

COURSES OF STUDY
Master of Commerce (M.Com.): Four Semester Course
SAMBALPUR UNIVERSITY, JYOTIVIHAR
(Effective from the Session 2024-25)

M.Com. Post Graduate Programme comprising two years, divided into four semesters each of six months duration.

| Year | Semesters | |
|-------------|------------------|-----------------|
| First Year | First Semester | Second Semester |
| Second Year | Third Semester | Fourth Semester |

The detail of title of papers, credit hours, division of marks etc. of all the papers of all semesters is given below.

1. In Semester I and II all papers are compulsory. In Semester III and IV three optional groups are there. Those are:

Elective-

- A. Accounts (Group A),
- B. Finance (Group F) and
- C. Marketing (Group M).

In Semester III three optional papers are there in each group and in Semester IV there are two optional papers in each group. A student has to select one Elective group in each Semester III and IV. All other papers are compulsory.

2. Each paper will be of 100 marks out of which 80 marks shall be allocated for semester examination and 20 marks for internal assessment.

3. Duration of each semester (external) paper examination shall be three hours.

MASTER OF COMMERCE (M.Com.) COURSE STRUCTURE

Semester-I

Five compulsory papers of 100 marks each

| Papers | | Marks | | Total Marks | Credit Hours |
|-----------|---|----------|----------|-------------|--------------|
| Paper No. | Title of the Paper | External | Internal | | |
| CO-C 411 | Principles of Management and Organisational Behaviour | 80 | 20 | 100 | 4 |
| CO-C 412 | Accounting for Managerial Decisions | 80 | 20 | 100 | 4 |
| CO-C 413 | Quantitative Techniques | 80 | 20 | 100 | 4 |
| CO-C 414 | Economics for Managers | 80 | 20 | 100 | 4 |
| CO-C 415 | Computer Application in Business | 80 | 20 | 100 | 4 |
| CO-C 416 | AECC-I: Environmental Studies & Disaster Management | 60 | 40 | 100 | 2 |
| | Total | | | 600 | 22 |

Semester-II

Five compulsory papers of 100 marks each

| Papers | | Marks | | Total Marks | Credit Hours |
|-----------|--|----------|----------|-------------|--------------|
| Paper No. | Title of the Paper | External | Internal | | |
| CO-C 421 | Emerging Business Law | 80 | 20 | 100 | 4 |
| CO-C 422 | Business Environment | 80 | 20 | 100 | 4 |
| CO-C 423 | Marketing Management | 80 | 20 | 100 | 4 |
| CO-C 424 | Financial Management | 80 | 20 | 100 | 4 |
| CO-C 425 | Research Methodology | 80 | 20 | 100 | 4 |
| CO-C 426 | Inter Disciplinary Course (IDC) or Open Elective | 60 | 40 | 100 | 3 |
| | Total | | | 600 | 23 |

Semester-III

Two compulsory papers & Three Elective Papers of 100 marks each

| Papers | | Marks | | Total Marks | Credit Hours |
|-----------|---------------------------------------|----------|----------|-------------|--------------|
| Paper No. | Title of the Paper | External | Internal | | |
| CO-C 511 | E-Commerce | 80 | 20 | 100 | 4 |
| CO-C 512 | Financial Institutions and Markets | 80 | 20 | 100 | 4 |
| CO-C 513* | ELECTIVE PAPER-1 | 80 | 20 | 100 | 4 |
| CO-C 514* | ELECTIVE PAPER-2 | 80 | 20 | 100 | 4 |
| CO-C 515* | ELECTIVE PAPER-3 | 80 | 20 | 100 | 4 |
| CO-C 516* | AECC-II: Entrepreneurship Development | 60 | 40 | 100 | 2 |
| | Total | | | 600 | 22 |

| Semester III (Elective Papers) And any one of the following three Optional Groups | | | | | |
|--|----------------------------------|--------------------|--|----------------------|--|
| Group-A Accounting | | Group-F Finance | | Group-M Marketing | |
| CO-C 513A | Corporate Tax Planning | CO-C 513F | Advanced Financial Management | CO-C 513M | Services Marketing |
| CO-C 514A | Accounting Theory and Practice | CO-C 514F | International Financial Management | CO-C 514M | Advertising and Sales Promotion Management |
| CO-C 515A | Corporate Reporting and Analysis | CO-C 515F | Security Analysis and Portfolio Management | CO-C 515M | Consumer Behaviour |

Semester-IV

Two compulsory papers, One Dissertation (Compulsory) & Two Elective Papers of 100 marks each

| Papers | | Marks | | Total Marks | Credit Hours |
|-----------|--|----------|----------|-------------|--------------|
| Paper No. | Title of the Paper | External | Internal | | |
| CO-C 521 | Strategic Management | 80 | 20 | 100 | 4 |
| CO-C 522 | Business Ethics and Corporate Governance | 80 | 20 | 100 | 4 |
| CO-C 523 | Dissertation and Viva – Voce | | | 100 | 4 |
| CO-C 524* | ELECTIVE PAPER-4 | 80 | 20 | 100 | 4 |
| CO-C 525* | ELECTIVE PAPER-5 | 80 | 20 | 100 | 4 |
| CO-C 526* | MOOCs one paper - Open Elective | 60 | 40 | 100 | 3 |
| | Total | | | 600 | 23 |
| | Grand Total | | | 2400 | 90 |

| Semester IV (Special Papers) And any one of the following three Optional Groups | | | | | |
|--|--------------------------|--------------------|---|----------------------|-----------------------------------|
| Group-A Accounting | | Group-F Finance | | Group-M Marketing | |
| CO-C 524A | Advanced Accounting | CO-C 524F | Financial Risk Management and Derivatives | CO-C 524M | Sales and Distribution Management |
| CO-C 525A | International Accounting | CO-C 525F | Project Management | CO-C 525M | Retail Business Management |

Note: The total credit hours for M.Com. Course is 80 (CH).

As per Letter N0.6229/Acd-I, Dated:-01/10/2022, the Recommendations of the Regulation Amending Committee shall be effective and (10 CH) course should be offered.

The weightage distribution for evaluation shall be as follows:

A.

| | Mid Term Test I Internal | Mid Term Test II Internal | End Term Semester External | Total |
|----------------------------------|-----------------------------|------------------------------|-------------------------------|-------|
| Subjects without Practical | 10 | 10 | 80 | 100 |

B. Dissertation

| Identification of the Problem | Literature Review | Methodology | Finding and Analysis | Project Report or Thesis | Viva Voce | Total |
|-------------------------------------|----------------------|-------------|----------------------------|--------------------------------|--------------|-------|
| 10 | 10 | 10 | 40 | 10 | 20 | 100 |

GUIDELINE FOR CONDUCT OF EXAMINATION AND QUESTION PATTERN

The end semester examination will be of three hours irrespective of marks.

For subject without having practical full marks are 100 per paper out of which 20 marks allotted for Mid-Semester Examination (Internal) and 80 marks for end Semester Examination.

The question papers shall be divided into two parts such as Group-A & Group-B.

1. Group-A will carry 10 short questions (two short questions from each units) of two marks each.
2. Group-B shall have 5 long type questions of twelve marks each and there shall be one question from each unit with one alternative.

DETAIL SYLLABUS (M.Com.)
SEMESTER – I

| Papers | |
|------------------|---|
| Paper No. | Title of the Paper |
| CO-C 411 | Principles of Management and Organizational Behaviour |
| CO-C 412 | Accounting for Managerial Decisions |
| CO-C 413 | Quantitative Techniques |
| CO-C 414 | Economics for Managers |
| CO-C 415 | Computer Application in Business |
| CO-C 416 | AECC-I: Environmental Studies & Disaster Management |

DETAIL SYLLABUS (M.Com.)

SEMESTER – I

CO-C 411: Principles of Management and Organisational Behaviour

Objectives:

The purpose of this course is to expose the student to the basic concepts of management in order to aid the student in understanding how an organization functions, and in understanding the complexity and wide variety of issues managers face in today's business firms. Discuss the various concepts of planning, decision-making, and controlling to help solving managerial problems.

To enhance the understanding of the dynamics of interactions between individuals and the organization. To facilitate a clear perspective to diagnose and effectively handle human behaviour issues in Organizations. To develop greater insight into their own behaviour in interpersonal and group, team, situations.

Course Content:

UNIT I: Managerial Theories - Classical, Neoclassical Theories and Contemporary, Managerial Functions, Nature of Management, Planning- concept, nature, significance, steps of planning, types of planning, Organizational Behaviour- Perception, Personality and Attitude.

UNIT II: Organization Theory and Behaviour: Concept of Organization, Organization theory- classical, neoclassical, and Modern organization theory includes systematic approach, contingency approach, factors affecting organization structure, and Forms of organization structure.

UNIT III: Concept of Communication, Communication Process, Types of Communication, Communication Channel, Communication Network, Formal and Informal Channel of Communication, Barriers of Communication.

UNIT IV: Concept of Motivation, Motivation and Behaviour, Theories of Motivation- Maslow's Need Hierarchy, Herzberg's Two-factor theory; McClelland's Need theory, Alderfer ERG theory, Vroom's Expectancy theory, Equity theory, Carrot and Stick approach, Porter-lawler model of motivation, McGregor's Theory X, Theory Y and Theory Z.

UNIT V: Concept of Leadership, Difference between leadership and management, Leadership Theories- Charismatic Leadership Theory, Trait Theory, Behavioural Theory, Leadership Styles- Power Orientation, Leadership as a Continuum, Likerts Management System, Employee-Production Orientation, Managerial Grid, Tridimensional Grid, Fiedlers Contingency Model, Hersey-Blanchard Situational Model, Path-goal model of Leadership.

