

M. Com.

Syllabus

SEMESTER I

Advance Financial Accounting (MCC 1.1)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<i>Objective: To provide detail knowledge about the recent change and development in financial accounting.</i>			

Unit	Contents
I	International Financial Reporting Standards (IFRS) Amalgamation and Absorption of the companies
II	New Trends in Accounting a) Inflation Accounting b) Human Resources Accounting; c) Social Accounting d) Lease Financing Internal and External reconstruction
III	Accounts of Holding companies (Including rights issue and Bonus Issue of Shares, Inter owing)
IV	Hire Purchase and Installment System: Basic concepts and distinction, calculation of interest and cash price, journal Entries and Ledger Accounts in the books of purchaser and seller, Repossession of Goods, stock debtor method.

Books Recommended:

- 1) **Advanced Financial Accounting**, Gupta R. L., S. Chand & Sons.
- 2) **Advanced Financial Accounting**, Kumar, Anil S., Himalaya Publication House.
- 3) **Advanced Accounts**, Shukla and Grewal, S. Chand & Ltd. New Delhi.
- 4) **Advanced Accounts**, Jain and Narang, Kalyani Publishers, Ludhiana
- 5) **Accountancy, Volume –I and II**, Sr. K. Paul, New Central Book Agency, Kolkata.
- 6) **Accounting Theory**, R. K. Lele and Jawaharlal, Himalaya Publishers.
- 7) **Accounting Theory**, Dr. L. S. Porwal, Tata McGraw Hill.
- 8) **Accounting Text & Cases**, Robert Anthony, D. F. Hawkins & K. A. Merchant – Tata McGraw Hill.
- 9) **Corporate Accounting**, Dr. S. N. Maheshwari, Vikas Publishing House Pvt. Lit. New Delhi.
- 10) **Advanced Accounting**, Dr. Ashok Sehgal & Dr. Deepak Sehgal, Taxmann, New Delhi.

SEMESTER I

Managerial Economics (MCC 1.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives: <ol style="list-style-type: none">1. To provide an understanding of application of economics in decision making to budding economist and entrepreneurs.2. To gain an understanding of the organizations, financial structure, business climate, fiscal and monetary policy and their impact on the growth of a firm and industry.3. By the end of the Semester students will be able to think like economist.			

Unit	Contents
I	Foundations of Managerial Economics & Demand Analysis <ol style="list-style-type: none">1. Definition, nature and scope of Managerial Economics2. Applications of Economics in Managerial decisions making3. Demand Analysis & Elasticity of Demand ; Meaning, Methods of measuring elasticity of demand, types of Elasticity of demand, degree of price elasticity of demand4. Demand Forecasting & Estimation- Meaning, importance, methods/techniques.
II	Production, Costs & Pricing Decisions <ol style="list-style-type: none">1. Meaning of Production Function2. Law of Variable Proportions, Law of Returns to Scale.3. Short & Long Run Costs;4. Pricing Decisions-Pricing of Multiple Products
III	Market Structure <ol style="list-style-type: none">1. Objectives of Firm, Theory of Profit Maximization2. Revenue Analysis under Perfect and Imperfect Competition3. Equilibrium of the Firm & Industry under Perfect Competition4. Monopoly, Monopolistic, Oligopoly - Price & Output Determination
IV	Macro Dimensional Concepts <ol style="list-style-type: none">1. Project Planning & Capital Budgeting2. Features & Phases of Trade Cycle3. Business environment- Meaning; Economic , Political, Cultural and Legal environment- Meaning and Elements4. Inflation & Deflation- Meaning & Causes, Remedies, Effects

Books Recommended:

1. **Managerial Economics**, Joel Dean, PHI Learning Pvt. Ltd.
2. **Managerial Economics**, Suma Damodaran, Oxford University Press, 2011, 3rd Impression.
3. **Managerial Economics**, P.N. Chopra, Kalyani Publishers, 2009 5th Revised Edition.
4. **Managerial Economics**, D.N. Dwivedi, Vikas Publishing House Pvt. Ltd, 2002, 6th Revised Edition.
5. **Managerial Economics & Business Decisions**, B. N. Ghosh, Ane Books Pvt. Ltd, 2011.
6. **Economics of Management(Text & Cases)**, Mishra & Puri, Himalaya Publishing House, 2004, 1st Edition.
7. **Managerial Economics-Theory & Applications**, D. M. Mithani, Himalaya Publishing House, 2012, 6th Revised Edition.

SEMESTER I**International Trade and Business Management (MCC 1.3)**

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: To facilitate an understanding of International Business in a multi-polar, multi-cultural world; to examine the critical factors for success in different countries.			

Unit	Contents
I	Introduction to International Business: Introduction to International Business, salient features, importance and advantages of international trade International Business Environment: Introduction and meaning of Economic Environment, Political Environment, Demographic environment, Legal environment Culture and International Business: Introduction, Meaning of Culture, Country Culture, and Culture in an International Business Organization
II	Foreign Investment: Introduction, objectives, importance, types of foreign investment Global trade institutions: Introduction, World trade organization (WTO), International Monetary Fund (IMF)- role and functions

	International Financial Management: Introduction, Components of International Financial Management, Scope of International Financial Management
III	<p>International Trade theories and their application: Introduction, David Ricardo's- 'Theory of Comparative Cost Advantage', Adam Smith- 'Theory of International Trade; Mills- 'Theory of International Values</p> <p>International Marketing: Introduction, scanning international markets, mode of entering into potential markets, Global Marketing Strategies, Branding for International Markets</p> <p>International Strategic Management: Introduction, Strategic Management, Strategic Planning, Strategic Management Process</p> <p>Ethics in International Business: Introduction, Business Ethics Factors, International Business and Ethics, Code of conduct for MNCs</p>
IV	<p>Finance and International Trade: Introduction, export promotion schemes, export and import finance</p> <p>Global Sourcing: Introduction, advantages and disadvantages, Reasons for global sourcing Foreign Exchange Bank- functions, World Bank- Objectives and functions</p> <p>Indian Industries structure: Introduction, Overview, Challenges for Indian Businesses and opportunities</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. International Business, Francis Cherunilam; Prentice Hall Of India. 2. International Business, Shukla, Excel Books. 3. International Business Environment, Francis Cherunilam, HPH. 4. Elements of International Business, S.N.Charry, Biztrantra. 5. International Business; Harrison Et Al;Oxford. 6. International Business, Daneils Et Al; Pearson. 6. International Management, Hodgetts And Luthans; Mcgraw-Hill. 7. International Business Environment, Sundaram & Black, Prentice Hall Of India. 	

SEMESTER I

Marketing Management (MCC 1.4)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: The objective of this course is to train students to apply concepts and techniques in marketing so that they become acquainted with the duties of a marketing manager. To acquaint students with the skills to solve marketing related problems and challenges and be familiar with the strategic marketing management process.			

Unit	Contents
I	Concepts & Application- Core Concepts, Nature & Scope of Marketing, various demand states and marketing tasks, Company orientation towards Market place, meaning of marketing management, Importance of Marketing management. New concepts: Relationship marketing, Guerilla marketing, Digital Marketing, Global Marketing, Social Marketing, Database marketing.
II	Marketing Plan: Nature and contents of marketing plan, Marketing mix, factors affecting marketing mix. Marketing Research: Elements of marketing research, uses of marketing research, types of market research. Market Segmentation: meaning, method of market segmentation, targeting, positioning, types of positioning strategies.
III	Analysis of Market – Buying behavior, Stages of consumer buying process, factors that influence consumer buying behavior, analyzing competition. Product Management – Meaning of product, product classification, product levels, product policies, product life cycle and new product development. Branding and Packaging – types and benefits of branding, types and benefits of packaging. Pricing strategies- Pricing objectives, methods and pricing policies, adopting the price, Initiating and responding to price changes. Distribution Strategy: Channel design and management, channel dynamics and market logistics, channel of distribution, types of channel, importance of retailing and wholesaling.
IV	Promotion Strategies- Tools of promotion-advertising, sale promotion, public relations, personal selling. Marketing of Services: Meaning, features of service marketing, strategies in service marketing, Importance and future of service market. Ethics in marketing

Books Recommended:

1. **Marketing Management Planning, Implementation and Control**, V. S. Ramaswamy and S. Namakumari, McMillan.
2. **Marketing Management**, P. Kotler, Prentice Hall Inc.
3. **Marketing Management**, Rajan Saxena, Tata McGraw-Hill.
4. **Introduction to Marketing Management**, Adrian Palmer, Oxford University Press.
5. **Basic Marketing**, William D Perreault R, Tata McGraw-Hill, 15th edition.

