

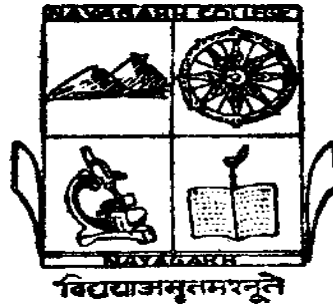
# SYLLABUS

***MASTER OF COMMERCE***

***M. COM.***

***(( Master Degree Course under CBCS ))***

**For the Admission Batch : 2018-20**



***NAYAGARH AUTONOMOUS COLLEGE,***

***NAYAGARH-752 069***

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**MASTER OF COMMERCE (Choice Based Credit System)**  
DEPARTMENT OF COMMERCE, NAYAGARH AUTONOMOUS COLLEGE, NAYAGARH,  
AFFILIATED TO UTKAL UNIVERSITY

**Semester-I**

<b>Code</b>	<b>Course Name</b>	<b>Marks</b>	<b>Credit</b>	<b>Category</b>
MCC-101	Management Concepts and Practices	100	4	A
MCC-102	Statistics for Management	100	4	A
MCC-103	Corporate Financial Accounting	100	4	A
MCC-104	Financial Management	100	4	A
MCC-105	Accounting for Managerial Decision Making	100	4	A
MCC-106	Risk and Insurance Management	100	4	A
<b>Total</b>		<b>600</b>	<b>24</b>	

**Semester-II**

<b>Code</b>	<b>Course Name</b>	<b>Marks</b>	<b>Credit</b>	<b>Category</b>
MCC-201	Business Environment	100	4	A
MCC-202	Organization Behavior	100	4	A
MCC-203	Marketing Management	100	4	A
MCC-204	Managerial Economics	100	4	A
MCC-205	Small Business Management	100	4	A
MCC-206	Social Survey and Research Methodology	100	4	A/C/D
<b>Total</b>		<b>600</b>	<b>24</b>	

Category: A- Core, C- Open to Allied subjects, D- Open to All

**Semester-III**

Code	Course Name	Marks	Credit	Category
MCC-301	Project Report (Report -100, Presentation and Vive voce -100)	200	8	A
MCC-302	Strategic Management	100	4	A
MCC-303	Financial Institutions and Markets	100	4	A
MCC-304	Economic Analysis for Decision Making	100	4	A
	Any ONE group from the following			
	<b>(A)Accounting</b>			
MCEA-309	Advanced Accounting	100	4	B/C
MCEA-310	Corporate Tax planning	100	4	B/C
MCEA-311	Advanced Auditing	100	4	B/C
	<b>(B)Finance</b>			
MCEB-312	Merchant Banking & Financial Services	100	4	B/C
MCEB-313	International Finance	100	4	B/C
MCEB-314	Security Analysis	100	4	B/C
	<b>(C)Marketing</b>			
MCEC-315	Services marketing	100	4	B/C
MCEC-316	Retail Management	100	4	B/C
MCEC-317	Customer Relationship Management	100	4	B/C
	<b>(D)International Business</b>			
MCED-318	International Business	100	4	B/C
MCED-319	International Finance	100	4	B/C
MCED-320	Global Risk Management	100	4	B/C
	<b>(E) Entrepreneurship</b>			
MCEE- 321	Entrepreneurship in MSMEs	100	4	B/C
MCEE- 322	Project Appraisal & Implementation	100	4	B/C
MCEE-323	Accounting & Finance for small Entrepreneurs	100	4	B/C

Category: A- Core, B- Elective, C-Open to Allied Subjects, D-Open to All

**Semester-IV**

<b>Code</b>	<b>Course Name</b>	<b>Marks</b>	<b>Credit</b>	<b>Category</b>
MCC-401	Corporate Governance & Business Ethics	100	4	A
MCC-402	Management of Financial Institutions	100	4	A
	Any ONE group from the following			
	<b>(A)Accounting</b>			
MCEA-409	International Accounting	100	4	B/C
MCEA-410	Accounting Standards & Corporate	100	4	B/C
MCEA-411	Reporting Accounting for NPOs	100	4	B/C
	<b>(B)Finance</b>			
MCEB-412	Portfolio Management	100	4	B/C
MCEB-413	Risk Management & Derivatives	100	4	B/C
MCEB-414	Financial Regulations	100	4	B/C
	<b>(C)Marketing</b>			
MCEC-415	Product Planning & Sales Force Mgt.	100	4	B/C
MCEC-416	International Marketing	100	4	B/C
MCEC-417	Product & Brand Management	100	4	B/C
	<b>(D)International Business</b>			
MCED-418	International Accounting	100	4	B/C
MCED-419	International Marketing	100	4	B/C
MCED-420	International Financial Services	100	4	B/C
	<b>(E) Entrepreneurship</b>			
MCEE- 421	Entrepreneurship : Innovation & Strategy	100	4	B/C
MCEE- 422	Statistics for Business Decision Making	100	4	B/C
MCEE-423	Entrepreneurship & Information Technology	100	4	B/C

Category: A- Core, B- Elective, C-Open to Allied Subjects, D-Open to All

**Audit Courses**

- i) Management of Personal Finances
- ii) Capital Market Instruments
- iii) Financial Inclusion
- iv) Accounting for small Business organizations
- v) Personal Taxation & Planning

(Credit will be assigned if the student opts to go through the examination process. But it will not be considered for CGPA)  
(Cumulative Grade Points Average)

**Evaluation:** End Term: 70 Marks

Unit Test and Quiz: 20 Marks, Assignment and Presentation: 10 Marks

**Project Report:** Thesis: 100 marks, Presentation & Viva-Voce: 100 marks

**Minimum Total Marks= 2500**

**Minimum Credit Points:** Core 76 + Elective 24 = 100

**FIRST SEMESTER**

**MCC - 101. MANAGEMENT CONCEPTS AND PRACTICES (Credit – 4)**

**Objective**

To familiarize the students with the developments of management principles and practices.

**Course Inputs**

**UNIT-I Basic Concepts of Management:** Management in Antiquity, Historical development of management thought- Classical, Neo-Classical and Modern Schools, Tasks of a professional manager, Managerial roles.

**UNIT-II Planning:** Nature and significance, developing planning premises, planning exercises and limitations,

**Decision Making:** Types of decision, decision making process, models, techniques and conditions, creativity exercises.

**UNIT-III Organizational Design: Organization** structure-mechanistic and organic, Products Functional, and Project and Matrix structure, Centralization versus Decentralization of Authority, Informal Organization, and Organization Effectiveness.

**UNIT-IV Management of Human Resources:** Manpower planning, Job Analysis, Recruitment & Selection, Training and Development, Performance Appraisal

**UNIT-V Management Control:** Process, Tools and Techniques, Behavioral Implication of Control, Management in a Global Environment Case Study.

**References:**

1. Robbins, "Management", Pearsons Education, New Delhi.
2. Koontz & Weihrich, "Essentials of Management "-McGraw Hill
3. Gibson JL etal: Organisations, Behaviour, Structure and Process- McGraw Hill
4. Rao & Narayana ; Principle & Practice of Management – Konark Publishing
5. Stoner & Freeman : Management-PHI
6. Prasad L.M. : Principles & Practice of Management – Sultan Chand.
7. Prasad Manmohan," Management : Concepts and Practices, Himalayan.
8. Terry, George R," Principles of Management", Richard D Irwin.

**MCC - 102. STATISTICS FOR MANAGEMENT (Credit – 4)**

**Objective**

The objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

**Course Inputs**

**UNIT-I** Partial Correlation, Multiple Correlation, Multiple Regression, Interpolation & Extrapolation.

**UNIT-II** **Probability Theory:** Probability- classical, relative and subjective probability; Addition and multiplication probability models; Conditional probability and Baye's theorem.

**Probability Distributions:** Binomial, Poisson and normal distributions: Heir characteristics and applications.

**UNIT-III** **Statistical Decision Theory:** Decision Environment; Expected profit under uncertainty and assigning probabilities; Utility Theory; Decision Tree analysis.

**Sampling:** Sampling and Sampling (probability and non-probability) methods; Sampling and non-sampling errors; Law of large numbers and central limit Theorem; Sampling distributions and their characteristics.

**UNIT-IV** **Statistical Estimation and Testing:** Point and interval estimation of population mean, proportion and variance; Statistical testing- hypotheses and errors; sample size; Large and small sampling tests- Z tests, T tests and F tests.

**UNIT-V** **Non Parametric Tests:** Chi-square tests; Sign tests; Wilcoxon Signed – Rank tests;

**Statistical Quality Control:** Causes of variations in quality characteristics; Quality control chart- purpose and logic; Constructing a control chart- computing the control limits (X and R charts); Process under control and out of control; Control charts for attributes- fraction defectives and number of defects; Acceptance sampling.

**References:**

1. Levin, Richards I, and David S Rubin: Statistics of Management, Pearson Education, Delhi.
2. Lawrence B. Morse: Statistics for Business & Economics. Harper Collins, NY.
3. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press.
4. Hien, L.W: Quantitative Approach to Managerial Decisions, Pearson Education, Delhi.
5. Gupta, S.P.; Statistical Methods, Sultian Chand, Delhi.
6. Sharma, Anand; Quantitative Techniques for Decision Making, Himalaya Publishing House.
7. Arora P.H., Sumeet etc.; Comprehensive Statistical Methods, S. Chand.
8. Anderson, Sweener, Williams, Statistics for Business and Economics, Thompson.
9. Agarwal, D.R.; Quantitative Methods, Urinda Publication.
10. Heinz Kohler: Statistics for Business & Economics, Harper Collins, New Delhi.
11. Hooda, R.P: Statistics for Business and Economics, Macmillan, New Delhi.

**MCC - 103 CORPORATE FINANCIAL ACCOUNTING (Credit – 4)**

**Objective**

The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

**Course Inputs**

**UNIT-I Final Accounts and Financial Statements of Companies:** Corporate problems with special reference to published Accounts.

**UNIT-II Valuation of Goodwill and Shares:** Funds Flow and cash flow statements.

**UNIT-III Accounting Issues:** Relating to Amalgamation, absorption, and reconstruction of companies both external and internal.

**UNIT-IV Accounts:** Relating to liquidation of companies. Investment Accounts. Lease Accounting.

**UNIT-V Human Resource Accounting:** Meaning, Approaches & Assumptions, Methods of human Resource Accounting.

**References:**

1. Beams, F.A.: Advanced Accounting, Pearson Education, New Delhi.
2. Dearden, J. and S. K Bhattacharya: Accounting for Management, Vikas, New Delhi.
3. Engler, C., L.A. Bemstein. And K.R L Lambet: Advanced Accounting, Irwin, Chicago.
4. Fischer, P.M., W.J Taylor and J.A Leer: Advanced Accounting, South-Western, Ohio.
5. Gupta, R.L: Advanced Financial Accounting, S. Chand & Co., New Delhi.
6. Horngreen,” Introduction to Financial Accounting:, Pearson Education, New Delhi.
7. Keiso D.E. and J.J Weygandt: Intermediate Accounting, John Wiely and Sons, NY.
8. Maheshwaari, S.N: Advanced Accountancy- Vol. II, Vikas Publishing House, New Delhi.
9. Monga, J.R: Advanced Financial Accounting, Mayoor Paperbacks, Noida.
10. Tulsian, P.C.: Financial Accounting, Pearson Education, New Delhi.
11. Neigs, R.F: Financial Accounting, Tata McGraw Hill, New Delhi.
12. Shukla, M.C. and T.S. Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi.
13. Warren, C.S. and P.E Fess: Principles of Financial and Managerial Accounting, South-Western, Ohio.



**MCC - 104 FINANCIAL MANAGEMENT (Credit – 4)**

**Objective**

The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a corporate entity. It attempts to acquaint them with different dimensions of financial management with a focus on the application of the relevant tools and techniques of financial decision-making aimed at shareholder's wealth maximization.

**Course Inputs**

**UNIT-I Introduction:** Nature and Scope of Financial Management; Financial Goals-Conflict of interest between the stakeholders; Functions of Financial Manager, Changing Financial Environment, Emerging Challenges faced by the Finance Manager.

**UNIT-II** Financing Decisions: Sources of Long term Capital-Equity, Debt, Term Loan, Preference share, Hybrid Securities, Internal Funds-Innovative sources of Domestic and Foreign Capital-Issues relating Financing Decisions.

**UNIT-III Leverage and Capital Structure Analysis:** Analysis of Operating Leverage and Financial Leverage- Combined Financial and Operating Leverage Concept of Capital Structure- Determinants – Theories of Capital Structure- Relevance and Irrelevance- Capital Structure Decision and Shareholder's Value Maximization.

**UNIT-IV** Long Term Investment Analysis: Investment Idea Generation-Tools and Techniques of investment analysis-Risk Analysis in Capital Investment Decisions  
Dividend Decisions: Issues in Dividend Decisions-Models and Theories of Dividend- Forms of Dividend-Corporate Dividend Behavior.

**UNIT-V** Short Term Asset Management: Strategic Planning and Estimation of Short Term Funding Needs-Financing Sources-Computation of Cost of Short Term Fund.  
Management of Cash, Inventory and Receivables.

**References:**

1. Bhattacharya,H., "WorkingCapitalManagement:StrategiesandTechniques".Pearson Education, Delhi.
2. Brealey, Richard A and Steward C.Myers: Corporate Finance, McGraw Hill., Int.ED, New York.
3. Chanda, Prasanna:Financial Management, Tata Mc Graw Hill, Delhi,
4. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi.
5. Van Home, J.C.and J.M.Wachowicz Jr.: Fundamentals of Financial Management, Pearson Education, New Delhi.
6. Van Home, James C, "Financial Management and Policy" Pearson Education, New Delhi.
7. Pinches, George E:Essentials of Financial Management; Harper and Row, New York.
8. Khan MY, Jain PK:Financial Management; Tata Mc Graw Hill, New Delhi.
9. Archer, Stephen H., Choate G Marc, R.George; Financial Management; John Wiley, NY.
10. Block, Stanley B.Geoffrey A Hilt; Foundations of Financial Management; Richard D. Irwin, Homewood, Illinois.

**MCC - 105 ACCOUNTING FOR MANAGERIAL DECISION MAKING  
(Credit – 4)**

**Objective**

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

**Course Inputs**

**UNIT I      Accounting Information and Managerial Decision Making:**  
Financial accounting; Accountant's Position, role, and responsibilities.

**Analysis Financial Statements:** Horizontal and Vertical Analysis, Ratio analysis.

**UNIT II      Marginal Costing and Break-even Analysis:** Concept of marginal cost; Marginal costing and absorption costing; cost-volume-profit analysis; Break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

**UNIT III     Budgeting :** Features of a budget; Essentials of budgeting; Types of Budgets- functional, master budgets, etc; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.

**UNIT IV     Standard Costing and Variance Analysis:** Standard costing as a control technique; setting of standards and their revision; Variance analysis- meaning and importance, kinds of variance and their uses- materials, labour, overhead and sales variance; Disposal of variances.

**Accounting Plan and Responsibility Centres:** Meaning and significance of responsibility accounting; Responsibility centers – cost centre, profit centre and investment centre; Objective and determinants of responsibility centers.

**UNIT V      Activity-based costing; Reporting to Management;  
Balanced Score Card**

**References:**

1. Homgren Charies T. George Foster and Srikanta M. Dattar: Cost Accounting: A Manegerial Emphasis, Pearson.
2. Banerjee, B. Cost Accounting. PHI
3. Jawahar Lal, Cost Accounting, Tata McGraw
4. Homgren, C.T. Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Pearson
5. Khan, M.Y., and Jain, P.K., Cost Accounting, Tata McGraw
6. Maheswari, S.N., Principles of Cost Accounting, Sultan Chand
7. Lall, B.M., and I.C, jain; Cost Accounting Principles and Practice, PHI
8. Pandey, I.M, Management Accounting, Vani
9. Kaplan, Management Accounting , PHI.
10. Kishore, R.M., Cost and Management Accounting, Taxman
11. Druty, C., Management and Cost Accounting. Thomsom.
12. Shukla, Grewal & Gupta, Cost Accounting, S. Chand.

