

MAHATMAGANDHI UNIVERSITY

PRIYADARSINI HILLS

KOTTAYAM-686560

**PROPOSED SYLLABUS FOR POST-GRADUATE
PROGRAMME UNDER CREDIT SEMESTER SYSTEM
IN**

**COMMERCE
(INTERNATIONAL BUSINESS)**

(w.e.f 2014 Admission onwards)

**MAHATMA GANDHI UNIVERSITY PG PROGRAMME
REGULATIONS FOR CREDIT AND SEMESTER SYSTEM
(MGU-CSS-PG)**

1. SHORT TITLE

1.1. These Regulations shall be called Mahatma Gandhi University Regulations (2011) governing Post Graduate Programmes under the Credit Semester System(MGU-CSSPG)

1.2 These Regulations shall come into force from the Academic Year 2012-2013 onwards.

2. SCOPE

2.1 The regulation provided herein shall apply to all regular post-graduate programmes, MA/MSc/MCom, conducted by the affiliated colleges/Institutions (Government/ Aided/unaided/ Self-financing) and Constituent colleges of Mahatma Gandhi University with effect from the academic year 2012-2013 admission onwards.

2.2 The provisions here in supersede all the existing regulations for the regular postgraduate programmes conducted by the affiliated colleges and centres of the Mahatma Gandhi University unless otherwise specified.

2.3 These shall not apply for the programme conducted in distance/ off campus and private registration mode which will continue to be in annual scheme.

3. DEFINITIONS

3.1 'University' means Mahatma Gandhi University, Kottayam, Kerala

3.2'Academic Committee' means the Committee constituted by the Vice-Chancellor under this regulation to monitor the running of the Post-Graduate programmes under the Credit Semester System(MGU-CSS-PG)

3.3 'Programme' means the entire course of study and Examinations.

3.4'Duration of Programme' means the period of time required for the conduct of the programme. The duration of post-graduate programme shall be of 4 semesters.

3.5 'Semester' means a term consisting of a minimum of 90 working days, inclusive of examination, distributed over a minimum of 18 weeks of 5 working days each.

3.5(a) 'Academic Week' is a unit of 5 working days in which distribution of works is organised

from day 1 to day 5, with 5 contact hours of 1 hour duration in each day. A sequence of 18 such academic week constitute a semester.

3.5 (b) 'Zero semester' means a semester in which a student is permitted to opt out due to unforeseen genuine reasons.

3.6 'Course' means a segment of subject matter to be covered in a semester. Each Course is to be designed variously under lectures / tutorials / laboratory or fieldwork /seminar / project / practical training / assignments/evaluation etc., to meet effective teaching and learning needs.

3.7 'Credit' (Cr) of a course is a measure of the weekly unit of work assigned for that course in a semester.

3.8 'Course Credit' One credit of the course is defined as a minimum of one hour lecture / minimum of 2 hours lab/field work per week for 18 weeks in a Semester. The course will be considered as completed only by conducting the final examination. Noregular student shall register for more than 24 credits and less than 16 credits per semester. The total minimum credits, required for completing a PG programme is 80.

3.9 'Programme Core course' means a course that the student admitted to a particular programme must successfully complete to receive the Degree and which cannot be substituted by any other course.

3.10 'Programme Elective course' means a course, which can be substituted, by equivalent course from the same subject and a minimum number of courses is required to complete the programme.

3.11 'Programme Project' means a regular project work with stated credits on which the student undergo a project under the supervision of a teacher in the parent department / any appropriate research center in order to submit a dissertation on the project work as specified.

3.12 'Plagiarism' is the unreferenced use of other authors' material in dissertations and is a serious academic offence.

3.13 'Tutorial' means a class to provide an opportunity to interact with students at their individual level to identify the strength and weakness of individual students.

3.14 'Seminar' means a lecture expected to train the student in self-study, collection of relevant matter from the books and Internet resources, editing, document writing, typing and presentation.

3.15 'Evaluation' means every student shall be evaluated by 25% internal assessment and 75% external assessment.

3.16 'Repeat course' is a course that is repeated by a student for having failed in that course in

an earlier registration.

3.17 'Improvement course' is a course registered by a student for improving his performance in that particular course.

3.18 'Audit Course' is a course for which no credits are awarded.

3.19 'Department' means any teaching Department offering a course of study approved by the University in a college as per the Act or Statute of the University.

3.20 'Parent Department' means the Department which offers a particular post graduate programme.

3.21 'Department Council' means the body of all teachers of a Department in a College.

3.22 'Faculty Advisor' is a teacher nominated by a Department Council to coordinate the continuous evaluation and other academic activities undertaken in the Department.

3.23 'Course Teacher' means the teacher who is taking classes on the course.

3.24 'College Co-ordinator' means a teacher from the college nominated by the College Council to look into the matters relating to MGU-CSS-PG System

3.25 'Letter Grade' or simply 'Grade' in a course is a letter symbol (A,B,C,D, E) which indicates the broad level of performance of a student in a course.

3.26 Each letter grade is assigned a 'Grade point' (G) which is an integer indicating the numerical equivalent of the broad level of performance of a student in a course.

3.27 'Credit point' (P) of a course is the value obtained by multiplying the grade point(G) by the Credit (Cr) of the course $P=G \times Cr$.

3.27(a) Extra credits are additional credits awarded to a student over and above the minimum credits required for a programme for achievements in co-curricular activities carried out outside the regular class hours, as decided by the university.

3.28 'Weight' is a numerical measure quantifying the comparative range of an answer or the comparative importance assigned to different components like theory and practical, internal and external examinations, core and elective subjects, project and viva-voce etc.

3.29 'Weighted Grade Point' is grade points multiplied by weight.

3.29(a) 'Weighted Grade Point Average' (WGPA) is an index of the performance of a student in a course. It is obtained by dividing the sum of the weighted Grade Points by the sum of the weights of the grade points. WGPA shall be obtained for CE and ESE separately and then the

combined WGPA shall be obtained for each course.

3.30 'Grade Point Average' (GPA) is an index of the performance of a student in a course. It is obtained by dividing the sum of the weighted grade point obtained in the course by the sum of the weights of Course.

3.31 'Semester Grade point average' (SGPA) is the value obtained by dividing the sum of credit points (P) obtained by a student in the various courses taken in a semester by the total number of credits taken by him/her in that semester . The grade points shall be rounded off to two decimal places. SGPA determines the overall performance of a student at the end of a semester.

3.32 'Cumulative Grade point average' (CGPA) is the value obtained by dividing the sum of credit points in all the courses taken by the student for the entire programme by the total number of credits and shall be rounded off to two decimal places.

3.33 'Grace GradesPoints' means gradepoints awarded to course/s, as per the choice of the student, in recognition of meritorious achievements in NCC/NSS/Sports/Arts and cultural activities.

3.34 'Words and expressions' used and not defined in this regulation but defined in the Mahatma Gandhi University Act and Statutes shall have the meaning assigned to them in the Act and Statute.

4. ACADEMIC COMMITTEE

4.1 There shall be an Academic Committee constituted by the Vice-Chancellor to manage and monitor the working of (MGU-CSS-PG) 2011.

4.2 The Committee consists of

- (a) The Vice-Chancellor*
- (b) The Pro-Vice-Chancellor*
- (c) The Registrar*
- (d) The Controller of Examinations*
- (e) Two Teacher Syndicate members .*

4.3 There shall be a subcommittee nominated by the Vice Chancellor to look after the day to day affairs of the MGU-CSS-PG 2011programme.

5. PROGRAMME STRUCTURE

5.1 Students shall be admitted into post graduate programme under the faculties.

5.2 The programme shall include two types of courses, Program Core (PC) courses and Program Elective (PE) Courses . There shall be a Program Project (PP) with dissertation to be undertaken by all students. The Programme will also include assignments, seminars / practical

viva etc., if they are specified in the Curriculum.

5.3 There shall be various groups of Programme Elective courses for a programme such as Group A, Group B etc. for the choice of students subject to the availability of facility and infrastructure in the institution and the selected group shall be the subject of specialization of the programme.

5.4 Project work

5.4.1. Project work shall be completed by working outside the regular teaching hours .

5.4.2 Project work shall be carried out under the supervision of a teacher in the concerned department..

5.4.3. A candidate may, however, in certain cases be permitted to work on the project in an industrial / Research Organization on the recommendation of the Supervisor.

5.4.4 There should be an internal assessment and external assessment for the project work.

5.4.5. The external evaluation of the Project work is followed by presentation of work including dissertation and Viva-Voce.

5.4.6. The title and the credit with grade awarded for the program project should be entered in the grade card issued by the university.

5.5. Assignments: Every student shall submit one assignment as an internal component for every course with a weightage one. The Topic for the assignment shall be allotted within the 6th week of instruction.

5.6 Seminar Lectures

5.6. Seminar Lecture: Every PG student shall deliver one seminar lecture as an internal component for every course with a weightage two. The seminar lecture is expected to train the student in self-study, collection of relevant matter from the books and Internet resources, editing, document writing, typing and presentation.

5.7. Every student shall undergo at least two class tests as an internal component for every course with a weightage one each. The weighted average shall be taken for awarding the grade for class tests.