SEMESTER I

Statistical Techniques for Business (MCSFC 1.0)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core Skill Foundation</i>
Objectives: The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.			

Unit	Contents
I	Correlation Analysis Simple, multiple and partial correlation analysis; Karl Pearson's Co-efficient of Correlation; Spearman's Rank correlation.
II	Regression Analysis: Simple and Multiple linear regression analysis (involving up to three variables). Multiple regression analysis using MS Excel.
III	Theory of Probability and Probability Distributions: Approaches to calculation of probability. Marginal, joint and conditional probabilities; rules of probability; theorems of probability; Bayes' theorem. Expected value and standard deviation of a probability distribution.
IV	Hypothesis Testing: One and Two-sample Tests: General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. Power of a test. Calculation and use of P-value.

	Variance and Non-Parametric Tests: F-test of equality of variances: One-factor ANOVA (Completely Randomised Model) Chi – square test for Independence and for Goodness-of-fit.
Books Recommended:	
1) Statistics for Management , Levin, R.I. and D.S. Rubin, Prentice-Hall of India. 2) Complete Business Statistics , Aczel, Amir D., and Sounderpandian, J., Tata McGraw Hill Publishing. 3) Statistics for Business and Economics , Anderson, Sweeny and Williams, CENGAGE Learning, New Delhi. 4) Business Statistics , Kazmeir Leonard J., Tata McGraw Hill Publishing Company, New Delhi. 5) Business Statistics , Vohra, N. D., Tata McGraw Hill Publishing Company, New Delhi. 6) Elementary Business Statistics , Freund, J. E. And F. J. Williams, The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.	

SEMESTER II

Business Information Systems (MCC 2.1)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: The objective of this course is to acquaint students with recent developments of Information Technology in the corporate world and enable them to practically understand their applications.			

Unit	Contents
I	Introduction to Business Information System: Meaning of an Information System, Need of and Concept of Information in Business; Classification of Information Systems; Functions of Information Systems; Information and Control Systems. Introduction Hardware and Software: Hardware: Input Devices, Output Devices, Storage Devices; Software: Operating System, Application Softwares.
II	Networking Concepts: - Meaning, Need of networking, Merits and Demerits of networking, Types of Network: LAN, WAN, MAN. Database Management System (DBMS) – Meaning, Types of

	Database, Benefits of Database Management Systems; DBMS Models.
III	<p>Roles of Information Systems in Business– Electronic Data Interchange: Introduction, Advantages and Disadvantages; Customer Relationship Management: Meaning, Importance, Benefits; Supply Chain Management: Meaning, Objectives, Need, Benefits, Components of SCM.</p> <p>Building & Deploying an Information System – Information System Architecture; Software Development Lifecycle – Meaning, Need, Phases of SDLC.</p>
IV	<p>E-Commerce, and Emerging Trends – Introduction to E-Commerce, Difference between Traditional Commerce vs E-Commerce, Digital Payments: Unified Payment Interface (UPI), Immediate Payment Systems (IMPS), Mobile Apps: Bharat Interface for Money (BHIM), Advantages and Drawbacks of Digital Payments.</p> <p>Disaster Recovery Planning: Meaning, Advantages and Disadvantages.</p>
Books Recommended:	
<p>1. Management Information Systems, Jaiswal and Mittal, Oxford University Press.</p> <p>2. Decision Support Systems and Intelligent Systems, Turban and Aronson, Pearson Education Asia.</p> <p>3. Management Information Systems, C.S.V.Murthy.</p> <p>4. Management Information Systems, Laudon, Laudon, Dass, Pearson Education Asia.</p>	

SEMESTER II

Advanced Cost Accounting (MCC 2.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p>Objective: To acquaint the students with the basic concepts and tools used in Adv. Cost accounting, components of cost, their accounting and management control.</p>			

Unit	Contents
I	Machine hour rate and labour hour rate
II	Process (including inter process profit and equivalent units of production)

III	Operating costing (transportation, Electricity, Hotels and Hospitals)
IV	Reconciliation between Financial and Cost Accounts.
Books Recommended:	
<ol style="list-style-type: none"> 1. Advanced Cost Accounting, Dr. S.N. Maheshwari, S. Chand & Co., Ltd., New Delhi, 1994. 2. Advanced Cost Accounting, Dr. S.P. Jain, Kalyani publishers, New Delhi, 2012. 3. Advanced Cost Accounting, Navghare and Gulhane, Seth Publication, Nagpur, 2015 4. Advanced Cost Accounting, Dr. J. Madegowda, Himalaya Publishing House, Nagpur, 2012. 	

SEMESTER II

Cooperation & Rural Development (MCC 2.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives: <ol style="list-style-type: none"> 1. To develop an understanding of the functioning of rural India and role of cooperation in rural India's progress. 2. By the end of the Semester students will be able to understand the functioning of rural Indian economy. 			

Unit	Contents
I	Introduction to Cooperation: <ol style="list-style-type: none"> 1. Meaning, Scope & Importance of Cooperation. 2. Manchester Principles of Cooperation 3. Co-Operative Movements In India: Pre- and Post independence, Effects of Globalization on Co-Operative Movements 4. Maharashtra State Co-Operative Act- 1960.
II	Cooperative Societies and Banks <ol style="list-style-type: none"> 1. Objectives, Membership, Sources of Capital Generation, Structure/Classification, Functions of Cooperative Credit Societies & Banks 2. Role of Commercial Banks In Rural Finance: Meaning, Role, Drawbacks.

	<p>3. Microfinance In India: Meaning, Needs/Objectives, Problems, Recommendations, Ways/methods/types of micro-finance.</p> <p>4. Cooperative Audit: Introduction, Objective, Kind, Duties & Responsibilities, Power of an Auditor, Liabilities of an Auditor, Audit program, supervision of Audit.</p>
III	<p>Rural Development</p> <p>1. Approaches to rural development: Community Development Program, Intensive Agriculture District Program, Growth Center Strategy, Micro-Level Planning, and Gandhian Approach to Rural Development.</p> <p>2. Basic needs of rural India: Education, Water Supply, Rural Road, Rural Housing.</p> <p>3. Rural unemployment and poverty in India: Concept of Poverty, Measurement of Poverty in India, Benefits of calculating Poverty Line, Limitations of Poverty Line Estimations, Features, Causes, Effects, Measures to remove Poverty. Unemployment in India- Types, Causes, Effects, Estimation of Rural Employment.</p> <p>4. People's participation in rural development: Objectives, Importance, Problems, and Remedies</p>
IV	<p>Rural Developments and Plans</p> <p>1. Agriculture And Rural Development Plans in Recent Years: Objectives, Development Measures, Rural Development During Plans, Efforts by Government.</p> <p>2. Special Schemes And Programs : MGNREGA, IRDP, Tribal Development Program, NRLM</p> <p>3. Rural Artisans: Rights, Conditions, Problems And Suggestions</p> <p>4. Rural Migration: Nature, Adverse Effects Of Rural Migration, Measures To Prevent Rural Migration</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Agricultural Credit And Rural Development In Drought Regions: A Study Of Cooperative Banks, Rayedu, Neha Publishers & Distributors (1997). 2. Rural Development Cooperation in India, Swami & Gupta, Neha Publishers & Distributors. 3. Rural Development Cooperation, Satish Munjal, Sublime Publications, 1997. 4. Deep and Deep Publications, Verma S.B. Shah G.P Rural Credit And 	

Cooperative Development.

