

ACHARYA NAGARJUNA UNIVERSITY

A State Government University, Accredited with "A" Grade by NAAC

Nagarjuna Nagar - 522 510, Guntur, Andhra Pradesh, India.



MASTER OF COMMERCE

SYLLABUS

2022 - 2023 onwards

**UNIVERSITY COLLEGE OF ARTS,
COMMERCE & LAW**

**PROGRAM CODE:
ANUCACL24**





ABOUT UNIVERSITY

ACHARYA NAGARJUNA UNIVERSITY (ANU)

- A Brief Profile

Acharya Nagarjuna University, a State University established in 1976, has been constantly striving towards achieving progress and expansion during its existence for over four decades, in terms of introducing new courses in the University Colleges, affiliated colleges and professional colleges. Spread over 300 acres of land on the National High Way (NH-16) between Vijayawada and Guntur of Andhra Pradesh, the University is one of the front ranking and fastest expanding Universities in the state of Andhra Pradesh. The University was inaugurated on 11th September, 1976 by the then President of India, Sri Fakhruddin Ali Ahmed and celebrated its Silver Jubilee in 2001. The National Assessment and Accreditation Council (NAAC) awarded “A” grade to Acharya Nagarjuna University and also has achieved 108 International ranks, 39 National ranks UI Green Metrics rankings and many more. It is named after Acharya Nagarjuna – one of the most brilliant preceptors and philosophers, whose depth of thought, clarity of perception and spiritual insight were such that even after centuries, he is a source of inspiration to a vast number of people in many countries. The University is fortunate to be situated on the very soil where he was born and lived, a soil made more sacred by the aspiration for light and a state of whole someness by generations of students. With campus student strength of over 5000, the University offers instruction for higher learning in 68 UG & PG programs and guidance for the award of M.Phil. and Ph.D. in 48 disciplines spread over six campus colleges and one PG campus at Ongole. It also offers 160 UG programs in 440 affiliated colleges in the regions of Guntur and Prakasam Districts. It has a Centre for Distance Education offering 87 UG & PG programs. Characterized by its heterogeneous students and faculty hailing from different parts of the state and the country, the University provides most hospitable environment for pursuing Higher Learning and Research. Its aim is to remain connected academically at the forefront of all higher educational institutions. The University provides an excellent infrastructure and on-Campus facilities such as University Library with over one lakh books & 350 journals; Computer Centre; University Scientific Instrumentation Centre; Central Research Laboratory with Ultra-modern Equipment; Well-equipped Departmental Laboratories; Career Guidance and Placement Cell; Health Centre; Sports Facilities with Indoor & Outdoor Stadiums and Multipurpose Gym; Sports Hostel; Separate hostels for Boys, Girls, Research Scholars and International Students; Pariksha Bhavan (Examinations Building); Computers to all faculty members; Wi-Fi connectivity to all Departments and Hostels; Canteen, Student Centre & Fast-food Centre; Faculty Club; Dr. H.H. Deichmann & Dr. S. John David Auditorium cum Seminar Hall; Post office; Telecom Centre; State Bank of India; Andhra Bank; Energy Park; Silver Jubilee Park; Fish ponds; internet center; xerox center; cooperative stores; Water harvesting structures.



**VISION,
MISSION &
OBJECTIVES
OF THE
UNIVERSITY**

ACHARYA NAGARJUNA UNIVERSITY


VISION

To generate sources of knowledge that dispels ignorance and establish truth through teaching, learning and research.

MISSION

To promote a bank of human talent in diversified faculties – Commerce & Management Studies, Education, Engineering & Technology, Humanities, Law, Natural Sciences, Pharmacy, Physical Education & Sports Sciences, Physical Sciences and Social Sciences that would become an investment for a prosperous society.

OBJECTIVES

- 
- To inspire and encourage all who would seek knowledge through higher education and research.
 - To provide quality instruction and research for the advancement of science and technology.
 - To promote teaching and research studies in disciplines of societal relevance.
 - To bridge the gap between theory and practice of the principles of higher education.
 - To develop human talent necessary for the industry.
 - To open up avenues of higher education and research through non-formal means.
 - To invite and implement collaborations with other institutes of higher learning on a continuous basis for mutual academic progress.
 - To motivate and orient each academic department/centre to strive for and to sustain advanced levels of teaching and research so that the university emerges as an ideal institute of higher learning.
 - To focus specially on the studies involving rural economy, justifying its existence in the rural setting.



**VISION
&
MISSION OF
THE COLLEGE**

ACHARYA NAGARJUNA UNIVERSITY

UNIVERSITY COLLEGE OF ARTS, COMMERCE & LAW

VISION AND MISSION OF THE COLLEGE:

University College of Arts, Commerce and Law presently consists of 19 teaching departments and seven research centres and running 27 courses. It had a very good team of qualified teachers with strong profiles. The vision of the college is to promote learning and research in the faculties of social sciences, humanities, law, education and management. It is intended to encourage research temperament and develop inputs for the betterment of the society. The mission of the college is to nurture the scholarship, leadership and produce outcome to promote the quality of life and address the challenges in human society.





**VISION
&
MISSION OF
THE
DEPARTMENT**

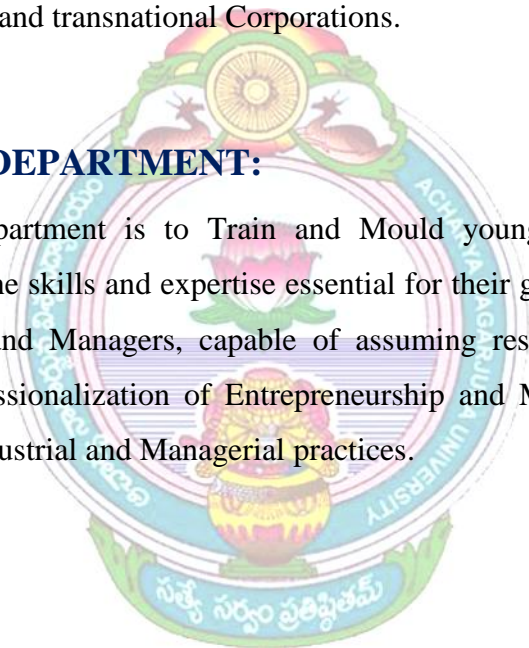
ACHARYA NAGARJUNA UNIVERSITY
UNIVERSITY COLLEGE OF ARTS, COMMERCE & LAW
DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
MASTER OF COMMERCE

VISION OF THE DEPARTMENT:

Our Vision is to emerge as an internationally top ranked management institution that grooms and future leaders for India and the world through training and imparting the skills required to meet the international challenges and to create opportunities for gainful employment in Multinational Companies and transnational Corporations.

MISSION OF THE DEPARTMENT:

The Mission of the Department is to Train and Mould young men and women with opportunities to acquire the skills and expertise essential for their growth into competent and effective Entrepreneurs and Managers, capable of assuming responsibilities and thereby, contributing to the professionalization of Entrepreneurship and Management and to bring about improvement in Industrial and Managerial practices.



ACHARYA NAGARJUNA UNIVERSITY
UNIVERSITY COLLEGE OF ARTS, COMMERCE & LAW
DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
MASTER OF COMMERCE

PROGRAMME EDUCATIONAL OBJECTIVES (PEO's):

After undergoing M.Com. programme, student will be able to Attain higher levels of proficiency for a successful career in commerce, the industry with adequate theoretical knowledge on the core and domain disciplines.

Integrate all areas of business activity, professional competence to pursue higher studies, research, life-long learning for continuous growth.

Adapt to rapidly changing environment with their newly learnt applied skills, become socially responsible and citizens committed for sustainable development.

PROGRAMME OUTCOMES (PO's):

The programme is for graduates of commerce. This program imparts the students training in various aspects of business and its environment. To develop managerial and analytical skills to meet the challenges of ever changing business environment at national and global level.

After two years of successful completion of MCOM post graduate program, student will be able to:

- 1) Ability to apply and acquire the knowledge in the core and applied fields of Business.
- 2) An ability to identify, formulate, and solve Managerial problems.
- 3) Demonstrate abilities such as initiative taking and innovative thinking in their acts.
- 4) Understand, examine, and evaluate the impact of latest technological developments in the field of commerce.
- 5) The students are induced to undertake independent ventures.
- 6) Recognition of the need for, and an ability to engage in life-long learning.

PROGRAMME SPECIFIC OUTCOMES (PSO's):

After completion of the program the students can seek placement in the areas of finance, accounting and management like Accounts Executive Officer, Financial Analyst, Tax Manager, H.R and Marketing Manager etc. The student can meet the prospective employer requirements like: Learning aptitude, Job proficiency and job needs/requirements and also pursue research in commerce areas.

- 1) The students are able to develop an ability to apply knowledge acquired in problem solving.
- 2) Attain ability to start their own business.
- 3) The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.
- 4) Capable enough to work in private and public companies.
- 5) To develop team work, leadership and managerial and administrative skills.





STRUCTURE

ACHARYA NAGARJUNA UNIVERSITY
UNIVERSITY COLLEGE OF ARTS, COMMERCE & LAW
DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
MASTER OF COMMERCE
COURSE STRUCTURE

**M.Com Course Structure and Syllabus as per CBCS Guidelines with
Effect from the Academic year 2022-2023**

SEMESTER-I

Course Code	Course Title	Structure Code	Credits	HPW	Max. Marks IE+SEE 30+70	Total
CM 1.1 (R22)	Fundamentals of Accounting	CC	3	5	30+70	100
CM 1.2 (R22)	Business Economics	CC	3	5	30+70	100
CM 1.3 (R22)	Quantitative Techniques for Business Decisions	CC	3	5	30+70	100
COMPULSORY FOUNDATION						
CM 1.4 (R22)	1.Business Correspondence & Report Writing	CC	3	4	70 SEE	100
	1.a Project Work Business Plan	AEC	2	2	30	
CM 1.5 (R22)	1.IT Applications for Business	CC	3	4	70 SEE	100
	1.a MS Excel (Lab)	SEC	2	2	30 PE	
ELECTIVE FOUNDATION						
CM 1.6.1 (R22)	OPT-1 1.Business Ethics & Corporate Governance 2. Entrepreneurship Development 3.Business Environment & Legislation	GE	3	5	30+70	100
CM 1.6.2 (R22)						
CM 1.6.3 (R22)						
TOTAL CREDITS			22	32	600	600

SEMESTER-II

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 2.1 (R22)	E-Commerce	CC	3	5	30+70	100
CM2.2 (R22)	Research Methodology & Business Analytics	CC	3	5	30+70	100
CM 2.3 (R22)	Basics of Financial Management	CC	3	5	30+70	100
CM 2.4 (R22)	1.Human Resource Management	CC	3	4	70 SEE	100
	1.a Mentoring & Coaching Skills	SEC	2	2	30	
CM 2.5 (R22)	Corporate Accounting & Tally	CC	3	4	70 SEE	100
	1.a Tally Lab	AEC	2	2	30 PE	
ELECTIVE FOUNDATION						
CM 2.6.1 (R22) CM 2.6.2 (R22) CM 2.6.3 (R22)	OPT-1 1. Marketing Management 2. Cyber Security 3. Business Intelligence	GE	3	5	30+70	100
MOOCs					100	100
TOTAL CREDITS			22	32	600	600

SEMESTER-III

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 3.1 (R22)	Advanced Cost & Management Accounting	CC	3	5	30+70	100
CM 3.2 (R22)	Advanced Auditing	CC	3	5	30+70	100
CM 3.3 (R22)	Business Law	CC	3	5	30+70	100
CM 3.4 (R22)	Income Tax Law & Practice	CC	3	5	70SEE	70
CM 3.4.A (R22)	Lab Filing of Tax Returns	AEC	2	2	30	30
ELECTIVE PAPERS (Choose any One Specializations)						
CM 3.5 AF (R22)	ACCOUNTING & FINANCE	GE	3	5	30+70	100
CM 3.6 AF (R22)	SPECILIZATION					
CM 3.7 AF (R22)	(Choose any Two Papers) 1..Security Analysis & Portfolio Management 2. Financial Institutions & Stock Markets 3. Personal Financial Planning					
CM 3.5 BI (R22)	BANKING & INSURANCE	GE	3	5	30+70	100
CM 3.6 BI (R22)	SPECILIZATION					
CM 3.7 BI (R22)	(Choose any Two Papers) 1.Principles & Practices of Life & Health Insurance 2.Principles & Practices of General Insurance 3. Banking & Financial Services					
CM 3.5 IB (R22)	INTERNATIONAL BUSINESS	GE	3	5	30+70	100
CM 3.6 IB (R22)	SPECIALISATION					
CM 3.7 IB (R22)	1. Theory of International Trade & WTO 2. International Financial Management 3. International Business Environment					
MOOCs						
TOTAL CREDITS			20	32	600	600

SEMESTER-IV

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 4.1(R22)	Financial Reporting	CC	3	5	30+70	100
CM 4.2 (R22)	Strategic Financial Management	CC	3	5	30+70	100
CM 4.3 (R22)	Corporate Tax Law & Planning	CC	3	5	30+70	100
CM 4.4 (R22)	Good & Services Tax	CC	3	5	70 SEE	70
CM 4.4 a (R22)	Lab Filing of GST Returns	AEC	2	2	30	30
ELECTIVE PAPERS (Choose any One Specializations)						
CM 4.5 AF (R22) CM 4.6 AF (R22) CM 4.7 AF (R22)	ACCOUNTING & FINANCE SPECILIZATION (Choose any Two Papers) 1..Information System Control and Audit 2. Derivative Products and Markets 3. Asset Financing and Valuation	GE	3	5	30+70	100
CM 4.5 BI (R22) CM 4.6 BI (R22) CM 4.7 BI (R22)	BANKING & INSURANCE SPECILIZATION (Choose any Two Papers) 1. Banking and Technology 2. Insurance and Risk Management 3.Insurance and Actuarial	GE	3	5	30+70	100
CM 4.5 IB (R22) CM 4.6IB (R22) CM 4.7IB (R22)	INTERNATIONAL BUSINESS 1. International Business Law and Taxation 2. International Accounting. 3. India's Foreign Trade & EXIM Management	GE	3	5	30+70	100
	Internship/ Project	CC	4	2	50+50	100
Total Credits			24	34	600	600



First Semester

ACHARYA NAGARJUNA UNIVERSITY
UNIVERSITY COLLEGE OF ARTS, COMMERCE & LAW
DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
MASTER OF COMMERCE
SEMESTER-I

CM 1.1 (R22): FUNDAMENTALS OF ACCOUNTING

COURSE OBJECTIVES:

- ▲ To learn the Fundamentals of Accounting.
- ▲ To understand fundamentals like accounting concepts, Branches of accounting, Nature of accounting and Accounting Standards.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand concepts of the Fundamentals of Accounting.
CO2	To analyse fundamentals like accounting concepts, Branches of accounting, Nature of accounting and Accounting Standards.
CO3	To investigate and analyse Financial Statements.
CO4	To evaluate financial Planning & Control and take major Financial Decisions.
CO5	To explain about the Standard costing and variance analysis.

UNIT-I: Introduction to accounting- Objectives- Advantages-Accounting Concepts and Conventions-Branches of accounting-Double entry book keeping-Journal-Ledger-Trial Balance

UNIT-II: Subsidiary books- Types of subsidiary books-Cash Book, types of cash book-Bank Reconciliation Statement

UNIT-III: Preparation of Financial Statements: Income statement and balance sheet-Inventory Valuation and Depreciation

UNIT-IV: Analysis of Financial Statements: Objectives, Financial Ratios- Funds flow and Cash flow Analysis

UNIT-V: Management Accounting: Marginal costing-CVP Analysis- Standard Costing and Variance Analysis.

SUGGESTED BOOKS:

- 1) G. Prasad, Accounting for managers, Jai Bharat Publications
- 2) Pankaj Gupta, Management Accounting, Excel Books, New Delhi, 2006.
- 3) Bhattacharya S.K. & Dearoon.J., Accounting for Management – Text and Cases, Vikas Publishing House
- 4) NarayanaSwamy, Financial Accounting: A Managerial Perspective, PHI.
- 5) Ashish k., Bhattacharya, Cost Accounting for Business Managers, Elsevier.
- 6) Bhattacharya, Financial Accounting for Business Managers–Perspective, PHI.
- 7) MCSHukla, TS Grewal, Financial Accounting, S. Chand
- 8) Khan and Jain, Management Accounting, Tata McGraw Hill, Delhi.
- 9) J.C. Varshney: Financial and Management Accounting, Wisdom Publication.
- 10) Shashi k. Gupta, R.K.Sharma – Management Accounting, principles and practice, Kalyani publishers.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	2	3	3	3	3
CO5	3	2	3	3	1	3

CM 1.2 (R22): BUSINESS ECONOMICS

COURSE OBJECTIVES:

- ▲ To equip students with skill sets in applying analytical approaches in Economics.
- ▲ To study how individuals and business units deal with the fundamental problems of scarce resources.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand and determine skill sets in applying analytical approaches in Economics.
CO2	To analyze how individuals and business units deal with the fundamental problems of scarce resources.
CO3	To identify about Production analysis.
CO4	To apply micro economic concepts and techniques in evaluating business decisions.
CO5	To explain how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

UNIT 1: Introduction to Managerial Economics: Definition, Nature and Scope, Relationship with other Disciplines-role of managerial economist -Principles of economics – Concept of opportunity cost, Incremental concept, time Perfective, Discounting Principle - Risk &uncertainty.

