



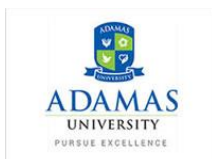
**Adamas University**  
**School of Business & Economics**

**Department of Economics and Commerce**

**M.Com Curriculum**  
**(under CBCS)**

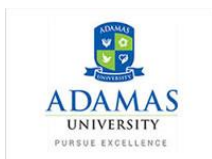
**2022-24**

**For students registered from**  
**July, 2022 onwards**



FAC21226		Corporate Accounting and Financial Statement Analysis	L	T	P	C
Version 1.0		Contact Hours - 60	3	1	0	4
Pre-requisites/Exposure		Knowledge in Corporate Accounting				
Co-requisites						
<b>Course Objectives</b>						
01	To enable the students to acquire the conceptual knowledge of Global and Indian accounting standards.					
02	To acquaint the students with the techniques of preparing standalone and consolidated financial statements.					
03	To provide required knowledge for preparing the financial statements of companies in case of amalgamation, absorption and internal reconstruction of companies.					
04	To impart knowledge on cash flow and fund flow techniques.					
05	To acquaint the students with different accounting ratios and their applications.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
CO1	<b>Understand</b> the need and importance of global accounting standards.					
CO2	<b>Prepare</b> accounting records for holding and subsidiary companies.					
CO3	<b>Prepare</b> accounting records in case of amalgamation, absorption and internal reconstruction of companies.					
CO4	<b>Develop</b> knowledge on cash flow and fund flow techniques.					
CO5	<b>Know</b> about different accounting ratios and their applications.					
<b>Course Description</b>						
This course covers advanced methods for company accounting and discusses about preparation and interpretation of different financial statements.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Accounting Standards</b>					<b>(10 L)</b>
Accounting Standards: Concept, importance, objectives, process of setting standards, overview of accounting standards in India; regulatory provisions of accounting in India. Globalization of Accounting Standards: International Financial Reporting Standards issued by IASB, IFRS adoption and convergence in different countries, relative view of Ind-ASs, IFRSs and IASs. Indian Accounting Standards: Concept, Comparative study of ASs vis-a-vis Ind ASs; Carve outs/ins in Ind ASs vis-à-vis International Financial Reporting Standards (IFRSs), Framework for the Preparation and Presentation of Financial Statements, Measurement based on Accounting Policies, Other Indian Accounting Standards.						
<b>Unit-2</b>	<b>Amalgamation, Absorption and Reconstruction</b>					<b>(15 L)</b>
Meaning; relevant standard and terminologies, Accounting in the books of Transferor Company; Accounting in the books of Transferee (based on relevant accounting standards); inter- company transactions (excluding inter-company share holding). Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction.						

<b>Unit-3</b>	<b>Accounting of Holding Companies</b>				<b>(10 L)</b>	
Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary.						
<b>Unit-4</b>	<b>Accounting Ratios</b>				<b>(10 L)</b>	
Ratio Analysis: meaning, objectives and classification of ratios: Liquidity ratios, Profitability ratios, Leverage ratios, Operating ratios, and Solvency ratios; Advantages, and Limitations.						
<b>Unit-5</b>	<b>Cash Flow and Fund Flow Analysis</b>				<b>(15 L)</b>	
Fund Flow Statement: Concept, Significance, Preparation, and Uses; Cash Flow Statement (As per Indian Accounting Standard-3): Concept, Significance, Preparation; Distinction between Cash Flow Analysis and Fund Flow Analysis.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Asish K Bhattacharya -Indian Accounting Standards- McGraw-Hill Education (India)						
2. Shukla, Grewal, and Gupta: Advanced Accountancy, Vol. I & II, S. Chand						
3. Maheshwari & Maheshwari, Advanced Accountancy, Vol. I & II, Vikash Publishing						
4.K R Subramanyam, Financial Statement Analysis 11Th Edition, McGraw Hill						
5. N Ramachandran & Ram Kumar Kakani, How to Analyze Financial Statements, McGraw Hill						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Understand</b> the need and importance of global accounting standards.				<b>PO1, PO2</b>	
<b>CO2</b>	<b>Prepare</b> accounting records for holding and subsidiary companies.				<b>PO1, PO2</b>	
<b>CO3</b>	<b>Prepare</b> accounting records in case of amalgamation, absorption and internal reconstruction of companies.				<b>PO1, PO2, PO4</b>	
<b>CO4</b>	<b>Develop</b> knowledge on cash flow and fund flow techniques.				<b>PO2, PO3, PO4</b>	
<b>CO5</b>	<b>Know</b> about different accounting ratios and their applications.				<b>PO2, PO3, PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21226</b>	<b>Corporate Accounting and Financial Statement Analysis</b>		<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



