



**Shiksha Mandal's**  
**G. S. College of Commerce & Economics, Nagpur**  
**NAAC Accredited "A" Grade Autonomous Institution**

**Syllabus for the Course of**  
**MASTER OF COMMERCE**  
**w.e.f. 2020-2021**

	<b>MASTER OF COMMERCE [M.COM.]</b>
<b>A.</b>	<b>PROGRAMME OUTCOMES</b>
	After completing two years of M.Com. programme, students are expected to
PO-1	Gain advanced knowledge of all the key and broad concepts in the Faculty of Commerce in general and the main domains like Commerce, Accountancy and Statistics, Business Management and Administration, Economics, Information Technology in Commerce, Financial Management and Business Communication in particular through various core and elective courses.
PO-2	Acquire and develop advance skills such as research aptitude, communication, problem-solving, decision-making etc. required of a Commerce Post Graduates in order to develop as professionals in different fields of Commerce & Industry through various skill and foundation courses including value-addition courses.
PO-3	Gain advanced knowledge about research and develop research acumen in order to conduct quality research in diverse areas of disciplinary and interdisciplinary research.
PO-4	Be able to use and apply their knowledge and skills to find effective solutions to real life situations and challenges and take effective decisions.
PO-5	Be able to develop employability skills and turn out to be industry ready by learning advanced and updated curriculum.
PO-6	Be competent to serve in various industries and sectors especially banking and insurance sectors, finance companies, logistical services etc. in various positions viz. managers, marketing personnel, accounts managers, tax consultants, stock agents etc.
PO-7	Have a solid foundation to appear for various competitive examinations such as NET-JRF, SET and PET in order to choose teaching and research as a path for their career.
PO-8	Have a solid foundation to build a larger corpus of knowledge through higher studies and research not only in the Commerce Faculty but also in other areas owing to the inter-disciplinary approach and study of Open and Generic Electives.
<b>B.</b>	<b>PROGRAMME-SPECIFIC OUTCOMES</b>
	After completing two years of M.Com. programme, students would
PSO-1	Have proficiency in the advance knowledge of core Commerce subjects of Financial Accounting, Cost Accounting, Management Accounting, Global Business Environment, Economics, Business Management, Corporate Laws, Taxation, etc.
PSO-2	Have proficiency in various Discipline-specific and Generic Electives of their choices and interests.
PSO-3	Have specialized and recent knowledge in rapidly changing areas such as Business Research Methods and Application, Marketing Management, Statistical Techniques for Business, Human Resource Management, Business Information Systems, etc. in order to become industry ready.
PSO-4	Have knowledge of recent trends and updates in Strategic Management, Corporate Social Responsibility, Operation Management, E-commerce, International Financial Systems, Performance and Compensation Management, Operation Management, Service Sector Management etc.
PSO-5	Have proficiency in both Direct and Indirect Taxes with special emphasis on Corporate Tax and GST.
PSO-6	Have proficiency in HRM, Marketing Management and also Production Management

PSO-7	Have exposure to Holistic Development, Intellectual Property Rights, Constitution of India, Public Administration etc. through Open Electives leading to holistic development of students through an interdisciplinary approach.	
PSO-8	Be able to apply Computer Application and data analytical skills in business decision- making	
PSO-9	Be acquainted with the recent trends and techniques of business research and its application in solving real life research problems.	
PSO-10	Be acquainted with the topic of corporate social responsibility through open elective subject.	
<b>C.</b>	<b>COURSE OUTCOMES</b>	
	<b>Course</b>	<b>Outcomes</b>
<b>1.</b>	<b>Advance Financial Accounting</b>	Students will be able to understand the concepts of advanced accounting and also get knowledge about the practical aspect of accounts.
<b>2.</b>	<b>Managerial Economics</b>	Students would be conversant with the managerial perspective to economic principles and economic decisions and get adapted to strong theoretical foundation for application of economics in managerial decision making.
<b>3.</b>	<b>International Trade and Business Management</b>	Students will able to conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities. Conduct, evaluate and present market research to support an organization's international business decision-making. Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
<b>4.</b>	<b>Marketing Management</b>	Students will be able to demonstrate effective understanding of relevant functional areas of Marketing Management and its application.
<b>5.</b>	<b>Statistical Techniques for Business</b>	Students will be able to know the various statistical techniques to be used in business for decision making.
<b>6.</b>	<b>Business Information System</b>	Students will be able to learn about new tools of Information Technology for enabling efficient Business Information Systems and will learn about building & deploying an Information System.
<b>7.</b>	<b>Advanced Cost Accounting</b>	Students will be able to get knowledge about the various cost accounts which are used as per the need of organization.
<b>8.</b>	<b>Co-operation and Rural Development</b>	Students would understand in detail the concept of cooperation & co-operative movement in rural areas. Students would be familiarized with the various aspects aiming towards rural development and transformation.
<b>9.</b>	<b>Human Resource Management</b>	Students would be able to build understanding about managing Human Resources in an organization. They will also learn the various policies, programs and procedures to carry out the function of HRM in an organization.



10.	<b>Business Research Methods and Applications</b>	Students will be able to learn about fundamentals of conducting a good research and learn how to write and present a good Research Report.
11.	<b>Advanced Management Accounting</b>	Students will be able to understand various tools of management accounting and its use in taking business decisions
12.	<b>Public Finance: Theory and Practices</b>	Students would be introduced with the various issues relating to Public Finance. Students would understand the framework for functionality of Public Finance and its various instruments.
13.	<b>Corporate Laws</b>	Students would acquire the knowledge of Company Law and would be able to distinguished between old (1956) and new (2013) Laws and would be able to handle corporate office.
14.	<b>Corporate Tax Planning and Management</b>	Students would be able to understand provisions of direct taxes including rules pertaining thereto and applications of tax planning provisions to different business situations in relation to companies.
15.	<b>Global Strategic Management</b>	Students will be able to recognize the stages of industry and recommend strategies at global level to appraise the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.
16.	<b>Operational Management</b>	Students would be able to understand the dynamics of Operations Management in an organization. They also will be able to understand the methods of achieving quality management through application of proper tools in manufacturing while carrying out the process of Operations Management.
17.	<b>Service Sector Management</b>	Students would be conversant with the various attributes of Service Sector Management and its applicability and would be familiarized with the role of Service Sector and its management in the economic development of the country
18.	<b>Corporate Social Responsibility</b>	Students would be able to understand CSR and its applicability and radical requirement in various parts and sectors in the country.
19.	<b>Global Business Environment</b>	Students would be introduced to the contemporary issues in global business and various International Institutions regulating same and would be acquainted with the knowledge regarding various global perspectives, global challenges and opportunities encountered by International Business.
20.	<b>Advance Financial Management</b>	Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of financial goals.
21.	<b>Business Ethics and</b>	Students will be well versed with ethical business practices in

	<b>Corporate Culture</b>	our country and come to know the right and wrong practices.
<b>22.</b>	<b>International Financial System</b>	Students will be able to understand various exchange rate regimes and analyse their impact on international trade and investments as well as risks associated with it.
<b>23.</b>	<b>E-Commerce</b>	Students would be employable in any e-business company or can develop their own website and carry on online business and would generate employment.
<b>24.</b>	<b>Entrepreneurship Development and Management</b>	Students' training in ED will give rise to new class of entrepreneurs who can meet the challenges of new India, self-reliant India (Atmanirbhar Bharat).
<b>25.</b>	<b>Performance Management and Compensation</b>	Students will be able to learn basic compensation concepts, context of compensation practice and different ways to strengthen the pay-for-performance linkages by associating the right performance to right pay outs.
<b>26.</b>	<b>Holistic Development</b>	Students will relate themselves with the mother Earth and environment and would be able to address issues with confidence and zest.
<b>27.</b>	<b>Introduction to Public Administration</b>	Students will be able to understand functioning of Public Administrative Authorities, the Concept of Democratic Governance and functioning of Parliament.
<b>28</b>	<b>Intellectual Property Rights</b>	Students will be able to understand the concept of Intellectual Property Rights, functioning of Patents and concepts of Copyright and Trademarks
<b>29.</b>	<b>Constitution of India and Human Rights</b>	Students will be able to understand the basics of the Constitution, Citizenship Rights and Human Rights

## SEMESTER I

<b>Advance Financial Accounting (MCC 1.1)</b>			
<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>			