5. **Cooperation & Rural Development**, Arora R., Sheth Publishers, Mumbai.

SEMESTER II

Human Resource Management (MCC 2.4)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
Objective: To acquaint students the basic concepts and frameworks of human resource management (HRM), and understand the role that HRM has to play in effective business administration. This course will also improve students' ability to think about how HRM should be used as a tool to execute strategies.			

Unit	Contents
I	Introduction: Concept, Nature, Scope, Objectives, Importance of HRM, role of personnel Manager, evaluation of the concept of HRM in India.
II	Human Resource Planning: Introduction, Concept and Feature Recruitment -definition, sources; Merits and Demerits of Internal and External Sources; Orientation: Concept and Importance; Selection- selection process; Interview: Concept and Types; Test: Concept and Types; Assessment of effectiveness of selecting tools; placement. Training & Development –Meaning, definition, importance, needs, types of training, evaluation & effectiveness of training, Concept of Development; Difference between training and development.
III	Employment Remuneration and Compensation: Introduction, nature & purpose of wage determinations process, incentive plans & profit sharing, exit policy; Concept of VRS, resignation, termination; Job Evaluation: concept, objectives, limitations, importance; methods ; Job Design: concept, importance; factors affecting Job design, Techniques of Job Design; Job specification: Concept and Features; Job Description: Concept and Features. Personal Records, Audit and Research: introduction, purpose and fundamental principles of record keeping.
IV	Performance Appraisal: Nature, objectives, limitations, various methods - modern & traditional; Rewards and Incentives: Concept and Types; Promotion: Concept, Basis, Advantages and

	Disadvantages; MIS: Concept, Features Objectives, Importance, Limitations; Transfer: Concept, Types, Purpose, Importance Merit rating- Concept, difference between job evaluation and merit rating.
Books Recommended:	
1. A Text book of Human Resource Management , C. B. Mamoria & S. V. Gankar. Himalaya Publishing House.	
2. Personnel and human Resource management - Text & cases , P Subba Rao, Himalaya Publishing House.	
3. Human resource Management , P. Jyothi, Oxford University Press.	
4. Human Resource Management, Ninth Edition , R.Wayne Mondy, Robert M, Noe, Pearson Education.	
5. Human Resource and Personnel Management – Text and cases , K. Aswathappa, Publication.	

SEMESTER II

Business Research Methods and Application (MCSFC 2.0)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core Skill foundation</i>
Objective: This course aims at providing the understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.			

Unit	Contents
I	Introduction to Research Methodology: Meaning of Research, Definition of Research, Types of Research, Research Process, Scope and Importance of Research in Commerce.
II	Research Design: Important aspects of Research Design, Selection of a problem for Research, Framing of Hypothesis, Sample design, Sampling techniques, Sample size, Survey.
III	Data Collection:

	Methods of Data Collection, Sources of data, Use of secondary data, Methods of collecting primary data – Observation-Interviews, Questionnaires and Schedules.
IV	Analysis of Data and Report Writing: Editing, Classification and Tabulation, Analysis of Data and Interpretation. Report Writing: Qualities of a Good Report, Layout of the Research Report, References, Bibliography, Plagiarism.
Books Recommended:	
1. Research Methodology: Concept and Cases, Chawla, Deepak and NeenaSondhi, Vikas Publications. 2. Statistics for Management , Levin, Rubin, Pearson 7th edition, 1998 publication. 3. Business Research Methods , Zikmund, W.G., South Western Thomson Learning, 6th edition, 2000, USA. 4. Research Methodology: Methods and Techniques , C. R. Kothari, New Age International Publishers 2015	

SEMESTER III

Advance Management Accounting (MCC 3.1)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: to acquaint the students with the basic concepts and tools used in Adv. Cost accounting, components of cost, their accounting and management control.			

Unit	Contents
I	Introduction to Management Accounting, Role, responsibility, position of management Accountant. Management Audit, concepts, scope, need, objectives, problems of management Audit. Reporting to management. Financial Statement Analysis: Ratio Analysis (Liquidity, Profitability, Turnover, Solvency, Working Capital etc.), Common Sized Statement, Trend Analysis
II	Budget and Budgetary Control (Flexible and Cash)
III	Break Even Point, Make or buy Decisions

IV	Standard Costing and Variance Analysis
Books Recommended:	
<ol style="list-style-type: none"> 1. Advance Management Accounting: Dr. S.C. Gulhane, Seth Publication Pvt. Ltd., 2017. 2. Accounting for management: M.N. Arora, S. Chand & Co., Ltd., New Delhi, 2013. 3. Advance Management Accounting: Dr. Pradeep Wath, Payal Prakashan, Nagpur, 2017. 4. Advance Management Accounting: Prof. E. Gordon, Himalaya Publication House, 2010. 	

SEMESTER III

Public Finance: Theory and Practices (MCC 3.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives: <ol style="list-style-type: none"> 1. To develop an understanding of the instruments and nature of public finance and effects of government intervention on socio-economic welfare. 2. By the end of the Semester students will be able to understand the effects and desirability of various government policies. 			

Unit	Contents
I	Introduction to Public Finance <ol style="list-style-type: none"> 1. Meaning, Concept, Nature & Scope of Public Finance 2. Importance of Public Finance 3. Tools of Public Finance 4. Principle of Maximum Social Advantage
II	Public Expenditure <ol style="list-style-type: none"> 1. Meaning & Concept of Public expenditure, Principles of Public Expenditure 2. Causes of Increasing Public Expenditure 3. Effect of Public Expenditure 4. Role of Public Expenditure in a Developing Economy
III	Public Revenue <ol style="list-style-type: none"> 1. Meaning & Concept of Public Revenue, Sources of Public Revenue , Direct taxes and Indirect Taxes- Meaning, merits, demerits 2. Cannons of Taxation. 3. Taxation System in India – Progressive, Regressive and

	Proportional- Meaning, merits, demerits 4. Reforms in Tax Structure in India
IV	Public Debts & Government Budget 1. Meaning & Concept of Public Debt, Types of Public Debts, Objectives of Public Debts 2. Effects of Public Debts 3. Meaning, Role & Objectives of the Budget 4. Overview of Recent Budget of India
Books Recommended:	
1. Public Finance , S.N. Chand, Atlantic (2008). 2. Public Finance: Theory & Practice , Kumar & Mittal, Anmol Publishers (2002). 3. Money, Banking & Public Finance , Hajela, Ane Books Pvt. Ltd., (2009). 4. Public Finance , Rajesh Jha, Pearson (2012). 5. Public Finance , Harvey S Rosen & Ted Gayer, McGraw Hill Education, (2012). 6. Public Finance , Tyagi, Jai Prakash Nath Publishers, 55th Revised Edition, 2013.	

SEMESTER III

Corporate Laws (MCC 3.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: To gain an expert knowledge of Corporate functions in the context of Companies Act & related Corporate Laws. To be able to assess whether strategies and the organization is in compliance with established regulatory framework.			