UNIT2: Demand Analysis: Elasticity of demand -Types- significance of Elasticity of Demand - Measurement of price Elasticity of Demand– Demand forecasting -Forecasting techniques –Law of Supply –Elasticity of Supply.

UNIT 3: Production Analysis: Production function - Marginal Rate of Technical Substitution - Production function with one/two variables - Cobb-Douglas Production Function - Returns to Scale and Laws of returns.

UNIT 4: Cost theory and estimation: Cost concepts - determinants of cost - cost –output relationship in the short run and long run–Modern development in cost theory - Saucer shaped short – run Average cost curves – Average total cost curve – CVP analysis – Simple problems

UNIT5: Market Structure and Pricing practices: Features and Types of different Markets – Price- Output determination in Perfect competition, Monopoly, Monopolistic competition and Oligopoly both in the long run and short run – Pricing methods in practice – Price Searchers- Managerial Theories of a firm – Marris &Williams Models.

SUGGESTED BOOKS:

- 1) D.N. Dwivedi: “Managerial Economics, 8th Edition”, Vikas Publishing House, 1980.
- 2) ArunKumar, Rachana Sharma: “Managerial Economics”, Atlantic Publishers & Dist, 1998.
- 3) S.Charles Maurice, Christopher RThomas: “Managerial Economics: MCGraw-Hill Education, 2015.
- 4) Paul,Koushil: “Managerial Economics”, Cengage Learning, New Delhi,
- 5) Siddiqui SA, Siddiqui AS:“Managerial Economics”, and Financial Analysis”, New Age International Publishers, New Delhi,2008.
- 6) Vanita Agarwal:“Managerial Economics”, Pearson, NewDelhi,2013.
- 7) Varshney, R.L and Maheswari, K L: “**Managerial Economics**”, Sultan Chand and Sons, New Delhi, 2002.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	2	2	3	2	3
CO3	3	3	3	3	3	2
CO4	3	1	3	3	3	3
CO5	3	2	2	3	2	3

CM 1.3 (R22): QUANTITATIVE TECHNIQUES FOR BUSINESS

DECISIONS

COURSE OBJECTIVES:

- ▲ To provide basic knowledge of analyzing data using various statistical and mathematical techniques for business decisions.
- ▲ To highlight the benefits as well as the limits of quantitative analysis in a real-world context.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand basic knowledge of analyzing data using various statistical and mathematical techniques for business decisions.
CO2	To analyse the benefits as well as the limits of quantitative analysis in a real-world context.
CO3	Apply the concepts of probabilistic distributions in solving problems..
CO4	Evaluate the knowledge of hypothesis testing for large and small samples.
CO5	Explain the ability to solve linear programming problems by graphical and simplex methods.

UNIT –I: PROBABILITY

Concept of Probability—Approaches to Probability Theorems of Probability—Addition Theorem—Multiplication Theorem— Bayes Theorem. Theoretical Distributions: Binomial Distribution – Basic Assumptions and Characteristics – Fitting of Binomial Distribution – Poisson Distribution –Characteristics - Fitting of Poisson Distribution – Normal Distribution – Features and Properties – Standard Normal Curve

UNIT-II: Testing of hypothesis

Introduction, one sample test for testing Mean and proportion of large and small samples. Tests two samples tests of difference between Mean & proportions of small & large samples - Chi-Square test of Independence and Goodness of fitness.

UNIT –III: Correlation and Regression Analysis Correlation

Concept, significance and types; Methods of Simple correlation - Karl Pearson's coefficient of correlation, Spearman's Rank correlation - Regression Concept and significance; Linear Regression, Regression lines, Regression vs. Correlation

UNIT-IV:

Time Series Meaning and Significance –Utility, Components of Time Series- Measurement of Trend: Method of Least Squares, Linear Trend and Parabolic Trend, Method of Moving Averages & Semi Averages-Decision theory (Decision making under certainty, risk, uncertainty) & decision trees

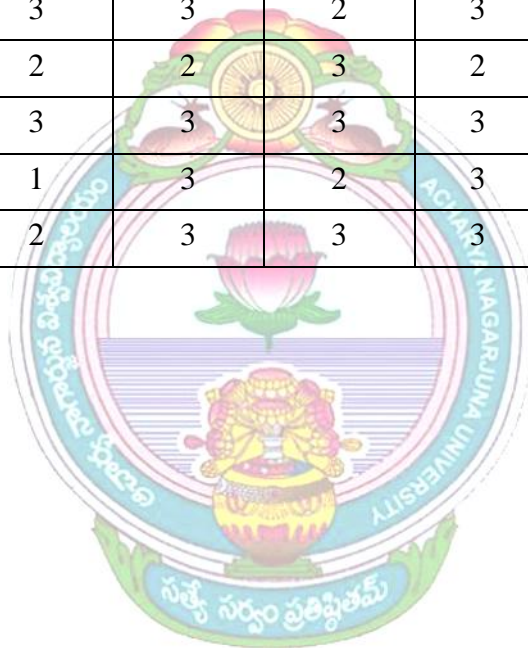
UNIT-V: Introduction to LPP Graphical method- Simplex method, Big M method.

SUGGESTED BOOKS:

- 1) Sharma, J.K., Fundamentals of Business Statistics, Pearson.
- 2) Sancheti, Dc & VK Kapoor, Business Mathematics, Sultan Chand.
- 3) Arora, P. N., S. Arora Comprehensive Statistical Methods, S. Chand.
- 4) Sharma, J.K., Quantitative Methods- Theory & Applications, Mac Millan.
- 5) Sharma JK., Operations Research: Theory & Applications, Mc Milan India Ltd.
- 6) Problems in operations research methods and solutions-Pk Gupta Manmohan Sultan Chand & Son.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	3	3	2	3	3
CO2	3	2	2	3	2	3
CO3	3	3	3	3	3	2
CO4	3	1	3	2	3	3
CO5	3	2	3	3	3	3



CM 1.4 (R22): BUSINESS CORRESPONDENCE & REPORT WRITING

COURSE OBJECTIVES:

- ✦ Enhance oral presentation planning, audio visual communication and developing & displaying visual aids for effective communication.
- ✦ Understand managing the organizational communication.

COURSE OUTCOMES:

At the end of the course the students should be able to,

CO1	Understand oral presentation planning, audio visual communication and developing & displaying visual aids for effective communication.
CO2	Applying and managing the organizational communication.
CO3	Investigate the role of interpersonal communication with intrapersonal foundation.
CO4	To analyse the business writing skills.
CO5	To evaluate the report writing and presentation skills.

UNIT I: Communication in Business

Communication-Objectives and Process of Human Communication – Media of Communication, Written Communication – Oral Communication - Visual Communication, Audio Visual Communication – Silence –Developing Listening Skills–Improving Non-verbal Communication skills–Cultural Effects of Communication.

UNIT II: Managing Organizational Communication

Formal and Informal Communication – Intra-personal– Inter –Personal Communication – Communication Models-Transactional Analysis, and Social Exchange theory.

UNIT III: Intra-Personal Foundation for Inter – Personal Communication Managing motivation to influence interpersonal communication – Effects of intrapersonal motivation up on interpersonal communication- Perception in communication- Role of emotion in interpersonal communication-Communication Styles –Barriers to communication –Gateways to effective interpersonal communication.

UNIT IV: Business Writing Skills - Business Correspondence, Essentials of Effective Business Correspondence, Business Letter and Forms, Meeting, Telephonic Communication– Use of Technology in Business Communication.

UNIT V: Report Writing and Presentation Skills – Formal and Informal Reports-Structure of Reports, Negative, Persuasive, Special Reports and Proposals – Types and Stages of presentation–Video Conferencing–Communication etiquettes.

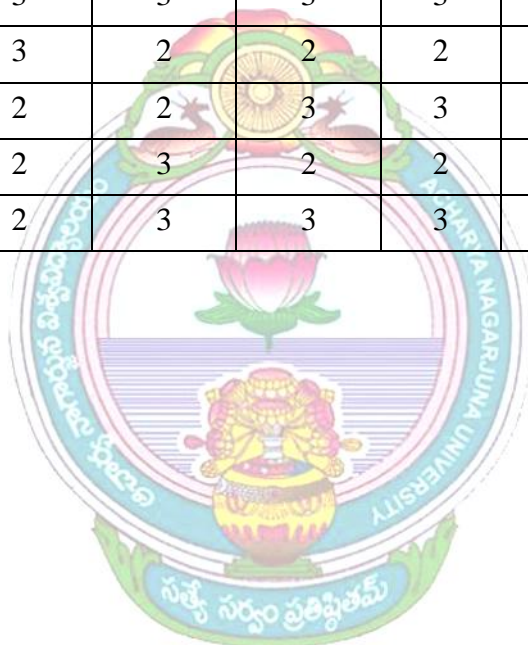
Practical's: Preparation of hypothetical project report.

SUGGESTED BOOKS:

- 1) Sangita Mehta, Neety Kaushish: “**Business Communication**”, University Science Press, New Delhi, 2010.
- 2) Krizan: “**ESSENTIALS OF BUSINESS COMMUNICATION**”, Cengage Learning, New Delhi.
- 3) Anjali Ghanekar: “**Business Communication Skills**”, Everest Publishing House, New Delhi.
- 4) Sathya Swaroop Debasish, Bhagaban Das “**BUSINESS COMMUNICATION**”, PHI.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	3	3	3	3	3
C02	3	3	2	2	2	3
C03	3	2	2	3	3	2
C04	3	2	3	2	2	3
C05	3	2	3	3	3	3



CM 1.5 (R22): IT APPLICATIONS FOR BUSINESS

COURSE OBJECTIVES:

- ▲ To provide an understanding of fundamentals of computer and networks.
- ▲ To provide the basics of the processes associated with developing computer based systems for modern organizations.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand fundamentals of computer and networks.
CO2	To analyze the basics of the processes associated with developing computer based systems for modern organizations.
CO3	To apply critical understanding on programming basics using C language.
CO4	To apply strong foundation on documentation, presentation, spreadsheets using MS Office.
CO5	To investigate basic fundamentals of cyber security issues.

UNIT - I: Introduction to computer concepts - Elements of computer – characteristics of a computer -classification of computers -Basic computer Architecture -input -output Devices storage devices Hardware and software -Networks -types of Networks - LAN, WAN, MAN - Topologies.

UNIT II: Ms Word & Power Point:

Ms-Word: creation of Document -format Document -Text Editing and saving -Organising Information with tables and outlines- Mail Merge

MS Power Point: Features of power point -creation of slides-use of templates and slide designs- slide master Animation Timings Action buttons Rehearse narration

UNIT-III: MS Excel

Creating and editing worksheets –Cell formatting-creating and using formulas and functions–use of macros-sorting and querying data-working with Graphs and charts-tables and pivot table

UNIT-IV: Security and Ethical challenges in IT

Need for security - security threats and Attacks, Malicious software, Hacking, security services- Security Mechanisms - cryptography, digital signature, firewall - Types of firewalls- identification and Authentication - Biometric Techniques - security policies - Need for legislation, cyber laws, cyber security issues.

UNIT-V: Introduction to Data Base- Basics- uses of data base-need of data base-various types of data base soft wares

Lab work: MS EXCEL.

Working interface, creating, saving and editing a work book, Inserting, Deleting worksheets, entering data in a cell/formula copying and moving from selected cells, handling operators in formulae.

Functions in Spread Sheet: Mathematical, Logical, statistical, text, financial, Date & Time functions, using function wizard.

Formatting a worksheet & Cell: Changing data alignment, changing date, number, character or currency format, changing font, adding borders and colors, printing worksheets, Tables and pivot table.

Charts and Graphs – Creating, Previewing and modifying charts, integrating word processor, spread sheets, web pages.

SUGGESTED BOOKS:

- 1) Introduction to computers peter Norton-Sixth Edition-TATA MC GRAW HILL, 2009.
- 2) V. Rajaraman- Introduction to Information technology, Prentice Hall India, 2008
- 3) Cox et al – 2007 Microsoft Office System step-by-step, first edition, PHI, 2007
- 4) Winston-Microsoft Office Excel 2007 Data Analysis and Business Modeling, first edition, prentice hall India, 2007.
- 5) Anita goel “Computer Fundamentals”, Pearson
- 6) Sanjay Saxena and P Chopra, computer applications in management, Vikas Publishing
- 7) Fundamentals of information Technology Alexis Leon Mathews Leon, Vikas Publishing House
- 8) Computer Applications in Management Ritendra Goel, DN Kakkar New age International publishers.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	2	3	3
CO2	3	3	3	3	2	3
CO3	3	3	3	3	3	2
CO4	3	3	3	2	3	3
CO5	3	2	3	3	3	3

CM 1.6.1 (R22): BUSINESS ETHICS AND CORPORATE GOVERNANCE

COURSE OBJECTIVES:

- ▲ Understand the role of ethics in business.
- ▲ Identify the effect of globalization on Indian business ethics.
- ▲ Understand ethics in marketing & business promotion

COURSE OUTCOMES:

At the end of the course, the student should be able to:

CO1	Understand the role of ethics in business.
CO2	Identify the effect of globalization on Indian business ethics.
CO3	Apply ethics in marketing & business promotion.
CO4	Observe and identify the fundamentals of corporate governance.
CO5	Apply the corporate governance under Indian business dynamics.

UNIT 1 Importance of Business Ethics: Values and Ethics- Business Ethics and Law – Ethics in Work Place – Ethical Decision Making- Theories of Business Ethics – Management and Ethics- Indian Ethical Traditions

UNIT 2 Impact of Globalization on Indian Business Ethics: Reasons for Unethical Practices among Indian companies – Development of Indian Capital Markets – Various studies on Ethical Attitudes of Managers Major Indian Scams

UNIT 3 Ethics in Marketing, HRM and Finance: Product safety and Pricing-Ethical responsibility in Product- Advertising and Target Marketing Ethics of sales, advertising and product placement and Consumer Autonomy. Ethics in HRM & Finance – HR related ethical issues - Institutional Culture – Frauds in Banks - Measures against Bank Frauds – Frauds in Insurance sector

UNIT 4 Corporate Governance: An overview – Theory and Practice of Governance- Indian model of Governance- Good Corporate Governance – Land marks in emergence of Governance OECB Principles – Sarbanes-Oxley Act 2002- SEBI Initiatives

UNIT 5 Corporate Governance Indian Scenario: Role of Government in Ensuring Corporate Governance – Governance issues relating to Board of Directors – Duties and responsibilities of Auditors – Governance under limited competition – Role of Media – Corporate Governance in Developing and Transiting Economies.

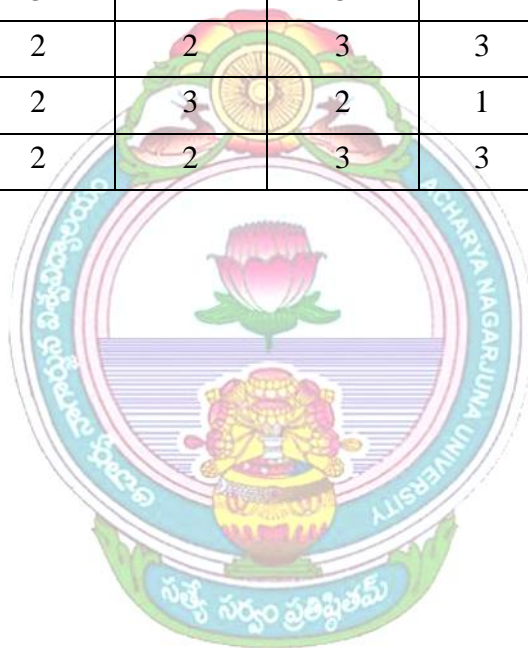
Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

SUGGESTED BOOKS:

- 1) S.K.Mandal: “Ethics in Business and Corporate Governance”, TMH, New Delhi, 2012.
- 2) Marianne M Jennings: “Cases in Business Ethics”, Cengage Learning, New Delhi, 2012.
- 3) S.Prabhakaran: “Business Ethics and Corporate Governance”, Excel Books, New Delhi, 2011.
- 4) N.Balasubramanyam: “A Case Book on Corporate Governance and Stewardship”, TMH., New Delhi, 2011.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	2	3	3	2
CO4	3	2	3	2	1	3
CO5	3	2	2	3	3	3



CM 1.6.2 (R22): ENTREPRENEURSHIP DEVELOPMENT

COURSE OBJECTIVES:

- ★ Familiarize students to understand various concepts involved in Entrepreneurship.
- ★ Develop Entrepreneurial abilities by providing the basic information, skill sets and abilities required for being an Entrepreneur

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand various concepts involved in Entrepreneurship.
CO2	Develop and apply Entrepreneurial abilities by providing the basic information, skill sets and abilities required for being an Entrepreneur.
CO3	To drive towards Entrepreneurship and Start up's and project preparation.
CO4	To develop interest and various Entrepreneurial Competencies among individuals. Details of different central level institutions.
CO5	To investigate about venture development stages.