### Learning Outcome:

1. To get acquainted with concepts and procedure of amalgamation and absorption of companies
2. To understand the practical aspects of internal and external absorption
3. To understand the concept and procedure of liquidation of companies
4. To understand the legal provisions and procedure of preparation of final accounts of banking companies

Unit	Contents
I	<b>Amalgamation and Absorption of the companies:</b> <b>Theory:</b> Meaning of Amalgamation and Absorption of companies, Objectives, Need, Advantages and Disadvantages of Amalgamation and Absorption. Methods of calculation of Net Present Value. Procedure of Amalgamation and Absorption of Companies. <b>Practical Problems:</b> Preparation of Journal Entries in the books of Transferee company and Transferor company and Preparation of New Balance sheet in the Transferee Company
II	<b>Internal and External reconstruction:</b> <b>Theory:</b> Meaning of Internal and External Re-construction of Companies. Objectives, Need, Advantages and Disadvantages of Internal and External Re-construction of Companies. Difference between the Internal and External Reconstruction. Methods of Internal and External Reconstruction of Companies. <b>Practical Problems:</b> Preparation of Journal Entries in the books of Transferee company and Transferor company and Preparation of New Balance sheet in the Transferee Company, Preparation of Revised Balance Sheet in case of Internal Reconstruction.
III	<b>Liquidation of Companies:</b> <b>Theory:</b> Meaning of Liquidation, Types of Liquidations, Objects,



	<p>Advantages and Disadvantages of Liquidation, Procedure of Liquidation, Meaning of Liquidator, Role of Liquidator, Commission paid to the Liquidator.</p> <p><b>Practical Problems:</b> Preparation of Liquidator Final Statement of Account.</p>
IV	<p><b>Final Account of Banking Company:</b></p> <p><b>Theory:</b> Meaning of bank, Introduction and History of Banks, Function and Role of Bank, Introduction of Various types of Deposits, Introduction of various types of Loans, Introduction of various incomes of Banks, Introduction of various Expenses of Bank. Introduction of E-Banking.</p> <p><b>Practical Problems:</b> Preparation Profit and Loss A/c and Balance Sheet as per the Banking Company Act, 1949</p>
<b>Books Recommended:</b>	
<p>1) <b>Advanced Financial Accounting</b>, Gupta R. L., S. Chand &amp; Sons.</p> <p>2) <b>Advanced Financial Accounting</b>, Kumar, Anil S., Himalaya Publication House.</p> <p>3) <b>Advanced Accounts</b>, Shukla and Grewal, S. Chand &amp; Ltd. New Delhi.</p> <p>4) <b>Advanced Accounts</b>, Jain and Narang, Kalyani Publishers, Ludhiana</p> <p>5) <b>Accountancy, Volume –I and II</b>, Sr. K. Paul, New Central Book Agency, Kolkata.</p> <p>6) <b>Accounting Theory</b>, R. K. Lele and Jawaharlal, Himalaya Publishers.</p> <p>7) <b>Accounting Theory</b>, Dr. L. S. Porwal, Tata McGraw Hill.</p> <p>8) <b>Accounting Text &amp; Cases</b>, Robert Anthony, D. F. Hawkins &amp; K. A. Merchant – Tata McGraw Hill.</p> <p>9) <b>Corporate Accounting</b>, Dr. S. N. Maheshwari, Vikas Publishing House Pvt. Lit. New Delhi.</p> <p>10) <b>Advanced Accounting</b>, Dr. Ashok Sehgal &amp; Dr. Deepak Sehgal, Taxmann, New Delhi.</p>	

### SEMESTER I

<b>Managerial Economics (MCC 1.2)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To provide an understanding of application of economics in decision making to budding economist and entrepreneurs.</li> <li>2. To gain an understanding of the organizations, financial structure, business</li> </ol>			

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.

### **Learning Outcome:**

Students would be conversant with the managerial perspective to economic principles and Economic decisions.

Students would be adapted to strong theoretical foundation for application of economics in managerial decision making.

<b>Unit</b>	<b>Contents</b>
I	Foundations of Managerial Economics & Demand Analysis 1. Definition, nature and scope of Managerial Economics 2. Applications of Economics in Managerial decisions making 3. Demand Analysis & Elasticity of Demand ; Meaning, Methods of measuring elasticity of demand, types of Elasticity of demand, degree of price elasticity of demand 4. Demand Forecasting & Estimation- Meaning, importance, methods/techniques.
II	Production, Costs & Pricing Decisions 1. Meaning of Production Function 2. Law of Variable Proportions. Law of Returns to Scale. 3. Short & Long Run Costs; 4. Pricing Decisions-Pricing of Multiple Products
III	Market Structure 1. Objectives of Firm, Theory of Profit Maximization 2. Revenue Analysis under Perfect and Imperfect Competition 3. Equilibrium of the Firm & Industry under Perfect Competition 4. Monopoly, Monopolistic, Oligopoly Pricing & Output Determination
IV	Macro Dimensional Concepts 1. Project Planning & Capital Budgeting 2. Features & Phases of Trade Cycles 3. Business environment- Meaning; Economic , Political, Cultural and Legal environment- Meaning and Elements 4. 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, 3<sup>rd</sup> Impression.
3. **Managerial Economics**, P.N. Chopra, Kalyani Publishers, 2009 5<sup>th</sup> Revised Edition.
4. **Managerial Economics**, D.N. Dwivedi, Vikas Publishing House Pvt. Ltd, 2002, 6<sup>th</sup> 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, 1<sup>st</sup> Edition.
7. **Managerial Economics-Theory & Applications**, D. M. Mithani, Himalaya Publishing House, 2012, 6<sup>th</sup> Revised Edition.

### SEMESTER I

<b>International Trade and Business Management (MCC 1.3)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b> To facilitate an understanding of International Business in a multi-polar, multi-cultural world; to examine the critical factors for success in different countries.			

#### **Learning Outcome:**

Students will able to conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities. Conduct, evaluate and present market research to support an organization's international business decision-making. Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.

<b>Unit</b>	<b>Contents</b>
I	<p><b>Introduction to International Business:</b> Introduction to International Business, salient features, importance and advantages of international trade</p> <p><b>International Business Environment:</b> Introduction and meaning of Economic Environment, Political Environment, Demographic environment, Legal environment</p> <p><b>Culture and International Business:</b> Introduction, Meaning of Culture, Country Culture, and Culture in an International Business Organization</p>

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

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)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
<b>Objective:</b> The objective of this programme 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.			

#### Learning Outcome:

Students will be able to demonstrate effective understanding of relevant functional areas of Marketing Management and its application.

Unit	Contents
I	<b>Concepts &amp; Application-</b> 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, Green marketing
II	<b>Marketing Plan:</b> Nature and contents of marketing plan, Marketing mix, factors affecting marketing mix. <b>Marketing Research:</b> Elements of marketing research, uses of marketing research, types of market research <b>Market Segmentation:</b> meaning, method of market segmentation, targeting, positioning, types of positioning strategies.
III	<b>Analysis of Market</b> – Buying behavior, Stages of consumer buying process, factors that influence consumer buying behavior <b>Product Management</b> – Meaning of product, product classification, product levels, product policies, product life cycle and new product development. <b>Branding and Packaging</b> – types and benefits of branding, types and benefits of packaging. <b>Brand Management-</b> brand name, brand attributes, brand awareness, brand positioning



	<b>Pricing strategies-</b> Pricing objectives, pricing methods and pricing policies
IV	<b>Distribution Strategy:</b> Channel design and management, channel of distribution, types of channel, importance of retailing and wholesaling. <b>Promotion Strategies-</b> Tools of promotion- advertising, sale promotion, public relations, personal selling. <b>Marketing of Services:</b> Meaning, features of service marketing, strategies in service marketing. Ethics in marketing
<b>Books Recommended:</b>	
1. <b>Marketing Management Planning, Implementation and Control</b> , V. S. Ramaswamy and S. Namakumari, McMillan.	
2. <b>Marketing Management</b> , P. Kotler, Prentice Hall Inc.	
3. <b>Marketing Management</b> , Rajan Saxena, Tata McGraw-Hill.	
4. <b>Introduction to Marketing Management</b> , Adrian Palmer, Oxford University Press.	
5. <b>Basic Marketing</b> , 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>
<b>Objectives:</b> 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.			