5.8. The attendance of students for each course shall be another component of internal assessment as prescribed with weightage one.

5.9. No course shall have more than 4 credits.

5.10. Comprehensive Viva-voce shall be conducted at the end semester of the program

comprehensive Viva-Voce covers questions from all courses in the programme.

6. ATTENDANCE

6.1. The minimum requirement of aggregate attendance during a semester for appearing the end semester examination shall be 75%. Condonation of shortage of attendance to a maximum of 10 days in a semester subject to a maximum of two times during the whole period of post graduate programme may be granted by the University.

6.2 If a student represents his/her institution, University, State or Nation in Sports, NCC, NSS or Cultural or any other officially sponsored activities such as college union/ university union activities, he/she shall be eligible to claim the attendance for the actual number of days participated subject to a maximum of 10 days in a Semester based on the specific recommendations of the Head of the Department and Principal of the College concerned.

6.3 A student who does not satisfy the requirements of attendance shall not be permitted to take the end Semester examinations.

7. BOARD OF STUDIES AND COURSES

7.1 The PG Board of Studies concerned shall design all the courses offered in the PG programme. The Boards shall design and introduce new courses, modify or re-design existing courses and replace any existing courses with new/modified courses to facilitate better exposures and training for the students.

7.2 The syllabus of a course shall include the title of the course, contact hours, the number of credits and reference materials.

7.3 Each course shall have an alpha numeric code number which includes abbreviation of the subject in two letters, the semester number, the code of the course and the serial number of the course ('C' for Program Core course, 'E' for Program Elective course, 'O' for Open Elective course, 'P' for Practicals and 'D' for Project/Dissertation).

7.4 Every Programme conducted under Credit Semester System shall be monitored by the College Council.

8. REGISTRATION/ DURATION

8.1 .The duration of PG programmes shall be 4 semesters.

8.2 .The duration of Odd semesters shall be from June to October and that of even semesters from November to March. There shall be three days semester break after odd semesters and two months vacation during April and May in every academic year.

8.3 A student may be permitted to complete the programme, on valid reasons, within a period of 8 continuous semesters from the date of commencement of the first semester

of the programmes.

9. ADMISSION

9.1 The admission to all PG programmes shall be as per the rules and regulations of the University

9.2 The eligibility criteria for admission shall be as announced by the University from time to time.

9.3 Separate rank lists shall be drawn up for reserved seats as per the existing rules.

9.4 The college shall make available to all students admitted a Prospectus listing all the courses offered including programme elective during a particular semester. The information provided shall contain title of the course and credits of the course.

9.5 There shall be a uniform academic and examination calendar prepared by the University for the conduct of the programmes. The University shall ensure that the calendar is strictly followed.

9.6 There shall be provision for inter collegiate and inter University transfer in 3rd semesters within a period of two weeks from the date of commencement of the semester.

9.7 There shall be provision for credit transfer subject to the conditions specified by the Board of Studies concerned.

10. ADMISSION REQUIREMENTS

10.1 Candidates for admission to the first semester of the PG programme through CSS shall be required to have passed an appropriate Degree Examination of Mahatma Gandhi University as specified or any other examination of any recognized University or authority accepted by the Academic council of Mahatma Gandhi University as equivalent thereto.

10.2 , the candidate must forward the enrollment form to the Controller of Examinations of the University through the Head of the Institution, in which he / she is currently studying.

10.3 The candidate has to register all the courses prescribed for the particular semester. Cancellation of registration is applicable only when the request is made within two weeks from the time of admission.

10.4 Students admitted under this programme are governed by the Regulations in force.

11. PROMOTION: *A student who registers for the end semester examination shall be promoted to the next semester*

12. EXAMINATIONS

12.1 There shall be University examination at the end of each semester.

12.2 Practical examinations shall be conducted by the University at the end of each semester.

12.3 Project evaluation and Viva -Voce shall be conducted at the end of the programme only. Practical examination, Project evaluation and Viva-Voce shall be conducted by two external examiners and one internal examiner.

12.4 End-Semester Examinations: The examinations shall normally at the end of each semester.

12.5 There shall be one end-semester examination of 3 hours duration in each lecture based course and practical course.

12.6 A question paper may contain short answer type/annotation, short essay type questions/problems and long essay type questions. Different types of questions shall have different weightage to quantify their range. Weightage can vary from course to course depending on their comparative importance, but a general pattern may be followed by the Board of Studies.

13. EVALUATION AND GRADING

13.1 Evaluation: The evaluation scheme for each course shall contain two parts; (a) internal evaluation and (b) external evaluation. 25% weightage shall be given to internal evaluation and the remaining 75% to external evaluation and the ratio and weightage between internal and external is 1:3. Both internal and external evaluation shall be carried out using Direct grading system.

13.2 Internal evaluation: The internal evaluation shall be based on predetermined transparent system involving periodic written tests, assignments, seminars and attendance in respect of theory courses and based on written tests, lab skill/records/viva and attendance in respect of practical courses. The weightage assigned to various components for internal evaluation is as follows.

13.3 Components of Internal Evaluation

Component	Weightage
<i>i) Assignment-----</i>	<i>1</i>
<i>ii) Seminar -----</i>	<i>2</i>
<i>iii) Attendance -----</i>	<i>1</i>
<i>iv) Two Test papers-----</i>	<i>2</i>

<u>Letter Grade</u>	<u>Performance</u>	<u>Grade point(G)</u>	<u>Grade Range</u>
<i>A</i>	<i>Excellent</i>	<i>4</i>	<i>3.5 to 4.00</i>
<i>B</i>	<i>Very Good</i>	<i>3</i>	<i>2.5 to 3.49</i>
<i>C</i>	<i>Good</i>	<i>2</i>	<i>1.5 to 2.49</i>
<i>D</i>	<i>Average</i>	<i>1</i>	<i>0.5 to 1.49</i>
<i>E</i>	<i>Poor</i>	<i>0</i>	<i>0.00 to 0.49</i>

13.4 Grades for Attendance

<u>% of attendance</u>	<u>Grade</u>
<i>>90%</i>	<i>A</i>
<i>Between 85 and 90</i>	<i>B</i>
<i>Between 80 and below 85</i>	<i>C</i>
<i>Between 75 and below 80</i>	<i>D</i>
<i>< 75</i>	<i>E</i>

Assignment

<u>Component</u>	<u>Weight</u>
<i>Punctuality</i>	<i>1</i>
<i>Review</i>	<i>1</i>
<i>Content</i>	<i>2</i>
<i>Conclusion</i>	<i>1</i>
<i>Reference</i>	<i>1</i>

Seminar

<u>Component</u>	<u>Weight</u>
<i>Area/ topic selected</i>	<i>1</i>
<i>Review/reference</i>	<i>1</i>
<i>Content</i>	<i>2</i>
<i>Presentation</i>	<i>2</i>
<i>Conclusion</i>	<i>1</i>

Practical-Internal

<u>Component</u>	<u>Weight</u>
<i>Attendance</i>	<i>1</i>
<i>Laboratory involvement</i>	<i>2</i>
<i>Written/ lab test</i>	<i>2</i>
<i>Record</i>	<i>2</i>
<i>Viva voce/Quiz</i>	<i>1</i>

Project evaluation

Internal

<u>Component</u>	<u>Weight</u>
<i>Punctuality</i>	<i>1</i>
<i>Experimentation/ data collection</i>	<i>1</i>
<i>Compilation</i>	<i>1</i>
<i>Content</i>	<i>1</i>

External

<u>Component</u>	<u>Weight</u>
<i>Area/ topic selected</i>	<i>1</i>
<i>Objectives</i>	<i>2</i>
<i>Review</i>	<i>1</i>
<i>Materials and methods</i>	<i>2</i>
<i>Analysis</i>	<i>2</i>
<i>Presentation</i>	<i>2</i>
<i>Conclusion/ Application</i>	<i>2</i>

13.5 To ensure transparency of the evaluation process, the internal assessment grade awarded to the students in each course in a semester shall be published on the notice board at least one week before the commencement of external examination. There shall not be any chance for improvement for internal grade.

13.6 The course teacher and the faculty advisor shall maintain the academic record of each student registered for the course which shall be forwarded to the University through the college Principal and a copy should be kept in the college for at least two years for verification.

13.7 External evaluation: The external Examination in theory courses is to be conducted by the

University with question papers set by external experts. The evaluation of the answer scripts shall be done by examiners based on a well-defined scheme of valuation. The external evaluation shall be done immediately after the examination preferably through Centralized Valuation.

13.8 Photocopies of the answer scripts of the external examination shall be made available to the students for scrutiny on request and revaluation/scrutiny of answer scripts shall be done as per the existing rules prevailing in the University.

13.9. The question paper should be strictly on the basis of model question paper set by BOS and there shall be a combined meeting of the question paper setters for scrutiny and finalisation of question paper. Each set of question should be accompanied by its scheme of valuation.

