

Syllabus and Curriculum

Master of Commerce and Management

2020 ADMISSION ONWARDS

**(UNDER MAHATMA GANDHI UNIVERSITY PGCSS
REGULATIONS 2019)**



MAHATMA GANDHI UNIVERSITY

2020

Scheme and Structure of Master of Commerce and Management Programme Degree Programme

(Under Mahatma Gandhi University Regulations PGCSS 2019)

1. Aim of the Programme

The broad aim of the Programme is to provide awareness to the learners regarding the developments in the field of , Commerce, Management, Business and Industry and equip them to develop necessary analytical and managerial skills so as to cope up with the challenges posed by industry and environment, both national and global.

2. Eligibility for Admissions

A candidate who has passed B Com/BBA/ BBM/BFM or any Programme approved to be equivalent to B Com by M G University with a minimum of 45% are eligible to pursue the M. Com Programme on a regular basis. Relaxation in percentage is allowed for SC/ST, OEC, SEBC and physically challenged students as prescribed by the University from time to time.

3. Duration of the Programme

The Programme shall be spread over four semesters with each semester having a duration of 90 days.

4. Medium of Instruction and Assessment

The medium of instruction shall be English. There shall be continuous assessment of the students on an internal basis based on the provisions of the Regulations and end semester examinations conducted by University. The final assessment shall be based on both the above components in accordance with the provisions of the Regulations.

5. Faculty under which the Degree is Awarded

The Degree is awarded under the Faculty of Commerce.

6. Note on compliance with the UGC Minimum Standards for the conduct and award of Post Graduate Degrees

The Programme is offered in accordance with the UGC Minimum Standards for the conduct and award of Post Graduate Degrees. The student has to secure 80 credits to complete the programme successfully.

7. Specialisations offered

Two streams of Electives will be offered of which the college can select one stream. There will be three courses offered in both streams, spread over semesters 3 and 4. The Streams are

- (1) Finance
- (2) Human Resources Management (HRM)

8. Programme Outcome

Master of Commerce and Management degree programme offered by University is outcome based and the outcomes expected are as follows:

PO1	Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.
PO2	Developing problem analysis skills and knowledge and applying the same in real life situation.
PO3	Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems
PO4	Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.
PO5	Developing effective communication skills and ability to work in teams by strengthening group dynamics
PO6	Fostering ability to engage in life-long learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues.

9. Programme Specific Outcome

PSO1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and Management including the legal aspects governing business.
PSO2	Imparting advanced accounting knowledge and skills and provide awareness regarding latest developments in the field of accounting.
PSO3	Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
PSO4	Acquisition of expertise in specialized fields of management and application of the same
PSO5	Development of quantitative aptitude and analytical skills of the learner.
PSO6	Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

10. Name of Electives

1.	Finance
2.	Human Resource Management

11. The Programme Structure

SEMESTER I

Course Code	Title of the Course	Type of the Course	Hours per week	Credits
CM020101	Advanced Accounting	Core	5	4
CM020102	Human Resource Management and Organisational Behaviour	Core	5	3
CM010103	Marketing Management	Core	5	4
CM010104	Management Optimisation Techniques	Core	5	4
CM010105	Methodology for Social Science Research	Core	5	4
	TOTAL		25	19

SEMESTER II

Course Code	Title of the Course	Type of the Course	Hours per week	Credits
CM020201	International Business and Forex Management	Core	5	4
CM020202	Logistics and Supply Chain Management	Core	5	3
CM020203	Legal Aspects of Business	Core	5	4
CM010204	Quantitative Techniques	Core	5	4
CM010205	Strategic Management	Core	5	4
	TOTAL		25	19

SEMESTER III

Course Code	Title of the Course	Type of the Course	Hours per week	Credits
CM020301	Advanced Cost and Management Accounting	Core	6	4
CM010302	Income Tax – Law and Practice	Core	7	5
CM010303	Security Analysis and Portfolio Management	Core	6	4
CM900301	Financial Analytics (For Finance)	Core-Elective	6	4
CM910301	HR Analytics (For Human Resource Management)			
CM020304	Internship/ On the Job training	Core	NA	2
	TOTAL		25	19

SEMESTER IV

Course Code	Title of the Course	Type of the Course	Hours per week	Credits
CM020401	Strategic Financial Management	Core	6	4
CM010402	Income Tax-Assessment and Procedure	Core	7	5
CM900401	Financial Derivatives (For finance)	Core-Elective	6	4
CM910401	Performance Management (For Human Resource Management)			
CM900402	Advanced Project Management (For Finance)	Core-Elective	6	4
CM910402	Training & Development (For Human Resource Management)			
CM020403	Project Report	Core-Project	Nil	4
CM020404	Comprehensive Viva Voce	Core- Viva	Nil	2
TOTAL			25	23
TOTAL CREDITS FOR THE PROGRAMME				80

Semester I

Course Code	CM020101
Title of the Course	ADVANCED ACCOUNTING
Semester	One
Type	Core
Credits	4
Hours	5 per week and Total 90

Objective of the Course:

To enable the students to have a comprehensive awareness about corporate accounting and to have a basic understanding on recent trends and developments in accounting

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.	Apply	PSO2
2	The learner should be able to prepare consolidated financial statements of group companies.	Apply	PSO2
3	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements	Apply	PSO2
4	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Understand and Apply	PSO 2
5	Acquaint with the theoretical aspects of emerging areas in accounting Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code	Understanding	PSO 2

Unit wise arrangement of the course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1. Valuation of Goodwill and Shares – 15 hours			
1.	1.1.	Goodwill- Meaning and definition, - Factors affecting goodwill – circumstances where good will is valued – Methods of valuing goodwill.	Theory only
	1.2	Problems on goodwill – Average profit method – Super profit method – Annuity method and – Capitalization method.	Problems
	1.3	Need for valuation of shares – Methods of valuation of shares – Advantages and disadvantages of different methods of valuation of shares.	Theory only
	1.4	Practical problems on Net asset method or intrinsic value method – Yield method- Earning capacity method – Fair value method of valuing shares.	Problems
Module 2 - Accounting for Holding Companies – 20 hours			
2	2.1	Concept of Holding Company, Subsidiary Company-Consolidated Financial Statements Need for Consolidation –Documents to be filed along with Consolidated financial statements.	Theory Only
	2.2	Minority Interest-Cost of Control-Pre-acquisition and Post-acquisition –Elimination of Unrealised Profit.	Theory and short problems
	2.3	Accounting treatment of Dividend declaration by subsidiary company –Issue of Bonus Shares Contingent liabilities-Revaluation of Assets and liabilities. Theory and short problems	Theory and short problems
	2.4	Preparation of Consolidated balance sheet- Cross holding.	Problems
Module 3- Accounting for Amalgamation – 25 hours			
3	3.1	Accounting Standards -14 – Amalgamation in the nature of merger and Amalgamation in the nature of Purchase-Purchase consideration- Pooling of Interest Method and Purchase Method (theory) – Difference between pooling of interest and purchase method.	Theory only
	3.2	Practical problems on the computation of purchase consideration.	Problems
	3.3	Treatment of goodwill and reserves under pooling of interest method and purchase method.	Theory and short problems

	3.4	Entries in the books of Purchasing Company- Entries in the books of Vendor Company.	Theory and Problems
	3.5	Consolidated balance sheet in case of amalgamation in the nature of merger.	Problems
	3.6	Consolidated balance sheet in case of amalgamation in the nature of purchase.	Problems
	3.7	Practical problems involving mutual owings.	Problems
	3.8	Practical problems involving the accounting treatment when purchasing company already holds shares in the vendor company – Selling company already holds shares in purchasing company – Cross holdings.	Problems
Module 4- Accounting Standards-15 Hours			
4	4.1	Meaning and definition of Accounting Standards – Need for standards – Process of development of standards - its Applicability- Advantages of AS – Accounting Standard Board and its role - AS 1 – Disclosure of Accounting Policies	Theory only
	4.2	AS 2 – Valuation of Inventories AS 9 – Revenue Recognition;	Theory and problems
	4.3	AS 10- Accounting for property, plant and equipment. AS20- Earning Per Share	Theory and problems
Module 5.Developments in Accounting – 15 hours			
5	5.1	Block chain Technology in Accounting Artificial Intelligence in Accounting (overview only).	Theory only
	5.2	Forensic Accounting –Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors.	Theory only
	5.3	Bankruptcy Code 2016- Institutional framework under the code – Adjudicating authorities – Insolvency and Bankruptcy Board of India – its scope and functions	Theory
	5.4	Insolvency Professional Agencies and role – Insolvency Professionals – Resolution Process under the Code	Theory

.5	Corporate Insolvency Resolution Process –Resolution Process for Individuals – Exit Route under the Code – Order of Priority of Debt – Voluntary Liquidation – Bankruptcy Order5	Theory
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Suggested Assignment:

1. Assignment on the real case history of companies gone through insolvency procedure in India.
2. Select some companies which are listed, find the value of shares based on their financial statements

Recommended Text Books

1. Corporate Accounting, A. Mukharjee and M. Hanif, TATA McGrawHill Co
2. Advanced accountancy, Arulanandam & Raman, Himalaya 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

References

1. Study Material for CA IPCC Group I – Accounting
2. Study Material for CA IPCC Group II – Advanced Accounting
3. Students Hand Book on Advanced Accounting, G.Sekar and B. Saravana Prasath, C.Sitaraman & Co. Pvt Ltd;

Break up of Theory and Problems for Examination**Section A-**

- 6 Theory
- 4 Problems

Section B

- 3 Theory
- 5 Problems

Section C

- 1 Theory
- 3 Problems

Course Code	CM020102
Title of the Course	HUMAN RESOURCE MANAGEMENT & ORGANISATIONAL BEHAVIOUR
Semester	One
Type	Core
Credits	3
Hours	5 per week and Total 90

Objective of the Course

To give an overview as to how an organisation identifies requirements of human resources, how it acquires, rewards, develops, motivates and manages people effectively and also provide an insight into the developments taking place in the field of Human Resource Management and to understand human behaviour at Individual, Interpersonal, Group and Inter-Group levels and to recognise issues inherent in organisational change, growth, development and conflict.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of HRM and the basic steps involved	Understanding	PSO 1
2	Understanding about human resource development, and performance appraisal and the impact of latest developments on HRM	Understanding	PSO 1
3	Basic understanding about the concepts of organisational behaviour and the models involved	Understanding	PSO 1
4	Develop a good understanding about individual behaviour, personality and motivation.	Understand and evaluate	PSO 1
5	Imparting deep understanding about group behaviour and leadership related to organisational behaviour.	Understanding	PSO 1

Unit wise arrangement of the course

Module No	Unit No	Contents	Remarks
Module 1- Human Resource Management – 20 hours			
	1.1	Human Resource Management – Nature, Scope and Functions - Role and status of HR manager	Short questions, Short Essay
	1.2	HR policies – Need and Importance – Types of policies- Formulation of Policies	Short questions, Short Essay
	1.3	HR planning process – Objectives- Need and Importance- Levels of HR Planning - Problems of HRP	Short questions, Short Essay, Long essay

1	1.4	Job analysis- Objectives- Process and Techniques- Job description and specification- Job design – Methods	Short questions, Short Essay, Long essay
	1.5	Recruitment – Sources and techniques- selection- Steps -Placement – Concept-Induction- Objectives	Short questions, Short Essay, Long essay
	1.6	Concept of Training-Need and Importance - Organisation and management of training function; Training methods and techniques- Attitudinal Training - Technical training	Short questions, Short Essay
Module 2- Human Resource Development- 18 hours			
2	2.1	Concept of HRD: -Objectives, Mechanisms and Assumptions of HRD- HRM vs HRD	Short questions, Short Essay
	2.2	Qualities of an HRD manager-Principles of HRD	Short questions, Short Essay
	2.3	Employee Counselling-Need , Concepts, Forms and Steps Human Capital, Emotional Quotient, Mentoring	Short questions, Short Essay
	2.4	Impact of TQM, Quality Circles, Kaizen on HRM	Short questions, Short Essay, Long essay
	2.5	Performance appraisal – significance - Methods or techniques of performance appraisal	Short questions, Short Essay, Long essay
	2.6	Job Evaluation- Objectives and Process- Limitations	Short questions, Short Essay, Long essay
Module 3- Introduction to Organisational Behaviour- 12 hours			
3	3.1	Meaning and definition of Organisational Behaviour – Scope – Basic concepts of OB –Foundations of OB- Challenges and Opportunities of OB	Short questions
	3.2	Role of organisational behaviour – Determinants — Challenges and opportunities of OB – Contributing disciplines – Difference between organisational behaviour and organisation theory	Short questions and short essays
	3.3	Models of OB – Autocratic model – Custodial model – Supportive model – Collegial model	Short questions short essays and essay questions
Module 4- Individual Behaviour and Motivation- 20 hours			
	4.1	Concept of Human Behaviour - Characteristics - Models of Man, Factors influencing Individual Behaviour	Short questions and short essays
	4.2	Personality-Determinants - Personality Traits	Short questions short essays and long essay questions
	4.3	Perception – Process of perception – Factors influencing Perception – Perceptual errors	Short questions short essays and long essay questions
		Attitudes - values -- Learning – Process of	Short questions

	4.4	Learning - Reinforcement - Behaviourmodification	short essays and long essay questions
	4.5	Motivation – Concept - Theories or models of motivation- Need hierarchy, Theory X and Theory Y - Two factor theory	Short questions short essays and long essay questions
	4.6	Contemporary theories of motivation –ERG - Cognitive evaluation - goal setting- equity- expectancy model	Short questions short essays and long essay questions
Module 5- Group Behaviour and Leadership- 20 hours			
	5.1	Transactional Analysis - Johari Window – Egostates -Life positions,	Short questions short essays and long essay questions
	5.2	Group - Factors influencing group behaviour- Norms-Cohesiveness	Short questions short essays and long essay questions
	5.3	Stages of Group Development- Group Structure- Group Decision making-	Short answer and Short essays
	5.4	Teams- Types of teams- Group Vs Teams	Short answer and Short essays
	5.5	Difference between Authority and Power – Sources of Power- Tactics used to gain power - Status –Problems caused by status system	Short questions short essays and long essay questions
	5.6	Leadership- features – concepts – qualities of good leaders – Leadership styles	Short questions short essays and long essay questions
	5.7	Theories of Leadership - Behavioural approach - Situational approach – Transactional and transformational Leadership	Short questions short essays and long essay questions

Suggested areas for Assignments

1. Evaluation of real life case studies related to Human Resource Management
2. Analysis of Case studies on individual and group behaviour in leading corporate

Recommended Text Books

1. Human Resource Management, Gupta, C.B.: Chand and Sons.
2. Aswathappa K., Human Resource and Personnel Management; Tata McGraw Hill, New Delhi, 1997.
3. Human resource Management, L M Prasad, Sultan Chand.
4. Human resource Management- Text and Cases, S S Khanka, S Chand.
5. Human Resource Management, Sashi K Gupta and Rosy Joshi, Kalyani Publishers.
6. Human Resource Management, D N Venkatesh, P Jyothi, Oxford University Press.
7. Human Resource Management, Uday Kumar Haldar,

Juthica Sarkar, OxfordUniversity Press.

8. Robbins S.P., Organisational Behaviour (16th Ed.), Pearson.
9. Dwivedi R.S., Human relations and organizational behaviour, MacMillain Publishers
10. Organisational Behaviour, Aswathappa, Himalaya Publishing House
11. Gupta C.B., A Text Book of Organisational Behaviour, S Chand & Company
12. Jai B.P. Sinha, Culture and Organizational Behaviour, Sage India.
13. Kumar Paranit, Organisational Behaviour, Gen Next Publication.

