

SHRI GURU RAM RAI UNIVERSITY

[Estd. by Govt. of Uttarakhand, vide Shri Guru Ram Rai University Act no. 03 of 2017 & recognized by UGC u/s (2f) of UGC Act 1956]



SYLLABUS FOR

Master of Commerce

School of Management and Commerce

Studies

(w.e.f. 2021-2022)

Shri Guru Ram Rai University, Patel Nagar, Dehradun, Uttarakhand-248001

Vision

- Developing Future Leaders to transform the world

Mission

- To provide holistic education with experiential learning
- To develop students who could contribute to the betterment of the society.
- To develop future researchers through or research and training program

OUTCOME BASED EDUCATION

| Program outcome (POs) | |
|------------------------------|--|
| PO 1 | Develop the required knowledge, skills and attitudes for handling of trade, banking and finance related discipline |
| PO 2 | Analyze conventional as well as contemporary areas in the discipline of commerce, business and accounting |
| PO 3 | Develop and enhance organizational and communication skills |
| PO 4 | The course exposes students on investigation and analysis of complex problems through Viva and projects. |
| PO5 | Ability to create business plans using modern tools |
| PO 6 | Applying analysis based on topic expertise to a range of business-relevant socioeconomic, health, safety, legal, and cultural issues |
| PO7 | Ensure sustainable development, it is important to comprehend and assess the numerous ethical issues in order to make the best choices in a variety of societal and environmental settings. |
| PO8 | Assess the numerous ethical issues in order to make the best choices in a variety of societal and environmental settings |
| PO 9 | Decision making and problem solving at individual as well as at team level |
| PO 10 | Understand and communicate the role of regulatory bodies in corporate and financial sectors |
| PO11 | Application of project management and financial principles to work as a team member and team leader in an organisation. |
| PO12 | Provide lifelong learning in the field of Business, Commerce, Accounts and Economics |

| Program Specific Outcome (PSOs) | |
|--|---|
| PSO 1 | Develop skills and recent development in the subject area |
| PSO2 | Develop skills in application of research methodology |
| PSO3 | Inspire and boost interest of the students towards commerce as the main subject and understand global issues |

Masters of Commerce

Two Years(Four Semester) Full time Programme

Eligibility Criteria:

Candidates having passed Bachelors degree(B.Com/BBA) of Minimum 3 years with 45% marks from a recognized university shall be eligible to apply for the course. The other terms and conditions shall be applicable as per university norms.

The Scheme of Courses along with their credits in the Programme shall be as follows:

Semester-I

| | |
|---|-----------|
| MCBE 001:Business Environment | 3 Credits |
| MCME 002: Managerial Economics | 3 Credits |
| MCCA 003:Corporate Accounting | 3 Credits |
| MCMA 004: Management Accounting | 3 Credits |
| MCSM 005: Strategic Management | 3 Credits |
| MCCB006:Computer applications in business | 3 Credits |

Semester-II

| | |
|---------------------------------------|-----------|
| MCIB 007:International Business | 3 Credits |
| MCOB 008:Organizational Behaviour | 3 Credits |
| MCRM 009:Research Methodology | 3 Credits |
| MCIT 010:Income Tax Law and Practices | 3 Credits |
| MCLA 011:Legal Aspects of Business | 3 Credits |
| MCTS 012:Term Paper and Seminar | 3 Credits |
| MCBC 013: Business communication | 3 Credits |
| (Self study course) | |

Semester-III

Core Papers

| | |
|---|-----------|
| MCFM 014: Financial Management | 3 Credits |
| MCIT 015: Indirect Tax Laws and Practices-GST | 3 Credits |
| MCTS 016:Term Paper and Seminar | 3 Credits |

Elective Group

The students have to choose one whole group as a major course and one paper from another group as a minor course.

Group A: Finance:

| | |
|--|-----------|
| MCFI017:Financial Markets and Institutions | 3 Credits |
| MCWC018:Working Capital Management | 3 Credits |

Group B: Marketing

| | |
|---------------------------------|-----------|
| MCAS 019:Advertising Management | 3 Credits |
| MCRL 020:Retail Marketing | 3 Credits |

Self study course:

| | |
|---------------------------------------|-----------|
| MCED 021:Entrepreneurship Development | 3 Credits |
|---------------------------------------|-----------|

Semester-IV**Core Papers:**

| | |
|--|-----------|
| MCHR 022:Human Resource Management | 3 Credits |
| MCDP 023:Dissertation and Project Report | 3Credits |
| MCSV 024:Seminar and Viva Voce (Marks Equally Divided) | 3 Credits |

Elective Group:

The students have to choose one whole group as a major course and one paper from another group as a minor course. Group selected by the student as major group in 3rd semester cannot be changed in the 4th semester.

Group A: Finance

| | |
|---|-----------|
| MCIM 025:Security Analysis and Portfolio Management | 3 Credits |
| MCFS 026:Management of Financial Services | 3 Credits |

Group B: Marketing

| | |
|-----------------------------|-----------|
| MCCR 027:Consumer Behaviour | 3 Credits |
| MCRG 028: Rural Marketing | 3 Credits |

Self study Course

| | |
|---------------------|-----------|
| MCEC 029:E-Commerce | 3 Credits |
|---------------------|-----------|

Master of Commerce**Duration of the Program: 2 years****STUDY & EVALUATION SCHEME****FIRST SEMESTER**

| S. No. | Course Code | Course Name | Period | | | | Evaluation Scheme | | Subject Total |
|--------|-------------|----------------------------------|--------|---|---|----|----------------------|----------------|---------------|
| | | | L | T | P | C | Sessional (Internal) | External (ESE) | |
| 1 | MCBE001 | Business Environment | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 2 | MCME002 | Managerial Economics | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 3 | MCCA003 | Corporate Accounting | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 4 | MCMA004 | Management Accounting | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 5 | MCSM005 | Strategic Management | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 6 | MCCB006 | Computer Application In Business | 2 | - | 1 | 3 | 40 | 60 | 100 |
| | | | 12 | 5 | 1 | 18 | 240 | 360 | 600 |

L — Lecture, T — Tutorial, P — Practical, C — Credit

SECOND SEMESTER

| S. No. | Course Code | Course Name | Period | | | | Evaluation Scheme | | Subject Total |
|--------|-------------|-----------------------------|--------|---|---|----|----------------------|----------------|---------------|
| | | | L | T | P | C | Sessional (Internal) | External (ESE) | |
| 1 | MCIB007 | International Business | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 2 | MCOB008 | Organizational Behaviour | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 3 | MCRM009 | Research Methodology | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 4 | MCIT010 | Income Tax Law and Practice | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 5 | MCLA011 | Legal Aspects of Business | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 6 | MCTS012 | Term Paper and Seminar | | | 3 | 3 | 40 | 60 | 100 |
| 7 | MCBC013 | Business Communication | 2 | - | 1 | 3 | 40 | 60 | 100 |
| | | | 12 | 5 | 4 | 21 | 280 | 420 | 700 |

L — Lecture, T — Tutorial, P — Practical, C — Credit

THIRD SEMESTER

| S. No. | Course Code | Course Name | Period | | | | Evaluation Scheme | | Subject Total |
|--------|---------------------|---|--------|---|---|----|----------------------|----------------|---------------|
| | | | L | T | P | C | Sessional (Internal) | External (ESE) | |
| 1 | MCFM014 | Financial Management | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 2 | MCIT015 | Indirect Tax Laws and Practice-GST | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 3 | MCTS016 | Term Paper and Seminar | | | 3 | 3 | 40 | 60 | 100 |
| 4 | MCFI017 | Financial Markets and Institutions | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 5 | MCWC018 | Working Capital Management | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 6 | MCAS019/ MCRL020 | Advertising Management/Retail Marketing | 2 | 1 | | 3 | 40 | 60 | 100 |
| 7 | MCED021 | Entrepreneurship Development | 2 | 1 | | 3 | 40 | 60 | 100 |
| | | | 12 | 6 | 3 | 21 | 280 | 420 | 700 |

L — Lecture, T — Tutorial, P — Practical, C — Credit

FOURTH SEMESTER

| S. No. | Course Code | Course Name | Period | | | | Evaluation Scheme | | Subject Total |
|--------|---------------------|--|--------|---|---|----|----------------------|----------------|---------------|
| | | | L | T | P | C | Sessional (Internal) | External (ESE) | |
| 1 | MCHR022 | Human Resource Management | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 2 | MCDP023 | Dissertation and Project Report | | | 3 | 3 | | 100 | 100 |
| 3 | MCSV024 | Seminar and Viva Voce | | | 3 | 3 | | 100 | 100 |
| 4 | MCIM025 | Security Analysis and Portfolio Management | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 5 | MCFS026 | Management of Financial Services | 2 | 1 | - | 3 | 40 | 60 | 100 |
| 6 | MCCR027/ MCRG028 | Consumer Behaviour/Rural Marketing | 2 | 1 | | 3 | 40 | 60 | 100 |
| 7 | MCEC029 | E-Commerce | 2 | 1 | | 3 | 40 | 60 | 100 |
| | | | 10 | 5 | 6 | 21 | 200 | 500 | 700 |

L — Lecture, T — Tutorial, P — Practical, C — Credit

| | | | | |
|-----------------------|-------------------------------|----------|----------|----------|
| Course code | : MCBE 001 | | | |
| Course Name | : BUSINESS ENVIRONMENT | | | |
| Semester /Year | : I Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

The objective of this paper is to sensitize the students towards the environment within which organization has to function and to provide insight to students of its implications for decision making in business organizations.

Course Contents:

Unit I: Theoretical Framework of Business Environment: 7 lectures

Concept, significance and Nature of business environment; Elements of environment micro and macro; Techniques of Environmental scanning and monitoring.

Unit II: Economic Environment of Business: 10 lectures

Significance and elements of economic Environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy.

Unit III: New Economic Policy: 8 lectures

Privatization, Liberalization and Globalization and their Implications for Indian Business, MNCs, Industrial sickness, Development and protection of SSI's, Business ethics, corporate governance, social responsibility of Business.

Unit IV: Legal aspects in business environment: 4 lectures

The environment protection act, RTI Act and Consumer Protection Act.

Unit V: International economic grouping: 7 lectures

GATT, WTO, UNCTAD, WORLD BANK, IMF, counter trade

Text Books

TB1: Economic Survey – Various Issues, Govt. of India, Ministry of Finance.

TB2: Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.

TB3: Mishra and Puri: Economic Environment of Business, Himalaya Publishing House, New Delhi.

TB4: Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

TB5: Rosy Joshi and Sangam Kapoor: Business Environment, Kalyani Publishers, New Delhi.

TB6: Saleem Saikh: Business Environment, Himalaya Publishing House, New Delhi

Reference Books:

RB1: Arya, P P and Tandon, B. B.: Economic Reforms in India, Deep and Deep Publishers, New Delhi.

RB2: Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.

RB3: Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | Course Outcome |
|------|--|
| CO-1 | To understand the nature, scope and models of the business and economy. |
| CO-2 | To understand about the business environment and analysis of economic system. |
| CO-3 | To understand global trading environment, liberalization, globalisation and privatization. |
| CO-4 | To analyse environment protection acts. |
| CO-5 | To understand economic groups and the Issues in foreign investments, and world bank |
| CO-6 | To create a business plan finding an opportunity from any government policy |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 3 | 2 | | 2 | 2 | 3 | 1 | | | | 1 | 2 | | 2 |
| CO2 | 2 | 3 | 2 | | 1 | 2 | 3 | 1 | | | | 1 | 3 | | 1 |
| CO3 | 2 | 2 | 3 | | | 2 | 2 | 2 | | 1 | | 1 | 2 | | 1 |
| CO4 | 2 | 2 | 3 | | | 3 | 2 | 2 | | 2 | | 1 | | 3 | 2 |
| CO5 | 2 | 2 | 3 | | | 2 | 1 | 1 | 1 | 2 | | | 2 | | 2 |
| CO6 | 1 | 1 | | | 2 | | | | 3 | | | | 1 | 3 | |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|-------------------------------|----------|----------|----------|
| Course code | : MCME 002 | | | |
| Course Name | : MANAGERIAL ECONOMICS | | | |
| Semester /Year | : I Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The paper aims to provide an understanding of economic concepts used in managerial decision making.