Suggested Reading:

1. Koontz Harold & Weihrich Heinz – Essentials of management, Tata McGraw Hill, 5th Edition, 2008.
2. Premvir Kapoor, Principles and Practices of Management, Khanna Publishing House, Delhi.
3. Robbins & Coulter – Management, Prentice Hall of India, 9th Edition.
4. Robbins S.P. and Decenzo David A. - Fundamentals of Management: Essential Concepts and Applications Pearson Education, 6th Edition.
5. Fred Luthans, Organizational Behaviour, 12th Edition, McGraw Hill, International Edition.
6. Stephen P. Robbins, Organizational Behaviour, 12th Edition, Prentice Hall
7. Aswathappa, K, Organizational Behaviour (Text, Cases and Games), Himalaya Publication
8. Udai Pareek, Organizational Behaviour, Oxford University Press

CO-C 412: Accounting for Managerial Decisions

Objectives:

The objective of the course is to enable students to acquire sound knowledge of concepts, methods, and techniques of management accounting. The objective is also to make the students develop competence with their usage in managerial decision-making and control.

Course Content:

Unit I: Introduction to Accounting: Management accounting as an area of accounting; objectives, nature and scope of financial accounting, cost accounting and management accounting; Management accountant's position, role, and responsibilities.

Unit II: Marginal Costing: Meaning, features of Marginal Costing, Contribution, Cost-volume-profit Analysis (CVP), P/V Ratio, Margin of Safety, Break Even Analysis, Types of Managerial Decisions: Make or Buy Decision, etc.

Unit III: Standard Costing: Standard cost and Standard costing, Standard costing and Budgetary Control, Types of Standards, Analysis of Variance; Material Variance, Labour Variance and Overhead Variances.

Unit IV: Budget, Budgeting & Budgetary Control, Requisites of ideal budgeting. Types of Budgets: Fixed, Flexible Budgeting. Zero-Base Budgeting.

Unit V: Ratio Analysis: Meaning, Nature, Importance and Classification of different types of Ratio Analysis, Cash Flow Statement- Concepts, Classification of cash flows, Format of Cash Flow Statement.

Suggested Reading:

1. Horngren, C.T. Gary I. Sundam and Williams O, Stratton: Introduction to Management Accounting, Pearson Education, Delhi.
2. Horngren Charles T, George Foster and Srikanta M. Dattar: Cost Accounting: A Managerial Emphasis, Pearson Education, Delhi.
3. Banerjee Bhabatosh: Management Accounting.
4. Anthony, Robert: Management Accounting, Tarapore-wala, Mumbai.
5. Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: Cost Accounting: Traditions and Innovations, South Western College Publishing, Cincinnati, Ohio.
6. Decoster, Don T and Elden L. Schafer: Management Accounting: A Decision emphasis, John Wiley and Sons Inc, New York.
7. Garrison, Ray H. and Eric W. Noreen: Management Accounting, Richard D. Irwin, Chicago. Jawaharlal: Adv. Management Accounting, S. Chand, New Delhi.
8. Hansen, Don R. and Maryanne M. Moreen: Management Accounting, South-Western College, Publishing, Cincinnati, Ohio.
9. Lall, B. M., and I. C. Jain, Cost Accounting: Principles and Practices, PH, Delhi.
10. Pandey, I.M.: Management Accounting, Vani Publication, Delhi.
11. Welsch Glenn A., Ronald W. Hilton and Poul N. Gordon: Budgeting Profit Planning and Control, PH Delhi.

CO-C 413: Quantitative Techniques

Objectives: To make better decisions in complex scenarios by the application of a set of advanced analytical methods. It couples theories, results and theorems of mathematics, statistics and probability with its own theories and algorithms for problem solving.

Course Content:

Unit I: Operation Research: Concept and significance of operations research; Evolution of operations research; Steps in designing operations research studies; Operations research models and scope; Decision theory; Decision process; Decision making under the uncertainty and risk; Sensitivity analysis and decision trees.

Unit II: Linear Programming and its Applications: Meaning and types of LP, Linear Programming Problems (LPP)- Graphic method and simplex method, Duality problem.

Unit-III Network Analysis - Shortest path problem- PERT / CPM - Basic concepts, Preparation of Network diagram, Computation of Critical Path - PERT cost, Applications of PERT, Limitations of PERT/CPM.

Unit-IV Transportation problem - General structure, Methods for finding critical and optimal solutions (initial feasibility solution and optimization), Degeneracy, Transportation problems, Assignment Problems – Concept, Algorithm, Hungarian method, Simple problems.

Unit V: Game Theory: Concept of Game Theory, Zero-sum Game, Pure and mix strategies, Criteria of sharing strategies, Criteria of sharing strategies.

Suggested Reading:

1. R. Panneerselvam, Operations Research, PHI, 2nd Edition.
2. Sharma J K, Operations Research, Pearson, 3rd Edition
3. Apte, Operation Research and Quantitative Techniques Excel Books
4. S Kalawathy, Operation Research, Vikas Publication, 4th Edition
5. Natarajan, Operation Research, Pearson
6. Singh & Kumar, Operation Research, UDH Publisher edition 2013
7. Taha Hamdy, Operations Research: An Introduction, Prentice-Hall, 9th edition
8. Vohra, Quantitative Techniques in Management, Tata McGraw-Hill, 2nd
9. Kothari, Quantitative Techniques, Vikas 1996, 3rd Edition.

CO-C 414: Economics for Managers

Objectives

The objective of the paper is to understand the relative importance of Managerial Economics. This course develops managerial perspective to economic fundamentals and aids to decision making under given environment. It will help to understand the modern managerial decision rules and optimization techniques. The participants can learn the tools necessary in analysis of consumer behaviour as well as in forecasting product demand.

Course content:

Unit I: Concept of Managerial Economics: Nature and Scope of Managerial Economics, uses of Managerial Economics, Role and Responsibilities of Managerial Economists. Fundamental Economic Principles: Incremental, Opportunity Cost, Time perspective, Discounting and Equi-marginal principles.

Unit II: Demand Analysis: Concept and Classification of Demand, Elasticity of Demand-Concept, Measurement of Price, Income and Cross Elasticities, Theories of Consumer under Cardinal Utility approach, Indifference curve approach.

Unit III: Theories of Production: Production Functions such as Short-run & long-run production functions including the law of variable proportion and the law of return to scale.

Unit IV: Theory of Cost: Concept and classification of costs, Short-run & long-run cost functions, Nature and shape of short-run & long-run cost curves, Interrelationship between short-run & long-run cost functions.

Unit V: Market Structure and Price-output Determination: Concept and characteristics of different market situations, Short-run & long-run pricing under perfect competition, Monopolistic competition, Monopoly and Oligopoly market structure.

Suggested Readings

1. Adhikary, M. Business Economics, New Delhi, Excel Books, 2000.
2. Baumal, W.J. Economic Theory and Operations Analysis, New Delhi, Prentice Hall Inc., 1996.
3. Chopra, O.P. Managerial Economics, New Delhi Tata McGraw Hill, 1995.
4. Keat, Paul G & Philips K.Y. Young, Managerial Economics, Prentice Hall, New Jersey, 1996.
5. Koutsoyiannis, A. Modern Microeconomics, New York, Macmillan, 1991.
6. Shapiro, Edward J. Macro-Economic Analysis, Galgotia Publication, 2013.

CO-C 415: Computer Application in Business

Objectives

The objective of the course is to provide an orientation about the increasing role of management information system in managerial decision making to gain competitive edge in all aspects of Business. The objective of this course is also to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

Course content:

Unit I: Computer Hardware & Software: Computers system as an information processing system, computer system, different types of computer systems, hardware options- CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications, Memory, Software, Different types software.

Unit II: Introduction to Operating System: DOS, Windows- Windows Explorer; Print manager, Control Panel; Paintbrush, Calculator, Desktop, my computer, Settings, Find, Run, UNIX, Word-processing; Introduction and working with MS-WORD in Ms-Office, Word basic commands, Formatting-text and documents, Sorting and Tables, Working with graphics, Introduction to Mail-merge.

Unit III: Modern Information Technology: Basic idea of Local Area Networks (LAN) and Wide Area Network (WAN), E-mail, Internet technologies, access services concept of a world wide web and internet browsing, Multimedia.

Unit IV: Spread Sheets: Working with EXCEL – formatting functions, chart features, working with graphics in Excel, Using worksheets and databases in accounting, marketing, finance and personal areas.

UNIT V: PowerPoint: Presenting with PowerPoint, PowerPoint basics, changing presentations the easy way, working with graphics in PowerPoint, show time, effects and animation effects.

Suggested Readings:

1. C S V Murthy, Management Information System, Himalaya Publication, New Delhi
2. Theierauff, Robert J. Decision Support System for effective planning – Prentice Hall-1982.
3. Kroger, Donald W., and Hugh J. Watson Computer Based Information System New York, 1984.
4. Davis, Michael W. A Management Approach – Macmillan Publishing Company, Prentice Hall, New Jersey, 1988.
5. Andrew P. Decision Support System Engineering, Sage, John Wiley & Sons, New York, 1991.

CO-C 416: AECC-I Environmental Studies and Disaster Management (2 CH)

Ability Enhancement Compulsory Course (AECC)

Unit-I: The Environment: The Atmosphere, Lithosphere, Hydrosphere, Biosphere. Ecosystem: Energy flow in the cycle. Biogeochemical Cycle: Water cycle, Carbon cycle, Nitrogen cycle, Pollution: Water Pollution, Air Pollution, Soil Pollution, Radiation Pollution, Industrial Pollution, Light Pollution, Sound Pollution. Environmental Laws: (Water Act 1974, Air Act 1981, The Wildlife Protection Act 1972, The Environment Protection Act 1986), The Forest Conservation Act 1980.