Unit-1: Introduction: Meaning, Definition of Entrepreneurship from Different perspectives, Importance of Entrepreneurship, Characteristics of an entrepreneur-Reasons for entrepreneurship development in a country-Factors that affect the development of Entrepreneurship-Small business-Characteristics of small business-Procedure for registering a Business.

Unit-2: Rise of the Startup Economy: Starting a new enterprise, Key components of successful startup, Identifying best start up's, Financial resource requirements, Mobilizing Resources, Reorganizing resources, Advantages and Disadvantages of startup's, Ecosystem, Occupational safety, Health accident and Safety environment education-business ethics and Sexual Harassment.

Unit-3: Project Preparation and Financing Ventures: Meaning of and preparation of Project-Importance of Report-Importance of Report-Content; Guidelines for Report preparation-Network Analysis-PERT and CPM-Sources of Finance-Concept of Working Capital; Seed Capital; Venture Capital.

Unit-4: Institutions Supporting Small Business Enterprises: Introduction-Central Level Institutions-KVIC; SIDO; NSIC LTD; National Productivity Council (NPC); EDII-State Level Institutions-DIC-SFC-SSIDC-Industry Associations –CII; FICCI; ASSOCHAM

Unit-5: Managing Growth of Enterprises: Managing Growth-Growth Sources-Venture Development Stages-Key factors for Growth-Growth Strategies for Ventures-Key Strategies for Turning around-Exit strategies for Entrepreneurs.

SUGGESTED BOOKS:

- 1) Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
- 2) Poornima M.Ch., Entrepreneurship Development-Small Business Enterprises, Pearson, Delhi, 2009.
- 3) Michael H.Morris, et.al., Entrepreneurship and Innovation, Cengage Learning, New Delhi, 2011.
- 4) Kanishka Bedi, Management and Entrepreneurship, Oxford University Press, Delhi, 2009.
- 5) Anil Kumar, S., et.al., Entrepreneurship Development, New Age International Publishers, New Delhi, 2011.
- 6) Khanka, SS, Entrepreneurial Development, S.Chand, New Delhi, 2011.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	2	2	2	2	3
CO3	3	2	3	3	3	2
CO4	3	3	2	2	3	3
CO5	3	2	3	2	3	3



CM 1.6.3 (R22): BUSINESS ENVIRONMENT AND LEGISLATION

COURSE OBJECTIVES:

- ▲ To understand how the economy is affected by internal and external factors and how this in turn affects the business.
- ▲ How consumption affects business and economy.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand how the economy is affected by internal and external factors and how this in turn affects the business.
CO2	Analyse consumption affects on business and economy
CO3	To investigate the Economic, Political, Legal and Global environment of business.
CO4	To identify the nature and dimensions of evolving Business Environment in India to influence managerial decisions.
CO5	To evaluate the foreign direct investment to the business.

Unit -I: Theoretical Framework of Business Environment:

Concepts, Significance and Nature of Business Environment; Elements of Environment – Internal and External; Techniques of Environmental Scanning and Monitoring.

Unit -II: Economic Environment of Business:

Economic Planning – Objectives, Government policies – Industrial policy of 1991; Monetary policy, Fiscal policy; Foreign Trade Policy; Economic Reforms and LPG.

Unit- III: Political and Legal Environment of Business:

Relationship between business and Government: Promotional and Entrepreneurial Roles of Government, An overview of major laws affecting business, Consumerism, Social Responsibility of Business. Political Institutions – Legislature, Executive and Judiciary – Changing Dimensions of Legal Environment in India;

Unit -IV: Cultural and Technological Environment:

Elements of Socio – Cultural Environment; Impact on Business – Social Audit – Business and culture - Factors influencing technological environment, Technological Environment in India; Technology Transfer – Technology Policy.

Unit -V: Foreign investment and trade regulations:

Foreign direct investment; Foreign Collaborations and Indian Business, Regulation of foreign trade; International Economic Institutions: WTO, World Bank, IMF and their importance to India.

SUGGESTED BOOKS:

- 1) Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai.
- 2) Fernando, A.C., *Business Environment*, Pearson.
- 3) Suresh Bedi, *Business Environment*, Excel Books, New Delhi,
- 4) Adhikary.M. *Economic Environment of Business*, Sultan Chand & Sons, New Delhi.
- 5) Alag, Yoginder.K., *Indian Development Planning and Policy*, Vikas Publishers, New Delhi.
- 6) G.Prasad, *Business and Corporate Laws*, Jai Bharathi Publishers.
- 7) Gulshan S.S. and G K Kapoor, *Business Law Including Company Law*, NEW AGE.
- 8) Aswathappa.K., *Essentials of Business Environment*, Himalaya Publishing House, Delhi.
- 9) Chakravarthi., S., *Development Planning*, Oxford University Press, Delhi.
- 10) Govt. of India, *Economic Survey*, Various Issues.
- 11) Justin Paul, *Business Environment*, Text and Cases, Tata McGraw Hill.
- 12) Saleem Shaik, *Business Environment*, Pearson Education, Delhi.
- 13) Ruddar Dutt & KPM Sundaram, *Indian Economy*, S. Chand & Co., Delhi.
- 14) Krishna Rao,P, *WTO-Text & Cases*, PSG Excel Series.
- 15) R.S.N. Pillai, Bagavathi, “*Legal Aspects of Business*”, S.Chand, New Delhi.
- 16) H.L.Ahuja, “*Economic Environment of Business*” S.Chand, New Delhi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	2	3	2	2	2	3
CO3	3	3	3	3	3	2
CO4	3	2	3	1	3	3
CO5	3	2	3	3	3	3



Second Semester

MASTER OF COMMERCE

SEMESTER-II

CM 2.1 (R22): E-COMMERCE

COURSE OBJECTIVES:

- ▲ To learn the Fundamentals of E-Commerce.
- ▲ To understand Technologies of the World Wide Web.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept of Fundamentals of E-Commerce.
CO2	To learn and identify Technologies of the World Wide Web
CO3	To investigate various means of advertising in E- Marketing.
CO4	To evaluate prepare Data mining in CRM.
CO5	To analyze about Electronic payment systems.

Unit-1: History of E-Commerce-Early Business Information Interchange Efforts-Emergence of Internet & World Wide Web-Infrastructure for EC-Advantages & Disadvantages of E-Commerce. Business Models for E-Commerce –E-Business models based on relationship of Transaction parties-B2C, B2B, C2C & C2B. E-Business modes based on the relationship of transaction- Brokerage, Aggregation models

Unit-II: Technologies of the World Wide Web- Internet client-server application-Telnet, PTP, IRC, Chat, ICQ & MIME, Networks. Software Agents, & ISP Broad Band Technologies, Hyper Text, Java Script & XML - e-commerce web site-Website goals & Objectives Strategies for website Development

Unit III: E-marketing- Traditional Marketing, online marketing- Advantages of online Marketing - Advertisements in E-commerce- various means of advertising- advertisement strategies Push Technology & Intelligent Agents

Unit-IV: E-CRM-Customer Relationship Management Technology support-E-CRM tool kit-customer life cycle- CRM capabilities and the customer life cycle-Privacy issues and CRM-Data mining in CRM - e-Supply Chain- Old ways of managing supply and information Real time benefits of E_SCM- E- Supply Chain Components & Architecture.

Unit -V: E-Commerce payment systems-Electronic payments and protocols-Security schemes in Electronic payment systems-Electronic credit card system on the Internet-Electronic Fund Transfer and debit cards on the Internet-E-Cash-Properties of E-Cash-E-Cash in Action- Using Digital Currency-Operational Risk & E-Cash-Legal issues and E-Cash- E-Cheque- Risk and E-Payments Systems

SUGGESTED BOOKS:

- 1) E-Commerce, An Indian Perspective, PT Joseph SJ PHI (third)
- 2) E-Commerce, A Management Perspective-Effraim Turban, Joe Lee, David Kind-H Michael Chung, Pearson Education Asia- (Third)
- 3) Pandey US & Shukla Er.S., E-Commerce & M- Commerce Technology, S.Chand & Company New Delhi edition-2010
- 4) Gary P. Schneider, e-commerce strategy Technology & Implementation, Cengage Learning, New Delhi-2009
- 5) Trepper e-commerce strategies PHI -2006
- 6) Jonathan Reynolds, E-Business A Management Perspective, Oxford.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	2	3	3	2
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CO5	3	2	3	3	3	3

CM 2.2 (R22): RESEARCH METHODOLOGY & BUSINESS ANALYTICS

COURSE OBJECTIVES:

- ▲ To equip students with skill sets in Research Methodology.
- ▲ To study about Automated Data Analysis.
- ▲ To apply Business Analytics as Solution for Business Challenges

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand skill sets in Research Methodology.
CO2	To Analyse about Automated Data Analysis.
CO3	To apply Business Analytics as Solution for Business Challenges.
CO4	To investigate about Advanced techniques of Data analysis.
CO5	To evaluate about Master data management.

Unit-I: Research Methodology: Meaning of Research - Nature and Scope of Research Methodology – Problem Formulation, Research Objectives – Hypotheses, Characteristics of good hypotheses, Research Design – Types of Research Design

Unit-II: Sources & Collection of Data: Primary and Secondary Sources – Methods of Data Collection – Questionnaire Design – Attitude Measurement Techniques – Motivation Research Techniques – Administration of Surveys – Sample Design and Sampling Techniques.

Unit-III: Automated Data Analysis: SPSS Applications – Tabulation and Cross Tabulation of Data: Univariate, Bivariate Data Analysis and Tests of Hypothesis.

Unit-IV: Multivariate Analysis: Advanced Techniques for Data Analysis: ANOVA, Discriminate Analysis, Factor Analysis, Conjoint Analysis, Multidimensional Scaling and Clustering Techniques, Report Writing.

Unit-V: Business Analytics: Evolution - Business Analytics as Solution for Business Challenges - Master Data Management: Data Warehousing and kinds of Architecture – Data Extraction – Transformation and Up-loading of Data – Data Mining – Meta Data – Data Marts – Concept of Creating Data Marts – Data Integration – Concept of OLTP and OLAP.

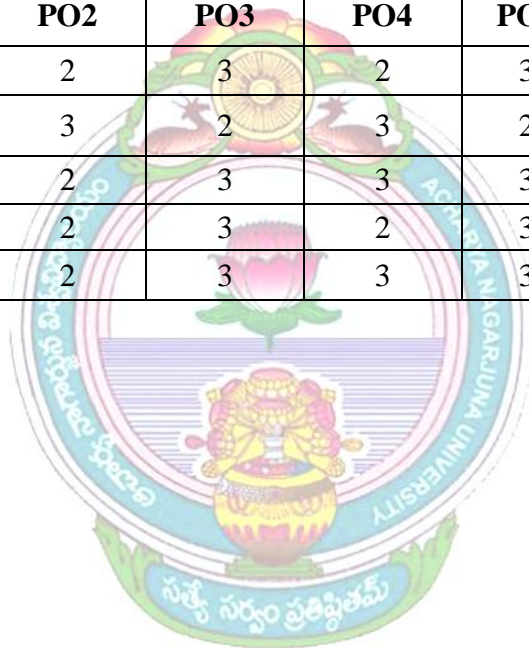
SUGGESTED BOOKS:

- 1) Bhattacharya D. K., “Research Methodology”, Excel Books, New Delhi.
- 2) Cooper, “Business Research Methods”, Tata McGraw Hill, New Delhi, 2010.
- 3) Gupta S.P. “Statistical Methods”, Sultan Chand, New Delhi, 2010.

- 4) K.V. Rao, “Research Methodology in Commerce and Management”, Sterling Publishers, New Delhi, 2012.
- 5) T.S. Wilkinson & P.L. Bhandarkar, “Methodology and Techniques of Social Research”, 2010.
- 6) R.N Prasad and Seema Acharya, “Fundamentals of Business Analytics”, Wiley India Publication.
- 7) Pang-Ning Tan, Michael Steinbach & Vipin Kumar, “Introduction to Data Mining”, Pearson, 2009.
- 8) Alex Berson, Stephen Smith & Kurt Thearling, “Building Data Mining Application for CRM”, Tata McGraw Hill, New Delhi, 2000.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	2
CO2	3	3	2	3	2	2
CO3	3	2	3	3	3	3
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



CM 2.3 (R22): BASICS OF FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

- ▲ To provide basic knowledge Organization of finance function
- ▲ To highlight the benefits as well as the limits of Methods of appraisal.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the basic knowledge Organization of finance function.
CO2	To analyse the benefits as well as the limits of Methods of appraisal.
CO3	Apply the concepts of Concept of leverage, Break even analysis - EBIT EPS analysis.
CO4	Investigate the ability to solve the payment of dividends and liquidity of the firm.
CO5	To evaluate the concept of working capital management.

Unit- I: FINANCIAL MANAGEMENT: - Financial Management and the goals of the firm – Organization of finance function –Time Value of Money-Agency conflict

Unit-II: INVESTMENT DECISIONS: Capital budgeting – Types of Capital budgeting process – Cash flows estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods – NPV vs IRR - Capital rationing – Risk analysis in capital budgeting.

Unit-III: FINANCE DECISIONS: Leverage – Concept of leverage – Operating Leverage – Break-even analysis – Financial leverage – EBIT – EPS analysis – Combined leverage.

CAPITAL STRUCTURE: Capital Structure Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis.

COST OF CAPITAL: Cost of debt – cost of preference capital – Cost of equity capital – cost of external equity – Cost of retained earnings - Weighted average cost of capital.

Unit-IV: DIVIDEND DECISIONS:– Dividend Theories – Traditional position – Walter’s Model – Gordon’s Model – M-M Hypothesis.

Unit-V: WORKING CAPITAL MANAGEMENT: Concepts of working capital – Determinants of working capital – Optimum level of current assets – Liquidity Vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing and control of working capital – Inventory Management – Cash Management.

SUGGESTED BOOKS:

- 1) Sheeba Kapil. Financial Management, Pearson, 2011.
- 2) Jonthan Berk Financial Management, Pearson, 2010.
- 3) Van Home. James C. “Financial Management”, Prentice Hall of India (P) Ltd, Delhi.

- 4) Hampton, John J. “Financial Decision Making”, Prentice Hall of India (P) Ltd, New Delhi.
- 5) Khan, M.Y. & Jain P.K. “Financial Management”, Tata McGraw Hill Pub. Co. Ltd. New Delhi.
- 6) Panday, I.M. “Financial Management”, Vikas Publishing House (P) Ltd.
- 7) Chandra, Prasanna “Financial Management”, Tata McGraw Hill, New Delhi.
- 8) Kulkarni, P.V. “Financial Management”, Himalaya Publishing House.
- 9) Maheswari S.N. “Principles of Financial Management”, S Chand & Sons.
- 10) Srivatsava R.M. “Essentials of Business Financial”, Himalaya Publishing House,
- 11) Tulsan, P.C. “Financial Management”, S. Chand & Co. New Delhi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	3	3	2	3
CO3	3	2	3	3	3	2
CO4	3	3	3	3	3	3
CO5	3	2	3	3	3	3

CM 2.4 (R22): HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES:

- ▲ To provide basic knowledge of HRM Model.
- ▲ To highlight the Requisites for successful HR Planning.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand basic knowledge of HRM Model.
CO2	To analyze the Requisites for successful HR Planning.
CO3	To identify the knowledge of Management Training & Development Programmes.
CO4	To investigate about career planning and development.
CO5	To evaluate the strategies for improvement of QWL.

Unit-I: Human Resource Management: Nature and Significance, Functions of HRM, Qualities and Role of HR Manager, HRM Models, HRM in a Changing Environment, Emerging HR Trends. International HRM, Global HRM, Strategic HRM, HR Analytics. HR Score Card. Job Analysis – Objectives and Methods of job analysis.

Unit-II: Human Resource Planning: Objectives, Process, Factors affecting HR Planning, Recruitment – Purpose, Process, Factors influencing Recruitment, Sources of Recruitment. Selection Process, Testing & Interviews, Placement, Induction and Socialization.

Unit-III: Employee Training: Significance, Types, Process of Training, On the job & Off the job methods of Training, Management Development Programmes: Methods of MDP/EDP, Performance Appraisal – Objectives, Process, Methods; Traditional & Modern, Problems of Performance Appraisal. Potential Appraisal.

Unit-IV: Job Evaluation: Significance, Process, Methods and Problems: Career Planning: Concept, Career Stages, Process. Career Development: Individual Career Development & Organisational Career Development. Succession Planning.