13.10. DIRECT GRADING SYSTEM Direct Grading System based on a 5 - point scale is used to evaluate the performance (External and Internal Examination of students)

13.11. DIRECT GRADING SYSTEM

<i>Letter Grade</i>	<i>Performance</i>	<i>Grade point(G)</i>	<i>Grade Range</i>
<i>A</i>	<i>Excellent</i>	<i>4</i>	<i>3.5 to 4.00</i>
<i>B</i>	<i>Very Good</i>	<i>3</i>	<i>2.5 to 3.49</i>
<i>C</i>	<i>Good</i>	<i>2</i>	<i>1.5 to 2.49</i>
<i>D</i>	<i>Average</i>	<i>1</i>	<i>0.5 to 1.49</i>
<i>E</i>	<i>Poor</i>	<i>0</i>	<i>0.00 to 0.49</i>

13.12. The overall grade for a programme for certification shall be based on CGPA with a 7-point scale given below

<i>CGPA</i>	<i>Grade</i>
<i>3.80 to 4.00</i>	<i>A+</i>
<i>3.50 to 3.79</i>	<i>A</i>
<i>3.00 to 3.49</i>	<i>B+</i>
<i>2.50 to 2.99</i>	<i>B</i>
<i>2.00 to 2.49</i>	<i>C+</i>
<i>1.50 to 1.99</i>	<i>C</i>
<i>1.00 to 1.49</i>	<i>D</i>

A separate minimum of C Grade for internal and external are required for a pass for a course. For a pass in a programme a separate minimum grade C is required for all the courses and must score a minimum CGPA of 1.50 or an overall grade of C and above.

13.13 Each course is evaluated by assigning a letter grade (A, B, C, D or E) to that course by the method of direct grading. The internal (weightage =1) and external weightage =3) components of a course are separately graded and then combined to get the grade of the course after taking into account of their weightage.

13.14 A separate minimum of C grade is required for a pass for both internal evaluation and external evaluation for every course.

13.15 A student who fails to secure a minimum grade for a pass in a course will be permitted to write the examination along with the next batch. There will be no supplementary examination.

13.16 After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below. For the successful completion of semester, a student should pass all courses and score a minimum SGPA of 1.50. However, a student is permitted to move to the next semester irrespective of her/his SGPA. For instance, if a student has registered for 'n' courses of credits C1, C2 ,Cn in a semester and if she/he has scored credit points P1,P2.....,Pn respectively in these courses, then SGPA of the student in that semester is calculated using the formula. SGPA=

$$(P1+P2+.....+Pn) / (C1+C2+.....+Cn)$$

$$CGPA = [(SGPA)1*S1 + (SGPA)2*S2 + (SGPA)3*S3 + (SGPA)4*S4] / (S1+S2+S3+S4)$$

Where S1, S2, S3, and S4 are the total credits in semester1, semester2, semester3 and semester 4

13.17 Pattern of questions

Questions shall be set to assess knowledge acquired, standard application of knowledge, application of knowledge in new situations, critical evaluation of knowledge and the ability to synthesize knowledge. The question setter shall ensure that questions covering all skills are set. He / she shall also submit a detailed scheme of evaluation along with the question paper. A question paper shall be a judicious mix of short answer type, short essay type/ problem solving type and long essay type questions.

Weight: Different types of questions shall be given different weights to quantify their range as follows.

Sl. No	Type of questions	Weight	No. of questions answered
1.	Short answer type questions	1	5 out of 8
2.	Short essay(problem solving type questions)	2	5 out of 8
3.	Long essay type questions	5	3 out of 6

14. GRADE CARD

14.1 The University under its seal shall issue to the students, a grade card on completion of each semester, which shall contain the following information.

- a) Name of the University.*
- b) Name of college*
- c) Title of the PG Programme.*
- d) Name of Semester*
- e) Name and Register Number of students*
- f) Code number, Title and Credits of each course opted in the semester, Title and Credits of the Project Work*
- g) Internal, external and Total grade, Grade Point (G), Letter grade and Credit point(P) in each course opted in the semester.*
- h) The total credits, total credit points and SGPA in the semester.*

14.2 The Final Grade Card issued at the end of the final semester shall contain the details of all courses taken during the entire programme including those taken over and above the prescribed minimum credits for obtaining the degree. The Final Grade Card shall show the CGPA and the overall letter grade of a student for the entire programme.

15. AWARD OF DEGREE

The successful completion of all the courses with 'C+' grade shall be the minimum requirement for the award of the degree

16. MONITORING COMMITTEE

There shall be a Monitoring Committee constituted by the Vice-chancellor to monitor the internal evaluations conducted by institutions. The Course teacher, Faculty Advisor, and the College Coordinator should keep all the records of the internal evaluation, for at least a period of two years, for verification.

17. GRIEVENCE REDRESSAL COMMITTEE

17.1 College level: The College shall form a Grievance Redress Committee in each Department comprising of course teacher and one senior teacher as members and the Head of the Department as Chairman. The Committee shall address all grievances relating to the internal assessment grades of the students. There shall be a college level Grievance Redress Committee comprising of Faculty advisor, two senior teachers and two staff council members (one shall be an elected member) and the Principal as Chairman.

17.2 University level: The University shall form a Grievance Redress Committee as per the existing norms.

18. TRANSITORY PROVISION

Notwithstanding anything contained in these regulations, the Vice-Chancellor shall, for a period of three year from the date of coming into force of these regulations, have the power to provide by order that these regulations shall be applied to any programme with such modifications as may be necessary

19. REPEAL

The Regulations now in force in so far as they are applicable to programmes offered by the University and to the extent they are inconsistent with these regulations are hereby repealed. In the case of any inconsistency between the existing regulations and these regulations relating to the Choice Based Credit Semester System in their application to any course offered in a College, the latter shall prevail. Models of distribution of course and credit are given in the following tables BOS can make appropriate changes subject to the following conditions.

- 1. Total credit of the programme shall be 80)*
- 2. The minimum credit of a course is 2 and maximum credit is 4*
- 3. Semester-wise total credit can vary from 16 to 24*
- 4. Number of courses per semester can be decided bythe BOS concerned.*
- 5. The credits of Projects, Dissertations and viva-voce can be prescribed by the BOS.*

20. Academic Eligibility- M.Com (International Business)

B.Com (Model I/II/III) with not less than 45% marks under Part III or BBA/BBM of this University with not less than 45% marks

PG PROGRAMME WITH OUT PRACTICAL-TOTAL CREDITS 80

Semester	Course	Teaching Hrs	credit	Total credit
1	PC-1	5	4	20
	PC-2	5	4	
	PC-3	5	4	
	PC-4	5	4	
	PC-5	5	4	
2	PC-6	5	4	20
	PC-7	5	4	
	PC-8	5	4	
	PC-9	5	4	
	PC-10	5	4	
3	PC-11	5	4	20
	PC-12	5	4	
	PC-13	5	4	
	PC-14	5	4	
	PC-15	5	4	
4	PC-16	5	3	20
	PC-17	5	3	
	PE-01	5	3	
	PC-02	5	3	
	PC-03	5	3	
	PROJECT		3	
	VIVA-VOCE		2	

CONSOLIDATION OF GRADES FOR INTERNAL EVALUATION

COMPONENT	WEIGHT (W)	GRADE AWARDED	GRADE POINT (G)	WEIGHTED GRADE POINT (WxG)
Attendance	1	B	3	3
Assignment	1	C	2	2
Seminar	2	B	3	3
Test paper	2	A	4	8
Total	6			16
Grade: Total weighted grade points/Total weights= 16/6=2.66= Grade B				

CONSOLIDATION OF GRADES FOR EXTERNAL-(ONE ANSWER PAPER-THEORY)

The grade of an answer paper (ESE Practical) shall be consolidated by similar procedure discussed above by assigning weights for the various components. (e.g procedure, Experiment, Calculation, Accuracy of the reported values, Presentation of results, Diagrams..etc). The board of studies shall define the components and their weights and include them in the scheme and syllabus of each practical course.

Type of question	Question No	Grade awarded	Grade point	Weightage	Weighted grade points
Short answer	1	B	3	1	3
	2	-	-	-	0
	3	A	4	1	4
	4	D	1	1	1
	5	-	-	-	0
	6	A	4	1	4
	7	B	3	1	3
	8	-	-	-	0
SHORT ESSAY	9	B	3	2	6
	10	C	2	2	4
	11	-	-	-	0
	12	-	-	-	0
	13	B	3	2	6
	14	A	4	2	8
	15	C	2	2	4
	16	-	-	-	0
LONG ESSAY	17	C	2	5	10
	18	-	-	-	0
	19	-	-	-	0
	20	B	3	5	15
	21	D	1	5	5
	22	-	-	-	0
TOTAL	30	73			
Calculation ; overall grade of an answer paper= $\frac{\text{sum of weighted grade points}}{\text{sum of the weightage}} = \frac{73}{30} = 2.43 = \text{Grade C}$					

Consolidation of the grade of a course; The grade for a course is consolidated by combining the ESE and CE grades taking care of their weights.