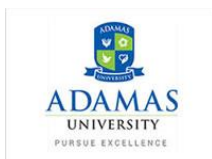
FAC21227		Strategic Cost Management				L	T	P	C
Version 1.0		Contact Hours - 60				3	1	0	4
Pre-requisites/Exposure		Basic understanding of Management Accounting							
Co-requisites									
<b>Course Objectives</b>									
01	To give an overview on strategic cost management.								
02	To introduce the students with different performance management techniques.								
03	To make the students understand the strategic cost management decision-making.								
04	To give an idea about different management control techniques.								
05	To acquaint the students with the idea of transfer pricing.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
CO1	Have an overview on the strategic cost management.								
CO2	Know different performance management techniques.								
CO3	Understand the strategic cost management decision-making.								
CO4	Know different management control techniques.								
CO5	Develop an idea on transfer pricing methods.								
<b>Course Description</b>									
This course aims at explaining the strategic cost management concept and its applications.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction and cost management strategies</b>							<b>(8 L)</b>	
Concept, competitive position – role of strategic cost management; distinction between strategic management and strategic cost management; activity based costing, activity based management, target costing, life cycle costing, quality costing, just-in-time costing.									
<b>Unit-2</b>	<b>Performance management</b>							<b>(10 L)</b>	
Concept of ROI, concept of residual income, responsibility accounting, balanced scorecard.									
<b>Unit-3</b>	<b>Strategic cost management decisions</b>							<b>(20 L)</b>	
Limitations of volume based costing, limiting factors, resource scarcity problem, pricing of product mix, relevant costing, make or buy, accept or reject an order, closing down or continue, cost indifference and selection, incremental revenue approach, differential cost approach; pricing – theory, policy, principles and strategy, pricing of a finished product, pricing of a new product.									
<b>Unit-4</b>	<b>Management control techniques</b>							<b>(15 L)</b>	
Cost concepts, cost control, cost reduction, value chain analysis, value engineering, budgetary control system, standard costing, variance analysis.									
<b>Unit-5</b>	<b>Transfer pricing</b>							<b>(7 L)</b>	
Concept, methodology and applications.									

