of capital markets. Every advanced programme in commerce should consist of a course in analysis and evaluation of various instruments traded in capital markets today.

2. Course Objectives:

The course intended to equip students an opportunity to understand:

- a) Comprehend the role of capital markets
- b) Evaluate the various capital markets instruments like Stock, bonds, etc.
- c) The basics of new instruments like futures and options.

3. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content. Tutorials include writing of assignments, Case study discussions, and seminar presentations.

4. Course Contents:

Module 1: Stocks – Valuation - Dividends Growth Model –Bonds and Debentures Types-Valuation of Bonds and Debentures - Convertible Debentures – Valuation –ADRs, GDRs –Basic features – Benefits to issuing Company – ETFs- Meaning and Importance.

Module 2: Innovations in Capital Markets-Derivatives - Origin, growth and Types of Derivatives – Benefits of Derivatives Market – Criticism of Derivatives.

Module 3: Forwards and Futures – Basic features –Classification of Futures- Role of Futures Market – Newspaper Quotes - Pricing of Futures –Futures Market in India.

Module 4: Options- Types of options contracts – Newspaper Quotes - Options payoff Diagrams- Options Market in India –Swaps –Meaning – Currency swaps – Interest Rate Swaps

References:

1. Capital Market Instruments – By G.Kotreshwar, Chandana Publications(2014),Mysore
2. Financial Derivatives – By G.Kotreshwar, Chandana Publications(2014),Mysore
3. Financial Derivatives – By Gupta (PHI)
4. Introduction to Futures and Options Markets – By John Hull (PHI)
5. Derivatives – By D.A.Dubofsky and T.W.Miller (Oxford)
6. Futures and Options – By Edwards and Ma (Mc Graw Hill)

HC06: HUMAN RESOURCE MANAGEMENT

1. Course Descriptions:

This course provides the coverage of concept of HRM, Human resources planning and procurement, human resource development and compensational and rewards system.

2. Course Objective:

The objective of this course is to provide the student the knowledge about human resources, their significance and managing them in organisations.

3. Pedagogy:

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

4. Course Contents:

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

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

Module 3: Human Resource Development: Meaning-concepts of HRD-objectives of training-organisation of training programmes-methods-advantages and limitations of training and development- Evaluation of training programmes HRD for total quality management. Transfer policy --Promotion policy and Transfer. Demotion and Discipline- consequences of indiscipline –disciplinary procedure. Career Planning and Development.

Module 4: Compensation/Rewards System: Significance of reward system in business organisation. Employee motivation; Compensation system in practice-systems of promoting -factors determining employee compensation and rewards dearness allowance, employee benefits-bonus-laws on wages, bonus and social security-managerial compensation. Performance Appraisal: concepts, objectives philosophy and process of performance appraisal system- 360 Degree performance appraisal system. Counselling.-career planning and management.

References:

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

HC07: ORGANISATIONAL BEHAVIOUR

1. Course Description:

This course provides the coverage of scope of OB, different contributing discipline to OB, foundational of individual behavior, motivational theories and foundations of group behaviour.

2. Course Objectives:

The objective of this course is to provide the knowledge about organisations, their constitution and the behaviour of people in organisations.

3. Pedagogy:

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

4. Course Contents:

Module1: Introduction: Meaning-Definitions and scope of organisational behaviour – Fundamental Concepts of OB; Key elements of OB- people, Organisational structure, technology and environment; Contributing Disciplines to OB Psychology-Sociology-social psychology- Anthropology- Political science; OB and Management-Comparative roles in organisation; Formal and Informal organisation - Case studies.

Module 2: Foundations of Individual Behaviour: Personal factors, Psychological factors, Organisational factors, Environmental factors; Personality - Personality determinants-Theories of Personality; Learning – Theories of learning; Perception-meaning and definition, factors influencing perception; Attitudes, formation of attitudes, changing attitudes, attitudes and Job satisfaction; Values, Importance of Values-Sources of Values -Case studies.

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

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

References:

1. Organisational Behaviour - Fred Luthans
2. Organisation Theory and Behaviour - V S P Rao and PS Narayana

3. Organisational Behaviour – K. Aswathappa
4. Human Behaviour at Work – Keith Devis
5. Organisational Theory and Behaviour- R. A. Sharma
6. Organisational Psychology – Schein, E.H.