**MCC - 106 INSURANCE MANAGEMENT (Credit – 4)**

**Objective**

The course aims at developing necessary skills for applying the principles of financial analysis to management of funds by commercial banks and the insurance sector.

**Course Inputs**

**UNIT I Basic Concepts of Risk Management and Insurance:** Meaning of risk, Basic categories of risk, methods of dealing with risk; Meaning and objective of risk management; Concepts and features of Insurance; Types of insurance contract and fundamental principles of Insurance; Cost benefit of Insurance to the society.

**UNIT II Insurance regulatory Act, 1999 and Insurance Market;** IRDA Act. 1999, Meaning, Objectives, Duties, Powers and Functions of Authority, Globalization of Indian Insurance, Privatization and Challenges before the Insurance Industry, Need for Reforms and Reforms Strategy.

**UNIT III Life Insurance:** Definition, Features and Principles of Life Insurance, Procedure for taking a policy, policy conditions, Premium Plans, Calculation of Premium. Settlement of Claims.

**UNIT IV Fire and Marine Insurance:** Principles, Policy conditions, Types of policies, of fire & Marine Insurance, Clauses and factors of Marine Insurance, Settlement of claims (Both Fire and Marine Insurance).

**UNIT V Re-Insurance and Investment:** General Features, Common terms, Features and Objects, Rights and Liabilities of Re-Insurance, Principles of Re-Insurance, Methods.  
**Investment:** Investment Principles, Types, Legal and Social aspect of Investment, Policies of Insurance Companies.

**References:**

1. Arif, "Theory and Practice of Insurance" Educational Book House.
2. Sharma R.S., "Insurance Principles and Practice" Vora, Delhi.
3. Greene and Trieschemann, "Risk Insurance", south Western Publishing Co.
4. Grieder and Beadies, "Principles of Insurance"
5. Mishra M.N. "Insurance principles & Practice", S.Chand.
6. Palande, Shah & etc "Insurance in India" changing policies & Emerging Opportunities, Response Books.
7. Study Material of Insurance Institute of India, Bombay.
8. Ganguly Anand "Insurance Act", New Age International Publication.
9. Insurance Law Manual, Taxman, Delhi.
10. Holyake, "Insurance Management", AITBS Publication.
11. Darfman, Introduction to Risk Management and Insurance.

**SECOND SEMESTER**

**MCC - 201 BUSINESS ENVIRONMENT (Credit – 4)**

**Objective**

The Course develops ability to understand and scan business environment analysis opportunity and take decisions under uncertainty.

**Course Inputs**

**UNIT I Theoretical Framework of Business Environment:** Concept, Significance and Nature of business environment; Elements of environment; Techniques of environmental scanning and monitoring. Global environment and its rationale merits and demerits.

**UNIT II Economic Environment of Business :** Significance and elements of economic environment; Economic systems and business environment; Economic Planning in India; Government Policies- Industrial Policy, Fiscal Policy, Monetary Policy, Public Sector and Economic Development.

**UNIT III Political and Legal Environment of Business:** Critical elements of political environment; Government and Business; Changing dimensions of legal environment in India.

**Socio-Cultural Environment:** Critical elements of socio-cultural environment; Social Institution and systems; Social values and attitudes; Indian business system; Social responsibility of business; Consumerism in India.

**UNIT IV International and Technological Environment:** Multinational Corporations; Foreign Collaborations and India business; International economic Institutions – WTO, World Bank, IMF and their importance to India; Foreign Trade Policies; TRIPS, TRIMS, Anti-dumping. Dispute Settlement.

**UNIT V Economic Reforms:** - Need for economic reforms, Main features of reforms, structural changes, Deregulation, privatization and globalization impact of reforms, Human faces of reforms, Future trends of reforms, MNCs- Definition, advantages, disadvantages, Control over MNCs.

**OPTIONAL: Trade Block & Business Centres**

**EEC, NAFTA, ASEAN, SFTA, SAARC**

**References:**

1. Adhikary, M; Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub. New Delhi
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Blswanath: Economic Environment of Business, Vikas Pub. New Delhi.
7. Govt. of India: Economis Survey, Various Issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari; Strategic Planning for Corporate Success, Macmillan New Delhi
10. Sengupta. N.K: Government and Business in India, Vikas Publication, New Delhi.
11. Daniels “International Business, Environment and Operations”, Pearson Education, Delhi.

**MCC - 202 ORGANISATION BEHAVIOUR (Credit – 4)**

**Objective**

The objective of this course is to help students understand the conceptual framework of Interpersonal and organizational Behaviour.

**Course Inputs**

**UNIT I Organisational Behaviour:** Organisational behavior-concept and significance; Relationship between management and organizational behavior; Attitudes; Perception; Learning; Personality.

**UNIT II Group Dynamics and Team Development:** Interpersonal and Group Behaviour, Group dynamics-definition and importance, types of groups, group formation, group development, group composition, group performance factors; Group decision making merits and demerits.

**Motivation:** Process of motivation; Theories of motivation – Need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

**UNIT III Leadership:** Concept; Leadership styles; Theories- Trait theory, Behavioural theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

**UNIT IV Interpersonal and Organisational Communication:** Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication. Stress Management.

**UNIT V Organisational Conflict:** Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.

**References:**

1. Robbins, Stephen P. and Mary Coulter; Management, Pearson Education, Delhi.
2. Griffin, Ricky W; Organisational Behaviour, Houghton Mifflin Co. Boston.
3. Robbins, Stephen P: Organisational Behaviour, Pearson Education, Delhi.
4. Hellreigel, Don, John W. Slocum, JR., and Richard W. Woodman: Organisational Behaviour; South Western College Publishing, Ohio. Utilising Human Resources, Prentice Hall, New Delhi.
5. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson; Management of Organisational Behaviour; Utilising Human Resources, Prentice Hall, New Delhi.
6. Ivancevich; John and Michael T. Matheson: Organisational Behaviour and Management, Business Publication Inc. Texas.
7. Koontz, Harold, Cyril O'Donnell and Heinz Wehrich; Essentials of Management. Tata McGraw-Hill, New Delhi.
8. Luthans, Fred; Organizational Behaviour, McGraw-Hill, New York.
9. Newstrom, John W, and Keith Davis; Organizational Behaviour; Human Behaviour at work, Tata McGraw-Hill, New Delhi.

**MCC - 203 MARKETING MANAGEMENT (Credit – 4)**

**Objective**

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**UNIT I      Basics of Marketing:** Meaning, Importance, Scope of Marketing; Marketing elements and Strategies, Marketing Environment; Marketing and Economic Development Process; Marketing Organisation.

**UNIT II      Marketing Management and Studying Consumers Behaviour;** Marketing Management Process:- Planning & Market Segmentation, Marketing Research & Marketing Information System; Consumers Behaviour and Marketing Strategies.  
Buyer's Decision process and consumer Behaviours

**UNIT III      Production Management & Pricing Strategies:** Meaning and importance of product decision, Product Classification, Product Life Cycle (PLC) and marketing Strategies; Branding & Packaging; Pricing objectives, factors of pricing methods, and pricing policies and Strategies

**UNIT IV      Promotion & Placement Strategies:** Meaning and importance of Communication and Promotion, elements of communication, tools of promotion, Objectives and Strategies of Promotion; Meaning and importance of Distribution. Physical Distribution System, Wholesaling and Retailing practices in India.

**UNIT V      Marketing in Indian Practice:** Rural & Agricultural Marketing; International Marketing; Cyber Marketing; Co-operative Marketing; Green Marketing, Services Marketing

**Reference:**

1. Etzel, M.J, Marketing-Concepts and Cases, Tata McGraw Hill, New Delhi.
2. Keegan: Global Marketing Management, Pearsons, New Delhi.
3. Kotler Philip and Armstrong Gary; Principles of Marketing, Pearsons, New Delhi, 2006
4. Kotler, P.: Marketing Management, Pearsons, New Delhi.
5. Kumar: Marketing & Branding, Pearsons, New Delhi.
6. Majumdar, Ramanuj : Product Management in India, Prentice : fall, New Delhi
7. Mathur; Strategic Marketing Management, McMillan.
8. Motr : Marketing of Higher Technology Products and Innovations, Pearsons, New Delhi
9. Perreault, W.D. and Mc Carthy, E.J: Basic Marketing, Tata McGraw Hill, 2007. New Delhi
10. Ramaswamy, Namkumari : Marketing Management, McMillan, New Delhi.
11. Ramaswamy, Namkumari : Marketing Management, McMillan, Calcutta.
12. Saxena, R: Case Studies in Marketing, The Indian Context. PH, New Delhi.
13. Srinivasan: Case Studies in Marketing, Prentice Hall of India, New Delhi.
14. Stanton, William: Fundamental of Marketing; Tata Mc Graw Hill Publication, New Delhi.
15. Mc Carthy; Marketing Management, Tata-Mc Graw Hill, New Delhi
16. Karunakaran K – Marketing Management, Himalaya Publishing House, New Delhi.

**MCC - 204 MANAGERIAL ECONOMICS (Credit – 4)**

**Objective**

This course develops managerial perspective to economic fundamentals as aids to decision making under given environment.

**Course Inputs**

**UNIT I Fundamental Concepts & Principles:** Introduction to Managerial Economics; Scope and Subject matter. Basic Concepts and Techniques, Nature of Managerial and Economic Problems, Nature of Economic Analysis, Role and responsibility of managerial economic; Implicit and explicit costs.

**UNIT II The Theory of Firm:** The circular flow of Economic Activity. The nature of the firm. Objectives of the firm, Maximising versus satisfying, the concept of economic profit, theories of profit-Accounting and economic interpretation of profit. Policies on profit maximization, Profits for control.

**UNIT III Demand Analysis:** The demand schedule and demand curve. The demand function. Price elasticity of demand. Interpretation of elasticity of demand. Income and cross elasticities of demand, business and economic forecasting. Method of forecasting: Expert opinion. Market experiments, Surveys.

**UNIT IV Theory of Production.** The production function. One variable input production function – Empirical estimation and managerial uses. Two-variable input production function, Isoquants – Characteristics. Features and managerial use. Formulation of a Cobb- Douglas production function.

**UNIT V The Theory of Cost: Cost Concepts-** meaning and managerial use. Cost function – cost curves – Empirical estimation of a short – run cost function. Cost Reduction and Control.

**References:**

1. Craig Peterson. H.Cris Lewis, W.:Managerial Economics, Pearson Education, Delhi.
2. Mehta P.L.Managerial Economics Analysis, Problems and cases, sultan Chand and Sons.
3. Mukherjee Sampat: Business and Managerial Economics. New Central Book Agency, Calcutta.
4. Baumol W. J., : Economic Theory and Operations Analysis, Prentice Hall of India LTD.
5. Johnson J; Economic Methods, New York, McGraw Hill.
6. Reddy, P.N. & Appannaiah, H.R., Essential Managerial Economics. Himalaya Publishing House.
7. Joal Dean: managerial Economics, PHI, New Delhi.
8. Case, “Principles of Economics”, Pearson Education, Delhi.

**MCC - 205 SMALL BUSINESS MANGEMENT & PROJECT APPRAISAL  
(Credit – 4)**

**Objective**

The objective of the present course is to sensitize the student about then role of SME sector in the economic development of the country. The present course also include discussion on various functions of a small scale units including tools and techniques of project preparation and appraisal.

**Course Inputs**

**UNIT I** SME ; Enterprise Evolution & Function; Definition of SSI Unit and SSI units Entrepreneur, Scope and Objective of SSI Units, Advantages & shortcomings of Small Industries, Small Industry and economic development, Developing Entrepreneurial Skill.

**UNIT II** **Project Management:** Project and Project Management, Project Identification, Project Formulation, Project Selection, Project implementation, Techno-Economic feasibility analysis, Social-cost-benefit analysis, Project Report.

**UNIT III** **Small Industry Support system:** Needs and important of support system, NSIC, SIDO, SSIB, SISI, DIC, SIDBI, Comercial Banks, Venture Capital, Lease Financing.

**UNIT IV** **Management Process in Small Business and Legal Francewark:** Planning Process, Organising, Leading and Motivating, Management of Time. The Factories Act, The Emppoyees Provident Fund Act, Industrial Dispute Act, Payment of Wages Act, Workmen’s compensating Act.

**UNIT V** **Global Competition:** Global Competitiveness, Strategies for SSIs; Sickness in Small Scale Industries- Symptomts, Reasons and Remedies; Future Growth Potential for SSIs.

**References:**

1. Dollinger, “Entrepreneurship-strategies and Resources”, Pearson Education, Delhi.
2. Khamka, S.S “Entrepreneurship Development” S.Chand & Co
3. Cantillon, Richard “Entrepreneurship and Economic development” The Free Press, New York.
4. Gupta , C.B. and Khamka S.S. “Entrepreneurship and Small Business Management”, S chand & Sons, Delhi.
5. Gupta C.B, & Srinivasan N.P.”Entrepreneurship Development”, S. Chand & Sons, Delhi.
6. Desal Vasant; “Dynamic of Entreprenial Development and Management, Himalaya Publishing House
7. Deshpande, M.U.; “Entrepreneurship of small Scale Indusstries”, Deep & Deep Publication New Delhi.
8. Shrama, R.A. : “Entreprenial Change in Indian History”, staling Publisher, New Delhi.



**MCC - 206 SOCIAL SURVEY & RESEARCH METHODOLOGY (Credit-4)**

**Objective**

The Objective of this course is to acquaint students the concepts Social Survey and Research. They will also be provided inputs research methods, research methodology, process of research the process of research the process of report writing.

**Course Inputs**

- UNIT I      **Research:**** Meaning and Objectives, Type of Research, Role of research in functional areas; Accounting, Finance, Marketing, HR etc. Research Methods, Research Methodology Research Process.
- UNIT II      **Defining Research Problems:**** Setting Objectives, Formulating Hypothesis, Research Design, Sample Design.
- UNIT III     **Social Survey:**** Collection of Primary and secondary data, Design of questionnaire.
- UNIT IV     **Data Processing:**** Classification, Tabulation, Editing, Analysis and interpretation of data, Uni-variate, Bi-variate and Multi-variate Analysis.
- UNIT V      **Report Writing:**** Categories of report, parts of a report, presentation of a report.

**References:**

1. Young. P.V.Sebrid, C.F.Scientific Social Survey and Research
2. Seltiz Claire, et: Research Methods in Social Relation, Hold, Tinchart & Willton, New York.
3. Good and Halt, Methods in Social Research, McGraw Hill.
4. Kothari, C.R. Research Methodology Techniques, Wishwa Prakashan, New Delhi.
5. Cooper and Schindler, Business Research Methods, MsGraw Hill.
6. Wilkinsor & Bhandarkar, Methodology of Research in Social Sciences, Himalaya.
7. Paneerselvan R. Research Methodology, PHI.
8. Bajpal SR, research Methodology in Social Science.

**THIRD SEMESTER**

**MCC - 301 PROJECT REPORT (Credit -8)**

**Objective :** The objective of this is to make a survey and prepare a report on current issues.

**MCC - 302 STRATEGIC MANAGEMENT (Credit - 4)**

**Objective**

The objective of this course is to enhance decision making abilities of students in situation of uncertainty in a dynamic business environment.

**UNIT I Concept of Strategy:** Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; strategic business unit (SBU); Functional level strategies.

**Environmental Analysis and Diagnosis:** Concept of environment and its components; Environment scanning and appraisal; organizational appraisal; Strategic advantage analysis and diagnosis: SWOT analysis.

**UNIT II Strategy Formulation and Choice of Alternatives:** Strategies- stability, growth, modernization, diversification, integration; Merger, take-over and joint strategic, Turnaround, divestment and liquidation strategies; Factors affecting strategic choice; Generic competitive strategies-cost leadership, differentiation focus, value chain analysis, bench marking service blue printing.

**UNIT III Functional Strategic :** Marketing, Production/Operations and R & D plans policies.  
Personnel and Financial plans policies.

**UNIT IV Strategy Implementation:** Inter-relationship between formulation and implementation; Issues in strategy implementation, Resource allocation.

**Strategy and Structure:** Structural considerations, structures for strategies Organisational design and change.

**UNIT V Strategy Evaluation:** Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control, Problem in management and evaluation, Global issues in Strategic Management.