#### Learning Outcome:

1. To understand the applications of correlation analysis in business decision making
2. To get acquainted with the concept and applications of regression analysis in managerial decisions
3. To be coherent with concept of probability and its practical application
4. To understand the concept of hypothesis and application of various non-parametric tests in business research

Unit	Contents
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I	<b>Correlation Analysis</b> Simple, multiple and partial correlation analysis; Karl Pearson's Co-efficient of Correlation; Spearman's Rank correlation.
II	<b>Regression Analysis:</b> Simple and Multiple linear regression analysis (involving up to three variables). Multiple regression analysis using MS Excel.
III	<b>Theory of Probability and Probability Distributions:</b> 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	<b>Hypothesis Testing:</b> 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. <b>Variance and Non-Parametric Tests:</b> F-test of equality of variances: One-factor ANOVA (Completely Randomised Model) Chi - square test for Independence and for Goodness-of-fit.
<b>Books Recommended:</b>	
1) <b>Statistics for Management</b> , Levin, R.I. and D.S. Rubin, Prentice-Hall of India. 2) <b>Complete Business Statistics</b> , Aczel, Amir D., and Sounderpandian, J., Tata McGraw Hill Publishing. 3) <b>Statistics for Business and Economics</b> , Anderson, Sweeny and Williams, CENGAGE Learning, New Delhi. 4) <b>Business Statistics</b> , Kazmeir Leonard J., Tata McGraw Hill Publishing Company, New Delhi. 5) <b>Business Statistics</b> , Vohra, N. D., Tata McGraw Hill Publishing Company, New Delhi. 6) <b>Elementary Business Statistics</b> , Freund, J. E. And F. J. Williams, The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.	

## SEMESTER II

<b>Business Information Systems (MCC 2.1)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>

**Objective:** The objective of this programme is to acquaint students with recent developments of Information Technology in the corporate world and enable them to practically understand their applications.

**Learning Outcome:**

- i) Students will be able to learn about developments in Information Technology for enabling efficient Business Information Systems.
- ii) Students will learn about building & deploying an Information System.

Unit	Contents
I	<p><b>Introduction to Business Information System:</b> 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.</p> <p><b>Introduction Hardware and Software:</b> Hardware: Input Devices, Output Devices, Storage Devices; Software: Operating System, Application Softwares.</p>
II	<p><b>Networking Concepts:</b> - Meaning, Need of networking, Merits and Demerits of networking, Types of Network: LAN, WAN, MAN.</p> <p><b>Database Management System (DBMS)</b> - Meaning, Types of Database, Benefits of Database Management Systems; DBMS Models.</p>
III	<p><b>Roles of Information Systems in Business- Electronic Data Interchange:</b> Introduction, Advantages and Disadvantages;</p> <p><b>Customer Relationship Management:</b> Meaning, Importance, Benefits;</p> <p><b>Supply Chain Management:</b> Meaning, Objectives, Need, Benefits, Components of SCM.</p> <p><b>Building &amp; Deploying an Information System</b> - Information System Architecture; Software Development Lifecycle - Meaning, Need, Phases of SDLC.</p>
IV	<p><b>E-Commerce, and Emerging Trends</b> - Introduction to E-Commerce, Difference between Traditional Commerce vs E-Commerce, <b>Digital Payments:</b> Unified Payment Interface (UPI), Immediate Payment Systems (IMPS), Mobile Apps: Bharat Interface for Money (BHIM), Advantages and Drawbacks of Digital Payments.</p> <p><b>Disaster Recovery Planning:</b> Meaning, Advantages and</p>



	Disadvantages.
<b>Books Recommended:</b>	
1. <b>Management Information Systems</b> , Jaiswal and Mittal, Oxford University Press.	
2. <b>Decision Support Systems and Intelligent Systems</b> , Turban and Aronson, Pearson Education Asia.	
3. <b>Management Information Systems</b> , C.S.V.Murthy.	
4. <b>Management Information Systems</b> , Laudon, Laudon, Dass, Pearson Education Asia.	

## SEMESTER II

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

<b>Learning Outcome:</b>
<ol style="list-style-type: none"> <li>1. To understand the importance and various methods of inventory management</li> <li>2. To get the detailed understanding of process costing including the concept of loss and by-product, equivalent units and inter process profit</li> <li>3. To understand the basic concepts of operating costing and its practical application</li> <li>4. To get acquainted with the concept and application of variance analysis in management accounting</li> </ol>

Unit	Contents
I	<b>Inventory Management:</b> <b>Theory:</b> Meaning of Inventory, Need, Objectives, Advantages, Limitations and Importance of Inventory, Objective of Inventory, Meaning of Inventory Management, Importance of Inventory management, Methods of Inventory Management, Meaning of EOQ, Maximum Level, Minimum Level, Re-order Level and Average Level. <b>Practical Problems:</b> Calculations of EOQ, Maximum Level, Minimum Level, Re-order Level and Average Level.
II	<b>Process Accounts:</b> <b>Theory:</b> Meaning of Process, Characteristics, Advantages and

	<p>Disadvantaged of Process, Meaning of Normal Loss, Abnormal Loss and By-product, Industries where process accounting is used. Meaning and need of Equivalent Units of Production. Meaning and Importance Inter-profit Process Accounting.</p> <p><b>Practical Problems:</b> Preparation Process Accounts for Simple Process, By-product, Normal Loss, Abnormal Loss and Gains. Problems on Equivalent Units of Production (Preparation of Statement of Equivalents Units of Production, Statement of Cost, Statement of Evaluation and Process Account) and Preparation of Process Account as per inter-profit.</p>
III	<p><b>Operating Costing:</b></p> <p><b>Theory:</b> Meaning of Operating Costing, Uses, Advantages and Disadvantages of Operating Costing, Meaning of Transportation Operating Costing its Advantages and Disadvantages, Meaning of Electricity Operating Costing Its Advantages and Disadvantages, Meaning of Hotel Operating Coasting It's Advantages and Disadvantages, Meaning of Hospital Operating It's Advantages and Disadvantages.</p> <p><b>Practical Problems:</b> Preparation Operating Cost Statement for Transportation, Electricity, Hotel and Hospital Costing.</p>
IV	<p><b>Variance Analysis:</b></p> <p><b>Theory:</b> Meaning of Material and Labour Variance, Characteristics, Advantages and Disadvantages of Material and Labour Variance. Reasons of Arrival of Various Material and Labour Variance. Meaning of Material Cost, Price, Usage, Mix and Yield Variance. Meaning of Labour Cost, Hour (Time/Efficiency), Rate, Mix, Yield and Ideal Time Variance</p> <p><b>Practical Problems:</b> Calculation of Material Cost, Price, Usage, Mix and Yield Variance and Labour Cost, Hour (Time/Efficiency), Rate, Mix, Yield and Ideal Time Variance.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Advanced Cost Accounting</b>, Dr. S.N. Maheshwari, S. Chand &amp; Co., Ltd., New Delhi, 1994.</li> <li>2. <b>Advanced Cost Accounting</b>, Dr. S.P. Jain, Kalyani publishers, New Delhi, 2012.</li> <li>3. <b>Advanced Cost Accounting</b>, Navghare and Gulhane, Seth Publication, Nagpur, 2015</li> <li>4. <b>Advanced Cost Accounting</b>, Dr. J. Madegowda, Himalaya Publishing House,</li> </ol>	

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## SEMESTER II

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

### **Learning Outcome:**

Students would be enabled to understand in detail the concept of cooperation & various organisations contributing towards co-operative movement in rural areas.

Students would be familiarised with the various aspects aiming towards rural development and transformation.