SC02: STRATEGIC MANAGEMENT

1. Course Description:

This course provides the coverage of concept of strategic management, vision, mission and purpose of business definition, strategic analysis and choice strategic implementation and evaluation.

2. Course Objectives:

Apart from general management, strategic management is acquiring importance in the business due to the increased competition. Students of commerce will have to have the knowledge of Strategic Management. With this objective of this course is introduced to the students at postgraduate level.

3. Pedagogy:

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

4. Course Contents:

Module 1: Strategic Management: An Introduction - Concept of strategic management – Characteristics of strategic management - Defining strategy, Strategy formulation -Stakeholders in business - Vision, mission and purpose - Business definition, objectives and goals – Environmental appraisal - Types of strategies - Guidelines for crafting successful business strategies, Tailoring strategy to fit specific industry.

Module 2: Strategic Analysis and Choice: Environmental Threat and Opportunity Profile(ETOP) - Organizational Capability Profile - Strategic Advantage Profile –Corporate Portfolio Analysis - SWOT Analysis - Synergy and Dysergy – GAP Analysis - Porter's Five Forces Model of competition – McKinsey's 7s Framework - GE 9 Cell Model – Distinctive competitiveness - Selection of matrix.

Module 3: Strategy Implementation: Issues in implementation - Project implementation –Procedural implementation - Resource Allocation - Budgets - Organization Structure –Matching structure and strategy - Behavioural issues - Leadership style – Corporate culture - Values - Power - Social responsibilities – Ethics.

Module 4: Strategy Evaluation: Importance - Symptoms of malfunctioning of strategy – Organization anarchies - Operations Control and Strategic Control - Measurement of performance - Analysing variances - Role of organizational systems in evaluation,. New Business Models and strategies for Internet Economy - Shaping characteristics of Ecommerce environment -E-Commerce Business Model and Strategies – Internet Strategies for Traditional Business - Key success factors in E-Commerce.

References:

1. A concept of corporate planning-, Russel Ackoff, Newyork wiley
2. Business policy and strategic management- Tokyo, McGraw hill
3. Strategic Management-Text and Cases- V.S.P. Rao and V. Harikrishna
4. Strategic Management-Azar Kazmi
5. Strategic Management-Francis Cherunillam
6. Strategic Management-Subba Rao
7. Strategic Planning Formulation of Corporate Strategy - Ramaswamy
8. Strategic Management, 12th Ed. - Concepts and Cases - Arthur A. Thompson Jr. And A.J.Strickland
9. Management Policy and Strategic Management (Concepts, Skills and Practices R.M.Shrivastava
10. Strategic Management – Pearce
11. Strategy & Business Landscape - Pankaj Ghemawat

OE01: STOCK MARKETS AND INVESTEMENT DECISIONS

1. Course Description:

Stock markets are more popular today as they provide a wonderful opportunity to the general public to invest their savings. This course provides the coverage of fundamentals of stock markets, indices, instruments and trading in stocks and shares including DEMAT Account.

2. Course Objectives:

The course is designed to meet the expectations of non-commercial graduates and intended to help students to:

1. Comprehend the role of stock markets as an avenue for investments.
2. Understand the different type's stock market instruments.
3. Competent the basics relating to trading in stocks.
4. Understand the fundamentals of indices such as SENSEX and NIFTY.

3. Pedagogy:

Teaching method comprises of lecture sessions and tutorials. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content. Tutorials include writing assignments and visits to stock exchanges.

4. Course Contents:

- Module 1: Stock Markets:** Meaning-History- Functions of Stock Exchange - Leading Stock Exchanges in India - NSE and BSE, Role of SEBI, Investor's Protection, Grievance Redressal.
- Module 2: Stock Market Instruments** - Short Term and Long Term Instruments, Shares- Types of Shares, Debentures- Types of debentures- Bonds - Types of Bonds - Benefits of Investments in Stocks. Stock v/s Debenture-Case studies.
- Module 3: Trading in Stock Market:** Trading Mechanism - PAN Card, Speculation- Types of Speculation, Advantages and Drawbacks of Speculation - DEMAT Account - Depository Services - NSDL - CSDL Brokers- Brokerage- Settlement Procedure - Case studies.
- Module 4: Stock Market Indices:** SENSEX, NIFTY, SENSEX S&P - CNX - MID CAP, SMALL CAP, Large CAP, Factors impacting on indices, Recent changes in the Stock Market Volatilities- Case studies.