Unit-V: Employee Grievances and Discipline: Grievance – Need, Causes, Model Grievance Procedure. Discipline: Causes of Indiscipline, Approaches, Red Hot Stove Rule, Disciplinary Procedure according to Standing orders.

Quality of Work Life (QWL): Meaning, Conditions, Strategies for improvement of QWL.

SUGGESTED BOOKS:

- 1) Aswathappa.K., H R & PM, 2nd Edition, Tata McGraw Hill, New Delhi, 2001.,
- 2) Edwin B.Flipppo, Personnel Management, McGraw-Hill
- 3) Dessler, Human Resource Management, 10th Edition, Pearson Education.

- 4) V.S.P.Rao, Human Resources Management, Excel Books, New Delhi.
- 5) David Lepak, Human Resource Management, Pearson Publications.
- 6) Kenneth M. York, Applied Human Resource Management, Sage Publications.
- 7) H. John Bernardin, Human Resource Management, Tata McGraw Hill.
- 8) T.V. Rao, “Performance Management & Appraisal Systems”, SAGE Publications.
- 9) Peter J Dowling, “International HRM”, CENAGE Learning.
- 10) Kaushal H, Case Study Solutions Human Resource Development, MACMILLAN.
- 11) Michael Muller- Camen, Human resource Management. Jaico Publishing House
- 12) Lain Henderson, Human Resource Management, University Press.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	2	3	3	2
CO4	3	2	3	3	2	3
CO5	3	2	3	3	3	3

CM 2.4.1 (R22): MENTORING & COACHING SKILLS

EFFECTIVE COACHING AND MENTORING SKILLS:

Active listening, Empathy and understanding, Questioning, Communication, Giving feedback, Goal-setting, Checking in, Enthusiasm.

MENTORING SKILLS:

The 5 C's of Mentoring: Challenges, Choices, Consequences, Creative solutions and Conclusions.

FRAMEWORK FOR AWARDING MARKS:

Activities related to the above skills which include Role play, Case study analysis, Group discussion exercise etc. or Assignments related to the skills can be undertaken.



CM 2.5 (R22): CORPORATE ACCOUNTING & TALLY

COURSE OBJECTIVES:

- ▲ To provide an understanding of fundamentals of Accounting.
- ▲ To provide the basics of the Absorption of Companies.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept of fundamentals of Accounting.
CO2	To analyze the basics of the Absorption of Companies.
CO3	To identify and investigate about valuation of shares.
CO4	To evaluate about basic fundamentals of Accounting for Liquidation of Companies.
CO5	To learn and apply Accounting Packages.

UNIT I: Corporate Accounting- objectives, nature and scope- Accounting standards-issue of shares, debentures and preference shares-forfeiture of shares-redemption of preference shares and debentures.

UNIT II: Acquisition of business- underwriting of shares and debentures- final accounts of companies

UNIT III: Managerial remuneration –disposal / appropriation of profits – valuation of goodwill – valuation of shares

UNIT IV: Accounting for liquidation of companies: Internal reconstruction of companies – amalgamation of companies- accounts of companies in liquidation

UNIT V: Accounting package- features of Tally, advantages in the use of tally – process of accounting using Tally- Accounts with inventory.

SUGGESTED READINGS:

- 1) Fundamentals of Corporate Finance by Bradford D. Jordan, Randolph W Westerfield, and Stephen Ross...
- 2) The Revolution of Corporate Finance by Joel Stern...
- 3) Corporate Finance for Dummies by Michael Taillard...
- 4) Applied Corporate Finance by Aswath Damodaran...
- 5) The Theory of Corporate Finance by Jean Tirole...
- 6) Principles of Private Firm Valuation by Stanley J. Feldman.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	2	3	3	2
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3

CM 2.5 (R22): TALLY LAB



CM 2.6.1 (R22): MARKETING MANAGEMENT

COURSE OBJECTIVES:

- ▲ To understand Approaches to the Study of Marketing – Marketing Environment.
- ▲ To study the Marketing Information System and Research.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand Approaches to the Study of Marketing – Marketing Environment.
CO2	To analyze the Marketing Information System and Research.
CO3	To explain about product line and product mix.
CO4	To investigate about Pricing strategies.
CO5	To evaluate the Integrated Marketing Communications.

Unit -I: Importance and Scope of Marketing: Concepts of Marketing; Marketing Management Tasks; Marketing Environment; Marketing and Customer Value - Industrial Marketing, Services Marketing, Global Marketing.

Unit -II: Marketing Information System and Marketing Research: Consumer Behaviour and Buying Decision Process – Organization Buyer Behaviour – Market Segmentation and Targeting.

Unit -III: Development of Marketing Offerings Strategy: New Product Development– Product line and Decisions–Product-mix–Product Differentiation –Product Life Cycle Management - Brand Management -Packaging.

Unit- IV: Pricing Strategies and Programs: Setting the Price – Adapting the Price – Initiating Response to Price Changes - Delivering Value: Designing and Managing Value Networks – Channels of Distribution.

Unit -V: Communicating Value: Designing and Managing Marketing Communications – Advertising – Direct Marketing and Personal Selling – Sales Promotion –Events and Public Relations and Competitive Marketing Strategies- Emerging Trends in Marketing: Network Marketing-Viral Marketing-Ambush/Guerilla Marketing-Green Marketing- etc.

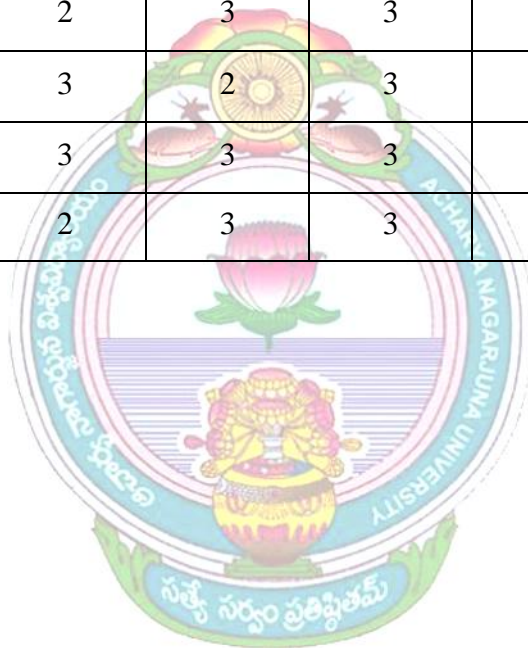
SUGGESTED BOOKS:

- 1) Philip Kotler and Kevin Lane Keller: Marketing Management, Prentice Hall of India / Pearson Education, New Delhi.
- 2) William J Stanton & Futrell: Fundamentals of Marketing.
- 3) V.J. Ramaswami and S. Namakumari: Marketing Management, Macmillan Business Books, Delhi.
- 4) S. Jayachandran: Marketing Management, Text and Cases, Excel Publications.

- 5) Tapan K. Panda, marketing management, Excel.
- 6) Zinkota&Kotabe: Marketing Management, Prentice Hall of India.
- 7) Joel R. Evans & Barry Berman: Marketing, Wiley India, New Delhi.
- 8) Mukesh Dhunna: Marketing Management, Wisdom Publication.
- 9) Rajiv Lal, John A. Quelch & V. Kasturi Rangan, Marketing Management, Tata McGraw Hill.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	3	3	3
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CO3	3	3	2	3	3	2
CO4	3	3	3	3	3	3
CO5	3	2	3	3	3	3



CM 2.6.2 (R22): CYBER SECURITY

COURSE OBJECTIVES:

- ▲ To understand the basic terminologies related to cyber security and current cyber security threat landscape.
- ▲ To develop understanding about the type and nature of cyber crimes.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the basic terminologies related to cyber security and current cyber security threat landscape.
CO2	To analyze about the type and nature of cyber crimes
CO3	To explain about Cyber law and IT act.
CO4	To evaluate the aspects related to personal data privacy and security.
CO5	To explain about risk based assessment, requirement of security controls and need for cyber security audit and compliance.

Unit-I: Overview of Cybersecurity: Cyber security increasing threat landscape, Cyber security terminologies- Cyberspace, attack, attack vector, attack surface, threat, risk, vulnerability, exploit, exploitation, hacker., Non-state actors, Cyber terrorism, Protection of end user machine, Critical IT and National Critical Infrastructure, Cyberwarfare, Case Studies.

Unit-II: Cyber crimes: Cyber crimes targeting Computer systems and Mobiles- data diddling attacks, spyware, logic bombs, DoS, DDoS, APTs, virus, Trojans, ransomware, data breach., Online scams and frauds- email scams, Phishing, Vishing, Smishing, Online job fraud, Online sextortion, Debit/ credit card fraud, Online payment fraud, Cyberbullying, website defacement, Cybersquatting, Pharming, Cyber espionage, Cryptojacking, Darknet-illegal trades, drug trafficking, human trafficking., Social Media Scams & Frauds-impersonation, identity theft, job scams, misinformation, fake news, cyber crime against persons - cyber grooming, child pornography, cyber stalking., Social Engineering attacks, Cyber Police stations, Crime reporting procedure, Case studies.

Unit-III: Cyber Law - Cyber crime and legal landscape around the world, IT Act, 2000 and its amendments. Limitations of IT Act, 2000. Cyber crime and punishments, Cyber Laws and Legal and ethical aspects related to new technologies- AI/ML, IoT, Blockchain, Darknet and Social media, Cyber Laws of other countries, Case Studies.

Unit IV: Data Privacy and Data Security Defining data, meta-data, big data, nonpersonal data. Data protection, Data privacy and data security, Personal Data Protection Bill and its compliance, Data protection principles, Big data security issues and challenges, Data protection regulations of other countries- General Data Protection Regulations (GDPR), 2016 Personal Information Protection and Electronic Documents Act (PIPEDA)., Social media-data privacy and security issues.

Unit V: Cyber security Management - Compliance and Governance Cyber security Plan- cyber security policy, cyber crises management plan., Business continuity, Risk assessment, Types of security controls and their goals, Cyber security audit and compliance, National cyber security policy and strategy.

Practical 1: Setting privacy settings on social media platforms. 2. Do's and Don'ts for posting content on Social media platforms. 3. Registering complaints on a Social media platform.

Practical 2: Prepare password policy for computer and mobile device. 2. List out security controls for computer and implement technical security controls in the personal computer. 3. List out security controls for mobile phone and implement technical security controls in the personal mobile phone. 4. Log into computer system as an administrator and check the security policies in the system.

Practical 3: Platforms for reporting cyber crimes. 2. Checklist for reporting cyber crimes online.

SUGGESTED BOOKS:

- 1) Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd.
- 2) Information Warfare and Security by Dorothy F. Denning, Addison Wesley.
- 3) Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform.
- 4) Data Privacy Principles and Practice by Natraj Venkataramanan and Ashwin Shriram, CRC Press.
- 5) Information Security Governance, Guidance for Information Security Managers by W. KragBrothy, 1st Edition, Wiley Publication.
- 6) Auditing IT Infrastructures for Compliance By Martin Weiss, Michael G. Solomon,
- 7) 2nd Edition, Jones Bartlett Learning. Practical Work
- 8) The practical list has been suggested for the applicable modules.

CO-PO MAPPING

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	3	3	3	3	2
CO4	3	3	3	2	1	3
CO5	3	2	3	3	3	3

CM 2.6.3 (R22): BUSINESS INTELLIGENCE

COURSE OBJECTIVES:

- ▲ To understand how business intelligence improves in six key areas.
- ▲ To develop understanding about the BI implementation process.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand how business intelligence improves in six key areas.
CO2	To analyze about the BI implementation process.
CO3	To identify the Top 25 Business Intelligence Tools.
CO4	To investigate the additional Business Intelligence Software platforms.
CO5	To evaluate the data discovery and visualization platforms.

Unit-I: Business Intelligence (BI) - What is business intelligence? How business intelligence works-Why companies benefit from using business intelligence tools- how business intelligence improves in six key areas: Customer experience, Sales and marketing, Operations, Finance, Inventory control, Security and compliance

Unit-II: BI Implementation: BI uses some terms like: Big Data - Data Warehouse - Data Mining- BI implementation process - Impact of Business Intelligence - Challenges with BI Implementation

Unit-III: Business Intelligence tools (BI Tools)- uses of BI Tools -BI and its significant effects - BI tools to implement it effectively.-Top 25 Business Intelligence Tools

Unit –IV: Enterprise Business Intelligence Platforms- Oracle Net Suite-Integrate.io-Zoho Analytics- Hub Spot- Query.me -SAS – Birst- Web FOCUS- usiness Object- IBM Cognos – Micro Strategy- Pentaho Database Integrated Products- Microsoft BI and Power BI- Oracle BI (OBIEE+ and Endeca) - SAP BW + HANA - Oracle Hyperion

Unit- V: Data Discovery And Visualization Platforms - Qlik and QlikSense - Tableau - Board - Sisense - Adaptive Discovery; Niche And Innovative Platforms:-Yellowfin BI - Style Intelligence - Bizzscore - Jaspersoft.; Additional Business Intelligence Software platforms: Looker - Targit BI - MITS Distributors Analytics – Domo - Artus:

SUGGESTED BOOKS:

- 1) Best Software Testing Tools 2023 [QA Test Automation Tools]
- 2) 10+ Best Data Governance Tools To Fulfill Your Data Needs In 2023
- 3) Top 14 BEST Test Data Management Tools In 2023
- 4) Top 10 Data Science Tools in 2023 to Eliminate Programming
- 5) 10 Best Data Masking Tools and Software In 2023

- 6) The 4 Steps to Business Intelligence (BI) Testing: How to Test Business Data
- 7) Top 10 Best Test Data Generation Tools in 2023
- 8) 10+ Best Data Collection Tools With Data Gathering Strategies.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	2	3	3	3	3
CO5	3	2	1	3	3	3





Third Semester

MASTER OF COMMERCE

SEMESTER-III

CM 3.1 (R22): ADVANCED COST & MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:

- ▲ To equip students with skill sets in basic concepts in Cost Accounting
- ▲ To study Elements of Cost & Methods of Costing.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the skill sets in basic concepts in Cost Accounting.
CO2	To Analyze the Elements of Cost.
CO3	To investigate about different Methods of Costing.
CO4	To evaluate Basics of Management Accounting, CVP Analysis.
CO5	To explain about Budgets & Budgetary Control.

Unit-I: Overview of basic concepts in Cost Accounting - Cost Book Keeping and Reconciliation between Cost and Financial Accounts-Cost Book-Keeping, Cost Ledgers, Interlocking and Integral Accounts, Reconciliation of Cost and Financial Accounts, Reasons, Need, Methods

Unit-II: Elements of Cost: Material, Labour and Overheads, Material Purchase procedure, Storage and Inventory control - Methods of pricing of issues, Methods of inventory control, Labour - Classification of Labour, Principles and Methods of Remuneration, Accounting for Labour Cost. Overheads.

Unit-III: Methods of Costing-Job Costing, Batch Costing, Unit Costing and Process Costing - Operating Costing-Operating Costing i.e., Costing and Service Industry – Hospital, Hotel, Transportation, Electricity, Power House and Telecommunication

Unit- IV: Management Accounting: Nature – Scope- Functions – Differences between Management Accounting and Financial and Cost Accounting – Emerging Trends in Management Accounting, Cost Volume Profit Analysis

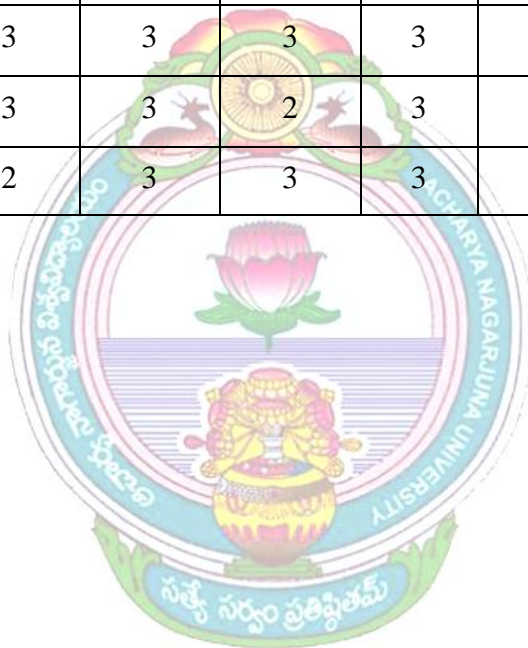
Unit- V: Budgets and Budgetary Control: Budget manual, Preparation and monitoring procedures, Budget variances, Flexible budgets, preparation of functional budget -operating and non-operating functions, cash budgets, Capital expenditure budget, Master budget, Principal budget factors.