<b>Unit</b>	<b>Contents</b>
I	<b>Introduction to Cooperation:</b> <ol style="list-style-type: none"><li>1. Meaning, Scope &amp; Importance of Cooperation.</li><li>2. Manchester Principles of Cooperation</li><li>3. Co-Operative Movements In India: Pre- and Post independence, Effects of Globalization on Co-Operative Movements</li><li>4. Maharashtra State Co-Operative Act- 1960.</li></ol>
II	<b>Cooperative Societies and Banks</b> <ol style="list-style-type: none"><li>1. Objectives, Membership, Sources of Capital Generation, Structure/Classification, Functions of Cooperative Credit Societies &amp; Banks</li><li>2. Role of Commercial Banks In Rural Finance: Meaning, Roles, Drawbacks.</li><li>3. Microfinance In India: Meaning, Needs/Objectives, Problems, Recommendations, Ways/methods/types of micro-finance.</li><li>4. Cooperative Audit: Introduction, Objective, Kind, Duties &amp;</li></ol>



	Responsibilities, Power of an Auditor, Liabilities of an Auditor, Audit program, supervision of Audit.
III	<p><b>Rural Development</b></p> <ol style="list-style-type: none"> <li>1. Approaches to rural development: Community Development Program, Intensive Agriculture District Program, Growth Center Strategy, Micro-Level Planning, and Gandhian Approach to Rural Development.</li> <li>2. Basic needs of rural India: Education, Water Supply, Rural Road, Rural Housing.</li> <li>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.</li> <li>4. People participation in rural development: Objectives, Importance, Problems, and Remedies</li> </ol>
IV	<p><b>Rural Developments and Plans</b></p> <ol style="list-style-type: none"> <li>1. Agriculture And Rural Development Plans in Recent Years: Objectives, Development Measures, Rural Development During Plans, Efforts by Government.</li> <li>2. Special Schemes And Programs : MGNREGA, IRDP, Tribal Development Program, NRLM</li> <li>3. Rural Artisans: Rights, Conditions, Problems And Suggestions</li> <li>4. Rural Migration: Nature, Adverse Effects Of Rural Migration, Measures To Prevent Rural Migration</li> </ol>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Agricultural Credit And Rural Development In Drought Regions: A Study Of Cooperative Banks</b>, Rayedu, Neha Publishers &amp; Distributors (1997).</li> <li>2. <b>Rural Development Cooperation in India</b>, Swami &amp; Gupta, Neha Publishers &amp; Distributors.</li> <li>3. <b>Rural Development Cooperation</b>, Satish Munjal, Sublime Publications, 1997.</li> <li>4. <b>Deep and Deep Publications</b>, Verma S.B. Shah G.P Rural Credit And Cooperative Development.</li> <li>5. <b>Cooperation &amp; Rural Development</b>, Arora R., Sheth Publishers, Mumbai.</li> </ol>	

## SEMESTER II

Human Resource Management (MCC 2.4)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Core
<b>Objective:</b> 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 programme will also improve students' ability to think about how HRM should be used as a tool to execute strategies.			

### Learning Outcome:

Students would be able to build understanding about managing Human Resources in an organisation. They will also learn the various policies, programs and procedures to carry out the function of HRM in an organisation.

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

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

## SEMESTER II

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

<p><b>Learning Outcome:</b></p> <p>i) Students will be able to learn about fundamentals of conducting a good research.</p> <p>ii) Students will be able to learn how to write and present a good Research Report.</p>
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Unit	Contents
I	<p><b>Introduction to Research Methodology:</b></p> <p>Meaning of Research, Definition of Research, Types of Research, Research Process, Scope and Importance of Research in Commerce.</p>



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

### SEMESTER III

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

<b>Learning Outcome:</b> <ol style="list-style-type: none"> <li>1. To get acquainted with various tools of financial statement analysis</li> <li>2. To understand practical aspects of preparation of flexible budget</li> <li>3. To get acquainted with practical aspects of ratio analysis</li> </ol>
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4. To be coherent with the concepts and practical aspects of cash flow statement

Unit	Contents
I	<p><b>Introduction and Financial Statement Analysis:</b></p> <p><b>Theory:</b> Introduction to Management Accounting, Role, responsibility, position of management Accountant. Management Audit, concepts, scope, need, objectives, problems of management Audit. Reporting to management. Meaning of financial statement, Role, Need, tools and Objectives of Financial Statement Analysis.</p> <p><b>Practical Problems:</b> Preparation of Multi-step income statement, Horizontal analysis, Common Size analysis, Trend analysis and Analytical Balance Sheet</p>
II	<p><b>Budget and Budgetary Control:</b></p> <p><b>Theory:</b> Meaning of Budgetary Control, Tools of Budgetary Controls, Types of Budget, Advantages and Disadvantages of Flexible Budget</p> <p><b>Practical Problems:</b> Preparation of Flexible Budget.</p>
III	<p><b>Ratio Analysis:</b></p> <p><b>Theory:</b> Meaning and Concept of Ratio Analysis, Advantage and Limitations of Ratio Analysis, Types of Ratios – Liquidity Ratio, Solvency Ratio, Profitability Ratio and Efficiency Ratio.</p> <p><b>Practical Problems:</b> Calculation of Liquidity Ratio, Solvency Ratio, Profitability Ratio and Efficiency Ratio.</p>
IV	<p><b>Cash Flow Analysis</b></p> <p><b>Theory:</b> - Meaning of Cash Flow, Uses of Cash flow statement, Objectives, Advantages and Disadvantages of Cash Flow Statement, Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Increase of Current Assets and Current Liabilities</p> <p><b>Practical Problems:</b> Preparation of Cash Flow Statement as per AS-3.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li><b>Advance Management Accounting:</b> Dr. S.C. Gulhane, Seth Publication Pvt. Ltd., 2017.</li> <li><b>Accounting for management:</b> M.N. Arora, S. Chand &amp; Co., Ltd., New Delhi, 2013.</li> <li><b>Advance Management Accounting:</b> Dr. Pradeep Wath, Payal Prakashan, Nagpur, 2017.</li> <li><b>Advance Management Accounting:</b> Prof. E. Gordon, Himalaya Publication</li> </ol>	

House, 2010.

### SEMESTER III

#### Public Finance: Theory and Practices (MCC 3.2)

Teaching Hours: 4

Total Credit: 4

Total Marks: 80

Group: Core

#### Objectives:

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.

#### Learning Outcome:

Students would be introduced & acquainted with the various issues relating to Public Finance.

Students would understand the framework for functionality of Public Finance and its various instruments.

Unit	Contents
I	Introduction to Public Finance 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 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 1. Meaning & Concept of Public Revenue, Sources of Public Revenue & Direct taxes, Indirect Taxes- Meaning, merits, demerits 2. Canons 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
<b>Books Recommended:</b>	
1. <b>Public Finance</b> , S.N. Chand, Atlantic (2008). 2. <b>Public Finance: Theory &amp; Practice</b> , Kumar & Mittal, Anmol Publishers (2002). 3. <b>Money, Banking &amp; Public Finance</b> , Hajela, Ane Books Pvt. Ltd., (2009). 4. <b>Public Finance</b> , Rajesh Jha, Pearson (2012). 5. <b>Public Finance</b> , Harvey S Rosen & Ted Gayer, McGraw Hill Education, (2012). 6. <b>Public Finance</b> , Tyagi, Jai Prakash Nath Publishers, 55th Revised Edition, 2013.	

### SEMESTER III

<b>Corporate Laws (MCC 3.3)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b> 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.			

#### Learning Outcome:

- i) The students would acquire the knowledge of Company Law and would be able to distinguished between old (1956) and new (2013) Laws.
- ii) The students would be able to handle corporate office (administrations).

Unit	Contents
I	<b>Introduction to companies act 2013</b> (as amended from time to time), Company- an introduction, features, kinds of companies, Statutory Company, Registered company, Government company, Foreign Company, Sec 8 Company, Holding and subsidiary company, one person company, Conversion of Private company to Public company, conversion of Public company to Private company, Section 8 to other kinds.
II	<b>Formation of company-</b> promotion, incorporation, commencement

	<p>of business, M.O.A- clauses and alterations, A.O.A-Content and alterations. Binding effect of M.O.A &amp; A.O.A, Doctrine of ultra vires, doctrine of constructive notice, doctrine of indoor management</p> <p><b>Corporate Liquidation-</b> Compulsory Winding up under the order of Tribunal, Contributories</p>
III	<p><b>Company Management-</b> Directors, qualifications, legal position of directors, number of directors, duties, liabilities, D.I.N, Types of Directors-managing director, whole time director, women director, executive director, Independent director, additional director, Meaning of KMP-types, Nominees director, Board of Directors-Meaning and powers</p>
IV	<p><b>Company meetings</b> -Meaning of meeting, kinds of meetings, notice, agenda, quorum, chairman, voting (postal, electronic and poll), Proxy and its provisions, resolutions and Types of resolutions</p> <p>Board of Directors meetings, frequency, time and place of business meetings, notice, quorum, agenda, chairman of board meeting, voting at board meeting</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Company Law &amp; Secretarial Practice.</b> Sultan Chand &amp; Sons, Kapoor, N.D: New Delhi.</li> <li>2. <b>Indian Company Law,</b> SinghAvtar, Eastern Book Company, Lucknow.</li> <li>3. <b>Company Law and Secretarial Practice,</b> Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur.</li> <li>4. <b>Corporate &amp; Allied Laws,</b>Munish Bhandari, Best Word Publication.</li> <li>5. <b>Analysis of Companies Act,2013</b> CCH.</li> </ol>	

### SEMESTER III

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

### Learning Outcome:

- i) The students would be able to understand provisions of direct taxes including rules pertaining there to and applications of tax planning provisions to different business situations in relation to companies.