References

1. International Human resource Management – P Subbarao, Himalaya PublishingHouse.
2. Human Resource Management -Text and Cases- V S P Rao , Excel Publishers.
3. Introduction to International Human Resource Management, Eileen Crawley,
4. Stephen Swailes and David Walsh, Oxford University Press.
5. Organisational Behaviour concepts and Cases ,Ghanekar, Anjali ,Everest publisher
6. Human Relations and organisational Behaviour : Global perspective, Dwivedi R.S.Macmillan
7. Organisational Behaviour: Foundations, Theories, and Analyses, John B. Miner. OxfordUniversity Press.

Course Code	CM010103
Title of the Course	MARKETING MANAGEMENT.
Semester	One
Type	Core
Credits	4
Hours	5 per week and Total 90

Objectives:

To equip the students to have an overall understanding about the application areas of marketing and can identify some potential areas for research

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.	Understanding	PSO 1,4
2	The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.	Understand and evaluate	PSO 1,4
3	Develop an idea about consumer behaviour and its impact	Understand and apply	PSO 1,4
4	Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.	Understand and Evaluate	PSO 1,4
5	Develop sound ideas regarding services marketing and service quality	Understand and Apply	PSO 1,4

Unit wise arrangement of the course

Module No	Unit No	Contents of the Unit	Remarks
Module 1 Marketing Management: An Overview- 25 hours			
1	1.1	Marketing - Nature and scope --Marketing Process	Short questions and short essays
	1.2	Marketing Mix, Marketing as the central function of an organization – Marketing 3.0	Short questions and short and long essays
	1.3	Customer Relationship Marketing – Strategies – Features – Advantages of Customer Relationship Management – Relationship Marketing – Difference between relationship orientation and transaction orientation - <i>e -CRM</i>	Short questions and short and long essays

	1.4	Customer retention – benefits – strategies	Short questions and short essays
	1.5	Customer Centric Organisation – Features of a customer centric organisation – Advantages	Short questions and short and long essays
	1.6	Role of Marketing in Customer Retention - Marketing as Creating, Communicating and Delivering Value - Value chain - Customer delight as the end of the value chain	Short questions and short essays
	1.7	Marketing Environment – Internal and External environment	Short questions and short and long essays
Module 2 - Segmentation, Targeting and Product Positioning- 20 hours			
2	2.1	Market Segmentation – Bases of segmenting Consumer Markets – Requirements for effective segmentation	Short questions and short and long essays
	2.2	Market Targeting – Selecting Target Market Segments – Mass Marketing – Differentiated Marketing	Short questions and short and long essays
	2.3	Niche Marketing – Micro Marketing – Local Marketing – Customized Marketing - Market Differentiation and Positioning	Short questions and short essays
	2.4	Value Proposition – Proposition Strategies; More for More, More for the Same, the Same for Less, Less for Much Less – More for Less.	Short questions and short essays
Module 3- Consumer Behaviour- 10 hours			
3	3.1	Consumer Market – Customer Behaviour – Determinants of Customer Behaviour - Factors influencing Consumer Behaviour	Short questions and short and long essays
	3.2	Types of Buying Decision Behaviour – Consumer buying decision process - Consumer adoption process - Organizational Buying Process.	Short questions and short and long essays
Module 4- Product and Brand Management- 25 hours			
4.	4.1	Concept of Product- Classification of products - Major product decisions- Product line and Product mix	Short questions and short essays
	4.2	New product development process - Product life cycle- Reasons for failure of new products	Short questions and short and long essays
	4.3	Branding – Meaning – Importance – Brand building process – Advantages of a good brand name – Brand value – Factors affecting brand value -	Short questions and short essays
	4.4	Brand Equity – Definition – Cost based – Price based – Consumer based -	Short questions and short essays
	4.5	Brand extension – meaning – types of brand extension – Extension into related category – Category related – Image related – extension to un related category -pros and cons of brand extension -	Short questions and short essays

	4.6	Brand personality – emotion centred definition – human centred definition – Brand image – Brand identity.	Short questions and short essays
	4.7	Packaging and labelling – significance – Factors to be considered while deciding the packages – Legal obligations regarding labelling.	Short questions and short essays
Module 5- Services Marketing- 10 hours			
5	5.1	Services Marketing: –Meaning – significance - Nature and Characteristics of Service – Difference between Service and Products	Short questions and short essays
	5.2	Services Marketing: – Nature and Characteristics of Services	Short questions and short essays
	5.3	Service quality dimensions - Factors affecting service quality – Growth of service sector in India	Short questions and short and long essays

Suggested areas for Assignments:

1. Case study analysis on consumer behaviour and brand building
2. Make a simple study about the relationship marketing strategies adopted by organised retail establishments
3. Make a study about service quality assessment of banks, hospitals etc.

Reference Books

1. Marketing Management – A South Asian Perspective, Philip Kotler, Keller Kevin, Koshy Abraham & Jha Mithileshwar, Pearson Education.
2. Marketing Management – Global Perspective, Indian Context, Ramaswamy V.S & Namakumari S., McMillan.
3. Customer Behavior: A Managerial Perspective -Jagdish N. Sheth and Banwari Mittal, Thomson South Western.
4. Essentials of Marketing- Paul Baines Paul, Fill Chris & Page Kell, Oxford Publication.
5. Brand Management the Indian Context, YLR Moorthi, Vikas Publishing House Pvt. Ltd

References Reading:

1. Customer Relationship Management – Perspective from the Market Place, Simon Knox, Stan Maklan, Butterworth – Heinemann
2. Total Relationship Marketing Evert Gummesson, Butterworth – Heinemann
3. Relationship Marketing – Jagdish N Sheth and Atul Parvatiyar- Response Books

Course Code	CM010104
Title of the Course	MANAGEMENT OPTIMISATION TECHNIQUES
Semester	One
Type	Core
Credits	4
Hours	5 per week and Total 90

Objective of the Course

To enable the students to understand various optimization models used in business decision making.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop theoretical understanding about various business optimisation models	Understanding	PSO 5
2	Ability to develop Linear Programming Models for business problems and Solve the same	Apply and evaluate	PSO 5
3	Application of Linear Programming in the areas of transportation and assignment	Understanding	PSO 5
4	Develop decision making skills under uncertainty, risk and replacement of assets	Evaluate and Apply	PSO 5
5	Understand and apply network analysis techniques for project implementation	Understand and Apply	PSO 5

Unit wise arrangement of the course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1- Introduction to Optimisation Techniques- 7 hours			
1	1.1	Meaning-Origin and development-Optimisation Tools -Nature- Role of Operation Research Tools in optimising managerial decisions	Theory only
	1.2	Origin and development of OR-OR and decision making	Theory only
	1.3	Objectives of OR - Scope of OR-Applications of OR - Phases of OR	Theory only
	1.4	O R Models - Types of OR Models	Theory only
	1.5	Advantages and Limitations of Optimisation techniques	Theory only
.Module 2- Linear Programming – 25 hours			

	2.1	Meaning-Concepts- Assumptions- Uses and applications - Notations- Limitations	Theory only
2	2.2	Formulation-Graphical solution	Theory and Problems
	2.3	Simplex method – Maximisation -Minimisation – Mixed type constraints - (Big M Method only)	Theory and problems
	2.4	Special cases in Linear Programming - Duality	Theory and Problems
Module 3- Transportation and Assignment Problems- 20 hours			
3.	3.1	Transportation models – Solution procedures for transportation	Theory only
	3.2	Initial Feasible Solution	Theory and Problems
	3.3	Optimum solution – MODI Method only	Theory and problems
	3.4	Multiple optimum solution – Un balanced transportation problem – degeneracy – maximisation problem	Theory and Problems
	3.5	Assignment model– Difference between assignment and transportation - models – Hungarian method -	Theory and Problems
	3.6	Maximisation case – multiple optimum – Un balanced problems – Prohibited assignment – travelling sales men problems	Problems
Module 4- Decision Theory- 20 hours			
4	4.1	Quantitative approach to management decision making – structure of decision making problems – Types of decision making criteria- elements in a decision	Theory only
	4.2	Decision making under Risk – EMV – EVPI – EOL	Theory and Problems
	4.3	Decision making under uncertainty – Maximin – Maximax – Minimax – realism – rationality	Theory and Problems
	4.4	Decision Tree Analysis	Theory only
	4.5	Game Theory – Basic terminology – solution for pure strategy -game with saddle point – Mixed Strategy – Principle of dominance – Subgames	Theory and problems
	4.6	Replacement Theory – Individual replacement and group replacement	Problems and Theory only
Module 5- Network Analysis- 18 hours			
5	5.1	Meaning – objectives managing applications of network models – Fundamental concepts of network model –network diagram construction – Common errors in network	Theory and short problems
	5.2	Time estimates in network analysis	Theory and Problems
	5.3	CPM - PERT – Difference – Advantages – Limitations - Crashing	Theory and Problems

Suggested Areas for Assignment:

1. To construct network diagrams for small projects
2. Develop business problem situations and construct models for the same.

Recommended Text Books

1. Operations Research; Prem Kumar Gupta & D.S. Hi Ta; S. Chand & Company Ltd.
2. Operation Research, Theory and Applications; J.K. Sharma; Macmillan India Ltd.
3. Operation Research; V.K. Kapoor; Sultan Chand & Co.
4. Operations Research; Sarrnrna & Anmlad; Himalaya Publishing House
5. Operation Research, Kanthi Swarup; Sultan Chand & Co.
6. Operation Research; S.D. Sharma; Kedarnath Co.
7. Operations Research; K.K. Chawla, Gupta & Sharma; Kalyani Publishers

References

1. Research Methodology and Operations Research; H.R. Ramanath; Himalaya Publishing House.
2. Operations Research; Natarajan, Balasubramanie & Tamilarasi; Pearson, New Delhi.
3. Operation Research; Problems and Solutions, J.K. Sharma; Macmillan India Ltd.
4. Operations Research: K. Rajagopalan, PHI Learning Private Ltd.

Break up of Theory and Problems for Examination**Section A-**

7 Theory

3 problems

Section B –3

Theory

5 Problems

Section C-

4 Problems

Course Code	CM010105
Title of the Course	METHODOLOGY FOR SOCIAL SCIENCE RESEARCH
Semester	One
Type	Core
Credits	4
Hours	5 per week and Total 90

Outcome:

To enable a learner to understand properly the concepts of research and methodology, equip them to prepare a research design and carry out research in systematic and scientific manner

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop a thorough understanding about the basic concepts of social science research.	Understanding	PSO 3, 5
2	After completing this module, the learner should be able to formulate a research design.	Understand and evaluate	PSO 3, 5
3	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design	Understanding	PSO 3, 5
4	Detailed knowledge about the instrument development, its validation and different forms of scaling.	Evaluate	PSO 3, 5
5	Understand the technique of research reporting	Understand and Apply	PSO 3, 5

Unit wise arrangements of the course

Module No	Unit No	Contents of the Unit	Remarks
Module 1- Social Science Research an Introduction- 15 hours			
1	1.1	Research: Meaning-Significance-Objectives -Brief history of Social Science Research - Positivism and post positivism	Short questions
	1.2	Types of research – research methods Vs methodology	Short questions and short essays
	1.3	Research Process	Short questions and long essay

Module 2- Research problem and Design- 20 hours			
2	2.1	Research Problem- Nature-formulation of research problem – Sources of identifying research problems – Techniques involved in defining a problem	Short questions short essays, long essay
	2.2	Review of Literature – Need for review - Identifying Research Gaps	Short questions and short essays
	2.3	Research design- Meaning, need, types of research design – features of a good design	Short questions short essays, long essay
	2.4	Designs for exploratory research- Design for descriptive research – Experimental designs	Short questions and short essays
	2.5	Variables-dependent, independent - extraneous variables-moderating variable- intervening variable-dichotomous variable	Short questions short essays, long essay
	2.6	Research proposal -Research hypothesis-Sources of hypotheses- Types of hypotheses	Short questions and short essays
Module 3- Sampling design- 15 hours			
3	3.1	Census and sample survey- Meaning and definition of sampling design - Sample frame- Adequacy of sample size	Short questions short essays, long essay
	3.2	Methods of sampling--Random sampling-nonrandom sampling	Short questions, short essays, long essay
	3.3	Case study as a research strategy- Case study designs –Case study protocol- Pilot study	Short questions short essays, long essay
Module 4- Instrument development and data collection- 25 hours			
4	4.1	Data- types of data- - Methods of data collection -	Short questions, short essays, Long essay
	4.2	Instrument development – Components of an instrument – Steps in the instrument construction process	Short questions , short essays, long essay
	4.3	Concept of Measurement – Level of measurement – Nominal - interval - ordinal – ratio	Short questions , short essays, long essay
	4.4	Different types of scales – Rating Scale – Numerical Scale – Graphic Scale -Attitude Scale –Likert Response Scale	Short questions short essays, Long essay
	4.5	Concept of validity and reliability- Face Validity – Construct validity – Content validity – Criterion Validity (Brief study only)	Short questions and short essays
	4.6	Internal consistency and reliability – Methods for establishing evidence for reliability – eye balling – percentage and proportion of agreement – approaches using a statistical test of correlation – test retest reliability – Parallel forms of reliability (Brief study	Short questions and short essays

		only)	
	4.7	Internal consistency reliability – Methods of testing internal consistency – Average inter item and average item to total correlation – Split half method – Cronbach alpha (Brief study only)	Short questions and short essays
Module 5- Interpretation and Research reporting- 15 hours			
	5.1	Analysis and Interpretation – meaning – need – techniques of interpretation – precautions <i>(Detailed study of Tools and problems excluded)</i>	Short questions and short essays
	5.2	Significance -Characteristics of a good research report – Steps in report writing –Layout of research report -Types of report	Short questions, short essays, Long essays
	5.3	Citing references using APA style -Plagiarism – Consequences of plagiarism	Short questions and short essays

Suggested areas for Assignments

1. Prepare a research proposal on the topic suggested by the teacher
2. Prepare a research instrument on a research topic suggested by the teacher, collect data from a small sample and test the reliability of the instrument

Recommended Text Books

1. Research Methodology: Methods and Techniques, C R Kothari, New Age International Publications
2. Statistical Methods for Research, Prof. K. Kalyanaraman, Prentice Hall Pvt. Ltd
3. Research Methodology in Social Sciences, O R Krishnaswamy, Himalaya Publishing House
4. Business Research Methodology, Sashi K Gupta & Praneet Rangi, Kalyani Publishers
5. Research methodology, R. Paneerselvam, Prentice Hall of India

References

1. Tests, Measurements and Research Methods in Behavioural Science, A K Singh, Bharath Bhawan Publishers and Distributors.
2. Research in Education, John W Best and James V Kahn, Pearson education
3. Designing and constructing instruments for social research and evaluation, David Colton and Robert W. Covert, John Wiley & Sons. Inc

Semester II

Course Code	CM020201
Title of the Course	INTERNATIONAL BUSINESS AND FOREX MANAGEMENT
Semester	Two
Type	Core
Credits	4
Hours	5 per week and Total 90

Objectives of the course

To give a broader picture of different aspects of international trade and monetary systems and the operation of firms in an international environment.