Course Contents:

Unit I: Introduction and Market Forces:

8 Lectures

Nature and Scope: managerial economics; its role and significance in decision making. Demand Analysis: Theory of demand; Objectives of demand analysis and determinants of Demand; Theory of consumer behaviour; Elasticity of demand and its measurement methods; Importance in decision-making. Supply Analysis: Objectives of supply analysis; Determinants of supply.

Unit II: Production Function and Cost Analysis:

7 lectures

Theory of production and cost analysis; Production function and its managerial uses; Laws of production and analysis; Short-run and long-run average cost curves and their analysis; Economies and diseconomies of scale

Unit III: Price Determination under Different Market Conditions

7 lectures

Characteristics of different market structures; Price determination and firm's equilibrium under perfect competition, monopoly & discriminating monopoly, monopolistic competition and oligopoly.

Unit IV: Business Cycles:

7 lectures

Nature and phases of business cycle, theories of business cycle- psychological, profit, monetary, innovation, Cobweb, Samuelson and Hicks theories

Unit V: Inflation:

7 lectures

Definition, characteristics and types of Inflation; Inflation in terms of demand-pull and cost-push factors; Effects of inflation

Text Book**TB1:** Mehta, P.L Managerial Economics, Sultan Chand, New Delhi**TB2:** R.L Varshnay, Managerial Economics, Sultan Chand Publications**TB3:** Baya, Michail R. Managerial economics and business strategy, Mc Graw hill New York**TB4:** Chopra O.P. Managerial economic, Tata Mc Graw hill Delhi**Reference Books****RB1:** Peterson, Lewis, Managerial Economics, Prentice Hall of India, New Delhi**RB2:** Salvatore, Managerial Economics in Global Economy, Thomson Learning.**RB3:** E. F Brigham & J.L Pappas, Managerial Economics, Dried & Press**RB4:** Diwedi, D.N Managerial Economics, Vikas Publishing House, New Delhi**Course outcomes (COs):****Upon successful completion of the course a student will be able to**

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To Understand and remember the foundations of managerial economics To remember the concept and laws of demand and supply |
| CO-2 | To learn & understand the production function and cost analysis |
| CO-3 | To understand and learn the different market structures and price determination in different market structures |
| CO-4 | To learn, understand and analyse the nature and phases of business cycles and its theories |
| CO-5 | To understand the concept of business inflation and its types |
| CO-6 | To design managerial policy using the theory of production and cost analysis |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | 2 | | | | 1 | | | | | | 1 | 1 | | 1 |
| CO2 | 1 | 1 | | | | 1 | | | | | | 1 | 1 | | 1 |
| CO3 | 1 | 1 | | | | 1 | | | | | | 1 | 1 | | 1 |
| CO4 | 1 | 1 | | | | 1 | | | | | | 1 | 1 | | 1 |
| CO5 | 1 | 1 | | | | 1 | | | | | | 1 | 1 | | 1 |
| CO6 | 1 | 1 | | | | 1 | | | 2 | | | 1 | 1 | 1 | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

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|-----------------------|-------------------------------|----------|----------|----------|
| Course code | : MCCA 003 | | | |
| Course Name | : CORPORATE ACCOUNTING | | | |
| Semester /Year | : I Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The objective of paper is to help students understand accounting with relation to the corporate world and to introduce to the recent accounting concepts and conventions.

Course Contents:

Unit I: Company Accounts:

8 Lectures

Issue, forfeiture and Reissue of shares and debentures, redemption of shares and debentures, preparation of Final Account with Adjustments as per revised schedule III of Companies act, 2013.

Unit II: Valuation of Goodwill and Share:

7 Lectures

Valuation of goodwill and shares with all methodologies

Unit III: Holding Companies:

7 Lectures

Preparation of Consolidated accounts of holding and subsidiary companies.

Unit IV: Accounting for Amalgamation of Companies as per A.S.-14: 10 Lectures

Accounts of Amalgamation, absorption and reconstruction of companies (both internal and external)

Unit V: Corporate reporting requirements and Current practices:

4 Lectures

Periodic reporting; Segment reporting and social reporting

Text Book**TB1:** Monga, J.R: Advanced Financial Accounting, Mayoor Paperbacks, Noida**TB2:** Shukla, M.C. and T.S. Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi.**TB3:** Warren, C.S. and P.E Fess: Principles of Financial and Managerial Accounting, South-Western, Ohio.**TB4:** Porwal, L.S., Accounting Theory, Tata McGraw Hill, New Delhi**Reference Books****RB1:** Gupta, R.L: Advanced Financial Accounting, S. Chand & Co., New Delhi.**RB2:** Arulanandam, M.A. and Raman, K.S.: Advanced Accountancy, Himalaya Publishing House, N.Delhi.**RB3:** Maheshwari, S.N: Advanced Accountancy –Vol.II, Vikas Publishing House, New Delhi.**Course outcomes (COs):****Upon successful completion of the course a student will be able to**

| | <i>Course Outcome</i> |
|------|--|
| CO-1 | To make the students familiarize with the financing activities of a company with their accounting treatments |
| CO-2 | To make the students familiarize with the valuation methodologies with accounting treatment used by a company for goodwill and shares. |
| CO-3 | To make the students familiarize with the accounting treatment for consolidation of holding and subsidiary companies. |
| CO-4 | To analyse the expansion and restructuring strategies with their accounting treatment |
| CO-5 | To understand current scenario of reporting practices adopted by the corporate world. |
| Co-6 | To prepare final accounts of companies as per revised schedule III |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | | | | | | | | | 2 | 2 | 1 | | 1 |
| CO2 | 2 | 2 | | | | | | | | | | | 2 | | 2 |
| CO3 | 1 | 2 | | | | | | | | | 2 | 1 | 2 | | 1 |
| CO4 | 2 | 2 | | | | | | | | | 1 | 2 | 2 | 2 | 2 |
| CO5 | 1 | 1 | | | | | | | | | 2 | 1 | 2 | | 1 |
| CO6 | 2 | 1 | | | | | | | | | 2 | 2 | 2 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|--------------------------------|----------|----------|----------|
| Course code | : MCMA 004 | | | |
| Course Name | : MANAGEMENT ACCOUNTING | | | |
| Semester /Year | : I Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course objective:

The objective of this paper is to impart knowledge of various accounting tools and techniques useful for business decision making.

Course Contents:

Unit I: Introduction to Management Accounting: 8 Lectures

Meaning, objectives, Importance, Nature and Functions, tools, Financial vs. Management Accounting, Cost vs. Management Accounting, Role of Management Accountant

Basic Concepts of Costing: 7 Lectures

Basic Cost Terms and Concepts, Type and Elements of Cost, Cost Allocation- Absorption Costing, Marginal Costing, Activity Based Costing.

Unit II: Financial Statement Analysis: 4 Lectures

Ratio Analysis, Preparation and Analysis of Fund Flow Statement and Cash Flow Statement (Revised AS).

Unit III: Marginal Costing and Break Even Analysis: 10 Lectures

Concept of marginal costing, difference between absorption costing and marginal costing Use of Marginal Costing in Decision Making: types of choices decisions make or buy decisions, addition/discontinuance of a product line, exploring new market, maintaining a desired level of profit. Cost Volume Profit (CVP) Analysis: Contribution, Margin, Break-Even Analysis, Profit Volume (P/V) Analysis

Unit IV: Budget and Budgetary Control: 2 Lectures

Preparation of Different Types of Budgets

Unit V: Costing Techniques: 5 Lectures

Standard Costing: Concept, Advantage, Types of Standards, Variance Analysis- Material, Labour, Overheads, Managerial Use of Variances.

Text Books:

TB1: Maher, Michael W., Cyld P. Stikney and ronal L. Weil: Managerial Accounting: An Introduction to Concepts, Methods and uses, Forth-Worth Harcourt Brace College Publishers.

TB2: Pandey, I.M: Management Accounting, Vani Publication, Delhi

TB3: Sharma, D.C. and Gupta, K.G.: S.J. Publications, Meerut.

Reference Books

RB1: Horngran, C.T., Gary L. Sundem, and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.

RB2: Jawahar Lal: Managerial Accounting: Himalaya Publishing House, Delhi.

RB3: Lall, B.M. & I.C Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi.

Course outcomes (COs):**Upon successful completion of the course a student will be able to**

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To understand the concept, management accounting and different cost concepts and its relationship with other branch of accounting and applicability in the business environment |
| CO-2 | To understand the concept, applicability and uses of Ratios, Fund Flow and Cash Flow Statement. |
| CO-3 | To understand the concept and difference of Variable and absorption costing and its preparation . |
| CO-4 | To analyse difference of Budgeting and Standard Costing and their applicability in the cost control process in an organization |
| CO-5 | To have and understanding the relevant and irrelevant information for decision making in a particular situation. |
| CO-6 | To prepare a master budget and demonstrate the relationship between the components of an organisation using imaginary figures |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | | | | 1 | | | 2 | | | 2 | 1 | | 1 |
| CO2 | 1 | 1 | | | | 1 | | 1 | 1 | | | 1 | 1 | | 1 |
| CO3 | 1 | 1 | | | | 1 | | | 1 | | | 1 | 1 | | 1 |
| CO4 | 1 | 1 | | | | 1 | | 1 | 1 | | | 1 | 1 | | 1 |
| CO5 | 1 | 1 | | | | 1 | | | 3 | | | | | | |
| CO6 | 1 | 1 | | | | 1 | | 1 | 1 | | | 1 | 1 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|------------------------------|----------|----------|----------|
| Course code | : MCSM 005 | | | |
| Course Name | :STRATEGIC MANAGEMENT | | | |
| Semester /Year | : I Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course objective:

This paper provides an introduction to the concept of strategy and strategic management Process. It develop seeks to an understanding of the strategic choices and process of strategic planning and implementation and control in a dynamic and competitive global environment.

Course Contents:

Unit I: Introduction:

4 Lectures

Meaning, Scope, and importance, Strategic Management process, Levels of strategy, Strategic Decision making

Unit II: Strategy Formulation:

4 Lectures

Strategic planning, Vision, Mission, Purpose, Goals, and Objectives, Big Hairy Audacious Goals

Unit III: Environmental Appraisal:

10 Lectures

External environment analysis: PESTEL Analysis, EFE matrix (External Factor Evaluation): Porter's Five Forces Model, Internal Environment Analysis, Resource Based View (RBW) Analysis, VRIO Framework, Value Chain Analysis, IFE matrix (Internal Factor Evaluation)

Unit IV: Corporate, Business and Functional Level Strategies:

7 Lectures

Corporate level strategies, Stability, Expansion, Retrenchment, Combination Strategies, Corporate Restructuring, Business level strategies.

Unit V: Strategic Analysis and Choice:

4 Lectures

ETOP, SAP, BCG Matrix, Ansoff Grid, GE Nine Cell Planning Grid, Hofer's Product market evolution

Unit VI: Strategy Implementation and Control:

7 Lectures

Strategy implementation, McKinsey's 7'S framework, Implementation through organization structure, Leadership and Corporate Culture, Strategy Evaluation and control

Text books.

TB1: Srivastava, R.M.: Management Policy and Strategic Management, Tata McGraw Hill, New Delhi.

TB2: Gerry Johnson and Kevan : Exploring Corporate Strategy Text and Cases, Scholes Prentice Hall of India, N. Delhi.

TB3: Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson (2008), Management of Strategy- Concepts and Cases, 4/e, Cengage Learning, New Delhi.

Reference Books

RB1: Ansoff ,H. Igor: Corporate Strategy, McGraw Hill, New York.

RB2: Glueck ,William, et al: Strategic, Formulation and Management Action, Frank Bros & co. 7th ed.

RB3: Kazmi Azhar: Business Policy and Strategic Management, Tata McGraw Hill, New Delhi.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|--|
| CO-1 | To understand strategic management theories and practices to solve business problems. |
| CO-2 | Understanding of strategic planning analysis concepts and thinking abilities for data-based decision making. |
| CO-3 | Ability to develop understanding of Strategic Options and Business strategies. |
| CO-4 | To analyse and communicate corporate level strategies and expansion |
| CO-5 | To analyse and communicate Strategy Implementation and Control techniques. |
| CO-6 | To formulate a Business strategy using different strategic management models and theories |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | | 1 | | | | | 3 | | 1 | 2 | 2 | 1 | 1 |
| CO2 | 2 | 2 | | 1 | | | | | 3 | | 1 | 2 | 2 | 1 | 1 |
| CO3 | 2 | 2 | | 1 | | | | | 3 | | 1 | 2 | 2 | 1 | 1 |
| CO4 | 1 | 2 | | 1 | | | | | 3 | | 1 | 2 | 2 | 1 | 1 |
| CO5 | 2 | 1 | | 2 | | | | | 3 | | 1 | 2 | 2 | 1 | 1 |
| CO6 | 1 | 2 | | 2 | | | | | 3 | | 1 | 2 | 2 | 1 | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|--|----------|----------|----------|
| Course code | : MCCB 006 | | | |
| Course Name | : COMPUTER APPLICATIONS IN BUSINESS | | | |
| Semester /Year | : I Semester | | | |
| | L | T | P | C |
| | 2 | | 1 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The main objective of the paper is to familiarize the students with the concept of data base, a term which is used to denote all the data that is manipulated by means of the computer and develop basic competence in the case of a data base and other day to day use packages.