Unit	Contents
I	<p><b><u>Unit I: Basic Concepts</u></b></p> <p><b>Theory: Introduction to Income Tax Law:</b> Overview of Income Tax Law in India, Constitutional powers to levy Income Tax, Concepts of Finance Act, Income Tax Rules, Circulars and Notifications, Levy of Income Tax, Rates of Taxes applicable for various assesseees for relevant assessment year, Introduction to heads of Income.</p> <p><b><u>Profits and Gains from Business and Profession</u></b></p> <p><b>Theory:</b> Scope of Chargeability (Section 28), Admissible Deductions (Section 30 to 37) (excluding depreciation on assets held by power generation units). Inadmissible Deductions (Section 40), Disallowances under certain circumstances (Section 40A), Deemed Profits (Section 41), Deductions on the basis of actual payments (Section 43B)</p> <p><b>Problems:</b> Computation of Income of Company under the head Profits and Gains from Business or Profession</p>
II	<p><b><u>Unit III: Capital Gains</u></b></p> <p><b>Theory:</b> Scope of Chargeability (Section 45), Ascertainment of Cost of acquisition in Specified Circumstances (Section 49), Cost of Acquisition and Cost of Improvement (Section 55); Definitions of Capital Asset, Short Term and Long-Term Capital Assets, Transfer.</p> <p><b>Problems:</b> Computation of Capital Gains (Section 48), Computation of Capital Gains in respect of Depreciable Asset (Section 50 and 50A) Taxation of Capital Gains (Section 111A, 112 and 112A)</p> <p><b>Capital Gains in Special Cases:</b> Capital gains in respect of: Conversion of capital asset into stock in trade and its subsequent sale; Conversion of stock in trade into capital asset; Transfer of Intangible Asset; Transfer of Right shares and offer for right shares; Buy back of own shares and other specified securities by a company (Section 46A)</p> <p><b>Exemptions of Capital Gains:</b> Provisions of Section 54D, Section 54EC and Section 54EE.</p>
III	<p><b><u>Unit IV: Income from Other Sources</u></b></p> <p><b>Theory:</b> Dividend [Section 2(22)], Scope of Chargeability (Section 56); Admissible Deductions (Section 57), Disallowances (Section 58)</p>



	<p><b>Problems on Computation of Income from other sources:</b> Concept of Dividend and Deemed Dividend and its taxability, Taxation of winnings from lotteries, crossword puzzles, horse races &amp; card games; Taxation of interest on securities; Taxation of gifts.</p>
IV	<p><b><u>Unit VI: Tax Planning</u></b></p> <p><b>Theory: Introduction to Tax Planning:</b> Concept of Tax Planning, Tax Management, Tax Evasion and Tax Avoidance.</p> <p><b>Problems: Tax Planning in respect of managerial decisions:</b> Tax planning in respect of Own or lease transactions, Tax Planning in respect of Make or buy decisions; Tax planning in respect of Repairs, Replace, Renewal or Renovation of an Asset.</p> <p><b><u>Computation of Tax Liability of a Corporate Entity and Corporate Tax Compliances</u></b></p> <p><b>Theory:</b> Corporate Tax Compliances: Income Tax Return – Form 6, Due dates for filing income tax returns for corporate assessee, Income Tax Payment Challans: ITNS 280 and ITNS 281, Procedure of online payment of Income Tax by corporate assessee.</p> <p><b>Problems:</b> Computation of Tax Liability of a corporate assessee including Computation of Minimum Alternate Tax (MAT)(Section 115JB)</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Direct Taxes</b>, Dr. Vinod Singhania, Law and Practices, Taxmann Publication</li> <li>2. <b>Direct Taxes</b>, Dr. Bhagwati Prasad, Wishwa Prakashan, New Delhi.</li> <li>3. <b>Direct taxes</b>, Girish Ahuja and Ravi Gupta, Wolters Kluwer CCH.</li> <li>4. <b>Hand Book of Income Tax Laws</b>, T.N. Manoharan, Snow white Publications</li> <li>5. <b>Direct Taxes</b>, B.B.Lal &amp; N.Vashisht, Pearson Publication</li> <li>6. <b>Service Tax</b>, S.S.Gupta Bharat Publishers, New Delhi</li> </ol>	

### SEMESTER III

Global Strategic Management (MCGE 3.51)			
Teaching Hours: 4	Total Credit: 4	Total Marks: 80	Group: Generic Elective
<p><b>Objective:</b></p> <p>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.</p>			

**Learning Outcome:**

Students will be able to recognize the stages of industry and recommend strategies at global level to appraise the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.

Unit	Contents
I	<b>Introduction to Co-operation</b> 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	<b>Environmental Analysis:</b> 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).  <b>Analysis of Internal Environment</b> – Resource Audit; Resource Based View (RBV), Global Value Chains Systems; Core and Distinctive Competencies; From Sustainable Competitive Advantage to Transient Competitive Advantage.
III	<b>Strategic Choice:</b> 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.)  <b>Situation Specific Strategies:</b> 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	<b>Strategic Issues and Alternatives in Globally Competitive Markets:</b> Reasons and process of firm's internationalization; International entry <b>options</b> ; <b>Multi-country</b> and global strategies;

	<p>Outsourcing strategies.</p> <p><b>Strategy Implementation and Control:</b> 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>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li><b>1. Strategic Management: An Integrated Approach</b>, Hill, Charles W.L. and Gareth R. Jones, Cengage Learning, India.</li> <li><b>2. Global Strategic Management</b>, Ungson, G.R. and Yim-Yu-Wong, M.E. Sharpe.</li> <li><b>3. Global Strategic Management</b>, Davidson, W.H., John Wiley, New York.</li> <li><b>4. Strategic Management</b>, McGraw Hill, Thompson, Arthur A. and A. J. Strickland, New York.</li> <li><b>5. Strategic Management: A South-Asian Perspective</b>, Hitt, Michael A., Ireland, R. D., Hokisson, Robert E. and S. Manikutty, Cengage Learning, India</li> <li><b>6. Transnational Management: Text, Cases, and Readings in Cross-Border Management</b>, Bartlett, C.A., Ghoshal, S. and P. Beamish, McGraw Hill.</li> <li><b>7. E-Competition in Global industries</b>, Porter, Michael, Harvard University Press, New York, 1986.</li> <li><b>8. The Competitive Advantage of Nations</b>, Porter, Michael E., Macmillan, London, 1990.</li> <li><b>9. Global Strategic Management</b>, Frynas, J.G. and K. Mellahi, Oxford University Press.</li> <li><b>10. Understanding Strategic Management</b>, Henry, Anthony E., Oxford University Press, New York.</li> <li><b>11. Strategic Management and Business Policy: Globalization, Innovation and Sustainability</b>, Prentice Hall, New Jersey.</li> <li><b>12. Strategic Management: Contemporary concepts and Cases</b>, Sengupta, N. and J.S. Chandan, Vikas Publishing.</li> <li><b>13. Strategic Management- Text and Cases</b>, Ghosh, P.K., Sultan Chand and Sons.</li> <li><b>14. Strategic Management- Analysis, Implementation, Control</b>, Nag, A., Vikas Publishing.</li> </ol>	



### SEMESTER III

<b>Operation Management (MCGE 3.52)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
<b>Objective:</b> 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			

<b>Learning Outcome:</b> Students would be able to understand the dynamics of Operations Management in an organisation. They also will be able to understand the methods to achieve quality management through application of proper tools in manufacturing while carrying out the process of Operations Management
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<b>Unit</b>	<b>Contents</b>
I	<b>Introduction to Operations Management:</b> 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	<b>Facilities Plan and Production Planning:</b> 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	<b>Materials Management:</b> 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	<b>Quality and Productivity Management:</b> 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 3.53)**

<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
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**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.

**Learning Outcome:**

Students would be conversant with the various attributes of Service Sector Management and its applicability.