SUGGESTED BOOKS:

- 1) M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi 2010
- 2) Periaswamy, Financial Cost & Management Accounting, Himalaya Publishing House, New Delhi, 201.
- 3) Jain S.P. Advanced Cost Accounting Kalyan Publishers, Ludhiana, 1992.
- 4) Mitra J.K. Advanced Cost Accounting New Age International Pvt. Ltd. 2009, New Delhi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	3	3
CO2	3	3	2	3	1	3
CO3	3	3	3	3	3	2
CO4	3	3	3	2	3	3
CO5	3	2	3	3	3	3



CM 3.2 (R22): ADVANCED AUDITING

COURSE OBJECTIVES:

To equip students with skill sets in Qualities and Qualifications of an Auditor. To examine how Verification and Valuation of Assets, Internal Control & Internal Audit.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand skill sets in Qualities and Qualifications of an Auditor.
CO2	To examine how Verification and Valuation of Assets, Internal Control & Internal Audit.
CO3	To Analyze internal check and internal audit. Audit of Limited Companies & Special Entities.
CO4	To investigate special requirements of company audit.
CO5	To evaluate audit of special entities

Unit – I: Introduction: Auditing – Origin, Meaning, Nature & Scope, Definition; Advantages of an Audit, Qualities and Qualifications of an Auditor, Independence of an Auditor; Critical appraisal of Auditing.

Unit – II: Verification and Valuation of Assets: Meaning and Objectives of Verification; Process of Verification – Auditor's position as regards valuation of Assets.

Unit – III: Internal Control, Internal Check and Internal Audit: Objectives of Internal Control – Distinction between Internal Control, Internal Check and Internal Audit - Evaluation of Internal Control Procedures, Techniques, Co-ordination between Internal Audit and External Audit.

Unit – IV: Audit of Limited Companies: Preliminaries to the Audit of a Limited Company, Audit of Pre-incorporation profit, Share Capital, Debentures, Audit of Divisible Profits and Dividends, Special requirements of company audit.

Unit –V: Audit of Special Entities: Special Audits like, Audit of Banks, Insurance Companies, Educational Institutions, Stock and Commodity Exchanges, Financial Institutions, Mutual Funds and Co-operative Societies.

SUGGESTED BOOKS:

- 1) R.G. Saxena, "Auditing", Himalaya Publishing House, New Delhi, 2011.
- 2) Basu, S. K., "Auditing Principles and Techniques", Pearson Education, New Delhi, 2007.
- 3) Basu, S. K., "Fundamentals of Auditing, Pearson Education, New Delhi, 2008.
- 4) T. N. Tandon, "Practical Auditing", Kalyani Publishers, New Delhi.
- 5) Jagadish Prakash. "Principles and Practice of Auditing", Kalyani Publishers, New Delhi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	2	3	2	2
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



CM 3.3 (R22): BUSINESS LAW

COURSE OBJECTIVES:

- ▲ Student knows the basic concepts in India's Legal Systems.
- ▲ All the theoretical Basics of modern judicial system.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	Understand the basic concepts in India's Legal Systems.
CO2	Identify all the theoretical Basics of modern judicial system.
CO3	To analyze the risks present in judicial lawmaking.
CO4	Explain the basics of company law & Banking Law.
CO5	Explain the basics of Indian banking law and practice.

Unit-I: The Critical Stages in the Evolution of India's Legal Systems.

Unit-II: Basics of modern judicial system, the development of constitutional law, criminal law, and civil law,

Unit III: The risks present in judicial lawmaking and highlights factors to limit judicial discretion.

Unit IV: The basics of company law, such as the formation and financing of business.

Unit V: Basics of Indian Banking Law and Practice.

SUGGESTED BOOKS:

- 1) M.P. Jain: Outlines of Indian Legal History, Bharat Ek Khoj publications, Creator: Public Resource, Identifier: JaiGyan, 2019-04-23
- 2) Benjamin Nathan Cardozo: The Nature of the Judicial Process, published: New York: Columbia University Press, 1928. v, 142 pp.
- 3) Tannan: Banking Law & Practice In India, Publisher Lexis Nexis; Twenty Seventh edition (30 May 2017) Publication date January 1, 2017.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	3	3	3	2	2
CO4	3	3	3	2	3	3
CO5	3	3	3	3	3	3

CM 3.4 (R22): INCOME TAX LAW & PRACTICE

COURSE OBJECTIVES:

- ▲ To provide basic knowledge of Basic concept of Taxation
- ▲ To highlight the Heads of Income, Clubbing up of income
- ▲ The concepts of Tax Administration; Income Tax Authorities.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand basic knowledge of Basic concept of Taxation
CO2	To analyze the Heads of Income, Clubbing up of income.
CO3	To Apply the concepts of Tax Administration; Income Tax Authorities.
CO4	To Investigate the procedure of assessment of individuals, HUF.
CO5	To explain about tax planning and management.

Unit-I: Basic concept of Taxation; Background, distinction between Capital and Revenue Receipts and Expenditure. Treatment of agricultural income. Residential Status and incidence of tax. Incomes exempted from tax u/s 10, Income Tax Act of 1961.

Unit-II: Heads of Income; Salaries- income from house property, Income and Gain from business or profession, capital gains, income from other sources.

Unit-III: Clubbing up of income - Aggregation of Income and set off and carry forward of losses, deductions from gross total income, Rebates and Relief's and Rates of Taxes and computation of total income and tax liability.

Unit-I V: Assessment of Individuals - Hindu Undivided Families – Firms and Association of Persons. ; Assessment procedure, refunds, penalties, appeals and revisions. Tax Administration; Income Tax Authorities

Unit-V: Tax Planning & Tax Management - Concept of Tax planning, Tax planning with reference to setting up a New Business; Location; Nature of Business; Tax Holiday, etc. Tax Planning with regard to Specific Management Decisions such as Mergers and Takeovers; Employees' Remuneration; Voluntary Retirement Tax Planning with reference to Financial-Management Decisions such as Borrowing or Investment Decisions; Reorganization or Restructuring of Capital

SUGGESTED BOOKS:

- 1) Singhania, C.K., *Direct Taxes*, Taxmann Publications, New Delhi.
- 2) Lal B.B., *Direct Taxes*, Pearson Education, New Delhi.
- 3) Girish Ahuja and Ravi Gupta, *Direct Taxes*, Bharat Publications.
- 4) Gaur and Narang, *Direct Taxes*, Kalyani Publications.
- 5) Manoharan T.N., *Direct Taxes*, Snow White Publications.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	2	2	3	2	3
CO3	3	3	3	3	3	2
CO4	3	2	3	3	3	3
CO5	3	3	3	3	3	3

CM 3.4 A (R22): LAB: FILING OF TAX RETURNS TAX LAW & PRACTICE



ACCOUNTING & FINANCE SPECIALIZATION

CM 3.5 AF (R22): SECURITY ANALYSES & PORTFOLIO

MANAGEMENT

COURSE OBJECTIVES:

- ▲ To understand the various alternatives available for investment.
- ▲ To Measure Valuation of Securities & Learn Approaches to Security Analysis.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the various alternatives available for investment.
CO2	To Analyze the Valuation of Securities & Learn Approaches to Security Analysis
CO3	To explain the relationship between Portfolio Return and Portfolio Risk
CO4	To investigate about various strategies followed by investment practitioners.
CO5	To evaluate the methods of portfolio evaluation.

Unit-I: Investment: Meaning, Investment vs. Speculation - Characteristics of Investment – Investment Process – Securities Market: Issue of Securities: Initial Public Offer (IPO) – Right Issue - Bonus Issue – Private Placement – Listing – Trading – Settlement.

Unit-II: Valuation of Securities: Basic Concepts: Return, Risk, Intrinsic value – Valuation of fixed income Securities: Debentures and Bonds: Current Yield, Yield To Maturity (YTM), Yield to Call (YTC), Bond Duration – Valuation of Equity under different Models - relationship between Portfolio Return and Portfolio Risk

Unit-III: Approaches to Security Analysis: Fundamental Analysis: Economy, Industry and Company Analysis – Technical Analysis: Dow Theory - Elliot wave – Moving Average, Exponential Average, Oscillators, Rate of Change (ROC), Relative Strength Index (RSI), Moving Average Convergence Divergence (MACD) – Breadth of the Market – Momentum.

Unit-IV: Portfolio Analysis and Selection: Portfolio Return and Portfolio Risk - Modern Portfolio Theory: Markowitz Theory – William Sharpe's Single Index Model – Capital Asset Pricing Model (CAPM) – Arbitrage Pricing Theory (APT) – Efficient Market Hypothesis (EMH).

Unit-V: Portfolio Evaluation & Revision: Methods of Portfolio Evaluation – Sharpe's, Treynor's and Jensen's measures of portfolio performance evaluation - Fama's decomposition of portfolio return – Portfolio Revision: Need, Constraints, Strategies.

SUGGESTED BOOKS:

- 1) Prasanna Chandra, *Investment Analysis and Portfolio Management*, Tata McGraw Hill education Pvt. Ltd. New Delhi
- 2) Bhalla VK., *Investment Management*, S. Chand & Co Ltd, New Delhi
- 3) Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd, New Delhi
- 4) Kevin S., *Security Analysis and Portfolio Management*, Prentice Hall of India Pvt. Ltd, New Delhi
- 5) Donald E. Fischer & Ronald J. Jordan, *Security Analysis and Portfolio Management*, Prentice Hall of India Pvt. Ltd, New Delhi
- 6) Amling, Frederic, *Investment – An Introduction to analysis and management*, Prentice Hall of India, New Delhi.
- 7) Sharpe, William, FG Alexander, F Bailey, and WC Sharpe, *Investment*, Prentice Hall of India, New Delhi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	3	3	2	3	3
CO5	3	3	3	3	3	3

BANKING & INSURANCE SPECIALIZATION

CM 3.5 BI (R22): PRINCIPLES & PRACTICES OF LIFE & HEALTH INSURANCE

COURSE OBJECTIVES:

- ✦ To provide an understanding of Basic Principles of Life Insurance
- ✦ To provide the basics of the Types of Individual Health Insurance Coverage.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the Basic Principles of Life Insurance
CO2	To analyze the basics of the Types of Individual Health Insurance Coverage.
CO3	To examine a critical understanding on Self Retirement Plans for Employed
CO4	To evaluate the employee benefits.
CO5	To explain about reasons of Reinsurance.

Unit-I: Life Insurance Concept – Basic Principles of Life Insurance Utmost Good Faith – Insurance Interest – Types of Insurance – Variations of Whole Life Insurance – Other types of Life Insurance.

Unit-II: Life insurance Contractual Provisions: Dividend Options – Non Forfeiture Options – Settlement Options – Additional Life Insurance Benefits – Insurance Pricing– Rate Making in Life Insurance-objectives

Unit-III: Health and Disability: Income – Insurance – Types of Individual Health Insurance Coverage – Individual Medical Expense, Contractual – Group Insurance Plans – Group Medical Expense Insurance.

Unit-IV: Employee Benefits: Retirement Plans – Fundamentals of Private Retirement Plans – Types of Qualified Retirement Plans – Profit Sharing Plans – Self Retirement Plans for Employed – Single Retirement Plans – Simplified Retirement Pension

Unit-V: Re-insurance: Reasons for Reinsurance – Types of Reinsurance – Alternatives to Traditional Reinsurance – Functions of Reinsurance – Advantages and Disadvantages of Reinsurance.

SUGGESTED BOOKS:

- 1) George E Rejoa, *Principles of Risk Management and Insurance*, Pearson Education, New Delhi, 2004.
- 2) Black Jr Skipper Jr. *Health Insurance*, Pearson Delhi, 2003.
- 3) M.N.Mishra, *Insurance Principles and Practices*, S.Chand, New Delhi, 2003.
- 4) M.J.Mathew, *Insurance Principles and Practices*, RBSA Publishers, Jaipur, 2005.

- 5) M.Y. Khan “ Financial services, Tata Mcgraw Hill, New Delhi, 2008
- 6) Prof. N. Vijaya Ratnam & Prof. B. Mohan, Financial Services – Banking & Insurance, Telugu Academy, Hyderabad.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	3	3
CO2	3	3	3	3	2	3
CO3	3	3	3	3	3	2
CO4	3	3	3	2	3	3
CO5	3	2	3	3	2	3



INTERNATIONAL BUSINESS SPECIALISATION

CM 3.5 IB (R22): THEORY OF INTERNATIONAL TRADE & WTO

COURSE OBJECTIVES:

- ▲ To give students understanding about the various constituents of International trade.
- ▲ To study the various international trade theories and models.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand about the various constituents of International trade
CO2	To analyze the various international trade theories and models
CO3	To evaluate the economics of Balance of Payments.
CO4	To investigate about policy framework to promote FDI.
CO5	To explain about the International Trade Environment – WTO

Unit-I: Meaning and Importance of International Trade & Globalization – The pure theory of International Trade - Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories – Samuelson theorem, International Product life Cycles- Instruments of Trade Policy.

Unit-II: Theory of Interventions: The Theory of Interventions – Tariffs, Quotas and Non – tariff barriers - Economic Effects of Tariffs and Quotas on National Income, Output and Employment- Measurement of Gains from Trade and Distribution – Concepts of Terms of Trade, their uses and limitations – Secular Deterioration in Terms of Trade.

Unit-III: Balance of Payments: Meaning and Components of Balance of Payments- Equilibrium disequilibrium in Balance of Payments – The process of adjustment of balance of payments – Foreign Trade multiplier – Foreign exchange rate - Merits and demerits of fixed and flexible exchange rates. International Financial Institutions..

Unit-IV: Foreign Direct Investment –Types of FDI, Theories of International Investment- Patterns of FDI- Policy Frame Work to Promote FDI- Role of Multi National Enterprises in international Trade-

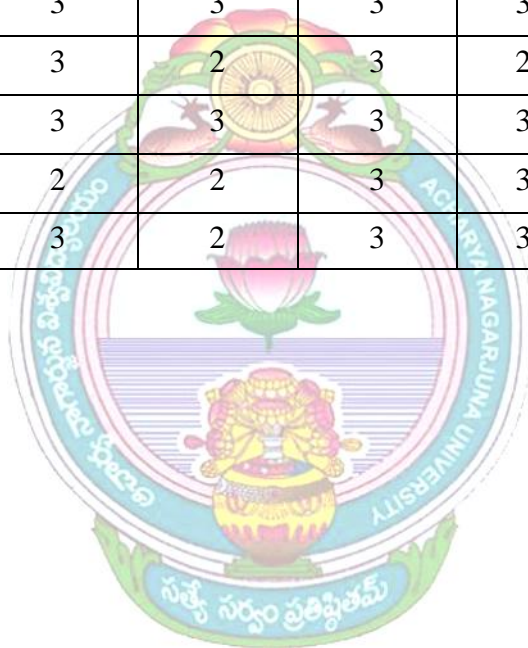
Unit-V: International Trade Environment-WTO, Role and Advantages of WTO. Regional Economic Integration: Introduction, Levels of Economic Integration, Political and Legal Environment, Policy Frame Work for International Trade- - Instruments of Trade Policies, Country Evaluation and Selection-Tools For Country Evaluation and selection

SUGGESTED BOOKS:

- 1) Soderston, Bo (1991), International Economics, The Macmillan Press Ltd., London.
- 2) Francis Cherunilam (2007), International Business, (4th Edition) PHI
- 3) Bhagwati, J. (Ed.) (1981), International Trade, Selected Readings, Came University press, Massachusetts.
- 4) Kindleberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
- 5) Carbough, R.J. (1999), International Economics, International Thompson Publishing, New Delhi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	3	3
CO2	3	3	2	3	2	3
CO3	3	3	3	3	3	2
CO4	3	2	2	3	3	3
CO5	3	3	2	3	3	3



ACCOUNTING & FINANCE SPECIALIZATION

CM 3.6 AF (R22): FINANCIAL INSTITUTIONS & STOCK MARKETS

COURSE OBJECTIVES:

- ▲ To provide an understanding of financial institution types & Refinance institutions.
- ▲ To provide the basics of Types of Stock Market & Stock Market Prediction Using Machine Learning.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand concept of Financial institution types & Refinance institutions.
CO2	To Analyze about financial institution types.
CO3	To investigate about different refinance institutions.
CO4	To evaluate about secondary markets.
CO5	To explain about Stock Market Prediction Using Machine Learning.

Unit-I: Financial institutions- Meaning- primary functions- consultation services -financial structure- Industrial Finance Corporation of India. State Financial Corporation - Industrial Development Bank of India

Unit-II: Financial institution types: Central banks, Commercial banks, Investment entities, Credit Union - National Credit Union Administration (NCUA), Thrift Institutions - Office of Thrift Supervision, Insurance companies, National Banks - Office of the Comptroller of the Currency - Depository Institutions - The Federal Deposit Insurance Corporation (FDIC)

Unit-III: Refinance institutions: National Bank for Agriculture and Rural Development (NABARD), Small Industries Development Bank of India (SIDBI), and the National Housing Bank (NHB), primarily extend refinance to banks and non-banking financial institutions.

Unit-IV: What is a Stock Market? Definition and purpose of a stock market - Types of Stock Market - Primary markets - Secondary markets - National stock exchanges - Regional stock exchanges.