For a particular course, if the grades scored by a student is C and B respectively for the external and the continuous evaluation, as shown in the above examples and then the grade for the course shall be consolidated as follows

Exam	Weight	Grade awarded	Grade points (G)	Weighted Grade point (WxG)
External	3	C	3	9
Internal	1	B	3	3
Total	4			12
Grade of a course (GPA)	Total weighted grade points/Total weights=12/4=3.00 =Grade B			

D. Consolidation of SGPA

SGPA is obtained by dividing the sum of credit points (P) obtained in a semester by the sum of credits (C) taken in that semester. After the successful completion of a semester, semester grade point average (SGPA) of a student in that semester shall be calculated using the formulae given. Suppose the student has taken three courses each of 4 credits and 2 courses each of 2 credits in a particular semester. After consolidating the grade for each course as demonstrated above. SGPA has to be consolidated as shown below.

Course code	Title of course	Credit (C)	Grade awarded	Grade points (G)	Credit Points (P=CxG)
1		4	A	4	16
2		4	C	2	8
3		4	B	3	12
4		2	C	2	4
5		2	B	3	6
TOTAL		16			46
SGPA	Total credit points/ Total credits =46/16= 2.87=Grade B				

E. Consolidation of CGPA

If the candidate is awarded two A grades, one B Grade and one C Grade for the four semesters and has 80 credits, the CGPA is calculated as follows.

Semester	Credit taken	Grade	Grade point	Credit points		
					A*	B**
1	20	19	A	4	80	76
2	20	19	A	4	80	76
3	20	19	B	3	60	57
4	20	23	C	2	40	55
TOTAL	80	80			260	255
CGPA	*Total credit points/Total credits =260/80=3.25 (Which is between 3.00 and 3.49 in 7 point scale). The overall grade awarded is B+			**Total credit points/Total credits =255/80=3.18 (which is between 3.00 and 3.49 in 7 point scale). The overall grade awarded is B+		

***A Course with practical**

***B Course with out practical**

**M.COM (Elective- INTERNATIONAL BUSINESS) – 20 papers
(17common papers and 3 optional papers)**

SEMESTER I

Sl. No	Code	Title	Instructional Hrs	Credit
1	AF01C01	Advanced Financial Accounting-1	90	4
2	PM01C02	Principles of Management and Organisational Behaviour	90	4
3	FM01C03	Financial Management Principles	90	4
4.	RM01C04	Research Methodology	90	4
5	QT01C05	Quantitative Techniques	90	4

SEMESTER II

Sl. No	Code	Title	Instructional Hrs	Credit
1	.AF02C06	Advanced Financial Accounting- II	90	4
2	SM02C07	Strategic Management	90	4
3	FM02C08	Financial Management Strategies	90	4
4.	HR02C09	Human Resource Management	90	4
5	OR02C10	Operations Research	90	4

SEMESTER III

Sl. No	Code	Title	Instructional Hrs	Credit
1	MA03C11	Management Accounting	90	4
2	DT03C12	Direct Taxes- Law and Practice	90	4
3	IB03C13	International Business	90	4
4.	CG03C14	Corporate Governance	90	4
5	BE03C15	Business Environment	90	4

SEMESTER IV (Elective –International Business)

Sl. No	Code	Title	Instructional Hrs	Credit
1	AC04C16	Advanced Cost Accounting	90	3
2	DT04C17	Direct Taxes- Assessment and Procedures	90	3
3	IA04E01	International Accounting	90	3
4.	IB04E02	International Banking	90	3
5	IB04E03	International Business Economics	90	3
6	PD04C18	Project/Dissertation		3
7	VV04C19	Viva-Voce		2

M Com PROGRAMME-CORE COURSES

Semester I
Code : AF01C01

Credit -4
Hrs – 90

ADVANCED FINANCIAL ACCOUNTING-1

Objectives

- . *To know the methods of valuation of goodwill and share*
- . *To acquaint with the amalgamation and reconstruction procedures of Companies*
- . *To learn the proceedings of insolvency of an individual and international reporting standards.*

MODULE-1 Valuation of Goodwill and shares

a) Goodwill- meaning and definition, Factors affecting goodwill,- Methods of valuing goodwill-Average profit method-Super profit method, Annuity method and capitalization method.

b) Valuation of share-Need for valuation-Methods of valuation-Net asset method or intrinsic value method-yield method-earning capacity method-fair value. (15 Hrs)

MODULE-2 Amalgamation, Absorption and External Reconstruction-

Amalgamation in the nature of merger and Amalgamation in the nature of purchase- Purchase consideration-Net payment method-Net Asset method-share exchange method-Entries in the books of purchasing company- entries in the books of vendor company - consolidated balance sheet-Inter-company Owings and holdings- Advanced problems. (25 Hrs)

MODULE-3 Alteration of share capital and Internal reconstruction-Procedure for reducing share capital- Re-organisation-Scheme of reconstruction- Accounting entries on Internal reconstruction. (15 Hrs)

MODULE-4 Insolvency accounts of an Individual-Statement of affairs and deficiency accounts. (20 Hrs)

MODULE-5 a) Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA.

b)International Financial Reporting Standards (IFRS) (15 Hrs)

REFERENCE BOOKS

1. *Advanced Financial Accounting, M.C.Shukla & T.S.Grewal, S.Chand & Co;*
2. *Advanced accountancy, Arulanandam & Raman, Himalya Publishing House*
3. *Fundamentals of Financial accounting, Nasseem Ahmed, Ane books Pvt, Limited*
4. *Advanced Financial Accounting, R.L.Gupta & Radhaswami, Sultan Chand CO;*
5. *Advanced Financial Accounting, S.N.Maheswari*
6. *Advanced Financial Accounting, Paul & Kaur*
7. *Advanced Financial Accounting, B.D. Agarwal*
8. *Advanced Financial Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers*

PRINCIPLES OF MANAGEMENT AND ORGANISATIONAL BEHAVIOUR

Semester I
Code : PM01C02

Credit -4
Hrs – 90

Objectives

- . To help the students to understand the conceptual frame work of management and organizational behaviour
- . To understand the managerial applicability of the concepts.

MODULE-1 Introduction, The management concept-Different schools of management thoughts- Nature and functions of management principles of management-MBE-Corporate Social Responsibility (15 Hrs)

MODULE-2 Planning and organizing-planning process-premises- forecasting techniques-components of planning-MBO-Organisation- Design and structure-committees- Task force-Matrix Organisation - project organization-delegation of authority-span of control (15 Hrs)

MODULE-3 Organisational behaviour-concepts and significance-relationship between management and OB-Models of OB-Contributing disciplines to OB-Challenges and opportunities- Transaction analysis-Johari window-Organisational development-concepts-OD Intervention- Change management-Need for change-resistance to change-Theories of change-Organisational Diagnosis. (20 Hrs)

MODULE-4 Groups in organization- nature- theories of group formation-stages of group development-types of groups-formal and informal groups – conflict - definition-functional and dysfunctional aspect of conflict types of conflict-conflict process-intra individual conflict-goal conflict interpersonal conflict-strategies of interpersonal conflict-lose-lose, win-lose, win-win - inter group conflict-strategies to handle inter group conflict-organizational conflict-conflict handling mechanisms. (25 Hrs)

MODULE-5 Modern techniques in management-quality circle-TQM-BPR-Six sigma-kaizen-bench marking-MDP-Steps in MDP. (15 Hrs)

REFERENCE BOOKS

1. *Human relations and organizational behaviour*, RS. Dwivedi, Macmillain publishers India limited.
2. *Management Process and OB*, Sharmma & Gupta ;Kalyani Publishers
3. *Principles of management*, T Ramaswami, Himalya Publishing House.
4. *Management and Organizational Behaviour Essentials*, Schermerhorn
5. *Organisational behaviour*, Aswathappa, Himalaya Publishing House
6. *Organisational behaviour*, Sujanair, Himalaya Publishing House
7. *Principles of management*, BS.Moshal, Ane books private limited.
8. *Management theory and practice*, J.P.Mahajan, Ane books private limited.
9. *Organizational theory and behaviour*, BS.Moshal, Ane books private limited.
10. *Organisational Behaviour*, BS.Moshal, Ane books private limited.
11. *Principles and practice of management*, PF.Drucker.
12. *Principles of management*, LM.Prasad, Sultan Chand Co;

FINANCIAL MANAGEMENT PRINCIPLES

Semester I
Code : FM01C03

Credit -4
Hrs – 90

Objectives

- . To introduce the subject of financial management
- . To acquaint the student with various methods and techniques of financial management.