<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Blocher, Chen, Cokins, & Lin. Cost Management: A Strategic Emphasis. TMH.						
2. Banerjee, B. Cost Accounting. Prentice Hall of India.						
3. Kishore, R. M. Cost Management. Taxman.						
<b>Reference Books:</b>						
4. Basu, Banerjee, & Dandapat. Strategic Cost Management. University of Calcutta.						
5. Saxena, & Vashisht. Cost and Management Accounting. Sultan Chand.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>		
<b>CO1</b>	<b>Have</b> an overview on the strategic cost management.			<b>PO1</b>		
<b>CO2</b>	<b>Know</b> different performance management techniques.			<b>PO2, PO4</b>		
<b>CO3</b>	<b>Understand</b> the strategic cost management decision-making.			<b>PO2, PO3, PO4</b>		
<b>CO4</b>	<b>Know</b> different management control techniques.			<b>PO2, PO4</b>		
<b>CO5</b>	<b>Develop</b> an idea on transfer pricing methods.			<b>PO2, PO3</b>		
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21227</b>	<b>Strategic Cost Management</b>		<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>ECO21601</b>		<b>Managerial Economics</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 60</b>			<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Exposure to Basic Economic Theory at Undergraduate Level							
Co-requisites		Mathematics: Basic Calculus							
<b>Course Objectives</b>									
<b>01</b>	To introduce the economic theory relevant for managerial decision making in a problem solving perspective.								
<b>02</b>	To be familiar with the basic tools of managerial economics to find optimal solutions.								
<b>03</b>	To develop constructs useful for other courses and make use of content taught in other courses.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Define</b> economic fundamentals and relate them to managerial decision making process.								
<b>CO2</b>	<b>Make</b> use of economic theory in constructing optimal solutions for managerial decisions.								
<b>CO3</b>	<b>Evaluate</b> proposed solutions build on mathematical construct and formulate them in context of managerial decisions.								
<b>Course Description</b>									
Managers are faced with constraints, both at micro level and at macro level. Faced with these constraints they need to optimally use the resources and find solution to fulfil the goals of a business organisation, most imperatively maximising the profits. Economic theory serves as a guiding force to optimize and seek scientific solutions. This course enables the students for the same.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Firm's Environment and Economic Theory</b>							<b>(10 L)</b>	
Managerial decision making and principles in today's business world; Role of Managerial Economics in problem solving; The core themes of Microeconomics: Trade-offs; Prices and Markets; Equilibrium; Competition; The core themes in Macroeconomics: Growth, output, employment, and inflation; Business cycles and Government Policies.									
<b>Unit-2</b>	<b>Demand, Revenue, Production and Cost</b>							<b>(16 L)</b>	
Demand and Revenue: How demand influences the revenue of the firm; Firm's demand versus industry demand; The elasticity of demand and relation with revenue of the firm; Production in short run and long run: Optimal combination of inputs; Measuring cost: Which cost matters? Choices for Inputs: Cost minimisation for a given Output; Output maximisation with a given Cost; From cost to supply decisions of a firm.									
<b>Unit-3</b>	<b>Profit Maximisation &amp; Market Conditions</b>							<b>(12 L)</b>	
Profit maximisation principle: shut down point; Break even analysis; Profit maximisation versus break even analysis; Profit maximisation with input constraints; From Firm's Supply to Industry Supply; Profit Maximisation in a Perfectly Competitive Market; Firm's Supply decisions with Market Power: Profit Maximisation in Monopoly; Pricing Strategies with Market Power; Monopolistic Competition: Some forms and characteristics.									
<b>Unit-4</b>	<b>Business Cycles and Economic Activity</b>							<b>(12 L)</b>	

Business cycles: how GDP and economic activity influences Businesses; Determination of equilibrium Income: The Multiplier Model; Change in Autonomous Demand: The multipliers in closed economy.					
<b>Unit-5</b>	<b>Money Interest and Income &amp; Influence of Fiscal and Monetary Policies</b>				<b>(10 L)</b>
Interest rate and aggregate demand: The Investment Saving Function and the IS curve; The Asset market & The LM curve; Determination of income and interest rate; Short run Economic Fluctuations; Fiscal Policy: Operations and Recent debate; Monetary policy: Operations Recent debate.					
<b>Suggested Readings:</b>					
<b>Text Books:</b>					
1. Truett L.J and Truett B Dale, 2008. “ <i>Managerial Economics: Analysis, problems, cases</i> ”, eight edition. Wiley India.					
2. Sikdar Soumyen (2009). “ <i>Principles of Macroeconomics</i> ” Oxford University Press					
<b>Reference Books:</b>					
3. Salvatore. D Adapted by Ravikesh Srivastava, 2008. “ <i>Managerial Economics: Principles and worldwide Application</i> ”, Sixth edition, Oxford University Press					
4. Robert S. Pindyck, Daniel L. Rubinfeld and Prem L. Mehta, 2008, “ <i>Microeconomics</i> ”, Sixth edition, Pearson Education.					
5. Edward T. Dowling, 2001.” <i>Introduction to Mathematical Economics</i> ”, third edition, Schaum’s outline series, Tata McGraw Hill.					
6. Hirschey Mark 2007. “ <i>Economics for Managers</i> ”, latest Edition, Thomson					
7. Thomas and Maurice 2008. “ <i>Managerial economics: Concepts and Applications</i> ”. Tata McGraw-Hill					
8. Dornbusch, Fischer and Startz. 2009.” <i>Macroeconomics</i> ” Tenth edition, McGraw-Hill Education					
9. Economic Times / Business Standard; Economic and Political Weekly; Economic Survey					
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>					
<b>Examination Scheme:</b>					
Components	Internal	Mid Term	End Term		
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>					
<b>Mapping between COs and Pos</b>					
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Define</b> economic fundamentals and relate them to managerial decision making process.				<b>PO1, PO4</b>
<b>CO2</b>	<b>Make</b> use of economic theory in constructing optimal solutions for managerial decisions.				<b>PO3, PO4</b>
<b>CO3</b>	<b>Evaluate</b> proposed solutions build on mathematical construct and formulate them in context of managerial decisions.				<b>PO4</b>
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>ECO21601</b>	<b>Managerial Economics</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