**References:**

1. David, "Strategic Management", Pearson Education, New Delhi.
2. Bhattachary, S.K. and N.Venkataramin; managing Business Enterprises; Strategies structures and systems, Vikas Publishing House, New Delhi.
3. Budhiraja. S.B. and M.B. Athreya: Cases in strategic Management, Tata McGraw Hill, New Delhi.
4. Christensen, C.Roland, Kenneth R. Andrews, Joseph L. Bower, Rochard G. Hamermesh, Michael E. Porter; Business Policy; Text and cases, Richard D. Irwin, Inc, Homewood.
5. Coulter, Mary K: Strategic Management in Action, Prentice Hall New Jersey.
6. David, Fred R: Strategic Management, Prentice Hall, New Jersey.
7. Glueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management, McGraw Hill, International Edition.
8. H.Igor, Ansoff: Implanting Strategic Management, Prentice Hall, New Jorsey.
9. Kazml, Azhar: Business Policy and Strategic Management, Tata McGraw Hill, Delhi.
10. Srinivasan : Strategic Management – The India Context-PHI.

**MCC - 303 FINANCIAL INSTITUTIONS AND MARKETS (Credit - 4)**

**Objective**

This course aims at providing students with an understanding of the structure, organization and working of financial markets and Institutions in India.

**Course Inputs**

**UNIT I Nature of Financial System:** Its function Components of Financial System, Evolution of India financial system-Measuring the efficiency of India financial system-Innovations in India Financial System.

**Types of Financial Markets:** Money Market and Capital Market. Role, Players, Instruments, Constituents and recent development Review of the Securities Market in India; Role of SEBI.

**UNIT II Commercial Banking in India:** Structure, and Functions., Balance-sheet Analysis., Risk exposures, Basel Norms, Diversifications in Commercial Banking functions, Role of Commercial Banks in the Money Market, Bank Marketing. A SWOT Analysis of Indian Commercial Banks.

**Rural Banking and Micro Finance:** Problem and Prospects.

**UNIT III Development Financial Institutions:** Structure- Role and Objective-Promotional Functions – Emerging Problems & Development Banks-Strategic Options – Concept of Universal Banking.

**Insurance Sector:** Nature of Insurance Organization, Types of Insurance Products – Basics of Insurance Contracts – Insurance Sector Reforms- Problems of Market Structure – Risk Management and Insurance- Role of IRDA- Emerging Scenario.

**UNIT IV Non-Banking Financial Companies:** Concept and role in Financial Market- Regulation and Roles of leasing. Hire Purchase and Housing Finance Companies- Venture Capital Companies.

**Mutual Funds:** Concept, Features and different types of Mutual Funds. Regulation of Mutual Funds- Marketing of Mutual Funds-Problems and Prospects. Latest Scenario of Mutual Funds Industries.

**UNIT V Merchant Banking:** Concept, function- SEBI guidelines.

**Depository System:** Objectives, participants and operating mechanism.

**Derivative Markets:** Basic features of SWAPs, options, Forwards and Future Market.

**Foreign investments:** Role in economy, Trends, Implications and problems.

**Reference:**

1. Avdhant: Investment and Securities Markets in India, Himalaya Publication, Delhi.
2. Bhole, L.M. : Financial Markets and institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D.Banking Policy in India, Allied Publication, Delhi.
4. Khan, M.Y: India Financial System, Tata McGraw Hill, Delhi.
5. Varshney, P.n:India Financial System, Sultan Chand & Sons, New Delhi.
6. Srivastava R.M:Management of Indian Financial institution, Himalaya Publishing House, Mumbai.
7. Verma JC: Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.
8. Gorden and Natarajan,"Financial Markets and Services". Himalayan Publishing House, N.Delhi.
9. Benton, E Gup,'Financial Intermediations; An introduction', Response books.

**MCC - 304 ECONOMIC ANALYSIS FOR DECISION MAKING (Credit - 4)**

**Objective**

This course develops managerial perspective to economic fundamentals as aids to decision making under given environment.

**Course Inputs**

**UNIT II Pricing Theory:** Market structure and competitive Behaviour, Perfect Competition – Imperfect completion; monopoly, monopolistic competition and Oligopoly Pricing decisions under various market structure.

**UNIT II Pricing Policies and Practices:** Cost plus pricing. Skimming price and penetration price. Pricing products of lasting distinctiveness pricing products of perishable distinctiveness pricing standard products when competitor's and few, Pricing and practice.

**UNIT III Product Diversification:** Meaning and Scope. Product Life Cycle. Opportunity for multiple products. Specification product addition criteria. Policy on dropping old products.

**UNIT IV Economic Environment:** The Macro-Economic Scenario in India, Problems of Growth, Business Cycles: Cause and consequences – Measures to curb them. Balance of Payment problems. New Trade policy, WTO-critical evaluation and short coming.

**UNIT V Economic Reforms:** Need for economic reforms, Main features of reforms. Structural changes. Deregulation, Privatization and globalization, Impact of reforms-Human face of reforms. Future of economic reforms.

**References:**

1. Cralg Peterson, H.Cris Lewis, W.:Managerial Economics, Pearson Education, Delhi.
2. Joel Dean: Managerial Economics. PHI.
3. Agarwal A.N.:Indian Economy problems of Development and Planning, New AGE International Pvt. Ltd., New Delhi.
4. Gupta G.S.:Macro Economic Theory and Application, Tata McGraw Hill publishing Company Ltd. New Delhi.
5. McGulgn J.R.and Charies Moyer, Managerial Economics. The Drycon Press, Hinadale
6. Michael Edgament:Macro Economics Theory and Policy, PHI ltd.
7. Ghosh Alok:Indian Economy, S.Chand & Co.
8. Greene,"Econometric Analysis", Pearson Education, Delhi.
9. Sydsaeter "Mathematics for Economis Analys". Pearson Education, Delhi.

**MCE - 305 BUSINESS COMMUNICATION AND SOFT SKILL (Credit - 4)**

**Objectives**

The objectives of the paper is to enable students to:

- Appreciate the importance and need of soft skills in personal and personal life
- build a repertoire of functional vocabulary and to move from the lexical level to the syntactic level
- summon words, phrases relevant to the immediate communication tasks in class as well as office
- comprehend the concept of communication
- learn the four basic communication skills – Listening, Speaking, Reading and Writing

**Course Inputs:**

**UNIT – I Recap of language skills** – vocabulary, phrase, clause, sentence.

**UNIT - II Fluency Building** – word match, reading aloud, recognition of attributes, parts of speech in Listening and reading, listening – reading comprehension.

**UNIT –III Principles of Communication** – Communication as coding and decoding – signs and symbols – verbal and non –verbal symbols – Language AND communication; language VS communication – media/channels for communication

**Individual Communication** – Self advertising – Over stating and under stating – Overcoming shyness – Writing curriculum vitae, Statement of Purpose – Talking about oneself; interview.

**UNIT- IV Types of Communication-** functional, situational, verbal and non-verbal, interpersonal, group, interactive, public, mass line, dyadic – with illustrations  
**Intermediary Communication** – Overcoming mental blocks, prejudices and hotspots of the addressee – telephone, teleconferencing, and web chat – greeting, introducing –memos, reports, minutes, business correspondence.

**UNIT - V LSRW in Communication** – Listening – Active vs Passive (Talk less, listen more); Speaking - Speech vs Enunciation (mind your tone); Reading –Focus on the structure not on the theme alone; Writing – Precise, not only précis writing  
Social Communication – Etiquette in LSRW – polite yet assertive, tackling questions, seeking permission, expressing gratitude – gender fair language – discourse and transactional analysis – empathy.

**References :**

1. Dignen, Flinders and Sweeney. English 365. Cambridge University Press
2. Goleman, Daniel. 1998. Working with Emotional Intelligence. Bantam Books. New York
3. Hall and Shephard. The Anti-Grammar Grammar Book: Discovery Activities for Grammar Teaching. Longman
4. Hewings, Martin. 1999. Advanced English Grammar: A Self-Study Reference and Practice Book for South Asian Students. Reprint 2003. Cambridge University Press. New Delhi
5. Jayakaran. 2000. Everyone's Guide to Effective Writing. 2 M Publishing International, Chennai.
6. Jones, Leo and Richard Alexander. 2003. New International Business English. Cambridge University Press
7. Lewis, Norman. 1991. Word Power Made Easy. Pocket Books

8. Monippally, Matthukutty. M. 2001. Business Communication Strategies. 11<sup>th</sup> Reprint. Tata McGraw-Hill. New Delhi
9. Sasikumar.V and P.V. Dhamija. 1993. Spoken English: A Self-Learning Guide to Conversation Practice. 34<sup>th</sup> Reprint. Tata McGraw-Hill. New Delhi
10. Swets, Paul. W. 1983. The Art of Talking So That People Will Listen: Getting Through to Family, Friends and Business Associates. Prentice Hall Press. New York
11. Windshuttle, Keith and Elizabeth Elliot.1999. Writing, Researching and Communicating: Communication Skills for the Information Age. 3<sup>rd</sup> Reprint. Tata McGraw-Hill. Australia

## **MCE - 306 ENTREPRENEURSHIP DEVELOPMENT(Credit - 4)**

### **Course Inputs**

**UNIT –I Problems in Entrepreneurship Development:** Dot com entrepreneurship, role of Govt. in entrepreneurship Development - R & D, Science technology & Entrepreneurship development.

**UNIT –II Specialized institutions involved in entrepreneurship Development**  
Business incubation & venture capitalists, Entrepreneurship development efforts in India-Issues & cases

**UNIT –III Change in concept of entrepreneurship:** Entrepreneurship within organization, corporate strategy, Entrepreneurship.

**UNIT –IV Business idea search:** Project identification, project design, Network analysis, Business model PERT, Critical path method, Creativity & Innovation, Meaning & importance & role in developing a new business

**UNIT – V Issues in project management:** Project direction, co-ordination & control, project cost, Evaluations & cost control, Interface with industrial sickness, Project monitoring & MIS.

### **References:**

1. S.S. Nadkarni-Developing new Entrepreneurs, EDII, Ahmadabad.
2. N.P.Singh- Entrepreneurs v/s Entrepreneurship Asian society for ED.
3. Desai Vasant –Dynamics of Entrepreneurial development & management, HPH.
4. Khairka S.S. Entrepreneurial Development , S.Chand & Co, New Delhi.
5. Moharana Drant Desai- Entrepreneurship Development, RBSA Publishers, Jaipur.
6. Paul Jose,Kumar N.Paul T.M. Entrepreneurship Development, HPH, New Delhi.
7. Saini J.S. Rathore B.S. Entrepreneurship Theory & Practice.

**MCF - 307 MANAGEMENT OF PERSONAL FINANCES (Credit - 3)**

**Objectives**

The objective of this paper is to make the students familiar with the basics of personal financial management, Personal Savings and Investment Mans, retirement savings plan a computation of risk & return of personal Investments.

**Course Inputs:**

**UNIT-I Basics of Personal Financial Management :** Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning, Case Studies on Personal Financial Planning of Individuals.

**UNIT -II Personal Savings and Investments in Investment Criteria-Liquidity, Safety Financial Assets and profitability. Saving Instruments of Post Office and Banks,** Investment in Shares Debentures, Corporate and Government Bonds, Mutual Funds, Chit Funds.

**UNIT-III Personal Investments in Non-Financial Assets :** Investment in Physical Assets – Real Estate. Gold and Silver, Risk and Return associated with Investment in Financial and Non-Financial Assets.

**UNIT- IV Computation of Return and Risk of Personal Investment :** Present Value and Future Value, Computation of Interest, Dividend and Capital gains on Personal Investments.

**UNIT - V Retirement Savings Plan :** Pension Plans : Defined Contribution plan and defined benefit plan, Provident Fund, Gratuity. Life Insurance Plans, General Insurance Plans, Reverse Mortgage Plans.

**References :-**

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hugus, Tata McGraw –Hill Publishing Company Ltd. New delhi.
2. Financial Education By Reserve Bank of India - rbi.org
3. Personal Finance Columns in the Economic Times, The Business Lones and Financial Express Daily News Papers.
4. Information Bulletin of Post Offices, Banks , Mutual Funds, Insurance Companies.
5. Internal Sources : BSE, NSE, SEBI, RBI, IRDA, MFI etc

**MCF - 308 CAPITAL MARKET INSTRUMENTS (Credit - 3)**

**Objective**

To equip the students with an opportunity to understand the role of Capital Market Instruments like Stock, Bond etc.

**Course Inputs**

**UNIT -I Origin, Nature and Role of Capital Markets**-Globalization of Capital Markets, Capital Markets in India- Stock Exchange.

**UNIT –I I Financial Instruments** : Definition & Meaning, Classification of Financial Assets & Liabilities , Share Warrants or Options, Hedging Instruments.

**UNIT- III Stocks, Bonds, Debentures** – Convertible Debentures, ADR, GDR, ETFs, Units of Mutual Funds.

**Unit-IV Derivatives** – Basic Features : Role of Derivative Markets, Forward and Futures, Commodity Futures, Stock Futures and Index Futures

**Unit-V Options, Stock Options and Index Options**, Swaps, Currency Swaps and Interest rate Swaps.\

**References :**

1. Financial Institutions and Markets – Bhole L. M.- TMH
2. Financial Markets – M. Y. Khan
3. Financial Derivatives – Dr. G. Kotreshwar



**MCEA - 309 ADVANCED ACCOUNTING**

**(Credit - 4)**

**Objective**

The objective of the course is to expose the students to advanced company account as well as specialized accounts for different types of organization.

**Course Inputs**

**UNIT I Holding Company Accounting:** Meaning, Definitions and requirement, Philosophy of consolidation; Minority Interest, Cost Control, Revaluation of Assets and Liabilities, Bonus shares & Dividends, Consolidation of P/L Account and Balance Sheet.

**UNIT II Double Account System:** Meaning, definition and distinction between single and double account system, Final accounts under double account system, Revenue account, net revenue account, capital account & General Balance Sheet, Electricity Supply Act.

**UNIT III Banking Company Accounts:** Different systems of Posting, Different statutory books to be maintained. P & L account and p & L appropriation account & balance sheet as per Banking Regulation Act 1949.

**UNIT IV Insurance Company Accounts:** Life Insurance Companies & the statutory books to be maintained. Statutory provisions in preparing the revenue account, valuation balance sheet and balance sheet. Marine & Fire Insurance Accounts.

**UNIT V Government Accounts:** Commercial Accounts and Government Accounts, Accounting methods & financial statements, Basic principles of government accounts in India, classification of government accounts in India, Accounting for fire & marine insurance claims & losses construction contracts.

**References:**

1. Advanced Accounting – Vol. II,III & IV R.L.Gupta & M.Radhsawmy (S.Chand)
2. Advanced Accounting – Arunanandan & Raman (Himalaya)
3. Advanced Accounting – Maheswari & Maheswari (Vikash)
4. Practice in Accountancy – Basu and Das (Rabindra Library)
5. Fundamentals of Advanced Accounts-Vol. II- Francis Xavier (TMH)
6. Advanced Accounting – Vol II, Hanif & Mukherjee (Tata McGraw Hill)

**MCEA - 310 CORPORATE TAX PLANNING (Credit - 4)**

**Objective**

To provide a conceptual idea about the various provisions of the Income Tax Act. Related to the corporate sector and study the implications of these provisions on the tax planning of the companies.

**Course Inputs**

- UNIT I** Corporate Tax in India, Assessment of Corporate Assesse- Head wise
- UNIT II** MAT, TDS, Advance Payment Tax, Self assessment, Tax Planning as Residential Status, Basis of Tax Planning, Tax avoidance, Tax Management and Tax evasion
- UNIT III** Tax Planning with reference to: Depreciation, Capital gain, House Property, Amalgamation
- UNIT IV** Tax planning for setting up new undertaking: Basis of Location, Basis of nature of Business
- UNIT V** Tax Provisions of Merger and Demerger, Transfer Pricing, Double Taxation, Provision for GST in India (if any).