Course Contents:

Unit I: Introduction to Computer:

7 Lectures

Evolution of Computer, Functional part of computer, Input Devices, Output Devices, Central Processing Unit, Memory (Primary and Secondary), Introduction to Software (System Software, Application Software)

Unit II:

10 Lectures

Operating Systems: Type of Operating Systems, Functions of Operating Systems, Features of a good operating system, Introduction to WINDOWS Application Software: Type of Application software, Introduction to Word Processing (MS word), Introduction to Presentation Software (MS Power Point). Introduction: Spreadsheets (MS Excel), Database (MS Access).

Unit III: Introduction to SPSS: Lectures+10 Practical Descriptive analyses

Unit IV: Introduction to Computer Networks:

10 Lectures

Need for Networking, Type of Networks, Networks Topologies, Transmission Media, Networking Components (BRIDGE, GATEWAY, ROUTER, REPEATER, HUB, SWITCH), Introduction to Internet (WWW, HTTP, FTP, TCP/IP).

Unit V: The Internet Environment:

5 Lectures

Surfing & Searching, Protocols, World Wide Web, Elementary Idea of E-Commerce & Its Types, future of information technology

Note: 1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Suggested Readings: The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To learn about the generations, System software and Application software. |
| CO-2 | To understand the concepts of MS Word, MS Excel and Power Point, Access |
| CO-3 | To understand the concepts of SPSS. |
| CO-4 | To analyze and learn about the topology . |
| CO-5 | To understand the concepts of www, E-Commerce and its types . |
| CO-6 | To Create effective oral and written business communications utilizing modern communication technologies. |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | 2 | | | | 1 | | | | | | 2 | 1 | | 1 |
| CO2 | 1 | 2 | | | | 1 | | | | | | 2 | 1 | | 1 |
| CO3 | 1 | 2 | | | | 1 | | | | | | 2 | 1 | | 1 |
| CO4 | 1 | 2 | | | | 1 | | | | | | 2 | 1 | | 1 |
| CO5 | 1 | 2 | | | | 1 | | | | | | 2 | 1 | | 1 |
| CO6 | 1 | 2 | | | | 1 | | | | | | 2 | 1 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|---------------------------------|----------|----------|----------|
| Course code | : MCIB 007 | | | |
| Course Name | : INTERNATIONAL BUSINESS | | | |
| Semester /Year | : II Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The purpose of this paper is to acquaint the students with nature, scope, structure and operations of international business and familiarise them with trends and developments in India's foreign trade and investments and policy framework.

Course Contents:

Unit I: Introduction:

7 Lectures

Evolution of International Business concept, Nature, significance and Scope of international Business, Modes of entry into International Business, International Business strategies, Recent trends in International Business in India and in world trade in goods and services.

Unit II: Theories of International Trade:

10 Lectures

Theories of International Trade- Absolute cost theory, Comparative Cost advantage theory, PLC theory, Leiont-off Paradox, Commercial Policy Instruments-Tariff and Non-Tariff measures, Gains from international trade, Balance of payment account and its components, Kelkar committee recommendations

Unit III: International Business Environmental analysis:

5 Lectures

Environmental impact of factors in International business: Cultural, political, legal and economic, International financial environment, Rationale for Government intervention and control, Trade Barriers, Facilities provided by Govt. to business enterprises operating internationally.

Unit IV:

10 Lectures

Challenges and opportunities of international business operations in India, International business negotiations, Outsourcing and its potentials for India; strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations, International economic and business integrations- role in promoting international business, India's relationship with WTO, NAFTA, IMF, IFC, World Bank.

Unit V:

4 Lectures

Measure for Promoting for International Business in India; Special Economic Zones (SEZs) and 100% exports oriented units (EOUs); Measures for promoting foreign investment into and from India; Indian joint ventures and acquisitions abroad, Financing of International Business and Payments Terms.

Text Books

TB1: Justin, Paul and Raunack Kapoor, 2012 International Business, 2nd ed., PrenticeHall of India Ltd.

TB2: Johnsn, Derbe, and Colin Turner, International Businesss-Themes and Issues in the Modern Global Economy, London, Roulledge.

TB3: UNCTAD & WTO, Annual Reports, Various Issues

Reference Books

RB1: Bhattacharya, B: Going International – Response Strategies Indian Sector, Wheeler Publishing House Co., New Delhi.

RB2: John, H. Daniels and Lee H. Radenbaugh, 2001, International Business Environment and Operations, Person, Delhi.

RB3: Cherunilam, Francis, 2004 International Business: Text and Cases, Prentice-Hall of India Ltd.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To acquaint the students with nature, scope, structure and operations of international business. |
| CO-2 | Integrate concept in international business and various theories of international trade. |
| CO-3 | Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects. |
| CO-4 | To understand the Challenges and opportunities of international business operations in India. |
| CO-5 | Analyse the principle of international business and strategies adopted by firms to expand globally. |
| CO-6 | To develop a market entry plan while taking into account the institutions and dynamics that control the process of globalisation. |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | | | | | | | | | | 2 | 2 | | 2 |
| CO2 | 2 | 2 | | | | | | | | | | 2 | 2 | | 2 |
| CO3 | 1 | 1 | | | | 2 | 2 | 2 | | | | 1 | 2 | | 2 |
| CO4 | 2 | 2 | | | | | | | | | | 1 | 2 | | 1 |
| CO5 | 1 | 1 | | | 2 | | | | 1 | | | 1 | 2 | | 1 |
| CO6 | 1 | 1 | | | 2 | | | | 1 | | | 1 | 2 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|-----------------------------------|----------|----------|----------|
| Course code | : MCOB 008 | | | |
| Course Name | : ORGANISATIONAL BEHAVIOUR | | | |
| Semester /Year | : II Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The objective of this paper is to develop ability to understand and scan business Environment in order to analysis opportunities and take decisions under uncertainty

Course Contents:

Unit I: Conceptual Foundation of Organizational Behaviour: 4Lectures

Nature and Characteristics, Determinants, Models and Approaches of Organizational Behaviour, OB and Emotional Intelligence.

Unit II: Motivation, Perception and Learning: 6 Lectures

Meaning, Theories and process of Motivation. Perception: Nature and importance of perception; Process of perception; Laws of perception; Perceptual Abnormalities; Perceptual distortion, Impression Management. Learning: Concept; Theories of Learning: Conditioning, Social Learning, Managerial Implication of Learning Theories

Unit III: Personality and Leadership: 6 Lectures

Concept and Determinates; Types and Traits, Theories, Major Personality Attributes Influencing Organizational Behaviour Leadership: Concept and Functions; Style and Theories of Leadership, Challenges to the Leadership Construct; Substitutes and Neutralizers to Leadership. Stress: Concept; Consequences and sources; Stress Management: Approaches.

Unit IV: Group Behaviour: 10 Lectures

Groups: Concept and Classification; Stages of Group Development; Group Structure; Roles and Norms; Premise and Issues; Group Decision-Making: Group vs. Individual; Group think and Groups Shift; Group Decision Making Techniques and Process Interpersonal Relationships: Understanding Self and Others; Developing Interpersonal Relationships; Transactional Analysis; Johari Window. Conflict Management: Concept; Causes; Types; Stages; Effects; Management of Conflicts.

Unit V: Organisation Power and Politics: 10 Lectures

Concept; Sources and Classification; Power Tactics; Coalitions; Organisational Politics: Concept and People's Response to Organisational Politics, The Concept of Impressing Management. Organisational Culture: Concept; Dominant Culture; Strong vs. Weak Cultures; Creating and Sustaining Culture; Employees Learning of The Culture; Creating a Customer-Responsive Culture. Organisational Changes: Concept and Forces for Change; Managing Planned Changes; Resistance to Change; Approaches to Manage Organisational Change; Organisational Development; Culture-Boundedness of Managing the Change.

Text Books

TB1: Dwivedi, R.S.: Corporate Excellence: An External Search, McMillan India.

TB2: Schermerhorn : Managing Organisational Behaviour, et at. John Wiley & Sons, New Delhi.

TB3: Kreitner and Kinier : Organizational Behaviour, McGraw Hill Publishing Co.

Reference Books

RB1: Davis, K.: Human Behaviour at Work: Organisational Behaviour, Tata McGrawHill Publishing Co. New Delhi.

RB2: Luthans, F.: Organisational Behaviour, McGraw-Hill Publishing Co.,New Delhi.

RB3: Robbins, S.P.: Organisational Behaviour, Prentice Hall of India, New Delhi.

RB4: Dwivedi, R.S.: Human Relations and Organisational Behaviour, Oxford & IBH Publishing Co. New Delhi.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To Understand the foundations of Organizational Behaviour |
| CO-2 | To learn & understand individual behaviour and psychological factors affecting individual behaviour |
| CO-3 | To understand the concepts of leadership and personality |
| CO-4 | To analyze the role of group dynamics and conceptualizing interpersonal behaviour and its applications in real life |
| CO-5 | To understand and analyse the concepts of organizational culture, politics and have an understanding of change management |
| CO-6 | To develop ability to understand the group behaviour |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | 2 | | | 1 | 1 | 1 | | | | 1 | 2 | | 1 |
| CO2 | 2 | 2 | 2 | | | 1 | 1 | | | | | 1 | 2 | | 1 |
| CO3 | 1 | 1 | 2 | | | 1 | 1 | | | | | 1 | 1 | | 2 |
| CO4 | 2 | 2 | 2 | | | 1 | 1 | | | | | 1 | 1 | | 2 |
| CO5 | 1 | 2 | 2 | | | 1 | 1 | | 2 | | | 1 | 2 | | 1 |
| CO6 | 1 | 1 | 2 | | | 1 | 1 | | | | | 1 | 2 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|-------------------------------|----------|----------|----------|
| Course code | : MCRM 009 | | | |
| Course Name | : RESEARCH METHODOLOGY | | | |
| Semester /Year | : II Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The objective of this paper is to help students design and carry out research, as well as, the application of statistical tools and techniques for decision making.

Course Contents:

Unit I: Theory of Research:

4 Lectures

Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem

Unit II: Hypothesis and Research Design:

7 Lectures

Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; Uses of Research Design; Steps in Preparing a Research Design; Exploratory or Formulative Design; Descriptive and Diagnostic Design; Experimental Research Design; Research Design for Business Studies

Unit III: Sampling and Data Sources:

8 Lectures

Characteristics of Good Sample; Principles of Sampling; Sampling Process; Probability and Non-probability Sampling; Techniques of Data Collection; Process of Data Collection through Observation and Schedule; Construction of Questionnaire; Interview Technique in Business Research; Choice between Primary and Secondary Data

Unit IV: Measurement and Scales:

10 Lectures

Concept and Levels of Measurement; Tests of Sound Measurement-Test of Validity and Reliability; Concept of Scaling; Types of Rating Scales; Attitude's Scale-Likert Scale, Thurston Scale and Guttman Scale, Data Editing, Coding and Tabulation, Analysis & Interpretation of Data ,Business Research Reports-Format, Criterion for Judgment of good research report

Unit V: Advance Techniques of Data Analysis: 7Lectures+ 10Practical

Parametric tests and Non- parametric tests, Factor analysis, Conjoint Analysis, Cluster Analysis & Multidimensional Scaling, Use of SPSS & Other Software's in Research. Use of Statistical Tools such as Correlation, Regression, and Tests of Hypothesis in Research

Text Books

TB1: Kothari, C. R., Research Methodology, New Age International Publishers.

TB2: Shekharan & Uma, 2002, Business Research Methods-A Skill- Building Approach, 7th ed., New York, John Willy.