References:

1. Capital Markets- By Dr. S. Guruswamy, Mcgraw Hill Publications.
2. Capital Market and Investment Management- By Dr. M.S. Khan, S.M. Farisal, Laxmi Publications, first edition.
3. Capital Market Instruments- By Dr. G. Kotreshwar, Chandana Publications, Mysore.
4. Equity Shares, Preferred Shares and Stock Market Indices- By Sunil, Parameswaran, Mcgraw Hill Publications.

3rd SEMESTER

HC08: BUSINESS RESEARCH METHODS

1. Course Description:

This course provides the coverage of business research methods, ethical issues in business research methods, research process, data collection methods, designing of questionnaire, various statistical tools like univariate and bivariate analysis and report writing.

2. Course Objectives:

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

3. Pedagogy:

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

4. Course Contents:

Module: 1 Business Research: Meaning, types, process of research- management problem, defining the research problem, formulating the research Hypothesis, developing the research proposals, research design formulation, sampling design, planning and collecting the data for research, data analysis and interpretation. Research Application in business decisions, Features of good research study.

Background to Research: Developing research questions-Research paradigmsContributions of research to theory and practice- Importance of scientific research in business decision making. Types of research and research process.

Module: 2 Types of Business Research Design: Exploratory and Conclusive Research Design Exploratory Research: Meaning, purpose, methods-secondary resource analysis, comprehensive case methods, expert opinion survey, focus group discussions. Conclusive research Design - Descriptive Research - Meaning, Types-cross sectional studies and longitudinal studies- Experimental research design-Meaning and classification of experimental designs - Pre experimental design, Quasi-experimental design, True experimental design, statistical experimental design. Observation Research – Meaning – Uses - Participation And Non-participation – Evaluation - Conducting an Observation study - Data collection.

Literature Review: Identifying, accessing and managing information and scholarly literature-Academic writing and referencing-Literature review development-Argumentation and synthesis.

Module: 3 Measurement and Data Collection: Primary and Secondary data Primary data collection methods - Observations, survey, Interview and Questionnaire, Qualitative Techniques of data collection. Questionnaire design – Meaning - process of designing questionnaire. Secondary data –Sources- advantages and disadvantages Measurement and Scaling Techniques: Basic measurement scales-Nominal scale, Ordinal scale, Interval scale, Ratio scale. Attitude measurement scale -Likert's Scale, Semantic Differential Scale, Thurston scale, Multi-Dimensional Scale -Data Processing. Sampling: Concepts- Types of Sampling - Probability Sampling - simple random sampling, systematic sampling, stratified random sampling, cluster sampling -Non Probability Sampling - convenience sampling- judgemental sampling, snowball sampling- quota sampling - Errors in sampling

Module: 4 Preparing the Data for Analysis: Editing, Coding, Classification, Tabulation, Validation Analysis and Interpretation. Errors in Hypothesis Parametric and Non Parametric Test: T-Test, Z-Test, F-Test, U-Test, And K-W Test - Statistical Analysis: Bivariate Analysis Multivariate Analysis - ANOVA: One- Way and Two Way Classification. Test of significance- Report writing and presentation of results: Importance of report writing, types of research report, report structure, guidelines for effective documentation.

References:

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

HC09: INTERNATIONAL BUSINESS**1. Course Description:**

This course provides the coverage of international marketing, international trade, international global sourcing, international business environment, multinational corporations and India in the global setting.