**References:**

1. R.N.Lakhotia and Subash Lakhotia,” Tax planning for non-resident Indians”, Vision books (P) ltd.
2. R.N.Lakhotia, “Corporate Tax Planning”, “Vision books (P) ltd.
3. Singhanian, V.K.Direct Taxes: Law and Practic, Taxman’s Publication, Delhi.
4. Bhagabati Prasad,”Direct Tax Laws & Practices”.

**MCEB - 311 Advanced Auditing (Credit - 4)**

**Objectives**

To gain expert knowledge of current audit practices and procedure and apply them in auditing engagements.

**Course Inputs**

**UNIT-I      Audit Strategy, Planning and programming :** Planning the flow of audit work, drafting of reports, audit strategy planning, programme and importance of supervision, review of audit reports and working papers, control of quality of audit work.

**UNIT-II      Documentation and Internal Control,** Audit Working Papers , Audit Files, Permanent and Current Audit Files, Ownership and Custody of Working Papers, Elements of Internal Control, Evaluation of Internal Control System, Internal Control Questionnaires, Internal Check List, Test of Control, Concept of Internal Audit.

**UNIT- III    Audit of Impersonal Hedger:** Capital Expenditures, Deferred Revenue Expenditure, Revenue Expenditure, Outstanding Expenses and Incomes, Repairs and Renewals, Distinction Between Reserves and Provisions, Implications of Change on the Basis of Accounting.

**UNIT - IV    Audit Reports ;** Qualification , Notes on Accounts, Distinction Between Notes and Qualifications, Detailed Observations by the Statutory Auditor to the Management vis-avis Obligations of reporting to members, Special Reports on offer Documents.

**UNIT-V      Government Audit :** Constitutional Framework in India, Comptroller and Auditor General of India (Duties, Power and Conditions of Service) Act1971, Audit Procedures adopted by CAG; Audit of public Sector Undertakings- Audit of Commercial Accounts, Auditor of Government Companies, Audit report of CAG on Accounts of Union or State or Central Govt.

**References –**

- 1) Saxena R. G.- Principles and Practice of Auditing, Himalaya Publishing House
- 2) Gupta Kamal – Contemporary Auditing – Tata McGraw Books
- 3) Emite Woset et al – Advanced Auditing and Investigation-McDonald & Evans, UK
- 4) Emile Woolf – Auditing Today- Prentice Hall

**MCEB - 312 Merchant Banking and Financial Services(Credit - 4)**

**Objective**

To know conceptual, functional, and regulatory aspects of India Capital Market and Merchant Banking activities.

**Course Inputs**

**UNIT I Indian Financial System & Financial Services:** Introduction to Indian Financial system and Securities Market, Market Structure; Market Participants; Financial Instruments; Regulations.

**UNIT II Capital Market Operations:** New Issues Market and Development, Growth of Stock Market operations in India; Organization and Functioning of Regional Stock Exchange, National Stock Exchange and OTCEI; Trading and Settlement mechanism.

**UNIT III Growth of Merchant Banking in India & Issue Management;** Meaning, nature, role and functions, regulations; Project Appraisal and Management; Pre-issue and Post-issue management.

**UNIT IV Marketing of Financial Services:** Depository Services, Credit Rating, Housing Finance, Credit Cards, Mutual Fund.

**UNIT V Assets Financial Services:** Leasing and Hire Purchase; Factoring, Forfating and Bills Discounting.

**References:**

1. Fabozi. F.J., "Capital Market", prentice Hall of India, New Delhi.
2. Femando, A.C., "Indian Financial System", Pearson education, New Delhi.
3. Mishkin, Eakins., "Financial Markets & Institutions", Pearson", Pearson education, New Delhi.
4. Fabozl. F.J., "Foundations of Financial Markets and Institutions", pearson education, New Delhi.
5. Khan, M.Y., "Indian Financial System", TataMc-Graw Hills, New Delhi.
6. Srivastava, R.M., and Nigam, D. "management of Indian Financial institutions", Himalayan Publishing House, New Delhi.
7. Pathak, "Indian Financial System", Pearson education, New Delhi.
8. Desai, "Merchant Banking", Himalayan Publishing House, New Delhi
9. Abdhani, V., "Marketing of Financial Service", Himalayan Publishing House, New Delhi.
10. Machraju, "Merchant Banking and Financial Services," Willey Eastern Publication, New Delhi.
11. Indian Institute of Bankers, "Merchant Banking", Mac millan, New Delhi,
12. Ravichandran K. – Merchant Banking- Financial Services –Himalaya Publishing House, New Delhi.

**MCEB - 313                      INTERNATIONAL FINANCE                      (Credit - 4)**

**Objective**

To provide a theoretical and practical understanding of the issues involved in international finance from the perspective of a company engaged in international trading.

**Course Inputs**

**UNIT I                      Forex Market:** Structure, Exchange Rates, Player, Types of transactions – Risks in Forex Market – problem of market Imperfection and MNC's – International Monetary System – The concept of Balance of Payment – Challenges in International Finance.

**UNIT II                      Types of Forex Market:** Spot and Forward. Currency options and currency futures – Hedging with currency options and futures, International parity relationship.

**UNIT III                      Management of Forex Exposure:** Transaction Exposure, Operating/Economic Exposure, Accounting/Transaction exposure.

**UNIT IV                      International Financial Market:** Equity Market, Bond Market, International Financing Decisions – Cost of capital, Debt vs. Equity Decisions.

**UNIT V                      Financing International Trade:** Letter of Credit, Bill of Lading, Govt. Programmes to Finance International trade – Counter trade – Forms of counter trade.

**References:**

1. IAN.H.Gliddy “Global Financial Markets” (AITBS Publishers and Distributors (1997) New Delhi).
2. P.G. Apte “International Financial Management” (Tata McGraw Hill, New Delhi, 1995).
3. Solink B.H.”International Investment” (Addisonwlesley publishing Co. Rending Mass).
4. Rajaram S.”Forex Guide to Traders and Bankers” (R.Rajaram Madras).
5. Alan, C.Shapiro,”Multinational Financial Management” IAllyn and Bacon Inc,Boston).
6. Jain, Peyrand & Yadav” International Financial Management” (McMillan India Ltd.)

**MCEB - 314                      SECURITY ANALYSIS                      (Credit - 4)**

**Course Inputs**

**Unit-I                      Meaning and Definition of Investments, Security Portfolios, Returns and Risks** – Risk Elements, Measurement of Risk, Capital Assets Pricing Model, Arbitrage Pricing Theory.

**Unit-II                      Security Pricing** – Factors Influencing Valuation, Constant Growth Model, Capitalisation of Dividends, Security Pricing Models, Dividend Discounting Methods, P/E Ratio Model and Graham’s Approach, Valuation of Securities in India.

**Unit-III                      Trading in Securities** : -Meaning and Characteristics of Options, Types of Growth and Advantage of Derivative Markets – Speculation & hedging.

**Futures Trading** – Futures and Options, Index Futures, Valuation of Index Futures, Arbitrage Trading & Hedging- derivative trading in Securities.

**Unit-IV                      Analysis of Securities** : - Fundamentals Analysis, Technical Analysis and Efficient Market Theory.

**Unit-V                      Portfolio Management:-** What is a Portfolio, Risk and Return in Portfolio Theory, Risk Return analysis- Return on Portfolio, Risk on a Portfolio, Expected Returns, Concept of Alpha, Beta, Correlation Coefficient, Regression Equation- Basics of Portfolio Analysis in India- Markowitz Model, Modern Portfolio Theory- Portfolio Management in Mutual Funds.

**References-**

1. Avadhani V.A. “Securities Analysis & Portfolio Management”, Himalaya Publishing House, Mumbai.
2. Singhi Preeti, “Investment Management”, Himalaya Publishing House, Mumbai.
3. Sudhindra Bhat, “Securities Analysis & Portfolio Management”, Excel Books, Mumbai.
4. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill, India.
5. Fischer Jordan, “Securities Analysis & Portfolio Management”, Pearson
6. Avadhani V.A. “Investment Management”, Himalaya Publishing House, .

**MCEC - 315 SERVICES MARKETING (Credit - 4)**

**Objective**

The objective of this paper is to get the students conceptually clarified and getting them being acquainted with applications of the marketing concepts and strategies to services.

**Course Inputs**

**UNIT I Introduction to Services:** Meaning, definition, features and classification of services, Products Vs. Services; Service Sectors and Economic development, Evolution & Growth of Service sector in India; Services Marketing Elements; Services Marketing Triangle;

**UNIT II Services Marketing Planning:** GAP Model; Services Marketing Management Process, Service Marketing Research; Service Marketing Planning, Market Segmentation (STP) and positioning; Consumer Behavior, Customer Expectations, and Perception; Managing Demand of Services; Service Encounter Management; Strategic Services Marketing and development Service Competitive Advantage (SCA).

**UNIT III Services Marketing Strategies:** Gap Model and Service Quality Management; Service Expectations and Service Product Planning, Blue Printing and Interactive Marketing; Pricing of Services; Customer Education and Promotion of Services; Service Location and Placement of Services; Internal and External Marketing.

**UNIT IV Customer Relationship Management:** Managing People, Process and Physical Evidence; Basics of Customer Relationship Management-Understanding Customers expectations, Perceptions and Building Customers Relationship. Services Recovery and Managing Customer Waiting lines and Reservations..

**UNIT V Marketing of Services in India:** Financial services, Tourism Services, Education and Professional Services, Health services and I.T. & Communication services.

**References:**

1. Lovelock, C., "Services Marketing, Pearson Education Inc, New Delhi,
2. Zethimal, V.A., and Bitner, M.J., "Services Marketing ". Tata MacGraw Hill, New Delhi.
3. Shajahan, S., "Services Marketing", Himalayan Publishing House, New Delhi.
4. Rao, R., "Services Marketing", Pearson Education Inc, New Delhi.
5. Jha, S.M., "Services Marketing", Himalayan Publishing House, New Delhi.
6. Shanker, Ravi. "Services Marketing ", Excell Book, New Delhi.
7. Apte, G., "Services Marketing", Oxfoed Publication, New Delhi.
8. Dyche, Jill., "The CRM Hand Book", Pearson Education Inc, New Delhi.
9. Mukharjee, Kaushik., "Customer Relationship Management", PHI Publication, New Delhi.
10. Balaji, B., "Services Marketing and Management", S.Chand & Company Ltd, New Delhi.
11. Mohamed, H.P., "CUSTOMER RELATIONSHIP MANAGEMENT", Vikas Publishing House, New Delhi.
12. Jha, S.M., "SOCIAL MARKETING", Himalayan Publishing House, New Delhi.

**MCEC - 316                      RETAIL MANAGEMENT                      (Credit - 4)**

**Objective**

The objective of this course is to facilitate understanding of the conceptual framework of retail management and its applications in decision making under various environmental constraints.

**Course Inputs:**

**UNIT I                      Introduction:** Basic on Retailing; Meaning, Importance, Recent Trends Types, Opportunities, Ret. MgF. Decision Process; Retail Organizations; Retail Customers; Retailing in India; Retail Philosophies & Theories, Retailing; Marketing (Gilbert Book); Retail Marketing – Mi (II)

**UNIT II                      Retailing Management Decisions:** Retail Market Segmentation and Location Study, Understanding, Retail Customers Buying Behaviors; Retail Marketing; Strategy, Retail Locations and Site Selection; Financial Strategy; Management of Services and Quality in retailing.

**UNIT III                      Product and Pricing Strategies Management IN Retailing:** Product and Merchandise Management, Buying Systems, Buying Merchandise Pricing Strategies.

**UNIT IV                      Retail Promotion:** Store Management, Relationship Marketing: Atmosphere and Retail Stores Management; Organization- Miq; Store Layout and Management International Retailing; Customer Servicing Retail Customers; Retail Operations; Consumerism and Ethics in Retailing.

**UNIT V                      Supply Chin Management:** Introduction, Demand Management, Operation Management, Procure Management, Logistic Management. Information Technology, Performance measurement & Control; Information System and Supply Chain Management; Retail Management Information Systems; Application of IT in Retail Marketing; Challenges, Solutions, Operations, Planning, Designing; Understanding and Improving S.Chains and Supply Chain Processes; Internal Integration Managing Information Flows within the Organizations; Financial Impact of SCM; Customers/Supplier Integration and New Product Day;  
**Introduction and Basics of Supply Chain:** Meaning Supply Chain Performance and Scope, Designing the Supply Chain Network Sourcing, Transporting and Technology in Supply Chain.

**References:**

1. Chitan Bajaj, Rajnish Tal, Nidhi Srivastava: Retail Management.
2. Michael Levy, Barton A Weitz, Tata Mc Graw Hill.
3. Swapna Pradhan, Tata Mc Graw Hill; Retail Management.
4. Barry Burman, J.E.Evans, Pearson: Retail Management.
5. David Gilbert, Pearson; Retail Management.
6. David A. Taylor, Pearson: Supply Chain.
7. Rahul V.Altekar, PHI: Supply Chain Management Sunil Chopra, Peter Meinal:
8. R.B.Handfield, E.L.Nichols: Supply Chain Redesign
9. Sunil Chopra, Peter Meinal: Supply Chain Management
10. J.R.Ogdon, D.T.Ogden, Biztantra Pub: Integrted Retail Management.



**MCEC - 317 CUSTOMER RELATIONSHIP MANAGEMENT (Credit - 4)**

**Course Inputs**

- UNIT -I Introduction to marketing, Customer Services and Customer Relationship Management :-** Basics of CRM; Customer Values & Customer Satisfaction; CRM & Sales Cycle : Cost of Acquiring Customer; CRM in Marketing; CRM & Customer Services; The of CRM; Building CRM; Types of CRM
- UNIT-II Management of CRM :-**CRM Objectives, Planning Strategy & Building Blocks; Tools of CRM; CRM Success; CRM Business Plan; CRM Functionality;; Technological Requirements; CRM Process; CRM Complementation.
- UNIT-III CRM Implementation:-** Safeguarding CRM Failure, Pre-Implementation & Implementation ; CRM Development Team ; CRM Saboteurs ; CRM Roadblocks ; CRM Challenges.
- UNIT-IV E-CRM :** Basic , Benefits, Praceolure, CRM in Internet, Factors in e-CRM; Analytical CRM; CRM in e-Business ; Integration of CRM with ERP System, with Data Warehouse, With call Centres; Sales Force Automation.
- UNIT-V CRM in Practice –** Manufacturing Banking Insurance, Airlines, Hotels, Telecom, SMB Segment, HRM in CRM.

**References:-**

1. Anton Dr. Jone, Kalia Dr. Shalini Petouh off- Natalie I. “CRM: The Bottamline to Optimizing your ROI”, Pearson Publication, New Delhi.
1. Mukherjee Kaushik, CRM- A Strategic Approach, PHI, New Delhi, 2007.
2. Dyche, Jill The CRM Handbook – “A Business Guide to CRM”. Pearson Publication, New Delhi.
3. Mohamed, H. P. and Sagadevon, A.,”CRM – A step by step Approach”. Vikash Publication, New Delhi.
4. Bhat, Govind K. “CRM”, Himalayan Publishing House, New Delhi.

**MCED - 318 INTERNATIONAL BUSINESS (Credit - 4)**

**Objective**

The objective of the course is to help students understand the conceptual framework of international business and thereof make financial decisions.

**Course Inputs**

**UNIT I Nature of International Business:** Relevance of International Business, Process of Internationalization, Collaborative Strategies, Strategies For International Business. Barriers to trade- Tariff and Non-Tariff, Triad and International Business.

**UNIT II International Environment:** Economic Environment: Economic System, Structure, FDI, Free Trade, Competition, Privatization, Deregulation, Cultural Environment, Political & Legal Environment.

**UNIT III Export Import Strategies:** Export Challenges, Choice of Entry Mode, Factors Favoring Export, Stages of Export, Pitfalls, Selection of market, Export intermediaries, Key Export Documents, Import Strategies, Import documentation, Third Party intermediaries- Direct selling, Direct Exporting, Indirect selling, Export management and Trading companies.

**UNIT VI International Trade Theories:** comparative Cost Theory, Theories of Specialisation. Theory of Country size, Factor Proportion Theory, Product Life Cycle Theory, Country similarities Theory.