Unit- II: Climate Change and Sustainable Development

Population Ecology: Individuals, Species, Population, Community, Human Population Growth: Population Control Methods, Urbanization and its effect on Society. Climate Change: Cause, Effect, Global Warming, Carbon Footprint and environmental protection, Step taken towards Sustainable Development: Ban of single-use plastics, Automobile Scrapping Policy, Promotion of Electrical Vehicles, Brief idea on Sustainable Development Goals (SDGs), Agenda 21 of Rio Earth Summit

Unit - III: Disaster Management

Disaster Management: Types of Disasters (Natural and Man-made and their cause and effect), Vulnerability Assessment and Risk Analysis: Vulnerability to various disasters (Flood, Cyclone, Earthquake, Heat waves, and Lightning), Institutional Framework: Institutional arrangements for disaster management (National Disaster Management Authority (NDMA), State Disaster Management Authority (SDMA), District Disaster Management Authority (DDMA), National Disaster Response Force (NDRF) and Odisha Disaster Rapid Action Force (ODRAF). Preparedness Measure: Disaster Management Cycle, Early Warning System, Pre-Disaster and Post-Disaster Preparedness, Strengthening of SDMA and DDMA, Community. Preparedness, Stakeholder Participation, Corporate Social Responsibility (CSR). Survival Skills: Survival skills adopted during and after disaster Flood, Cyclone, Earthquake, Heat waves and Lightning.

Unit - IV: Public Health Management

A brief idea on Epidemics and Pandemics, Non-Communicable Diseases with special reference to Cardiovascular diseases, Cancer, Hypertension, and Obesity and their prevention. Communicable Diseases with special reference to COVID-19, Flu, Hepatitis, AIDS, and Tuberculosis and their transmission. Dynamics of Disease Transmission: Mode of transmission (Direct/Indirect), Events after infection: Immunity (Active vs Passive, Innate vs Acquired, Herd Immunity). Incubation Period. Prevention of Epidemics/Pandemics Disease: Preventing Measures (Quarantine, Sanitization, Personal, Protective measures such as Handwashing and use of protective devices, Vaccination); Control Measures (Surveillance, Isolation, Contact Tracing), Lifestyle Management (Diet, Physical Exercise, Yoga and Sleeping habit), Role of Different Sectors in managing Health Disaster: Role of Government (Centre and State), Community, Civil Society, Student mass, NGOs.

Semester -II

Five Compulsory Papers of 100 marks each

| Papers | |
|------------------|--|
| Paper No. | Title of the Paper |
| CO-C 421 | Emerging Business Law |
| CO-C 422 | Business Environment |
| CO-C 423 | Marketing Management |
| CO-C 424 | Financial Management |
| CO-C 425 | Research Methodology |
| CO-C 426 | Inter Disciplinary Course (IDC) or Open Elective |

Semester – II

CO-C 421: Emerging Business Law

Objective: The course aims to acquaint the students with knowledge & understanding of emerging business Laws.

Course content:

Unit I: Intellectual Property Rights- Patent, Trademark and Copyright Act, Indian Contract Act, 1872 - meaning, features, types of contracts, Essential Element of Valid Contract, Contract of Indemnity, Guarantee, Bailment, Pledge.

Unit II: Laws Relating to Competition- Competition Act 2002, Limited Liability Partnership Act, 2008- Meaning, Features of LLP, Difference between LLP and Partnership, Difference between LLP and Company, Designated Partners, Incorporation Documents, Registration Process.

Unit III: Laws Relating to Information- Right to Information Act, 2005, Negotiable Instrument Act, 1881- features, types of negotiable instruments, Bills of Exchange, Promissory Notes, cheques.

Unit IV: Sales of Goods Act, 1930- Contract of sale, meaning, features, Difference between sale and agreement to sell, Conditions and Warranties, Unpaid Seller- meaning, rights of unpaid seller against the goods and buyer.

Unit-V: Cyber Laws and Consumer Protection Laws: Consumer Protection Act, 2019: Rights of Consumers, Consumer Disputes Redressal Agencies, IT Act-2000 Important provisions.

Suggested Readings:

1. Bulchandani KR – Business Laws – Himalaya Publishing House
2. N. D. Kapoor- Mercantile Law- Sultan Chand & Sons.
3. Maheswari, Maheswari – A Manual of Business Law – Himalaya
4. Corporate Laws, S.K. Kapoor, Taxman Publication
5. SEBI Act- 1992
6. FEMA ACT 1999
7. MRTP ACT 1969
8. Consumer Protection Act – 1986.

CO-C 422: Business Environment

Objectives:

The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students. To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business. To provide knowledge about the Indian and international business environment.

Course Contents:

Unit I: Introduction: Business Environment- Meaning, Characteristics, Scope and Significance, Components of Business Environment; Internal environment and external environment, Micro Environment, Macro Environment.

Unit II: Economic Environment of India- Significance and elements of Economic Environment, Economic systems, Economic Planning, Economic Policies, Liberalization, Privatization, Globalization.

Unit III: Political Environment and Legal Environment in India: Meaning and Elements, Changing scenario of Political and Legal Environment and impact on Business, Competition Act, FERA, FEMA, Consumer Protection Act.

UNIT IV: Socio-Cultural Environment: Meaning and Elements, Social Systems, Social Groups, Values and attitudes, Social Responsibility of Business, Social Audit, Traditional value and its impact, Demographic Environment-Population Size, Ethnic Aspects and Human Development Index.

Unit V: International Business Environment: Meaning, International Financial Institutions – Bretton Wood Twins: IMF and World Bank, UNCTAD, World Trade Organisation (WTO): Functions and objectives of WTO, Agriculture Agreement, GATS, TRIPS, TRIMS.

Suggested Readings:

1. Environmental Studies, M.P. Poonia & S.C. Sharma, Khanna Publishing House, Delhi
2. Business Environment: Text and Cases, Paul, McGraw Hill Education, 3rd Ed.
3. Business Environment ---Francis Cherunilam, Himalaya Publishing House
4. V. Neelamegam – Business Environment, Vrinda Publications, 2nd Edition
5. Shaikh & Saleem - Business Environment (Pearson, 2nd Edition)
6. International Business Environment—Ian Brooks, Jamie Weatherstom and Graham Wilkinson
7. Dr. Rimpi, A Textbook of Environment Sciences, Khanna Publishing House

CO-C 423: Marketing Management

Objectives:

The purpose of this course is to develop and understanding of the underlying concepts, strategies and issues involved in the marketing of products and services.

Course contents:

Unit I: Introduction: Nature and Scope of Marketing, Core Marketing Concepts, Evolution of modern marketing concepts, Marketing Mix, Marketing environment, Marketing Research, Price, Pricing- Objectives, Factors affecting the price of a product/service, Pricing policies and strategies.

Unit II: Consumer behaviour: Consumer buying decision process, Factors influencing consumer buying behaviour, Market Segmentation, Market Targeting and Positioning- Bases for segmenting a consumer market, Levels of market segmentation, Target market selection and strategies, Positioning – concept, bases and process.

Unit III: Product Decisions: Product - concept and classification of products, Levels of Product, New product development process, Packaging and labelling of product, Product life cycle – concept and appropriate strategies adopted at different stages.

Unit IV: Distribution Decisions: Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions.

Unit V: Promotion Decisions: Determining promotion mix, Factors influencing promotion mix, Role of promotion in marketing, Promotion mix methods- Advertising, Sales promotions, Personal selling, Public Relations.

Suggested Readings:

1. Enis, B.M. Marketing Classics: A selection of Influential Articles, New York, McGraw Hill, 1991.
2. Kotler, Philip and Armstrong, G., Principles of Marketing, New Delhi, Prentice Hall of India, 1997.
3. Kotler, Philip, Marketing Management: analysis, Planning, Implementation and Control, New Delhi, Prentice Hall of India, 1994.
4. Ramaswamy, VS and Namakumari, S. Marketing Management: Planning, Control, New Delhi, MacMillan 1990.
5. Stanton, William, J. Fundamentals of Marketing, New York, McGraw Hill, 1994.

CO-C 424: Financial Management

Objectives:

The purpose of this course is to acquaint the students with the broad framework of financial decision-making in a business unit.

Course contents:

Unit I: Introduction to Financial Management: Concept of Finance and Financial Management, Role of Finance Manager, Goals of Financial Management, Finance Decisions, Time Value of Money.

Unit II: Capital budgeting decision: nature, importance, process of capital budgeting, kinds of capital budgeting decision, methods of Capital budgeting- Traditional methods and Discounted Methods i.e., NPV, PI, IRR, Payback Period and Accounting rate of return method.

Unit III: Cost of capital- Specific cost of capital, weighted average cost capital, Capital Structure: Optimal capital structure, Theories of Capital Structure- NI Approach, NOI Approach, Traditional Approach, MM Hypothesis without and with corporate taxes.

Unit IV: Dividend Policy: Types of Dividend policy, Theory of dividend decision- relevance model of dividend decision, irrelevance model of dividend decision i.e., Walter's model, Gordon's Model, MM Hypothesis, Leverage- Operating leverage, Financial Leverage, Combined leverage.

Unit V: Working Capital Management: Concept and types of working capital, factors affecting working capital, Operating and cash cycle, Estimation of working capital requirement, Cash management- Baumol's Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and evaluation of credit policies, Inventory management.

Suggested Readings:

1. I.M. Pandey, Financial Management, Vikash Publishing House (P) Ltd., New Delhi.
2. Prasanna Chandra, Financial Management: Theory and Practice, Tata Mc Graw Hill, Publishing Company Ltd., New Delhi.
3. Brealey, Richard A. and Myers Stewart C. Principles of Corporate Finance, 5th (ed.), New Delhi, McGraw Hill, 1996.
4. Van Horne, James C. Financial Management and Policy, 10 (ed.), New Delhi, Prentice Hall of India, 1997.

CO-C 425: Research Methodology

Objectives:

To equip the students with the basic understanding of the research methodology and to provide an insight into the application of modern analytical tools and techniques for the purpose of management decision-making.

Course contents:

Unit I: Introduction of Research: Meaning, Objectives, Process, Significance of Research, Types of Research, Literature Review, Types of Literature Review i.e., Systematic Literature Review, Bibliometric Analysis.

UNIT II: Type of Data: Meaning and Examples of Cross-Sectional Data, Pooled Data, Panel and Time Series Data, Methods of data collection, Research Design- Concept and Classification, Questionnaire Design, Scale- Nominal Scale, Ordinal Scale, Interval Scale and Ratio Scale, Scaling Techniques.