Unit	Contents
I	The Companies Act, 2013 (as amended from time to time) – Introduction to The Companies Act, 2013 1. Company formation and its Conversion 2. Memorandum and Articles of Association 3. Doctrine of Ultra Vires. 4. 4. Doctrine of Indoor Management
II	The Companies Act, 2013 (as amended from time to time) – rules, regulations prescribed there under with special reference to: 1. CSR and Corporate Governance: Importance and Emerging Trends 2. Types of General Meetings 3. Procedures for calling a meeting

	4. Resolutions and Types of resolutions 5. Notice, Agenda, Quorum and Minutes of General Meeting
III	Corporate Liquidation: 1. Winding up of Companies, Mode of Winding up of Companies 2. Compulsory Winding up under the order of Tribunal 3. Voluntary Winding up 4. Contributories 5. Payment of Liabilities
IV	1. Auditors and Directors of Company: Appointment, Removal, Position, Powers and Duties, Qualifications and Disqualifications. 2. Board Meetings and Procedures 3. E-Governance, Company secretary: Qualifications, Appointment and Duties
Books Recommended:	
1. Company Law & Secretarial Practice. Sultan Chand & Sons, Kapoor, N.D: New Delhi. 2. Indian Company Law, SinghAvtar, Eastern Book Company, Lucknow. 3. Company Law and Secretarial Practice, Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur. 4. Corporate & Allied Laws, Munish Bhandari, Best Word Publication. 5. Analysis of Companies Act, 2013 CCH.	

SEMESTER III

Corporate Tax Planning and Management (MCC 3.4)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
OBJECTIVE: <ul style="list-style-type: none"> To provide understanding of direct and indirect taxes including rules pertaining there to and application to different business situations. To understand principles underlying the service tax. To understand basic concepts of VAT. 			

Unit	Contents
I	ASSESSMENT OF VARIOUS ENTITIES: Assessment of firms and their partners, Assessment of companies

II	Income from business and profession (Practical problems) Income from capital gain (Practical problems)
III	TAX PLANNING: Meaning of tax planning and management, tax evasion and tax avoidance –nature and scope of tax planning and management in the corporate sector-justification of corporate tax planning and management. Tax planning considerations in relation to business.
IV	Goods and Service Tax (GST) Laws <ul style="list-style-type: none"> a) GST Laws: An introduction including Constitutional aspects b) Levy and Collection of CGST and IGST <ul style="list-style-type: none"> a. Application of CGST/IGST Law b. Concept of Supply including composite and mixed supplies c. Charge of tax d. Exemption of Tax e. Composition Levy c) Basic concepts of time and value of supply d) Input Credit Tax e) Computation of GST Liability f) Registration g) Tax invoice; Credit and Debit Notes; Electronic way bill h) Accounts and records i) Returns j) Payment of Tax including reverse charge k) Refund
Books Recommended:	
<ol style="list-style-type: none"> 1. Direct Taxes, Dr. Vinod Singhania, Law and Practices, Taxmann Publication 2. Direct Taxes, Dr. Bhagwati Prasad, Wishwa Prakashan, New Delhi. 3. Direct taxes, Girish Ahuja and Ravi Gupta, Wolters Kluwer CCH. 4. Hand Book of Income Tax Laws, T.N. Manoharan, Snow white Publications 5. Direct Taxes, B.B.Lal & N.Vashisht, Pearson Publication 6. Service Tax, S.S.Gupta Bharat Publishers, New Delhi 	

SEMESTER III

Global Strategic Management (MCGE 3.1)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
Objective: To help students understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment and also to help them understand tasks of implementing strategy in a global market.			

Unit	Contents
I	Introduction to Co-operation Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management; Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization
II	Environmental Analysis: Analysis of Global Environment-Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; International Product Life Cycle (IPLC). Analysis of Internal Environment – Resource Audit; Resource Based View (RBV), Global Value Chains Systems; Core and Distinctive Competencies; From Sustainable Competitive Advantage to Transient Competitive Advantage.
III	Strategic Choice: Strategic options at Corporate Level – Growth, Stability and Retrenchment Strategies; Corporate Restructuring Strategic options at Business Level- Michael Porters' Competitive Strategies and Cooperative Strategies; Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.) Situation Specific Strategies: Strategies for situation like competing in emerging industries, maturing or declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.

IV	<p>Strategic Issues and Alternatives in Globally Competitive Markets: Reasons and process of firm's internationalization; International entry options; Multi-country and global strategies; Outsourcing strategies.</p> <p>Strategy Implementation and Control: Interdependence of Formulation and Implementation of Strategy; Issues in global strategy implementation- Planning and allocating resources; Organisation Structure and Design; Budgets and support system commitment; culture and leadership.</p> <p>Strategy evaluation and control</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Strategic Management: An Integrated Approach, Hill, Charles W.L. and Gareth R. Jones, Cengage Learning, India. 2. Global Strategic Management, Ungson, G.R. and Yim-Yu-Wong, M.E. Sharpe. 3. Global Strategic Management, Davidson, W.H., John Wiley, New York. 4. Strategic Management, McGraw Hill, Thompson, Arthur A. and A. J. Strickland, New York. 5. Strategic Management: A South-Asian Perspective, Hitt, Michael A., Ireland, R. D., Hokisson, Robert E. and S. Manikutty, Cengage Learning, India 6. Transnational Management: Text, Cases, and Readings in Cross-Border Management, Bartlett, C.A., Ghoshal, S. and P. Beamish, McGraw Hill. 7. E-Competition in Global industries, Porter, Michael, Harvard University Press, New York, 1986. 8. The Competitive Advantage of Nations, Porter, Michael E., Macmillan, London, 1990. 9. Global Strategic Management, Frynas, J.G. and K. Mellahi, Oxford University Press. 10. Understanding Strategic Management, Henry, Anthony E., Oxford University Press, New York. 11. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, Prentice Hall, New Jersey. 12. Strategic Management: Contemporary concepts and Cases, Sengupta, N. and J.S. Chandan, Vikas Publishing. 13. Strategic Management- Text and Cases, Ghosh, P.K., Sultan Chand and Sons. 14. Strategic Management- Analysis, Implementation, Control, Nag, A., Vikas Publishing. 	

SEMESTER III

Operation Management (MCGE 3.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
Objective: 1. To identify and articulate how operations research & management contributes to the achievement of an organization's strategic objectives. 2. To develop an understanding of the various concepts and limitations in network models in projects related to operations management			

Unit	Contents
I	Introduction to Operations Management: Scope, Importance, Functions and Challenges of Operations Management. Differences between Manufacturing and Services. Planning premise, Make to stock, Make to order and Assemble to order.
II	Facilities Plan and Production Planning: Plant location, factors affecting Plant location. Types of Production systems, mass production, job-based production, batch production and assembly line production systems. Types of manufacturing layouts, product layout, process layout, group layout, fixed position layout. Introduction to PERT/CPM, Network rules and network diagrams and calculation of critical path (Numericals on PERT, CPM. Network Diagrams)
III	Materials Management: Role of materials management, Purchase process and management, concepts of lead time, re-order level, purchase requisitions and purchase orders, Vendor selection and rating (with numerical), Stores procedure and management.
IV	Quality and Productivity Management: Concepts of Quality, Dimensions of quality, cost of quality, Product quality and service quality. Introduction to quality systems, concept of TQM, ISO, QFD, SPC, KAIZEN, SIX-SIGMA, 5S. Concepts of productivity, tools of increasing productivity, labour and machine productivity.
Books Recommended:	
1. Operations Management, Theory and Practice , B. Mahadevan , 2nd Edition, Pearson 2. Production and Operations Management , K Aswaathappa & K. Shridhara Bhat, Himalaya Publication House	

3. **Production and Operations Management**, R. Panneerselvam, 3rd Edition, Eastern Economy Edition publication

SEMESTER III

Service Sector Management (MCGE 3.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
Objective: To help the students to gain knowledge about recent developments in Service Sector. To make students compatible for handling practical issues in Service Sector.			