**UNIT V Financing of Foreign Trade and Institutional infrastructure:** Financing of Operation, Management of Foreign Exchange Risk, Settlement of International Transaction, Uses of Bills of Exchange, Forfaiting, Letter of Credit & Settlement, Factoring, IMF, World Bank, UNCTAD.

**References:**

1. International Business- Daniels, Radebaugh & Sullivan, Pearson Education
2. International Business- Rugman & Hodgetts, Pearson Education
3. International Business- Bennett, Pearson
4. International Business Environment- Cherunijam, Himalaya
5. International business- Sharan
6. Justin, P., International Businaess, PHI
7. Cherunillum, International Business, PHI.

**MCED – 319 INTERNATIONAL FINANCE (Credit - 4)**

**Objective**

To provide a theoretical and practical understanding of the issues involved in international from the prospective of a company engaged in international trading.

**Course Inputs**

- UNIT I**      **Forex Market:** structure, Exchange Rates, Player, Types of Transactions –Risks in Forex Market –Problem Of Market imperfection and MNC’s –International Monetary System; The concept of Balance of Payment –Challenges in International Finance.
- UNIT II**      **Types of Forex Market:** Spot and Forward. Currency options and Currency Futures –Hedging With currency options and futures, International parity relationship.
- UNIT III**      **Management Of Forex Exposure:** Transaction Exposure, Operating /Economic Exposure ,Accounting/Transaction Exposure.
- UNIT IV**      **International Financial Market:** Equity Market, Bond Market, International Financing Decisions-Cost of Capital, Debt vs Equity Decisions.
- UNIT V**      **Financing International Trade:** Letter of Credit, Bill of Lading, Govt. Programmes to Finance International trade-Counter trade-Forms of counter trade.

**References:**

1. Apte ,p g: International Financial Management, Tata McGraw Hill, New Delhi.
2. Buckley, Adrian: Multinational Finance , Prentice Hall, New Delhi.
3. Eitman D.K and A.I Stonehill, Eitman, Multinational Business Cash Finance, Addition Wesley New York.
4. Sharan V., International Financial Management PHI, New Delhi.
5. Clark, E., International Finance, Thomson.
6. Henning C.N.,W Piggot and W.H. scolt; International financial Management , McGraw Hill, International Edition.
7. Levi, Maurice D; International Finance, McGraw Hill, International Edition.
8. Rodriquefe R.M. and E.E. Carter: International Financial management, Prentice Hall, International Edition.
9. Shaprio Alan C: Multinational Financial Management, Prentice Hall, New Delhi.
10. Yadav S., P.K.Jain and Max P., foreign Exchange Markets, Macmillan, New Delhi.
11. Zeneff D. and J Zwick: International Financial Management, Prentice Hall, International Edition.
12. O, Connor DJ, Bueso At: International Dimensions of Financial Management; Macmillan, New Delhi.
13. Plibeam Keith: International Finance: MacMillan Press, Hong Kong.
14. Melvin “International Money and Finance “Pearson, New Delhi.

**MCED – 320 PROJECT RISK MANAGEMENT (Credit - 4)**

**Course Inputs**

**UNIT-I Introduction :-** Corporate Growth Strategies and Types of Projects, Major features of the manufacturing and source projects, Importance of project risk management, Project risk management process, Planning project risk management , Importance.

**UNIT – II Identifying Project Scope Risk :-** Sources of Scope Risk, Risk levels, Assessment tools, Documenting the risk.

**Identifying Project Schedule Risk :-** Sources of schedule risk, Estimating activity duration, Activity sequencing, Documenting the schedule risk.

**UNIT-III Identifying Project Resource Risk :-** Source of resource risk, Resource planning outsourcing, Cost estimation and budgeting, Documenting the project resource risk.

**Managing the Project Constraints & Documenting Risk :-** Analysing constraints, Managing opportunities, Scope medication, Resource modification, Assessing options & updating plans, Seeking missing risks.

**UNIT-IV Quantifying and Analysing Activity Risk:-** Quantitative and qualitative risk analysis, Risk probability, Risk impact, Qualitative & quantitative risk assessment.

**Managing Activity Risk :-** Cause analysis, Categories of risk, Risk avoidance, Risk mitigation and risk transfer , Implementing Preventive ideas, Contingency planning and risk acceptance.

**UNIT – V Quantifying and Analysing Project Risk :-** Project level risk, Aggregating risk response, Questionnaire & surveys, Analysis of scale, Project appraisal.

**Managing Project Risk :-** Project documentation, Project start up & project implementation, Specification of change management.

**Monitoring & Controlling Risky Project-**

**Reference:**

1. Patel M. Bhavesh “ Project Management” Vikash Publishing
2. Kendrick Tom “Identifying & Managing Project Risk”, PHI
3. Koster Kathrin “ Interantional Project Management” Sage Publication.
4. Bary Bentor “Project Management and Leadership Skill”, The Fair mound Press.
5. Daniel Brandon “ Project Performance Measurement” John Wiley & Sons
6. Capels Thomas M. “Financially Focussed Project Management”, J. Ross.
7. Kevin R. Callahan “ Essentials of Strategic Project Management” John Wiley & Sons
8. Chapman Chris et. El. “ managing Project Risk & Uncertainly” John Wiley & Sons.
9. Cleland David “ Project Management: Strategic Design & Implementation”. TMH
10. Cooper Dale F et. el. “ Project risk Management Guidelines : Managing risk in large Projects & Complex Procurements” John Wiley & Sons.

**MCED – 321                      ENTREPRENEURSHIP IN MSMEs                      (Credit - 4)**

**Objective :** The purpose of this paper is to prepare a ground where the students view Entrepreneurship as a desirable and feasible career option. In particular the paper seeks to build the necessary competencies and motivation for a career in Entrepreneurship.

**Course Inputs :**

**UNIT- I                      Entrepreneurship-Enterprise:** Conceptual Issues, Entrepreneurship vs. Management, Roles and functions of in relation to the enterprise and in relation to the economy, Entrepreneurship is an interactive process between the individual and the environment, Small business as seedbed of Entrepreneurship. The teachers should emphasize to students the desirability as well as feasibility of a career in Entrepreneurship in the Indian scenario, Entrepreneurs competencies, Entrepreneur motivation, performance and rewards, The teachers may make use of Entrepreneurship Development Institute of India's Inventory of Entrepreneur Competencies and National Institute of Entrepreneurship and Small Business Developments training kit for arousing Entrepreneur motivation and capacity and capability building.

**UNIT- II                      Opportunity scouting and idea generation :** Role of creativity and innovation and business research. Sources of business ideas, Entrepreneur opportunities in contemporary business environment, for example opportunities in net-work marketing, franchising, business process outsourcing in the early 21 century, The students be advised to visit various product/service franchises, BPO concerns and meet up/down links in the net-work marketing.

**UNIT- III                      The process of setting up a small business ;** Preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/ non-financing support agencies to familiarize themselves with the policies/programs and procedures and the available schemes, Preparation of project report and Report on Experiential Learning of successful and unsuccessful entrepreneurs, The students may be advised to develop a structured instrument for conducting surveys of the various aspects of entrepreneur/enterprise, They may also be advised to prepare a comprehensive business plan. The desirability and feasibility of liaison with relevant funding and non-funding agencies may also be explored.

**UNIT – IV                      Management roles and functions in a small Business:** Designing and re-designing business process, location, layout, operations planning and control. Basic awareness on the issues impinging on quality, productivity and environment, Managing business growth, The pros and cons of alternative growth options: internal expansion, acquisitions and mergers, integration and diversification, Crisis in Business growth.

**UNIT – V                      Issues in small business marketing :** The concept and application of product life cycle, advertising and publicity, sales and distribution management, The idea of consortium marketing, competitive bidding/tender marketing, negotiating with principal customers, The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and

other Fiscal and Monetary Incentives. National state level and grass-root level financial and non-financial institutions in support of small business development.

### **References**

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company*, Third Edition, Macmillan Business Books, Delhi, 1977
2. Bhide, Amar V., *The Origin and Evolution of New Business*, Oxford University Press, New York, 2000.
3. Dollinger M.J., 'Entrepreneurship strategies and Resources', 3rd edition, Pearson Education, New Delhi 2006.
4. Desai, Vasant Dr. (2004) *Management of small scale enterprises* New Delhi: Himalaya Publishing House,
5. Taneja, Gupta, *Entrepreneur Development New Venture Creation*,: 2nd ed.

**MCED – 322 PROJECT APPRAISAL & IMPLEMENTATION (Credit - 4)**

**Objective**

The objective of the course is to acquaint the students with the concepts, tools and techniques as well as the methods of project planning and use as the strategy in the financial management.

**Course Inputs**

**UNIT I**      **Project:** Meaning, Lifecycle, Types of project, Scope of project, Pre-investment studies. Feasibility studies and reports, project report and its contents.

**UNIT II**      **Project Appraisal and Evaluation:** Material appraisal, technical appraisal, Manpower appraisal, Marketing appraisal, Financial appraisal, Preparation of appraisal reports, techniques of methodology of appraisal.

**UNIT III**      **Estimation of Cost of Project:** Financing and financial closure, Estimation of profitability and techniques of evaluation.

**UNIT IV**      **Administrative Approval:** Project organization, Administration, engagement of consultants, preparation of technical specifications and contract finalization.

**UNIT V**      **Project Implementation:** Scheduling and monitoring and Contract, Post completion Audit and evaluation, Capitalisation of Amount of price.

**References:**

1. Narendra Singh: Project Management & Contract
2. Vasant Desai: Project Management
3. Bhavesh Patel : Project Management
4. Feasibility Studies, IDBI Manuals for the Preparation of Industrial Project.

**MCED – 323 ACCOUNTING & FINANCE FOR SMALL ENTREPRENEURS  
(Credit - 4)**

- UNIT – I** Principles of double-entry book-keeping: journal entries, cash-book, pass book, and Bank Reconciliation Statement, ledger accounts, trail balance, Preparation of final accounts: Trading and Profit and Loss Account; Balance-sheet. Brief introduction to Single-Entry system of record keeping.
- UNIT- II** Financial statement analysis techniques – Ratio analysis and Inventory Valuation and estimation.
- UNIT - III** Funds flow statement & Cash flow statement analysis, Sources of long term finance.
- UNIT- IV** Meaning, scope, aims and objectives of financial management; finance function; Sources of risk/venture such as leasing and factoring. capital, fixed capital, working capital and a basic awareness of financial services
- UNIT- V** Capital budgeting- concepts, risk analysis of capital investments, cost of capital. Capital Structure: Planning & Theories; Marginal Costing & Profit Planning; Cost volume profit Analysis,

**References:**

1. Maheshwari, S.N. (2001). Management Accounting and Financial Control. *Sultan Chand and Sons*, New Delhi.
2. Bhattacharya, S.K. and Dearden, J. (1996). Accounting for Management: Texts and Cases. *Vikas Publishing*, New Delhi.
3. **Bhattacharya** (2003). **Financial Accounting for Business Managers**. *Prentice Hall of India*, New Delhi.
4. **Pandey, I.M.** (2003). **Finance: A Management Guide for Managing Company Funds and Profits**. *Prentice Hall of India*, New Delhi.



**FOURTH SEMESTER**

**MCC - 401 CORPORATE GOVERNANCE & BUSINESS ETHICS (Credit- 4)**

**Objective**

The objective of the paper is to provide a theoretical understanding of the issues involved in corporate governance and business ethics from the perspective of a company manager engaged in welfare of the stakeholders.

**Course Inputs**

- UNIT I**      **Corporate Governance (CG):** Meaning, Historical Perspective, Issues In CG, Theoretical basis of CG, CG Mechanism, CG Systems, Good CG.
- UNIT II**      **Landmarks in the emergence of CG:** CG Committees, World Bank on CG, OECD Principles, Sarbanes- Oxley Act, 2002, Indian Committees and Guidelines, CII Initiatives.
- UNIT III**     **Agents & Institutions in CG:** Rights & Privileges of Shareholders, Investors Problems & Protection, CG & other Stakeholders, Role of Regulators & Government.
- UNIT IV**      **Business Ethics:** Importance & Need for Business Ethics, Unethical Behavior & Issues, Corporate Governance Ethics, Ethics in Global Business.
- UNIT V**      **Ethics and CSR:** Importance & Scope of CSR, Social Responsibility & Indian Corporations, Environmental Concerns, Ethics in the Business Decisions.

**Reference:**

1. A.C.Femado – Corporate Governance, Pearson Education
2. L. P.Hartman – Business Ethics, Tata McGraw-Hill
3. B.H Agalgatti & S. Krishna – Business Ethics, Niraj

**MCC - 402 MANAGEMENT OF FINANCIAL INSTITUTIONS (Credit - 4)**

**Objective**

The objective of the present course is to provide a comprehensive knowledge to the students about the role of financial institutions in the economy and the way these institutions, specially the commercial banks manage the asset and liabilities side of the balance sheet.

**Course Inputs**

- UNIT- I Introduction:** Financial Intermediaries and their Economic functions, Efficiency and stability of the financial institutions – Role of financial regulation Measuring the efficiency of Financial intermediaries Challenges before the financial institutions
- UNIT-II Management of Capital and Liabilities:** Risk based Capital Standards \_ Composition of bank capital – Basel norms. Bank Liabilities – Composition – Funding costs and Banking risk.
- UNIT -III Management of Loans and Investments:** Loan Management – Principles of sound bank lending – Credit analysis and pricing of Commercial loan, Management of Non-performing Assets.
- UNIT I-V Management of Income and Liquidity:** Income determination – Structure of Income and Expenditure – Allocation of Income – Determining factors of Income allocation.
- UNIT- V Liquidity; Sources of liquidity** – Asset vs. liability liquidity – Estimation liquidity needs and liquidity management theories – Management of Primary reserve Secondary reserve – Problems of liquidity management.

**References:**

1. Srivastava R.M and Nigam Divya “Management of India Financial Institution” Himalaya Publishing House>
2. Altman, Edward “Handbook of Financial Markets and Institutions “ Wiley New York
3. Fabozzi, Frank J & Franco M.G” Financial Markets and Institutions” Prentice Hall
4. Read, Edward W”Commercial Bank Management” Harper and Row New York
5. Robichek A.A Coleman A.B and Hempal G.H “Management of Financial Institutions – Notes and Cases” Dryden Press
6. Grosse H.D “Management policies of Commercial Banks” Prentice Hall Inc
7. Roland, Robinson “Financial Institutions” Richard D Irwin Inc Homewood Illinois
8. Bradley, S.P and Dnigt B.C “Management of Bank Portfolio” John Wiley and Sons Inc
9. Cooper S.K & fraser D.R “The Financial Market Place” Adison – Wisley Publishing Company
10. Levison Marc “Guide to Financial Markets” The Economists
11. Rose and fraser “ financial Institutions “ Business Publication Inc
12. Jadhav Narendra “Challenges to Indian Banking : Competition. Globalisation and Financial Markets “ Mc Millan India

**MCE - 403 IT & BUSINESS APPLICATION (Credit - 4)**

**Objective**

The objective of this course is to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

**Course Inputs**

**UNIT I Computer Hardware & Software:** Computer system as Information processing system, Computer System, different types of computer systems, hardware options – CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications. Memory, Software, Different types software, Programming Languages.

**UNIT II Modern Information Technology:** Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN), E-mail, Internet technologies, access devices, concept of a World Wide Web and internet browsing. Multimedia.

**UNIT III Introduction to Operating System:** What is Operating System? Functions of Operating system, Types of Operating System. Windows, Word Processing : Introduction and working with Ms-WORD in Ms-Office, Word basic commands, Formatting-text and documents, Sorting and Tables, Working with graphics, Introduction to mail-merge.

**UNIT IV Spread Sheets:** Working with EXCEL- formatting, function, chart features, working with graphics in Excel, Using worksheets as database in accounting, marketing, finance and personal areas.  
**Presentation with Power Point:** Power-Point basics, creating presentations the easy way, working with graphics in Power Point, Show time, sound effects and animation effects.

**UNIT V Introduction to Accounting Packages:** Company Creation, Group and Ledger Creation, Voucher Entry, Maintenance of accounting books and final accounts, financial reports generation, Practical Knowledge on Tally.