UNIT III: Sampling design and its measurements: Concept of sampling, good sample design, process, types of sampling, Hypothesis- concept, types of hypotheses i.e., Null Hypothesis, Alternative Hypothesis, Type-1 error, and Type-2 error.

Unit IV: Statistical Analysis of Data through SPSS: Parametric vs Non-Parametric Test, Types of Errors, T-test, F Test, Z test, Chi-square test, Regression Analysis- Simple and Multiple, Factor Analysis.

UNIT V: Report Writing: Types of Report, Process of report writing, Structure of Thesis and Article writing, developing a Research Proposal/Synopsis, Citation and Referencing: Citation vs Referencing, Styles of Referencing- APA style, MLA style, Ethics in Research, Plagiarism; Meaning and Types.

Suggested Readings:

1. Andrews, F.M. and S.B. Withey Social Indicators of Well Being, Plenum Press, NY, 1976.
2. Bennet, Roger: Management Research, ILO, 1983.
3. Fowler, Floyd J. Jr., Survey Methods, 2nd ed., Sage Pub., 1993.
4. Fox, J.A. and P.E. Tracy: Randomized Response: A Method of Sensitive Surveys, Sage Pub., 1986.
5. Chawla, Deepak and Sondhi, Neena, Research Methodology, Vikas Publication
6. Bajpai, Naval, Business Research Methods, Naval Bajpai, Pearson Education
7. Gupta, S.P. Statistical Methods, 30th ed., Sultan Chand, New Delhi, 2001.
8. Kothari, C.R. Research Methodology: Methods & Techniques; Revised Second Edition, New Age International Publishers, New Delhi, 2004.

CO-C 426: Inter-Disciplinary Course (IDC) or Open Elective (3 CH)

P. G. Department of Economics

Sambalpur University

Courses of Studies for the Inter-Departmental Course

2022-2024

Economic growth and development - basic concept and definition of economy and economics, development versus growth, determinant of growth and development concepts such as HPI/MPI, HDI, PQLI, GEM, GDI/GII. Poverty - definitions, causes, measurement of poverty, status of poverty, eradication programmes.

Macro-economics- Circular flow of income in two, three, and four sector economy; Different forms of national income accounting- social accounting, flow of funds accounting and balance of payments accounting: RBI approach to money supply: High-powered money and money multiplier.

Current Economic Issues in India: Sectors of Indian economy; Agriculture, Industry and Service, Infrastructure Development in India: energy, transport, Social Sector Development in India: health, education, Direct and Indirect taxes.

Reading List:

1. Ahluwalia L.J. and L.M.D Little (Eds.) (1999) India's Economic Reforms and Development, Oxford University Press, New Delhi
2. Bardhan, P.K. (1999) The Political Economy of Development in India, Oxford University Press, New Delhi.
3. Bawa R.S and P.S. Raikhy (Ed.) (1997) Structural Changes in Indian Economy, Guru Nanak Dev University Press, Amritsar.
4. Chakravarty, S. (1987) Development Planning: The Indian Experience, Oxford University Press, New Delhi.
5. Gupta, S.P (1998) Post-Reform India: Emerging trends, Allied Publishers, New Delhi.
6. Srinivasan, T.N. (Ed) (2000) Eight Lectures on India's Economic Reforms, Oxford University Press, Oxford.
7. Shapiro E. (1996), Macroeconomic Analysis, CGalgotia Publications, New Delhi.

CO-C 426: Inter-Disciplinary Course (IDC) or Open Elective (3 CH)

P. G. Department of Commerce

Objective: The objective is to equip students with a comprehensive understanding of the income tax filing process in India, including income calculation, deductions, and tax liabilities. Additionally, students will gain knowledge about various investment vehicles such as the stock market, mutual funds, and effective portfolio management strategies. The course will also delve into leadership styles and strategies, focusing on how to manage organizations effectively through various leadership approaches.

Unit 1: Income Tax Filing

- **Introduction to Income Tax:** Overview of the Indian taxation system and Income Tax Act, 1961.
- **Income Tax Slabs and Rates:** Understanding the tax rates applicable to individuals.
- **Filing Process:** Filing ITR forms online, required documents, and common mistakes.
- **Tax Deductions and Exemptions:** Sections 80C, 80D, and others.
- **Assessment and Refund:** Procedure for tax assessment and claiming refunds.

Unit 2: Stock Market, Mutual Funds, and Investment Strategies

- **Stock Market Basics:** Stock exchanges, types of markets, and investment instruments.
- **Stock Market Analysis:** Fundamental and technical analysis for stock evaluation.
- **Mutual Funds:** Types, NAV, and the advantages of mutual fund investment.
- **Portfolio Management:** Risk management, diversification, and asset allocation.

Unit 3: Leadership in Management

- **Leadership Theories and Styles:** Autocratic, democratic, transformational, and transactional leadership.
- **Motivation and Team Building:** Motivational theories and leading high-performing teams.
- **Ethical Leadership:** Importance of ethics, social responsibility, and decision-making in leadership.

Reference Books:

1. "Income Tax Law & Practice" by Dr. B.B. Lal
2. "Direct Taxes Law & Practice" by Dr. Vinod K. Singhania
3. "The Intelligent Investor" by Benjamin Graham
4. "Mutual Funds and Exchange-Traded Funds" by Alexander J.R. Lewis
5. "Leadership: Theory and Practice" by Peter G. Northouse
6. "The Leadership Challenge" by James M. Kouzes & Barry Z. Posner

Semester-III

Two Compulsory Papers and Three Elective Papers of 100 Marks Each.

| Papers | |
|------------------|---------------------------------------|
| Paper No. | Title of the Paper |
| CO-C 511 | E-Commerce |
| CO-C 512 | Financial Institutions and Markets |
| CO-C 513* | ELECTIVE PAPER-1 |
| CO-C 514* | ELECTIVE PAPER-2 |
| CO-C 515* | ELECTIVE PAPER-3 |
| CO-C 516* | AECC-II: Entrepreneurship Development |

| Semester III (Elective Papers) | | | | | |
|---|----------------------------------|----------------------------|--|------------------------------|--|
| And any one of the following three Optional Groups | | | | | |
| Group-A Accounting | | Group-F Finance | | Group-M Marketing | |
| CO-C 513A | Corporate Tax Planning | CO-C 513F | Advanced Financial Management | CO-C 513M | Services Marketing |
| CO-C 514A | Accounting Theory and Practice | CO-C 514F | International Financial Management | CO-C 514M | Advertising and Sales Promotion Management |
| CO-C 515A | Corporate Reporting And Analysis | CO-C 515F | Security Analysis and Portfolio Management | CO-C 515M | Consumer Behaviour |

Semester III

CO-C 511: E-Commerce

Objective:

The objective of this course is to enable students gain knowledge about E-commerce and its various components.

Course Contents:

Unit I: Introduction to E-commerce: Meaning and concept; Electronic commerce versus traditional commerce, Media convergence and e-business; Channels of e-commerce; Business applications of e-commerce; Need for e-commerce.

Unit II: Business Models of E-commerce and Infrastructures: E-commerce models, Supply chain management, Product and service digitization, remote servicing pronouncement, Online marketing and advertising, E-commerce resources and infrastructures.

Unit III: Business to Consumer E-Commerce: Cataloguing order planning and order generation, cost estimation and pricing; order receipt and accounting order selection and prioritization; order scheduling; order fulfilling and delivery; order billing and payment management; post-sales services. Business to Business E-Commerce: Need and alternative models of B2B e-commerce.

Unit IV: Electronic Payment Systems: Special features required in payment systems for e-commerce; Types of e-payment systems; E-cash and currency services; e-cheques, credit cards, smart cards, electronic purses, and debit cards; Business issues and economic implications; Operational credit and legal risks of e-payment systems.

Unit V: New Trends in E-Commerce: Social Commerce-concept, definition, features, Digital Marketing-definition, objectives, methods, limitations; Advertisement in social media objectives, advantages and disadvantages, procedures.

Suggested Readings:

Agrawala K.N and Deeksha Agrawala: Business on the net: what's how's of E-commerce; MacMillan, New Delhi.

1. Janal D.S.: Online Marketing Handbook, Wiley, New York.
2. Agrawala K.N. and Deeksha Agrawala: Business on the Net: Bridge to the online storefront: Macmillan, New Delhi.
3. Cady, Glcc Harrab and Mogregor Pat: Mastering the internet, BPB Publication, New Delhi.
4. Diwan Prag and Sunil Sharma: Electronic Commerce-A Manager's Guide to E-Business, Vanity Books International Delhi.
5. Kosivr David: Understanding Electronics Commerce, Microsoft Press, Washington.
6. Minoili and Minol; Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
7. Soheider Gray P: Electronic Commerce, Course Technology, Delhi.

CO-C 512: Financial Institutions and Markets

Objectives:

This course aims to provide students with an understanding of the structure, organization, and working of financial markets and institutions in India

Course Contents:

Unit I: Introduction: nature and role of financial systems; Financial systems and financial markets; Financial Systems and economic development; Indian financial system – an overview. Financial Markets: Money and capital markets; constituents, functions; and instruments; Capital market-primary and secondary markets.

Unit II: Reserve Bank of India: Organization, management and functions. Commercial Banks- Features, Functions, management and investment policies of Commercial Banks.

Unit III: Development Banks: Concept; objective and functions of Developing Banks, Operation and promotional activities of development banks- IDBI, IFCI, ICICI, SIDBI, and EXIM.

Unit IV: Banking sector reforms in India: Basel Committee on Banking Supervision, Risk Management, NPA Management and Steps taken to reduce NPA, NABARD its roles and functions.

Unit V: Insurance Sector: Types of insurance- Life and Non-life insurance, Risk classification and management, Derivative Market- Forward, Future, and Option Contract, SWAP agreement.

Suggested Readings:

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D.: Banking Policy in India, Allied Publications, Delhi.
4. Giddy, I.H. Global Finance Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y. Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
7. Varshney, P.N.: Indian Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Robert D; Money, Banking and Financial Markets; Macmillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
10. Verma J.C; Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.
11. Fabozzi: Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.