2. Course Objectives:

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

3. Pedagogy:

The course would be taught under LTP method. The lecture sessions are designed to be interactive with the student expected to come prepared with basic reading suggested before every session. The tutorial sessions are basically group exercises with each designated group handling a prescribed module for presentation and interaction, in a three-way interactive process. It basically involves preparing field reports and presenting them for plenary discussions. **4. Course Contents:**

Module 1: Introduction: International Marketing-Trends in International Trade-Reasons for Going International-Global Sourcing and Production Sharing-International Orientations Internationalization Stages and Orientations-Growing Economic Power of Developing Countries-International Business Decision-Case Studies.

Module 2: International Business Environment: Trading Environment-Commodity Agreements- Castes-State Trading and Growing Intra-Regional Trade- Other Regional Groupings - GATT / WTO -The Uruguay Round Evaluation - UNCTAI. EFTA, LAFTA, EU, SAARC, World Bank, IMF and other trading blocks and common marketing for international business.

Module 3: Multinational Corporations: Definition-Organizational Structures- the Role of MNC's and Dominance of MNC's. India as a player in the International market place – its position and prospects. FDI & FII's in India -Code of Conduct-Multinationals in India. - Case Studies.

Module 4: India in the global setting and globalization of Indian business: India an Emerging Market-India in the Global Trade- Liberalization and Integration with Global Economy. Foreign Trade Policy 2015-20; Regulation and Promotion of Foreign Trade in India. Export promotion- Organisational setup; incentives; EOUs, EPZs and SEZs; export houses and trading houses; an evaluation. - Case studies.

References:

1. WTO and Indian Economy: Chadha.G.K
2. International Business: New Trends: G.S.Batra & R.C.Dangwal
3. Global Marketing Strategies: Jean Pierre & H.David Hennessay
4. International Marketing – Sak Onkvisit and John J. Shaw
5. International Marketing – Philip Cateora and John Graham
6. International Business – By Roger Bonnet
7. International Business - Michael Zinkata
8. International Business - John d.Daniels
9. International Business – Richard M.Shaffer

SC03: PORTFOLIO MANAGEMENT

1. Course Description:

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

2. Course objectives:

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

3. Pedagogy:

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

4. Course contents:

Module 1: Efficient Market Concept - Random walk, Levels of efficiency – Weak, semi-strong and strong, Techniques for measuring efficiency, Empirical tests. Portfolio analysis, Markowitz risks return optimization. Capital Asset Pricing Model, Index models and Arbitrage pricing theory and multifactor models of risk and return.

Module 2: Fundamental and Technical Analysis- economic analysis, Industry analysis, Company analysis, Forecasting company earnings, Valuation of companies. Market indicators: Forecasting individual stock performance, Techniques, Types of charts, Dow Theory, Relative strength, Contrary opinion, Moving average, Conference index, and Trading volume, Concept of depth, breadth and resilience of the market.

Module 3: Portfolio Analysis – Theory and Practices – Risk Analysis – Types of Risks – Risk Management –Diversification of risk – Analysis of risk – Building a balanced portfolio. Characteristics of portfolio – Principles and Practices – Characteristics of Portfolio Analysis – Liquidity Vs. Safety – Income Vs. growth – Short Term and Long Term – Risk Vs. Return – Need for insuring risk to attract stable investors.

Module 4: Portfolio Performance Evaluation - Mutual funds - Geometric mean return - Sharpe, Treynor and Jensen's performance measures - Optimal portfolio Selection – importance of computer data analysis of security analysis and portfolio analysis **References:**

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

SC04: ENTREPRENEURSHIP DEVELOPMENT

1. Course Description:

The course will cover the characteristics of and types of entrepreneurs, identifying problems and opportunities, creative problem solving, developing a viable business model and entrepreneurial supporting system etc.

2. Course Objectives:

- ❖ To familiarize the students with the concept and overview of entrepreneurship with a view to enhance entrepreneurial talent.
- ❖ To impart knowledge on the basics of entrepreneurial skills and competencies to provide the students with necessary inputs for creation of new ventures.
- ❖ To explore new vistas of entrepreneurship in 21st century environment to generate innovative business ideas.

3. Pedagogy:

The subject matter will be presented through lecture, classroom discussion, workshops, special lecture programmes from industry experts, case study analysis and industrial visits.