**References:**

1. Diennes, shells S: Microsoft Office, Professional for windows 95, Instance reference, BPB Publication, Delhi
2. Mansfield, Ron: The Compact guide to Microsoft office, BPB Publication , Delhi.

**MCE - 404 CORPORATE LEGAL FRAMEWORK (Credit - 4)**

**Objective**

The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

**Course Inputs**

**UNIT -I Indian Contract Act,** Negotiable Instruments Act, Indian Stamp Act

**UNIT -II Workmen Compensation Act ,**Consumer Protection Act, Patent Act.

**UNIT- III Indian Competition Act 2002,,** Sick Industries Companies Act.

**UNIT -IV FEMA – 2000,** Exim-Policies. Information Technology Act,

**UNIT -V Indian Companies (Amendment) Act,** Trademark Act. , Copy Right Act.

**References:**

1. Avadhani V. A: SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi
2. Indian Contract Act, 1872.
3. SEBI Act 1992, Nabhi Publication, Delhi.
4. Securities (Contract and Regulation) Act, 1956.
5. Taxman's Company Act, (Latest), V.S.Datey.
6. Taxman's Masters Guide to Companies Act, 1998
7. Taxman's Mercantile Law, (Latest).
8. The Companies Act, 1956.
9. The Negotiable Instruments Act, 1881.
10. Singh, Avtar, Law Relating to Monopol;ies, Restrictive and Unfair Trade Practices, Eastern Book' Co.
11. Bhandari ML: Guide to Company Law Procedure- Vols I, II and III; Jain Book Agency, New Delhi.
12. Ramalya A; Guide to Companies Act; Wadhwa Publishing, Nagpur.

**MCE - 405 CORPORATE RESTRUCTURING (Credit - 4)**

- UNIT - I** Concept, Types and motives behind corporate restructuring, Economic Rationale behind Major types of Mergers, Merger Theories. Evaluating the Success of Mergers and Acquisitions. Recent Trends and Challenges In corporate restructuring.
- UNIT - II** Strategic Approach to Value Creation-Competitive Strategy Vrs Diversification Strategy-Value Creation in Horizontal mergers, vertical Mergers, and Conglomerate Acquisitions-Value creation in Consolidating Fragmented Industries.
- UNIT- III** Deal Structuring, Valuation Financing M & A-Due Diligence, Selection of Target Company- Methods of Valuation-Paying for Acquisition-Accounting and Taxation Issues in M & A.
- Unit: - IV** Forms of Restructuring and Divestiture-Spin-offs, Split-ups, Target Stocks, Equity Carve-outs, Going Private and Leverage Buy Outs, Joint Ventures and Alliances, Share Repurchase, Cross Border Acquisitions.
- UNIT- V** Regulating Takeover Bids, -Bid Strategies and Tactics, Defenses against Takeovers, Post Acquisition Integration, Risks Associated with Mergers and Acquisitions.

**REFERENCES-**

1. **Jha Nisikanta** “Mergers, Acquisitions and Corporate Restructuring” Himalayan Publishing House.
2. **Weston. J.Fred & Weaver Samuel** “Mergers and Acquisitions” Tata McGraw Hill.
3. **Boeh Kevin & Beamish Paul** “Mergers and Acquisitions- Text and Cases” Sage South Asia Edition.
4. **Sudarsanam Sudi** “Creating Value from Mergers and Acquisitions- The Challengers” Pearson Education.
5. **Weston J Fred, Siu Juan & Johnson Brian** “Takeovers, Restructuring and Corporate Governance” Pearson Education.
6. **Chandrasekhar Krishnamurthy & Viswanath S.R** “Mergers, Acquisitions and Corporate Restructuring “Response Business Books.
7. **Weston J Fred, Chung S Kwang & Hoag. E Susan** “Mergers, Restructuring and Corporate Control” Prentice Hall of India.
8. **Das Bhagaban, & Rakshit** “Corporate Restructuring” Himalayan Publishing House.
9. **Sundarsanam. P. S.** “The essence of Mergers and Acquisitions” Prentice Hall of India.
10. **Shiva Ramu. S** “Corporate Growth Through Mergers and Acquisitions” Response Books.

**MCE - 406 WEALTH MANAGEMENT (Credit - 4)**

**Objectives**

The objective of this paper is to make the students familiar with the basics of personal financial management, Personal Savings and Investment Mans, retirement savings plan a computation of risk & return of personal Investments.

**Course Inputs:**

**UNIT-I Basics of Personal Financial Management :** Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning, Case Studies on Personal Financial Planning of Individuals.

**UNIT-II Personal Savings and Investments in Investment Criteria-Liquidity, Safety Financial Assets and profitability. Saving Instruments of Post Office and Banks,** Investment in Shares Debentures, Corporate and Government Bonds, Mutual Funds, Chit Funds.

**UNIT- III Personal Investments in Non-Financial Assets :** Investment in Physical Assets – Real Estate. Gold and Silver, Risk and Return associated with Investment in Financial and Non-Financial Assets.

**UNIT- IV Computation of Return and Risk of Personal Investment :** Present Value and Future Value, Computation of Interest, Dividend and Capital gains on Personal Investments.

**UNIT -V Retirement Savings Plan :** Pension Plans : Defined Contribution plan and defined benefit plan, Provident Fund, Gratuity. Life Insurance Plans, General Insurance Plans, Reverse Mortgage Plans.

**References :-**

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hugus, Tata McGraw –Hill Publishing Company ltd. New delhi.
2. Financial Education By Reserve Bank of India - rbi.org
3. Personal Finance Columns in the Economic Times, The Business Lones and Financial Express Daily News Papers.
4. Information Bulletin of Post Offices, Banks , Mutual Funds, Insurance Companies.
5. Internal Sources : BSE, NSE, SEBI, RBI, IRDA, MFI etc

**MCE - 407    AGRI- BUSINESS                    (Credit - 4)**

**UNIT- I            Agricultural Business Practices:-** Characteristics of Agriculture Business- Nature of Indian, Agriculture – Government policies related to agricultural Business- Problems and prospects of Agricultural Business –Agricultural Taxation policy.

**UNIT- II            Agricultural products and Farms Services:-**Nature and disposal of Agricultural by-products-Farm waste cost of recycling of farm waste.

**UNIT- III           Allied agricultural business :-** Dairy Poultry – Bio –Manures, etc WTO and its impact on agri-business Practices.

**UNIT- IV           HRM in Agri Business Management :-**  
a) Development of Human Resource through Agricultural Training  
b) Importance of Human Resource in Agricultural  
c) H. R. M. development program for Agribusiness

**UNIT-V            Emerging Trends In ABM :-**  
a) Agro Tourism  
b) Organic Farming  
c) Contract Farming  
d) Herbal Farming

**REFERENCES-**

1. Principles of Business Organisation Acharya Govekar A.R. Sheth and Co
2. Principles of Practice of Marketing Mamoria, Joshi Kitab Mahal
3. Regulated Markets W. R. Natu
4. Marketing Co-Operative Way G.S. Kamat Maharashtra state Co-op Union
5. Future Trading and Control Ram Desai
6. Bombay Money Market H.T.Y.B.A Parekh
7. Commodity Marketing and P.L. Gadgil Shubhada Sarswat, Distributive Trade  
Pune

**MCEA - 408 FINANCIAL INCLUSION (Credit - 4)**

**UNIT –I** Financial Inclusion and Economic Development, Savings, Investment and Capital Formation

**UNIT – II** Dimensions of Financial Inclusions: Micro-credit, Micro-saving and Micro-insurance

**UNIT – III** Financial Inclusion and Financial Literacy: Awareness Campaign by Government

**UNIT – IV** Financial Regulatory and Financial Inclusion: Government Directives, RBI Directives

**UNIT – V** Commercial Banks and Financial Inclusions: Branch Expansions, Technology and Schemes

**References**

- 1 Financial Education By Reserve Bank of India - rbi.org
- 2 Personal Finance Columns in the Economic Times, the Business Lines and Financial Express Daily News Papers.
3. Information Bulletin of Post Offices, Banks, Mutual Funds, Insurance Companies.
4. Internal Sources: BSE, NSE, SEBI, RBI, IRDA, MFI etc.



**MCEA - 409 INTERNATIONAL ACCOUNTING (Credit - 4)**

**Objective**

To acquaint the students regarding the international dimensions of accounting, foreign currency translation, transactional reporting and efforts at harmonization.

**Course Inputs**

**UNIT I International Dimensions of Accounting:** Meaning, Importance & Scope of International Accounting, Internationalization of the Accounting in Select Countries.

**UNIT II Foreign Currency Transalation:** The Need for translation, Transaction of Foreign Currency, Financial Statement- Forward Exchange Contracts.

**UNIT III International Dimensions of Financial Reporting:** Transactional Reporting, Reporting Practices, Consolidation of Financial statements.

**UNIT IV Harmonization of Accounting Practices:** The Need for Harmonisation, Methods of achieving Harmonisation, Impediiments to Harmonisation, The Harmonisation Process at work; Regional and Global Harmonisation, International accounting standards, Indian accounting standards.

**UNIT V Analysis of Foreign Financial Statement:** Techniques of Financial Statement Analysis, Analysing global financial statements. Evaluation of Performance.

**References:**

1. Shirin Rathore; "International Accounting " PHI
2. A.K. Basu; "International Accounting Harmonisation" University of Calcutta.
3. B.Banerjee; "Contemporary Issues in Accounting Research " IAA Research Foundation.
4. Meigs & Meigs ; "Accounting : The Basis for Business Decisions" McGraw Hills.
5. Belverd e, Needles Jr. " Financial Accounting". Pub. Houghton & Middlin.

**MCEA – 410 ACCOUNTING STANDARDS AND CORPORATE REPORTING  
(Credit - 4)**

**Objective**

To provide an understanding of the accounting standards of ASB and IASB, and to study the corporate reporting practices in India.

**Course Inputs**

- UNIT I**      **Accounting Standards:** Meaning and Importance, Historical development, Need for harmonization and standardization.  
Accounting Standards in India: Objectives, Process of Standard Setting.  
**IASB & IFRS:** International Accounting Standards.
- UNIT II**      **Brief idea:** About first fifteen accounting standards developed by ASB. (Special emphasis on AS- 1, 2, 3, 6, 10 and 14)
- UNIT III**      **Brief idea:** About other Accounting Standards, Developed by ASB. (Special emphasis on AS- 17, 18, 20, 25 and 28)
- UNIT IV**      **Corporate Disclosure:** Statutory and Non-Statutory, Modern Trends in Corporate disclosure.
- UNIT V**      **Project Work in Accountancy/ Case Studies**

**References:**

1. N. Das gupta: Accounting Standards: Indian International, Sultan Chand
2. L.S.Porwal: Accounting Theory, Tata McGraw
3. S. Rathore: International Accounting, Tata McGraw
4. E.R.Brown Lee II, K.R.Ferris & M.E.Haskins: Corporate Financial Reporting, Irwin
5. D.S.Rowat: Students' Guide to Accounting Standards, Taxman
6. A.K.Basu (University of Calcutta): International Accounting Harmonisation.
7. Jawahar Lal: Corporate Financial Reporting, Taxman.

**MCEA – 411 ACCOUNTING FOR NPOs (Credit - 4)**

**Course Inputs**

**UNIT- I      Accounting Language & Information System:** Generally Accepted Accounting Principles (GAAP), Methods of Accounting; Cash & Accrual.

**UNIT- II      Books of Accounts:** Cash Book & Bank Account, Bank Reconciliation Statement.

**UNIT – III    Types of Assets:** Depreciation, Grants & Donations, Expenditures.

**UNIT - IV    Final Accounts:** Receipt & Payments A/C, Income & Expenditure A/c, Balance Sheet

**UNIT - V      Financial Statement** Analysis & Reporting, Audit Reports

**References:**

1. Finance & Legal Handbook for NPOs – CA Manoj Fogla, FMSF, 2012.
2. Financial Accounting – Prof. Jawaharlal –Himalaya Publishing House P Ltd
3. 2-Shankarnarayana-Financial Accounting.( Cengage Learning )
4. 3-Bruns-Financial Reporting and Management Accounting(Cengage Learning )
5. 4-Stice-Financial Accounting reporting and analysis.(Cengage Learning )

## MCEB - 412 PORTFOLIO MANAGEMENT (Credit - 4)

### Objective

The objective of this course is to help students understand various in security analysis & portfolio management.

### Course Inputs

**UNIT I Investments:** Nature and scope of investment analysis, element of investment, avenues of investment.

**Security Markets:** Primary and secondary market; Primary market- role functions and methods of selling securities in primary market.

**Secondary Market:** Role, importance, type of brokers, trading mechanism, listing of securities in stock exchange, Depository- role and need.

**UNIT II Fundamental Analysis:** Trends, indicators, indices and moving averages applied in technical analysis.

Technical Analysis: Trends, indicators, indices and moving averages applied in technical analysis.

**UNIT III Efficient Market Hypothesis:** Weak, semi-strong and strong market and its testing techniques.

**UNIT IV Portfolio Analysis:** Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk-return optimization; single Index Module or Market Module; Portfolio total risk, portfolio market risk simple Sharpe's optimization solution.

**UNIT V Capital Market Theory:** Capital market line, Security market line, risk free lending and borrowings; factor Models; Arbitrage pricing theory, two factor and multi factor models.

**Portfolio Performance Evaluation:** Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures.

### References:

1. Amling: fundamentals of Investment Analysis, Pearson Education, Delhi
2. Bhalls: Investment Analysis, S.Chand & Co. Delhi.
3. Chandratre K.R.: Capital Issue, SEBI & Listing, Bharat Publishing House, New Delhi.
4. Clark James Fransis, Investment – analysis and management, McGraw Hill, International Edition.
5. Donal e. fisher and Ronal J. Jorden: Security Analysi and Portfolio management. PH. New Delhi.
6. Fabozzi Frank J: investment Management, Pearson Education, Delhi
7. Gupta L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi .
8. Machi Raju, H.R: Merchant banking; Wiely eastern Ltd., New Delhi
9. Machi Raju, H.R.; Working of Stock Exchanges in India; Wiley eastern Ltd., New Delhi.
10. Sharpe Willam F., Gordon J Alexander and J.V.Bailly: Investments, Pearson Education, Delhi
11. Sharpe William F: Portfolio Theory and Capital Markets; McGraw Hill, NY.

**MCEB - 413 RISK MANGMENT & DERIVATIVES (Credit - 4)**

**Objective**

This course will familiarize the students in the application of various tools and techniques of financial risk management.

**Course Inputs**

**UNIT I Risk:** Definition, types of Risk, Process of Risk Management, The tools of risk Management.

**Derivatives:** Definition and Evolution of derivatives, Derivatives Markets, Types of Derivatives, Derivatives in India.

**UNIT II Futures Market:** Functions of futures market, Speculation and hedging, Price spread and hedging, futures and price stabilization, tests of efficiency, Financial futures as a mechanism of risk transference, spot and futures prices.

**UNIT III Financial Futures:** Interest Rate futures, Currency Futures, (Foreign Exchange) Stock index futures and Financial Futures in India. Risk Management with Futures, Cost of Carry Model, Index Arbitrage, Purchasing Power Parity Theorem.

**UNIT IV Options:** Terminology and methodology of trading, Types of Options, Option pricing, Swaps, types of Swaps, Swap Valuation, and other derivatives, Speculation with options, Risk management with options & futures.

**UNIT V Regulatory Framework of Futures & Derivatives:** Regulatory bodies in Major international Markets, Regulatory framework in India, regulatory instruments and needs, Accounting for derivative transactions.

**References:**

1. John C.Hill : Options, Futures & other derivatives, Pearsons.
2. T.V. Somanathan, Derivatives, Tata McGraw Hill.
3. Redhead, Financial Derivatives, Prentice Hall.
4. Lasys Walter, Lexinton, Speculation, Hedge and Commodity Price Forecasting.
5. Miller, H., Financial Innovation and Markets.
6. Hill J. and T. Schneeleis, Risk reduction and Potential of Financial Futures.