Semester III Accounting Elective

CO-C 513 A: Corporate Tax Planning

Objectives:

The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

Course Contents:

Unit-I: Corporate Tax in India: Concept of Tax planning, Tax management, Tax avoidance, Tax evasion, Assessment year and Financial Year, Residential status of corporate and individual, Minimum Alternate Tax, Calculation of Tax Liability.

Unit II: Computation of corporate tax: Carry forward and set off losses in the case of certain companies under Sec. 79 of Income Tax Act, 1961, Computation of taxable income of companies, Computation of the amount of corporate tax liability; Tax on distributed profits of domestic companies.

Unit III: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business, and nature of business.

Unit IV: Tax planning with reference to financial management decisions: Capital structure decisions; Dividend Policy, Bonus Share, Investments, and Capital Gains. Tax planning with reference to managerial decisions.

UNIT V: Tax Planning in GST: Composite Levy Scheme- Features, Conditions, and Restriction, GST Frauds-Reasons and Remedies, Reducing GST Liability through Effective Procurement, Tax planning relating to Input Tax Credit and its reversal Under Rule 37, Rule 42 and Rule 43, Anti-profiteering Measures, Advance Ruling and E-way Bill under GST.

Suggested Readings:

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
4. A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.

CO-C 514 A: Accounting Theory and Practice

Objectives

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

Course Content:

Unit I: Nature, Scope and Objectives of Accounting, Merits and Demerits of Financial Accounting, Accounting Principles- Concepts and Convention, Branches of Accounting.

Unit II: Hire Purchase System- meaning, features, and Methods of Hire Purchase System, Installment Purchase System, Difference Between Hire-purchase System and Installment Purchase System, Lease- Concept, Types, Operating Lease, Financial Lease.

Unit III: Concept of AS, Ind AS (Indian Accounting Standard), IFRS (International Financial Reporting Standard), Depreciation Accounting- features, causes and needs of charging depreciation, Methods of depreciation- straight line method and diminishing balance method.

Unit IV: Cost Accounting- Concept and objective of cost accounting, Methods and technique of costing; cost concept and cost sheet, techniques of material control- level setting, EOQ, ABC Analysis, VED Analysis, Perpetual inventory system, and Just-in-time.

Unit V: Emerging issues in Accounting: Concept of Human Resource Accounting, Benefits of Human Resource Accounting, Inflation Accounting, Environmental Accounting.

Suggested Reading:

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. Jawaharlal: Accounting Theory: Vikas Publishing House Pvt Ltd., New Delhi
8. Hendriksen, E.S.: Accounting Theory; Khosla Publishing House, New Delhi-2.
9. Baxter, W.T. and S. Davidson: Studies in Accounting; The Institutions of Chartered Accounts England and Wales, London.
10. Backer, M: Modern Accounting Theory; PHI Pvt. Ltd.
11. Colditz, B.T. and R. W. Hibbins: Accounting Perspectives; McGraw Hill Book Co. Sydney.
12. Porwal, L.S. Accounting Theory: An Introduction; Tata McGraw Hill, New Delhi.
13. Ghosh, P.K., Maheshwari, and R.N. Hoyale, Studies in Accounting Theory; Wiley Eastern Ltd. India.

CO-C 515 A: Corporate Reporting and Analysis

Objectives: To familiarize with recent developments in the area of corporate reporting. To gain ability to solve corporate reporting problems.

Course Content:

Unit I: Financial Reporting An Overview: Concept, objective, development, users, purpose, characteristics, significance, benefits of financial reporting, Issues in corporate reporting disclosure requirements, Conceptual framework of IASB, Issues in accounting standard setting. International Financial Reporting Standards (IFRS) vs. Indian Accounting Standards (Ind AS).

Unit II: Reporting of Contemporary Issues: Meaning, Importance, and Benefits of Interim Reporting, Segment Reporting, Sustainability Reporting, and Corporate Social Reporting.

Unit III: Voluntary Disclosures: Disclosure issues, Value Added Statements, Economic Value Added, Market Value Added, Shareholders' Value Added, Human Resource Accounting, Financial reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock and Commodity market intermediaries.

Unit IV: E Reporting: Theoretical Aspects of Extensible Business Reporting Language (XBRL): Main Features of XBRL, Evolution and Advantages of XBRL, Taxonomy, International Scenario of XBRL, XBRL India. Difference between XML and XBRL.

UNIT V: Purpose-wise Analysis: Profitability, Liquidity and Solvency, Growth, and Sustainability measurement, Capital Structure, Investment, and Cash Flow Analysis.

Suggested Readings:

1. Jawaharlal, Accounting Theory and practice, Himalaya, 2010
2. Das Gupta, N.: Accounting Standard: Indian & International, Sultan Chand, N. Delhi
3. Saini, A.S., IFRS for India, Snow white publications
4. Tripathy, Shibarama, Roadmap to IFRS and Indian Accounting Standards, Commercial Law Publication.
5. ICAI, Compendium of Statements & Standard Accounting ICAI, Delhi
6. Narayanswamy R., Financial Accounting: A Managerial Perspective. PHI, New Delhi,
7. Lai Jawahar., Corporate Financial Reporting Theory and Practice. Taxman, New Delhi,
8. Vijaykumar M P., First lesson to Accounting Standards, Snow White, Delhi,
9. Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.
10. Ghosh, Goyale & Maheshwari. Accounting Theory. Wiley Eastern,
11. Heinemann, A., Accounting Theory, Prentice Hall.

Semester III

Finance Elective

CO-C 513 F: Advanced Financial Management

Objectives:

To enable and equip the students with the advanced functions and tools of financial management.

Course Content:

Unit I: Cost of Capital: Meaning and significance of cost of capital, Calculation of cost of debt, preference capital, equity and retained earnings; Combined cost of capital [weighted]. Practical Problems.

Unit II: Operating and Financial Leverage, Meaning and types of Leverages, Operating Leverage, Financial Leverage and combined financial and operating leverage, Measurement of leverages, Practical Problems.

Unit III: Long-term financing decision: Venture Capital Finance-Equity Financing Options, venture capital- features and types, stages of venture capital investment, future prospects of venture capital in India. Lease and hire-purchase financing

Unit IV: Dividend Policy Decisions: Meaning and Forms of dividends, Types of dividend policies, Factors Affecting Dividend Policy, Stability in Dividend Policy, Theories of dividend payment: Walter's model, Gordon's model, Modigliani - Miller Model.

Unit V: Cash Management and its problems, Advantages of Ample Cash Fund, Tools for planning and controlling of cash, preparation of cash budget, and Practical problems.

Suggested Readings:

1. Khan and Jain : Financial Management, Tata McGraw Hills.
2. I.M. Pandey : Financial Management, Vikas Publications.
3. S.N. Maheswari : Financial Management, Principles and Practice, Sultan Chand & Sons
4. John J. Hampton: Financial Decision Making, Prentice Hall of India.
5. V.N. Laturkar & Arpita Alvi : Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.
6. Lawrence J. Gilma : Principle of Managerial Finance, Addisa Werly.
7. Reddy G. Sudarsana: Financial Management Principle and practice HPH, Mumbai.
8. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.
9. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi
10. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, Int. New York.
11. Van Home, James C: Financial Management and Policy, Prentice Hall, Delhi.

CO-C 514 F: International Financial Management

Objectives:

This course helps students understand the conceptual framework of International Finance and use thereof in making financial decisions.

Course Content:

Unit I: International Monetary and Financial System: Importance of international finance; Bretton woods conference and afterwards; European monetary system-meaning and scope. Balance of payment and International Linkages: Balance of payments and its components; International flow of Goods, Services and Capital.

Unit II: Foreign Exchange Markets: Determining exchange rates; fixed and flexible exchange rate system; Exchange rate theories; Participants in the foreign exchange markets; foreign exchange market spot markets; Exchange rate quotes; LERMS; Factors affecting exchange rates-spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency possession; Information and Communication, Foreign exchange trades.

Unit III: foreign exchange Risk: Transaction exposure; Transaction exposure and economic exposure; Management of exposure – international technique, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques.

Management of Risk in Foreign Exchange Markets: Forex derivatives, swaps, Future and Option and Forward contracts

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

Unit V: Multilateral Financial Institutions: Role of IMF, IBRD and other development banks International investors and foreign investment institutions. Current Developments: International indebtedness; Capital Account Convertibility: pros and cons, Innovations in international financial instruments.

Suggested Readings:

1. Avadhani, V.A , 'International Financial Management,' Himalaya Publishing House, Mumbai
2. Agarwal OP , 'International Financial Management', Himalaya Publishing House, Mumbai
3. Levi Maurice D, 'International Finance1, Tata McGrath Hill, International Edition
4. Henning C.N., W Piggot and W.H and W.H Scott, 'International Financial Management', Tata McGrath Hill, International Edition
5. Apte, P.G; International Financial Management, Tata McGraw Hill, new Delhi.
6. Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi
7. Eitman, D.K. and A.I. Stenehill: Multinational Business Cash Finance, Pearson Education, New Delhi
8. Levi, Maurice D: International Finance, McGraw Hill, International Edition
9. Rodrique R.M. and E.E. Carter: International Financial Management, Prentice Hall, International Edition
10. Shapiro Alan C: Multinational Financial management, Prentice Hall, New Delhi

CO-C 515 F: Security Analysis and Portfolio Management

Objectives

The objective of this course is to improve the skills for taking intelligent investment decisions and managing them in a rational and systematic manner. It also provides a sound intellectual framework for taking investment decisions.

Course Content:

Unit-I: Investment attributes and avenues, sources of investment risk, portfolio management process, approaches to investment decision-making, qualities for successful investing, and errors in investment management. Computational finance, Return and risk from single security and portfolio of securities. Risk-return relationship.

Unit-II: Investment decision through fundamental analysis, bond valuation, types of bond yields, bond price theorem, term structure of interest rates, duration, equity valuation-DD model, P/F ratio, bonus issue and equity valuation.