TB3: Creswell, John W., 2002, Research Design-Qualitative & Quantitative Methods, New York, John Willy.

Reference Books

RB1: Malhotra, Naresh K., Marketing Research an Applied Orientation, 5th edition, Pearson

RB2: Zikmund, William, 2011-12, Business Research Methods, Cengage Learnings

RB3: Cooper and Schindler, Business Research Methods, 8th edition, Tata McGraw Hill, Boyd & Westfall, Marketing Research, Prentice Hall.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|--|
| CO-1 | To Understand , learn and remember the meaning ,objectives, types and applications of research |
| CO-2 | To learn & understand the concept of Hypothesis and uses of various research designs |
| CO-3 | To learn and remember the various sources of data collection and to learn and conceptualise the framework of a questionnaire |
| CO-4 | To understand, learn and apply the various measurement methods for analysing the data |
| CO-5 | To understand and learn the application of various advance techniques of data collection and its analysis |
| CO-6 | To develop a research proposal using various statistical tools and techniques |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | | 3 | 2 | | | | 2 | | 2 | 1 | 2 | 3 | 2 |
| CO2 | 2 | 2 | | 3 | 2 | | | | 2 | | 2 | 1 | 2 | 3 | 2 |
| CO3 | 2 | 2 | | 3 | 2 | | | | 2 | | 1 | 1 | 1 | 3 | 2 |
| CO4 | 2 | 2 | | 3 | 2 | | | | 2 | | 1 | 1 | 1 | 3 | 2 |
| CO5 | 2 | 2 | | 3 | 2 | | | | 2 | | 2 | 1 | 2 | 3 | 2 |
| CO6 | 2 | 2 | | 3 | 2 | | | | 2 | | 2 | 1 | 2 | 3 | 2 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|--------------------------------------|----------|----------|----------|
| Course code | : MCIT 010 | | | |
| Course Name | : INCOME TAX LAW AND PRACTICE | | | |
| Semester /Year | : II Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The purpose of this paper is to enable the student to understand the tax liabilities under the Acts, as well as, be able to file returns.

Course Outline:

Unit I: Income Tax Act 1961 -Basic Concepts: 4 Lectures

Assessment Year, Previous Year, Person, Assesses, Income under Income Tax Act 1961, Agricultural Income, Capital Expenditure & Revenue, Residential Status, Incidence of Tax, Income Exempted from Tax

Unit II: Heads Classification & Computation of Income Tax: 7 Lectures

Salaries, Income from House Property

Unit III: 10 Lectures

Income from Business or Profession, Capital Gains & Income from Other Sources, Aggregation of Income, Set Off & Carry Forward of Losses

Unit IV: 10Lectures+5 Practical

Deductions from Gross Total Income & Tax Liability. Rebates from Income Tax, Assessment of Individual Income Tax, Assessment of Company's Income Tax, TDS, process of filing e-returns.

Unit V: 5 Lectures

An Overview of Income Tax Authorities of India, Tax Planning and Tax Management, Money Laundering.

Text Books**TB1:** Lokhotia, R.N.: Corporate Tax Planning, Latest Edition, (Vision Publications, Delhi)**TB2:** Singhanian, V.K.: Direct Tax Planning & Management, (Taxman Publication, Delhi).**TB3:** K.C. Jain & V.K. Gaur: Taxation – Law & Practice (Kalyani Publications).**Reference Book****RB1:** Lal, B. B.& Vashisht Nitin: Income Tax & Central Sales Tax- Law & Practice, Pearson Education.**RB2:** Mehrotra H C : Indian Taxation Laws, Sahitya Bahvan.**RB3:** Ahuja, G. K.& Ravi Gupta: Systematic Approach to Income Tax**Course outcomes (COs):****Upon successful completion of the course a student will be able to**

| | <i>Course Outcome</i> |
|------|--|
| CO-1 | To understand the concept of Indian Taxation system |
| CO-2 | To familiarize with the rules of computing taxable income from the heads salary and house property |
| CO-3 | To familiarize with the rules of computing taxable income from the heads business/profession, capital gain and other sources |
| CO-4 | To familiarize with the rules of computing total tax liability of an individual and a company |
| CO-5 | To familiarize with the different strategies of tax planning and management. |
| CO-6 | To develop skills and ability to file return and tax planning |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | | | | 1 | | | | 1 | | 2 | 2 | | 2 |
| CO2 | 2 | 2 | | | | 1 | | | | 1 | | 2 | 2 | | 2 |
| CO3 | 2 | 2 | | | | 1 | | | | 1 | | 2 | 2 | | 2 |
| CO4 | 2 | 2 | | | | 1 | | | | 1 | | 2 | 2 | | 2 |
| CO5 | 2 | 2 | | | | 1 | | | | 1 | | 2 | 2 | | 2 |
| CO6 | 2 | 2 | | | | 1 | | | | 1 | | 2 | 2 | | 2 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|------------------------------------|----------|----------|----------|
| Course code | : MCLA 011 | | | |
| Course Name | : LEGAL ASPECTS OF BUSINESS | | | |
| Semester /Year | : II Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The objective of this paper is to help students become familiar with the relevant provisions of various laws, influencing business.

Course Contents:

Unit I: Indian Contract Act, 1872: 10 Lectures

Essential of valid contracts (overview), Void contracts, Performance of Contracts, Quasi contracts, Contingency contracts, Discharge of contracts, Breach of contracts and its damages, Special contracts: contract of indemnity and guarantee, bailment, pledge and general provisions of contract of agency.

Unit II: The Companies Act, 2013: 10 Lectures

Nature and kinds of companies, Formation of a company including MOA, AOA and Prospectus, Company management, Company meetings, Dissolution of company (Important Case studies to be studied)

Unit III: The Negotiable Instrument Act, 1881: 4 Lectures

Meaning, characteristics, and Types of N.I: Promissory Notes, Bills of Exchange, cheques, Holder and Holder in Due course, types of endorsements, crossing of cheques, bouncing of cheques

Unit IV: The Competition Act, 2002: 6 Lectures

Major provisions of the Competition Act: Role and working of Competition Commission of India.

Unit V: Laws Related to IPR: 6 Lectures

Concept of intellectual property, Copyright: Rights under it and duration of protection, Trade mark: forms and importance, Patent rights, Infringements, Process of filing patent

Text Books**TB1:** Avtar Singh, Consumer Protection Law, Eastern Book Co., Lucknow**TB2:** M.C. Kuchhal, Indian Company Law, Shree Mahabir Book Depot, Delhi **RB6:** Agarwal, V.K.; Competition Law; Bharat Law House**TB3:** Agarwal, V.K.; Consumer Protection Law; Bharat Law House**Reference Books:****RB1:** Avtar Singh, Principles of Mercantile Law, 7th ed., Eastern Book Company, Lucknow**RB2:** M.C. Kuchhal, Business Law, 6th ed., Vikas publishing House, New Delhi**RB3:** Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi**Course outcomes (COs):****Upon successful completion of the course a student will be able to**

| | <i>Course Outcome</i> |
|-------------|--|
| <i>CO-1</i> | To Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions |
| <i>CO-2</i> | To Understanding of provisions of Companies Act concerning incorporation and regulation of business organizations |
| <i>CO-3</i> | To Develop basic understanding of Negotiable Instrument Act |
| <i>CO-4</i> | To Understanding of provisions of Competition Act |
| <i>CO-5</i> | To Explain the legal provisions relating to Patents, Trade Marks and Copy Rights in India |
| <i>CO-6</i> | To develop skills to deal with legal matters/issues of business |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | | | | 3 | | | | | 1 | 2 | 2 | | 1 |
| CO2 | 1 | 2 | | | | 3 | | | | | 1 | 2 | 2 | | 1 |
| CO3 | 2 | 2 | | | | 3 | | | | | 1 | 2 | 2 | | 1 |
| CO4 | 2 | 1 | | | | 3 | | | | | 1 | 1 | 2 | | 1 |
| CO5 | 1 | 1 | | | | 3 | | | | | 1 | 2 | 2 | | 1 |
| CO6 | 1 | 1 | | | | 3 | | | | | 1 | 1 | 2 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|---------------------------------|----------|----------|----------|
| Course code | : MCTS 012 | | | |
| Course Name | : TERM PAPER AND SEMINAR | | | |
| Semester /Year | : II Semester | | | |
| | L | T | P | C |
| | 0 | 0 | 3 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course objective:

This paper is introduced to develop analytical skills by giving to students an opportunity to take practical knowledge of real business world.

Course Contents:

Following are the steps

1. Topic finalization with mentor-
2. Synopsis submission to mentor-
3. Approval by Mentor-
4. Preliminary Report submission-
5. Viva-voce for Report I (by internal panel)
6. Final report submission
7. Presentation session (by external panel)

| | | | | |
|-----------------------|---------------------------------|----------|----------|----------|
| Course code | : MCBC 013 | | | |
| Course Name | : BUSINESS COMMUNICATION | | | |
| Semester /Year | : II Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The objective of this paper is to equip students with the skills to critically analyze oral, written and multi-modal texts based on purpose, audience, message, organization and style to make them familiar with the communication adopted by the business world.

Course Contents:

Unit I: Introduction:

6 Lectures

Definition and elements of communication, purpose of communication, process of communication, importance of communication, effective communication, channels of communication, principles of communication

Unit II: Types and barriers to communication:

7 Lectures

Oral, Written, Formal, Informal, Verbal and non-verbal, Barriers to communication, Types of communication barriers, Over-coming barriers to communication

Unit III: Employment communication:

10 Lectures

Writing CVs & Application Letter, Group discussions, interview, types of interview, Interviewers preparation; Impact of Technological Advancement on Business Communication, Dressing up, exchanging business cards, shaking hands, dining etiquettes, preparing for the interview: On the day of interview, dress code at interview, Interview mistakes, How to present well in interview, typical questions asked

Unit IV: Business letters and reports:

5 Lectures

Introduction to business letters, Types of business letter, Layout of business letter, Reports: definition & purpose, types of business reports, reports writing.

Unit V: Group communication & presentation skills:

8 Lectures

Meetings: need, importance & planning of Meetings, drafting of notice, agenda, minutes & resolutions of Meeting, writing memorandum, elements of presentation, designing a presentation, advanced visual support for business presentation, types of visual aid, appearance & posture

Text Books

TB1: P.D. Chaturvedi, 2006 – Business Communication, Pearson Education, 3rd Edition.

TB2: Sharma R.C., Mohan Krishna – Business: Correspondence and Report Writing (Tata McGraw Hill, 3rd Edition).

TB3: Rajendra Pal - Business Communication (Sultan chand & Sons Publication)

Reference Books:

RB1: Lesikar RV & Pettit Jr. JD – Basic Business Communication : Theory & Application (Tata Mc GrowHill, 10th Edition)

RB2: Bisen & Priya – Business Communication (New Age International Publication)

RB3: Kalkar, Suryavanshi, Sengupta - Business Communication (Orient Blackswan)

RB4: M.K. Sehgal & V. Khetrapal - Business Communication (Excel Books).

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | Course Outcome |
|------|--|
| CO-1 | To understand the concept of Communication |
| CO-2 | To Learn the concept of types and barriers to communication |
| CO-3 | To apply written and oral communication in real world |
| CO-4 | To analyse how to write various types of letters and reports |
| CO-5 | To learn about group communication and presentation skills |
| CO-6 | To create clear and concise writing techniques and to develop their critical thinking. |

CO-PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | 1 | 3 | | 1 | | | | | 1 | | 1 | 1 | | 2 |
| CO2 | | 2 | 2 | | 1 | | | | | 1 | | 1 | 1 | | 2 |
| CO3 | 1 | 2 | 2 | 1 | 1 | 1 | | | | 1 | | 2 | 1 | | 3 |
| CO4 | 1 | 3 | 2 | 1 | 1 | 1 | | | | 1 | | 3 | 1 | | 3 |
| CO5 | | 1 | 3 | 2 | 3 | | | | 2 | 1 | | 2 | 2 | | 3 |
| CO6 | 1 | 2 | 3 | 1 | 1 | | 1 | | 1 | | | 1 | 1 | | 2 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|-------------------------------|----------|----------|----------|
| Course code | : MCFM 014 | | | |
| Course Name | : FINANCIAL MANAGEMENT | | | |
| Semester /Year | : II Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

To develop adequate level of knowledge of broad areas of financial decisions and also to introduce to the students the basic analytical techniques and methods of Financial Management of Organizations.