4. Course Contents:

Module-1 Introduction: Meaning of entrepreneur - Evolution of the concept - Types of Entrepreneur - Concept of Entrepreneurship Evolution of Entrepreneurship Theories of Entrepreneurship-Stages in Entrepreneurial Process- Entrepreneurial Competencies- Role of Entrepreneurship in Economic Development- Factors affecting Entrepreneurship-Problems of Entrepreneurship in India.

Module-2 Establishing Enterprises: Generating new ideas-Entrepreneurial Motivation Identifying the Business Opportunities-Business Plan-Meaning of business plan - Business plan process - Advantages of business planning - Marketing plan - Production/operations plan - Organization plan - Financial plan - Final Project Report with Feasibility Study - preparing a model project report for starting a new venture.

Module -3 Institutions Supporting System: Role of Government in promoting Entrepreneurship - A brief overview of financial institutions in India - Central level and state level institutions - SIDBI - NABARD - IDBI - SIDCO - Indian Institute of Entrepreneurship - DIC - Single Window - Latest Industrial Policy of Government of India- Start-up India- MUDRA Scheme.

Module -4 Managing the Enterprise: Financial Management: Working Capital Management- Financial Planning & Control - Marketing Management: Marketing Plan & Control, CRM – Product Development & Marketing – Production Management: Inventory Control, Productivity, and Break Even Analysis – Human Resource Management: Manpower Planning – Labour Productivity – Industrial Relations.

References:

1. Vasant Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, 2009.
2. Poonima M. Charantimath, Entrepreneurial Development And Small Business Enterprises, Pearson Education Licensee, New Delhi 2006.
3. Matthias Fink, Sascha Kraus, The Management of Small and Medium Enterprises, Routledge Studies in Small Business, 2009
4. S. Nagendra, V.S. Manjunath, "Entrepreneurship and Management", Pearson Education Licensee, New Delhi 2011.

SC05: ELECTIVE GROUP A-BUSINESS TAXATION
PAPER1: INDIRECT TAX LAW AND PRACTICE

GOODS AND SERVICES TAX AND CUSTOMS DUTY

1. Course Description:

This paper is to educate the taxation students about Indian Tax System, its background, and its operation in the global competitive market. The importance and

administration of the indirect taxes in the Indian market oriented economy and its role in achieving the objectives of modern welfare government. To evaluate the impact of GST in the present Indian Tax Scenario.

2. Course Objectives:

After completion of this course the students would be able:

- To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution for the economic development.
- To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in market orientated economy.
- To understand the implications of indirect taxes on the taxable capacity consumers, dealers and of the society at large and its changes.
- To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filling of tax returns.
- To understand the impact of GST on Domestic, National and International Trade and educating the students as a tax audit, consultant and managers.

3. Pedagogy:

- 1) Lecture:
- 2) Tutorial and bridge class (for Non-tax students)
- 3) Live leading cases: pending and deciding in the high court and supreme courts.
- 4) Practical works: Tax planning, Tax management, filing of various tax returns and working as consultants and tax adviser for small companies nearby dealers and companies relating to GST and Customs

4. Course Contents:

Module 1: Background, History, Constitutional Provision for Indian Tax System, structure of Indian Tax System. Public Finance, Public Expenditure and Public Revenue. Objectives of taxation in the modern welfare government. Comparison between Old and New Tax stream, Different Types of Taxes- Taxes under Indirect Tax Family in India, Tax Reforms and Recent Tax Reforms Committees and its Recommendations and Fiscal Discipline.

Module 2: GST- Constitutional Background of GST, GST Bills, GST- Central and State Financial Relations, Salient Features of GST, GST in Indian Context, Tax Compliance, GST Administrative Structure both at Central and State Level, Advantages and Benefits of GST, Impact of GST on different Stakeholders - Economy, Governments, Manufacturers, Dealers and Consumers. GST-Issues, Challenges and Problems, GST E-Filing Provisions, GSTR Returns - Legal Case Study.

Module 3: Taxes under GST- Levy and Incidence of GST, Rates and Schedules - Types of GST - CGST, SGST, IGST, and UTGST. GST on Exports, Imports and SEZ supplies Input Credit, Payment of Taxes, Returns Filing, Assessment and Audit of Accounts under GST, GST Refund, Appeals and Revision, Prosecution and Appellate Tribunals, Problems on GST- State, Impact of GST after Implementation, GST Schedules, Central and Integrated Taxes- Total Income, Tax Liability and Tax Credits - Input and Output Tax- Problems on Computation of GST - Case Studies.