Unit	Contents
I	Introduction to Service Sector Management: Nature, Scope ; Importance of service sector in current scenario; The concept of service, characteristics of services, classification of services. Forms of Service Sector; Aviation Industry, Transportation Industry, Hospital Management, Housing and Construction, Hospitality, BPO, KPO Industry : Opportunities, challenges, importance and their management.
II	IT and ITES Sector: Overview of IT industry, role of ITES, Innovations in IT. Challenges and Opportunities in ITES sector. Banking and Insurance sector: Importance , challenges and opportunities . The behavioral profiles of users of banking Services. IRDA; importance, objectives, functions.
III	Services Quality Management: Development of Quality Management in service sector, Marketing Concept, Customer focused marketing, Logistics as a Core Strategic Competency, Customer Service Capability, Availability, Operational Performance, Reliability, Value added services, Customer Focused Services, Promotion-Focused Services, Manufacturing-Focused Services, Time Focused Services. Market Access, Market Extension, Market Creation.
IV	Distribution, Planning and managing service delivery: Challenges in distribution of services, advertising and sales promotion in service industry. Relationship Marketing, Understanding customer's needs and Expectations, Monitoring & measuring customer satisfaction

Books Recommended:

1. **Service Sector Management**, Sanjay Patnakar, Himalaya Publishing House
2. **Managing Services**, Christopher H. Lovelock, Prentice Hall Publications
3. **Total Quality Management**: JE Ross,
4. **Total Quality Management**: DH Besterfield, CB Michna: Prentice Hall
5. **Services Marketing**; Ravi Shankar, St. Lucie Press, 2004
6. **Services Marketing**; S M Jha; Himalaya Publishing House.
7. **Strategic Services Management**; Boyle, Elsevier
8. **Services Marketing and Management**: Balaji, A.H. wheeler publications

SEMESTER III

Corporate Social Responsibility (MCGE 3.4)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
Objective: <ol style="list-style-type: none">1. Understand and appreciate social responsibility concepts and principles.2. Understand the critical elements of a CSR initiative, exposure to various social responsibility issues and cases in corporate settings, both in India and abroad.3. Develop concrete plans / strategies addressing actual CSR concerns of corporations as a way of translating their understanding and exposure to social responsibility concepts and cases.			

Unit	Contents
I	Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Definition and concept of Corporate philanthropy, CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR; Initiatives in India.
II	CSR-Legislation in India &Abroad:

	<p>Section 135 of Companies Act 2013.Scope for CSR Activities under Schedule VII, Appointment of</p> <p>Independent Directors on the Board, and Computation of Net Profit's Implementing Process in India. International framework for corporate social Responsibility. United Nations (UN) Global Compact 2011. UN guiding principles on business and human rights. The OECD Guidelines and Other Corporate Responsibility Instruments,</p>
III	<p>Identifying & categorizing key stakeholders of CSR with their roles. Stakeholder Management</p> <p>Role of Public Sector in Corporate, government role in implementing CSR.. Role of Non profit& Local Self Governance in implementing CSR; Contemporary issues in CSR & MDGs. National Voluntary Guidelines by Govt. of India. Understanding roles and responsibilities of corporate foundations.</p>
IV	<p>The Drivers of CS.R in India. Review current trends, complexities and opportunities in CSR. CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR. Case Studies.</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Corporate Social Responsibility: An Ethical Approach - Mark S.Schwartz 2. The World Guide to CSR , Wayne Visser andNick Tolhurst 3. Innovative CSR, Lelouche, Idowu and Filho 4. Corporate Social Responsibility in India, Sanjay KAgarwal Handbook on Corporate Social Responsibility in India, CII. 6. Handbook of Corporate Sustainability: Frameworks, Strategies and Tools, M. A. Quaddus, Muhammed Abu B.Siddique 7. Growth, Sustainability, and India's Economic Reforms, Srinivasan 8. Corporate Social Responsibility: Concepts and Cases: The Indian, C. V. Baxi, Ajit Prasad 	

SEMESTER IV

Global Business Environment (MCC 4.1)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives: <ol style="list-style-type: none"> 1. To develop an understanding of the working of international business environment. 2. By the end of the Semester students will be able to understand the functioning & working of international business environment 			

Unit	Contents
I	Theoretical Framework of Business Environment <ol style="list-style-type: none"> 1. Meaning, Relevance, Nature, Dimensions, Types and Importance of International Business 2. Economic Environment of Business-Dimensions, Ease of Doing Business 3. Demographic , Social, Political and Legal Environment of Business
II	International Economic Cooperation and Agreements <ol style="list-style-type: none"> 1. European Union, SAARC & ASEAN 2. International Economic Institutions- IMF, World Bank, World Trade Organisation, Asian Development Bank 3. International Trade and Investment Theories-Comparative Cost Theory; Factor Endowment Theory; Location Specific Advantage Theory 4. Concept of Protectionism: Tariff Barriers; Non-Tariff Barriers; Export Promotion Measures
III	Foreign Investment <ol style="list-style-type: none"> 1. Concept of Foreign Investment 2. Significance &Types of Foreign Investment 3. Host Country Economic determinants for Foreign Investment 4. Foreign Direct Investment Vs Foreign Institutional Investment

IV	<p>Globalization and International Investments</p> <ol style="list-style-type: none"> 1. Meaning, Dimensions, Features and Factors Favouring Globalization 2. Concept of New Market identification 3. Foreign Market Entry Strategies 4. Social Issues in International Business
Books Recommended:	
<ol style="list-style-type: none"> 1. Business Environment, Upadhyay, Asian Books, 2nd Edition, 2010. 2. International Business Environment, S.Mohan, Kunal Books, 2011. 3. Business Environment, Tata McGraw - Hill Education, Namita Gopal, 2nd Edition, 2010. 4. International Economics, Robert J. Carbaugh, 12th Editions. 5. International Business Environment, Francis Cherunilam, Himalaya Publishing House. 6. The International Business Environment, Anant K. Sundaram/J.Stewart, Prentice Hall. 7. The International Environment of Business, Gerald M. Meier, Oxford Press, 2006 	

SEMESTER IV

Advanced Financial Management (MCC 4.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objective: The course's objective is to provide a theoretical framework for considering corporate finance problems and issues and to apply these concepts in practice by applying various financial models.			

Unit	Contents
I	<p>Introduction - Concept of business finance, finance function, scope, organization, Goals & objectives of financial management; Concept of time value of money, Compounding & discounting; Future value of single amount & annuity, present value of single amount & annuity.</p> <p>Sources of financing - LONG TERM: shares, debentures, term loans, lease & hire purchase, retained earnings, public deposits, bonds (Types, features & utility), SHORT TERM: commercial paper &</p>

	trade credit & bills discounting
II	Capital structure - Concept, meaning, principles & importance. Introduction to Trading on equity, Capital gearing & leveraging, Cost of capital, Cost of different sources of finance, Weighted average cost of capital, Theories of capital structure, concept of optimal capital structure, Computation of leverages, Cost of capital and EBIT-EPS analysis(Problems).
III	Dividend policies – Concept, determinants and factors affecting, relevance and irrelevance concept, dividend valuation models – Gordon, Walter and Modigliani-Miller models Stability of dividends – concept and significance. Working capital - Concept, significance, Factors affecting working capital needs(Problems)
IV	Capital budgeting - Nature and significance, techniques of capital budgeting –Pay Back Method, Accounting rate of return, Net Present Value and profitability index. (Problems) Corporate restructuring -Reasons & drivers of restructuring, Methods of restructuring- mergers, takeovers,acquisitions, divesting, spin-off, split ups, privatization, buyback & joint ventures.
Books Recommended:	
1. Financial Management , Ravi Kishore, Taxmann's. 2. Financial Management , S. M. Inamdar, Everest Publishing house, 12th Edition 2004. 3. Financial Management , Sharma & Gupta, Kalyani Publishers. 4. Financial Management , R.M. Srivastav, Kalyani Publishers. 5. Financial Accounting for Management , P. Shah- Pub, by Oxford	

SEMESTER IV

Business Ethics & Corporate Governance (MCC 4.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
Objectives:			
1. To acquire knowledge of ethics, emerging trends in good governance practices.			