Course Contents:

Unit I: Introduction to Financial Management: 7 Lectures

Nature, Scope, Functions and Objectives of Financial Management, Organization of Finance Function, Time Value of Money, Capitalization, Source of Long-term and Short-Term Finance

Unit II: Cost of Capital: 10 Lectures

Concept, Computation of Cost of Capital, Cost of debt, Cost of Preference Shares, Cost of Equity Shares, Cost of Retained earnings.

Capital Budgeting- Nature and kinds of Capital Budgeting, Techniques of Evaluating Capital Budgeting Decisions, Capital Budgeting under Risk and Uncertainty, Analysis of Real Life Capital Budgeting Decisions - Some Case Studies, Leverages: Operating, Financial & Combined Leverages, Capital structure: Theories & Determinants of Capital Structure

Unit III: Dividend Policy: 4Lectures

Introduction, Determinants, Approaches to Valuation of Stock & Dividend Models

Unit IV: Working Capital Management: 5 Lectures

Introduction to Working Capital Management, Estimating working capital requirement, Working capital cycle, Factors determining working capital. Management of Cash,

Unit V: Corporate Restructuring: 10 Lectures Merger and

Acquisitions -Types, Sources of Takeover Gains, Valuation and Financing of acquisitions, analysis of some Case Studies. The Empirical Evidences on Theories and the Case Studies relevant for above Topics are required be Discussed

Text Books

TB1: Chandra Prasanna,2003 : Financial Management, Vikas Publication.

TB2: James C.Van Horne:Financial Management and Policy, Prentice Hall of India, New Delhi.

TB3: John Hampton:1997 Financial Decision–Making, Englewood Cliffs, New Jersey, Prentice Hall Inc

Reference Books

RB1: Pandey,2003 I. M.: Financial Management , Vikas Publication.

RB2: Khan, M. Y.: Financial Management, Tata Mc Graw Hill.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|-------------|--|
| <i>CO-1</i> | To understand the concept of financial management and time value of money |
| <i>CO-2</i> | To analyse various techniques of Capital Budgeting |
| <i>CO-3</i> | To understand various methods of calculating cost of capital and analyse various theories of capital structure |
| <i>CO-4</i> | To analyse various theories of Dividend policy |
| <i>CO-5</i> | To evaluate the concept of working capital management |
| <i>CO-6</i> | To develop skills to manage finances of an organisation |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | 2 | | 1 | | 2 | | | 1 | | 1 | 1 | 1 | 2 | 1 |
| CO2 | 1 | 2 | 1 | 2 | 1 | 2 | | | 2 | | 1 | 1 | 1 | 2 | 3 |
| CO3 | 1 | 2 | 1 | 2 | | 1 | | | 1 | | 1 | 1 | 1 | 2 | 1 |
| CO4 | 1 | 3 | | 1 | | 2 | | | 1 | | 1 | 1 | 1 | 2 | 2 |
| CO5 | 2 | 1 | | 2 | | 1 | | | 2 | | 2 | 1 | 1 | 2 | 2 |
| CO6 | 2 | 2 | | 2 | | 1 | | | 1 | | 2 | 1 | 1 | 2 | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|--------------------------------|----------|----------|----------|
| Course code | : MCIT 015 | | | |
| Course Name | : GOODS AND SERVICE TAX | | | |
| Semester /Year | : III Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

This paper has a motive to enable our students to deal with the complexities of indirect taxes by giving them a thought over GST.

Course Contents:

Unit I: Introduction

10 Lectures

Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Procedure of Registration; Compulsory Registration; Deemed Registration; Cancellation and Revocation of registration

Unit II: Fundamental concepts

10 Lectures

Levy and Collection of GST, Taxable event ; —Supply of Goods and Services; Place of Supply: Within State, Interstate, Import and Export; Time of supply; Valuation for GST; Valuation rules, taxability of reimbursement of expenses; Exemption from GST; Small supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies.

Unit III: Input tax credit

7 lectures Eligible and

Ineligible Input Tax Credit; Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payments of Tax; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

UnitIV: Procedures

5 Lecture

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return

UnitV: Special Provisions

4 Lectures

Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control. MCIT 015: Indirect Tax Laws and Practices-GST

Text Books

TB1. Gupta, S.S., GST-How to meet your obligations (April 2017), Taxman Publications

TB2. GST Manual, Taxmann Publications.

TB3. Garg Keshav , GST Ready Reckoner, Bharat Law House.

TB4. Singh S.K., Goods and Services Tax: The Tasks and Challenges Ahead, Nice Journal of Business, Vol. II, Nos. 1 & 2, pp. 1-10.

TB5. Sudhir Halakhandi , GST in Hindi (Vastu avam Sevakar).

Reference Books

RB1. Chaudhary, Dalmia and Girdharwal, GST – A Practical Approach, Taxmann Publications

RB2. Haldia Arpit, GST made easy, Taxmann Publications.

RB3. Datey V.S., GST Ready Reckoner, Taxmann Publications.

RB4. Singhaia Vinod K. & Singhania Monica, (2016), Students Guide to Indirect Tax Laws, Taxman Publications.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|--|
| CO-1 | To Understand and acquire in depth knowledge about various concepts related to Goods and services tax. |
| CO-2 | To have an understanding and importance of (GST) in the Indian and global economy |
| CO-3 | Outline the provisions concerned with payment of Tax, interest, IDS, TCS, Refund and return and find probable solutions to problems in an ethical manner |
| CO-4 | Generate tax file returns using technology and can also act as a tax consultant in the tax planning and tax management |
| CO-5 | To understand the special provisions of GST. |
| CO-6 | To apply their knowledge for creating the GST project |

CO PO Mapping

| Cours e | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO1 0 | PO1 1 | PO1 2 | PSO 1 | PSO 2 | PSO 3 |
|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|----------|
| CO1 | 1 | 1 | | 3 | | 1 | | | 1 | 2 | 2 | 1 | 1 | 2 | 2 |
| CO2 | 1 | 1 | | 1 | | 1 | 1 | | | 1 | | 1 | 1 | 2 | 1 |
| CO3 | 1 | 2 | | 1 | | 2 | | 3 | | | 2 | 1 | 1 | 3 | 1 |
| CO4 | 1 | | | 1 | | 1 | 1 | 2 | | 1 | | 1 | 1 | 2 | 2 |
| CO5 | 1 | | | 1 | | 1 | | | | 2 | | 1 | 1 | 2 | 1 |
| CO6 | 1 | 2 | 2 | 1 | | 1 | | | | | 1 | 1 | 1 | 3 | |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|---------------------------------|----------|----------|----------|
| Course code | : MCTS 016 | | | |
| Course Name | : TERM PAPER AND SEMINAR | | | |
| Semester /Year | : III Semester | | | |
| | L | T | P | C |
| | 0 | 0 | 3 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Contents:

As part of the M.Com curriculum, all students are required to undertake a Problem for term paper in their major specialization. For this purpose, each student shall be assigned a Faculty member as his/her mentor.

Following are the steps:

- 8. Topic finalization with mentor**
- 9. Synopsis submission to mentor-**
- 10. Approval by Mentor-**
- 11. Preliminary Report submission-**
- 12. Viva-voce for Report I (by internal panel)**
- 13. Final report submission-**
- 14. Presentation session (by external panel)**

| | | | | |
|-----------------------|---|----------|----------|----------|
| Course code | : MCFI 017 | | | |
| Course Name | : FINANCIAL MARKETS AND INSTITUTIONS | | | |
| Semester /Year | : III Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective: The main objective of the paper is to provide a sound information and knowledge of broad framework of Financial Systems and its constituents.

Course Contents:

Unit I: Introduction:

4 Lectures

Concept of Financial System, nature, structure, Economic Development and Financial System, reforms and recent developments in Indian Financial System, key elements of a good financial system

Unit II : Indian Securities Market:

4 Lectures

Stock Exchanges, New Issue Market, Role of SEBI, Recent Developments in Indian financial security market; Mutual Fund, Depository System

Unit III: Money Market:

10 Lectures

Emerging Structure of Indian Money Market; Instruments of Money Market; Money Market,

Capital Market:

4 Lectures

Concept, Structure and Functions of Capital Market; Primary Market – Concept, Instruments of Issue and Methods of Floatation; Secondary Market – Concept, Market Players, Trading System and Settlement.

Unit IV: Indian Financial Institutions :

10 Lectures

Indian Banking system: Background, structure and present scenario, RBI: Objectives, functions and working, performance of commercial banks, Regional Rural Banks and Cooperative Banks, Development Banks – NABARD, SIDBI, IFCI, ICICI, SFCs and IDBI.

Unit V: Investment Institutions:

4 Lectures

Investment Institution – UTI and other Mutual Funds; Insurance Organizations – LIC and GIC, Non-banking finance companies, Housing finance companies, Non-Performing Assets; Capital Adequacy Norms; Basel II Framework and Basel-III; Risk- Rating Agencies; Regulatory framework for Banks

Text Books

TB1. Bharati V. Pathak,2008 ‘The Indian financial system- Markets, Institutions and Services’ Pearson Education.

TB2. John C. Hull,2009 ‘Risk Management and Financial Institutions’, Tata McGraw Hills.

TB3. Dr. S. Gurusamy, ‘Financial Markets and Institutions’ 3rd edition, Tata McGraw Hills.

Reference Books

RB1. Meera Sharma,2008 ‘Management of Financial Institutions’ Prentice Hall of India.

RB2. L. M. Bhole,2008 ‘Financial institutions and Markets’ Tata McGraw Hills.

RB3. Srivastava, R.M.: Management of Indian Financial Institutions

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | Have in-depth understanding of Indian Financial System |
| CO-2 | Demonstrate an awareness about securities market |
| CO-3 | To understand the concept of money market and capital market |
| CO-4 | Understand the management of Banking and Non Banking Institutions |
| CO-5 | Have in-depth understanding of Investment Institutions |
| CO-6 | To develop methods for educating people about financial institutions, markets, and services |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 1 | | | | | | | | | 3 | 1 | 1 | 3 | 1 |
| CO2 | 2 | 2 | | 2 | | | | | | | 1 | 1 | 1 | 2 | 2 |
| CO3 | 1 | 2 | | 2 | 1 | 2 | | | 1 | | 1 | 1 | 1 | 2 | 1 |
| CO4 | 1 | 2 | | 1 | 1 | | | | 1 | | 1 | | 1 | 2 | |
| CO5 | 2 | 2 | | 1 | 1 | | | | | | | 1 | 1 | 2 | 2 |
| CO6 | 1 | 1 | | 1 | 1 | | | | | | 1 | | 1 | 2 | |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|-------------------------------------|----------|----------|----------|
| Course code | : MCWC 018 | | | |
| Course Name | : WORKING CAPITAL MANAGEMENT | | | |
| Semester /Year | : III Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

This paper has a motive to make students aware about all the essentials of liquidity management by describing the concept of working capital management deeply.

Course Contents:

Unit I: Introduction:

8 Lectures

Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management; Working Capital Analysis – Fund Flow

Unit II: Financing Working Capital:

10 Lectures

Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources-Speed, Flexibility, Cost, Risk, Liquidity, and Profitability; Alternative Current Assets and Financing Policies— Maturity Matching Self Liquidating Policy, Aggressive Policy, Conservative Policy; The Concept of Zero Working Capital, Pattern of working capital management in India with special reference to government policies.

Unit III: Management of Cash:

3 Lectures

Motives for Holding Cash; Need for and Objectives of Cash Management; Cash Forecasting and Cash Budgets; Cash Cycle; Cash Float; Control of Float – Managing Collections and Disbursements; Near-Cash-Marketable Securities – Concepts, Types, Need For and Investment Strategy.

Unit IV: Management of Receivables

4 Lectures

Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.

Unit V: Management of Inventory:

10 Lectures

Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimizing Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.