<b>MTH21517</b>		<b>Quantitative Techniques for Management</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 45</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Pre-requisites/Exposure		Basic knowledge of Statistics				
Co-requisites						
<b>Course Objectives</b>						
<b>01</b>	To develop knowledge about the principles of probability theory and different types of random variables					
<b>02</b>	To help the students to learn various techniques of statistical inference					
<b>03</b>	To provide the basic concepts of Linear programming and Integer programming					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Recall</b> descriptive statistics and principles of probability					
<b>CO2</b>	<b>Make</b> use of probability theory to a variety of problems					
<b>CO3</b>	<b>Analyse</b> a given data set using different statistical tools					
<b>CO4</b>	<b>Apply</b> Linear programming and Integer programming techniques for modelling and solving real-life decision making problems					
<b>Course Description</b>						
The course is designed to make the students familiar with the basic probabilistic, statistical, and linear programming techniques. The focus of this course is to enable the students to apply relevant quantitative tools in business decision making. All the lectures will be devoted on discussions of basic and advanced topics, focusing on practical implementation of knowledge. Classes will be conducted by lecture as well as power point presentation. The tutorials will familiarize the students with practical problem-solving techniques led by the course coordinator. Students will strongly grab the basic concepts of the subject via exercise and discussions with the coordinator.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction to Probability Theory</b>					<b>(10 L)</b>
Probability Theory, Discrete Probability Distributions: Binomial, Poisson and Hyper geometric distribution; Continuous Probability Distributions: Normal, Lognormal and Exponential distribution						
<b>Unit-2</b>	<b>Statistics</b>					<b>(20 L)</b>
Sampling and Sampling distribution; Statistical inference: Estimation for single population parameters, Hypothesis testing for single population, Hypothesis testing for two population; Analysis of variance and Design of experiments, Hypothesis testing for Categorical data; Correlation and Regression analysis, Non-parametric tests. Business forecasting						
<b>Unit-3</b>	<b>Linear Programming</b>					<b>(15 L)</b>
Basic concepts, Model formulation, Solution methods, Duality, Sensitivity analysis; Integer linear Programming: Different types of integer programming problems (Pure integer, Mixed integer and 0-1 integer problems), Formulating integer programming problems, Solution through Branch and Bound algorithm.						



**Text Books:**

1. Black, K. (2008). Business statistics for contemporary decision making (5<sup>th</sup>ed.). New Delhi: Wiley India.
2. Taha, H. A. (2007). Operations Research: An Introduction (8<sup>th</sup>ed.). Delhi: Pearson Education.
3. Gupta, S. P., & Gupta, M. P. (2005). Business statistics. Delhi: Sultan Chand & Sons.

**Reference Books:**

1. Spiegel, M. R., Schiller, J., & Srinivasan, R. A. (2004) Probability and statistics (2<sup>nd</sup>ed.). New Delhi: Tata McGraw Hill.
2. Levin, R. I., & Rubin, D. S. (1999). Statistics for management (7<sup>th</sup>ed.). New Delhi: Prentice Hall of India.
3. Webster, A. (2006). Applied statistics for business and economics (3<sup>rd</sup>ed.). New Delhi: McGraw Hill.