MODULE-1 Financial management-meaning-goals and objectives-Functions of a financial manager-financial decision making-financial planning concept and relevance of time value of money-compounding technique-discounting technique. (15 Hrs)

MODULE-2 cost of capital-concepts-importance-computation-cost of debt-cost of preference capital-cost of equity- cost of retained earnings-weighted average cost of capital-book value and market value weights-marginal cost of capital (15 Hrs)

MODULE-3 financing decision and capital structure-finance structure-pattern of capital structure-concept of balanced capital structure-determinants of capital structure-optimum capital structure-theories of capital structure-net income approach-net operating income approach - traditional approach-MM approach. (20 Hrs)

MODULE-4 Long term investment decisions-capital budgeting-nature features and significance of capital budgeting-traditional methods-payback period- ARR-Discounted cash flow methods-Bailout pay back period-NPV- IRR-Profitability index-Risk analysis in capital budgeting- techniques of risk analysis. (25 Hrs)

MODULE-5 Leverage analysis-concept-meaning and measurement of financial leverage. Operating leverage-Financial risk and operating risk-EBT--EPS- Indifference point. (15 Hrs)

REFERENCE BOOKS

1. *Contemporary financial management, Rajesh kothari, Macmillain India limited.*
2. *Financial management, PV.Kulkarni, Himalya Publishing House.*
3. *Financial management, Srivastava, Himalya Publishing House*
4. *Fundamentals of financial management, Preetisingh, Ane books private limited.*
5. *Financial management, Dhagat, kogent.*
6. *Financial management, Shah.*
7. *Financial management, Knott, Palgrave Macmillian.*
8. *Financial management, S.N.Maheswari, Sultan Chand Co;*
9. *Financial management, Van Horn, James C, Prentice Hall India, Limited.*
10. *Financial Management, Khan MY, Jain PK, Tata Macgraw Hill publishing Co;*
11. *Financial Management, Pandey IM, Vikas publishing house*

RESEARCH METHODOLOGY

Semester I
Code : QT01C05

Credit -4
Hrs – 90

Objectives

- To help the students to understand how to do research in the area of commerce and management.

MODULE-1 Research-meaning-significance-objectives-types of research-research methods Vs methodology-steps in research. (15 Hrs)

MODULE-2 Research problem-definition-nature-formulation-techniques of defining the problem-research design-meaning-needs-types-of research design- variables-dependent and independent variables extraneous variables-intervening variable-dichotomous variable research proposal and its preparation-Research hypothesis-types of hypothesis. (20 Hrs)

MODULE-3 Sampling design-census and sample survey-sample frame-sample size methods of sampling. (15 Hrs)

MODULE-4 Collection and analysis of data- types of data-methods of data collection-preparation of questionnaire or interview schedule measurement and scaling techniques-nominal data-interval data ordinal data –ratio data- Reliability analysis and its need-analysis of data-uni-variate analysis-bi-variate analysis-multi-variate analysis cross tabulation (30 Hrs)

MODULE-5 Research reporting-relevance-characteristics of a good research report-contents of a report-citing references using APA style-MLA style-Chicago style-plagiarism (10 Hrs)

REFERENCE BOOKS

1. *Statistical methods for research*, Prf.K.Kalyanaraman, Prentice Hall Pvt.Limited
2. *Business research*, Collis, Palgrave Macmillian.
3. *Research Methods for Business: A Skill Building Approach*, Sekaran.
4. *Management Research Methods*, Velde.
5. *Business Research Methodology*, Dwivedi.
6. *Research methodology*, Ramamoorthi.
7. *Research methodology*, CR.Kothari, Wishwaprakasan.
8. *Research methodology*, R.Paneerselvam, Prentice Hall of India.
9. *Research Methodology*, OR.Krishna Swami, Himalaya Publishing house
10. *Methodology and techniques of social research*, Himalya Publishing House.
11. *Goodewj and Hatt, Social research methods*, Magraw Hill, Newyork.
12. *Bajpai, SR, Methods of Social Survey and Resaerch*, Kitab Ghar, Kanpur

QUANTITATIVE TECHNIQUES

Semester I
Code : QT01C05

Credit -4
Hrs – 90

Objectives

- . . To understand statistical tools for quantitative analysis
- . To understand the statistical tools for research and business decision making.

MODULE-1 meaning of quantitative techniques, Classification of QT-application of QT in business, Industry and management-merits and limitations of QT. (05 Hrs)

MODULE-2 Continuous probability distribution-Normal distribution characteristics-construction of normal curves-Standard normal curves-properties of standard normal curves-measurement of probability based on area under normal curve-Normal approximation to binomial distribution and poisson (10 Hrs)

MODULE-3 Sampling theory and statistical inference-sampling and non sampling errors-statistic and parameter-sampling distribution-standard error point estimate-interval estimate-statistical inference-test of hypotheses-procedure- type 1 error-type 11 error-Z Test, t Test features- application-Z/t test for population mean and sample mean interpretation with hypothesis-confidence limit for population mean two sample mean-test for sample proportion and population proportion-confidence limit for population proportion-two sample proportion-paired t test-testing difference between observed value and expected value and expected value of X-two sample proportion of heterogeneous population-combined mean test-test for population standard deviation and sample standard deviation-test for two sample standard deviation-testing significance of difference between two sample means when samples are correlated-testing significance of correlation coefficient- z transformation. (40 Hrs)

MODULE-4 a) F test-ANOVA-one way, two way-latin square technique b) Non-parametric test-Chi-square test-Sign test-Run test-Mann Whitney U test-Kruskal wallis H test c) Association of attributes-consistency of data-association and disassociation-methods to study association-comparison of actual and observed frequency-comparison of actual and observed frequency comparison of proportion and products-Yule's co-efficient of association-co-efficient of Colligation-co-efficient of contingency. (25 Hrs)

MODULE-5 Statistical Quality Control – Techniques of SQC – Control charts – Control charts for variables – X chart, R chart – Control chart for attributes p chart, np – chart and c chart. (10 Hrs)

REFERENCE BOOKS

1. *Quantitative techniques for statistical decision making*, Digambar Patri & Priyambada Patri.
2. *Statistics for Management*, Richard Levin, Printice Hall, India.
3. *Quantitative methods and OR*, Reddy & Appanayya, Himalaya Publishing House
4. *Statistical methods for Research*, Prof. K.Kalyanaraman, Printice Hall, India.
5. *Statistical Methods*, SP, Gupta
6. *Fundamentals of statistics*, D.N.Elhance.
7. *Quantitative Techniques*, CR. Kothari
8. *Quantitative methods*, D.R.Agarwal.

ADVANCED FINANCIAL ACCOUNTING-PAPER II

Semester II
Code : AF02C06

Credit -4
Hrs – 90

Objectives

- . *To understand the proceedings of the preparation of consolidated balance sheet*
- . *To get an idea about Green accounting, Double accounts, Farm accounts, voyage accounts, and liquidation proceedings of companies.*

MODULE-1 Accounts of holding companies, consolidated balance sheet-minority interest-cost of control-pre-acquisition and post-acquisition profit elimination of common transaction-contingent liabilities-unrealised profit-bonus issue-revaluation of assets and liabilities-treatment of dividend-debentures and preference shares of subsidiary companies.
(30 Hrs)

MODULE-2 Accounts of public utility undertakings-double account system- accounts of electricity concerns-computation of reasonable return and clear profit-replacement of asset.
(20 Hrs)

MODULE-3 Liquidation accounts-statement of affairs-deficiency accounts liquidators final statement of accounts.
(15 Hrs)

MODULE-4 Accounting for specialized type of business-voyage accounts-farm account-accounts of underwriters.
(15 Hrs)

MODULE-5 Green accounting-meaning-scope and importance-green accounting concepts-advantages and limitations
(10 Hrs)

REFERENCE BOOKS

1. *Financial accounting, Nirmal gupta, Ane books private limited.*
2. *Advanced Financial Accounting, M.C.Shukla & T.S.Grewal, S.Chand & Co;*
3. *Advanced accountancy, Arulanandam & Raman, Himalaya Publishing House.*
4. *Fundamentals of Financial accounting, Nasseem Ahmed, Ane books Pvt, Limited*
5. *Advanced Financial Accounting, R.L.Gupta & Radhaswami, Sultan Chand CO;*
6. *Advanced Financial Accounting, S.N.Maheswari*
7. *Advanced Financial Accounting, Paul & Kaur*
8. *Advanced Financial Accounting, B.D. Agarwal*
9. *Advanced Financial Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers*

HUMAN RESOURCE MANAGEMENT

Semester II
Code : HR02C09

Credit -4
Hrs – 90

Objectives

- . To help the students to understand the human resource functions in an organization.