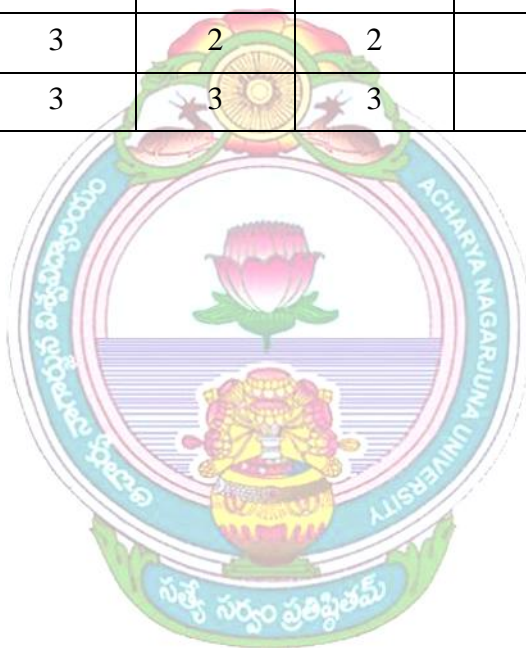
Unit-V: Basics of Machine Learning - Stock Market Prediction Using Machine Learning: How to Develop a Stock Price Prediction Using Machine Learning - Potential of ML model to predict stock market - Type of useful ML models - Type of useful data - Limitations of ML- Machine Learning Techniques Used for Stock Market Prediction - DL Based Techniques - Challenges in Stock Price Prediction

SUGGESTED BOOKS:

- 1) T.R. Jain R. L. Sarma – Indian Financial System – VK Global Publisher
- 2) Gala Jithendra – Guide to Indian Markets, Bugging Stock Publishing House
- 3) Saha Siddhartha - Indian Financial System and Markets, McGraw Hill
- 4) Website on Indian Financial markets.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	2	3	3	2
CO4	3	3	2	2	3	3
CO5	3	3	3	3	3	3



BANKING & INSURANCE SPECIALIZATION

CM 3.6 BI (R22): PRINCIPLES & PRACTICES OF GENERAL INSURANCE

COURSE OBJECTIVES:

- ▲ To provide an understanding of General Insurance and Insurance Legislation.
- ▲ To provide the basics of the processes associated with developing computer based systems for modern organizations.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept of General Insurance and Insurance Legislation.
CO2	To analyze the insurance forms and policies and its endorsements.
CO3	To investigate about special classes of insurances like satellite insurances.
CO4	To provide a strong foundation on Physical and Moral hazard – Rating Practice.
CO5	To explain about the Claims Procedure and role of surveyors in loss minimisation and salvage.

Unit-I: General Insurance: Insurance Legislation –Business (Nationalisation) Act 1972 – The Insurance Act 1938 (as amended) – Other statutes have a bearing on General Insurance – Consumer Protection Act 1986 and implications – The structure of the Insurance market in India – Insurance marketing network and customer service

Unit-II: Insurance Forms – Proposals – Cover Notes – Certificates of Insurances – Policies – Endorsements –Renewal Receipts. Scope of Fire, Marine (Cargo and Hull), Motor, Miscellaneous Accident, Aviation, Engineering, Liability, Professional Indemnity, Agricultural Insurances.

Unit-III: Special classes of insurances, Oil and Energy, satellite Insurances and Special Contingency covers, Industrial All Risks, Project Insurances and Advanced Loss of Profits.

Unit-IV: Physical and Moral hazard – Rating Practice (Tariff/ Non-tariff) – Bonus / Malus methods of premium calculation – Return of premium – Pre – acceptance risk inspection – Risk inspections for special rating and premium discounts – Periodic inspections of large projects. Underwriting practice in India and other important insurance markets – Co-insurance and re-insurance practice. New Business and Renewal Procedure.

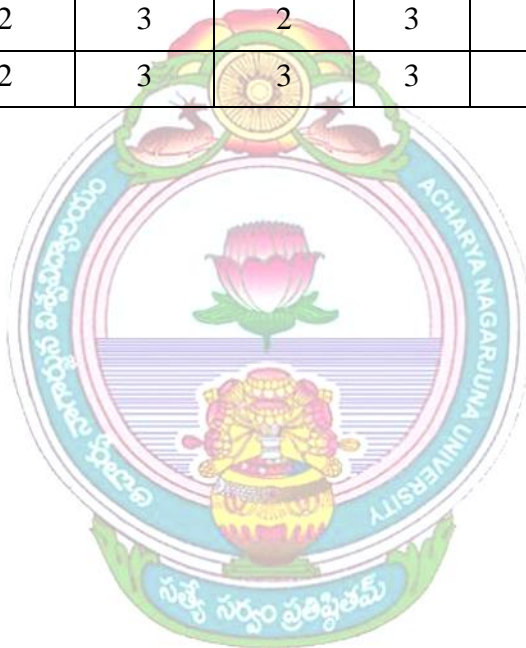
Unit-V: Claims Procedure – Survey by professional Surveyors – Role of surveyors in loss minimization and salvage – Use of Insurers Own Surveyors in other markets – Settlement of claims and recovery procedures. Risk management and Risk Control – Role of Insurance Brokers in Risk Management, Insurance Programming and Placement.

SUGGESTED BOOKS:

- 1) Bernard Benjamin, General Insurance (Institute of Actuaries Textbooks), Butterworth-Heinemann Ltd.
- 2) Bernard Benjamin, General Insurance, Heinemann Educational Books.
- 3) A.S. Arnold, General Insurance Principles, University Press of America.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



INTERNATIONAL BUSINESS SPECIALISATION

CM 3.6 IB (R22): INTERNATIONAL FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

- ▲ To provide an understanding of Finance function in an International Context.
- ▲ To provide the basics of Foreign Exchange Markets.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept of Finance function in an International Context.
CO2	To analyze the basics of Foreign Exchange Markets.
CO3	To investigate on theories of exchange rate determination and Forecasting of Exchange Rates.
CO4	To identify the export finance in India.
CO5	To Explain the basic fundamentals International Capital Budgeting.

Unit-I: Finance function in an International Context. Additional dimensions in achieving the wealth maximization goal – Scope & relevance to different business entities - Understanding foreign currency risk and exposure – Nature and types of Exposures

Unit-II: Foreign Exchange Markets: Nature, Functions, Transactions, Participants, Exchange rates, Exchange rate Arithmetic. - Fundamental parity relations – Purchasing Power Parity, Covered and Uncovered Interest Rate Parity – their influence on determining the exchange rates.

Unit-III: A brief exposition of significant theories of Exchange Rate determination, Forecasting of Exchange Rates - International Capital Markets, Sources of International Finance, Debt and Equity markets.

Unit-IV: Export Finance in India, Forfeiting, Role of EXIM Bank - International Capital Structure and Cost of Capital.

Unit-V: International Capital Budgeting. Key Issues, Calculating of Cash flows, Adjusted Present value approach - International Cash Management, techniques, Centralised Vs Decentralised.

SUGGESTED BOOKS:

- 1) Eun & Resnick, *International Financial Management*, Tata McGraw Hill Co. Ltd. (3rd Edition) – TEXT – I
- 2) Maurice D. Levi, *International Finance*, McGraw Hill, Inc.
- 3) Alan C Shapiro, *Multinational Financial Management*, John Wiley & Sons.
- 4) C. Jeevanandam, *Foreign Exchange & Risk Management*, Sultan Chand Publishers
- 5) P. G. Apte, *International Financial Management*, Tata McGraw Hill Co. Ltd.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	3	3	2	3	3
C02	3	3	2	3	2	3
C03	3	2	3	3	3	2
C04	3	2	3	2	3	3
C05	3	2	3	3	3	3



ACCOUNTING & FINANCE SPECIALIZATION

CM 3.7 AF (R22): PERSONAL FINANCIAL PLANNING

COURSE OBJECTIVES:

- ▲ To provide an understanding Main Areas of Personal Finance.
- ▲ To provide the basics of the Personal Financial Planning.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept of Main Areas of Personal Finance.
CO2	To analyze the basics of the Personal Financial Planning.
CO3	To identify a critical understanding on Financial Accounting & Portfolio Management
CO4	To evaluate the personal finance manager on implementing the plan of action on your financial health.
CO5	To explain a strong foundation on Personal Financial Management and effective personal finance planning.

Unit-I: The Main Areas of Personal Finance: Common Sources of Income, Common Sources of Spending, Common Sources of Saving, Common Sources of Investing, and Common Sources of Protection. Financial planning process - personal financial management and advice

Unit-II: What Is Personal Financial Planning? The Importance of Money Management - What Is an Individual Retirement Annuity? What Is a Personal Cash Flow Statement? How to Allocate Money for Budgeting - Black Investment Clubs in Atlanta - What Is a Pension Actuary? Tax Preparers vs. Accountants - How to Get People to Cosign a Loan for You –

Unit-III: Financial Accounting & Portfolio Management – Goals of Financial Accounting - Definition of Portfolio Management - Private Banks vs. Commercial Banks - Grants for Unemployed Women - How to Calculate My Net Asset Value - Elements of the Budgeting Cycle - Christian Organizations That Help People in Debt - Top Ten Non-Profit Credit Counseling Companies - How to Fill Out a Financial Worksheet for a Loan Modification - Differences Between a Commercial Bank & a Savings & Loan

Unit-IV: Personal Finance Manager: Introduction - Who is a Personal Finance Manager? What Does a Personal Finance Manager Do? - Understanding your financial health - Creating a financial plan - Implementing the plan of action - Regularly monitoring your finances - Interested in more investment opportunities? Choose Asia's Safest Bank.

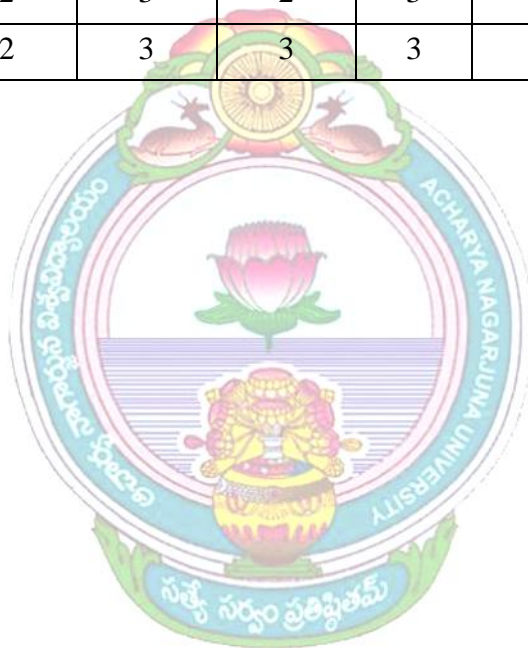
Unit-V: Personal Financial Management: Important aspects of personal finance management Importance of personal finance management - principles of personal finance - What is the process of managing one's personal finances? Steps for Effective Personal Finance Planning and Management.

SUGGESTED BOOKS:

- 1) The Richest Man in Babylon has 7 basic principles by George S Clason.
- 2) The Surprising Secrets of America's Wealthy by Thomas J. Stanley, William D. Danko.
- 3) The Total Money Makeover by Dave Ramsey.
- 4) I Will Teach You To Be Rich By Ramit Sethi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



BANKING & INSURANCE SPECIALIZATION
CM 3.7 BI (R22): BANKING & FINANCIAL SERVICES

COURSE OBJECTIVES:

- ▲ To provide an understanding Banking - Major Functions
- ▲ To provide the basics of the Central Banking Policy in Developed countries.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept of Banking – its Major Functions.
CO2	To analyze the basics of the Central Banking Policy in Developed countries and developing countries.
CO3	To investigate on different Types of banking services.
CO4	To evaluate about Industrial finance and MSME sector.
CO5	To explain about the foundation on Technological Advancement in Banking Sector.

Unit-I: Banking - Major Functions - Important Schemes - Public Sector Financial Institutions and others - Office of the Custodian – DRT - Reserve Bank-Integrated Ombudsman Scheme (199.58 KB) - Regional Rural Bank - New Initiatives - Act and Subordinate Legislations - Financial Inclusion - List of Scheduled Commercial Banks (SCBs) in India

Unit-II: Structure and Organization of Central Bank in India, USA and UK – Objectives – Central Banking Policy in Developed and Less Developed Countries – A Critical Study of Theory and Practice of Central Banking in India, USA and UK.

Unit-III: Types of banking services ; Advancing of Loans. Overdraft., Discounting of Bills of Exchange., Check/Cheque Payment - Collection and Payment of Credit Instruments - Foreign Currency Exchange, - consultancy - Bank Guarantee - Remittance of Funds. - Credit cards - ATMs Services - Debit cards - Home banking - Online banking - Mobile Banking.- Accepting Deposit - Priority banking - Private banking.

Unit-IV: Industrial Finance and Micro Small & Medium Enterprise Sector – Circulars - Banking Statistics - Public Sector Bank - Private Sector Bank - Foreign Banks - Legislative, Policy Reforms - Senior Level Appointments - Citizen's Charter by PSB's March 2012 - The Micro Finance Institutions(Development and Regulation) Bill, 2012

Unit-V: Emerging Trends – Technological Advancement in Banking Sector – Challenges and Issues – Next Generation Banking.

SUGGESTED BOOKS:

- 1) Hawtrey, *The art of Central Banking*, Sugustus M Kelley Publishers, 1970, New York.
- 2) Narendra Kumar, *Bank Nationalism of India – A Symposium*, Lalvani Publishing House, 1969, Mumbai.
- 3) Pal Panadlkar&N.C.Mehra, *Rural Banking*, National Institute of Bank Management, Mumbai.
- 4) Vasant Desai, *Indian Banking – Nature and Problems*, Himalaya Publishing House, Mumbai.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
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CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



INTERNATIONAL BUSINESS SPECIALISATION

CM 3.7 IB (R22): INTERNATIONAL BUSINESS ENVIRONMENT

COURSE OBJECTIVES:

- ▲ To provide an understanding of Balance of Payments Accounts and Macroeconomic Management.
- ▲ To understand the basics of Operation Management in International Firms.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept International business, Balance of Payments Accounts and Macroeconomic Management
CO2	To Analyze the Government influence on Trade investment.
CO3	To investigate on World Financial Environment
CO4	To evaluate the World economic growth and the environment.
CO5	To explain negotiating an international business and Issues in asset protection.

Unit-I: International Business: An overview – Types of International Business; The External Environment; The Economic and Political Environment, The Human Cultural Environment; Influence on Trade and Investment Patterns; Recent World Trade and Foreign Investment Trends; Balance of Payments Accounts and Macroeconomic Management;

Unit-II: Theories and Institutions: Trade and Investment – Government Influence on Trade Investment; Regional Blocks; International production; Internationalisation of Service Firms; Operation Management in International Firms;

Unit-III: World Financial Environment: Foreign Exchange Market Mechanism; Determinants of Exchange Rates; Euro – currency Market; Offshore Financial Centers; International Banks; Non- Banking Financial Service Firms; Stock Markets; Global Competitiveness;

Unit-IV: Export Management; Licensing; Joint Ventures Technology and Global Competition; Globalisation and Human Resource Development; Globalisation with Social Responsibility; World Economic Growth and the Environment; Country Evaluation and Selection;

Unit-V: International Business Diplomacy: Negotiating an International Business, Issues in Asset Protection; Multilateral Settlements; Consortium Approaches; External Relations Approach.

SUGGESTED BOOKS:

- 1) Alworth, Julian S. The Finance, Investment and Taxation Decisions of Multinationals. London, Basil Blackwell, 1988.
- 2) Bhalla, VK and S. Shivaramu. International Business Environment and Business. New Delhi, Anmol, 1995
- 3) Bhalla, VK. International Economy; Liberalisation Process. New Delhi, Anmol, 1993.
- 4) Daniel, John D and Radebangh, Lee H International Business. 5th ed., New York, Addison Wesley, 1989.
- 5) Eiteman, D K and Stopnehill, Al. Multinational Business Finance. New York, Addison Wesley, 1986.
- 6) Johnston, R B. The Economics of the Euromarket. History, Theory and Practice. New York, Macmillan, 1983.
- 7) Parks, Yoon and Zwick, Jack. International Banking in Theory and Practice. New York, Addison – Wesley, 1985.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



Fourth Semester

MASTER OF COMMERCE

SEMESTER-IV

CM 4.1 (R22): FINANCIAL REPORTING

COURSE OBJECTIVES:

- ▲ To equip students with skill sets in Corporate Financial Reporting.
- ▲ To study Accounting for Corporate Restructuring.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To equip students with skill sets in Corporate Financial Reporting.
CO2	To analyze the Accounting for Corporate Restructuring.
CO3	To investigate Consolidated Financial Statements of Group companies.
CO4	To apply Consolidated Financial Statements of Group Companies.
CO5	To explain Accounting and Reporting of Financial Instruments.

Unit-I: Corporate Financial Reporting – Issues and problems with special reference to published financial statements

Unit-II: Accounting for Corporate Restructuring (including inter – company holdings)

Unit-III: Consolidated Financial Statements of Group Companies - Concepts of a Group, purposes of consolidated financial statements, minority interest, Goodwill, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit.