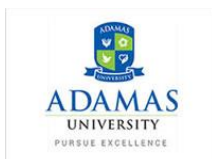
**Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam****Examination Scheme:**

Components	Internal	Mid Term	End Term
Weightage (%)	30	20	50

**Relationship between the Course Outcomes (COs) and Program Outcomes (POs)****Mapping between COs and Pos**

	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Recall descriptive statistics and principles of probability	PO1, PO3, PO4
CO2	Make use of probability theory to a variety of problems	PO2, PO3, PO4
CO3	Analyse a given data set using different statistical tools	PO1, PO2, PO4
CO4	Apply Linear programming and Integer programming techniques for modelling and solving real-life decision making problems	PO2, PO3, PO4

		Specialised knowledge on Trade and Commerce	Masterly skills in Accounting, Management Accounting and Financial Management	Specific Trade and Commerce practices	Analytical skills for Decision Making and Research
Course Code	Course Title	PO1	PO2	PO3	PO4
MTH21517	Quantitative Techniques for Management	2	2	2	3
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



<b>OBH21201</b>		<b>Organizational Behaviour</b>				
Version <b>1.0</b>		<b>Contact Hours – 45</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Pre-requisites/Exposure		Understanding of significance of human skills in the organizational setting				
Co-requisites		Understanding of the challenges of people management				
<b>Course Objectives</b>						
<b>01</b>	To develop a better understanding of individual behaviour dimensions that determine workplace interpretation and evaluation					
<b>02</b>	To cultivate among the students an understanding of human behaviour in groups					
<b>03</b>	To develop student's knowledge and skills in leadership, power, communication, negotiation and conflict management					
<b>04</b>	To help in understanding impact of politics, conflict and stress on organizational functioning					
<b>05</b>	To improve decision making abilities and resulting effectiveness of managers in a global work environment in the 21 <sup>st</sup> Century					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
<b>CO1</b>	<b>Understand</b> the foundations, significance and framework of Organization Behaviour in the organization setting and its impact on organizational effectiveness.					
<b>CO2</b>	<b>Understand</b> the Individual Behaviour dimensions like Personality, Perception, Attitude and Employee Motivation.					
<b>CO3</b>	<b>Understand</b> and develop the various aspects of Inter-personal Behaviour.					
<b>CO4</b>	<b>Understand</b> the dynamics of Group Behaviour and concepts of Power, Politics, Leadership and Conflict etc. that influence group behaviour.					
<b>CO5</b>	<b>Understand</b> the complexities and implications of organizational factors like Organizational Climate, Organizational Culture, Organizational Change and Development.					
<b>Course Description</b>						
This course is intended to provide the student with cutting edge thinking on a variety of Organizational Behaviour and Management Issues. Conceptual frameworks, case discussions, and skill-oriented activities are applied to each topic. Topics include communications, motivation, group dynamics, leadership, power, organizational culture and development etc. Class sessions and assignments are intended to help participants acquire the skills that managers need to improve organizational relationships and performance.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction</b>				<b>(7 L)</b>	
Organizational Behaviour-Concept and its Emergence; Nature and Theoretical Frameworks; Disciplines contributing to the field of OB; Historical Background- Hawthorne Studies, Psychological Foundations; Models of Organizational Behaviour, Challenges and Opportunities for Organizational Behaviour; Ethics and Organizational Behaviour.						
<b>Unit-2</b>	<b>Individual Behaviour Dimensions in an Organization</b>				<b>(10 L)</b>	