Module 4: Customs Duty: Customs Act-1962 and Rules, Regulations, Circulars and Notifications, Customs Tariff Act, and applicable Rules. Provisions for levy of Customs Duty, Types of Customs Duties, Basic Principles of Classification of Goods and Valuation of Goods, Special Provisions regarding Baggage, Goods Imported or Exported by Post, and Stores. Duty Draw-Back Schemes, Impact of GST on Customs Duty, Illustrative Problems on Customs Duty in respect of GST- Case Studies.

References:

1. Indirect Taxes- Law and Practice: V.S.Datey
2. Karnataka GST Manuals
3. GST Ready Reckoner
4. Bare Acts of Customs, Customs Tariff Acts, GST
5. Public Finance- B. P. Tyagi
6. Public Finance - Prof.H.Doltan
7. GST Bill/Act 2016
8. CST Law and Practice-SS Gupta
9. Basic of GST-Nitya Tax Association Taxman
10. GST Manual- Taxman Publication
11. Indian GST for Begineers –Jayaram Hiregange and Deepak Rao
12. CA Practical Manuals
13. www.gstindia.com

4thSEMESTER

HC 10: INTERNATIONAL ACCOUNTING

1. Course Description:

This course is designed to provide a deeper understanding of international accounting issues related to global financial reporting. It focuses on major diversities and challenges of financial reporting in the global arena, harmonization and international financial reporting standards. It also covers accounting for foreign currency transactions and major translation methods. It focuses on main issues in international financial statement analysis.

2. Course Objectives:

The aim of this course to provide knowledge and skills to the students on areas of accounting at international level and to bring attitudinal changes to meet challenges and issues of international accounting.

3. Pedagogy:

Method of instruction consists of lectures, analysis of international financial statements, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of multi-national organisations will be integral part of instruction.

4. Course Contents:

Module 1: An Introduction to International Accounting: Definition need and scope of international accounting. Factors that contribute to accounting diversity at the international level. Harmonization of accounting. International Financial Reporting Standards. Analysis of annual reports and case studies.

Module 2: Accounting for Foreign Exchange Rate Fluctuations: An overview of foreign currency markets and exchange rates. Foreign exchange exposure transaction, translation and operating. Accounting for foreign currency transaction-spot and forward foreign currency transactions; single-transaction approach and two-transaction approach. Foreign currency translation methods- current rate method, current/non-current method, monetary/nonmonetary method and temporal method. Problems and Case study analysis.

Module 3: International Transfer Pricing: Evolution, meaning and objectives of transfer pricing. Major stakeholders affected by transfer pricing policies. Transfer pricing methods. Determinants of International Transfer Pricing Methods. Problems and Analysis of Case Studies.

Module 4: XBRL for International Financial Reporting: Framework of eXtensible Business Reporting Language. International XBRL Taxonomy Architecture- the IFRS XBRL Taxonomy, the US GAAP XBRL taxonomy etc. XBRL implementation in countries around the world. Analysis of Case Studies.

References:

1. International Accounting by Shirin Rathore, Prentice-Hall of India, New Delhi
2. Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
3. Timothy Douppnik and Hector Perera. International Accounting, 4th Edition, McGrawHill Education. 2015
4. International Accounting: A User Perspective by Shahrokh M. Saudagaran, SouthWestern Thomson Learning, Australia.
5. International Accounting by A.K.Das Mohapatra, Prentice-Hall of India, New Delhi
6. The Analysis and use of Financial Statements by Gerlad I.White, Ashwinipaul C.Sondhi and Dov Fried, John Wiley, New York.
7. The Economic Times, The Business Line and Financial Express daily papers.
8. Journals on International Accounting.
9. Websites: www.iasb.org. www.worldbank.org. www.unctad.org. etc. www.xbrl.org.

1. Course Description:

The course Operations Research covers linear and integer programming, transportation and assignment problems and their applications in decision making in business.