Students would be familiarised with the role of Service Sector & its management in the economic development of the Country

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

### SEMESTER III

<b>Corporate Social Responsibility (MCGE 3.54)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Generic Elective</i>
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. Understand and appreciate social responsibility concepts and principles.</li> <li>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.</li> <li>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.</li> </ol>			



**Learning Outcome:**

The students would be able to understand, its applicability and radical requirement in various parts and sectors in the country.

Unit	Contents
I	<b>Introduction to CSR:</b> 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	<b>CSR-Legislation in India &amp;Abroad:</b> Section 135 of Companies Act 2013.Scope for CSR Activities under Schedule VII, Appointment of · 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,
III	Identifying & categorizing key stakeholders of CSR with their roles. Stakeholder Management 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.
IV	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.
<b>Books Recommended:</b>	

1. **Corporate Social Responsibility: An Ethical Approach** - Mark S.Schwartz
2. **The World Guide to CSR** , Wayne Visser and Nick Tolhurst
3. **Innovative CSR**, Lelouche, Idowu and Filho
4. **Corporate Social Responsibility in India**, Sanjay KAgarwal
5. 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>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To develop an understanding of the working of international business environment.</li> <li>2. By the end of the Semester students will be able to understand the functioning &amp; working of international business environment</li> </ol>			

#### **Learning Outcome:**

Students would be introduced to the contemporary issues in global business and various International Institutions regulating the same.

Students would be acquainted with the knowledge regarding various global perspectives, global challenges and opportunities encountered by the international business.

Unit	Contents
I	Theoretical Framework of Business Environment <ol style="list-style-type: none"> <li>1. Meaning, Relevance, Nature, Dimensions, Types and Importance of International Business</li> <li>2. Economic Environment of Business-Dimensions, Ease of Doing Business</li> <li>3. Demographic , Social, Political and Legal Environment of Business</li> </ol>

II	<p>International Economic Cooperation and Agreements</p> <ol style="list-style-type: none"> <li>1. European Union, SAARC &amp; ASEAN</li> <li>2. International Economic Institutions- IMF, World Bank, World Trade Organisation, Asian Development Bank</li> <li>3. International Trade and Investment Theories- Comparative Cost Theory; Factor Endowment Theory; Location Specific Advantage Theory</li> <li>4. Concept of Protectionism: Tariff Barriers; Non-Tariff Barriers; Export Promotion Measures</li> </ol>
III	<p>Foreign Investment</p> <ol style="list-style-type: none"> <li>1. Concept of Foreign Investment</li> <li>2. Significance &amp; Types of Foreign Investment</li> <li>3. Host Country Economic determinants for Foreign Investment</li> <li>4. Foreign Direct Investment Vs Foreign Institutional Investment</li> </ol>
IV	<p>Globalization and International Investments</p> <ol style="list-style-type: none"> <li>1. Meaning, Dimensions, Features and Factors Favouring Globalization</li> <li>2. Concept of New Market identification</li> <li>3. Foreign Market Entry Strategies</li> </ol> <p>Social Issues in International Business</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Business Environment</b>, Upadhyay, Asian Books, 2nd Edition, 2010.</li> <li>2. <b>International Business Environment</b>, S.Mohan, Kunal Books, 2011.</li> <li>3. <b>Business Environment</b>, Tata McGraw - Hill Education, Namita Gopal, 2<sup>nd</sup> Edition, 2010.</li> <li>4. <b>International Economics</b>, Robert J. Carbaugh, 12<sup>th</sup> Editions.</li> <li>5. <b>International Business Environment</b>, Francis Cherunilam, Himalaya Publishing House.</li> <li>6. <b>The International Business Environment</b>, Anant K. Sundaram/J.Stewart, Prentice Hall.</li> <li>7. <b>The International Environment of Business</b>, Gerald M. Meier, Oxford Press, 2006</li> </ol>	



## SEMESTER IV

<b>Advanced Financial Management (MCC 4.2)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<b>Objective:</b> The programme'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.			

<b>Learning Outcome:</b> Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of financial goals. .
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Unit	Contents
I	<b>Introduction and Capital Structure:</b> <b>Theory:</b> Concept of business finance, finance function, scope, organization, Goals & objectives of financial management; <b>Sources of financing</b> - LONG TERM: shares, debentures, term loans, lease & hire purchase, retained earnings, public deposits, bonds (Types, features & utility), SHORT TERM: commercial paper & trade credit & bills discounting. <b>Practical Problems:</b> Problems of Capital Structure.
II	<b>Cost of Capital:</b> <b>Theory:</b> Concept, meaning, principles & importance of cost of capital. Introduction to Trading on equity, Capital gearing & leveraging, Cost of capital, Cost of different sources of finance, Weighted average cost of capital. <b>Practical Problem:</b> Calculation of cost of capital of various sources of capital ( Equity Capital, Preference Share Capital and Debenture)
III	<b>Dividend policies:</b> <b>Theory:</b> Meaning of Dividend, Types of Dividend, determinants and factors affecting dividend policies, relevance and irrelevance concept, dividend valuation models – Gordon, Walter and Modigliani-Miller models Stability of dividends concept and significance. <b>Practical Problem:</b> Practical Problems of Dividend policies by Gordon, Walter and Modigliani-Miller models.
IV	<b>Capital budgeting:</b>

	<p><b>Theory:</b> Meaning of capital budgeting, Nature and significance, techniques of capital budgeting –Pay Back Method, Accounting rate of return, Net Present Value and profitability index. Advantages and Disadvantages of Capital Budgeting.</p> <p><b>Practical Problems:</b> Problems of Capital Budgeting by Pay Back Method, Accounting rate of return, Net Present Value and profitability index.</p>
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**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**

<b>Business Ethics &amp; Corporate Governance (MCC 4.3)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Core</i>
<p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To acquire knowledge of ethics, emerging trends in good governance practices.</li> </ol>			

**Learning Outcome:**

- i) The study of this subject will lead to ethical business practices in our country as the students would come to know the right and wrong practices.

<b>Unit</b>	<b>Contents</b>
I	<b>Introduction to Business Ethics:</b> Meaning, Concept & Definition of Business ethics; Characteristics of business ethics; Principles & Nature of Business Ethics; Elements of Business Ethics; Need and importance of business ethics; Factors influencing Business Ethics; Theories of Business Ethics – Teleological and Deontological Theories.
II	<b>Organizational Ethics:</b> Ethical corporate behaviour; Corporate Code of Ethics; Advantages of Code of Ethics; Development of Ethical Corporate behaviour; Ethical dilemma; Ethical issues in an organization, Guidelines for managing ethics in organization. Case

	Study of Coke (on ethical issues) and KFC in India.
III	<b>Corporate Governance- Concept:</b> Concept, objectives, scope and need of corporate governance, Development of corporate governance in India, Developments in corporate governance – A global perspective, Pillars of good corporate governance, Principles of corporate governance, Major stakeholders in Corporate Governance
IV	<b>Corporate Governance- Structure</b> Corporate governance and Stakeholders Right- Shareholders rights, Board of Directors functions, Board's audit function, Board independence; Rights of other stakeholders namely- Lenders, Customers. Various Board Committees- Audit Committee, Shareholders Grievance Committee, Remuneration Committee, Risk Committee, Nomination Committee, Corporate Governance Committee, Corporate Compliance Committee, Ethics committee Overview of Cadbury Committee, Kumar Mangalam Birla Committee (2000) JJ Irani Committee
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li><b>Business Ethics and Corporate Governance</b>, Bhatia S.K., Deep &amp; Deep Publications Pvt. Ltd New Delhi.</li> <li><b>Business Ethics An Indian perspective</b>, Prof.(Col) PS Bajaj, Dr. Raj Agarwal, Biztantra.</li> <li><b>Perspectives in Business Ethics</b>, Laura p Hartman, Mc Graw Hill International.</li> <li><b>Ethics in Management</b>, SK Chakraborty, Vedantic Perspectives, Oxford University Press.</li> <li><b>Business, Government and Society</b>, George A Steiner and John F Steiner, Mc Graw Hill, International.</li> <li><b>Management in New Age: Western Windows- Eastern Doors</b>, Subhash Sharma, New Age, International Publishing, New Delhi.</li> <li><b>Business Ethics- Concepts and Cases</b>, Manuel G. Velasquez.</li> <li><b>Corporate Governance</b>, Principles, policies and Practices, A.C. Fernando, Pearson Education.</li> <li><b>Corporate Governance</b>, IICA, Taxmann .</li> <li><b>The Art of Corporate Governance</b>, Dr. Joffy George</li> <li><b>Journals-</b> (a) ICSI – Chartered Secretary (b) ICSI – Student Company Secretary – E-bulletin</li> <li><b>Companies Act 2013 and Rules</b></li> <li><b>SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</b></li> </ol>	



## SEMESTER IV

<b>International Financial Systems (MCDE 4.41)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
<b>Objective:</b> To understand the mechanics and application of International Financial Systems.			