Text Books**TB1.** I.M. Panday: Financial Management, Vikas Publishing House, New Delhi.**TB2.** Prassana Chandra: Financial Management, Tata McGraw-Hill, New Delhi.**TB3.** Bhalla VK: Working Capital Management, Himalaya Publishing House, New Delhi**Reference Books****RB1.** Hampton J. John: Financial Decision Making Concepts, Problems and Cases.**RB2.** Brigham, Eugene F.: Fundamentals of Financial Management, Harcourt Asia Pvt. Ltd., Singapore.**RB3.** Block and Hurt: Foundations of Financial Management.**RB4.** K.M. Upadhayaya: Financial Management.**Course outcomes (COs):****Upon successful completion of the course a student will be able to**

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To understand the nature of working capital and establish its importance in business |
| CO-2 | To Developing an understanding of working capital needs of a firm. |
| CO-3 | To Understand cash and its optimum utilization in business and understanding the established models to manage it. |
| CO-4 | To analyse the role of receivable management |
| CO-5 | To evaluate inventory management as an important component of working capital |
| CO-6 | To develop understanding of various sources of working capital and methods to raise working capital. |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | 2 | | 3 | | 2 | | | | | 2 | 1 | 1 | 2 | 1 |
| CO2 | 1 | 1 | | 3 | | | | | | | 2 | | 1 | 2 | 1 |
| CO3 | 1 | 2 | | 3 | | | | | | | 2 | | 1 | 2 | 1 |
| CO4 | 1 | 1 | | 2 | | 1 | 1 | | | | 2 | | 1 | 2 | 1 |
| CO5 | 1 | 1 | | 2 | | | | | | | 2 | 1 | 1 | 2 | 1 |
| CO6 | 1 | 2 | | 2 | | 1 | | | | | 2 | | 1 | 2 | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|---------------------------------|----------|----------|----------|
| Course code | : MCAS 019 | | | |
| Course Name | : ADVERTISING MANAGEMENT | | | |
| Semester /Year | : III Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The paper aims at enabling the students to develop an in-depth understanding of the modern concepts advertising and personal selling and sales force management which constitute a fast-growing area of marketing.

Course Contents:

Unit I: Introduction to Advertising:

7 Lectures Definition, Objectives, Functions and Classification of Advertising, Advertising in Comparison to other tools of Marketing Communication, Advertising as a Career, AIDA Concept, Consumer Behaviour & Advertising

Unit II: Advertising Strategy Planning:

8 Lectures Social, Economical, Ethical and Legal Aspects of Advertising, Advertising Organization: Advertising Agency-Types & Function of Advertising Agency, Advertiser and Agency Relationship, Agency Compensation, Functions of Advertising Department and Advertising Manager

Unit III: Creation of Advertisements:

10 Lectures Creative Strategy: Creative Process, Copy Strategy: Print Advertising- Elements & Layout, TVC (Television Commercial) Planning and Production; Source Factors; Message Factors, Advertising Appeals – Concept, Classification and Essentials; Advertising Copy – Copywriting and Structure of Copy; Advertising Layout – Concept, Functions and Principles, Retail Advertising, International Advertising; Trends in Advertising

Unit IV: Advertising Media, Budget and evaluation:

7 Lectures Media planning and Strategy: Media Alternatives, Media Planning & Buying, Developing Media Strategies, Advertising Budget - Approaches and Procedure, DAGMAR Approach, Advertising Effectiveness: The Rationale of Testing; Types of Advertising Evaluation: Pretesting, Post Testing and Progress Testing, Benefits and Limitations of Advertising Evaluation.

Unit V: Sales Promotion and Public Relations:

4 Lectures Concept and Types of Sales Promotion; Concept and Tools of Public Relations; Social and Economic Effects of Advertising; Advertising and Competition; Advertising Regulations in India.

Text Books

TB1. Belch & Belch, 2006, Advertising and Promotion, 6th edition, Tata McGraw-Hill Publishing Company

TB2. Advertising and Promotions – An IMC Perspective, 1st Edition, 2009, Tata McGraw-Hill Publishing

TB3. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication

Reference Books

RB1. Tom Duncan, 2007, Advertising & IMC, 2nd Edition, Tata McGraw-Hill Publishing Company

RB2. Wells & Burnett, 2003, Advertising Principles and Practices, 6th Edition, Pearson Education India

RB3. Chunawalla, S.A. Sethia, 2008, K.C., Foundations of Advertising Theory & Practice, 7th edition, HPH

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|-------|---|
| CO-1 | To Understand the concepts of Advertisement marketing and the evolution in the advertisement. |
| CO-2 | To Analyse and understand the ethical and legal aspect of advertising |
| CO-3 | To understand the creative strategy and elements of print advertising. |
| CO-4 | To Understand the advertising, media planning and budget. |
| CO-5 | To Analyse and understand the concept of sales promotion and new market relations. |
| CO-6. | To develop skills of creating advertising layout |

CO PO Mapping

| Cours e | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO1 0 | PO1 1 | PO1 2 | PSO 1 | PSO 2 | PSO 3 |
|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|----------|
| CO1 | 1 | 1 | 2 | | | | | | | 2 | | 1 | 1 | | 2 |
| CO2 | | 3 | | | | | | | | 2 | | 1 | 1 | | 2 |
| CO3 | 1 | 3 | | | | | | | | 2 | | 1 | 2 | | 1 |
| CO4 | | 3 | | | | | | | | 2 | | 2 | 2 | | 1 |
| CO5 | 1 | 3 | | | 1 | | | | | 2 | | 1 | 2 | | 1 |
| CO6 | | | | | | | | | | 2 | | 1 | 2 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|---------------------------|----------|----------|----------|
| Course code | : MCRL 020 | | | |
| Course Name | : RETAIL MARKETING | | | |
| Semester /Year | : III Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The paper intends to familiarize the students with the concept and issues of retail Marketing and enable them to be able to analyse the retail market environment.

Course Contents:

Unit I: Retailing Environment

4 Lectures

An Overview: Introduction, Evolution and Challenges of Retailing; Types of Retailers and Ethical Security Issues in Retail, the Global Retail Market, Opportunity in Retailing, Multi Channel Retailing.

Unit II: Strategic Retail Planning

8 Lectures

Strategic Retail Planning Process, Understanding the Retail Customer, Delivery Value through Retail Formats, Role of Customer Services and Relationship Marketing in Retail, Retail Location and Site Decision, Retail Buying, Retail Market Segmentation, Evaluation Areas for Retail Locations, Concept of Product Life Cycle.

Unit III: Retail in India

6 Lectures

Evolution of Retail in India, Drivers of Retail Change in India, The Size of Retail in India, Retail Formats in India, FDI in Retail, Challenges to Retail Development in India.

Unit IV: Retail Mix

8 Lectures

Product Merchandizing, Pricing Decisions in retail, Promotion and Communication Mix in Retail, Multi Channel Retailing, Managing Retail Services, Category Management, Merchandise management Process Overview, Considerations in setting up a Retail Prices, Store Design Objectives and Visual Merchandizing.

Unit V: Retail Operations

10 Lectures

Supply Chain Management and Vendor Relation role in Retail, Management of Human Resources, Financial Management issues in retail, The strategic Profit Model, The Profit path, Store Operations – size and place allocation, Store Maintenance, Inventory Management, retail Management Information Systems.

Text Books

TB1. Dairs & Ward, Managing Retail Consumption, John Wiley & Sons.

TB2. Levy & Wertz, Retailing Management, Tata McGraw- Hill Publication, Fifth Edition.

TB3. David Gilbert, Retail Marketing Management, Pearson Education India 2 nd Edition.

TB4. Roger Cox & Paul Brittain, 2006, Retailing- an Introduction, Pearson Education India, 5th edition

Reference Books

RB1. Pradhan Swapna, Retailing Management, text and Cases, Third Edition, Tata McGraw Hill Publications.

RB2. Barry Berman, Joel R.Evans, 2008, Retail Management, A Strategic Approach, Tenth Edition, Pearson Edition.

RB3. C Bajaj, R Tuli, N. Srivastava, Retail Management, Oxford Publication, Second Edition.

Course outcomes (Cos):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|-------------|---|
| <i>CO-1</i> | To learn about retail management and its challenges |
| <i>CO-2</i> | To learn & understand about strategic retail planning |
| <i>CO-3</i> | To understand the concepts retailing process in India |
| <i>CO-4</i> | To analyze the retail mix and have an overview on retail management |
| <i>CO-5</i> | To have a deep knowledge of retail operations |
| <i>CO-6</i> | To understand and create operations-oriented policies, methods and procedures used by successful retailer in today's global economy |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | | 2 | | 1 | | | | | 1 | | 1 | 1 | | 2 |
| CO2 | 1 | | 2 | | 1 | | | | | 1 | | 1 | 2 | | 1 |
| CO3 | 1 | | 2 | | 1 | | | | | 1 | | 1 | 1 | | 1 |
| CO4 | 1 | | 2 | | 2 | | | | | 1 | | 1 | 2 | | 1 |
| CO5 | 1 | | 2 | | | | | | | | | 1 | 2 | | 1 |
| CO6 | 1 | | 2 | | 2 | | | | | 1 | | 1 | 2 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

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|-----------------------|---------------------------------------|----------|----------|----------|
| Course code | : MCED 021 | | | |
| Course Name | : ENTREPRENEURSHIP DEVELOPMENT | | | |
| Semester /Year | : III Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

This paper has a motive to make students aware about the concept of entrepreneurship deeply which can be helpful to transform them into successful entrepreneurs.

Course Contents:

Unit I: Entrepreneurship: **10 Lectures** Concept and Significance of Entrepreneurship, Role of entrepreneurship development in Economic Development, Types of Entrepreneurs, Entrepreneurial Competencies, Factors Affecting Entrepreneurial Growth - Economic & Non Economic Factors, Role of Entrepreneurship in India.

Unit II: Influence on Entrepreneurial Development **7 Lectures** Socio Cultural, Political, Economical, Psychological, Innovation and Creativity Influence on E.D., Problems and prospects of Entrepreneurship in India, Women Entrepreneurship in India.

Unit III: Role of Government, Promotional Agencies and financial Institutions in Entrepreneurship Development: **6 Lectures** Incentives, subsidies, grants, programmed and Various Financial Schemes available for Entrepreneurs and challenges, evaluation of Government initiatives and inclusive entrepreneurial Growth.

Unit IV: New Venture Development: **7 Lectures** Methods and Procedures, Overcoming hurdles in New Venture Development. Feasibility study: Preparation of Feasibility Reports, Selection of Factory Location, Market Potential, Demand Analysis, Measurement, Working Capital Requirement, Profit and Tax Planning.

Unit V: Small Scale Industry: **6 Lectures** Definition, Role and Problems of SSI; New Industrial Policy for SSI; Industrial Sickness: Causes, Consequences and Remedial Measures; financing of SSI.

Text Books

TB1. Dollinger, Marc J., Entrepreneurship: Strategies & Resources, Pearson.

TB2. McClelland, D. C. & Winter, W. G., Motivating economic achievement, Free Press, New York.

TB3. Monk, Ellen & Bert: Concept in Enterprise Resource Planning, Thompson, UK.

Reference Books

RB1. Desai, Vasant, Dynamics of Entrepreneurship Development; Himalaya Publications.

RB2. Khanka, S.S., Entrepreneurial Development, S. Chand, New Delhi

RB3. Drucker, Peter, Innovation & Entrepreneurship; Heinemann, London.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To understand the concept of entrepreneurship |
| CO-2 | To stimulate students to think innovative as entrepreneur, understand the problems and prospects of entrepreneur and women entrepreneurship |
| CO-3 | To know the role of government, promotional agencies and financial institutions in Entrepreneurship development |
| CO-4 | To understand the process to select and screen a business idea of new venture,. |
| CO-5 | To evaluate the concept of small scale industry in the light of legal and regulatory framework in India. |
| CO-6 | To formulate the steps involved in starting a venture |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | | 1 | | 3 | | | | 1 | | | 2 | 2 | | 1 |
| CO2 | 1 | | 1 | | 2 | | | | 1 | | | | 2 | | 1 |
| CO3 | 1 | | 1 | | 2 | | | | | | | 2 | 2 | | 1 |
| CO4 | 1 | | 1 | | 3 | | | | 1 | | | | 2 | | 1 |
| CO5 | 1 | | 1 | | 2 | | | | 1 | | | 2 | 2 | | 1 |
| CO6 | 1 | | 1 | | 2 | | | | | | | | 1 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|------------------------------------|----------|----------|----------|
| Course code | : MCHR 022 | | | |
| Course Name | : HUMAN RESOURCE MANAGEMENT | | | |
| Semester /Year | : IV Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

To enable students to understand procedures, processes and techniques applied in the management of Human Resource in an organization.

Course Contents:

Unit I: Introduction to Human Resource Management: **4 Lectures** Evolution of HRM, Objectives and functions of HRM, Role and responsibilities of HR Manager, Relevance of HRM, Systems approach to HRM

Unit II: Acquisition of Human Resource Management: **4 Lectures** Human Resource Planning: Purpose and process, Recruitment and selection: Sources of recruitment, stages in selection process, Placement, goals analysis: Job description and job specification.