Module-wise Outcome

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Familiarisation with globalisation, internationalisation of business and the international business environment.	Understanding	PSO 1, 4
2	Understanding about theories of international trade, trade barriers and trade blocks	Understanding	PSO 1, 4
3	Analysing the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting	Understanding	PSO1, 4
4	Achieve high level knowledge about various aspects of international monetary system	Understanding and Evaluate	PSO 1, 4
5	Explaining the foreign exchange risks and to identify risk management strategies	Understanding	PSO1, 4

Unit wise arrangement of the Course

Module No	Unit No	Contents of the Unit	Remarks
Module 1: Basics of International Business- 18 hours			
1	1.1	Meaning, Nature and Importance of International Business, Difference between domestic and international business, Motives of internationalization, Challenges of international business, ethical issues in international business	Short answer, short essay
	1.2	Foreign Market Entry Strategies - Modes of entering foreign markets- All modes and its analysis	Short answer, short essay and long essay

	1.3	EPRG Framework-Stages in internationalization - Domestic Company to Transnational Confederation-MNCs in India	Short answer, short essay and long essay
	1.4	Meaning of international business environment- Domestic environment, Foreign environment, Global environment, All components viz, economic, social, technological, etc.	Short answer, short essay and long essay
	1.5	Globalisation, Components of globalisation, Drivers, advantages and disadvantages, Linkage between IB and globalization	Short answer, short essay and long essay
Module 2: International Trade- 18 hours			
2	2.1	Basis of international trade-Types of trade-Terms of trade-Various concepts and importance of terms of trade	Short answer, short essay
	2.2	International Trade Theories - Mercantilism- Classical theories-New international trade theories	Short answer, short essay
	2.3	Trade strategies-Free trade and protection-Trade barriers and its impact-Salient features of foreign trade policy (latest)-Recent trends in India's foreign trade	Short answer, short essay and long essay
	2.4	Regional Economic Integration : Types of trade blocks-Preferential trade area-Customs union-	Short answer, short essay and long essay
	2.5	Common market – EU - Brexit-NAFTA-OPEC-ASEAN-SAARC-MERCOSUR-Pacific alliance- RCEP	Short answer, short essay
Module 3 -Foreign Exchange Market :18 hours			
3	3.1	Origin of the concept of foreign exchange- Introduction to Indian Foreign Exchange Market- Forex market in India Forex market in India: A historical perspective –Carbon Credits	Short answer, Short essay and Long Essay
	3.2	FERA vs. FEMA Pre-liberalization exchange rate regime in India and Hawala market. Brief introduction to currency convertibility in current and capital account.	Short answer, Short essay and Long essay
	3.3	Foreign Exchange Market: Market Participants Forex Market participants - Banks and financial institutions - Merchants Other customers Speculators and hedgers- Central banks- Forex Dealers/market makers and brokers Forex Trading and SWIFT Robots and forex trading	Short answer, Short essay
	3.4	Concept of Forex Management - Scope & Significance of Forex Management. - Advantages of FOREX Trading	Short answer, Short essay and Long essay
Module 4: International Monetary System- 20 hours			

4	4.1	Meaning of international monetary system and players- - exchange rate quotations - Foreign currency accounts- Nostro-Vostro-Loro.	Short answer, Short essay
	4.2	Evolution of international monetary system- Exchange Rate Systems-Fixed and floating systems.	Short answer, Short essay and Long essay
	4.3	Foreign Exchange Rate Theories- Mint Parity Theory, Purchasing Power Parity Theory (Absolute and Relative Version)- Balance of Payment Theory – Interest Rate Theories- Fisher Effect, International Fisher effect.	Short answer, Short essay and Long essay
	4.4	Introduction to exchange rate mechanism: Spot-forward rate, exchange arithmetic. Forward, swap futures and options. Guarantees in IN Trade: Performance, bid bond etc.	Short answer, Short essay
	4.5	Methods of effecting international payments.	Short answer, Short essay
	4.6	Balance of payment-Format of India's BOP- Disequilibrium-Causes and corrections- Currency convertibility-Current account convertibility -Capital account convertibility- Currency convertibility in India.	Short answer, Short essay and Long essay
Module 5: Foreign Exchange Risk Management -16 Hours			
5	5.1	Foreign Exchange Exposure & Risk: A comparison. - Types of exposure: Economic Exposure (Transaction Exposure, Operating Exposure) & Accounting Exposure (Translation Exposure)	Short answer, Short essay
	5.2	Transaction Exposure: - Forward Market hedge – Hedging through currency futures, hedging through currency options - Money market hedge - Leads & lags, cross hedging, currency diversification etc. (<i>Brief outline only</i>)	Short answer, Short essay and Long essay
	5.3	Translation Exposure: - Monetary/non - monetary method -Temporal Method, Current rate method	Short answer, Short essay and Long essay
	5.4	Operating Exposure: - Product and Market Strategy, Production Strategy, Pricing Strategy, Technology	Short answer, Short essay and Long essay

Suggested Assignments

1. Make a detailed report on India 's Balance of Payment for the last 5years to understand changes in current account, capital account and official reserves.
2. Find out T-bill yields in India and USA. Also find out the forward rates of the US dollar from any bank for one month and three month. Assign reasons for divergence of forward rates from interest rate parity, if any.
3. Identify 10 major firms that have major imports and exports and examine their statement of profit and loss to know the gains/losses on fluctuations of foreign exchange.
4. Prepare a list of most traded currencies in FOREX market.

Recommended Text Books

1. International Financial Management, Apte P.G, *Tata McGraw Hill Ltd.*
2. International Business, Aswathappa, K *Tata McGraw- Hill Ltd.*
3. International Business, Bhalla, V.K , *S. Chand & Company Pvt. Ltd.*
4. International Business, Charles. W. L Hill, *Tata McGraw- Hill Ltd*
5. International Business -Text and Cases, Francis Cherunilam ,*PHI Learning.*
6. Global Strategy Management, Douglass S., S. Craig, *McGraw-Hill, Inc., USA*
7. International Financial Management, Jeff Madura, *Cengage Learning.*
8. International Marketing- Text and Cases, Justin Paul, *Tata McGraw Hill Ltd.*
9. Fundamentals of International Financial Management, *PHI Learning.*
10. International Business, Rakesh Mohan Joshi, *Oxford University Press*
11. International Financial Management, Sharan, V., *PHI Learning*
12. International Business- Text and Cases, Subba Rao, P., *Himalaya Publishing House.*
13. International Business, Sumati Verma, *Pearson Education India Ltd.*
14. Foreign Exchange- Practice, Concepts and Control , C Jeevandam *Sultan Chand and Sons*
15. Foreign Exchange, P G Gopalakrishnan and Nandini Jagannarayan ,*Himalaya Publishing House*

Additional References

1. Payment Systems in India: Vision 2012-2015, Published by *Reserve Bank of India* in 2012.
2. FDI Policy of India, Ministry of Commerce, Government of India
3. Various issues of 'India and the WTO' monthly bulletin published by the *Ministry of Commerce, Government of India.*
4. Foreign Exchange Management Act ,1999- Bare Act
5. Foreign Trade Policy of India

Course Code	CM020202
Title of the Course	LOGISTICS AND SUPPLY CHAIN MANAGEMENT
Semester	Two
Type	Core- Elective
Credits	3
Hours	5 per week and Total 90 hours

Objective of the Course:

To equip the students to have an understanding on the various aspects of fast growing arealogistics and supply chain management

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To have an understanding on the concept of logistics, the elements involved, logistics management and principles	Understand	PSO 1, 6
2	Learner should be able to have an idea regarding various demand forecasting techniques	Apply	PSO 1, 6
3	After learning the module, there shall be an understanding on transportation process and major documents involved in air and ocean logistics management	Understand	PSO 1, 6
4	To get a clear idea on supply chain management, its process and evaluate the strategies involved	Understand and apply	PSO 1, 6
5	To have an idea regarding warehousing, its importance and analyse the role of computers in modern day warehousing and also to have an overview on trends in the field of logistics and supply chain management.	Understand	PSO 1, 6

Unit wise arrangement of the course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1. Introduction to Logistics Management -18 hours			
1	1.1	Introduction to distribution logistics: Nature, importance and scope of logistic decisions; History and Evolution of logistics-	Short answer, Short essay, long essay
	1.2	Logistics - Objectives- Elements- Activities and importance	Short answer, Short essay, long essay
	1.3	Systems approach to logistics; integrated logistics; Total cost concept -	Short answer, Short essay, long essay

	1.4	Logistics Management- Meaning and Types- Logistics Network- Logistics Resources- Advantages through logistics management	Short answer, Short essay, long essay
	1.5	Principles of Logistics Information – Logistics Information System Flow – Need, characteristics and design	Short answer, Short essay, long essay
Module 2. Forecasting – 14 hours			
2.	2.1.	Logistics Demand Forecasting – The Nature of Demand – Forecast Components	Short answer, Short essay,
	2.2	Forecast Techniques- Logistics Forecasting – Forecast Error	Short answer, Short essay, long essay
	2.3	Transportation Infrastructure – Principle – Model Characteristics –Logistics Location Structure.	Short answer, Short essay,
Module 3. Transportation and Documentation– 18 hours			
3.	3.1	Transportation and physical Distribution: Importance and modes of transportation	Short answer, Short essay
	3.2	Selection of transportation modes; Multi modal transportation	Short answer, Short essay, long essay
	3.3	Major documents in air cargo and ocean logistics management- Airway bill, Bill of lading, MBL, HBL, CY, CFS, Seaway Bill, Multimodal Transport Document,	Short answer, Short essay, long essay
	3.4	Carrier liabilities. Inter – state good movement and problems; Transportation management	Short answer, Short essay
Module 4- Supply Chain Management – 20 hours			
4.	4.1	Supply Chain Management Models and Strategy Supply chain Management – Definition –	Short answer, Short essay, long essay
	4.2	Supply Chain Management - Objectives – Applications – Types	
	4.3	Conceptual Models – Mathematical Models – Simulation Models – Formal Models – Implicit Business Models –Key issues in supply chain management.	Short answer, Short essay, long essay
	4.4	Inventory Management– The effect of demand uncertainty managing inventory in the supply chain	Short answer, Short essay,

	4.5	Push and Pull systems – Dell’s supply chain strategy – Demand and cash flow in supply chain management.	Short answer, Short essay, long essay
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Module 5. Warehouse Management and Developments in Logistics and Supply Chain Management – 20 hours			
5	5.1	Warehousing: Role and modern concept of warehousing; private vs public warehousing; Planning warehousing operations;	Short answer, Short essay
	5.2	Site selection, warehouse layout, Material handling: Management of receipts and issues;	Short answer, Short essay, long essay
	5.3	Computers and warehouse management- Order Processing: Importance to customer service; Model of Performance measurement; Packaging and utilization.	Short answer, Short essay,
	5.4	Recent trends--E-Logistics – Structure and Operation - Reverse Logistics – Meaning and Scope,- .	Short answer, Short essay, long essay
	5.5	Green logistics- Outsourcing logistics- Third party and Fourth party logistics providers	Short answer, Short essay, long essay
	5.6	Supply Chain Integration - Building partnership and trust in SC Value of Information: Bullwhip Effect-	Short answer, Short essay, long essay
	5.7	Agile Supply Chains -Reverse Supply chain. Agro Supply Chains.	Short answer, Short essay, long essay

Suggested Areas of Assignment:

1. To present cases of issues in logistics and supply chain management.
2. To present an overview of operations of air cargo and shipping logistics procedure

Recommended Text Books

1. KrishnaveniMuthiah, Logistics Management & World Sea borne Trade, Himalaya PublishingHouse, Mumbai
2. Satish C. Ailawadi& Rakesh Singh, Logistics Management, Prentice-Hall of India Pvt Ltd.,New Delhi.
3. Donald J. Bowersox & David J. Closs , Logistical Management, Tata

McGraw Hill Publishing Co. Ltd, New Delhi

4. Satish C. Ailawadi & Rakesh Singh, Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi.
5. Sarika Kulkarni, Supply Chain Management, Tata Mc- Ashok Sharma Graw Hill Publishing Co Ltd., New Delhi.
6. P.S. Senguttavan, Fundamental of Air Transport Management, Oxford Atlas-Oxford Publishing

References

1. David J. Bloomberg, Stephen LeMay, Logistics, Prentice-Hall of India Pvt Ltd.,
2. Donald Waters, Logistics. Palgrave Macmillan, New York.
3. Simon Taylor, Air transport logistics, Hampton
4. Sung Chi-Chu, 4th Party Cyber Logistics for Air Cargo, Boston, Kluwer Academic Publishers

Course Code	CM020203
Title of the Course	LEGAL ASPECTS OF BUSINESS
Semester	Two
Type	Core
Credits	4
Hours	5 per week and Total 90

Objective of the Course

The Course aims to acquaint the students with knowledge and understanding of some of the major commercial and business laws.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To have an understanding on the concept of Negotiable Instruments and Intellectual Property Rights and the practical applications of the same.	Understand, Evaluate and Apply	PSO 1
2	To understand the aspects of Information Technology Act and its applications	Understand and Apply	PSO 1
3	After learning the module, there shall be an awareness on the recently enacted Consumer Protection Legislation and Procedural Formalities involved	Understand	PSO 1
4	To get a clear idea on the applicability of Competition Act and its major provisions	Understand	PSO 1
5	To have an idea regarding two major Anti-corruption legislations that impact business viz- The Prohibition of Benami Transactions Act and Prevention of Money Laundering Act that	Understand	PSO 1

Unit wise arrangement of the course

Module No	Unit No	Contents	Remarks
Module 1- Business Laws- 30 hours			
1	1.1	Negotiable Instrument Act, 1881: Negotiable Instruments – Meaning and Types- Essential elements and Parties; Holder and Holder in due course- Payment in due course-	Short question Short Essay and Long Essay
	1.2	Negotiable Instrument Act, 1881 Negotiation- Assignment and Endorsement – Kinds of endorsement- Negotiation back- Presentment of a Negotiable Instrument	Short question Short Essay and Long Essay

	1.3	Negotiable Instrument Act, 1881: Cheques- Crossing and bouncing of Cheques; Dishonour of Cheques & its Remedies- Material Alteration.	Short question Short Essay and Long Essay
	1.4	Negotiable Instrument Act, 1881: Discharge of Negotiable Instrument- Presumption of Law as to Negotiable Instruments; Landmark judgments.	Short question Short Essay and Long Essay
	1.5	Intellectual Property laws: Copyright Act; 1957; Meaning of copyright, First owner of copyright, assignment of copyright- modes of assignment, term of copyright, rights of owner, rights of author to relinquish copyright, licences, infringement of copy right- offences.	Short question Short Essay and Long Essay
	1.6	Intellectual Property laws: Patents Act; 1970; Definitions, form of application, publication of application, examination of application, grant of patent, powers of controller.	Short question Short Essay and Long Essay
	1.7	Intellectual Property laws: Designs Act; 2000 Definitions – article, controller, design, original; registration of designs; application for registration; certificate of registration; cancellation of registration; register of designs.	Short question Short Essay and Long Essay
	1.8	Intellectual Property laws: Geographical indication of Goods (Registration and Protection) Act; 1999; Definitions; Registrar of Geographical Indications; powers of registrar; registration; prohibition of registration; offences and penalty.	Short question Short Essay and Long Essay
Module 2- Information Technology Act 2000- 10 hours			
2	2.1	Information Technology Act 2000: Definitions; Digital Signature and Electronic signature; electronic governance; attribution, acknowledgement and despatch of electronic records.	Short question Short Essay and Long Essay
	2.2	Secure electronic signature and secure electronic records; regulation of certifying authorities, electronic signature certificates.	Short question Short Essay and Long Essay
	2.3	Duties of subscribers; penalties, compensation and adjudication; offences; appellate tribunal.	Short question Short Essay and Long Essay
Module 3- Consumer Protection Act 2019- 22 hours			
3	3.1	Consumer Protection Act 2019- Main definitions and concepts- Key Features and Highlights of the Act	Short question Short Essay and Long Essay
	3.2	Central Consumer Protection Council- establishment- powers and functions.	Short question Short Essay and Long Essay
	3.3	State Consumer Protection Council - establishment- powers and functions.	Short question Short Essay and Long Essay
	3.4	District Consumer Protection Council-establishment- powers and functions- district consumer Disputes Redressal Commission- establishment- Procedural Formalities	Short question Short Essay and Long Essay