2. Course Objectives:

The objective of the course is to acquaint the students with the use of quantitative models in decision making.

3. Pedagogy:

The lecture sessions focus on providing conceptual understanding and solving problems of the course content. Students would make presentations and interact with both the faculty and the other students during tutorial sessions.

4. Course Contents:

Module -1: Introduction to Operations Research: Basics definition, scope, objectives, phases, models and limitations of Operations Research. Linear Programming Problem – Formulation of LPP, Graphical solution of LPP. Simplex Method, Artificial variables, big-M method, two-phase method, degeneracy and unbound solutions.

Module -2: Transportation Problem. Formulation, solution, unbalanced Transportation problem. Finding basic feasible solutions – Northwest corner rule, least cost method and Vogel's approximation method. Optimality test: the stepping stone method and MODI method.

Assignment Model -Formulation. Hungarian method for optimal solution. Solving unbalanced problem. Traveling salesman problem and assignment problem.

Module -3: Sequencing Models. Solution of Sequencing Problem – Processing n Jobs through 2 Machines – Processing n Jobs through 3 Machines – Processing 2 Jobs through m machines – Processing n Jobs through m Machines.

Dynamic Programming. Characteristics of dynamic programming. Dynamic programming approach for Priority Management employment smoothening, capital budgeting, Stage Coach/Shortest Path, cargo loading and Reliability problems.

Module-4 Games Theory. Competitive games, rectangular game, saddle point, minimax (maximin) method of optimal strategies, value of the game. Solution of games with saddle points, dominance principle. Rectangular games without saddle point – mixed strategy for 2 X 2 games.

Replacement Models- Replacement of Items that deteriorate whose maintenance costs increase with time without change in the money value. Replacement of items that fail suddenly: individual replacement policy, group replacement policy.

References:

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

SC 06: FOREIGN EXCHANGE MANAGEMENT

1. Course Description:

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

2. Course Objectives:

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

3. Pedagogy:

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

4. Course Contents:

- Module -1:** International Monetary System, International Financial Markets Currency basket, Currency convertibility –on capital account and current account. Foreign exchange reserve, Balance of payments, balance of trade, current account deficit, Need for effective forex management.
- Module -2:** Foreign Exchange Markets and Foreign Exchange Rates , Spot and Forward Foreign Exchange Markets, Quotations and Market Rules, direct and indirect quotes, Hedging tools - Currency Forwards, Currency Options, Currency Futures, Currency Swaps
- Module -3:** Foreign Exchange Rate Determination, Theories of Exchange Rate Determination, Fundamental International Parity Conditions – Purchasing Power and Interest Rate Parity, Covered Interest Parity, Forecasting Exchange Rates - Technical Forecasting, Time Series Modeling, Fundamental Forecasting.

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

References:

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

SC 07: INTERNATIONAL FINANCIAL MANAGEMENT

1. Course Description:

As there has been a significant increase in multinational corporate activities; multinational finance is an added dimension of every advanced course in the area of finance. Hence this course has been designed to highlight the important finance functions of an MNC operating in India.

2. Course Objectives:

To enable students to understand the reasons, problems in internal finance management, foreign currency management, modes of payment, source of finance available etc as far as MNC operations/ firms concerned

3. Pedagogy:

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

4. Course Contents:

Module-1: Environment of International Financial Management: Introduction- Multinational Enterprise and MNC financial management- Foreign Exchange Market- Determination of Exchange Rates – International Monetary System- Balance of Payments and International Economic Linkages- Parity Conditions.

Module-2: Foreign Exchange Market: Function and structure of the Forex markets, Foreign exchange market participants, Types of transactions and settlements dates, exchange rate quotations, nominal, real and effective exchange rates and determination of exchange rates in Spot markets. Exchange rates determinations in Forward markets. Exchange rate behavior-cross rates arbitrage profit in foreign exchange markets, Swift mechanism. Triangular and locational arbitrage.

Module- 3: Foreign Exchange Risk Management: Principles of Exposure management – Hedging against foreign exchange exposure – Forward market – Future Market – Options market – Currency Swaps – Interest rate swap – Hedging through currency of invoicing – hedging through mixed currency invoicing – Country risk analysis.