Unit III: Developing Human Resources: **4 Lectures** Training and Development: Training needs, training methods, application of computers in training, developing effective training programmes, Concept of HRD, Management development programmes.

Unit IV: Performance Appraisal: **10 Lectures** Concept and objective of performance appraisal, Process of performance appraisal, Criteria for performance appraisal, Benefits of performance appraisal, Limitations and constraints, 360 degree performance appraisal, Promotion-degree, transfer and separation: Promotion, purpose, principles and types; Transfer: Reasons, principles and types; Separation: Lay-off, resignation, dismissal, retrenchment, voluntary, retirement scheme.

Motivating Human Resources: **10 Lectures** Motivation at work, major motivation theory: An overview, Participative management, Compensation Management, Incentives: Concepts, types of incentives; Incentives schemes in Indian industries; Fringe benefits, Discipline and employees' grievance redressal.

Unit V: **4 Lectures** Individual Behaviour: Attitude, perception, learning, values.

Group Processes: Group dynamics, power, policies, organizational culture and climate. Forms of groups.

Text Books

TB1. David S. Decenzo and Stephen P. Robbins, 2006, Personal/ Human Resource Management, 3rd ed., Prentice Hall of India, New Delhi.

TB2. Biswajeet Pattanayak, Managing Human Resources, 3rd ed., Prentice Hall of India, New Delhi.

TB3. K. Aswathappa, Human Resource and Personnel Management, Tata McGrawHill.

TB4. RS Dwivedi, Managing Human Resources in Indian Enterprises, Galgotia Publishing Co., New Delhi, Latest ed.

Reference Books

RB1. Dessier, Gary and Biju Varkkey, 2009, Human Resource Management, 11th ed., Pearson Education, New Delhi.

RB2. Gomez-Mejia, et al., Managing Human Resources, 3rd ed. Pearson Education.

RB3. Ivancevich, Human Resource Management, Tata McGraw-Hill.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|--|
| CO-1 | To Demonstrate the understanding of theoretical concepts and framework required for effective Human Resource Management |
| CO-2 | To Illustrate the concept of HR planning and job analysis in the organization for effective functioning of HR processes in an organization |
| CO-3 | To explain various training and development programs organized by the organization |
| CO-4 | To analyse various performance evaluation techniques |
| CO-5 | To learn about motivation, employee health and safety, grievance handling and industrial dispute settlement machinery. |
| CO-6 | To develop ability to manage human resource |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | | 1 | | 1 | | | | | | | | 2 | | 1 |
| CO2 | 2 | | 1 | | 1 | | | | | | | | 1 | | 1 |
| CO3 | 2 | | 1 | | 1 | | | | | | | | 1 | | 1 |
| CO4 | 2 | | 1 | | 1 | | | | | | | | 1 | | 1 |
| CO5 | 2 | | 1 | | 1 | | | 1 | | | | | 1 | | 1 |
| CO6 | 2 | | 1 | | 1 | | | | | | | | 1 | | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|--|----------|----------|----------|
| Course code | : MCDP 023 | | | |
| Course Name | : DISSERTATION AND PROJECT REPORT | | | |
| Semester /Year | : IV Semester | | | |
| | L | T | P | C |
| | 0 | 0 | 3 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objectives:

Project report writing process enable to a student to understand and formulate a problem. This is followed by a systematic problem solving approach. To develop required skills of decision making, problems of the real business world will be assigned to students. Under the experts' guidance students will make efforts to get a way to solve it. The student would choose a topic of his/her choice, conduct an investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model.

Course Contents:

As part of the M.Com curriculum, all students are required to undertake the Project Report (PR) in their major specialization. For this purpose, each student shall be assigned a Faculty member as his/her Project Guide.

[A] Project Report activity and format

The following activity schedule has been developed to facilitate the process. Following are the steps

14. Topic finalization with mentor-
15. Synopsis submission to mentor-
16. Approval by Mentor-
17. Preliminary Report submission-
18. Viva-voce for Report I (by internal panel)
19. Final report submission-
20. Viva-voce (by external panel)

[B] Synopsis format:

Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the Faculty guide if required. This task shall be performed just before embarking on the data collection exercise. It should contain the following in detail:

- **Problem background and significance of the study**
- **Literature Review and theoretical background**
- **Objectives**
- **Hypotheses**
- **Research Design and sampling design**

Theoretical Model (if any)

- Data collection tools & Data analysis tools to be used
- Bibliography and references
- Soft-copy should be submitted for evaluation and ‘progress review viva-voce’.

[C] Final Report Submission:

This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software. Every report must be hard bounded with Black Leatherette cover duly embossed in Golden in BOLD letters with the Project Title, Student’s name & roll no., class, batch and year and must be submitted to the Department. Copy of Synopsis should also be submitted.

**[D] WEIGHTAGE DISTRIBUTION (PERCENTAGE) FOR EVALUATION:
Dissertation/ Term paper/Project**

| Identification of Problem | Review of Literature | Methodology | Analysis | Findings | ViVa Voce | Total |
|---------------------------|----------------------|-------------|----------|----------|-----------|-------|
| 5 | 5 | 10 | 15 | 15 | 50 | 100 |

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To understand the community needs, problems and social responsibility |
| CO-2 | To Understand Meaning of Research and research design |
| CO-3 | Identify Methods of Data collection and pilot study |
| CO-4 | To improve the report preparation and communication skills |
| CO-5 | To apply the knowledge as per the requirement of the industry |
| CO-6 | To draft of report |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | | 1 | | 3 | | 3 | 3 | | 1 | | | 2 | 1 | 3 | 1 |
| CO2 | | 1 | | 3 | | | | | | | | 2 | | 3 | 1 |
| CO3 | | 1 | | 3 | | | | | 1 | | | 2 | 1 | 3 | |
| CO4 | | 1 | | 3 | | | | | 1 | | | 2 | 1 | 3 | |
| CO5 | | 1 | | 3 | | | | | 1 | | | 2 | 1 | 3 | 1 |
| CO6 | | 1 | | 3 | | | | | 1 | | | 2 | 1 | 3 | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|--------------------------------|----------|----------|----------|
| Course code | : MCSV 024 | | | |
| Course Name | : SEMINAR AND VIVA VOCE | | | |
| Semester /Year | : IV Semester | | | |
| | L | T | P | C |
| | 0 | 0 | 3 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The objective of this section is to enhance communication skills of students. Seminar is a way to enhance their public speaking quality as well as their technological skills. Viva is for accessing their knowledge and for improving interview skills.

WEIGHTAGE DISTRIBUTION (PERCENTAGE) FOR EVALUATION:

| SEMINAR | VIVA VOCE | TOTAL |
|---------|-----------|-------|
| 50 | 50 | 100 |

(a) Seminar (50 marks)

Course Objective: Several topics for presentations during the semester will be assigned to students. Throughout the semester students will get an opportunity to deliver their presentation. Final presentation will be followed by two previous presentations based on topics of syllabus.

(b) Viva Voce (50 marks)

Course Objective: The objective of this part is to enhance confidence in a face to face interaction which is essential part of interview. The questions may be asked from the project report, term papers and the topics from syllabus.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | Course Outcome |
|------|--|
| CO-1 | Enables the students to create Presentations |
| CO-2 | Demonstrate the presentation skills |
| CO-3 | Apply various tools to make presentation |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | | | 3 | | 3 | | | | | 2 | | | 3 | | 2 |
| CO2 | | | 3 | | 3 | | | | | 2 | | | 3 | | 2 |
| CO3 | | | 3 | | 3 | | | | | 2 | | | 3 | | 2 |
| CO4 | | | | | | | | | | | | | | | |
| CO5 | | | | | | | | | | | | | | | |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|---|----------|----------|----------|----------|
| Course code : MCIM 025 | | | | |
| Course Name : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | | | | |
| Semester /Year : IV Semester | | | | |
| | L | T | P | C |
| | 3 | 0 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The objective of the paper is to establish a conceptual frame work for the study of Security analysis and portfolio management.

Course Contents:

Unit I: Introduction:

10 Lectures

Investment: meaning, process, objectives of investment. Investment Management: Process. Security: Meaning, types, security analysis, new issue market, stock exchanges: organization and functions, brokers, trading mechanisms, Listing of securities: requirements, merits and demerits.

Unit II: Fundamental Security Analysis:

7 Lectures

Meaning and Scope of Fundamental Analysis; Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares, Stock Market Indices: Nifty and Sensex and their Computation

Unit III: Technical Security Analysis:

4 Lectures

Meaning and Significance of Technical Analysis; Technical Analysis vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis; Various Forms of Efficient Market Hypothesis.

Unit IV: Portfolio Analysis:

5 Lectures

Security Risk and Return Vs. Portfolio Risk and Return; Various Components of RisksMarket Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc; Systematic Vs. Unsystematic Risks.

Unit V : Portfolio Management:

10 Lectures

Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision, Mutual Fund Industry.

Text Books

TB1. Sharpe William, Investments, Prentice Hall of India, New Delhi.

TB2. Haugen Robert, Modern Investment Theory, Pearson Education, Indian, New Delhi.

TB3. Chandra, Prasanna, Investment Management, Tata McGraw Hill, New Delhi.

Reference Books

RB1. V. Gangadhar, G. Babu, Investment Management, Anmol Publications

RB2. Dhanesh Kumar Khatri, Investment Management and Security Analysis, MacMillan

RB3. Donald E. Fischer & Ronald J Jordon, Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|--|
| CO-1 | To Understand the investment environment and investment decision process |
| CO-2 | To understand various features and types of fixed income securities |
| CO-3 | To understand the evaluation of Technical Analysis. |
| CO-4 | Analyze portfolios in terms of risk and return |
| CO-5 | To evaluate various features of Selection and Management of Optimum Portfolio. |
| CO-6 | To develop ability to formulate strategies to invest in securities market |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 3 | 1 | | | 3 | | | | | 1 | 2 | | 1 | 2 | 1 |
| CO2 | 3 | 1 | | | 2 | | | | | | 2 | | 1 | 2 | 1 |
| CO3 | 3 | 1 | | | 1 | | | | | 1 | 2 | | 1 | 2 | 1 |
| CO4 | | 3 | | | | | | | | | 2 | | 1 | 2 | 1 |
| CO5 | 3 | 1 | | | 1 | | | | | 1 | 2 | | 1 | 2 | 1 |
| CO6 | 3 | | | | | | | | | | 2 | | 1 | 2 | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|---|----------|----------|----------|
| Course code | : MCFS 026 | | | |
| Course Name | : MANAGEMENT OF FINANCIAL SERVICES | | | |
| Semester /Year | : IV Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The objective of the paper is to help the students understand the role of financial services in project management and also equip them with skills required to handle the problems of financial markets and services.

Course Contents:

Unit I: Financial Services:

7 Lectures

Nature, features and types; Risks in financial services; Regulatory framework of financial services; financial services available in India, Depository and custodial services.

Unit II: Merchant Banking:

15 Lectures Nature, organization.

Regulation and registration of merchant banks, SEBI guidelines for merchant banks, difference between merchant banks and commercial banks. Merchant Banking Service: Management of equity issue, debenture issue, Leasing Services, Hire Purchase Services. Factoring and Forfeiting Services, Credit rating services.

Unit III: Venture Capital and Mutual Funds:

4 Lectures

Concept and characteristics, Growth of venture capital and mutual fund services in India, Housing Finance, Book Building Process, Plastic Money.

Unit IV: Credit Rating:

4 Lectures

Concept, Types and significance, Function of Credit Rating Agencies, Credit Rating Agencies in India, Process of Credit-Rating.

Unit V:

6 Lectures

Underwriting Arrangements, pricing issues, bankers to an issue, Corporate Restructuring and project financing, marketing of financial services: Marketing mix, marketing strategies and consumer behaviour in bank market.

Text Books

TB1.Bhole, L.M.: Financial Markets and Institutions, Tata-McGraw Hill Companies Ltd. New Delhi.

TB2. Khan, M.Y. Indian Financial System, Vikas Publishing House, New Delhi.

TB3. Machiraju H. R: Indian Financial System, Vikas Publishing House, New Delhi

Reference Books

RB1. K Sasidharan & Alex K. Mathews, 2008, Financial services & System, TMH.