**MCEB - 414 FINANCIAL REGULATORY FRAMEWORK (Credit - 4)**

**Course Inputs**

**UNIT –I Banking Regulation Act, 1949:-** Provisions relating to: Definition (Sec -5) Functions of banking companies (Sec -6), Restrictions on business of banking companies (Sec -8, 19 and 20) ,Powers of the RBI (Sec -21, 35 and 36 to 36 AD), Winding up of a banking company (Part III and III-A of the Act), Applicability of the act to cooperative banks (Sec- 56).

**UNIT-II The Reserve Bank of India Act, 1934 :-**Provisions relating Incorporation, Capital management and Business (Sec 3 to 19),Central Banking functions ((Sec -20 to 45):Regulatory and Supervisory, Collection and furnishing of credit information (45 A to 45 G) Penalties, (Sec 58 B to 58 -G), Changing role of the RBI.

**UNIT- III Securities & Exchange Board of India (SEBI):-** SEBI Act 1992 – Powers & Functions – Collectives, Investment scheme - Registration of intermediaries-Finance, Accounts & Audit of SEBI- Penalties for failure default, Inside trading & Non-disclosure of Acquisition of shares & Takeovers- securities Appellate Tribunals

**UNIT – IV Insurance Regulatory and Development Authority (IRDA), IRDA Act, 1999, Establishment and incorporation of authority and duties, powers and functions of authority**

**UNIT- V Pension Fund Regulatory and Development Authority Act, 2003(PFRDA)  
Forward Market Commission in India (FMC)**

**References**

1. Tannan's 'Banking', Law and Practice in India Banking
2. P.N. Varshney, Banking: Law and Practice
3. Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services
4. All relevant and recent Bare Acts
5. Indian Institute of Bankers: Laws and Practices relating to banking
6. All journals published by Indian Institute of Banking and Finance
7. Reserve Bank of India functions and working (latest edn.) R.B.I.
8. Monetary Economics for India, Dr. Narendra Jadhav
9. Central Banking for emerging market economies, A. Vasudevan
10. Monetary and financial sector reforms in India : A central banker's perspective, Dr. Y.V. Reddy
11. Indian economy : Essays on money and finance, Dr. C. Rangarajan.
12. Annual Report on Trend and Progress of Banking in India. Reserve Bank of India Bulletin

**MCEC - 415 PRODUCT PLANNING AND SALES FORCE MANAGEMNT  
(Credit - 4)**

**Objective**

The objective of the course is to acquaint the students with the concepts, tools and techniques as well as the methods of project planning and use as the strategy in the financial management.

**Course Inputs**

**UNIT I**      **Project:** Meaning, Lifecycle, Types of project, Scope of project, Pre-investment studies. Feasibility studies and reports, project report and its contents.

**UNIT II**      **Project Appraisal and Evaluation:** Material appraisal, technical appraisal, Manpower appraisal, Marketing appraisal, Financial appraisal, Preparation of appraisal reports, techniques of methodology of appraisal.

**UNIT III**      **Estimation of Cost of Project:** Financing and financial closure, Estimation of profitability and techniques of evaluation.

**UNIT IV**      **Administrative Approval:** Project organization, Administration, engagement of consultants, preparation of technical specifications and contract finalization.

**UNIT V**      **Project Implementation:** Scheduling and monitoring and Contract, Post emplitia Audit and evaluation, Capitalisation of Amount of price.

**References:**

1. Narendra Singh: Project Management & Contract
2. Vasant Desai: Project Management
3. Bhavesh Patel : Project Management
4. Feasibility Studies, IDBI Manuals for the Preparation of Industrial Project.

**MCEC – 416 INTERNATIONAL MARKETING (Credit - 4)**

**Objective**

The objective of this course is to expose students to the conceptual framework of international marketing management.

**Course Inputs**

**UNIT I Introduction to International Marketing:** Nature significance; Scope of international marketing; International market orientation framework and EPRG Model. International market entry strategies: Export entry and Non-export entry modes, Bases of International Marketing

**International Marketing Environment:** International Marketing Environment; External environment- geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.

**UNIT II Foreign Marketing Selection:** Global market segmentation; Selection of Export markets; International positioning **International Marketing Planning, Organising and Control:** Issues in international marketing planning; International marketing information system; Organising and controlling; International marketing operations.

**Product Decisions:** Product planning for global markets; New product development; Management of international brands; Packing and labeling; Provision of sales related services.

**UNIT III Pricing Decisions:** Objectives, Factors, Methods and Strategies of Pricing; Financing and Methods of Payment.

**Promotion Decisions:** Promotional practices in international Marketing, personal selling, sales promotion and public relations, Promotion and Marketing Communication

**UNIT IV Distribution Channels and Logistics:** Functions and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistics decisions, Organization of International Marketing Activities, Supply Chain Management (SCM)

**UNIT V Emerging Issues and Developments in International Marketing:** Ethical and social issues; international marketing of services; Information technology and international marketing; Impact of globalization; WTO and Development of International Marketing.

**References:**

1. Czinkota, M.R: International Marketing, Dryden Press, Boston.
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
3. Jain, S.C: International Marketing, CBS Publications, New Delhi.
4. Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.
5. Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
6. Paliwoda, S.J (ed): International Marketing Reader, Routledge, London.
7. Pallwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi
8. Sarathy, R and V Terpatra: International Marketing, Dryden Press. Boston.
9. Vasudeva P.K., International Marketing: Excel Books, New Delhi.
10. Gerald Albaum and Edwin Duerr- International Marketing and Export Management, Pearsons Publication, New delhi



**MCEC – 417                      PRODUCT AND BRAND MANAGEMENT (Credit - 4)**

- UNIT- I**      Basics of Product : Meaning, Importance, product Classification, Product –mix, Product Strategy, Product Planning, Product Life Cycle and Marketing, marketing Environment, product and Brand Management, Product Market Strategies for Leaders/Challenges,
- UNIT – II**      New Product Development, Product Positioning Strategies, Packaging Management, Creative Spark, Concept Testing and Test Marketing.
- UNIT- III**      Issues & Concept of Branding :- Meaning, Significance, Function, Creating a Brand, Brand Building, Branding Decision, Anatomy of Brands, Types of Brands, Re-branding, Logo-Changes, Brand Re-launch, Repositioning, Brand Culture, Brand Rituals, Brand and Consumer Psychology,
- UNIT- IV**      Brand Building, Brand Equity, Brand Extension, Global Brands, Brand Placement , Product and Brand Failures, Consumer Protection, Marketing Organisations, Leveraging Plants, Brand Personality, Brand Extensions, Service brands;
- UNIT – V**      Positioning :- Perceptual space and Positioning, Positioning relating to Product Class, Consumer Segmentation, Perceptual Mapping, Brand Benefits and Attributes, Positioning S, Advertising and Positioning Brand, Celebrity Endorsement

References :-

- 1) Chunawalla, S. A., “ Product Management”, Himalaya Publishing House, New Delhi.
- 2) Rao, K. Venugopal, “ Product and Brand Management- Text and Cases”, Himalaya Publishing House, New Delhi
- 3) Sengupta, Subrato : “Brand Positioning”, Tata Mc Graw Hill Publishing House, New Delhi.
- 4) Gupta S. L. , “Brand Management- Text & Cases”, Himalaya Publishing, New Delhi.
- 5) Chunawalla, S. A., “Compendium of Brand Management”, Himalaya Publishing House, New Delhi

**MCED - 418 INTERNATIONAL ACCOUNTING (Credit - 4)**

**Objective**

To acquaint the students regarding the international dimensions of accounting, foreign currency translation, transactional reporting and efforts at harmonization.

**Course Inputs**

**UNIT I International Dimensions of Accounting:** Meaning, Importance & Scope of International Accounting, Internationalization of the Accounting Profession, Accounting Profession in Select Countries.

**UNIT II Foreign Currency Translation:** The Need for translation, Transaction of Foreign Currency, Financial Statements- Forward Exchange Contracts.

**UNIT III International Dimensions of Financial Reporting:** Transactional Reporting, Reporting Practices, Consolidation of Financial statements.

**UNIT IV Harmonization of Accounting Practices:** The Need for Harmonisation, Methods of achieving Harmonisation, Impediments to Harmonisation, The Harmonisation Process at work: Regional and Global Harmonisation, International accounting standards, Indian accounting standards.

**UNIT V Analysis of Foreign Financial Statements:** Techniques of Financial Statement Analysis, Analysing global financial statements. Evaluation of Performance.

**Reference:**

1. Shirin Rathore; "International Accounting" PHI
2. A.K.Basu; "International Accounting Harmonisation" University of Calcutta.
3. B.Banerjee; "Contemporary Issues in Accounting Research" IAA Research Foundation.
4. Meigs & maigs; "Accounting: The Basis for Business Decisions" McGraw Hills.
5. Belverd Needles Jr, "Financial Accounting". Pub. Houghton & Mifflin.

**MCED - 419                      INTERNATIONAL MARKETING                      (Credit - 4)**

**Objective**

The objective of this course is to expose students to the conceptual framework of international marketing management.

**Course Inputs**

**UNIT I                      Introduction to International Marketing:** Nature significance; Scope of international marketing; International marketing orientation framework; International market entry strategies.

**International Marketing Environment:** International Marketing Environment; External environment-geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.

**UNIT II                      Foreign Market Selection:** Global market segmentation; Selection of foreign markets; International positioning.

**Product Decisions:** Product planning for global markets; New product development; Management of international brands; Packing and labeling; Provision of sales related services.

**UNIT III                      Pricing Decisions:** environment Influences on pricing decisions; International pricing policies and strategies.

**Promotion Decisions:** Promotional practices in international Marketing, personal selling, sales promotion and public relations.

**UNIT IV                      Distribution Channels and Logistics:** Functions and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistics decisions.

International Marketing Planning, Organising and Control: Issues in international marketing planning; International marketing information system; Organising and controlling; International marketing operations.

**UNIT V                      Emerging Issues and developments in international marketing:** Ethical and social issues; international marketing of services; Information technology and International marketing; Impact of globalization; WTO;

**References:**

1. Czinkota, M.R; International Marketing, Dryden Press, Boston.
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
3. Jain, S.C: International Marketing, CBS Publications, New Delhi.
4. Keegan, Warren J: Global Management, Prentice Hall, New Delhi.
5. Onkvisit, Sak and John J.Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
6. Paliwoda, S.J (ED) : International Marketing, Reader, Routledge, London.
7. Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi.
8. Sarathy, R and V terpstra: International Marketing, Dryden Press, Boston.
9. Vsudeva P.K., International Marketing: Excel Books, New Delhi

**MCED - 420 INTERNATIONAL FINANCIAL SERVICES (Credit - 4)**

**Objectives**

- To introduce the field of international financial services to the students and provide an in depth knowledge on various financial services
- To provide an understanding of global financial environment operations of business.

**UNIT - 1 Evolution of International Financial Services** – its impact on Indian Financial System – Formal Financial System and Informal Financial System – International Financial Institutions – Banking Companies and Non Banking Companies – Classification of Non Banking Companies – Classification of Activities of Non Banking Finance Companies- Fund Based Activities – Fee Based Activities – concepts, growth, current issues and trends of fee Based and Fund Based activities.

**UNIT - II Introduction**, Definition, Concept, Players involved in International Securitisation and its Processes, structure, Difference between Pass Through Certificate and Pass Through Securities, International Instruments of Securitisation, Developments and hurdles in Securitisation with recent trends

**UNIT - III International Credit Rating and Agencies: Introduction** – Concept of Credit Rating – Meaning of Credit rating – Definition, Scope – need and Importance of credit rating in developing countries – Types of credit rating – Kinds of instruments, Credit rating symbols – Credit Rating advantages and disadvantages and the reliability on its rating.  
**Credit rating agencies in India** (CRISIL, CARE, ICRA and Fitch India) vis-a-vis Global rating agencies– Process of Credit Rating and Methodology credit rating agencies – services rendered by credit rating agencies – Solicited rating and unsolicited rating – Equity assessments us Equity grading – rating, Methodology for Financial services, Manufacturing companies, Banks and financial companies, Mutual funds, Insurance companies and IPO grading – Registration and Regulation of Credit rating agencies

**UNIT - IV Overview of Global Depository Systems** vs. Key features of Depository system in India – depository – legal framework – Eligibility criteria to become a global depository- Agreement between Depository and Issuers – Rights and Obligation of Depositories- Records maintained by Depository – Services of and functions of Global Depositories.

**UNIT - V Core International Financial Services-** Account opening- Types of Accounts – Types of Application Forms- Dematerialisation Process – Rematerialisation Process. Trading and Settlement – Off-Market Trade, – Market Settlement- Dematerialisation of Shares  
**Special Services** -Pledge and Hypothecation-Procedure for pledge/Hypothecation-procedure of confirmation of creation of Pledge/Hypothecations by Pledge-Closure of a Pledge/Hypothecation by Pledgor-Invocation of Pledge by Pledge Stock lending and Borrowing – Corporate actions

**References:**

1. Agarwala & Agarwala, Bulls Bears 7 the Mouse, Macmillan
2. Apte, P.G., International Financial Management, Tata McGraw Hill, 2006.
3. B. L. Mathur, Changing Profile of Financial Services, Bookman Associates
4. Dr. J. C. Verma, Credit Rating, Bharat Publication
5. Eitman, David K., Stonehill, Arthur, Moffet, Michael H., Multinational Business Finance, Pearson Education, 2007
6. I. M. Pandey, Venture Capital – The Indian Experience, Prentice Hall India
7. J. C. Verma, Venture Capital Financing in India, Response Books
8. J. K. Dietrich, Financial Services and Financial Institutions, Prentice Hall India
9. Journal of Financial Services
10. Journal of Investing
11. Journal of Structure Finance
12. Khan M. Y. Financial Services, Tata Mc Graw Hill

**MCED - 421 ENTREPRENEURSHIP : INNOVATION AND STRATEGY**

**(Credit - 4)**

- UNIT - I      Entrepreneurial Growth:** Economic & Non-economic Factors, Government Policy and Actions, Entrepreneurial Development Programmes, Youth Entrepreneurship and Women Entrepreneurship.
- UNIT- II      Innovation:** Innovative Project Identification and Selection, Project Formulation, Entrepreneur and Innovation.
- UNIT- III      Support :** Innovative Financing, New sources of finance, Lease Financing and Hire Purchase , Institutional Support and Taxation Benefits , Outsourcing.
- UNIT- IV      Management :** Production and Operations Management, Working Capital Management, Total Quality Management, Creative Destruction for Value Addition.
- UNIT- V      Strategy :** Growth Strategies in Small Business, Marketing Strategies, Sickness in Small Business, Small Enterprises in International Business, E-Commerce.

**References :-**

1. Nanda, S. K., Lenka T. K., (Ed) Entrepreneurship : Innovations and Strategy, Himalaya Publishers.
2. Khanka, S. S., Entrepreneurial Development, S. Chand

**MCED - 422 STATISTICS FOR BUSINESS DECISION MAKING (Credit - 4)**

**Objective :**

This course shall acquaint the students with the concepts and techniques used in Statistics and enable them to apply this knowledge in business decision-making.

**UNIT -I**      **Statistics;** Characteristics, functions, limitations and scope; statistics in business management; Data collection and presentation, frequency distribution and analysis

**UNIT- II**     **Measure of central tendency and dispersion,** correlation and regression.

**UNIT- III**    **Basic concepts of Probability** and probability distribution binomial poisson and normal

**UNIT – IV**   **Probability and non-probability sampling,** sampling distribution of means and proportions, estimation.

**UNIT – V**     **Hypothesis testing** of means and proportions for large and small Samples.

**References:**

1. **Pillai R S N and Bagavathi**, Statistics, S Chand and Co., New Delhi
2. **Sharma J K**, Business Statistics, Pearson Education
3. **Gupta S P**, Statistics, S Chand & Company, New Delhi
4. **Hooda R P**, Statistics for Business and Economic, Macmillan.

**MCED - 423 ENTREPRENEURSHIP & INFORMATION TECHNOLOGY**

**(Credit - 4)**

**Objective**

The objective of this course is to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

**Course Inputs**

**UNIT I      Computer Hardware & Software:** Computer system as Information processing system, Computer System, different types of computer systems, hardware options – CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications. Memory, Software, Different types software, Programming Languages.