	3.5	State Consumer Dispute Redressal Commission- Establishment, functioning and Procedural formalities- - National Commission- establishment-composition of national commission-	Short question Short Essay and Long Essay
	3.6	Concept of mediation-Product Liability- Offences and Penalties.	
Module 4- Competition Act, 2002- 12 hours			
4	4.1	Competition Act, 2002: Competition Policy; Anti-Competitive Agreements; Abuse of Dominant Position.;	Short question Short Essay and Long Essay
	4.2	Combination, Overview of Combination and Regulation of Combinations	Short question Short Essay and Long Essay
	4.3	Competition Advocacy; Competition Commission of India; Appellate Tribunal.	Short question Short Essay and Long Essay
Module 5- Anti-Corruption Laws - 16 hours			
5	5.1	The Prohibition of Benami Transaction Act 1988: Definitions- Adjudicating authorities-composition-powers	Short question ShortEssay and Long Essay
	5.2	The Prohibition of Benami Transaction Act 1988: Appellate Tribunal-appeal to appellate tribunal-procedure and powers of appellate tribunal.	Short question ShortEssay and Long Essay
	5.3	Prevention of Money-Laundering Act 2002: Main definitions-offences of money laundering- methods of money laundering.	Short question ShortEssay and Long Essay
	5.4	Prevention of Money-Laundering Act 2002: Adjudicating authorities-composition-powers	Short question ShortEssay and Long Essay
	5.5	Prevention of Money-Laundering Act 2002: Attachment, adjudication and confiscation- retention of property-retention of records	Short question ShortEssay and Long Essay
	5.6	Prevention of Money-Laundering Act 2002: Appellate Tribunal-appeal to appellate tribunal-procedure and powers of appellate tribunal.	Short question ShortEssay and Long Essay

Suggested areas for Assignments

1. Review the major case laws relating to various Acts.
2. To prepare a record of major developments based on the above Acts

Recommended Text Books

1. Elements of Mercantile Law , N D Kapoor , *Sultan Chand and Sons*
2. Business Law, Avtar Singh ,*Eastern Book Company*
3. Business Law, G K Kapoor and Sanjay Damjia- *Sultan Chand and Sons*
4. Corporate and Economic Law- G Sekhar and B Saravana Prasath – *Padhuka Publication*
5. Corporate and Economic Law- Munish Bhandari –*Bestword Publications Ltd*

6. Business Laws, B S Raman – *United Publishers*
7. Business Laws – P C Tulsian , *McGraw Hills*
8. Business Law Text and Problems ,Dagar, I. and Agnihotri , A (2020).*Sage Publications ,NewDelhi,*
9. Business Law, S SGulshan- *Excel Books*

References:

1. Relevant Bare Acts and Rules
2. Study materials of ICAI- Inter and Final
3. Study Material of ICSI- Executive and Professional

Course Code	CM010204
Title of the Course	QUANTITATIVE TECHNIQUES
Semester	Two
Type	Core
Credits	4
Hours	5 per week and Total 90

Objectives

To impart proficient knowledge in the application of Quantitative Techniques for Social Science Research

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO 3, 5
2	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO 3, 5
3	After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.	Apply	PSO 3, 5
4	The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.	Apply and Evaluate	PSO 3, 5
5	The learner should be equipped with the skills to apply the principles of SQC	Understanding	PSO 3, 5

Unit-wise Arrangement of the Course

Module No	Unit No	Contents	Remarks
Module 1- Introduction to Quantitative Techniques and Probability Distributions- 20 Hours			
1	1.1	Quantitative Techniques – Meaning – classification – Application of QT in business, industry and management – Merits and Limitations of QT	Theory
	1.2	Probability distributions- Binomial Distribution- features- assumptions- constants- Problems- Fitting of distribution	Theory and Problem
	1.3	Poisson Distribution- Characteristics- assumptions- Constants- usefulness- Fitting	Theory and Problem
	1.4	Normal distribution- Characteristics- Importance- Standard normal curve- properties of standard normal curve	Theory
	1.5	Measurement of probability based on area under standard normal curve- Fitting of normal distribution- Normal approximation to binomial and poisson distribution	Problems

Module 2- Statistical inference-30 Hours			
2	2.1	Sampling and non-sampling errors- Statistic and parameter- Sampling distribution- Standard error, central limit theorem	Theory
	2.2	Theory of Estimation - Point estimate, Interval estimate- Statistical inference- Test of hypotheses-procedure - type I error-type II error.	Theory
	2.3	Parametric tests - Z test -features- conditions to be satisfied application of Z test- test for means, test for standard deviation	Theory and Problems
	2.4	t test – characteristic – conditions – utility - t test for means	Theory and Problems
	2.5	Test for proportions, Paired t test	Theory and Problems
	2.6	Testing the significance for correlation coefficient, z transformation	Theory and Problems
	2.7	Confidence limit for mean and proportion	Theory and Problems
	2.8	F test - applications	Theory and Problems
	2.9	Analysis of Variance – applications – conditions to be satisfied – One way and two way ANOVA	Theory and Problems
Module 3- Non- parametric tests-20 Hours			
3	3.1	Non parametric tests – meaning – applications – Chi square test – applications – Goodness of fit- Independence of attributes- Homogeneity- Population variance	Theory and Problems
	3.2	Sign test – applications - One sample sign test - Paired sample sign test	Theory and Problems
	3.3	Run test- Mann Whitney U test, Kruskal Wallis H test	Theory and Simple problems
Module 4- Statistical Quality Control-12 Hours			
4	4.1	SQC meaning – scope – applications -advantages and limitations- Techniques of SQC – Types of control	Theory
	4.2	Control charts for variables - X chart, R chart	Theory and Problems
	4.3	Control chart for attributes ‘p’ chart, ‘np’ chart and ‘c’ chart	Theory and Problems
	4.4	Sampling Inspection Plan- Types- Producer risk and consumer risk	Theory only
Module 5 – Introduction to Multivariate Analysis- 8 Hours			
5	5.1	Multi-variate analysis- Meaning and Objectives – Variables in multi variate analysis-	Theory only
	5.2	Important multivariate techniques- (Overview and theory only) Multiple regression, Multiple discriminant analysis- MANOVA, Factor analysis	Theory only

Suggested areas for Assignments

1. Review the analysis chapter of a thesis selected from MGU e-thesis (www.mgutheses.in) portal and make a report of analysis based on statistical tools applied.
2. Suggest some real cases suitable for doing sign test or run test related to capital market formaking a report.
- 3.

Recommended Text Books

1. Statistical Methods by Gupta S P -Sultan Chand and Sons, New Delhi.
2. Fundamentals of Statistics by Gupta, S.C. Himalaya Publishing House
3. Fundamentals of Statistics by Elhance D N- Kitab Mahal Publications
4. Quantitative Techniques- Digambar Patri and D N Patri, Kalyani Publishers

References:

1. Statistics for Management by Levin, Richard and David S. Rubin- Prentice Hall of India. AndWilliams,
2. Complete Business Statistics by Amir D Aczel and JayavelSunderpandian, Tata McGraw Hill
3. Statistics for Business and Economics by Anderson, Sweeney, Cengage Learning
4. Fundamentals of Business Statistics by Sharma J K - Pearson Education India
5. Basic Statistics by Agrawal B.L. -New Age International Publishers.
6. Business Statistics by Sharma J K, Pearson Education India.

Break up of Theory and Problems for Examination**Section A-**

5 Theory

5 problems

Section B –

3 Theory

5 Problems

Section C-

4 Problems

Course Code	CM010205
Title of the Course	STRATEGIC MANAGEMENT
Semester	Two
Type	Core
Credits	4
Hours	5 per week and Total 90

Objectives

To provide an awareness regarding various types of strategies and applications of same alongwith strategic formulation, implementation and evaluation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Strong understanding about the theoretical foundations of strategic management.	Understanding	PSO 1
2	Clear understanding about various models of environmental and internal analysis.	Understanding	PSO 1
3	Development of an idea about the strategy formulation process at the corporate level.	Understand	PSO 1
4	Familiarization with various tools strategic planning and evaluation	Evaluate	PSO 1
5	Understanding about the modes of implementation and control of strategies.	Understanding	PSO 1

Unit-wise Arrangement of the Course

Module No	Unit No	Contents	Remarks
Module 1- Introduction to Strategic Management and Corporate Strategic Planning- 18 hours			
1	1.1	Business Policy – Meaning and Importance- Essentials of a good policy- Types of policy.	Short question and Short Essay
	1.2	Strategy- meaning and definition – importance –features - Strategy Vs Policy - Strategic Management- Importance of Strategic Management	Short question and Short Essay
	1.3	Mission and Vision of the firm – Need for mission and vision statement-Goals and Objectives- Hierarchal levels of planning	Short question Short Essay and Long Essay
	1.4	Strategic planning - Strategic planning process -	Short question Short Essay and Long Essay
Module 2- Environment Analysis & Internal Analysis of Firm- 22 hours			

2	2.1	Situational Analysis and Strategic Analysis- - General environment scanning, competitive & environment analysis	Short question Short Essay and Long Essay
	2.2	PEST Analysis - Michael Porter's Five Forces Model	Short question Short Essay and Long Essay
	2.3	Assessing internal environment through functional approach and value chain	Short question Short Essay and Long Essay
	2.4	Identifying critical success factors- identification of strengths & weaknesses - SWOT audit	Short question Short Essay and Long Essay
	2.5	Industry analysis-meaning – need - TOWS matrix	Short question and Short Essay
	2.6	Core Competence – Scenario Planning.	Short question and Short Essay

Module 3- Strategic Formulation- 22 hours			
3	3.1	Strategic formulation process – basic principles - Modes of Strategic Formulation	Short question Short Essay and Long Essay
	3.2	Types of Strategies- Functional level- Business Level and Corporate Level Strategies	Short question Short Essay and Long Essay
	3.3	The BCG Matrix - Strategic Alternatives at Corporate Level- Grand strategies - Generic Strategies	Short question Short Essay and Long Essay
	3.4	Strategic Alliance and Joint Ventures- Mergers and Acquisition Strategies	Short question Short Essay and Long Essay
	3.5	Re engineering and Integration.	Short question and Short Essay
Module 4- Tools of Strategy Planning and Evaluation- 12 hours			
4	4.1	Competitive Cost Dynamics-Experience curve-cash flow implication	Short question and Short Essay
	4.2	IA-BSmatrix- A.D. Little's Life-cycle approach to strategic planning	Short question and Short Essay
	4.3	Business portfolio balancing – Assessment of economic contribution of strategy - Strategic funds programming.	Short question and Short Essay
Module 5- Strategy implementation & Control- 16 hours			
	5.1	Inter-relationship between Strategy Formulation and Implementation-Issues in Strategic Implementation- Various approaches to implementation of strategy	Short question Short Essay and Long Essay

5	5.2	Matching organisation structure with strategy - 7S model	Short question Short Essay and Long Essay
	5.3	Strategic Change- Strategic control process – Types of Strategic Control	Short question Short Essay and Long Essay
	5.4	Du Pont's control model - Balanced Score Card - Future of Strategic Management.	Short question and Short Essay

Suggested areas for Assignments

1. Case study on strategic management issues
2. Comparison of strategies followed by Indian companies in various situations.

Recommended Text Books

1. Business Policy and Strategic Management, Subha Rao Himalaya Publishing House, Mumbai
2. :Cases in Strategic Management, Budhiraja, S.B. and M.B. Athreya Tata McGraw Hill, New Delhi
3. Strategic Management, Francis Cherunilam, Himalaya Publishing House
4. Text book of Strategic Management, U.C. Mathur, Macmillan India limited
5. Strategic Management- C N Sontakki- Kalyani Publishers

Additional References

1. Michal, E Porter: The Competitive Advantage of Nations, Macmillan, New Delhi
2. Study Material of CA IPCC-
3. David Fred R, Strategic Management, Prentice Hall, New Jersey

Semester III

Course Code	CM020301
Title of the Course	ADVANCED COST AND MANAGEMENT ACCOUNTING
Semester	Three
Type	Core
Credits	4
Hours	6 per week and Total 108

Objective of the Course

To enable the learner to apply principles and techniques of Cost and Management Accounting in decisions making situations

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Apply activity based absorption methods instead of conventional absorption method.	Apply	PSO 1, 2
2	Apply the marginal costing principles in decision making situations of businesses.	Apply	PSO 1, 2
3	Dealing with practical cases of pricing decisions in different situations	Evaluate	PSO 1, 2
4	Understand the concepts of standard costing, and the process of cost control through it.	Understanding and apply	PSO 1, 2
5	Deal with the practical issues related to transfer pricing	Apply	PSO 1, 2

Unit wise Arrangement of the Course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1. Activity Based Costing - 25 hours			
1	1.1	Meaning – Definition – Purposes of ABC - Cost Object – Cost Drivers	Theory only
	1.2	Steps involved in installation of ABC system - Stages involved in Activity Based Cost – Difference between Traditional Absorption Costing and ABC	Theory and Problems
	1.3	Areas in which ABC information is used in decision making – Activity Based Cost Management – Benefits	Theory only
		Business Applications of Activity Based Cost	Problem and

	1.4.	management - Product Costing Under ABC	Theory
	1.5.	Preparation of Cost and Profit Statement under Traditional and ABC	Problem and Theory
	1.6	Activity Based Variance Analysis and Budgeting	Problem and Theory
	1.7	Direct Product Profitability – Customer Profitability Analysis.	Problem
Module 2 -Marginal Costing and Applications- 30 hours			
2	2.1.	Marginal costing – Marginal Costing Equation – Break-even Point – Profit Volume Ratio – Advantages and Limitations of Marginal Costing	Problem and Theory
	2.2	Cost volume profit analysis – Computation of PV Ratio and Break Even Point	Problems and Theory
	2.3	Make or Buy Decision - Margin of Safety – Effect of Change of sale price on overall BEP – Effect of change in product mix on BEP and PV Ratio	Problems and Theory
	2.4	– Indifference Point Computation – Shut down Point – Impact of Incremental Contribution Analysis	Problems
	2.5	New Product Launch – Export Order Identification.	Problems and Theory
Module 3:Productivity, Value Analysis, Value Added and Cost Control – 15 hours			
3	3.1	Productivity- Meaning- Calculation and Measurement of productivity- Improving productivity- Productivity and Profitability-	Problems and Theory
	3.2	Value Analysis- Meaning- Types of Value- Techniques of Value Analysis- Advantages of Value Analysis	Theory
	3.3	Value Added- Meaning- Value Added Statement- Uses of value added- application of value added- Methods of calculation of Value Added- Value Added Statement in report form and Account Form- Advantages of Value Added Statements-	Problems and Theory
	3.4	Cost Control- Meaning- Techniques of Cost Control- Cost reduction- Meaning – Essentials – Cost Control and Reduction – Areas where Cost reduction can be applied- Techniques of Cost Reduction- Advantages and Limitations	Theory
Module 4: Standard Costing- 18 hours			