Unit	Contents
I	Business Ethics-

	<ol style="list-style-type: none"> 1. Meaning, scope, benefits, Sources of Ethics (religion, philosophical system, cultural experience, legal system). 2. Principles and theories of business ethics: characteristics of ethical organization, principles of business ethics, theories of business ethics. 3. Business Ethics Management and its components, stakeholders and business ethics.
II	Ethical Principles in Business: <ol style="list-style-type: none"> 1. Role of Board of Directors 2. Organization Climate and Structure and Ethics 3. Addressing Ethical Dilemmas 4. Code of Ethics; Ethics Committee; Ethics Training; Integrity Pact 5. Case Studies and Contemporary Developments
III	Corporate Governance: Conceptual Framework <ol style="list-style-type: none"> 1. Introduction, Need and Scope 2. Evolution of Corporate Governance 3. Developments in India 4. Developments in Corporate Governance – A Global Perspective 5. Elements of Good Corporate Governance
IV	Board Effectiveness – Issues and Challenges <ol style="list-style-type: none"> 1. Board Composition; Diversity in Board Room; Types of Directors; Board's Role and Responsibilities • Chairman, CEO, Separation of Roles • Relationship between Directors and Executives • Visionary Leadership • Board Charter, Meetings and Processes • Directors' Training and Development • Performance Evaluation of Board and Directors Board Committees <ol style="list-style-type: none"> 1. Introduction 2. Various Board Committees, their Composition, Role and Responsibilities, Contribution to Board Governance • Audit Committee • Shareholders Grievance Committee • Remuneration Committee • Nomination Committee • Corporate Governance Committee • Corporate Compliance Committee • Other Committees
Books Recommended:	
<ol style="list-style-type: none"> 1. Business Ethics and Corporate Governance, Bhatia S.K., Deep & Deep Publications Pvt. Ltd New Delhi. 	

2. **Business Ethics An Indian perspective**, Prof.(Col) PS Bajaj, Dr. Raj Agarwal, Biztantra.
3. **Perspectives in Business Ethics**, Laura p Hartman, Mc Graw Hill International.
4. **Ethics in Management**, SK Chakraborty, Vedantic Perspectives, Oxford University Press.
5. **Business, Government and Society**, George A Steiner and John F Steiner, Mc Graw Hill, International.
6. **Management in New Age: Western Windows- Eastern Doors**, Subhash Sharma, New Age, International Publishing, New Delhi.
7. **Business Ethics- Concepts and Cases**, Manuel G. Velasquez.
8. **Corporate Governance**, Principles, policies and Practices, A.C. Fernando, Pearson Education.
9. **Corporate Governance**, IICA, Taxmann .
10. **The Art of Corporate Governance**, Dr. Joffy George
11. **Journals-** (a) ICSI – Chartered Secretary
(b) ICSI – Student Company Secretary – E-bulletin
12. **Companies Act 2013 and Rules**
13. **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

SEMESTER IV

International Financial Systems (MCDE 4.1)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
Objective: To understand the mechanics and application of International Financial Systems.			

Unit	Contents
I	Foreign Exchange Rates: Theories of exchange rates: Purchasing power parity theory. Demand supply and elasticity in foreign exchange rate determination. Balance of Payments theory. Historical perspective on exchange rate, Gold Standard, Inter-war instability, Bretton Woods, fixed exchange rates, fluctuating exchange rates. Case for fixed or fluctuating exchange rates. Eurocurrencies, Eurodollars, European Currency Unit, their mechanics and impact.

	<p>International capital-flows and shocks. International debt problem-its origin, history and status.</p> <p>International liquidity and SDRs.</p> <p>International Financial Institutions: International Monetary Fund (IMF), World Bank, International Finance Corporation (IFC), Asian Development Bank</p> <p>The basics of currency trading. Foreign exchange dealers. Clearing, hedging, speculation in foreign exchange markets. Forward exchange rate, forward against spot exchange rate.</p> <p>Factors causing exchange rate fluctuations.</p> <p>Balance of Payments (structure and Equilibrium):</p> <p>Balance of Payments - Definition. Component of Balance of Payments, Current Account, Capital Account, Balance of Payments, Models, Basic balance. Disequilibrium in Balance of Payments. Measures to correct disequilibrium in Balance of Payments</p>
II	<p>Foreign Exchange Markets: Operations of foreign exchange markets. Modes and mechanism of spot and forward exchange contracts., Exchange trading and position. Syndication, Swaps, Options, Futures Offshore banking. International Money, Capital and Foreign Exchange markets.</p> <p>Mechanics of Foreign Exchange Markets Contracts, Credits and Documentation. Sale and Purchase Contracts. Risks in international transactions, Inco terms, their importance and their applicability. Payments</p> <p>under trades contracts. Documentary Credits. Types of Credits. Important Credit Clauses. Procedure for establishing credits. Documentary in foreign trade. Financial, Commercial, transport, insurance and other documents. Arbitration and conciliation.</p>
III	<p>Introduction to GATT and WTO</p> <p>India's Foreign Trade-Promotion and Control:</p> <p>India's economy in global perspective. India's external debt. Export promotion strategy and policy. Export promotion measures. Commercial Policy. Non-Resident Investments and Accounts.</p> <p>The Export-Import Bank of India: Its functions, resources, organization, management and current operations. Export Credit Guarantee corporation (DCGC)-its function, policy, management and</p>

	current operations. Financing of foreign trade. Types of credits, guarantees, bid bonds etc. Mechanism of Operations.
IV	Foreign exchange controls -Objectives, exchange management and controls in India FEMA and its important provisions. Import-Export Policy and procedures.
Books Recommended:	
1. Corporation Finance-Principles and Problems- P.V. Kulkarni, Himalaya Publishing House	
2. International Financial Management, Dr. P.G. Apte., Professor in IIM Calcutta.	

SEMESTER IV

E-Commerce (MCDE 4.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
Objective: <ol style="list-style-type: none"> 1. To prepare students competent enough to take up to employment and self-employment opportunities in E-Commerce and M-Commerce fields. 2. To provide adequate knowledge and understanding about E-Commerce practices to the students. 3. To provide adequate exposure for the students to environment and operations in the field of E-Commerce. 4. To inculcate amongst the students training and practical approach by exposing them to modern technology in Commercial Operations. 			

Unit	Contents
I	An introduction to Electronic commerce What is E-Commerce (Introduction And Definition) Main activities E-Commerce Goals of E-Commerce Technical Components of E-Commerce Functions of E-Commerce

	<p>Advantages and disadvantages of E-Commerce</p> <p>Scope of E-Commerce</p> <p>Electronic Commerce Applications</p> <p>Electronic Commerce and Electronic Business(C2C)(2G,G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C)</p> <p>The Internet and WWW</p> <p>Evolution of Internet</p> <p>Domain Names and Internet Organization (.edu, .com, .mil,.gov, .net etc.</p> <p>Types of Network</p> <p>Internet Service Provider</p> <p>World Wide Web</p> <p>Internet and Extranet</p> <p>Definition of Internet</p> <p>Advantages and Disadvantages of the Internet</p> <p>Component of a Internet Information technology structure</p> <p>Development of a Intranet</p> <p>Extranet and Intranet Difference</p> <p>Role of Internet in B2B Application</p>
II	<p>Building Own Website</p> <p>Reasons for building own website</p> <p>Benefits of Website</p> <p>Cost, Time, Reach</p> <p>Registering a Domain Name</p> <p>Web promotion</p> <p>Target email, Baner Exchange, Shopping Bots</p> <p>Internet Security</p> <p>Secure Transaction</p> <p>Computer Monitoring</p> <p>Privacy on Internet</p> <p>Corporate Email privacy</p> <p>Computer Crime(Laws, Types of Crimes)</p>