Unit-III: Technical Analysis, Dow Theory and Elliot Wave Theory, Technique of technical analysis, moving average, oscillator, relative strength index, rate of change, moving average convergence and divergence, efficient market hypothesis-weak, semi and strong form of market efficiency.

Unit-IV: Portfolio selection through Markowitz Model, risky assets only out of owned fund for both risk and risk free assets out of owned funds; Lagrange multiplier technique, capital asset pricing model, arbitrage pricing theory, portfolio selection through Sharpe model.

Unit-V: Portfolio Management and Performance Evaluation: Portfolio management active management under portfolio proportion constant and portfolio beta constant; passive management. Portfolio performance evaluation: Sharpe's measure, Treynor's measure, Jensen's measure and diversification measure.

Suggested Readings:

1. Charles P. Jones, John Wiley and Sons Inc., New York Investments : Analysis and Management,
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata Mc Graw Hill, New Delhi.
3. John Willey, Modern Portfolio Theory and Investment Analysis, Singapore.
4. Geoffery A. Hirt and Stanley B. Block, Fundamentals of Investment Management, Irwin, Home Wood, Illinois.
5. Singh, Preeti, Security Analysis and Portfolio Management: HPH, Mumbai
6. Bhalla, V.K., Investment Management: S. Chand.
7. Chandra, P. : Investment analysis and Portfolio Management, Tata McGraw Hill.
8. Sharpe, W.F. Investment, Prentice Hall, Englewood cliff.
9. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition

Semester III

Marketing Elective

CO-C 513 M: Services Marketing

Objective :

The objective of the course is to develop an understanding of services and servicemarketing with emphasis on various aspects of service marketing which make it different from goods marketing.

Course Content:

Unit I: Nature & Scope: Concept of services , importance, Goods & Services marketing, Emergence & Reasons for growth of service sector in India, Characteristics of services, Classifications of services, Environment of Service Marketing (Micro as well as Macro).

Unit II: Understanding Customers, Concept of Customer Relationship Management, Relationship management in practice, Segmenting, Targeting & Positioning various services.

Unit III: Product, Product differentiation, product levels Pricing of services- pricing concepts, pricing strategies for services, use of differential pricing. Place-Service distribution, components of service delivery system, potential management, problems associated with services delivery.

Unit IV: Promotion- Advertising, Sales Promotion & Personal Selling in service industry. People- Importance of people in service marketing. role of various people involved. Physical Evidence-concept of Physical Evidence, importance, types of Physical Evidence in various services Process: concept, types of process, Role of process in various services

Unit V: Service Models: Service quality Gap Model, Gronroos Model of service quality, Internal marketing, external marketing and Interactive marketing. Challenges in Marketing of services

Suggested Readings:

1. Sinha, P.K. and Sahoo, S.C. Service Marketing: Text and Reading, Himalaya Publishing House, 2015.
2. Jha, S.M. Service Marketing, Himalaya Publishing House, 2002.
3. Balaji B. Services Marketing & Management, S. Chand and Company
4. Iyenger, V.R., Introduction to Banking, Excel Publication
5. Sekhar and Sekhar, Banking Theory and Practice, Vikas Publishing
6. Periasamy, P., Principles & Practice of Insurance, HPH House
7. Ganguly, Anand, Insurance Management, New Age International Publication
8. Mishra and Mishra, Insurance Principles and Practice, Sultan Chand
9. Karma, K.K., Hospitality operation and Management, Robert C..MHI
10. Kotler, Bowen, Makens, and Baloglu, Marketing of Hospitality and Tourism, Pearson
11. Gordon and Natrajan, Banking Theory, law and Practice. HPH
12. IBM, Insurance Product and Services, Taxman Publication Pvt, Ltd, New Delhi

CO-C 514 M: Advertising and Sales Promotion Management

Objectives:

The aim of the paper is to acquaint the students with concepts, techniques for promotion if sales. The other objective of the paper is to give experience in the application of concepts for developing an effective advertising programme.

Course Content:

Unit I: Concept, Functions and Significance of Advertising, Advertising's role in the marketing process; legal ethical and social aspects of advertising.

Unit II: Advertising communication system, Setting Advertising Objectives; DAGMAR Approach, Advertising Appeals- Concepts, classification and Essentials, Advertising Strategy planning : Need for advertising strategy planning: steps involved in Developing Advertising Strategy, advertising Agency- Role and functions ; Advertiser and Agency Relationship; Advertising copy-copywriting, Ethics in advertising.

Unit-III: Designing Advertising Message, Appeal in advertisement, creativity and advertising, advertising media planning, print media, outdoor media, T.V. Ratio, Miscellaneous media, web advertising Media Selection Problems; Consideration in Media Selection Advertising Budget; Approaches to Advertising Budget and Factors influencing Budget;

Unit IV: Introduction to sales promotion, concept and types of sales promotion, sales promotion strategy, sales promotion tactics, consumer promotions, trade promotion, Business promotion, concept and tools of Public Relations,

Unit V: Overview of marketing channels, their structure, functions, and relationships; channel intermediaries: whole selling and retailing; logistics of distribution, channel planning,

Suggested Readings:

1. Aaker, David A. etc. Advertising Management, 4th ed., New Delhi, Prentice Hall of India, 1985.
2. Beleh, George E and Beleh, Michael A. Introduction to Advertising and Promotion, 3rd ed. Chicago, Irwin, 1995.
3. Borden, William H. Advertising, New York, John Wiley, 1981.
4. Hard, Norman. The Practice of Advertising, Oxford, Butterworth Heinemann, 1986.
5. Kleppner, Otto, Advertising Procedure, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1986.
6. Anderson, R. Professional Sales Management, Englewood Cliffs, New Jersey, Prentice Hall of India, 1992.
7. Buskirk, RH and Stanton, WJ, Management of Sales Force, Homewood Illinois, Richard D. Irwin, 1983.
8. Dairymple, DJ. Sales Management: Concepts and Cases, New York, John Wiley, 1989
9. Johnson, EM etc., Sales Management: Concepts, Practices and Cases, New York, McGraw Hill, 1986

CO-C 515 M: Consumer Behaviour

Objectives: The basic objective of this course is to develop an understanding about the consumer decision making procedure and its application in marketing of firms.

Course Content:

Unit-I: Introduction to consumer behaviour, consumer behaviour and marketing strategy, consumer involvement and decision making.

Unit-II : Information search process; evaluation criteria and decision rules; consumer motivation.

Unit-III : Information Processing and consumer perception; consumer attitudes and attitude change, influence of personality and self-concept on buying behaviour; psychographics and lifestyle; reference group influence.

Unit-IV : Diffusion of innovation and opinion leadership, family decision making. Family Life Cycle, Culture, Subculture, Social Class, Reference group.

Unit-V : Models of consumer behaviour, Black box model, Howard & Sheth model, Engel-Blackwell-Kollat model, consumer behaviour audit; consumer behaviour studies in India.

Suggested Readings:

1. Assail, H. Consumer Behaviour and Marketing Action, Ohio, South Western, 1995.
2. Engle, J.F. et al., Consumer Behaviour, Chicago, Dryden Press, 1993.
3. Howard, John A. Etc., Consumer Behaviour in Marketing, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1989.
4. Hawkins, D., et al., Consumer Behaviour: Implications for Marketing Strategy, Texas, Business, 1995.
5. Mowen, John C. Consumer Behaviour, New York, MacMillan, 1993
6. Mahajan, B.M., Consumer Behaviour in India, Concept Publishing Company. New Delhi
7. Engles, Kollat, Blockcell & Hott: Consumer Behaviour, Rechard and Wisdom, London.
8. Peter D. Basut, Herold H. Kasarfair: Consumer Behaviour, Prentice Hall of India Ltd.
9. Leon G. Schiffman, Kanuk L.L. & Ramesh Kumar S., Consumer Behaviour, Pearson Education.
10. Dravid L. landan & Albert J. Delia Bitta, Consumer Behaviour, Tata McGraw-Hill, New Delhi
11. Frank R. Kardes, Consumer Behaviour and Managerial Decision Making,, Prentice Hall of India, New Delhi

Co-C 516*: AECC-II Entrepreneurship Development (2 CH)

Course Objective:

1. The purpose of this course is to expose the student to the basic concepts of entrepreneurship and common myths to becoming an entrepreneur. Students will be exposed to the functions of entrepreneurs, and problems faced by them in the real world.
2. To impart understanding of Entrepreneurial Finance, Assistance and role of entrepreneurial development agencies
3. To provide insights to students in converting an idea to an opportunity and develop understanding of various funding sources for a startup.
4. Familiarizing the students on Developing a Business Plan and to provide basic understanding of Launching a New Venture

Course Content:

Unit-I: Introduction: Meaning, definition, and concept of entrepreneur, entrepreneurship, and entrepreneurship development. The entrepreneurial mindset, Entrepreneurship categories, Myths concerning entrepreneurship, Entrepreneurship's challenges, Ethics and Entrepreneurship, Corporate Entrepreneurship, Social Responsibility in Entrepreneurship, Entrepreneurship Ecosystem

Unit-II: From Idea to Opportunity: Idea generation- sources and methods, identification and classification of ideas. Individual creativity: idea to business opportunity, Opportunity assessment, challenges of new venture start-up, Venture capital, Angel investing, Crowdfunding

Unit-III: Developing a Business Plan: Environmental Scanning and SWOT analysis, and. The business plan as an entrepreneurial tool, Business Planning Process: elements of business planning, preparation of project plan, components of an ideal business plan – market plan, financial plan, operational plan, and, Feasibility Analysis – aspects and methods: Economic analysis, financial analysis, market-, and technological feasibility

Unit-IV: The practice of sustaining and growing: Evolution of a start-up, Collaboration, Networking, Intellectual Property, Innovation for Business Growth, Entrepreneurial growth strategies, Franchising, Stalling, Sickness, and Revival, Exiting the venture, Social Entrepreneurship, Rural Entrepreneurship, Women and Entrepreneurship