4	4.1	Standard Cost – Meaning and definition – Std costing as a control process – Types of standards - Variance – Process of Standard Costing – Advantages and limitations of Standard costing.	Theory only
	4.2	Material Cost Variance- Price variance – usage variance – Mix variance – yield variance	Theory and Problem
	4.3	Labour Cost variance – Labour rate variance – Labour hour variance – Labour mix variance – Idle time variance	Theory and Problem
Module 5: Transfer Pricing- 20 hours			
5	5.1	Concept of Transfer Pricing – Objectives – Criteria for setting Transfer Prices	Theory only
	5.2	Cost Based TP – Market Price Based TP – Negotiated TP	Theory and Problems
	5.3	Negotiated Transfer Pricing - Advantages and limitations, pre conditions for negotiated transfer pricing – Meaning, advantages and limitations of Dual Rate TP System – Two Part Transfer Pricing	Theory and Problems
	5.4	Problems involving same TP but Different Output Levels – Divisional Profit Analysis	Problems
	5.5	Preparation of Profit Statement when different TPs and Different output levels –Impact of Opportunity Cost on TPs.	Problems

Suggested areas for Assignments

1. Present a comparison of traditional absorption techniques and ABC based on a practical situation.
2. Comparison of Profit Statement under Absorption Costing and Marginal Costing.
3. Calculation of variances in a practical situation

Recommended Text Books

1. Advanced Cost Accounting- S N Maheshwari- Sultan Chand & Sons
2. Advanced Cost Accounting- VK Saxena & C D Vashist, Sultan Chand & Sons
3. Advanced Cost Accounting- Jain & Narang- Kalyani Publishing House
4. Advanced Management Accounting- B. Saravana Prasath, Padhuka Publications
5. Cost Accounting, Ravi M Kishore, Taxmann Publication
6. Cost and Management Accounting – RK Shukla, Bharat Publications

Additional References

1. Study Material of IPCC and Final- ICAI
2. Study Material of ICMA

Break up of Theory and Problems for Examination

Section A-

5 Theory

5 problems

Section B –

3 Theory

5 Problems

Section C-

1 Theory and

3 Problems

Course Code	CM010302
Title of the Course	INCOME TAX - LAW AND PRACTICE
Semester	Three
Type	Core
Credits	5
Hours	7 per week and Total 126

Objectives of the Course:

To impart basic knowledge about income tax rules and equip the students to compute total income of an individual

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquire knowledge regarding the basic concepts of Income Tax	Remember	PSO 4, 6
2	Able to compute the income from salary and house property	Understand, Apply	PSO 4, 6
3	Determine taxable profit of a business or profession	Understand, Apply	PSO 4, 6
4	Able to compute capital gain and income from other sources	Understand, Apply	PSO 4, 6
5	Able to calculate Gross Total Income of an individual	Understand, Apply	PSO 4, 6
6	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual	Understand, Apply and Evaluate	PSO 4, 6

Unit wise arrangement of the Course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1: Introduction- 12 hours			
1	1.1	Brief History of Income tax in India -Basic Concepts- Finance Act- Definitions -Rates of Income Tax	Theory
	1.2	Accelerated Assessment. Agricultural Income- Partly Agricultural Income	Theory
	1.3	Capital and Revenue.	Theory
	1.4.	Residential Status of Different Assessees- Incidence of tax- Exempted Income	Theory and Problems
Module 2: Salary & Income from House Property- 28 hours			

2	2.1	Salary - Chargeability –Definition- Allowances	Theory and Problems
	2.2	Perquisites – valuation of perquisites- Profit in lieu of salary	Theory and Problems
	2.3	Deductions from salary- treatment of Provident funds	Theory and Problems

	2.4	Computation of Taxable Salary	Theory and Problems
	2.5	Income from House Property- Basis of Charge- deemed ownership –Exemptions	Theory
	2.6	Annual value determination in various cases-Deductions –Treatment of Unrealised rent, recovery of unrealized rent and arrears of rent	Theory and Problems
	2.7	Computation of Income from House Property.	Theory and Problems

Module 3: Profit and Gains of Business or Profession- 26 hours

3	3.1	Chargeability-Rules for assessment of business income – Deductions expressly allowed – Otherdeductions under section 36 and 37-	Theory and Problems
	3.2	Expenses expressly disallowed – Expenses not deductible in certain circumstances – Expenses allowable only on actual payment –Provisions regarding maintenance of accounts and audit.	Theory and Problems
	3.3	Depreciation – Block of assets – Computation of allowable depreciation and book value of the blockof assets	Theory and Problems
	3.4	Computation of profits and gains from business or profession	Theory and Problems

Module 4: Capital gains & Income from other sources- 25 hours

4	4.1	Basis of charge- Capital Assets - Short-term andLong- term capital gains.	Theory and Problems
	4.2	Transfer of capital assets- Cost of Acquisition – Indexation of cost of acquisition. Capital Gains exempt from tax	Theory and Problems
	4.3	Capital Gains exempt from tax- Computation of taxable capital gain and tax liability on capitalgain	Theory and Problems

	4.6	Income from other sources General chargeability -Specific Chargeability, Kinds of securities & Grossing up of interest- Bond Washing transaction - Deductions allowed -Deduction not permitted-	Theory and Problems
	4.7	Computation of income under the head Incomefrom Other Sources	Theory and Problems
Module 5: Computation of Gross Total Income – 15 hours			
5	5.1	Aggregation and Clubbing of income of other persons - Computation of deemed income	Theory and Problems
	5.2	Set off and carry forward of losses- Intra-head and Inter-head set off-Order of set off - Rules regarding carry forward	Theory and Problems
	5.3	Computation of Gross Total Income	Theory and Problems
Module 6: Computation of Total Income and Tax Liability of Individuals – 20 hours			
6	6.1	Deductions Under Chapter VI A	Theory and Problems
	6.2	Rebate – Relief – Treatment of Agricultural Income	Theory and Problems
	6.3	Calculation of Total Income – Tax Liability of Individuals	Theory and Problems

Suggested areas of Assignments

1. Make a survey about the awareness about the basics of Income Tax among different segments of the population and make report on that.
2. Calculation of taxable income of various categories of individual assesses like salaried employees, those having profits from business, rental income from House Property etc.

Suggested Text Books

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
2. Direct Taxes Law and Practice- Dr. Girish Ahuja ;Dr. Ravi Gupta, Bharat Law House Pvt. Ltd
3. Direct Taxes Sri T N Manoharan- Snow White Publications

Reference

1. Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
2. Direct Taxes – Law and Practice, Bhagwathi Prasad- WishwaPrakashana.
3. Study material for IPCC on Direct Taxation by ICAI

4. Study material on Direct Taxes by ICAI
5. Income Tax Act and Rules

Break up of Theory and Problems for Examination

Section A- 5

Theory 5

problems

Section B –

3 Theory 5

Problems

Section C- 4

Problems

Course Code	CM010303
Title of the Course	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Semester	Three
Type	Core
Credits	4
Hours	6 per week and Total 108

Objectives of the Course:

To create awareness among the learners about different investment avenues, enrich them to handle modern portfolio techniques to construct efficient portfolios, evaluation and revision of the inefficient portfolios.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities	Understand and Apply	PSO 4, 6
2	Understanding the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market	Understand and Apply	PSO 4, 6
3	Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.	Understand, Evaluate and Apply	PSO 4, 6
4	Applying Modern portfolio theories and construct optimum portfolios	Understand, Apply and	PSO 4, 6
5	Revising constructed portfolios as per risk and return association by using different strategies	Understanding	PSO 4, 6

Unit wise arrangement of the course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1- Investment- 15 hours			
1	1.1	Different views on investment – types of investment – characteristics of investment – objectives of investment	Short answer, Short essay, long essay
	1.2	Types of investors – investment vs. speculation – investment vs. gambling – speculation vs. gambling	Short answer, Short essay
	1.3	Assets – financial assets – real assets	Short answer, Short essay,

			long essay
	1.4.	Investment process – investment information – sources of investment information	Short answer, Short essay, long essay
Module 2- Security Analysis- 20 hours			
2	2.1.	Security Analysis – meaning – tools – risk – risk in investment – components – classification – systematic risk – unsystematic risk – risk measurement- methods	Theory and problems
	2.2	Bond : types, risk, return and valuation – convexity – duration of a bond	Theory and problems
	2.3	Fundamental analysis – economic analysis :- economic forecasting, economic indicators, diffusion and composite indices, business confidence index	Short answer, Short essay, long essay
	2.4	Industry analysis: economy and industry analysis, industry groups, industry life cycle analysis, structural analysis –	Short answer, Short essay, long essay
	2.5	Company analysis: qualitative analysis, quantitative analysis, methods and tools	Short answer, Short essay, long essay
Module 3- Technical Analyses and EMH – 28 hours			
3	3.1	Meaning – basic assumptions – Dow theory – Elliot wave principles – neutral network	Short answer, Short essay, long essay
	3.2	Charts: line charts, bar charts, point and figure charts, candlestick chart – trends: support and resistance level -	Short answer, Short essay, long essay Theory
	3.3	chart patterns – types of trends – head and shoulders – inverted head and shoulders – double top and bottom – rounding bottom – triangles, flags, gaps	Short answer, Short essay, long essay
	3.4	Advanced technical indicators: volume of trade – breadth of the market – short sales – moving average – relative strength index – ROC index (illustrations) – limitations of technical analysis – fundamental vs. technical	Theory and problems
	3.5	limitations of technical analysis – fundamental vs. technical	Short answer, Short essay, long essay
	3.6	Efficient market theory – market efficiency – random walk theory – weak form efficiency (empirical tests) – semi strong form (empirical test) – strong form – market inefficiencies – relevance of efficient market theory	Short answer, Short essay, long essay

Module 4: Portfolio Analysis- 27 hours			
4	4.1	Meaning – uses – importance – portfolio construction – approaches – traditional approach – modern approach – portfolio risk and return	Theory and problems
	4.2	Markowitz model – selection of securities – construction of efficient frontier including problems	Theory and problems
	4.3	Utility analysis – Portfolio selection and construction – Sharpe single index model – portfolio optimization	Theory and Problems
	4.4	Capital Market theory – Capital Asset Pricing Model – Arbitrage pricing theory	Theory and Problems
Module 5: Portfolio Evaluation and Revision- 18 hours			
5	5.1	Meaning – need – different tools – Sharpe’s performance index – Treynor’s performance index – Jensen’s performance index – Fama’s performance measure (simple illustration on tools)	Theory and Problems
	5.2	Portfolio revision – meaning – need – approaches – passive management – active management	Short answer, Short essay, long essay
	5.3	Portfolio revision strategies – rebalancing strategies – formula plans (simple illustration on different strategies)	Theory and Problems

Suggested areas for Assignments

1. Make a comparison between the shares in large cap/mid cap using tools included in the syllabus
2. Make an analytical study on the performance of different shares during different phases of business cycles
3. Make a study on the impact of some major events on the security prices

Recommended Text Books

1. Security Analysis and Portfolio Management–Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
2. Security Analysis and Investment Management – O.P. Agarwal, Himalaya Publishing House.
3. Investment management, Bhalla VK, S. Chand & Company
4. Security Analysis and Portfolio management, S. Kevin., PHI
5. Investment Management – V A Avadhani- Himalaya Publishing House
6. Security Analysis and Portfolio Management- Preethi Singh- Himalaya Publishing House

Additional References

1. Security Analysis and Portfolio Management–Donald E. Fischer and Ronald J. Jordan, Pearson Education.
2. Fundamentals of Investments – Gordon J. Alexander, William F. Sharpe, Jeffery V. Bailey, PHI Learning Private Limited.

Break up of Theory and Problems for Examination

Section A- 8

Theory 2

problems Section

B – 5 Theory 3

Problems Section

C- 3 Theory and 1

Problem

Core Elective- Finance

Course Code	CM900301
Title of the Course	Financial Analytics
Semester	Three
Type	Core- Elective (Finance)
Credits	4
Hours	6 per week and Total 108

Objectives of the Course:

To create awareness among the students about the concept of financial analytics, its relevance, and the applicability various models using software packages.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understand the concept of Financial Analytics and its relevance. Able to distinguish financial data by its structure and specification. Understand different measurement scales and the concept of estimation	Understand	PSO 4, 6
2	Able to understand the concept of financial modelling, theoretical aspects of different econometric models and apply them in real time examples.	Understand and Apply	PSO 4, 6
3	Understanding the theoretical aspects of regression analysis and the methodological assumptions to be followed while performing the analysis. Applying the tool in the examples	Understand and Apply	PSO 4, 6
4	Understand the applicability of Time series data models. Acquire the ability to analyze time series data using software packages.	Understand and Apply	PSO 4, 6
5	Understand the concepts of business analytics, big data, machine learning and data mining. Able to prepare data, visualize data present data using MS-Excel	Understand and Apply	PSO 4, 6

Unit wise arrangement of the course

<i>Module 1: Financial Analytics- 15 hours</i>		
1.1.	Introduction to Financial analytics_ Meaning_ Scope_ Importance_ Types of Financial Analytics	Theory
1.2.	Understanding data in finance_ Sources of data _ Type of data: cross-sectional, time series and Panel data.	Theory
1.3.	Measurement and Scaling – Types of Scales _ Criteria for a good Measurement_ Scaling Techniques	Theory

1.4.	Concept of Estimation – Estimator and properties of estimates - Significance of Normality assumption -- Stochastic Error Term	Theory
Module 2: Financial Modelling- 20 hours		
2.1	Financial modelling_ Methodology of building Models Econometric principles in financial modelling – Applicability in Business decision making	Theory
2.2	Financial Model selection criteria – Model specification errors and its tests – Measurement errors in models	Theory
2.3	Linearity concept: Structure of Linear Model and Non-linear Models; Cobb- Douglas Production Function	Theory
2.4	OLS and ML models and its nature – Distributed Lag and Autoregressive Models	Theory
2.5	Modelling with Dummy Variables _ Meaning of Dummy Variable and Dummy variable Trap	Theory
Module 3: Regression Analysis- 25 hours		
3.1.	Regression analysis; Meaning and Application in business decision making–	Theory
3.2.	Classical Linear Regression Model and Assumptions; Homoskedasticity, Autocorrelation, Multicollinearity	Theory
3.3.	Functional forms of Regression Model_ Lin-log, Semi-log and Reciprocal models — Applicability of the models	Theory
3.4.	Multiple Linear Regression Model and its Assumptions – Concept of Spurious Regression	Theory
3.5.	Non- Parametric Regression_ Meaning and Importance: Logistic Regression, Neural Networks, Tree-based Model – Practical examples using Gretl	Theory
Module 4: Time Series Data Analysis- 25 hours		
4.1.	Time series analysis; Meaning – Application of time series analysis in decision making	Theory
4.2.	Concept of Stochastic Process –Test of Stationarity – Unit Root Test	Theory
4.3.	Forecasting: Meaning_ Types of Forecasting Models; AR, MA, ARMA, ARIMA, VAR Models	Theory
4.4.	Volatility Models; ARCH, GARCH	Theory
4.5.	Non-parametric Time series models; Additive model, Adaptive Functional Coefficient Autoregressive Model -- Practical examples using Gretl.	Theory
Module 5: Big data Analysis and Machine Learning- 23 hours		
5.1	Business Analytics: Meaning and Importance – Challenges in Business Analytics.	Theory
5.2	Machine Learning and Inductive Machine Learning_ Meaning; Use of Artificial Intelligence in Business Decision Making	Theory
5.3	Big Data Analysis and its Application_ Primary Sources of Big Data_ 4-V Model of Big data definition	Theory
5.4	Data Mining: meaning: Process of data Mining_ Data Preparation, Visualization and Presentation _Practical examples using Ms-Excel	Theory

Internal Evaluation

Components in internal evaluation like assignment, seminar, test papers etc. shall be linked with practical using original data.