MODULE-1 Human resource management –introduction-nature-features-scope objectives- importance-functions-managerial and operative functions personal management Vs human resource management-qualification and qualities of human resource manager- evolution and growth of HRM in India. (15 Hrs)

MODULE-2 Human resource planning-concept-objectives and importance process-limitations-job analysis. Recruitment-concept-sources-methods and techniques of man power recruitment-characteristics of a good recruitment policy-principles of recruitment-factors affecting recruitment- Selection-concept and procedures-placement and induction. (20 Hrs)

MODULE-3 HRD-concept-objectives-needs-significance-principles of HRD, qualities of an HRD manager. (15 Hrs)

MODULE-4 Motivation-meaning-objective-types of motivation-management techniques to improve motivation-employee morale and productivity nature and significance of morale-factors influencing morale-concepts and significance of productivity-factors influencing productivity. Performance appraisal- meaning –purpose-all methods of performance appraisal. (20 Hrs)

MODULE-5 Leadership styles-theories of leadership styles-managerial grid contingency theory-theory X and Y-situational theory-path goal theory-leader participation model-leader member exchange theory-3 D model of leadership-lickert's four system of management charismatic leadership theory-transformational leadership theory social learning approach. (20 Hrs)

REFERENCE BOOKS

1. *Fundamentals of HRM, Rajib Lochan Dhar, Macmillain India limited*
2. *HRM, Seema Sanghi, Macmillain India limited*
3. *Text book of HRM, Memoria, Himalaya Publishing House*
4. *Personal & HRM, Subbarao, Himalaya Publishing House*
5. *HRM, Naik, Ane books private limited.*
6. *HRM, Gupta.*
7. *HRM, Fisher.*
8. *Advanced HRM, S.C.Gupta, Ane books*

FINANCIAL MANAGEMENT STRATEGIES

Semester II
Code : FM02C08

Credit -4
Hrs – 90

Objectives

- . *To acquaint students with the advanced concept of financial management and to develop financial strategies for the organization.*

MODULE-1 working capital management- concept of working capital-types determinants-optimum level of current assets-liquidity VS profitability-risk return trade off-working capital financing - estimating working capital needs. (20 Hrs)

MODULE-2 Inventory management-nature of inventory-objectives of inventory management-inventory control-systems and methods of inventory control-inventory valuation. (20 Hrs)

MODULE-3 Receivables management-need and importance-levels of receivables selection and evaluation of receivables- credit policy-credit evaluation credit terms-collection of receivables-cost benefit analysis-average age of receivables-credit risk and default risk analysis-monitoring of receivables-factoring (15 Hrs)

MODULE-4 Cash management-meaning-motives for holding cash-cash planning managing cash flows-inflows and outflows-investing surplus cash-determining optimum cash balance-liquidity profitability analysis. (15 Hrs)

MODULE-5 Dividend decisions-internal financing-forms of dividend-dividend policy and its objectives-stability of dividend-dividend theories-relevance theory-water's model-gordon's model-dividend uncertainty irrelevance theory-MM theory. (20 Hrs)

REFERENCE BOOKS

1. *Contemporary financial management, Rajesh kothari, Macmillain India limited.*
2. *Fundamentals of financial management, Preetisingh, Ane books private limited.*
3. *Financial management, Knott, Palgrave Mavmillian.*
4. *Financial management, Dhagat, kogent.*
5. *Financial management, Shah.*
6. *Essentials of Financial Management, Sudarsana reddy, Himalaya Publishing House*
7. *Financial management, S.N.Maheswari, Sultan Chand Co;*
8. *Van Horn, James C, Financial management, Prentice Hall India, Limited.*
9. *Khan MY, Jain PK, Financial Management, Tata Macgraw Hill publishing Co;*
10. *Pandey IM, Financial Management, Vikas publishing house*

STRATEGIC MANAGEMENT

Semester II
Code : SM02C07

Credit -4
Hrs – 90

Objectives

- *To understand the frame work across strategic analysis, strategy formulation, and strategic implementation*

MODULE-1 Basic concept of strategy and strategic management- strategic management process-models of strategic management-approaches to strategic decision making- vision-mission-objectives-goals-strategic levels in an organization-SBU (15 Hrs)

MODULE-2 Environmental analysis-concept of environment-micro and macro environment-environmental scanning-models for environmental analysis-value chain analysis-SWOT analysis-BCG matrix-GE's spot light matrix-Tows Matrix. (15 Hrs)

MODULE-3 Strategic planning and formulation-stages of strategic planning strategic alternatives- types of strategies-growth strategies dependency and reduction strategies-horizontal and vertical integration-backward and forward integration-diversification and defensive strategies-generic strategies-grand strategies-portfolio strategies-turn around strategies. (25 Hrs)

MODULE-4 Organizational level strategies-capacity expansion-mergers-joint ventures-acquisition,-takeovers-consortia-networking-franchisinglicensing - sub contacting-concentric diversification-conglomerate diversification-7S framework-competitive analysis and strategies. (20 Hrs)

MODULE-5 Strategy implementation-evaluation and control-various approaches to implementation of strategy-strategic choice-strategy and structure -strategic control process-operational control-performance gap analysis-models and tools of control-future of strategic management. (15 Hrs)

REFERENCE BOOKS

1. *Text book of strategic management, U.C. Mathur, , Macmillain India limited.*
2. *Strategic Management: An Integrated Approach, Hill.*
3. *Strategic Management, CN.Sontakki, Kalyani Publications*
4. *Strategic Management: Theory and Practice, Parnell.*
5. *Fundamentals of Strategic Management, Parthasarthy.*
6. *Strategic Management, White, Palgrave Macmillian,*
7. *Strategic Management, Francis Cherunilam, Himalaya Publishing House.*
8. *Jauch Lawrance R, Business Policy and strategic Management, MacGraw Hill Co;*
9. *Sharmma RA, Strategic Management in Indian companies, Deep & Deep co;*
10. *FR.David, Strategic Management Concept and Cases, Prentive Hall India.*
11. *Philip Sadler, Strategic Management, Kogan Page India.*

OPERATIONS RESEARCH

Semester II
Code : OR02C10

Credit -4
Hrs – 90

Objectives

- . *To enable the students to understand various techniques used in operation management decisions.*

MODULE-1 Operations research-meaning-origin and development-nature-OR in India-OR as a tool in decision making-OR and management-features and methodology of OR-Phases of OR study-models in OR-methods of deriving the solution-limitations of OR.
(5 Hrs)

MODULE-2 Linear Programming-meaning-concepts-notations-uses and applications-formulation-graphical solution-simplex method- introduction of slack, surplus and artificial variable-duality.
(30 Hrs)

MODULE-3 Transportation problems- different initial allocation methods-move towards optimality-MODI method of solving transportation problems. Assignment problems-solutions-variations in assignment problems.
(20 Hrs)

MODULE-4 decision theory-Quantitative approach to management decision making-decision under conditions of uncertainty-Maximin-Maximax- Hurwics, Laplace and Minimax regret criteria-Decision making under risk-EMV-EOL-EVPI criteria-decision tree analysis- Game theory- Queing theory.
(20 Hrs)

MODULE-5 Network analysis-CPM and PERT-Network concepts-construction of network diagram-numbering the events (Fulkerson's Rule), requirements-Network calculations-CPM-Concept of float-PERT probability considerations in PERT-calculation of float/slack under PERT-PERT calculations-points of similarities and dissimilarities in PERT and CPM-limitation of PERT and CPM.
(15 Hrs)

REFERENCE BOOKS

1. *Operation research, theory and applications, J.K.Sharma, Macmillain India limited.*
2. *Operations Research: Principles and Practice, Ravindran.*
3. *Research methodology and OR, H.R.Ramanath, Himalaya Publishing House*
4. *Operation Research, VK.Kapoor, Sultan Chand Co;*
5. *OR, Sarmma & Ananad, Himalaya Publishing House*
6. *Operation Research, Kanthi Swarup, Sultan Chand Co;*
7. *Operation Research, SD. Sharmma, Kedarnath Co;*
8. *Operation Research-problem and solutions, J.K.Sharma, Macmillain India limited.*
9. *Operations Research, K.K. Chawla, Gupta & Sharma; Kalyani Publishers*

MANAGEMENT ACCOUNTING

Semester III
Code : MA03C11

Credit -4
Hrs – 90

Objectives

- . *To understand accounting methods and techniques used for decision making.*

MODULE-1 Nature, meaning, functions, scope, objectives, tools and techniques of management accounting-meaning, objects , functions advantages and limitations of financial accounting and cost accounting-Management accounting VS financial accounting-Management accounting VS cost accounting. (10 Hrs)

MODULE-2 Financial statement analysis-Financial statements-types of financial analysis-methods of financial analysis-comparative statements-trend analysis-common size statement-advantages and limitations of financial statement analysis. (10 Hrs)

MODULE-3 Ratio analysis-meaning-significance-advantages and limitations of ratio analysis- classification of ratios-income statement ratios-balance sheet ratios-inter statement ratios-liquidity ratios-profitability ratios- ROI- turnover ratios-solvency ratios-leverage ratios-miscellaneous ratios-preparation of Trading and P&L account and balance sheet on the basis of ratios-statement showing proprietary fund-Advanced problems. (25 Hrs)

MODULE-4 statement of changes in financial position-Fund flow analysis-cash flow analysis-advanced problems-estimation of working capital management reporting-report writing-general principles of a good reporting system. (35Hrs)

MODULE-5 Inflation accounting-Meaning-CPP method-Replacement cost accounting technique-CCA method-COSA-gearing adjustment- MWCA-advantages and disadvantages of price level accounting. (10 Hrs)

REFERENCE BOOKS

1. *Management Accounting, Madhu Vij, Macmillain India limited*
2. *Management Accounting, SN.Maheswari, Sultan Chand Co;*
3. *Management accounting, Gordon, Himalaya Publishing House*
4. *Management accounting, Wilson, Himalaya Publishing House*
5. *Managerial Accounting, Balakrishnan, Wiley publications.*
6. *Management Accounting, Dr.SP.Gupta, Sahitya Bhavan, Agra.*
7. *Management Accounting, Manmohan & Goyal.*
8. *Management Accounting, RSN Pillai.*
9. *Management accounting-concepts and applications, Abhishek Godha, Macmillain India limited.*
10. *Management accounting, Mamtasha, Ane books private limited.*
11. *Management Accounting, Sharma & Gupta; Kalyani Publishers*