Module- 4: International Capital Budgeting and Multinational Working Capital Management: Concept, Evaluation of a project, Factors affecting, Risk evaluation. Multinational Working Capital Management: Short-Term Financing; Financing Foreign Trade; Current Asset Management for the Multinational.

References:

1. Multinational Financial Management: Shapir, Prentice-Hall of India.
2. International Financial Management: Cheol S Eun and Bruce G Resnick.
3. Managerial Finances: Weston and Brigham.
4. International Capital Budgeting- Prentice-: Buckley, Hall, India.
5. International Finance- Prentice: Buckley, Hall, India.
6. International Capital Budgeting: Adrian Buckley.

SC 08 - ELECTIVE GROUP A: BUSINESS TAXATION

PAPER 1: CORPORATE TAX LAW AND PLANNING

1. Course Description:

This course is focus on different heads of income, taxable in the hands of companies, computation of gross total income, deduction, exemptions, set off and carry forward of loss. Tax planning relating to various managerial decisions for reducing the tax burden, allocation of investments, and maximize the company wealth. As a tax consultant of the corporate tax laws of the company to give advice to the drawing officers regarding TDS, advance payment of tax and remittances of tax, for his employees.

2. Course Objectives:

This course is intended to enable the students to:

- Understand the incidence based and residential status of the companies.
- Understand the deferent types of companies under corporate income tax act.
- Understand the different sources of income for corporate assesses.
- Analyse the basic principal of tax planning to reduce the tax burden of the company
- Understand the role of tax consultant relating to TDS, Advance payment of Tax, remittance of corporate income tax, preparation of various Forms.

3. Pedagogy:

The course content is covered class room lecture, remedial class for non-tax students, student's seminar, case discussion, and work out the problem on the company problems as student, as consultant and as a tax authority and also visiting company and tax office for practical exposure.

4. Course Contents:

- Module 1: Introduction:** Definition of Company, Features and Types of Company - Indian Company, Domestic Company, Foreign Company, Widely-Held Company, Closely-Held Company. Residential Status, Tax Incidence, Corporate Tax Policy, Corporate Tax Revenue and Expenditure, MoR Statistics.
- Module 2: Computation of Taxable Income-** Computation of taxable income under different heads of income - House property, Profit and Gain from Business or Profession, Capital Gain (Recent Provisions) and Income from Other Sources, Treatment of Corporate Loss, Carry Forward and Set-off of Losses. Deductions, Exemptions and Concisions from Gross Total Income, Sec-115JB - Minimum Alternative Tax, its importance and objectives. Simple calculation on Book Profit calculations-Case Studies.
- Module 3: Tax Planning-** Tax Avoidance and Tax Evasion, Mc. Dowell's Case, Tax planning with Dividend Policy- Bonus Shares, Tax Planning, Tax Management, Tax Planning with reference to specific managerial decisions- Make or Buy Own or Lease, Purchase by Instalment or by Hire, Repair, Replace, Renewal or Renovation, Shut Down or Continue, International Taxation - Domestic Tax v/s International Tax, DTAA-Case studies.
- Module 4: Procedure for Assessment-** Assessment Types, Hierarchy of Tax Authority, Deduction of Tax at Source (TDS) and Collection of Tax at Source (TCS), Remittance of Tax, Advance Payment of Tax (APT), Tax Returns, Refunds, Appeals and Revisions, Duties and Responsibilities of TDS Officer, Preparation and Issue of different forms for tax collection. FORM-16 and FORM-C etc.,-Case Studies.

References:

1. Direct Taxes: H.C. Mehrotra and Dr.S.P.GoyalSahitya Bhavn New Delhi.
2. Direct Taxes law and practice: Bhagavathi Prasad, VishvaPrakashana, New Delhi.

3. Direct Taxes Aggarval P.K —Tax Planning for Companies|| Hind Law Publishers, New Delhi.
4. Corporate Tax Planning and Management: Lakhota, Vision Publishers.
5. Taxman's Direct Tax Laws and Practice: Dr.Vinod K Singhanian and KapilSingania Taxman's Publications (p) Ltd., New Delhi.