### **Learning Outcome:**

- i) Students will be able to understand various exchange rate regimes and analyse their impact on international trade and investments as well as risks associated with it.

<b>Unit</b>	<b>Contents</b>
I	<p><b>Foreign Exchange Rates:</b></p> <p><b>Theories of exchange rates:</b> 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.</p> <p>Case for fixed or fluctuating exchange rates.</p> <p>Eurocurrencies, Eurodollars, European Currency Unit, their mechanics and impact.</p> <p>International capital-flows and shocks. International debt problem-its origin, history and status.</p> <p>International liquidity and SDRs.</p> <p><b>International Financial Institutions:</b> International Monetary Cash (IMF), World Bank, International Finance Corporation (IFC), Asian Development Bank</p> <p><b>The basics of currency trading.</b> 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><b>Balance of Payments</b> - Definition. Component of Balance of</p>

	Payments, Current Account, Capital Account, Balance of Payments, Models, Basic balance. Disequilibrium in Balance of Payments. Measures to correct disequilibrium in Balance of Payments
II	<p><b>Foreign Exchange Markets:</b> 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><b>Mechanics of Foreign Exchange Markets</b> Contracts, Credits and Documentation. Sale and Purchase Contracts. Risks in international transactions, Inco terms, their importance and their applicability. Payments 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><b>Introduction to GATT and WTO</b></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><b>The Export-Import Bank of India:</b> Its functions, resources, organization, management and current operations. Export Credit Guarantee corporation (DCGC)-its function, policy, management and current operations.</p> <p>Financing of foreign trade. Types of credits, guarantees, bid bonds etc. Mechanism of Operations.</p>
IV	<p><b>Foreign exchange controls</b>-Objectives, exchange management and controls in India</p> <p>FEMA and its important provisions.</p> <p><b>Import-Export Policy and procedures.</b></p>
<b>Books Recommended:</b>	
<p>1. <b>Corporation Finance-Principles and Problems-</b> P.V. Kulkarni, Himalaya Publishing House</p> <p>2. <b>International Financial Management,</b> Dr. P.G. Apte., Professor in IIM Calcutta.</p>	

## SEMESTER IV

<b>E-Commerce (MCDE 4.42)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. To prepare students competent enough to take up to employment and self-employment opportunities in E-Commerce and M-Commerce fields.</li> <li>2. To provide adequate knowledge and understanding about E-Commerce practices to the students.</li> <li>3. To provide adequate exposure for the students to environment and operations in the field of E-Commerce.</li> <li>4. To inculcate amongst the students training and practical approach by exposing them to modern technology in Commercial Operations.</li> </ol>			

<b>Learning Outcome:</b> <ol style="list-style-type: none"> <li>i) The students would be employable in any IT operating business or can develop their own website and carry on online business and would generate employment.</li> </ol>
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<b>Unit</b>	<b>Contents</b>
I	<b>An introduction to Electronic commerce</b> What is E-Commerce (Introduction And Definition) Main activities E-Commerce Goals of E-Commerce Technical Components of E-Commerce Functions of E-Commerce Advantages and disadvantages of E-Commerce Scope of E-Commerce Electronic Commerce Applications Electronic Commerce and Electronic Business(C2C)(2G,G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C) <b>The Internet and WWW</b> Evolution of Internet Domain Names and Internet Organization (.edu, .com, .mil,.gov, .net



	<p>etc.</p> <p>Types of Network</p> <p>Internet Service Provider</p> <p>World Wide Web</p> <p><b>Internet and Extranet</b></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><b>Building Own Website</b></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><b>Internet Security</b></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"> <li>• Encryption and Decryption</li> <li>• Secret key Cryptography</li> <li>• DES</li> </ul>

	<ul style="list-style-type: none"> <li>• Public Key Encryption</li> <li>• RSA</li> <li>• Authorization and Authentication</li> <li>• Firewall</li> <li>• Digital Signature( How it Works)</li> </ul>
III	<p><b>Electronic Data Exchange</b></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><b>Electronic Payment System</b></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 Cash Transfer</p> <p>Paperless bill</p> <p>Modern Payment Cash</p> <p>Electronic Cash</p>
IV	<p><b>Planning for Electronic Commerce</b></p> <p>Planning Electronic Commerce initiates</p> <p>Linking objectives to business strategies</p> <p>Measuring cost objectives</p> <p>Comparing benefits to Costs</p> <p>Strategies for developing electronic commerce web sites</p> <p><b>Internet Marketing</b></p> <p>The PROS and CONS of online shopping</p> <p>The cons of online shopping</p> <p>Justify an Internet business</p>

	Internet marketing techniques The E-cycle of Internet marketing Personalisation e-commerce <b>E – Governance for India</b> E – Governance of India Indian customer EDI System Service center Imports Exports
<b>Books Recommended:</b>	
1. <b>E-Commerce Concepts, Models, Strategies</b> , G.S.V.Murthy, Himalaya Publishing House 2. <b>E- Commerce</b> , Kamlesh K Bajaj and Debjani Nag, Tata Mc-Graw hills Publication, Google e-books. 3. <b>Electronic Commerce</b> , Gray P. Schneider, Cengage Publications 4. <b>E-Commerce, Cashamentals &amp; Applications</b> : Chand (Wiley)	

#### SEMESTER IV

<b>Entrepreneurial Development and Management (MCDE 4.43)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
<b>Objective:</b> 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.			

<b>Learning Outcome:</b> i) The study will give rise to new class of entrepreneur who can meet the challenges of new India, self-reliant India.
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Unit	Contents
I	<b>Entrepreneurship –</b> Creativity and Innovation, Barriers to Entrepreneurship (Factors



	<p>affecting Growth of Entrepreneurship), Women Entrepreneurship, Social Entrepreneurship. Entrepreneurship Development in India- Issues and Opportunities, Small-Scale Sector in India, Corporate Social Responsibility (CSR), Social Responsibility of Entrepreneurs. Entrepreneurial behaviour-Socio-psychological factors influencing Entrepreneurship development.</p>
II	<p><b>Entrepreneurship Trends –</b></p> <p>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, Financial Considerations (Cash Flow Management, Financial Plan, and Business Plan). Cases from Indian Industries.</p>
III	<p><b>The concept and issues in small business marketing-</b></p> <p>The idea of consortium marketing, Competitive bidding/tender marketing, negotiation with principal customers. The Industry and Ancillarization Entrepreneurship &amp; Industry, Ancillarization, Ancillaries &amp; Industrial Development, Ancillary Opportunities in different sectors, Global Aspect of Entrepreneurship.</p>
IV	<p><b>Financial incentives -</b> 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.</p>
<p><b>Books Recommended:</b></p>	
<ol style="list-style-type: none"> <li>1. <b>Entrepreneurship 6 th edition.</b> Robert D Hisrich, Tata McGraw-Hill.</li> <li>2. <b>Kuratko- Entrepreneurship A Contemporary Approach,</b> (Thomson Learning Books)</li> <li>3. <b>Chary,</b> Business Gurus speaks (Macmillan)</li> <li>4. <b>Entrepreneurial Development,</b> S.S. Khanka – (S. Chand &amp; Co.)</li> <li>5. <b>The 10 Commandments for Building a Growth Company,</b> Brandt, Steven C., Third Edition, Macmillan Business Books, Delhi, 1977</li> <li>6. <b>The Origin and Evolution of New Businesses,</b> Bhide, Amar V., Oxford University Press, New York, 2000.</li> <li>7. <b>Small Scale Enterprises Vols. 1-12,</b> Desai, Vasant, Mumbai, Himalaya Publishing House. (Latest edition).</li> </ol>	

#### SEMESTER IV

<b>Performance and Compensation Management (MCDE 4.44)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Discipline Specific Elective</i>
<b>Objective:</b> 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			

#### **Learning Outcome:**

Students will be able to learn basic compensation concepts, context of compensation practice and different ways to strengthen the pay-for-performance linkages by associating the right performance to right pay outs.