	<p>Threats</p> <p>Attack on Computer System</p> <p>Software Packages for privacy</p> <p>Hacking</p> <p>Computer Virus(How it spreads, Virus problem, virus protection</p> <ul style="list-style-type: none"> • Encryption and Decryption • Secret key Cryptography • DES • Public Key Encryption • RSA • Authorization and Authentication • Firewall • Digital Signature(How it Works)
III	<p>Electronic Data Exchange</p> <p>Introduction</p> <p>Concepts of EDI and Limitation</p> <p>Applications of EDI</p> <p>Disadvantages of EDI</p> <p>EDI model</p> <p>Electronic Payment System</p> <p>Introduction</p> <p>Types of Electronic Payment System</p> <p>Payment Types</p> <p>Traditional Payment</p> <p>Value Exchange System</p> <p>Credit Card System</p> <p>Electronic Fund Transfer</p> <p>Paperless bill</p> <p>Modern Payment Cash</p> <p>Electronic Cash</p>
IV	<p>Planning for Electronic Commerce</p> <p>Planning Electronic Commerce initiates</p> <p>Linking objectives to business strategies</p>

	Measuring cost objectives Comparing benefits to Costs Strategies for developing electronic commerce web sites Internet Marketing The PROS and CONS of online shopping The cons of online shopping Justify an Internet business Internet marketing techniques The E-cycle of Internet marketing Personalisation e-commerce E – Governance for India E – Governance of India Indian customer EDI System Service center Imports Exports
Books Recommended:	
1. E-Commerce Concepts, Models, Strategies , G.S.V.Murthy, Himalaya Publishing House 2. E- Commerce , Kamlesh K Bajaj and Debjani Nag, Tata Mc-Graw hills Publication, Google e-books. 3. Electronic Commerce , Gray P. Schneider, Cengage Publications 4. E-Commerce, Fundamentals & Applications : Chand (Wiley)	

SEMESTER IV

Entrepreneurial Development and Management (MCDE 4.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
Objective: To inculcate in students an advanced level of entrepreneurial vision and entrepreneurial will. The syllabus also aims to educate students about Industrial Development and Ancillary opportunities available.			

Unit	Contents
I	Entrepreneurship – Creativity and Innovation, Barriers to Entrepreneurship (Factors affecting Growth of Entrepreneurship), Women Entrepreneurship, social Entrepreneurship, Entrepreneurship in India – Entrepreneurship Development in India: Issues and Opportunities, Small-Scale Sector in India, Corporate Social Responsibility (CSR): Social Responsibility of Entrepreneurs, CSR. Entrepreneurial behaviour-Socio-psychological factors influencing Entrepreneurship development.
II	Entrepreneurship Trends – Types of Entrepreneurship, Choice of Entrepreneurship as a Career. Opportunity scouting and idea generation: role of creativity & innovation and business research. Developing Entrepreneurial Potential, Business Ideas Generation Process, Evaluation of Business Idea. Business Plan - The ED Cycle, Building the Business Plan, Venturing an Enterprise, Financial Considerations (Cash Flow Management, Financial Plan, Business Plan). Cases from Indian Industries.
III	The concept and issues in small business marketing- The idea of consortium marketing, Competitive bidding/tender marketing, negotiation with principal customers. The Industry and Ancillarization Entrepreneurship & Industry, Ancillarization, Ancillaries & Industrial Development, Ancillary Opportunities in different, Supplier Organization Network Global Aspect of Entrepreneurship.
IV	Financial incentives - Backward area benefits, Schemes for educated unemployed, Fiscal incentives, Procurement of industrial equipment, marketing support. Government Policy packages, MSME, SIDO, NSIC, Government Financial Institutions, Business incubators and facilitators.
Books Recommended:	
1. Entrepreneurship 6 th edition. Robert D Hisrich, Tata McGraw-Hill. 2. Kuratko- Entrepreneurship A Contemporary Approach , (Thomson Learning Books) 3. Chary , Business Gurus speaks (Macmillan) 4. Entrepreneurial Development , S.S. Khanka – (S. Chand & Co.)	

5. **The 10 Commandments for Building a Growth Company**, Brandt, Steven C., Third Edition, Macmillan Business Books, Delhi, 1977
6. **The Origin and Evolution of New Businesses**, Bhide, Amar V., Oxford University Press, New York, 2000.
7. **Small Scale Enterprises Vols. 1-12**, Desai, Vasant, Mumbai, Himalaya Publishing House. (Latest edition).

SEMESTER IV

Performance and Compensation Management (MCDE 4.4)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
Objective: 1. To develop an understanding of practices followed in performance management and compensation 2. Understanding the significance of linking the right performance to appropriate rewards and compensation system			

Unit	Contents
I	PERFORMANCE MANAGEMENT: Introduction, Concepts, Objectives, Definitions, Scope & Significance. Theoretical Foundation of Performance Management, Learning Theories- Motivation Theories, Performance monitoring & coaching, performance measurement, Performance Management Systems- A Case Study
II	GOAL SETTING AND PERFORMANCE TARGETS : Performance Planning, Linking individual & team goals to organizational goals. Difference between Coaching & Counseling. Performance analysis- Objectives, factors influencing performance analysis, key result areas, performance areas, key performance indicators.
III	PERFORMANCE MEASUREMENT : Performance Appraisal- Meaning, Methods & approaches, Traditional methods- appraisal, Modern methods - performance appraisal, 360 degree appraisal, BARS, Self appraisal, assessment centers, Performance reviews, Performance Management in manufacturing and Service sector, Errors in Performance Appraisal, Balanced Score card, HR Score Card. Case Study
IV	COMPENSATION : Concepts & principles of compensation,

	Influencing factors, Current trends, methods of payment, compensation mechanisms, Wage & Salary administration- concept, wage structure, policies, determinants, incentive payment system, Welfare management. Case Study
Books Recommended:	
<ol style="list-style-type: none"> 1. Human Resource Management, Snell / Bohlander Publication – Thomson 2. Compensation, Milkovich & Neman, 8 th edition. Publication – McGraw –Hill 3. Human Resource Management, Gary Dessler Publication – Thomson 4. Accounting Practices in HRM, M. Kolay 5. Managing Human Resources, Monappa Publication – Macmillan 	

SEMESTER IV

Holistic Development (MCOE 4.1)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
Objective: <ol style="list-style-type: none"> 1. To understand the concept of holistic development. 2. To develop emotional quotient of students. 3. to understand and inculcate the concept of harmony with environment. 			

Unit	Contents
I	Ancient Indian approach to Holistic Development, Indian traditions, Ancient Indian philosophy of teaching learning (Gurukul system of education), Gandhian Philosophy of holistic development, Gandhiji's views on entrepreneurship, Gandhiji's views on character building
II	Use of kinesthetic in education, hands on lessons, Concept and significance of- critical thinking, conflict resolution, character formation, Need and importance of- manners, etiquettes, morals, values, healthy social skills
III	Emotional Intelligence, Components of Emotional Intelligence, Emotional quotient Concept and significance- intrapersonal skills and interpersonal skills, stress management, leadership, organizational skills,

	communication skills, decision making skills, Concept and importance of team building
IV	Social responsibility- towards society, government, business; Responsibility as a citizen under the provisions of Constitution of India Sustainable development, harmony with nature, clean and healthy environment Different aspects of Yoga, pillars of yogsadhna, yoga and meditation for physical and mental well being
Books Recommended:	
1. Holistic Approach to Sustainable Development , Pramod Singh, M.D. Publications Pvt. Limited 2. Skill Development , Dr. Tushar Chaudhari, PayalPrakashan, Nagpur;2017 3. Personality Development and Soft Skills , Barun Mitra, Oxford University Press,2012 4. Personality Development , John Aurther, Lotus press,2006 5. Personality Development & Career Management , Gandham, Prasad & R 6. Soft Skills , Dr. K. Alex, S. Chand,2013 7. How to Win Friends and Influence People , Dale Carnegie,Simon &Schuster (1936)	

SEMESTER IV

Introduction to Public Administration (MCOE 4.2)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
Objectives: 1. To introduce to the students three types of administration in India Democratic Republic. 2. To acquaint students of principles of administration. 3. To acquaint the students the scalar chain applicable in Indian Government.			