Course Outcome:

1. Developing an understanding of basic concepts of entrepreneurship.
2. Develop knowledge of Entrepreneurial Finance, Assistance, and role of Entrepreneurial Development Agencies
3. Develop an understanding of converting an Idea to an opportunity and develop an understanding of various funding sources
4. Comprehend and develop skills to develop a Business Plan.
5. Students to have a basic understanding of Launching a New Venture

Semester IV

Semester-IV

Two compulsory papers, One Dissertation (Compulsory) & Two Elective Papers of 100 marks each

| Papers | |
|------------------|--|
| Paper No. | Title of the Paper |
| CO-C 521 | Strategic Management |
| CO-C 522 | Business Ethics and Corporate Governance |
| CO-C 523 | Dissertation and Viva – Voce |
| CO-C 524* | ELECTIVE PAPER-4 |
| CO-C 525* | ELECTIVE PAPER-5 |
| CO-C 526* | MOOCs one paper - Open Elective |

| Semester IV (Elective Papers) And any one of the following three Optional Groups | | | | | |
|---|--------------------------|----------------------------|---|------------------------------|-----------------------------------|
| Group-A Accounting | | Group-F Finance | | Group-M Marketing | |
| CO-C 524A | Advanced Accounting | CO-C 524F | Financial Risk Management and Derivatives | CO-C 524M | Sales and Distribution Management |
| CO-C 525A | International Accounting | CO-C 525 F | Project Management | CO-C 525M | Retail Business Management |

Semester IV

CO-C 521: Strategic Management

Objectives:

To enable the learners to understand new forms of Strategic Management concepts and their use in business. To provide information pertaining to Business, Corporate and Global Reforms. To acquaint the learners with recent developments and trends in the business corporate world.

Course Content:

Unit I: Introduction: Concepts of Strategy, Levels of Strategy, Vision, Mission, Goal of Organization, Approaches of Strategic Decision-making, Strategic Intent, Global Strategy and Global Strategic Management.

Unit II: Environmental Analysis: Scanning of Global Business Environment, Techniques: PEST, SWOT Analysis, Porter's Five Forces Analysis, Value Chain Analysis, International Product Life Cycle.

Unit III: Formulation of Strategy: Meaning, Analysis of Alternative in Strategy Formulation, Diversification, Merger and Takeover, Turnover Strategy, Liquidation Strategy Why and how to Internationalize, Mode of Entry into International Market-Joint Venture.

Unit IV: Strategy Implementation: Meaning, Issues in Global Strategy Implementation, Resource Allocation, Structural Consideration of Strategy.

Unit V: Strategic Evaluation and Control: Techniques of Strategy Evaluation, Establishing strategic controls - Measuring performance, appropriate measures- Role of the strategist using qualitative and quantitative benchmarking to evaluate performance, strategic information systems, Strategic surveillance -strategic audit.

Suggested Readings:

1. Vijaya Kumar P., Hitt A: Strategic Management, Cengage Learning, New Delhi, 2010.
2. John A Pearce II, Amita Mital: "Strategic Management", TMH, New Delhi, 2012.
3. Sanjay Mohapatra: "Cases Studies in Strategic Management", Pearson, New Delhi, 2012
4. Adrian Haberberg & Alison: Strategic Management, Oxford University Press, New Delhi, 2010.
5. P. Subba Rao: "Business Policy and Strategic Management" Text and Cases, Himalaya Publishing House, New Delhi, 2011
6. Appa Rao, Parvatheshwar Rao, Shiva Rama Krishna: "Strategic Management and Business Policy", Excel Books, New Delhi, 2012

CO-C 522: Business Ethics and Corporate Governance

Objectives:

To familiarize students with the knowledge of ethics emerging trends in good governance practice and corporate social responsibilities in global & Indian contexts.

Course Content:

Unit I: Business Ethics: Meaning, Features, Scope, and Types of Ethics, Factors Influencing Business Ethics, Significance of Business Ethics, Arguments for and against business ethics, ethics programme; code of ethics, ethics committee.

Unit II: Conceptual Framework of Corporate Governance: Evolution of Corporate Governance, Development in India, Regulatory Framework of Corporate Governance in India. SEBI Guidelines & Clause.49; Reforms in Companies Act.

Unit III: Corporate Governance: Systems & Models Corporate Governance Mechanism, Theory – Agency Theory, Stewardship Theory, Stakeholder Theory, Sociological Theory, Models – Anglo-American Model, German Model, Japanese Model, Indian Model.

Unit IV: Corporate governance codes and standards: Code of Good Governance, Codes of corporate governance: Cadbury Report 1992, Greenbury Report 1995, Hampel Report 1998, Sarbanes Oxley Act of 2002, G20/OECD principles of Corporate governance; Major corporate Governance Failure.

Unit V: CSR and Corporate Governance: Corporate Social Responsibility (CSR)- Concept, Issues and Models, CSR and Indian Industries, Corporate Governance and Environmental Issues.

Suggested Readings:

1. Fernando, Corporate Governance-Principles, Policies and Practices, Pearson, New Delhi.
2. Rajagopalan, Take Over, Restructuring and Corporate Governance, Company Law Institute of India, Chennai.
3. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
4. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
5. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility: A European Perspective, Edward Elgar.
6. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
7. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

CO-C 523: Dissertation and Viva Voce

A student shall have to do a dissertation of 100 marks under the supervision of a teacher/ faculty of the Department and submit the dissertation report to the Department and there would be a Viva-voce examination.

GUIDELINES FOR DISSERTATION

The objective of the project course is to help the student develop ability to apply multi-disciplinary concepts, tools, and techniques to solve organisational problems. The project may be from any of your areas preferably of specialisation area.

Synopsys

The Proposal of the proposed Project should essentially have the following:
Introduction, brief background, and relevance of the topic chosen for the project.
Statement of the problem.
Objectives (clearly stated in behavioural terms).
Research Methodology:

Research Design

Nature and source of data / information to be collected. Sample and sampling technique.
Rationale of chosen organisation and the sample.
Tools and Techniques to be used for data collection - details of the tools/questionnaire to be used and its relevance with the objectives of the project. Method/s to be used for data collection.
Data handling and analysis- organisation and analysis of data. Statistical tools to be used for analysis. Relevance of statistical tools with the objectives of the project.
Findings and conclusions.
Limitation of the proposed project, if any.
Scope for further research (optional).
Any other relevant detail which will help better appreciation and understanding of the project proposal.

Research Methodology:

Research Design

Nature and Source of data/information
Sample and Sampling method with rationale
Details of the tools:
The Questionnaire and other methods used and their purpose.
Reliability and Validity of the tools used.
Administration of tools and techniques

Data collection
Primary or Secondary Data,
Data Handling, Statistical tools used for Data Analysis.

Data Interpretation and Findings

Recommendations
Summary and Conclusion
Limitations of the Project
Direction for further research
Reference/Bibliography
Annexure/Appendices (Questionnaire used etc.)
Project Report

The Project Report must have the following:

Cover Page - must have the name and roll no. of the student and the name & designation of the guide along with the title of the Project.
Acknowledgement, declaration, Certificate of originality signed by the guide with date.
Detailed tables & figures of contents with page nos.

Index of Chapters

All pages of the Project Report must be numbered as reflected in Index of Chapters

Chapter-I: Introduction, Conceptual and Theoretical Descriptions, Statement of the problem
Chapter-II: Review of Literature
Chapter-III Data Source and Research Methodology,
Chapter-IV. Analysis and Interpretations, (this will include testing of hypothesis)
Chapter-V: Conclusion, suggestions & Scope for further research.
Bibliography, References,
Annexure. Etc.

Semester IV

Accounting Elective

CO-C 524 A: Advanced Accounting

Objective: The objective of this course is to expose students to advanced accounting issues and practices students should learn advance treatment only to the given chapters in the source.

Course Content:

Unit I: Accounts of Holding Companies: Meaning of holding company and subsidiary company, Difference Between Holding Company and Subsidiary Company, merits, and demerits of consolidation of financial statements, minority interest, cost of control.

Unit II: Accounts of Banking Companies: Meaning, Special features of Bank Accounting, profit and loss Account, and Balance sheet as per the Banking Regulation Act, 1949, Revaluation of assets and liabilities.

Unit III: Accounts of Insurance Companies: Meaning, Classification of insurance business- life insurance and general insurance, statutory books to be maintained in life insurance companies, IRDA, statutory provisions in preparing the revenue account, valuation balance sheet.

Unit IV: Double Accounts system: Meaning, definition, and distinction between single and double account system, merits and demerits of double account system, final accounts under the double account system, profit and loss account, and general balance sheet.

Unit V: Corporate Reconstruction: Internal and External Reconstruction- meaning, definition, and features of Amalgamation, Types of Amalgamation, Accounting entries in the books of Transferor Company and Transferee Company.

Suggested Reading:

1. Hanif & Mukherjee, 'Corporate Accounting', Tata McGrath Hill, New Delhi
2. Shukia M.C. Grewal T.S. and Gupta S.C., 'Advanced Accounts, Vol.-II, S. Chand, New Delhi.
3. Pillai R.S.N, Bagavathi & Uma S., 'Fundamentals of Advanced Accounting, S. Chand, New Delhi.
4. Gupta R.L and Radhaswamy M., Advanced Accountancy, Sultan Chand and Sons, New Delhi
5. Maheshwari S.N. & Maheshwari S.K., 'Corporate Accounting', Vikas Publishing House, New Delhi.
6. Arufanandan, Raman, Corporate Accounting, Himalaya Publishing House, Mumbai
7. Gupta R. L. Advanced Financial Accounting, S. Chand & Sons
8. Kumar, Anil S, Advanced Financial Accounting, Himalaya Publication House
9. Shukla and Grewal, Advanced Accounts, S. Chand & Ltd., New Delhi
10. Jain and Narang, Advanced Accounts, Kalyani Publishers, Ludhiana

CO-C 525 A: International Accounting

Objectives:

The objective of this course is to acquaint the students with the accounting needs of international financial markets and to analyse the accounting measurement and reporting issues unique to multinational business transactions.