Unit-IV: Consolidation with two or more subsidiaries, consolidation with foreign subsidiaries, Consolidated profit and loss account, balance sheet and cash flow statement.

Unit-V: Accounting and Reporting of Financial Instruments – Meaning, recognition, derecognition and offset, compound financial instruments – Measurement of Financial instruments.

SUGGESTED BOOKS:

- 1) RSN Pillai, Bagarathi & S. Uma, Fundamentals of Advanced Accounting, Vol. 1, S.Chand, New Delhi.
- 2) Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
- 3) Hawkins David Financial Statements corporations Dow Jones- Irwin Homewood 1973.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	3	3	2	3	3
C02	3	3	2	3	2	3
C03	3	2	3	3	3	2
C04	3	2	3	2	3	3
C05	3	2	3	3	3	3



CM 4.2 (R22): STRATEGIC FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

- ▲ To equip students with skill sets in Shareholder Value Creation.
- ▲ To study Financial Strategy for Capital Structure.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept of Financial goals and Strategy.
CO2	To analyze Financial Strategy for Capital Structure, leverage effect and Shareholders' Risk.
CO3	To investigate the techniques of Investment Appraisal under risk and uncertainty.
CO4	To evaluate the merger procedure and valuation of firm.
CO5	To explain about different types of Takeover and Distress restructuring strategy.

Unit-I: Financial Goals and Strategy – Shareholder Value Creation (SCV): Market Value Added (MVA) – Market-to-Book Value (M/BV) – Economic Value Added (EVA) – Managerial implications of shareholders, Value creation.

Unit-II: Financial Strategy for Capital Structure: Leverage effect and Shareholders' Risk – Capital Structure Planning and policy – Financial Options and Value of the Firm – Dividend Policy and Value of the Firm.

Unit-III: Investment Strategy – Techniques of Investment Appraisal Under Risk and Uncertainty – Risk Adjusted Net Present Value – Risk Adjusted Internal Rate of Return – Capital Rationing – decision Tree Approach for Investment Decisions.

Unit-IV: Merger Strategy – Theories of Mergers – Horizontal and Conglomerate Mergers – Merger Procedure – Valuation of Firm – Financial Impact of Merger – Merge and Dilution effect on Earnings per Share – Merger and Dilution Effect on Business Control

Unit-V: Takeover Strategy – Types of takeovers – Negotiated Hostile Bids – Take over Procedure – Takeover Defenses Takeover Regulations of SEBI – Distress Restructuring Strategy – Sell offs – Spin Offs – Leveraged Buyouts.

SUGGESTED BOOKS:

- 1) Coopers & Lybrand, *Strategic Financial: Risk Management*, Universities Press (India) Ltd.
- 2) Robichek, A, and Myers, S., *Optimal Financing Decisions*, Prentice Hall Inc.

- 3) James T. Gleason, Risk: *The New Management Imperative in Finance*, A jaico Book.
- 4) Van Horn JC. *Financial Management and Policy*, Prentice Hall.
- 5) Prasanna Chandra, *Financial Management Theory and Practice*, Tata McGraw Hill.
- 6) Weston JF, Chung KS & Hoag SE., *Mergers, Restructuring & Corporate Conrol*, Prentice Hall
- 7) Pandey IM, Financial Mangement, Vikas.
- 8) Shiva Ramu, S., *Corporate Growth through Mergers & Acquisitions*, Response Books (A Division of Sage Publications).
- 9) Khandawalla PN, *Innovative Corporate Turnarounds*, Sage Publications.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	3	3	2	3	3
C02	3	3	2	3	2	3
C03	3	2	3	3	3	2
C04	3	2	3	2	3	3
C05	3	2	3	3	3	3

CM 4.3 (R22): CORPORATE TAX LAW & PLANNING

COURSE OBJECTIVES:

- ▲ To provide basic knowledge of analyzing Problems in Tax Management.
- ▲ To highlight the Computation of Taxable Income of Companies.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the basic knowledge of analyzing Problems in Tax Management.
CO2	To Apply the concepts of Procedure for Assessment.
CO3	To investigate the concept of tax administration with reference to setting up of new business.
CO4	To evaluate the Computation of Taxable Income of Companies.
CO5	To explain the knowledge of Tax planning with corporate dividend.

Unit- I: Introduction: Nature and Scope of Corporate Tax Management – Need for and significance – Problems in Tax Management - Types of Companies - Widely Held Company, Closely held company, Residential Status of a Company and incidence of tax.

Unit- II: Procedure for Assessment – Deduction of tax at Source, Advance payment of Tax, Tax returns, refunds appeals and revision.

Unit-III: Tax Administration – Concept, Tax administration with reference to setting up of new business, Financial management decisions & Employees remuneration.

Unit-IV: Computation of Taxable Income of Companies – Computation of taxable income under different heads of income – House property, Profit and gain from business, Capital gain and income other sources, carry forward and set off of losses in case of companies. Deduction from Gross Total income. Minimum Alternative Tax.

Unit-V: Tax Planning – Tax avoidance and tax evasion. Tax planning with corporate dividend, Dividend policy – Bonus shares. Tax planning with reference to specific managerial decisions – Make or Buy, Own or Lease, Purchase by installment or by Hire, Repair, Replace, Renewal or Renovation, shut down or continue.

SUGGESTED BOOKS:

- 1) Direct taxes – Dr. H.C. Mehrotra and Dr. S.P. Goyal Sahitya Bhavan New Delhi.
- 2) Direct Taxes law and practice – Bhagavathi Prasad, Vishva Prakashana, New Delhi.
- 3) Direct Taxes Aggarwal P.K “Tax Planning for Companies” Hind Law Publishers, New Delhi.
- 4) Corporate Tax Planning and management, Lakhotia, Vision Publishers.
- 5) Taxman’s direct Tax Laws and Practice, Dr. Vinod K.Singhania and Kapil Singania Taxman’s Publications(p)Ltd., New Delhi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	3	3	2	3	3
C02	3	3	2	3	2	3
C03	3	2	3	3	3	2
C04	3	2	3	2	3	3
C05	3	2	3	3	3	3



CM 4.4 (R22): GOOD & SERVICES TAX

COURSE OBJECTIVES:

- ▲ To provide basic knowledge on Overview of Goods & Services Tax.
- ▲ To highlight the benefits as well as the limits of Inter-State Goods and Services Tax.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the basic knowledge on Overview of Goods & Services Tax.
CO2	To analyze the benefits as well as the limits of Inter-State Goods and Services Tax.
CO3	To investigate the concepts of Registration of Assesses under GST Act.
CO4	To evaluate the Computation of tax liability, TDS, TCS.
CO5	To explain about Assessment & Levy and Exemption of Tax.

Unit-I: Introduction: Overview of Goods & Services Tax – Old Tax System and its drawbacks – Need for Tax Reforms – Kelkar Committee on Tax Reforms – Constitutional Amendments – Introduction to GST – Concepts – Process of GST Implementation – Territorial Jurisdiction – Multiple Rates of GST.

Unit-II: Inter-State Goods and Services Tax: Transactions within a State under GST- Inter-State Transactions under GST – Illustrations – Major advantages of IGST Models.

Unit-III: Registration and filing: Registration of Assesses under GST Act – Procedure for Registration and Cancellation – Deemed registration – Accounts and Records – Administration officers under GST Act – Appointment of officers – Powers of Officers – Role of GST Council.

Unit-IV: Assessment: Filing of Returns – Self Assessment – Provisional Assessment – Assessment of Non-filers of returns – Assessment of Unregistered Persons – Computation of Tax liability, TDS, TCS, Demand, Recovery and Adjudication, Refund – Audit by Tax Authorities – Appeals and Revisions – Appellate Authority and its powers – Miscellaneous Provisions.

Unit-V: Levy and Exemption of Tax: Chargeability under GST Act 2017 –Tax under Central GST and State GST- GST on Exports and Imports – Returns under GST Remission of Tax – Payment of Tax – Adjustment and Refund of GST – The Goods and Services Tax (Compensation to States) Act-2017.

SUGGESTED BOOKS:

- 1) The Central Goods and Services Tax Act, 2017, No. 12 of 2017 published by Authority Ministry of Law and Justice, New Delhi, 12th April, 2017.
- 2) Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra.
- 3) Customs Law Manual and Customs Tariff of India – R,K. Jain.
- 4) Goods and Services Tax in India – Notifications on different dates.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3

CM 4.4 A – LAB FILING OF GST RETURNS



ACCOUNTING & FINANCE SPECIALIZATION

CM 4.5 AF (R22): INFORMATION SYSTEM CONTROL AND AUDIT

COURSE OBJECTIVES:

- ▲ To provide an understanding of fundamentals of Information systems Concepts.
- ▲ To provide the basics of the Systems Development Life Cycle Methodology.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the fundamentals of Information systems Concepts
CO2	To analyze the basics of the Systems Development Life Cycle Methodology.
CO3	To investigate upon understanding on Control objectives.
CO4	To evaluate on Information Systems Control Techniques.
CO5	To explain about standards and controls applicable to IS development projects.

Unit-I: Information systems Concepts: Nature and types of Information systems, Attributes of information. Management Information System – Role of information within business information systems – various types of information systems.

Unit-II: Systems Development Life Cycle Methodology: Introduction to SDLC/Basics of SDLC Requirements analysis and systems design techniques Strategic considerations: Acquisition decisions and approaches Software evaluation and selection/ development - Alternate development methodologies – RAD, Prototype etc. Hardware evaluation and selection.

Unit-III: Control objectives: Information Systems Controls – Need for control – Effect of computers on internal Audit – Responsibility for control – Management IT personnel, auditors – Cost effectiveness of control procedure – Control Objectives for Information and related Technology (CPBIT)

Unit-IV: Information Systems Control Techniques: Control Design: Preventive and detective controls, Computer – dependent control, Audit trails, User Controls (Control balancing, Man follow up), Non – Computer – dependent (user) controls: Error identification controls, Error investigation controls, Error correction controls, Processing recovery controls

Unit-V: Controls over System Selection, Acquisition / Development: Standards and controls applicable to IS development projects – Developed / acquired systems – Vendor evaluation – Structured analysis and design.

SUGGESTED BOOKS:

- 1) CSV Murthy, Management Information system Himalaya Publishing House
- 2) S. Sadagopam, Prentice House Learning Pvt. Ltd.
- 3) Jaiswal, Information system, Oxford.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	3	3	2	3	3
C02	3	3	2	3	2	3
C03	3	2	3	3	3	2
C04	3	2	3	2	3	3
C05	3	2	3	3	3	3



BANKING & INSURANCE SPECIALIZATION

CM 4.5 BI (R22): BANKING AND TECHNOLOGY

COURSE OBJECTIVES:

- ▲ To provide an understanding of fundamentals of IT in Banking.
- ▲ To provide the Applications in Banking.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the basic concepts of IT in Banking.
CO2	To analyze the Applications in Banking, electronic banking and electronic fund management.
CO3	To examine Electronic commerce and Banking, CRM.
CO4	To evaluate the audit and computer crime.
CO5	To explain about Planning and Implementation of Information System .

Unit-I: IT in Banking: Information Technology and its implications – Information Technology – Indian Banking Scenario – Initiatives and Trends.

Unit-II: Applications in Banking - Computer based information System for Banking and Electronic Banking, Electronic Fund Management.-:

Unit-III: Enabling Technologies of Modern Banking - Electronic Commerce and Banking – Customer Relationship Management – Integrated Communication Networks for Banks

Unit-IV: Security and Control Systems: Computer Security and Disaster Management System - Audit and Computer Crime – Security and Control Aspects of Emerging Banking Technologies.

Unit-V: Planning and Implementation of Information System - Security and Control Aspects of Emerging Banking Technologies – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector.

SUGGESTED BOOKS:

- 1) Hawtrey, *The art of Central Banking*, Augustus M Kelley Publishers, 1970, New York.
- 2) Vasant Desai, *Indian Banking – Nature and Problems*, Himalaya Publishing House, Mumbai.
- 3) Khan M.Y – *Indian Financial System*, Tata Mc.Graw Hill Publishing Company Limited, New Delhi, 2004
- 4) R.G.Murdick J.E. Ross and J.R Clagget, *Information Systems for Modern Management*, PHI
- 5) Charlie Kaurman, Radha Periman and Mike Dpeciner, *Network Security*, Private Communication a Public World, Pearson/PHI.
- 6) Steve Hedley, *Statutes on IT & E-Commerce*, Oxford University Press.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	3	3	2	3	3
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C04	3	2	3	2	3	3
C05	3	2	3	3	3	3



INTERNATIONAL BUSINESS

CM 4.5 IB (R22): INTERNATIONAL BUSINESS LAW AND TAXATION

COURSE OBJECTIVES:

- ▲ To provide an understanding of fundamentals of International Law and the world's legal system
- ▲ To provide the basics of Basic principles of WTO.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the fundamentals of International Law and the world's legal system.
CO2	To analyze the basics of Basic principles of WTO.
CO3	To evaluate sales representatives, advertising and theical issues in international market.
CO4	To investigate into optimal International Taxation in practice.
CO5	To explain about Corporate tax competition and coordination in the European Union.

UNIT I: Legal Environment of International business: International Law and the world's legal system – International sales, credits and commercial transaction: sales contracts and excuses for non-performance - the documentary sale and terms of trade – the carriage of goods and the liability for air and sea carriers.

UNIT II: Basic principles of WTO – Laws governing access to foreign markets – regulating import competition and unfair trade – Imports, customs and Tariff law – the regulation of exports – Northern American free trade law – The European Union and other regional trade areas.

UNIT III: Regulations of the international market place: international marketing law – sales representatives, advertising and ethical issues – licensing agreement and the protection of Intellectual property rights – host country regulation: Corporate law, taxation and currency risk.

UNIT IV: International Taxation Theory - description and extensions of the capital income effective tax rate literature - Optimal International Taxation in Practice - Globalization, multinationals and tax base allocation: advance pricing agreements as shifts in international taxation; Documentation of transfer pricing.

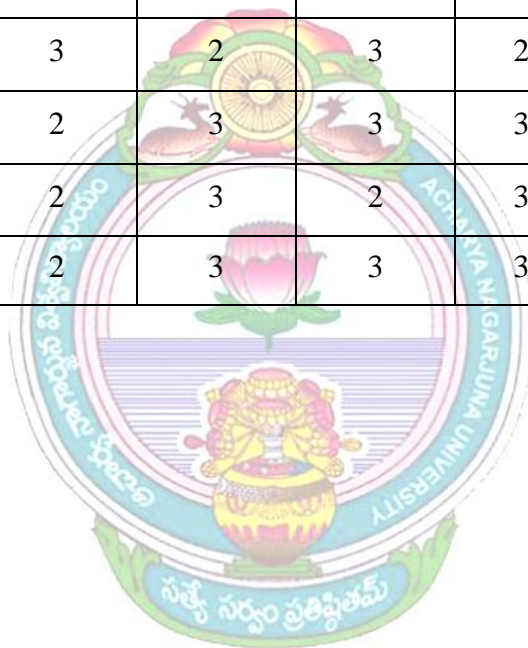
UNIT V: Corporate tax competition and coordination in the European Union - Corporate taxation in Europe: competitive pressure and cooperative targets - The economics of taxing cross-border savings income: an application to the EU savings tax - Tax misery and tax happiness: a comparative study of selected Asian countries.

SUGGESTED BOOKS:

- 1) International business law: A transactional Approach “, Larry Dimatto, Lucien. J. Dhooge.
- 2) International Business Law 5th Edition, Ray.A.August, Don Mayer, Michael Bixby,
- 3) International Business Law and Environment, Richard Schaffer, Filiberto August, Lucien.
- 4) Dhooge, Beverley Earle, 7th Edition, South Western Cengage Learning, 2009.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
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CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



ACCOUNTING & FINANCE SPECIALIZATION

CM 4.6 AF (R22): DERIVATIVE PRODUCTS AND MARKETS

COURSE OBJECTIVES:

- ▲ To provide an understanding of Basics of Derivatives.
- ▲ To provide the basic information on Derivatives product classification and Derivatives Markets.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand of Basics of Derivatives and derivative instruments.
CO2	To analyze Derivatives product classification.
CO3	To investigate about different kinds of participants in a derivative market.
CO4	To evaluate on Financial Derivatives and NIFTY Financial Services F&O.
CO5	To explain about NIFTY financial services.