Unit	Contents
I	Meaning, Nature, Scope and Significance of Public Administration; Public and Private Administration; Indianization of public services,

	Central, State and Local Government
II	Constitutional framework of government: Salient features and value premises; Constitutionalism; Political culture; Bureaucracy and democracy; Fundamental rights and duties; Directive principles of State policy.
III	Public administration and governance: government and governance; Good Governance-concept, evolution and applications; Democratic Governance-concept and contextualization; E-Governance and M-Governance.
IV	Union Government and Administration: Executive, Parliament, Judiciary- structure, functions, work processes; The Prime Minister's Office; Central Secretariat; Ministries and Departments.

Books Recommended:

1. **Indian Public Administration: Institutions and Issues**, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.
2. **From Government to Governance**, Kuldeep Mathur: National Book Trust, New Delhi, 2010.
3. **Indian Administration**, Hoshiar Singh: Kitab Mahal, New Delhi, 2004.
4. **Indian Administration**, S.R. Maheshwari: Orient Longman, Delhi, 2005.
5. **Public Administration in India**, S.R. Maheshwari: Oxford University Press New Delhi, 2005.
6. **Public Administration in India**, Padma Ramchandran: National Book Trust, New Delhi, 2006.
7. **Indian Administration**, Ashok Chanda: George Allen & Unwin, London, 1958.
8. **State Governments in India**, S.R. Maheshwari: Orient Longman, Delhi, 2005.
9. **Agenda for Improving Governance**, Bibek Debroy (ed.): New Delhi, Academic Foundation, New Delhi, 2004.
10. **Public Institutions in India**, Devesh Kapur and Pratap Bhanu Mehta (eds.): OUP, New Delhi, 2005.
11. **District Administration in India**, M.I. Khan: Anmol Publication, New Delhi, 1997.
12. **Indian Administration-Politics, Policies and Prospects** Kamala Prasad:, Pearson Education, New Delhi, 2000.
13. **Bharatiya Prashashan**, K. R. Bang: Vidya Books, Aurangabad, 2004. (Marathi)

14. **BharatiyaPrashashan**, Satish Dandge: Chinmay Prakashan, Aurangabad, 2007. (Marathi)
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SEMESTER IV

Intellectual Property Rights (MCOE 4.3)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
Objectives: <ol style="list-style-type: none"> 1. To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries. 2. To aware students about the procedure of registration and protection of intellectual property rights such as trademarks, copyrights, patents and designs etc. 3. To aware students about the practice aspects of registration of intellectual property in order to protect their research work and get it registered under regulations of IPR. 			

Unit	Contents
I	Overview of Intellectual Property Introduction of IPR, Need for intellectual property right (IPR), IPR in India – Genesis and Development IPR in abroad, Case Study
II	Patents Need for patent, Macro-economic impact of the patent system, Classification of patents in India, Classification of patents by WIPO, Categories of Patent, Special Patents, Patenting Biological products, Patent document, Granting of patent, Rights of a patent, Patent Searching, Patent Drafting, filing of a patent, different layers of the international patent system, Utility models, Case Study
III	Copyrights Overview of Copyright, Importance of Copyrights, Process for copyright, Related rights, case study.
IV	Trademark and Trade Secrets

	Overview of Trademarks & Trade Secret, Importance of Trademarks & Trademark, Rights of Trademark & Trade Secret, Types of Trademarks, Registration process for Trademark & Trade Secret, Duration of Trademark and trade secret, Case Study
Books Recommended:	
1) Indian Patents Law – Legal & Business Implications , Ajit Parulekar and Sarita D' Souza, Macmillan India Ltd., 2006 2) Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications , B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000 3) Law of Copyright and Industrial Designs , P. Narayanan; Eastern law House, Delhi, 2010. 4) Handbook of Indian Patent Law and Practice , Subbaram N. R., S. Viswanathan, Printers and Publishers Pvt. Ltd., 1998.	

SEMESTER IV

Constitution of India and Human Rights (MCOE 4.4)			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
Objectives: 1. To understand the significance of constitution of India. 2. To understand the concept of Human rights. 3. To understand the role of constitution of India in protection and promotion of human rights			

Unit	Contents
I	Meaning and Significance of Constitution, Classification of Constitution, Union and State Legislatures - Composition, Powers, Functions and Privileges, President and Union Council of Ministers, Governor and State Council of Ministers - Powers of President and Governor
II	Citizenship under Indian Constitution - Person vis-a-vis Citizen; Rights of citizens Fundamental Rights- Meaning, Nature and Significance, Relationship of Human Rights and Fundamental Rights

	Right to Equality: Concept and Significance; Equality before Law and Equal Protection of Law; Freedoms and Restrictions under Art.19; Article 21- Right to Life and Personal Liberty;
III	<p>Meaning and definition of Human Rights, Theories of Human Rights</p> <p>Classification of rights; Right to development, Right to Self determination, Right to Healthy Environment</p> <p>Steps taken to protect human rights in India</p> <p>Adoption of Human Rights by the UN Charter, U.N. Commission on Human Rights</p>
IV	<p>Human Rights Protection in India - Human Rights Commissions, Salient features of National Human Rights Commission of India (NHRC); State Human Rights Commissions, Human Right Courts in Districts,</p> <p>International Commission of Human Rights</p>
Books Recommended:	
<ol style="list-style-type: none"> 1. Indian Constitutional Law, M.P. Jain, Wadhwa & Co, Nagpur 2. Constitution of India, V.N. Shukla, Eastern Book Company, Lucknow 3. Indian Constitutional Law, G.C. V. Subba Rao, S.Gogia & Co., Hyderabad 4. Constitutional Law of India, N.Pandey, Central Law Agency, Allahabad 5. Human Rights and International Law: Legal and Policy Issues, Meron Theodor 6. Human rights Under International Law and Indian Law, S.K. Kapoor 7. Human Rights in India, C. J. Nirmal, Oxford 8. International Human Rights Documents, P.R. Gandhi, Universal, Delhi 	

PATTERN OF QUESTION PAPER (THEORY/NUMERICAL)

Time: 3.00 Hours

Marks: 80

- **Note: All questions are compulsory.**

		THEORY SUBJECTS	NUMERICAL SUBJECTS		
Q. No.	Sub-Question	Nature		Unit	Marks
1.		LAQ	LAQ	-	
	A	Theory	Problem	Unit No. I	10
	OR		OR		
	B	Theory	Problem	Unit No. I	10
2.		LAQ	LAQ		
	A	Theory	Problem	Unit No. II	10
	OR		OR		
	B	Theory	Problem	Unit No. II	10
3.		LAQ	LAQ		
	A	Theory	Problem	Unit No. III	10
	OR		OR		
	B	Theory	Problem	Unit No. III	10
4.		LAQ	LAQ		
	A	Theory	Problem	Unit No. IV	10
	OR		OR		
	B	Theory	Problem	Unit No. IV	10
5.		SAQ (Any Two)	SAQ (Any Two)	-	
	A	Theory	Theory	Unit No. I	4
	B	Theory	Theory	Unit No. I	4
	C	Theory	Theory	Unit No. I	4
6.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. II	4
	B	Theory	Theory	Unit No. II	4
	C	Theory	Theory	Unit No. II	4

7.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. III	4
	B	Theory	Theory	Unit No. III	4
	C	Theory	Theory	Unit No. III	4
8.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. IV	4
	B	Theory	Theory	Unit No. IV	4
	C	Theory	Theory	Unit No. IV	4
9.		VSAQ/OBJECTIVE (All)	VSAQ/OBJECTIVE (All)		
	A & B	Theory	Theory	Unit No. I	2
	C & D	Theory	Theory	Unit No. II	2
	E & F	Theory	Theory	Unit No. II	2
	G & H	Theory	Theory	Unit No. IV	2
TOTAL					80