Assignments

Making use of various regression models and identify relationship between variables such as macro-economic variables, Stock prices etc.

Recommended Text Books

1. “Basic Econometrics”, by Damodaran N. Gujarati, Published by McGraw-Hill
2. Econometrics By Example by Damodar Gujarati Macmillan International Education
3. “Introductory Econometrics: A Modern Approach “, by Jeffrey M. Wooldridge, Published by South-Western, Cengage Learning
4. “Big Data, Data Mining, and Machine Learning”, by Jared Dean, Published by John Wiley & Sons, Inc
5. “Business Analytics: Data Analysis and Decision Making”, by S. Christian Albright and Wayne L. Winston, Published by South-Western, Cengage Learning
6. “Data Mining: Concepts, Models, Methods, and Algorithms”, by Mehmed Kantardzic, Published by John Wiley & Sons, Inc
7. “Financial Modeling Using Excel and VBA”, by Chandan Sengupta, Published by John Wiley & Sons, Inc
8. Gretl User’s Guide, under the terms of the GNU Free Documentation License, published by the Free Software Foundation

Core Elective – Human Resource Management

Course Code	CM910301
Title of the course	HR ANALYTICS
Semester	Three
Type	Core-Elective (Human Resource Management)
Credits	4
Hours	6 hours per week ; 108 hours

Objectives of the Course:

To provide the learners with an understanding about HR Analytics and its application to solve HR problems using predictive analysis. The course aims to equip the learners with required tools and techniques to effectively identify, capture and utilize HR related data so as to make effective and efficient decisions.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	A basic understanding about the use and application of Analytics in Business	Understanding	PSO4, 5
2	Familiarize with the concept of HR Analytics	Understanding	PSO4, 5
3	Theoretical understanding of the development of HR analytics	Understanding	PSO4, 5
4	Knowledge about the use of predictive analytics in Human Resource	Understand and Evaluate	PSO4, 5
5	Application of predictive analytics techniques and tools in HR	Understand and Apply	PSO4, 5

Unit-wise arrangements of the course

Module No	Unit No	Unit-wise Contents	Remarks
Module 1- Introduction to HR Analytics – 12 hours			
	1.1	Business Analytics – Meaning & Evolution – Definitions – Characteristics- Types of Analytics	Theory only

1	1.2	HR Analytics - Definition, Advantages and Drawbacks of HR Analytics – HRR enforcement of HR Strategy Factors with HR Analytics- Recruitment & Selection, Career Development, Performance Management, Training & Development, Compensation Designing, Human Resources Planning	Theory only
	1.3	Transition of HRM to HCM – Theoretical frameworks of Strategic HCM - Emergence of HR Control Systems - Measurement tools used in HR Controlling.	Theory only
Module 2 - Human Resource Decision Making & Analytics – 20 hours			
	2.1	Emergence of Business Analytics - Importance and Significance of HR Analytics - Benefits of HR Analytics	Theory only
	2.2	Phases of development of HR Analytics – Descriptive Analytics - Correlation Analytics - Futuristic/ Predictive/ Prescriptive Analytics	Theory only
	2.3	Steps to implement HR Analytics - Clarity on HR Analytics - Top Management Acceptance - Incremental Approach - Understanding Terminologies - Develop Cross Functional Team - Train the People	Theory only
	2.4	History of HR Analytics	Theory Only
	2.5	Roles of HR Managers in the Digital Era – Strategic Partner - Employee Advocate - Change Champion - Respect and Value Diversity - Maximising Potential; HR Analytics and Changing role of HR Managers	Theory Only
Module 3- HR Data Collection-25 hours			
	3.1	Structured, Unstructured and Semi-Structured Data; Primary and Secondary sources for data collection	Theory Only
	3.2	Steps in Collecting HR Data; Data Collection and its difficulties	Theory Only
	3.3	Concept of Big Data – Characteristics of Big data – Applications of Big data in management – Big data for Human Resources	Theory Only
	3.4	Transforming HR data into HR Information	Theory Only
	3.5	Process of data Collection for HR Analytics - Qualitative & Quantitative Data	Theory Only
	3.6	Data Visualisation or HR Report Visualisation, Performing Root Cause Analyses	Theory Only

Module4-Predictive Analytics in HR-25hours		
4.1	Reactive vs Predictive Decision Making - Framework of HR Analytics– The LAMP Model - The Factor Model	Theory Only
4.2	Steps for alignment of HR Analytics with Business Goals and Strategies - Application of HR & Predictive Analytics - Data & Information for HR Predictive Analysis	Theory Only
4.3	Software Solutions – SPSS – Minitab – Stata – SAS – R – JASP	Theory Only
Module5-Statistics & Statistical Modelling for Research & HR Decision Making-26hours		
5.1	Descriptive Statistics Vs Inferential Statistics - HR Research Tools & Techniques – Correlational Research -Casual Comparative Research - Experimental Research	Theory Only
5.2	Dispersion –HRIS - Parametric and Non-Parametric Tests in HR - Linear Programming - Other Optimisation tools	Theory Only
5.3	Predictive Statistics in HR Analytics - Predictive HR Analytics & Regression Analyses - Linear regression - Least Squares Model, Predictive Analytics Techniques– Linear Regression -Discrete Choice Models - Logistic Regression -Multinomial Logistic Regression - Probit Regression - Neural Networks - Decision Tree - Scenario Analysis	Theory Only
5.4	Predictive Statistical Tool – Learning Curves - Net Present Value (NPV) Methods, Multivariate Statistics in HR Analytics – Multiple Regression – MDA - Factor Analysis - Cluster Analysis – MNOVA – MANCOVA - Canonical Correlation Analysis - Multi-Dimensional Scaling - Conjoint Analysis	Theory Only

Internal Evaluation

Components in internal evaluation like assignment, seminar, test papers shall be linked with practical using original data.

Suggested Assignment:

1. Collect, analysis and interpret the results any HR data using any statistical software solutions.
2. Case study about the strategic HR analytics of any popular organisations.

Recommended Text Books

1. Practical Applications of HR Analytics, Pratyush Banerjee, Jatin Pandey & Manish Gupta; SAGE Publications Pvt. Ltd

2. HR Metrics: Practical Measurement Tools for People Management, Lee, Gregory John; Knowres Publishing

Additional References

1. Discovering Statistics Using SPSS, 4th Edition, Field. A;SAGE Publications Pvt. Ltd
2. HR Analytics – Understanding Theories & Application, Dipak Kumar Bhattacharyya; SAGE Publications Pvt. Ltd
3. Predictive Analytics for Human Resources, Fitz-enzJac, Mattox II John; Wiley
4. Predictive HR Analytics: Mastering the HR Metric, Edwards Martin R, Edwards Kirsten;K o g a n P a g e P u b l i s h e r s

Semester IV

Course Code	CM020401
Title of the Course	STRATEGIC FINANCIAL MANAGEMENT
Semester	Four
Type	Core
Credits	4
Hours	6 per week and Total 108

Objectives of the Course:

To apply financial management concepts and theories for strategic financial management decision making.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Learn the theoretical foundations of financial management and financial management decisions	Understand and Remember	PSO 4
2	Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital requirements	Evaluate and Apply	PSO 4
3	Evaluate long term proposals and evaluate the risk associated with long term investment.	Evaluate and Apply	PSO 4
4	Evaluate the decisions regarding leasing of capital assets.	Evaluate and Apply	PSO 4
5	Evaluate and Compare the performance of business entities	Evaluate and Apply	PSO 4

Unit wise Arrangement of the Course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1: Financial Management Decisions- 28 hours			
1	1.1	Decisions in Financial Management – Financing Decisions, Investing Decisions and Dividend Decisions	Theory
	1.2	Capital Structure -Factors determining Capital Structure Theories- Relevant School and Irrelevant School- Optimum Capital Structure	Theory and Problem
	1.3	EBIT-EPS Analysis – Points of indifference	Theory and Problem

	1.4	Leverage – Financial leverage – Operating Leverage – Combined Leverage - Practical problems involving leverage.	Theory and Problem
	1.5	Dividend decisions- Walter’s Model, Gordon Model and MM approach to dividend- Dividend policies of companies	Theory and Problem
Module 2: Management of Working Capital- 25 hours			
2	2.1.	Management of working capital – Liquidity and Profitability – Working Capital financing decisions – The working capital cycle – Effectiveness of working capital based on its operating and cash conversion cycles--(including practical problems in all possible areas)	Theory and Problem
	2.2	Cash Management - Objectives of holding Cash – Strategies for Cash Management – Cash management Models – Management of Marketable Securities	Theory
	2.3	Debtors Management - Credit Policy Decisions - Determination of Credit Period and Rate of Discount under different circumstances – Ageing Schedule – Collection Policy – Impact of different Collection Policies on cash position and profitability- Management of Accounts Payable	Theory
	2.5	Inventory management –Inventory management techniques – Impact of change in purchase quantity on cost and profitability	Theory
	2.6	Practical problems related to cash, debtors, creditors and inventory	Theory and Problem
Module 3: Long Term Capital Investment Decisions- 25 hours			
3	3.1	Capital budgeting – Objectives – Significance.	Theory
	3.2	Methods of investment appraisal – Pay-back period – discounted payback period – Accounting Rate of Discount	Theory and Problem
	3.3	Net Present Value – Impact of Taxation and inflation on NPV analysis – Capital Rationing – Equivalent annual cost – Adjusted Present Value - IRR – Modified IRR – Profitability Index	Theory and Problem
	3.4	Risk and Uncertainty in capital budgeting – Methods of assessing risk – Probability Analysis – Certainty equivalent Method – Risk Adjusted Discount Method – Monte Carlo Simulation Method – Decision Tree Analysis – Scenario Analysis – Sensitivity Analysis.	Theory
	3.5	Problems involving assessment of risk	Theory and Problem
Module 4: Lease Financing- 12 hours			
	4.1	Leasing – Meaning – Classification of Leasing – Significance –	Theory

4	4.2	Advantages and limitations of lease financing – Legal frame work regarding lease financing in India	Theory
	4.3	Financial Evaluation of Leasing decisions	Theory and Problem
Module 5- Advanced Ratio Analysis for Performance Evaluation- 18 hours			
5	5.1	Ratios for Assessing Liquidity, Profitability, Productivity, Leverage and the theoretical base explaining the inter linkage between the ratios in explaining the performance effectiveness of businesses	Theory and Problem
	5.2	Ratios for investment decision making	Theory and Problem
	5.3	Ratios for assessing asset quality of financial institutions	Theory and Problem
	5.4	Comparison of performance of financial institutions using CAMEL/CARAMEL models	Theory and Problem

Suggested areas for Assignments

1. Make a report on the cost of capital, leverage, profitability and performance of shares of the companies
2. Compare the performance of banks using CAMEL model

Recommended Text Books

1. Financial Management, M Y Khan and P K Jain Tata McGraw Hill
2. Financial Management, I M Pandey Vikas Publications
3. Financial Management, CA Saravana prasath and CA B. Shekhar, WoltersKluver
4. Financial management, Prasanna Chandra Tata Mc Graw Hill
5. Financial Management – Ravi M Kishore, Taxmann Publications
6. Financial Management – P V Kulkarni and Sathyaprasad- Himalaya Publishing

Reference

1. Study Material of IPCC and Final by ICAI
2. Study Materials of CIMA
3. Fundamentals of Financial Management- James C Van Horne and John M Wachowicz, PHI

Break up of Theory and Problems for Examination

- Section A- 6 Theory 4 problems
 Section B – 4 Theory 4 Problems
 Section C- 2 Theory and 2 Problems

Course Code	CM010402
Title of the Course	INCOME TAX – ASSESSMENT & PROCEDURES
Semester	Four
Type	Core
Credits	5
Hours	7 per week and Total 108

Objectives of the Course:

To enable the learners to advise assesseees regarding their income tax queries and to be trained to attend professional examinations in taxation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Compute the total income and tax liability of firms and Association of Persons	Understand & Apply	PSO 4, 6
2	Carry out assessment of companies and determine their tax liability	Understand & Apply	PSO 4, 6
3	Make the assessment of co operative societies and trusts.	Understand & Apply	PSO 4, 6
4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations	Understand & Apply	PSO 4, 6
5	Learn tax planning concepts and apply the same	Understand & Apply	PSO 4, 6

Unit wise arrangement of the Course

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1: Assessment of firms and AOPs- 35 Hours			
1	1.1	Computation of firm's income –Determination of remuneration to working partners - Income of a partner from a firm – Book Profit (Legal provisions)	Theory and Problem
	1.2	Computation of Book Profit Taxable Income and Tax liability of a firm – Computation of Income of the partners	Theory and Problem
	1.3	Change in the constitution of a firm – Succession of one firm by another firm – Set off of losses by a firm	Theory and Problem
	1.4	Assessment AoP/BoI - Computation of share of a member of AoP/BoI	Theory and Problem

Module 2: Assessment of Companies-31 Hours			
2	2.1.	Types of Companies – Residence of Company	Theory and Problem
	2.2	Minimum Alternative Tax – Tax Credit – Marginal Relief	Theory and Problem
	2.3	Company Assessment- Computations of Taxable Income and Tax Payable	Theory and Problem
Module 3: Assessment of Co operative Societies and Trusts-30 Hours			
3	3.1	Deductions under section 80 P	Theory
	3.2	Rates of tax applicable to Co – operative Societies – Computation of total income and tax liability of co operative societies	Theory and Problem
	3.3	Trust; definition – types of trusts – Charitable or religious trusts – Income exempt in case of charitable or religious trusts – Accumulation of income and its investment – consequences of mis-utilization of accumulated income –	Theory
	3.4	Computation of total Income and tax liability of co-operative societies	Theory and Problem
	3.5	Conditions for availing exemption under section 11 and 12 – Income deemed to have been used for the benefit of the founder – Tax on anonymous donations – Computation of total income and tax	Theory and Problem
Module 4: Income Tax Authorities and Assessment Procedures-15 Hours			
4	4.1	Income tax authorities – General and specific powers of Income Tax Authorities	Theory
	4.2	Voluntary Return of Income – Return of Loss – Belated Return – Revised Return – Compulsory Return – Defective Return – Forms of Return of Income	Theory
	4.3	Filing of Return through TRP - e – filing of return – PAN – TAN – TIN - Interest for default in furnishing Return of Income	Theory
	4.4	Self-assessment – Assessment on the basis of Return – Regular assessment – Assessment on the basis of evidence – Best Judgement Assessment –Re assessment – Precautionary Assessment –	Theory
	4.5	Rectification of mistake & Penalties– Notice of Demand- Returns through Tax Return Preparers	Theory
		Deduction and Collection of Tax at Source-	

	4.6	Advance Payment of Tax- Interest on short fall of advance tax - Refund of Tax - Double taxation avoidance	Theory
	4.6	Problems in Deduction and Collection of Tax	Problems
		at Source- Problems in Advance Payment of Tax- Interest on short fall of advance tax including Interest under 234A, B and C – Double taxation avoidance	
Module 5- Tax Planning-15 Hours			
	5.1	Tax Planning -Tax Avoidance- Tax Evasion-Tax Management- Need of Tax Planning	Theory
	5.2	- Tax Planning of individuals – Advantages and Limitations of Tax Planning.	Theory
5	5.3	Tax planning tips for individual assesseees	Theory and Case type problems