Unit-I: Derivatives: Basics of Derivatives - Understanding Derivatives - Special Considerations - Derivative Instruments - Types of Derivatives - Examples of Derivatives Types What are Forward Contracts? What are Futures? Forward Contracts vs. Futures Contracts - Advantages and Disadvantages

Unit-II: Derivatives Products: Derivatives product classification: Options, Swaps, Forwards and Future products. The security descriptor for the Nifty Financial Services Index futures contracts

Unit-III: Derivatives Markets: Futures contracts or options - kinds of participants in a derivatives market: hedgers, speculators, arbitrageurs, and margin traders – derivative product company

Unit-IV: Financial Derivatives: Who Invented Financial Derivatives? Why Use Derivatives? Types of Products - How Did Financial Derivatives Cause the Financial Crisis of 2008? Traditional Trading vs Derivatives -Trading Platforms for Derivatives

Unit-IV: NIFTY Financial Services F&O: Capital Market Derivatives - Fixed Income & Debt - Emerge Platform - Public Issues - Equity Derivatives - Equity Derivatives Products - Commodity Derivatives - Currency Derivatives - Interest Rate Derivatives: - Contract Information: Trading - Risk Management - Clearing & Settlement

SUGGESTED BOOKS:

- 1) John Hull's – Fundamentals of Futures and Options Market
- 2) Derivatives The Wild Beast of Finance
- 3) Merton Miller on Derivatives

- 4) Trading and Pricing Financial Derivatives
- 5) Introduction To Derivative Securities, Financial Markets, And Risk Management
- 6) Option Volatility & Pricing (Get this book)

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	3	3	2	3	3
C02	3	3	2	3	2	3
C03	3	2	3	3	3	2
C04	3	2	3	2	3	3
C05	3	2	3	3	3	3



BANKING & INSURANCE SPECIALIZATION

CM 4.6 BI (R22): INSURANCE AND RISK MANAGEMENT

COURSE OBJECTIVES:

- ▲ To provide an understanding of Risk & Risk Management process.
- ▲ To provide the basics of the Commercial Liability Insurance.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the Risk & Risk Management process.
CO2	To analyze the basics of the Commercial Liability Insurance.
CO3	To examine on Property and Liability Insurance Coverage.
CO4	To evaluate on Risk Management Applications.
CO5	To explain about Risk Management Environment and IRA.

UNIT-I: Risk & Risk Management process – Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Risks in our Society – Insurance and Risk.

UNIT-II: Commercial Liability Insurance – Commercial Risk Management Applications – Property – Liability – Commercial Property Insurance, Different policies and contracts – Business Liability and Risk Management – Workers compensation and Risk Financing.

UNIT-III: Property and Liability Insurance Coverage – Personal Risk Management Applications – Property – Liability – Risk Managements for Auto Owners – Risk Management for Home Owners.

UNIT-IV: Risk Management Applications – Loss of Life – Loss of Health – Retirement Planning and annuities – Employee Benefits – Financial and Estate Planning.

UNIT-V: Risk Management Environment – Industry – Functions and organisation of Insurers -

Government Regulation of Insurance Sector – IRA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Financial Analysis – Bank Assurance – Foreign Insurers in India.

SUGGESTED BOOKS:

- 1) McNamara principles of Risk Management and Insurance, Addison- Wesley.
- 2) Dorfman, Introduction to Risk Management and Insurance, PHI.
- 3) Anand Ganguly Insurance Management PHI, New Delhi, 2005
- 4) George E Resda, Risk Management and Insurance.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	2	2	2	2	3
CO3	3	3	2	3	3	2
CO4	3	2	2	2	3	3
CO5	3	2	3	3	3	3



INTERNATIONAL BUSINESS

CM 4.6 IB (R22): INTERNATIONAL ACCOUNTING

COURSE OBJECTIVES:

- ▲ Expound the financial reporting at international level and foreign currency transactions.
- ▲ Enumerate about the financial instruments.

COURSE OUTCOMES:

On successful completion of this subject the student will be able to

CO1	To understand about International Accounting.
CO2	To analyze the financial reporting at international level and foreign currency transactions.
CO3	To investigate about the financial instruments.
CO4	To evaluate regarding inter corporate investment and reporting methods.
CO5	To explain about the global mergers and acquisitions.

Unit I:– International Accounting: Concepts in International Accounting Practices- Accounting Framework -introduction to inter corporate investments –Inter company transaction - Assets-Related Recognition and Measurement Standards- Liability Related Recognition and Measurement Standards- Global Joint Venture Accounting, Foreign Currency Translation accounting- achievements of and obstacles for international accounting harmonization.

Unit II: International Financial Reporting Standards IFRS: Meaning, Importance, Objectives - Benefits of coverage or adaption of IFRS – Difference between IFRS and GAAP - Component of IFRS - Challenges of IFRS - Implementation of IFRS in India - Corporate Reporting - Dimension of corporate Reporting-Financial reporting in an international environment – Integrated Vs Self Sustaining foreign subsidiary – GAAP for public sector organisations.

Unit-III: Financial instruments – Presentation and disclosure – Convertible securities – recognition and measurement of financial instruments – comprehensive income – settlement Date Vs Trade Date Accounting- Transfer Pricing & International Taxation- conjunction with taxation systems, can be used to achieve the corporate global objectives

Unit IV: Inter corporate investment – Temporary and Portfolio investments – Business combination and reporting methods – consolidation procedures – Financial statements disclosure.

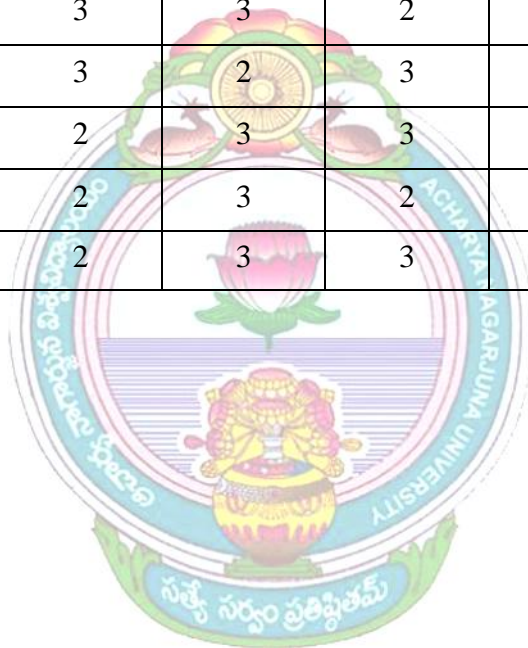
Unit V: Global mergers & acquisitions accounting – consolidating wholly, non wholly owned subsidiary under equity and cost recording – Inter company revenue, expenses & inter company profit & expenses- Worldwide Accounting Diversity Harmonization of Financial Reporting.

SUGGESTED BOOKS:

- 1) Comparative International Accounting, - Christopher Nobes, Rober Parker, 2007.
- 2) Financial Accounting & An International Introduction – David Alexander & Christopher Nobes, 2006.
- 3) International Corporate Reporting comparative approach – Clare Roberts, Pauline Weetman, Paul Gardon, 2004.
- 4) Advanced Financial Reporting & An International approach – Jagdish Kothari, Elisabeth Barone, 2009.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



ACCOUNTING & FINANCE SPECIALIZATION

CM 4.7 AF (R22) ASSET FINANCING AND VALUATION

COURSE OBJECTIVES:

- ▲ To provide an understanding of Asset financing
- ▲ To provide the basics of the Business Valuation Methods
- ▲ To provide a critical understanding on Equity Valuation Methods

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the basic concept of Asset financing.
CO2	To analyze the basics of the Business Valuation Methods.
CO3	To investigate on Equity Valuation Methods.
CO4	To Evaluate the pricing valuation models.
CO5	To explain about Absolute Valuation Model & Relative Valuation Model with example MSFT.

Unit-I: Asset financing: Asset financing Definition, How It Works, How is it Different from a Loan? Asset Financing VS Asset-Based Lending - Benefits and Downsides - Types of Asset Financing: Hire Purchase, Equipment Lease, Operating Lease, Finance Lease, Asset Refinance - Capital Asset Pricing Model

Unit-II: Business Valuation Methods: Business Valuation - Need of a Business Valuation - Seven Business Valuation Methods: Market Value Valuation Method; Asset-Based Valuation Method; ROI-Based Valuation Method; Discounted Cash Flow (DCF) Valuation Method; Capitalization of Earnings Valuation Method; Multiples of Earnings Valuation Method; Book Value Valuation Method

Unit-III: Equity Valuation Methods Absolute Valuation Model: - Discounted cash flow (DCF) valuation analysis.- Dividend discount model - Discounted asset model - Relative Valuation - The Comparables Method - Discounted residual income method - Discounted FCF method - Asset-Based Valuation Categories: The Book Value Method - The Liquidation Value Method

Unit-IV: Pricing Valuation models – Securities valuation: Constant Growth Model - Two Stage Dividend Model - Dividend Capitalization Model - Earnings Capitalization Model - P/E Ratio Model - Other Models.: Relative Valuation Model.: Types of relative valuation ratios, such as price to free cash flow, enterprise value (EV), operating margin, price to cash flow for real estate and price-to-sales (P/S) for retail;

Unit-V: Different Types of Valuation - Microsoft Corporation (MSFT):: 1 Price vs. Growth- 2 Comparable Valuation - 3 Discounted Cash Flow Model - 4 Dividend Discount Model - DDM Microsoft - Final thoughts

SUGGESTED BOOKS:

- 1) The Intelligent Investor (Benjamin Graham)
- 2) Security Analysis (Benjamin Graham & David Dodd)
- 3) The Little Book of Valuation (Aswath Damodaran)
- 4) Business Analysis and Valuation (Krishna Palepu)
- 5) Modern Investment Theory (Robert Haugen)
- 6) Value Investing – From Graham To Buffett and Beyond (Bruce Greenwald)

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	2
CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3

BANKING & INSURANCE SPECIALIZATION

CM 4.7 BI (R22): INSURANCE AND ACTUARIAL

COURSE OBJECTIVES:

- ▲ To provide an understanding of Valuation of simple loans and debentures.
- ▲ To provide the basics of the Probabilities of Survival and Death
- ▲ To provide a critical understanding on Joint – life Annuities and Assurances

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the concept of Valuation of simple loans and debentures.
CO2	To the analyze mortality tables - the Probabilities of Survival and Death.
CO3	To investigate on Joint – life Annuities and Assurances.
CO4	To evaluate on value of premiums for joint life and contingent annuities.
CO5	To explain basic fundamentals Modeling Liability Cash Flows

Unit-I: Basic Mathematics: Basic Functions, Annuities – Certain, Loans repayable by installments, Simple Methods of determining the rate of interest in a transaction, Capital redemption assurance, Valuation of simple loans and debentures.

Unit-II: Mortality tables – Probabilities of Survival and Death – Computation of mortality rates- Preparation of mortality tables – Mortality tables for insurance and for annuities. Valuation of Life Insurance Risks-Principles underlying it.

Unit-III: Determination of Life Reserves –Meaning, Methods of calculation of Life Reserve – Terminal, Initial and mean reserves. Actuarial Analysis of pension plans.

Unit-IV: Joint – life Annuities and Assurances: Value of and premiums for joint –life and contingent annuities and assurances.

Unit-V: Regression Theory –Computation of Partial and Multiple Linear regressions - Liability Cash Flows-Modeling Liability Cash Flows.

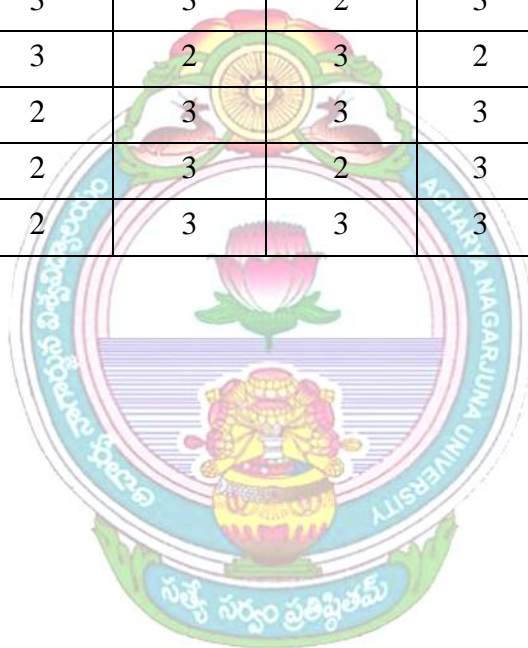
SUGGESTED BOOKS:

- 1) Donald D.W.A. ‘*Compound Interest and Annuities – Certain*’ 2nd Ed., Cambridge [Eng.] Published for the institute of Actuaries and the Faculty of Actuaries at the University Press, 1970.
- 2) R.E. Underwood, ‘*The Elements of Actuarial Science*’ 4th Edition, Pitman.
- 3) Harry Freeman, ‘*Mathematics for Actuarial Studies*’, Cambridge at the University Press.1949.

- 4) Hossack, LB: JH Polland and B Zehnawirh, Introductory Statistics with Applications in General Insurance, Cambridge University Press; Cambridge, England.
- 5) Babbel, David F and Graig B Merrill, Valuation of Interest, Sensitive Financial Instruments, Society of Actuaries, Maringale.
- 6) Whatsham: Futures & Options in Risk Management, Thomson.
- 7) Morgan, JP Introduction to Credit Metrics JP Morgan, New York.
- 8) Bell, David E and Authur Shleifer Jr. Risk Management.
- 9) Course material and books published by 'Insurance Institute of India; Munbai.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	3	2	3	2	3
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CO4	3	2	3	2	3	3
CO5	3	2	3	3	3	3



INTERNATIONAL BUSINESS

CM 4.7 IB (R22): INDIA'S FOREIGN TRADE & EXIM MANAGEMENT

COURSE OBJECTIVES:

- ▲ To provide an understanding of fundamentals of India's relative position in World Trade.
- ▲ To provide the basics of Instruments of Export Promotion.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

CO1	To understand the fundamentals of India's relative position in World Trade.
CO2	To analyze the basics of Instruments of Export Promotion.
CO3	To investigate on Export-Import Procedure and Documentation
CO4	To evaluate export finance and payments.
CO5	To explain about Shipping, Insurance and Packaging.

Unit-I: Global trade and its growth – India's relative position in World Trade - Trends in India's Foreign Trade: Direction and composition of India's foreign trade; India's Balance of trade and Balance of Payments - Export – Import policy; Export promotion and institutional set-up; Deemed exports; Rupee convertibility and impact on foreign Trade.

Unit-II: Instruments of Export Promotion: Export assistance and promotion measures; EPCG scheme; Import facilities; Duty exemption schemes; Duty drawback; Tax concessions; Marketing assistance; Role of export houses, trading houses and state trading organizations;

Unit-III: Export-Import Procedure and Documentation: Basic documents used in international trade-export letter of credit - processing of an export order - excise duty and sales tax procedure - pre-shipment documentation - standardization procedure for export by sea, inland container depots, container freight stations, export by air, courier service, land and river, export by post. Collection, negotiation of export documents - registration, formalities with export promotion councils,

Unit-IV: Export-Import Finance: Export finance and payments - export credit - financing foreign receivables - advances against collections - discounting trade acceptance - institutional support for export finance in India - RBI guidelines - trade control - ECGC guidelines - FEDAI guidelines

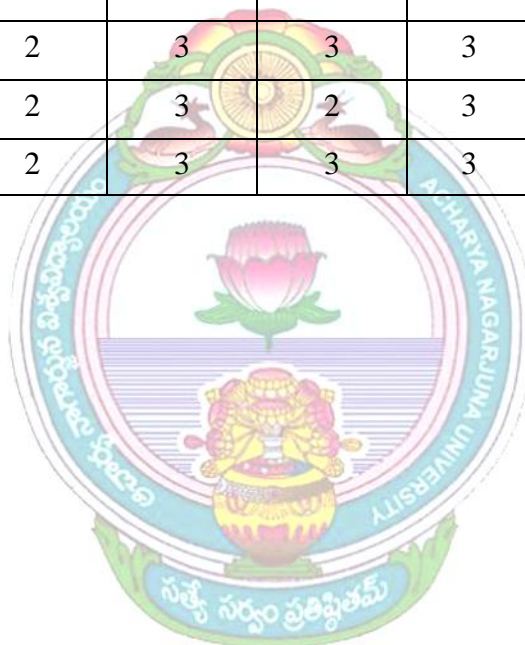
Unit-V: Shipping, Insurance and Packaging: Shipping & Marine Insurance-General Information on Shipping-Types of Containers and Ships - Containerization - Marine Insurance - Air Transportation - Bill of Lading/Air Way Bill/Sea Way Bill - Maritime Fraud - Packaging Introduction - Mechanical tests - Climatic tests - Stretch Wrapping - Cushioning materials - Shrink packaging - packaging cost - Lab testing - International Care labeling code etc.

SUGGESTED BOOKS:

- 1) Gupta, R.K.: Anti-dumping and Countervailing Measures, Sage Publications, New Delhi.
- 2) Nabhi's Exporter's Manual and Documentation, Nabhi Publication, New Delhi.
- 3) Soderstenm B.O: International Economics, McMillan, London.
- 4) Varsheny R.L. and B. Bhattacharya: International Marketing Mgt., Sultan Chand & Sons, New Delhi
- 5) Verma, M.L: International Trade, Commonwealth Publishers, Delhi.

CO-PO MAPPING:

CO-PO	PO1	PO2	PO3	PO4	PO5	PO6
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CO5	3	2	3	3	3	3



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