**UNIT II      Modern Information Technology:** Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN), E-mail, Internet technologies, access devices, concept of a World Wide Web and internet browsing. Multimedia.

**UNIT III      Introduction to Operating System:** What is Operating System? Functions of Operating system, Types of Operating System. Windows, Word Processing : Introduction and working with Ms-WORD in Ms-Office, Word basic commands, Formatting-text and documents, Sorting and Tables, Working with graphics, Introduction to mail-merge.

**UNIT IV      Spread Sheets:** Working with EXCEL- formatting, function, chart features, working with graphics in Excel, Using worksheets as database in accounting, marketing, finance and personal areas.  
**Presentation with Power Point:** Power-Point basics, creating presentations the easy way, working with graphics in Power Point, Show time, sound effects and animation effects.

**UNIT V      Introduction to Accounting Packages:** Company Creation, Group and Ledger Creation, Voucher Entry, Maintenance of accounting books and final accounts, financial reports generation, Practical Knowledge on Tally.

**References:**

1. Diennes, shells S: Microsoft Office, Professional for windows 95, Instance reference, BPB Publication, Delhi
2. Mansfield, Ron: The Compact guide to Microsoft office, BPB Publication ,Delhi.

## Audit Courses

### **Management of Personal Finances**

#### **Objectives**

The objective of this paper is to make the students familiar with the basics of personal financial management, Personal Savings and Investment Mans, retirement savings plan a computation of risk & return of personal Investments.

#### **Course Inputs:**

**UNIT-I Basics of Personal Financial Management :** Personal Financial Planning Process, Preparation of Personal Budget, Personal Financial Statements, Personal Income Tax Planning, Case Studies on Personal Financial Planning of Individuals.

**UNIT-II Personal Savings and Investments in Investment Criteria-Liquidity, Safety Financial Assets and profitability. Saving Instruments of Post Office and Banks,** Investment in Shares Debentures, Corporate and Government Bonds, Mutual Funds, Chit Funds.

**UNITt-III Personal Investments in Non-Financial Assets :** Investment in Physical Assets – Real Estate. Gold and Silver, Risk and Return associated with Investment in Financial and Non-Financial Assets.

**UNIT-IV Computation of Return and Risk of Personal Investment :** Present Value and Future Value, Computation of Interest, Dividend and Capital gains on Personal Investments.

**UNIT-V Retirement Savings Plan :** Pension Plans : Defined Contribution plan and defined benefit plan, Provident Fund, Gratuity. Life Insurance Plans, General Insurance Plans, Reverse Mortgage Plans.

#### **References :-**

5. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hugus, Tata McGraw –Hill Publishing Company Ltd. New delhi.
6. Financial Education By Reserve Bank of India - rbi.org
7. Personal Finance Columns in the Economic Times, The Business Lones and Financial Express Daily News Papers.
8. Information Bulletin of Post Offices, Banks , Mutual Funds, Insurance Companies.
9. Internal Sources : BSE, NSE, SEBI, RBI, IRDA, MFI etc



## **CAPITAL MARKET INSTRUMENTS**

### **Objective**

To equip the students with an opportunity to understand the role of Capital Market Instruments like Stock, Bond etc.

### **Course Inputs**

- UNIT-I**      **Origin, Nature and Role of Capital Markets**-Globalization of Capital Markets, Capital Markets in India- Stock Exchange.
- UNIT-II**      **Financial Instruments** : Definition & Meaning, Classification of Financial Assets & Liabilities , Share Warrants or Options, Hedging Instruments.
- UNITt-III**    **Stocks, Bonds, Debentures** – Convertible Debentures, ADR, GDR, ETFs, Units of Mutual Funds.
- UNIT-IV**      **Derivatives** – Basic Features : Role of Derivative Markets, Forward and Futures, Commodity Futures, Stock Futures and Index Futures
- UNIT-V**      **Options, Stock Options and Index Options**, Swaps, Currency Swaps and Interest rate Swaps.\

### **References :**

1. Financial Institutions and Markets – Bhole L. M.- TMH
2. Financial Markets – M. Y. Khan
3. Financial Derivatives – Dr. G. Kotreshwar

## **FINANCIAL INCLUSION**

- UNIT –I** Financial Inclusion and Economic Development, Savings, Investment and Capital Formation
- UNIT – II** Dimensions of Financial Inclusions: Micro-credit, Micro-saving and Micro-insurance
- UNIT – III** Financial Inclusion and Financial Literacy: Awareness Campaign by Government
- UNIT – IV** Financial Regulatory and Financial Inclusion: Government Directives, RBI Directives
- UNIT – V** Commercial Banks and Financial Inclusions: Branch Expansions, Technology and Schemes

### **References**

1. Financial Education By Reserve Bank of India - rbi.org
2. Personal Finance Columns in the Economic Times, the Business Lines and Financial Express Daily News Papers.
3. Information Bulletin of Post Offices, Banks, Mutual Funds, Insurance Companies.
4. Internal Sources: BSE, NSE, SEBI, RBI, IRDA, MFI etc

## **Accounting for small Business organizations**

### **Course Inputs**

- UNIT- I** Accounting Language & Information System Generally Accepted Accounting Principles (GAAP), Methods of Accounting; Cash & Accrual.
- UNIT- II** Books of Accounts : Cash Book & Bank Account, Bank Reconciliation Statement.
- UNIT – III** Types of Assets, Depreciation, Grants & Donations, Expenditures.
- UNIT - IV** Final Accounts : Receipt & Payments A/C, Income & Expenditure A/c, Balance Sheet
- UNIT - V** Financial Statement Analysis & Reporting, Audit Reports

### **References :**

1. Finance & Legal Handbook for NPOs – CA Manoj Fogla, FMSF, 2012.
2. Financial Accounting – Prof. Jawaharlal –Himalaya Publishing House P Ltd
3. 2-Shankarnarayana-Financial Accounting.( Cengage Learning )
4. 3-Bruns-Financial Reporting and Management Accounting(Cengage Learning )
5. 4-Stice-Financial Accounting reporting and analysis.(Cengage Learning )

## **PERSONAL TAXATION & PLANNING**

- UNIT – I      Basic Concept :** Assessee, Person, Income, Connotation of income, Taxable income, tax free income, Gross total income, Assessment year, Previous year, Residential status of assessee, Basis of Charge of Income Tax.
- UNIT- II      Income from Salary:** Income from salary- basis of charge, place of charge, component of salary, partially taxable salary, pension, gratuity, retrenchment, voluntary retirement compensation, PF, profit lieu of salary, fully exempted, salary payment,
- UNIT- III      Income from house property and Business or Profession:** Chargeable income, deemed owner, co-owner, fair rent, annual rent. Standard rent, calculation of annual value, and net annual value for rented and self-coupled houses, deductions.  
Computation of Business Profits, Concept of Deemed Profits, Deductions, Valuation of Stock, Treatment of Depreciation
- UNIT-IV      Income from Capital Gain and Other Sources:** Transfer of Capital Assets, Cost of Acquisition, STCG, LTCG, Deemed Capital Gain, Exempted Capital Gains,
- UNIT – V      Computation of Tax Liability and Planning: Aggregation of Income, Deduction to be made in Computing Total Income, Set-off and Carry Forward of Losses,** surcharge, Difference between exemption, deduction and rebate, Tax Evasion and Tax Avoidance, Methods of Tax Planning.

### **Reference Book:**

1. *Gaur and Narang- Income Tax Laws and Practice- Kalyani Publishers.*
2. *Singhania- Direct Laws and Practice- Taxman's Publication, New Delhi.*
3. *BhagabatiPrasad,"Direct Tax Laws & Practices".*

**Courses of Studies : *M.Com Admission Batch 2018 onwards***

(Credit will be assigned if the student opts to go through the examination process. But it will not be considered for CGPA (Choice Based Credit System))

**Evaluation:** End Term: 70 Marks

Unit Test and Quiz: 20 Marks, Assignment and Presentation: 10 Marks

**Project Report:** Thesis: 100 marks, Presentation & Viva-Voce: 100 marks

**Minimum Total Marks= 2500**

**Minimum Credit Points:** Core 68 + Elective 28 = 96

## **Mutual Fund And Portfolio Management**

### **Objective**

The objective of the course is to impart conceptual knowledge and skills relating to mutual fund and portfolio Management.

### **Course Input**

Unit-I Portfolio : Risk & Return, Measurement & Analysis , Non –satiation and risk aversion, diversification, borrowing and lending, utility theory and indifference curves, choice of portfolio and efficient set theorem.

Unit-II Portfolio Analysis : Market Optimization, Sharpe's Optimization, Significance of Beta in the Portfolio, Investment Objectives, Process and Policies.

Unit-III CAPM : Factor Models, APT, Construction of Portfolio, Investment Strategy, Execution, Assets Pricing, Revision and Measures of Return and Performance

Unit-IV Managed Portfolio ; Investment timing, Performance Measurement and Evaluation (different techniques), Foreign Portfolio Investment in India : Issues, Trends, Policies and Techniques.

Unit-V Mutual Funds : Concepts, Origin, Types, Regulation and Operations, Risk Factors, Performance Evaluation.

### **References :**

1. SK,. Barua, V. Raghunathan and J. R. Varma : Portfolio Management, TMC
2. Elton. Edwin J. and M. J. Gruser : Modern Portfolio Theory and Investment Analysis, John Wiley & Sons.
3. Graham, Benjamin & Davia L. Dodd : Security Analysis, M. Graw Hill
4. V. K. Bhalla : Investment Management, S. Chand, New Delhi
5. Fischer, Donald E. Jordan : Security Analysis Portfolio Management.
6. S. francis, Jack Clarice ; Portfolio Analysis
7. Sharpe, Alexander, Belly : Investment , Prentice Hall of India.
8. Russel J. Fuller, Farrel, Jr. Modern Investment and Security Analysis. Tata McGraw Hill
9. Lee Chang. F. Joseph : Security Analysis & Portfolio Management
10. M. Y. Khan : Indian Financial System, McGraw Hill.
11. Resort A. Strang : Portfolio Construction and Protection.

## **Financial Derivatives and risk Management**

### **Objective**

The Course will familiarize the students in the application of various tools and techniques of Financial Risk Management.

### **Course Input**

Unit-I Risk : Definition, Types of risk, Process of risk Management, The Tools of Risk Management.

Derivatives : Definition and Evolution of Derivatives, Derivatives Markets, Types of Derivatives, Derivatives Market in India

Unit-II Futures Market : functions of Futures Market ,Speculation and hedging, Price, Spread and hedging, futures and price stabilization, Tests of Efficiency, Financial futures as a mechanism of risk transference, Spot and future Prices.

Unit- III Financial Futures : Interest Rate Futures , Currency Futures(Foreign Exchange) Stock Index Futures and Financial Futures in India, Risk Management with Futures, Cost of Carry Model, Index Arbitrage, Purchasing Power Parity Theorem.

Unit-IV Options : Terminology and Methodology of Trading, Types of Options, Option Pricing, Swaps, Types of Swaps, Swap Valuation, and other Derivatives, Speculation with Options, Risk Management with options & Futures.

Unit- V Regulatory Framework of Futures & Derivatives ; Regulatory bodies in Major International Markets, Regulatory framework in India, Regulatory Instruments and needs, Accounting for Derivative Transactions.

### **References :**

1. John C. Hull : Options, Futures & Other Derivatives, Pearsons
2. T. V. Somanathan : Derivatives, Tata mc Graw Hill
3. Redhead : Financial Derivatives, Prentice Hall
4. Lasys Walter, Lexinton : Speculation, Hedg & Commodity Price Forecasting.
5. Hill J. and t. Schneeelesis ; Risk Reduction, Potential of Financial Futures.
6. Jarrow and Rudd. Lrwin ; Optional Pricing, Homewood, Irwin.
7. Dubofsky and Miller, derivatives : Valuation and Risk Management, Oxford University Press, New York.
8. Watsham. T., Futures and Options in Risk Management, Thompson, Asia
9. Wilmott. P., The Theory and Practice of Financial Engineering, John Wily and Sons, England.
10. Gupta. S. L., Financial Derivatives, PHI
11. Kumar, Financial Derivatives, PHI
12. Cox, J. and Rubinstein M. " Options Market" PHI
13. Tucker, A. L.: "Financial Futures, Options and Swaps", West Publishing Co, St paul Minn.

## **Advanced Auditing**

1. Auditing concepts Basic Principles governing an audit- Relationship of auditing with other disciplines -Audit Programme-Vouching, -Verification and Valuation.

### **2 Auditing and Assurance Standards**

Overview-Standard setting process-Role of International Auditing and Assurance Standard Board and Auditing and Assurance Standard Board in India.

### **3 Risk Assessments and Internal Control**

Evaluation of internal control procedures; techniques including Questionnaire; flowchart; internal audit and external audit, coordination between two.

### **4 Audits of Limited Companies**

Preliminaries to the audit of limited company-Audit of share capital Transactions, Debentures and other transactions-Audit report with special Reference to CARO 2003 \*Profit and divisible profit-Dividends-Investigation under Companies Act, 1956.

### **5 Audit Committee and Corporate Governance**

Corporate Governance: Introduction-Verification of Compliance of Corporate Governance.

Audit Committee: Constitution-Powers of Audit Committee-CEO/CFO Certification to Board-Report on Corporate Governance.

### ***Recommended Books:***

- 1) Spicer and Peglar : Practical Auditing
- 2) Kamal Gupta: Contemporary Auditing
- 3) R.C. Saxena : Auditing (Himalaya)
- 4) Basu : Auditing
- 5) Jagadish Prasad: Auditing: Principles
- 6) M.D.Paula : The Principles of Auditing
- 7) B.N. Tondon: A Handbook of Practical Auditing
- 8) The Institute of Accountants of India : Auditing assurance Standards

## **Sales & Sales Force Management**

Unit-I Introduction to Sales Management: Meaning, Nature, Importance and Scope of Sales Management, Role of Sales in, Sales Process and Personal Selling; Selling & Sales Management; Sales Strategic Ethics in Sales Management.

Unit-II Sales Techniques and Selling Skills : Direct Marketing and Relationship Selling; Sales Channels and Industrial, Commercial, Public Authority Selling; Selling for resale and selling Services ; Sales Promotion, Public Relations, Sales Strategic ; Personal Selling Theories.

Unit-III Sales Force Management: Job analysis, Recruitment Selection; Training; Compensation and Motivation; Monitoring and Performance Evaluation; Salesmanship and sales Promotions.

Unit-IV Sales Planning: Job of Sales Manager; Sales Planning, Sales Organizations and Compensation, Sales Quota and Sales Forecasting; Territory Management.

Unit-V Sales Control – Monitoring & Performance Evaluation; Sales Control & Cost Analysis; Controlling the Sales Efforts through Sales Budgeting, Sales Quota, Sales Territories; Institutional Sales Management.

### References:-

1. Spiro, R. L. Stunton , W.J. , Rich, G. A., " Management of Sales Force", Tat McGraw Hill, new Delhi.
2. David Jobbes, and Geoff Lancaster, "Selling and Sales Management, Pearson Publications, New Delhi.
3. Chunawalla, S. A. "Sales Management", Himalaya Publishing House, Mumbai.
4. Keskar, Anil and Abhayankar, Suresh, "Sales Management and Personal Selling". Himalaya Publishing House.
5. A. Keskar, and S. Abhankar, "Sales Management and personal Selling", Himalaya Publishing House, New Delhi.
6. Khan Martin, "Sales & Distribution Management", Excel Books.
7. Gupta S. L. "Sales & Distribution Management", Excel Books.
8. Tanner Jeff, Honeycutt, Earl De, Erffmeyer, Robert C., "Sales Management", Pearson Publications, New Delhi.
9. Still, Richard R., Edward Cunoliff W., Norman Govani A. P., "Sales Management: Decision Strategy and Cases", Pearson Publication: New Delhi.

## **BUSINESS LANGUAGE AND COMMUNICATION SKILLS**

### **Websites**

[www.tatamcgrawhill.com/digital\\_solutions/monippally](http://www.tatamcgrawhill.com/digital_solutions/monippally)

[www.dictionary.cambridge.org](http://www.dictionary.cambridge.org)

[www.wordsmith.org](http://www.wordsmith.org)