DIRECT TAXES- LAW AND PRACTICE

Semester III
Code : DT03C12

Credit -4
Hrs – 90

Objectives

- . *To make the students familiar with the direct tax law of the country and to give advanced level of knowledge on direct tax laws and computation and assessment.*

MODULE-1 Objective of taxation-direct and indirect taxes-direct tax law in India changing section-basic concepts-income-gross total income-total income-person-assessee-deemed assessee-assessee in default-role of tax-average rate of tax-maximum marginal rate-residential status incidence of tax-income except from tax. (10 Hrs)

MODULE-2 Heads of income-income from salary-income from house property- profit and gains of business or profession-capital gain-income from other sources- (50 Hrs)

MODULE-3 clubbing of income-setoff-carry forward and setoff. (5 Hrs)

MODULE-4 Deduction from gross total income. (10 Hrs)

MODULE-5 assessment of individuals, HUF-computation of tax including agricultural income. (15 Hrs)

REFERENCE BOOKS

1. *Income tax law and practice, Dr.H.C.Mehrotra & Goyal, Sahitya bhavan, Agra.*
2. *Direct tax law and practice, V.K.Singhaniya, Tax man publications.*
3. *Income tax law and practice, BS.Raman, United publishers,*
4. *Direct taxes, Bhagavathi Prasad, Viswaprakasan.*
5. *Direct Tax law and practice, AP.Philip, Soba Publications.*
6. *Income tax law and practice , Geethkrishnapai R.*
7. *Income tax law and practice, B.Bhattacharya.*

INTERNATIONAL BUSINESS

Semester III
Code : IB03C13

Credit -4
Hrs – 90

Objectives

- . *To understand different aspects of international business.*

MODULE-1 International business-meaning, nature, importance of international business-difference between domestic business and international business-international business environment-economic-political and legal-nature and scope of international marketing-challenges of international business. (15 Hrs)

MODULE-2 Globalisation and international business-global change and international business-motives of firm internationalization-drivers of globalization-global enterprise-transnational enterprise-transnational confederation-concept of multinational organization-the changing pattern of multinationals-criticism of MNCs'-MNCs' in India. (20 Hrs)

MODULE-3 International economic institutions- IMF- WB-ADB-UNCTAD-WTO-MFA-International trade and payments (15 Hrs)

MODULE-4 International investment-meaning-significance-types-growth dispersion of foreign investment-FDI and FPI-mode of FDI entry-FDI in India-Hurdles for FDI in India-mergers and acquisitions- foreign investment promotion board-foreign investment implementation authority. (25 Hrs)

MODULE-5 Global regulatory environment-international monetary system exchange rate system-SDR, Currency and convertibility-distinct features of India's approach to convertibility-finance of global business-cash in advance-letter of credit-documentary collection-open account terms. (15 Hrs)

REFERENCE BOOKS

1. *International business, Sumathivarma, Ane books private limited.*
2. *International business management, SC.Gupta, Ane books private limited.*
3. *International business, Subbarao, Himalaya Publishing House*
4. *Elements of International Business, Chary, Wiley publications.*
5. *International Business, Fransis Cherunilam, Himalaya Publishing House*
6. *International Business, Francis Cherinilam, Himalaya Publishing Co;*
7. *International Business, Srivastava.*

CORPORATE GOVERNANCE

Semester III
Code : CG03C14

Credit -4
Hrs – 90

Objectives

- . *To understand the importance of corporate governance*

MODULE-1 Corporate governance-meaning- Importance -principles-objectives constituents- benefits of corporate governance-history and growth of corporate governance in India-stake holders and corporate governance. (15 Hrs)

MODULE-2 Corporate governance and mandatory and non mandatory requirements-board of directors-independent directors-audit committee-subsidiary companies-disclosures-CEO/CFO certification-corporate governance report- (20 Hrs)

MODULE-3 Corporate excellence- role of chairman in corporate governance organisational culture-managing cultural diversity in organization. (15 Hrs)

MODULE-4 Business ethics-ethics and values-the new management philosophyethics in business functional areas-integrity-sales-HRM-management of quality-organizational culture (25 Hrs)

MODULE-5 Building corporate image-meaning and importance-steps in building corporate image-knowledge workers and knowledge management-Knowledge economy-business ethics-protection of employees-QWL- worklife balance. (15 Hrs)

REFERENCE BOOKS

1. *Corporate governance and business ethics, U.C.Mathur, Macmillain India limited.*
2. *Corporate governance, Machiraju, Himalaya Publishing House.*
3. *Corporate Governance, Monks.*
4. *Corporate Governance: Principles, Mechanisms & Practice, Parthasarathy.*
5. *Corporate governance and Business Ethics and CSR, J.P.Sarmma, Ane books private*

BUSINESS ENVIRONMENT

Semester III
Code : BE03C15

Credit -4
Hrs – 90

Objectives

- . *To understand the impact of environment in business*

MODULE-1 Nature and scope of business environment-meaning, concepts, objectives of business-micro and macro environment-uses of environmental study-relationship between business and its environment. (15 Hrs)

MODULE-2 Economic environment-economic system-merits and demerits features of economic system. (10 Hrs)

MODULE-3 Political and legal environment-classification of political system political risk-causes-types-relationship between business and government-responsibilities of business towards government responsibilities of government towards business-kinds of legal system. (20 Hrs)

MODULE-4 social and cultural environment-natural environment-elements of culture-global and natural culture-social responsibilities of business- CSR-nature-models-strategies-arguments for and against social responsibility, Natural environment-Environment management objectives- impact on business. (30 Hrs)

MODULE-5 Environmental management-sustainable development-Environmental impact assessment and its relevance-Environmental ethics-EIA inputs to project life cycle-environmental accounting-assessing the components of environmental costs. (15 Hrs)

REFERENCE BOOKS

1. *Business Environment, Elsevier, Ane books private limited.*
2. *Business environment, Fransis Cherunilam, Himalaya Publishing House*
3. *Environmental management, Behera, Himalaya Publishing House*
4. *Environmental management, Jadhav, Himalaya Publishing House*
5. *Essentials of business environment, Aswathappa, Himalaya Publishing House.*
6. *Bussiness Environment , Rosy Joshi & Sangam Kapoor; Kalyani Publishers*

ADVANCED COST ACCOUNTING

Semester IV
Code : AC04C16

Credit -3
Hrs – 90

Objectives

- . *To learn about the higher application of cost accounting techniques and methods.*
- . *To know the application of cost control techniques.*

MODULE-1 Process costing-Normal loss-Abnormal loss-Abnormal gain-Interprocess profit-Equivalent production-Valuation of work in progress- Joint product-Bye product-Advanced problems. (20 Hrs)

MODULE-2 Marginal costing-Breakeven analysis-cost volume profit analysis application of marginal costing in business decisions-application of differential costing in business decisions- Advantages and limitations-Advanced problems of application. (25 Hrs)

MODULE-3 Budgetary control-Budget and budgetary control-preliminary steps for the adoption of a system of budgetary control-types of budget functional budget-cash budget-fixed and flexible budgeting-zero base budgeting-performance budget-responsibility accounting-advantages and limitations of budgetary control. (15 Hrs)

MODULE-4 standard costing-standard cost-standard costing Vs budgetary control-variance analysis-material, labour, overhead, sales variances advantages and limitations of standard costing. (20 Hrs)

MODULE-5 cost accounting system-cost ledger accounting-integral account ingreconciliation of cost and financial accounting. (10 Hrs)

REFERENCE BOOKS

1. *Advanced cost accounting, M.L.Agarwal, Sahitya bhavan, Agra.*
2. *Advanced cost accounting, SN.Maheswari & Mittal.*
3. *Cost and management accounting, MN.Arora, Himalaya Publishing House.*
4. *Advanced cost accounting, Gowda, Himalaya Publishing House.*
5. *Advanced cost accounting, Nigam & Sharmma.*
6. *Advanced cost accounting, NK.Prasad.*
7. *Cost and Management accounting, SN.Maheswari.*
8. *Advanced cost accounting, SP.Iyengar.*
9. *Advanced cost accounting, Saxena & Vasisht.*
10. *Advanced Cost Accounting, S.P. Jain & K.L.Narang; Kalyani Publishers*

DIRECT TAXES-ASSESSMENT & PROCEDURES

Semester IV
Code : DT04C17

Credit -3
Hrs – 90

Objectives

To make the students familiar with the assessment and procedures of direct taxes in the country.