Suggested areas for Assignments

1. Calculation of taxable income and liability of partnership firm and partners
2. Case Studies of Tax Planning
3. Training in filing of return and report on the same
4. Present a report on procedure for obtaining PAN, various formats of returns and category of assesseees to whom the returns are applicable

Suggested Text Books

1. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
2. Direct Taxes Law and Practice- Dr. Girish Ahuja ;Dr. Ravi Gupta, Bharat Law House Pvt. Ltd
3. Direct Taxes Sri T N Manoharan- Snow White Publications

Reference

1. Direct Taxes Law and Practice- Singhania V K, Taxmann Publications Ltd.
2. Direct Taxes – Law and Practice, Bhagwathi Prasad- WishwaPrakashana.
3. Study material for IPCC and Final on Direct Taxation by ICAI
4. Study material on Direct Taxes by ICMAI
5. Income Tax Act and Rules

Break up of Theory and Problems for Examination

Section A- 6 Theory, 4 problems

Section B – 4 Theory, 4 Problems

Section C- 1 Theory and 3 problems

Elective Courses- Finance

Course Code	CM900401
Title of the Course	FINANCIAL DERIVATIVES
Semester	Four
Type	Core-Elective (Finance)
Credits	4
Hours	6 per week and Total 108

Objectives of the Course:

To familiarize the students with the ways of adopting existing financial Instruments and processes like options and futures to the changing world. Compare and evaluate the performance of different forward, futures and options contracts and understand the various future and option pricing models

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations	Remember and Apply	PSO 4, 6
2	Understand and explain the concept of forward market and its function and Analyse the operation and pricing of various types of futures	Analyse and Apply	PSO 4, 6
3	Understand the concept of currency derivatives and currency forwards	Understand	PSO 4, 6
4	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts and swaps	Analyse, Creative	PSO 4, 6
5	Develop an idea of debt markets and hybrid securities	Understand, and analyse	PSO 4, 6
6	Understand the concepts of Asset Liability Management	Understand and apply	PSO 4, 6

Unit wise Distribution of the Course

Module No.	Unit No	Contents of the Unit	Remarks
Module 1: Derivatives Markets - 10 Hours			
1	1.1	Derivatives – meaning – types of derivatives – economic benefits of derivative–Criticisms of Derivatives Markets	Theory
	1.2	Derivatives market – history of derivatives – participants in derivatives market – functions/ role of derivatives market – Linkages between spot and Derivatives Markets	Theory
	1.3	Derivatives market in India – evolution, growth and development- Legal framework for Indian derivative markets	Theory
	1.4	Quantitative foundations for derivatives – time value money – discounting and compounding techniques – continuous compounding	Theory and Problems
Module 2: Forward and Futures -30 Hours			
2	2.1.	Forward Contract: Meaning – features-Types of forward contracts- Trading mechanism of forward contract – Settlement of forward contracts – Forward price determination- Forward pricing	Theory and Problems
	2.2	Futures contract – features – forward vs. futures – delivery terms – long and short positions – open interest – types of futures – uses of futures – trading mechanism – margin money requirements – basic concepts of futures pricing	Theory
	2.3	Models of futures pricing – cost of carry model in perfect market environment and imperfect market environments (theory and problems) – deviations from cost of carry model- Expectations model–Normal Backwardation model	Theory
	2.4	Operation of stock / index futures in India – specifications of futures contracts traded in BSE and NSE	Theory
	2.5	Commodity futures trading mechanism – Commodity futures market in India – Important commodity exchanges in India	Theory
	2.6	Problems involving various types of futures	Problems
Module 3: Currency Derivatives - 20 Hours			
	3.1	Currency Derivatives: Currency forwards – Currency futures – Currency options)	Theory and Problems
	3.2	Currency futures-features of currency futures – Clearing and settlement- uses of currency	Theory

3		futures	
	3.3	Pricing – Trading Strategies – Interest Rate Derivatives – Interest Rate Futures	Theory and Problems
	3.4	Currency forwards – exchange rate quotation – direct and indirect rate – bid and offer rate – spot rate and forward rate – foreign exchange risk	Theory
Module 4: Options and Swaps-30 Hours			
4	4.1	Options markets – Options – types – uses – basic concepts & terminologies – value of options – intrinsic value and time value – option positions – pay off – combination of options – Tunnels, spreads-exotic options , lookback, barrier, compound, Asian options	Theory and Problems
	4.2	Option trading – option trading strategies –Basics, Spreads and Combinations-Straddle,Strangle, Straps and Strips, Butterfly	Theory
	4.3	Options trading in India – specifications of options contracts traded in BSE and NSE – Options in commodity markets	Theory
	4.4	Models of option pricing – Black-Scholes model –assumptions – notations – calculation of option price – Pricing of European options and Americanoptions	Theory and Problems
	4.5	Binomial model of option pricing – assumptions –methodology	Theory and Problems
	4.6	Swaps – features – classification – Interest rateand Currency Swaps- Mechanism of swaps-	Theory
	4.7	Swapping through intermediaries – economic motives for swaps-Swaptions – Advantages andDisadvantages of swaps	Theory
Module 5: Debt Markets and Equity, Hybrid Securities - 10 Hours			
5	5.1	Debt Markets and Equity – related Instruments – Fixed Rate and Floating Rate Instruments - Adjustable rate Mortgages – Zero Coupon securities –collateralized Mortgage Obligations – Junk Bonds.	Theory
	5.2	Equity options – Equity warrants – Pooled Investment Vehicles – Index futures and Index options	Theory
	5.3	Hybrid Securities – Interest Rate / Foreign Exchange Hybrid – Interest Rate /Equity Hybrid – Currency/ Commodity Hybrid – Rationale for Hybrid Securities	Theory
Module 6: Asset Liability Management: 8 Hours			
	6.1	Asset Liability Management – Foundation concepts – Margin Managements- Spread Lock	Theory

6		Strategy – Gap Management Strategy	
	6.2	Total Return Optimization – Ethical aspects.	Theory

Suggested Assignments:

1. Evaluate the performance of different derivatives market
2. Check the efficiency of option pricing using real data from the market

Recommended Text Books

1. Commodities and Financial Derivatives, S. Kevin, PHI Learning Pvt. Ltd
2. Financial Derivatives, SSS Kumar, PHI Learning Pvt. Ltd.
3. Fundamentals of Financial Derivatives, Prafulla Kumar Swain, Himalaya Publishing House
4. Financial Derivatives- Theory, Concepts and Problems, S L Gupta, Prentice Hall of India.
5. Fundamentals of Financial Derivatives, N R Parasuraman, Wiley India.

References

1. Options , Futures and Other Derivative securities, John C. Hull, PHI
2. Financial Derivatives, An Introduction to Futures, Forwards, Options and Swaps,KeithRedhead, PHI
3. Commodity and Financial Derivatives, Kevin S, Prentice Hall,2014.
4. Options, Futures and other derivatives, 9th edition, Hull and Basu,Pearson
5. Financial Derivatives: Theory, concepts and Problems, SL Gupta, Prentice Hall, 2017.
6. Fundamentals of financial derivatives, 3rd Edition, Parasurman, John Wiley,2014.
7. Financial derivatives , VK Bhalla, S Chand, 2001
8. Asset Liability Management Optimisation: A Practitioner's Guide to Balance Sheet Management and Remodelling, Beata Lubinska, e book
9. Asset Liability Management, 2nd Edition, T. Ravi Kumar
10. Asset and Liability Management Handbook, Mitra, G., Schwaiger, K. (Eds.)
11. Equity and debt Market, Pavan Jhabak, Sunil Chandani, Himalaya Publishing House
12. Debt Markets and Analysis (Bloomberg Financial Book 135) 1st Edition, Kindle Edition, R. Stafford Johnson
13. Hybrid Securities- Structuring, Pricing and Risk Assessment, Liberadzki, Kamil, Liberadzki, Marcin, Palgrav Macmillan
14. The Handbook of Hybrid Securities: Convertible Bonds, CoCo Bonds, and Bail-In, Jan De Spiegeleer, Wim Schoutens, Cynthia Van Hul, e book

Break up of Theory and Problems for Examination

Section A	-	8 Theory & 2 problems
Section B	-	5 Theory & 3 Problems
Section C	-	3 Theory and 1 Problem

Course Code	CM900402
Title of the Course	ADVANCED PROJECT MANAGEMENT
Semester	Four
Type	Core Elective- (Finance)
Credits	4
Hours	6 per week and Total 108

Objectives of the Course:

To equip the student to apply project management principles in business situations in order to optimize resource utilization and time optimisation

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understand the meaning and significance of Project development and project management	Understand and Evaluate	PSO 4, 6
2	Understand and Evaluate the type of organization structure and how to manage the conflicts in an organization.	Understanding & Evaluate	PSO 4, 6
3	Know the Planning Process, Project formulation and preparation	Understand & Remember	PSO 4, 6
4	To understand different Project appraisal techniques and Project budgeting methods	Understanding and evaluate	PSO 4, 6
5	Understand how to Schedule and allocate the available Resources	Understand & Apply	PSO 4, 6
6	Understand the Control cycle and Completion procedures. Also to the procedures related to Auditing of the implemented projects.	Understand and evaluate	PSO 4, 6

Unit wise arrangement of the Course:

Module	Sl. No. of Units	Contents of the Unit	Remarks
Module 1: Project and Project Management -20 Hours			
1	1.1	Project - Concept of a project, categories of project, project development cycle.	Theory only
	1.2	Project Management – Definition –Goal - Lifecycles. Project Selection methods. Project Portfolio, Project Formulation-	Theory only
	1.3	Project Manager – Roles Responsibilities and Selection – Project Teams	Theory only

Module 2: Project Organisation and Conflict Management -15 Hours			
2	2.1.	Project Organisation - Formal Organisation Structure – Organisation Design – Types of project organizations.	Theory only
	2.2	Conflict Origin & Consequences. Managing conflict – Team methods for resolving conflict.	Theory only
Module 3: Planning and Budgeting -20 Hours			
3	3.1	Planning - The Planning Process - Project identification,	Theory only
	3.2	Project formulation and preparation: Market and demand estimation technical factors	Theory only
	3.3	Material inputs, technology, production, plant capacity, location and site, civil works, charts, layouts, work schedule – Role of Multidisciplinary teams.	Theory only
Module 4: Project appraisal -20 Hours			
4	4.1	Project appraisal: Technical, Economic, Financial, Legal and Social appraisal of the Industrial Projects, Problems arising due to rate of discount, wage–rate, exchange rates, treatment of taxes,	Theory only
	4.2	social cost-benefits, treatment of risk and uncertainty, sensitivity analysis	Theory only
	4.3	Project Budgeting Methods - Cost Estimating and Improvement – Budget uncertainty and risk management - Application of Project Management software	Theory only
Module 5: Scheduling and Resource Allocation -18 Hours			
5	5.1	Scheduling and Resource Allocation - PERT & CPM Networks - Crashing	Theory only
	5.2	Project Uncertainty and Risk Management – Simulation – Gantt Charts	Theory only
	5.3	Expediting a project – Resource loading and leveling.	Theory only
	5.4	Allocating scarce resources – Goldratt’s Critical Chain.	Theory only
Module 5: Control and Completion -15 Hours			
6	6.1	Control - The Plan-Monitor-Control cycle- Data Collecting and reporting - Project Control – Designing the control system.	Theory only
	6.2	Project Evaluation- Auditing and Termination.	Theory only

Suggested Assignment

Conduct your project assessment through the following steps:

1. Schedule meetings with the project sponsor(s), existing project/program managers, project team members, and any relevant stakeholder or SME that is supporting a project.
2. Try to meet each person separately (1-to-1 meetings) versus via group meetings as this allows you to get a more objective and honest assessment of the project from each person's perspective. If it is not possible to do 1-to-1 meetings, then schedule group meetings with the relevant parties. The agenda for the meetings will be for them to help you understand the background, scale, deliverables, and scope of the project.
3. During the meetings, also ask them about any pain points, concerns, or challenges they might be experiencing. In addition, ask them for a recommended list of other individuals they believe you should meet with as you ramp-up on the project.
4. Schedule additional meetings and meet with the individuals on the recommended "meet with" list.
5. When meeting with key project leads, make sure to request essential project documents (e.g., project charter, scope/objective documents, business cases, work breakdown structure (WBS), project schedule, RACI Matrix, and functional decomposition documents).
6. Summarize and enter your program analysis findings into a project assessment spreadsheet, tool, or readout document. At a minimum, the tool or document you use for documenting your findings should include the problem statements, proposed solutions, business cases for the project, severity of the impacts, the scale of the change, and key next steps.

Recommended Reference Books

1. K Nagarajan, Project Management, New Age International (P) Ltd Publishers, New Delhi
2. Prasanna Chandra, Projects Planning, Analysis, Selection, Implementation and Review, Mc Graw Hill India
3. Gopalakrishnan P & Ramamoorthy V.E, Textbook of Project Management, Laxmi Publications
4. Kerner Harold, Project Management- A Systems Approach to Planning, Scheduling and Controlling, Kindle Edition
5. Dennis Hock, Project Management Handbook.
6. Choudhry S, Project Management
6. Goel B.B, Project Management: A Development Perspective.
7. Erik W. Larson, Clifford F. Gray, Rohit Joshi, Project Management: The Managerial Process
8. Joseph Heagney, Fundamentals of Project Management, HarperCollins Focus
9. Sandra F. Rowe, Project Management for Small Projects,
10. Nikita Pasan, Project Management and Techniques, Pidgin English Edition
11. Vishwanath Murthy, Project Management, S Chand
12. Ramakrishna Kamaraju, Essentials Of Project Management, Prentice-Hall of India Pvt.Ltd
13. Narendra Singh, Project Management and Control, Himalaya Publishing house.