RB2. Bansal, L.K.: Merchant Banking and Financial Services, Unistar Books Pvt. Ltd. Chandigarh.

RB3. Bhatia, B.S. and Batra G.S.: Management of Financial Services, Deep & Deep Publications, New Delhi.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|-------------|---|
| <i>CO-1</i> | Understand the concept of financial services and the role of financial intermediaries |
| <i>CO-2</i> | Have in-depth understanding of role and functioning of Depository and Non Depository Institutions |
| <i>CO-3</i> | Learn about the Merchant Banking and Venture Capital |
| <i>CO-4</i> | Understand and analyze the different financial services like Leasing, Hire Purchase, Factoring and Forfeiting |
| <i>CO-5</i> | Learn about the credit rating agencies, their types and functioning |
| <i>CO-6</i> | To develop the skills to manage the financial service sector |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 2 | 2 | | 1 | | 1 | | | | | 1 | 1 | 1 | 2 | 1 |
| CO2 | 2 | 2 | | 1 | | | | | | | | 1 | 1 | 2 | 1 |
| CO3 | 2 | 2 | | 1 | | 1 | | | | | 1 | 1 | 1 | 2 | 1 |
| CO4 | 2 | 2 | | 1 | | 1 | | | | | 1 | 1 | 1 | 2 | |
| CO5 | 1 | 2 | | 1 | | 1 | | | | | 1 | 1 | 1 | 2 | 1 |
| CO6 | 2 | 2 | | 1 | | 1 | | | | | 1 | 1 | 1 | 2 | 1 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|-----------------------------|----------|----------|----------|
| Course code | : MCCR 027 | | | |
| Course Name | : CONSUMER BEHAVIOUR | | | |
| Semester /Year | : IV Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The paper helps students to develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.

Course Contents:

Unit I: Introduction: **6 Lectures** Concept and Need for Study of Consumer Behavior. Application of Consumer Behavior; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process, theories of consumer behavior, Consumer Research.

Unit II: Models of consumer behavior; Business buying behavior: **2 Lectures**

Unit III: Consumer Motivation and Personality: **10 Lectures** Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.

Unit IV: Consumer Perception, Learning and Attitude: **10 Lectures** Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.

Unit V: Consumer in Socio-Cultural Settings: **8 Lectures** Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Cross Cultural Consumer Behavioural Perspective & Implications, Diffusion Process; Adoption Process, Concept of Opinion Leadership

Text Books

- TB1.**Engel, James, Kollat, DT & Miniard, PW: Consumer Behaviour, Silligrade Dryden Press,
TB2.David L. Loudon: Consumer Behaviour, Tata McGraw Hill, New Delhi.
TB3. Del L. Hawkins :Consumer Behaviour, Tata McGraw Hill, New Delhi.

Reference Books

- RB1.** Schiffman L.G. & Kanuk, L.L.: Consumer Behaviour, PHI, New Delhi.
RB2. Stuart Henderson, Britt :Consumer Behaviour in Theory and in Action.
RB3. Benett Peter D. & Kassarjan, Harold H.: Consumer Behaviour, PHI, New Delhi.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|------|---|
| CO-1 | To understand consumer behaviour in an informed and systematic way. |
| CO-2 | To understand the various models of consumer behaviour . |
| CO-3 | To enable students in designing and evaluating the consumer motivation and personality. |
| CO-4 | To give the students a perspective to understand the application of Consumer Perception, Learning and Attitude. |
| CO-5 | To analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making |
| CO6 | To develop skills and ability to formulate strategies to deal with consumers |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | | | | | | | | | | | 1 | 2 | | 2 |
| CO2 | 1 | | 1 | | | | | | 1 | | | 1 | 2 | | 2 |
| CO3 | 1 | | 1 | | | | | | | | | 2 | 2 | | 2 |
| CO4 | 1 | | 1 | | | | | | 1 | | | 1 | 2 | | 2 |
| CO5 | 1 | | 1 | | | 3 | | | 1 | | | 2 | 2 | | 2 |
| CO6 | 1 | | | | | | | | | | | | 2 | | 2 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|--------------------------|----------|----------|----------|
| Course code | : MCRG 028 | | | |
| Course Name | : RURAL MARKETING | | | |
| Semester /Year | : IV Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The paper is designed to make students enable to understand the rural market and all its aspects.

Course Contents:

Unit I: Rural Marketing:

7 Lectures Meaning, Nature &

Characteristics; Rural vs. Urban Marketing, Rural Markets – Prospects & Potential. Rural Marketing Environment, Consumer Behaviour, Determinants of Consumer Behaviour – Rural Perspective, MR Issues in Rural Markets

Unit II: Segmenting, Targeting & Positioning in Rural Markets: **10 Lectures**

Product Strategy for Rural Markets – Product Mix Decisions, Product Levels, Rural Product Categories, New Product Development, Packaging Mix, Pricing Strategy for Rural Markets – Concept, Significance, Pricing Objectives, Pricing Strategies.

Unit III: Communication Mix and Rural Marketing:

10 Lectures Media

Alternatives, Profiling Customer for Promotional Campaign, Designing Communication Campaign, Distribution Issues in Rural Markets – Conventional & Modern Approaches to Distribution, New Trends in Distribution, Role of Co-operative Institutions in Rural Marketing. Role of Financial Institutions in Rural Marketing.

Unit IV: Significance of innovation in rural markets, Intervention of IT in Rural Markets:

4 Lectures

Importance and Initiatives, Emergence of Organised retailing in Rural India, Key Drivers of Organised Retail, Cases in organised retail: Operative Models adopted by Indian Companies.

Unit V: Changing Role of Rural Sector in India; Rural Income and Demand, Problems in Marketing of agricultural inputs in Rural India – 5 Lectures

Chemical fertilizers, certified seeds and Agricultural Equipments -Tractors, Engines, Pump Sets, Marketing of Agricultural products, improvement Measures taken by the Government-Initiatives by Co-operative and Private Sector, Present Scenario- Rural Female Empowerment, Micro Financing, Mobility in Emerging Markets, Growing Rural Tourism.

Text Books

- TB1.** Sukhpal Singh, 2001, Rural Marketing Management, Vikas Publishing House, New Delhi.
TB2. K.S. Habeeb-Ur-Rahman, 2003, Rural Marketing in India, Himalaya Publishing House, New Delhi.
TB3. Awadhesh Kumar Singh, Satya Prakash Pandey, 2005, Rural Marketing, New Age Publishers, New Delhi.

Reference Books

- RB1.** T.P. Gopaldaswami, 2005, Rural Marketing, Environment, Problems & Strategies, 2nd Ed., Vikas Publishing House, New Delhi.
RB2. C.S.G. Krishnamacharyulu, Lalita Rama Krishnan, 2006, Rural Marketing – Text & Cases – Pearson India Ltd., New Delhi.
RB3. Pradeep Kashyap, Siddharatha Raut. 2007, The Rural Marketing Book, Biztantra Publishers.

Course outcomes (COs):**Upon successful completion of the course a student will be able to**

| | <i>Course Outcome</i> |
|------|--|
| CO-1 | To develop understanding of concept and issues in rural markets. |
| CO-2 | Enable to understand the structure and importance of segmenting, targeting & positioning in rural markets. |
| CO-3 | To Study and understand the importance of communication mix in rural marketing |
| CO-4 | Evaluate the significance of innovation in rural markets and Intervention of IT in Rural Markets. |
| CO-5 | Sensitize students to understand problems in marketing of agricultural inputs in rural India |
| CO-6 | To formulate strategies to deal with rural consumer |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | 1 | 1 | | | | 1 | | 1 | | | 1 | 1 | | 2 |
| CO2 | 1 | 1 | 1 | | | | | | | | | | 1 | | |
| CO3 | 1 | 1 | 2 | | | | | | 1 | | | 1 | 1 | | 2 |
| CO4 | 1 | 1 | 2 | | | | 1 | | 1 | | | | 1 | | 2 |
| CO5 | 1 | 1 | 1 | | | | 1 | | | | | 1 | 1 | | 2 |
| CO6 | 1 | 1 | 1 | | | | | | | | | | 1 | | 2 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated

| | | | | |
|-----------------------|----------------------|----------|----------|----------|
| Course code | : MCEC 029 | | | |
| Course Name | : E-COMMERCE | | | |
| Semester /Year | : IV Semester | | | |
| | L | T | P | C |
| | 2 | 1 | 0 | 3 |

L - Lecture T – Tutorial P – Practical C – Credit

Course Objective:

The paper objective is to develop insight on principles and practices of using E-platform for commercial activities.

Course Contents:

Unit I: **10 Lectures** Introduction to E-Commerce: Definition-Forces Fueling E-Commerce- Industry framework – types – Internet Service Providers – Internet access providers – Internet vs. Online Services; WWW: Concepts - Technology- Applications – Electronic Payment Systems: Electronic Payment Technology-Digital Cash – Electronic Check- On – line Credit Card.

Unit II: **10 Lectures** Electronic Commerce and Banking: Changing dynamics in the Banking Industry- Home banking Implementation approaches – Open Vs. Closed model- Management issues in online Banking. Electronic Commerce and retailing – changing retail Industry dynamics – online retailing – Management challenges.

Unit III: **8 Lectures** Electronic Commerce and online publishing: Online publishing Strategies – Approaches – advertising and online publishing – Digital copyrights and Electronic publishing; Intranets and Supply Chain Management: Supply Chain Management- Managing retail supply chains – supply chain application software- Internet and customer asset Management – customer asset management basics.

Unit IV: **4 Lectures** Intranets and Corporate Finance: Financial Systems – Financial Intranets – Software modules in Financial Information System – Transaction Accounting Payment Management – Treasury and Cash Management – Human Resource Management Systems – size – structure of Financial Software Markets – The Corporate Digital Library – Intelligent Agents.

Unit V: **4 Lectures** E-Commerce Scenario in Indian Corporate – Usage, Marketing Strategies and ecommerce, Mobile Commerce and e-Commerce Security and Controls, Infrastructural and Other Problems, Growth Prospects, Customers Attitude, Legal Aspects Pertaining to Ecommerce in India.

Text Books

TB1. Mann, Catherine, L. 2000: Global Electronic Commerce Institute for International Economics, Washington, DC.

TB2. Oberi, Sundeep, 2001, E. Security and you, Delhi Tata McGraw, Hill.

TB3. Rich, Jason r. ,2000, “Starting E-Commerce Business” IDG Books, Delhi.

TB4. Samantha Surety, 2001, “E-business with Net Commerce Addison Wesley, Singapore.

Reference Books

RB1. Cady, D.H. and part McGregor: The Internet, BPB Pub., New Delhi.

RB2. Carpenter: Phile, 2000, Brands, HBS Press, Bosten.

RB3. Keen, Peter and Mark McDonald, 2000, The E-Process Edge, Delhi, Tata McGraw-Hill.

Course outcomes (COs):

Upon successful completion of the course a student will be able to

| | <i>Course Outcome</i> |
|-------------|---|
| <i>CO-1</i> | To learn about the Electronic Payment Systems: Electronic Payment Technology- Digital Cash , Electronic Check and On line Credit Card. |
| <i>CO-2</i> | To understand the concepts Electronic Commerce and retailing, changing retail Industry dynamics, online retailing and Management challenges. |
| <i>CO-3</i> | To understand the concepts of Intranets and Supply Chain Management. |
| <i>CO-4</i> | To understand the concepts of Transaction Accounting Payment Management, Treasury and Cash Management and Human Resource Management Systems. |
| <i>CO-5</i> | To learn about the Marketing Strategies and e-Commerce, Mobile Commerce and e-Commerce Security and Controls. |
| <i>CO-6</i> | To develop skills/ability to create E-Commerce platform |

CO PO Mapping

| Course | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|
| CO1 | 1 | 2 | 1 | | | 1 | | | | | | | 1 | | 2 |
| CO2 | 1 | 2 | 1 | | | 1 | | | | | | | 1 | | 2 |
| CO3 | 1 | 3 | 1 | | | 1 | | | | | | | 1 | | 2 |
| CO4 | 1 | 2 | 1 | | | 1 | | | | | | | 1 | | 2 |
| CO5 | 1 | 2 | 1 | | | 1 | | | | | | | 1 | | 2 |
| CO6 | 1 | 2 | | | | 1 | | | | | | | 1 | | 2 |

3: Highest Correlated, 2: Medium Correlated, 1: Lowest Correlated