Course Contents:

Unit-I: International dimensions of accounting: International Accounting–concept, scope, and importance of international accounting, harmonization of accounting practices, international accounting standards and IFRS, factors contributing to the development of international accounting, difficulties in international accounting, international efforts for harmonization.

Unit-II: Foreign Transactions: recording and translation, International/foreign transactions and their recording under different methods, currency translations.

Unit-III: Foreign Inflation Accounting reporting: International perspective on inflation accounting; financial reporting and disclosure, managing international information systems.

Unit-IV: Foreign Financial System Analysis, Analysing foreign financial statements, financial management of multinational entities.

Unit-V: Transfer pricing and international taxation, Transfer pricing- scope, importance, and techniques, international taxation- various techniques including withholding taxes.

Suggested Readings:

Arpon, Jeffrey S and Radebaugh, Lee H. International Accounting and Multinational Enterprises, New York, John Wiley, 1985.

Choi, Frederick DS and Mueller Gerhard G. International Accounting, Englewood Cliffs, New Jersey, Prentice Hall Inc., 1984.

Das Mohapatra, A.K., International Accounting- Prentice Hall of India, New Delhi.

Evans, Thomas G. International Accounting & Reporting, London, Macmillan, 1985.

Holzer, H Peter, International Accounting, New York, Harper & Row, 1984.

Semester IV

Finance Elective

CO-C 524 F: Financial Risk Management and Derivatives

Objectives:

This course introduces students to the application of various tools and techniques of financial risk management.

Course Contents:

Unit I: Introduction: Meaning and purpose of derivatives; Forward contracts, futures contracts, options, swaps, and other derivatives; Types of traders ; Trading future contracts ; Specification of the future contracts ; Operation of margins ; Settlement and regulations. Source of Financial Risk : Credit vs market, default risk, foreign exchange risk, interest rate risk, purchasing power risk etc. Systematic and non-systematic risk.

Unit II: Options : Types of options : Option trading : margins ; Valuation of options ; Binomial Option Pricing Modal ; Black Scholes model for call options ; valuation of put options ; Index options ; Open markets, exchange traded options, over-the-counter options, quotes, trading, margins, clearing, regulation and taxation ; Future prices and spot prices ; Forward prices vs future prices ; Future vs options.

Unit III: Futures: Hedgers and speculation: Future contracts; future markets- cleaning house, margins, trading future positions and taxation ; Future prices and spot prices ; Forward prices vs future prices ; Future vs options.

Unit IV: Swaps : Meaning of interest rate swaps, valuation of interest rate swaps; Currency swaps and its valuation; Credit risk and swaps.

Unit V: Managing Market Risk : Hedging schemes- delta hedging, theta, gamma, relationship in delta, theta and gamma; Vega and rho ; Portfolio insurance. Derivatives Market in India : Present position in India- regulation, working and trading activity.

Suggested Readings:

1. Chance, Don M ; Introduction to derivatives, Dryden Press, International Edition.
2. Chew, Lilian : Managing derivative Risk, John Wiley, New Jersey.
3. Das Satyajit : Swap & derivative Financing, Probus.
4. Hull, J. Option : Future Markets, Prentice Hall Inc. New Delhi.
5. Kolb Robert : Financial derivatives , New York Institute of Finance, New York.
6. Marshall, John F and V.K. Bansal,: Financial Engineering- A complete guide to Financial Innovation, Prentice Hall Inc. New Delhi.
7. Report of Prof. L.C. Gupta : Committee on derivatives Trading. SEBI
8. Report of Prof. J.C. Verma : Committee Report on Derivatives Trading.

CO-C 525 F: Project Management

Objectives:

The basic purpose of this course is to understand the framework for evaluating capital expenditure proposals, their planning and management in the review of the projects undertaken.

Course Contents:

Unit I: Project and Economic Development, Project Management- An Overview, Capital Investment: Importance & Difficulties; Generation and Screening of project idea.

Unit II: Capital expenditure; importance and difficulties; market & demand Analysis, Situational analysis, Technical Analysis; Financial Analysis.

Unit-III: Capital Budgeting Decisions; Analysis of Project Risk; Firm Risk and Market Risk; Social Cost Benefit Analysis; UNIDO Approach, Little-Mirrless Approach.

Unit-IV: Network techniques for project management; PERT Model, CPM Model, Project review and administrative aspects.

Unit-V: Multiple Projects and Constraints; Financing of Projects, Financing Infrastructure Projects, Project financing in India; Project Feasibility Report.

Suggested Readings:

1. Ahuja, G.K. & Gupta, Ravi, Systematic Approach to Income Tax, Allahabad, Bharat Law House, 1997.
2. Bhalla, V.K. Modern Working Capital Management, New Delhi, Anmol, 1997.
3. Bhalla, V.K. Financial Management and Policy, 2nd ed. New Delhi, Anmol, 1998.
4. Chandra, Prasanna, Project: Preparation, Appraisal, Budgeting and Implementation, 3rd ed., New Delhi, Tata McGraw Hill, 1987.
5. Dhankar, Raj S. Financial Management of Public Sector Undertakings, New Delhi, Westville, 1995.

Semester IV

Marketing Elective

CO-C 524 M: Sales and Distribution Management

Objectives: The purpose of this paper is to acquaint the students with the concepts which are helpful in developing a sound sales and distribution policy and in organising and managing sales force and marketing channels.

Course Contents:

Unit-I : Nature and scope of sales management; setting and formulating personal selling objectives, recruiting and selecting sales personnel; developing and conducting sales training programmes.

Unit-II : Designing and administering compensation plans; supervision of salesman; motivating sales personnel; sales meetings and sales contests; designing territories and allocating sales efforts; objectives and quotas for sales personnel,

Unit-III : Developing and Managing sales evaluation programme; sales cost and cost analysis.

Unit-IV : An overview of marketing channels, their structure, functions, and relationships; channel intermediaries-whole selling and retailing; logistics of distribution, channel planning, organisational patterns in marketing channels; managing marketing channels.

Unit-V : Marketing channel policies and legal issues; information system and channel management; assessing performance of marketing channels; international marketing channels.

Suggested Readings:

1. Anderson, R. Professional Sales Management, Englewood Cliffs, New Jersey, Prentice Hall of India, 1992.
2. Anderson, R. Professional Personal Selling, Englewood Cliffs, New Jersey, Prentice Hall Inc.,
3. Buskirk, RH and Stanton, WJ, Management of Sales Force, Homewood Illinois, Richard D. Irwin, 1983.
4. Dalrymple, D. J., Sales Management: Concepts and Cases, New York, John Wiley, 1989
5. Johnson, EM etc., Sales Management: Concepts, Practices and Cases, New York, McGraw Hill, 1986

CO-C 525 M: Retail Business Management

Objectives:

The course will focus on manufacturers' perspective on retailers and understanding of the retail business.

Course Contents:

Unit-I : An introduction to the retailing system, retailing mix, social forces, economic forces, technological force, competitive forces; retailing definition, structure, different formats, marketing concepts in retailing.

Unit-II : Consumer purchase behaviour cultural and social group influence on consumer purchase behaviour; retail store location, traffic flow and analysis, population and its mobility, exteriors and layout, customer traffic flows and pattern, creative display.

Unit-III : Merchandise planning, stock turns, credit management, retail pricing, return on per sq. feet of space, retail promotions, staying ahead of competition.

Unit-IV : Supply chain management, warehousing, role of IT in supply chain management; franchising.

Unit-V : Direct marketing / direct selling, exclusive shops, destination stores, chain stores, discount stores another current and emerging formats, issues and options; retail equity, technology in retailing, retailing through the internet.

Suggested Readings

1. Diamond Allen, Fashion Retailing, Delmar Pub., 1993.
2. Diamond, Jay and Gerald Pintel Retailing, Prentice Hall, NJ, 1996.
3. Drake, Mary Francis, J.H. Spoone and H. Greenwald, Retail Fashion, Promotion, and Advertising, Macmillan, NY, 1992.
4. Levy, Michael & Barton a. Weitz Retailing Management, 2nd ed. Irwin, London, 1995.
5. Morgenstern, Melvin and Harriat Strongin, Modern Retailing, Pearson.

Alternative to MOOCs- Open Elective (3 CH)

CO-C 526*: Banking and Bank Management

Pre-requisites: Basic knowledge of Banking, Bank Management and Banking Products & Services

Teaching Scheme: Regular classroom lectures with ICT tools, Case study method, Interactive sessions with problem-solving activities, Three Theory Classes per Week

Detailed Syllabus

Unit-I: Concept of Banking: Types of Banks, Role of Commercial Banks in National Economy, Banking Sector Reforms in India, RBI-Role, Functions and Working, Monetary and Credit Policies, Regulation and Supervision.

Unit-II: Management of Finance in Banks: Bank Accounts, Reports, Statement of Advances, Profit and Loss Accounts, Balance Sheet, and Financial Reports.

Unit-III: Overview of Banking Products and Services: Deposit and Lending Policies, Fund Based Products and Fee-Based Services, Agencies Services, Core Banking, Retail Banking, Corporate Banking, CRM in Banking, Methods of E-Payments- Debit Card, Credit Card, Smart Cards, E-Money, NEFT, RTGS, Online Banking- concepts, importance, Electronic Fund Transfer, Automated Clearing House.

Textbooks:

1. Indian Institute of Banking and Finance "Principles & Practices" Macmillan.
2. Maheswari SN & Maheswari "Banking Law & Practice", Kalyani Publishers.
3. Paul S "Management of Banking and Financial Services", Vikas Publishing House.
4. Mishra S." Banking Law & Practice", S. Chand.
5. Bedi H.L." Theory and Practice of Banking".
6. Shekar K.C." Banking Theory Law & Practice".
7. Pannandikar & Mithami "Banking in India".
8. Sheldon H.P."Practice & Law Banking".
9. Radhaswami & Vasudevan" Text Book of Banking".
10. Vershaney "Banking Law & Practice