Elective Courses- Human resource management

Course Code	CM910401
Title of the Course	PERFORMANCE MANAGEMENT
Semester	Four
Type	Core Elective – Human Resource Management
Credits	4
Hours	6 per week; 108 hours

Objectives of the Course:

To provide an understanding about the need, importance and process of performance management in an organization, along with the various performance management system and strategies adopted by the organizations to manage employees' performance.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To impart the learner with a deep understanding of the concept of performance management and its importance in an organization.	Understanding	PSO4
2	Impart knowledge about Performance Management Process and the tools for its implementation in organisations.	Understanding	PSO4
3	Provide understanding of the various methods adopted for the measurement of performance at individual and team level.	Understanding	PSO4
4	Acquaint the learner with the implications of Performance Management System in an organization.	Understanding	PSO4
5	Provide an overview of the use of technology in Performance Management System and ethics in PMS.	Understanding	PSO4

Unit-wise arrangement of the course

Module No	Unit No	Unit-wise Contents	Remarks
Module 1- Introduction to Performance Management – 22hours			
	1.1	Definition, determinants and Dimensions of Performance - Performance Appraisal & Potential Appraisal - Definition, Dimensions and Usage	Theory only

1	1.2	Performance Appraisal - Definition and Dimensions - Necessity of Performance Appraisal and its Usage by organisations - Characteristics of Performance Appraisal Management - Training & Development - Compensation Designing - Human Resources Planning	Theory only
	1.3	Performance Appraisal Process - Performance Appraisal Methods - difference between Performance Appraisal & Potential Appraisal	Theory only
	1.4	Performance Management – Concept - Aims and Purpose – Principles - Objectives & importance of Performance Management System in Organizations	Theory only
	1.5	Pre-requisites and characteristics of Effective Performance Management – Organizational, Functional and Individual Key Result Areas - Key Performance Indicators - MBO vs Performance Appraisal vs Performance Management	Theory only
Module 2 - Performance Management Process– 22 hours			
	2.1	Overview of Performance Management Process - Performance Management Process - Performance Management Cycle at a Glance - Deming’s Model - The Torington& Hall Model	Theory only
	2.2	Appraisal Forms - Characteristics of Appraisal Forms - Determining Overall Rating - Appraisal Period and Meetings; Providing Performance Information	Theory only
	2.3	Rater Motivation Model - Rater training and prevention of rating distortion	Theory only
2	2.4	Performance Reviews and Feedback -Feedback – Role - Types and Principles - Situations requiring feedback - 360 Degree Feedback and its relevance	Theory Only
	2.5	Steps in giving a Constructive Feedback – Role of a Transformational Leader - Levels of Performance Feedback - Performance Goal Setting – Setting of Objectives	Theory Only
Module3 -Measurement & Evaluation of Performance –22 hours			
	3.1	Approaches to Measuring Performance - Behavior Approach - Results Approach - Trait Approach; Comparative Systems & Absolute Systems of Performance Measurement	Theory Only
	3.2	Measurement of performance at Organizational Level – Qualitative and Quantitative measures of performance	Theory Only
3	3.3	Financial and non-financial measures of performance- Ratio Analysis - Fund Flows - Cash Flows – EVA- EFQM - Dash Board - Balanced Score Card - Fitzgerald and Moon’s Building Block Model - TQM Models	Theory Only

	3.4	Various methods to evaluate performance at Individual & Team Levels - Team Performance	Theory Only
		Management – purpose and challenges - Performance of Learning Organisations and Virtual Teams	Theory Only
Module4-Implementation and Issues in Performance management -22hours			
4	4.1	Developing of a Performance Management System	Theory Only
	4.2	Implementing & Maintaining Performance Management System	Theory Only
	4.3	Performance Management and Reward - Linking Performance to Pay – Pay Bands & Structures	Theory Only
	4.4	Performance Management as a tool for Employee Empowerment, Employee Engagement and Performance Management	Theory Only
	4.5	Performance Management Issues - Role of HR Professionals in Performance Management System - Role of Line Managers in Performance Management	Theory Only
Module5-Technology in Performance Management System; Ethics in Performance Management -20hours			
5	5.1	Technology and E-PMS, Automation in Performance Management, Automation Process	Theory Only
	5.2	Ethical performance management - Realities of Ethics in Performance Management - Unethical practices in performance measurement and evaluation and how to curb this	Theory Only
	5.3	Appraisal and Management Practices in Indian Organizations	Theory Only

Suggested Assignment:

1. Interview with workers of any organization to identify the practice and satisfaction towards performance evaluation system in their organization.
2. Case study about performance management system of any popular organisations.

Recommended Text Books

1. Performance Management Systems and Strategies, Dipak Kumar Bhattacharyya; Pearson
2. Performance Appraisal and Management, Dr. Davinder Sharma; Himalaya Publications
3. Performance Management, Robert B; McGraw Hill Education India

Additional References

1. Performance Appraisal and Management , Kevin R. Murphy, Jeanette N. Cleveland, Madison E. Hanscom; SAGE Publications Pvt. Ltd
2. Performance Management: The new Realities, Armstrong, M & Baron. A; Institute of Personnel & Development, London

3. Performance Measurement and Management, G K Suri, C.S Venkataraman, N K Gupta; Excel Books (P) Ltd
4. Performance Management, Michael Armstrong; Kogan Page Publishers
5. Next Generation Performance Management: The Triumph of Science Over Myth and Superstition, Alan L. Colquitt; Information Age Publishing, Charlotte,

Course Code	CM910402
Title of the Course	TRAINING AND DEVELOPMENT
Semester	Four
Type	Core Elective- Human Resource Management
Credits	4
Hours	6 per week; 108

Objectives of the Course:

To enable the learners to assess the various methods of training used in organization and also to enhance the knowledge of learners relating to the overall development of employees in an organization. It also aims at providing an overview about the role of training and development in maintaining an organization's competitive position in today's business.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	To impart the learner with an understanding of the concept and types of training, development and learning, and its importance.	Understanding	PSO4
2	Impart the learners with the idea on how to develop a comprehensive Training Need Assessment.	Understanding	PSO4
3	Provide deeper understanding about the development and conduct of a training programme and the role of managers as trainers.	Understanding	PSO4
4	Acquaint the learner with the models and methods of evaluation of training and development programme	Understanding	PSO4
5	Develop an understanding about the concepts and techniques of Management Development programme.	Understanding	PSO4

Unit-wise arrangements of the course

Module No	Unit No	Unit-wise Contents	Remarks
Module 1- Introduction to Training and Development –20 Hours			
	1.1	Training – Meaning and Definition – Evolution of Training – Overview of Training Functions	Theory only

1	1.2	Role, Need and Importance of training and development - Objectives of training and development	Theory only
	1.3	Designing an HRD programme - Types of training. - Training philosophy - Principles of Training	Theory only
	1.4	Principles of Learning - Cognitive learning - Developing an integrated approach of Learning and Training programme	Theory only
	1.5	Problems of Training -trends and future challenges in learning and development	Theory only
Module 2 - Training Need Identification / Assessment (TNI/TNA)– 23 Hours			
2	2.1	Concept and Scope Training Need Assessment - Purpose and Importance of TNI/TNA	Theory only
	2.2	Methods and techniques of Training Need Assessment - Process of training need assessment - identification of job competencies - Approaches to Training Needs Assessment	Theory only
	2.3	Criteria for identifying training needs - manpower analysis – task analysis – organization analysis	Theory only
	2.4	Recent developments in TNI - Influence of technology on Training and Learning	Theory only
Module3 -Designing and Conducting Training and Development Programmes -20 Hours			
3	3.1	Factors affecting Training Design - Considerations in Designing Effective Training Programs - Advantages of Designing Training and Development Programme - Designing a Training module - Preparation of training proposals	Theory only
	3.2	Role of Trainers - Trainer Competencies and skills - Roles, responsibilities and challenges of training managers - trainers profile - trainer as a change agent	Theory only
	3.3	Conducting Training and development Programme – training methods and development methodologies	Theory only
	3.4	Training Audit - Training Research - Budgeting of training - Budgeting Process	Theory only
Module4-Evaluation of Training and Development Programme -25 Hours			
4	4.1	Evaluation – Concepts – Types - Different methods of training - Factors Influencing Transfer of Training - Reasons for Evaluating Training and Development - Constraints in Training Evaluation	Theory only
	4.2	Training Evaluation Process- Pre-training Evaluation - Evaluation during Training - Post-Training Evaluation	Theory only

	4.3	Models of Evaluation -Kirkatrick's - Kaufman's - CIRO'S -Philip's Models- Cost Benefit Analysis - ROI on Training - IBM Model -Uirle Patrick Approach	Theory only
	4.4	Methods used for collecting data for Training Evaluation - Strategies for Effective Training Transfer	Theory only
Module5-Management Development -20 Hours			
5	5.1	Management Development – Concept - Need and importance of Management Development	Theory only
	5.2	Training Vs Development - Factors affecting MDP - Steps in organising a Management Development Programme	Theory only
	5.3	Methods/ Techniques of Management Development - Models of Management Development	Theory only
	5.4	Technology based Training and Development	Theory only

Suggested Assignment:

1. Preparation of a training proposal for organisations.
2. Construct a model for training evaluation for an organisation.

Recommended Text Books

1. Training, Needs, Analysis, and Evaluation, Frances and Roland Bee; IPD London
2. Art of Training and Development in Management, Leslie Rae; Crest Publication
3. Personal Growth Training and Development, Madhurima Lall and Sheetal Sharma; Excel Books (P) Ltd
4. Training and Development, Tapomoy Deb; Ane Books Pvt. ltd

Additional References

1. Training, Needs, Analysis, and Evaluation , Frances and Roland Bee; IPD London
2. Human Resource Management, K. Ashwa Thapa; Himalaya Publishing House
3. Human Resource management, L. M Prasad; Sultan Chand Publishing House
4. Art of Training and Development in Management, Leslie Rae; Crest Publication

GUIDELINES FOR INDUSTRIAL TRAINING/ ON THE JOB TRAINING

Course Code	CM020304
Title of the Course	INDUSTRIAL TRAINING
Semester	Three
Type	Core- Project
Credits	2
Hours	NA

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Practical Training and Experiential Learning Opportunities	Evaluate, Analyse and Apply	PSO3, 4 and PO 3,5,6

The students have to undergo ‘Industrial Training’ or “On the Job Training’ in an organisation which is in the financial sector. It can be undertaken in any areas of Commerce and Management and can be undertaken in manufacturing concerns, trading concerns, service sectors, Chartered Accountant Offices etc. The ‘Industrial Training’ will provide an excellent opportunity to all students to have a first-hand experience and exposure in the working of financial markets. This way, the students will get to know the actual applications of all theoretical concepts in real life situation. Therefore, all students should put in their sincere efforts to complete the industrial training diligently and sincerely and without any irregularity. The industrial training can be arranged at any time during the first three semesters. The report has to be submitted by each student at least four weeks before the commencement of third semester examinations. The report shall contain the certificate from the organization.

Following are further details:

- Evaluation – 3rd Semester
- Mode of Evaluation – Internal
- Credits allotted: 1
- Period of Industrial training: Minimum 15 days Maximum 30 days

- Internal and Industry Mentor: Every student should be individually mentored by [1] internal mentor who are teachers from the respective college and [2] Industry mentor who is the manager/in-charge of the industry. The mentoring teacher (internal mentor) should have sufficient interaction with the industry mentors to ensure the effectiveness of industrial training.
- Final Report: A report of the ‘Industrial Training’ or ‘On the Job Training’ mentioning the Organizational Description, Job Description, Analysis of Job done, learning outcomes, Internal and external mentors’ feedback and other relevant matters should be submitted within 4 weeks before the commencement of Third Semester Examinations.
- The Evaluation shall be in Internal Mode with the following break up: The Internal Evaluation components shall be as follows:

Regularity in attending the Training	-	1 weight
Timely Submission of Report	-	1 weight
Feedback of Internal Mentor	-	1 weight
Feedback of External Mentor	-	2 weight
(based on certificate)		
Total	-	5 weight

The ESE Evaluation shall also be in Internal Mode. The Evaluation shall be done by The HoD, Internal Mentor of each candidate and a teacher nominated by the HoD. However, the department may invite teachers of other colleges for evaluation of the report and conduct of viva based on the report.

The **evaluation criteria** are:

Presentation of Report	3 weight
Work Done	7 weight
Presentation and Viva	5 weight
Total	15 weight

The ESE Evaluation Grade Points shall be forwarded to the University within one week of the conclusion of Third Semester Examinations.

Core Course- Project Report

Course Code	CM020403
Title of the Course	PROJECT REPORT
Semester	Four
Type	Core- Project
Credits	4
Hours	NA

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Quality Research Output presentation	Evaluate, Analyse and Apply	PSO3, 4 and PO3,5,6

Guidelines for Project Report

1. All students shall prepare and submit project report as part of the programme. The project has to be undertaken on an individual basis.
2. The general guidelines of PGCSS Regulations 2019 of M G University shall apply for both Internal and External Evaluations of Project Report.
3. The Project shall be done under the supervision and guidance of faculty of the department.
4. The project work shall commence preferably by second semester and at least by third semester. Students shall submit the report in the prescribed format at least three weeks before the commencement of end semester examination of the fourth semester. Internal assessment shall be based on completion of the project, following the norms prescribed in general guidelines.
5. The area of project shall be related to business/ commerce/ related fields/ and may be closely associated to the area of specialization. Topics shall also be selected with the help of linkages with industry or policy making bodies.
6. The student shall submit copies of project report, either printed or typed. There shall be a minimum of 40 pages and a maximum of 75 pages. The report may be hard bound or soft bound or spirally bound and the printing can be either double sided or single sided. A softcopy of the report may also be submitted to the department.
7. The report shall contain the following:
 - Title page with topic, details of the student with register number, supervisor details and month and year of submission.
 - Certificate from Supervising teacher and counter signed by the Head of the Department with department seal.

- Declaration by the student which shall include plagiarism details also. The relevant guidelines issued by the UGC and the University shall strictly be adhered to.
- Acknowledgement
- Contents

Preferably 5 chapters with

Chapter 1 presenting Introduction and Methodology,
Chapter 2 Literature Review, Chapter 3 Theoretical review,
Chapter 4 Analysis and Interpretation and
Chapter 5 Findings, Conclusion, Suggestions etc.

Guidelines regarding chapterisation are not absolute and may be altered according to topic/ presentation convenience.

- Appendix (Questionnaire/Schedule , Secondary data used for analysis, Statistical calculation details etc)
 - Bibliography
(References may be presented in APA style)
8. The Internal Evaluation of the project shall be done at the department level and the component presentation/viva shall be based on open presentation by the student, preferably with the help of audio- visual aids, in the form of a defense of the project. The student has to produce a certificate before the Viva Board from the Head of the Department stating that the open presentation was done for the purpose of Internal Evaluation.
 9. It is the responsibility of the student to put earnest effort for the completion of project. The consequences of plagiarism beyond permissible level in project work may result in failure of the course, in addition to other consequences.

Core Course- Comprehensive Viva for all streams

Course Code	CM020404
Title of the Course	COMPREHENSIVE VIVA
Semester	Four
Type	Core- Viva
Credits	2
Hours	NA

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should have the capacity to communicate his/her understanding in various subjects studied.	Remember, Evaluate & Analyse	PSO1 to 6 and PO5

Guidelines for Comprehensive Viva

1. Comprehensive Viva will be a part of the programme and the external assessment will be held at the end of fourth semester.
2. The viva shall cover courses of all semesters and basics of commerce and related fields.
3. Elective area of study shall be covered in viva.
4. The Internal Evaluation shall be done by the faculty of the department and shall cover courses of all semester. The schedule of internal viva shall be announced sufficiently earlier and shall be concluded before the commencement of end semester examinations of fourth semester.
5. The student may opt for one course of his/her choice and the Viva Board may select other courses from which questions may be asked.
6. The questions shall be a judicious mix of various categories of difficulty level.
7. The grades shall be awarded based on the answers, the communication skill and presentation skill.

Zero Credit Course- Study Tour/ Industrial Visit/Internship

1. Study tour/Industrial visit is a part of M Com degree programme. The tour/visit shall be pre-planned with specific objectives and shall be in tune with the Programme Objectives mentioned in the Syllabus document.
2. The visit may be for one to five days and can be undertaken in a semester or spread over semesters, depending on the convenience.
3. Industrial visit may cover manufacturing units, service sector undertakings, start up units, units in SEZ or other specialized industrial areas. The student may get acquainted with organisation structure, inventory management, production process, pay roll maintenance, accounts etc.
4. The student shall prepare and submit a diary, either in printed form or as softcopy to the tutor concerned which shall cover days of visit, learning objectives, interactions, details of observation, outcome etc and shall contain illustrations, pictures, certificates issued, if any etc.
5. The department may also arrange short term internship as a part of on the job training and encourage students to undertake the training which is in line with the Programme Objectives.