MODULE-1 Assessment and computation of tax-firms-AOP/BOI-Companies-MAT
(40 Hrs)

MODULE-2 Assessment procedures-return-types of return-due dates for filing returns-defective return-interest for default-PAN-types of assessment- TRP-rectification of mistakes.
(10 Hrs)

MODULE-3 Income tax authorities and powers-deduction and collection of tax at source-advance payment of tax-refund of tax-survey search and seizure-appeals and revision-penalties and offences-double taxation.
(10 Hrs)

MODULE-4 Wealth tax-basic concept-clubbing of assets-computation of wealth tax-valuation of assets-wealth tax returns-assessment-offences and prosecutions. (20 Hrs)

MODULE-5 Tax planning-Tax avoidance-tax evasion-tax management-need of tax planning-tax planning based on residential status-tax planning for salaried assessee-tax planning for income from house property-tax planning for business and profession-Tax planning for capital gain-tax planning for income from other sources-tax planning for individualsfirms- companies-limitations of tax planning.
(10 Hrs)

REFERENCE BOOKS

1. *Income tax law and practice, Dr.H.C.Mehrotra & Goyal, Sahitya bhavan, Agra.*
2. *Direct tax law and practice, V.K.Singhaniya, Tax man publications.*
3. *Income tax law and practice, BS.Raman, United publishers,*
4. *Direct taxes, Bhagavathi Prasad, Viswaprakasan.*
5. *Direct Taxes-BB.Lal*
6. *Direct Tax law and practice, AP.Philip, Soba Publications.*
7. *Income tax law and practice , Geethkrishnapai R.*
8. *Income tax law and practice, B.Bhattacharya.*

ELECTIVE COURSES

(International Business Stream)

Semester IV
Code : IA04E01

Credit -3
Hrs – 90

INTERNATIONAL ACCOUNTING

Objectives:

With increasing globalization international business transactions have increased. Accounting systems, procedures, regulations and standards differ from country to country. Foreign transactions generally have a system of accounting different from the domestic one. Therefore, this course aims to acquaint the students with the basic of international accounting.

MODULE 1 -International Accounting – An Overview - Introduction - Importance of International Accounting -Scope of International Accounting - analytical study of I.F.R.S. - - Need for Transnational Reporting and Disclosure - Transnational Reporting – The Complexities Reporting Practices. (15 hrs)

MODULE 2- Accounting for foreign currency transactions- Introduction- The need for Translation- Origin of Problem- International Transactions -. Forward Exchange Contracts - Foreign Currency Transactions - Accounting For Business Combinations And Consolidation-. Consolidation of Financial Statements- Scope of Consolidated Financial Statements- Accounting for price level changes - Introduction - Nature of Price Changes - Short Comings of Conventional Accounting Based on Historical Cost.- Distortions in Reported Profit-. Evaluation of Accounting for Changing Prices.- Suggested Adjustment Methods -. Accounting for Foreign Inflation. (20 hrs)

MODULE 3- International finance- meaning-nature and importance-Brettenwoods conference and afterwards-IMF and world bank, methods of international investments-balance of payments and its components-recent trends in international finance and trade-international flow of goods-service and capital coping with current account deficit.(20 hrs)

MODULE 4 – International working capital management-international cash management –receivables management and inventory management-Management of short term overseas financing resources- foreign investment – analysis of international portfolio investment-corporate strategy and FDI (20 hrs)

MODULE 5- International Financial system-Parity conditions in International Finance - Purchasing Power Parity - Covered Interest Parity - Real Interest Parity-Parity Conditions and Managerial Implications currency forecasting arbitrage and law of one price-PPP theory-fisher effect-inflation risk and its impact on financial market-currency forecasting. (15 Hrs)

REFERENCE BOOKS

1. *“Handbook of International Finance”, George and Giddy; Vol. I, II, North Holland.*
2. *“International Accounting”, Shirin Rathore; Prentice Hall Indian.*
3. *“International Accounting”, Peter Walton, Axel Haller and Bernard Roffournier; International Thomson Business Press, London, U.K.*
4. *International finance, Levi, T&F Ane.*
5. *International Finance, OS.Srivastava.*
6. *International Finance, MS. Vijayakumari*
7. *International finance, Avadhani, Himalaya Publishing House*
8. *International financial management, Agarwal, Himalaya Publishing House*
9. *International Finance: A Casebook, Desai.*
10. *International financial management, PK.Jain, Macmillain India limited*
11. *Global Financial Management, Anbarasu, Ane books private limited.*
12. *International Finance, Parul Khanna, Rubeena Bujwa; Kalyani Publishers*

INTERNATIONAL BANKING

Semester IV
Code : IB04E02

Credit -3
Hrs – 90

Objectives:

Today, Most of the business transactions cross international borders. These transactions - both at current and capital level – go through the banking system. Hence, the main objective of this course is to acquaint the students with the salient aspects of international banking operations.

MODULE 1-Meaning, Scope and Importance of International Banking., Causes of Expansion of international banking – problem of international liquidity and emergence of euro markets., Major international banking centers of the world – London, New York, Tokyo, Singapore, Zurich, Frankfurt , Development of off – shore banking centers., Technological innovations and international banking- International Banking Services – Types and procedures., Investment and merchant services at International Level- Commercial Banking Services at international level-International Factoring and forfeiting.

(20 hrs)

MODULE 2-Risks in international banking operations-Measurements of Forex Risk and Exposure- Management of Forex Rate Risk, transactions exposure and translations exposure-Use of derivatives for risk management-Management of Country risk, systemic risk, operational risk in International Banking.

(15 hrs)

MODULE 3-Regulations of International Banking Operations - Need for regulation - Problems of Regulation - Role of Bank for International Settlements- Development of BASEL Norms – Implications of BASEL 1, BASEL II and BASEL III norms.

(15 hrs)

MODULE 4 -Accounting System for I.B. Operations - Forex Dealing regulations – FEMA - Nostro , vostro and loro accounts - Accounting for various banking operations-- Accounting and disclosures for Forex Derivatives - Accounting problems, analysis of major bank failures – Daiwabank , Barings Bank, Lehman Brothers, J.P. Morgan.

(20 hrs)

MODULE 5- English Banking System – Bank of England, Origin and growth, organizational structure, Functions, London Money Market, EURO Currency. Federal Reserve System-Origin, Organizational Structure and Working, Unit Banking and factors for its growth in USA-New York Money Market – Constituents and working-Comparison between London Money Market and New York Money Market-German Banking System: Deutsche Bundes Bank -German Central Bank- Bank of Japan- Structure and Working, Commercial Banking system of Japan, Industrial Banking in Japan – Indian Banking system – RBI

(20 hrs)

References:

1. MACMILLAN; *“International Banking Legal & Regulatory Aspects”*, Indian Institute of Banking & Finance.
2. JORDI Canals; *“Universal Banking – International Comparisons and Theoretical Perspective”*, Oxford University, Oxford.
3. R. D. Sharma; *“International Banking Contemporary Issues”*, Himalaya Publishing House.
4. A.V. RAJWADE, *“Foreign Exchange International Finance Risk Management”*, Academy of Business Study.
5. Ian H. Giddy; *“Global Financial Markets”*, A.I.T.B.S. Publishers & Distributors (Regd.)
6. MACMILLAN; *“International Banking Operations”*, Indian Institute of Banking & Finance.
7. M. K. Lewis and K. T. Davis; *“Domestic and International Banking”*, Heritage Publishers.
8. Sarkis J. Khoury; *“Recent Developments in International Banking and Finance”*, Blackwell Publishers

INTERNATIONAL BUSINESS ECONOMICS

Semester IV
Code : IB04E03

Credit-3
Hrs-90

Objectives:

The broad focus of this course will be:

- To understand the important linkages between domestic economy and its external sector
- To gain the conceptual clarity of the theoretical aspects of international trade and finance
- To examine the broad pattern of changes in the international economic policy
- To examine the business implications of international economic environment
- To identify the basic macroeconomic relationships as they affect the behaviour of firm
- To incorporate international issues in designing corporate strategies in a fast changing environment.

MODULE 1- Commercial Policy-Tariff and Non - tariff barriers, Miscellaneous Protection Techniques – Dumping, Subsidies, Cartels and Commodity Agreements- Economics of Integration: Types of integration (EU, NAFTA, APEC, ASEAN, and SAARC): achievements and Future prospects, Regionalism Vs. Multilateralism. (20 hrs)

MODULE 2- International Monetary Systems - International Business Environment - European Monetary System and Emergence of EURO- Exchange Rate Policy of Developing Economies - India's Exchange Rate Regimes and Experiences - Nominal vs Real Exchange Rates, Bilateral vs Effective- Exchange Rates and the Economy. (20 hrs)

MODULE 3- International Financial Flows - Emergence of International Financial Intermediation –Trends and recent changes in the International finance flows-• Resource Flows to Developing Countries (15 hrs)

MODULE 4 - Emerging Market Analysis - Country Risk Analysis - Foreign Investment Analysis: Direct and Portfolio - Currency Convertibility: Current Account and Capital Account - South Asian Currency Crisis (15 hrs)

MODULE 5- International Trade -• Developments in International Trade Theory - Trade Policy Instruments and Liberalization - World Trade Organization - Legal Dimensions in International Business (20 hrs)

References

1. *Th. Pugel (2009): "International Economics", 14th Edition, Mc Graw Hill*
2. *Salvatore, D. (2010): "Introduction to International Economics", 10th Edition, Wiley*
3. *Baldwin, R. and Ch. Wyplosz (2006): Economics of European Integration, 2nd Edition, Mc Graw Hill.*
4. *Feenstra, R. and A.Taylor (2008): " International Economics", Worth Publisher*
5. *Krugman, Paul – Obstfeld, Maurice. International Economics: Theory and Policy, any edition, Addison Wesley,*