<b>Unit</b>	<b>Contents</b>
I	<b>PERFORMANCE MANAGEMENT:</b> 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	<b>GOAL SETTING AND PERFORMANCE TARGETS :</b> 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	<b>PERFORMANCE MEASUREMENT :</b> 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	<b>COMPENSATION :</b> 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
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Human Resource Management</b>, Snell / Bohlander Publication – Thomson</li> <li>2. <b>Compensation</b>, Milkovich &amp; Neman, 8 th edition. Publication – McGraw –Hill</li> <li>3. <b>Human Resource Management</b>, Gary Dessler Publication – Thomson</li> <li>4. <b>Accounting Practices in HRM</b>, M. Kolay</li> <li>5. <b>Managing Human Resources</b>, Monappa Publication – Macmillan</li> </ol>	

#### SEMESTER IV

<b>Holistic Development (MCOE 4.51)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
<b>Objective:</b> <ol style="list-style-type: none"> <li>1. To understand the concept of holistic development.</li> <li>2. To develop emotional quotient of students.</li> <li>3. To understand and inculcate the concept of harmony with environment.</li> </ol>			

<b>Learning Outcome:</b> <ol style="list-style-type: none"> <li>i) The students will relate themselves with mother earth and environment and would be able to address issues with confidence and zest.</li> </ol>
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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



	<p>Concept and significance- intrapersonal skills and interpersonal skills, stress management, leadership, organizational skills, communication skills, decision making skills,</p> <p>Concept and importance of team building</p>
IV	<p>Social responsibility- towards society, government, business; Responsibility as a citizen under the provisions of Constitution of India</p> <p>Sustainable development, harmony with nature, clean and healthy environment</p> <p>Different aspects of Yoga, pillars of yogsadhna, yoga and meditation for physical and mental well being</p>

#### **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**

<b>Introduction to Public Administration (MCOE 4.52)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To introduce to the students three types of administration in India Democratic Republic.</li> <li>2. To acquaint students of principles of administration.</li> <li>3. To acquaint the students the scalar chain applicable in Indian Government.</li> </ol>			

#### **Learning Outcome:**

- i) The students gain knowledge of Indian administration, principles and practices. they would also understand the value and power of commons in Indian democratic system.

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**, Hoshier 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. **BharatiyaPrashashan**, K. R. Bang: Vidya Books, Aurangabad, 2004. (Marathi)

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

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#### SEMESTER IV

<b>Intellectual Property Rights (MCOE 4.53)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
<b>Objectives:</b>			
1. To introduce Cashamental 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.			

#### Learning Outcome:

- i) The students would understand need, use and application of this act in their research project and activities.

<b>Unit</b>	<b>Contents</b>
I	<b>Overview of Intellectual Property</b> Introduction of IPR, Emergence of IPR, Need for intellectual property right (IPR), IPR in India, International considerations,



	Intellectual property related problems in India, International Trade Agreements concerning IPR — WTO — TRIPS, Concept of 'abuse of IPR'
II	<p><b>Patents</b></p> <p>Definition of patent, invention and new invention; Need for patent, Inventions not patentable, Classification of patents in India, Classification of patents by WIPO, Categories/types of Patent, procedure for grant of patent, opposition to grant of patent, Rights and obligations of a patentee, Term of patent protection, Exclusive Marketing Rights, Right to Secrecy; Penalties and Reliefs under Indian Patents Act;</p> <p>Case studies relating to patents in India</p>
III	<p><b>Copyrights</b></p> <p>Definition of copyright, concept of Copyright, Procedure for registration of copyrights, Term of copyright, Works that can be copyrighted, Copyright in literary, dramatic and musical works, computer programmes and cinematograph films, Neighbouring rights, Rights of performers and broadcasters, etc. Infringement of copyrights, Remedies for infringement of copyright; Case studies relating to copyrights</p>
IV	<p><b>Trademarks</b></p> <p>Concept of Trademark, Definition, Types of Trademark, Importance, Registration process for Trademark, Grounds for refusal of registration, Rights of Trademark, Duration of Trademark, Infringement of Trademark</p> <p><b>The Designs Act, 2000-</b></p> <p>Definition and characteristics of Design, Protection and rights of design holders, Copyright in design</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1) <b>Indian Patents Law – Legal &amp; Business Implications</b>, Ajit Parulekar and Sarita D' Souza, Macmillan India Ltd., 2006</li> <li>2) <b>Law Relating to Patents, Trade Marks, Copyright, Designs &amp; Geographical Indications</b>, B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000</li> <li>3) <b>Law of Copyright and Industrial Designs</b>, P. Narayanan; Eastern law House, Delhi, 2010.</li> <li>4) <b>Handbook of Indian Patent Law and Practice</b>, Subbaram N. R., S. Viswanathan, Printers and Publishers Pvt. Ltd., 1998.</li> </ol>	

## SEMESTER IV

<b>Constitution of India and Human Rights (MCOE 4.54)</b>			
<i>Teaching Hours: 4</i>	<i>Total Credit: 4</i>	<i>Total Marks: 80</i>	<i>Group: Open Elective</i>
<b>Objectives:</b> <ol style="list-style-type: none"><li>1. To understand the significance of constitution of India.</li><li>2. To understand the concept of Human rights.</li><li>3. To understand the role of constitution of India in protection and promotion of human rights</li></ol>			

<b>Learning Outcome:</b> <ol style="list-style-type: none"><li>i) The students would understand the deep scene in the Articles of Indian Constitution, especially, in respect to human duties, rights and responsibilities. the same could be seen in future in terms of a more sensible citizen.</li></ol>
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<b>Unit</b>	<b>Contents</b>
I	Meaning and Significance 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-s-vis Citizen; Rights of citizens: Fundamental Rights- Meaning 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 (freedom of opinion and expressions); Article 21- (Right to Life and Personal Liberty)
III	Meaning and definition of Human Rights, Theories of Human Rights, and Classification of rights- Right to development, Right to Self determination, Right to Healthy Environment.  Provisions of the UN Charter relating to human rights, U.N. Human Rights Committee
IV	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, International Commission of Human Rights
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Indian Constitutional Law</b>, M.P. Jain, Wadhwa &amp; Co, Nagpur</li> <li>2. <b>Constitution of India</b>, V.N. Shukla, Eastern Book Company, Lucknow</li> <li>3. <b>Indian Constitutional Law</b>, G.C. V. Subba Rao, S.Gogia &amp; Co., Hyderabad</li> <li>4. <b>Constitutional Law of India</b>, N.Pandey, Central Law Agency, Allahabad</li> <li>5. <b>Human Rights and International Law: Legal and Policy Issues</b>, Meron Theodor</li> <li>6. <b>Human rights Under International Law and Indian Law</b>, S.K. Kapoor</li> <li>7. <b>Human Rights in India</b>, C. J. Nirmal, Oxford</li> <li>8. <b>International Human Rights Documents</b>, P.R. Gandhi, Universal, Delhi</li> </ol>	





### 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
<b>1.</b>		<b>LAQ</b>	<b>LAQ</b>	-	
	A	Theory	Problem	Unit No. I	10
	OR		OR		
	B	Theory	Problem	Unit No. I	10
<b>2.</b>		<b>LAQ</b>	<b>LAQ</b>		
	A	Theory	Problem	Unit No. II	10
	OR		OR		
	B	Theory	Problem	Unit No. II	10
<b>3.</b>		<b>LAQ</b>	<b>LAQ</b>		
	A	Theory	Problem	Unit No. III	10
	OR		OR		
	B	Theory	Problem	Unit No. III	10
<b>4.</b>		<b>LAQ</b>	<b>LAQ</b>		
	A	Theory	Problem	Unit No. IV	10
	OR		OR		
	B	Theory	Problem	Unit No. IV	10
<b>5.</b>		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>	-	
	A	Theory	Theory	Unit No. I	4
	B	Theory	Theory	Unit No. I	4
	C	Theory	Theory	Unit No. I	4
<b>6.</b>		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. II	4
	B	Theory	Theory	Unit No. II	4

	C	Theory	Theory	Unit No. II	4
7.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. III	4
	B	Theory	Theory	Unit No. III	4
	C	Theory	Theory	Unit No. III	4
8.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. IV	4
	B	Theory	Theory	Unit No. IV	4
	C	Theory	Theory	Unit No. IV	4
9.		<b>VSAQ/OBJECTIVE (All)</b>	<b>VSA (All)</b>		
	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
	<b>TOTAL</b>				<b>80</b>