Determinants of Individual Behaviour; Personality – Meaning, Determinants and Theories, Influence on OB; Perception: Process and its influence on OB; Values, Attitudes and Job Satisfaction; Emotional Intelligence and OB; Employee Motivation – Concept, Content Theories vs. Process Theories, Designing Motivational Strategies.			
<b>Unit-3</b>	<b>Inter-personal Behaviour</b>		<b>(10 L)</b>
Interpersonal Communication and Feedback; Transactional Analysis (TA); Johari Window; Managing misbehaviour at work - Sexual Abuse, Substance Abuse, Cyber Slacking, Aggression and Violence; Communication and Negotiation in Organization; Learning Organization: Characteristics, Implementation Strategies, Learning Cycle and Curve.			
<b>Unit-4</b>	<b>Group Dimensions in Behaviour</b>		<b>(10 L)</b>
Theories of Group Formation, Types of Groups, Stages of Group Development, Group Decision Making; Cohesiveness and Productivity; Management of Dysfunctional Groups; Power and Politics in Organization; Leadership: Concept and Styles, Leadership Theories; Conflict & Stress Management: Types of Conflicts, Conflict Management Process, Resolution of Conflict- Strategies.			
<b>Unit-5</b>	<b>Organizational Dimensions and Processes in Organization</b>		<b>(8 L)</b>
Organizational Climate- Concept, Determinants, and OCTAPACE Model; Organization Culture- Concept, Forming, Sustaining, and Changing a Culture; Organizational Effectiveness- Concept and Measurement; Organizational Change- Resistance and Management; Organization Development – Concept & Issues.			
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Robins, S.P., and Sanghi, S.: Organizational Behavior, Ed. xi, Pearson-Education, New Delhi.</li> <li>2. Luthans, F.: Organizational Behavior, Ed. vii, PHI, New Delhi.</li> <li>3. Prasad, L.M.: Organization Theory and Behavior, HPH, New Delhi.</li> <li>4. Aswathappa, K.: Organizational Behaviour, HPH, New Delhi.</li> </ol> <p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Sakaran, U.: Organizational Behavior, TMH, N. Delhi.</li> <li>2. Newstrom J. W., and Davis, K.: Organizational Behavior: Human Behavior at Work, Ed. v., Tata McGraw Hill, New Delhi.</li> <li>3. Mullins, L. J.: Management and Organizational Behavior, Pearson- Education, N. Delhi.</li> <li>4. Bhattacharya D.K.: Organization Behavior, OUP, New Delhi.</li> <li>5. Robbins, Stephen P., and Mathew, Mary: Organization Theory: Structure, Design and Applications, Ed. iii, Pearson Education.</li> </ol>			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>		<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Understand</b> the foundations, significance and framework of Organization Behaviour in the organization setting and its impact on organizational effectiveness.		<b>PO1, PO3</b>
<b>CO2</b>	<b>Understand</b> the Individual Behaviour dimensions like Personality, Perception, Attitude and Employee Motivation.		<b>PO1, PO3</b>
<b>CO3</b>	<b>Understand</b> and develop the various aspects of Inter-personal Behaviour.		<b>PO1, PO2, PO4</b>

<b>CO4</b>	<b>Understand</b> the dynamics of Group Behaviour and concepts of Power, Politics, Leadership and Conflict etc. that influence group behaviour.			<b>PO1, PO2, PO4</b>		
<b>CO5</b>	<b>Understand</b> the complexities and implications of organizational factors like Organizational Climate, Organizational Culture, Organizational Change and Development.			<b>PO2, PO3</b>		
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>OBH21201</b>	<b>Organizational Behaviour</b>		<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



OBH21202		Human Resource Management				L	T	P	C
Version 1.0		Contact Hours - 45				3	0	0	3
Pre-requisites/Exposure		Graduate level Knowledge							
Co-requisites									
<b>Course Objectives</b>									
01	To help the students to understand the role of HRM in effective business administration and how HRM can be used as a tool to execute strategies.								
02	To enable the students in order to analyze the elements such as the environment surrounding each company and their vision, values and strategies; how these elements relate to the various parts of HRM, such as HR policy, organizational structure, HR systems (recruitment, placement, evaluation, compensation and development) and organizational culture.								
03	To help the learners to look at numerous problems of HRM and their causes, and what action plans should be implemented in order to solve these problems.								
04	To help the students to gather the in depth knowledge of human resource management in modern organizations.								
05	To make the students familiar with the new HRM practices and processes.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
CO1	<b>Discuss</b> the concept of human resource management and its key areas in the organizations.								
CO2	<b>Develop</b> the importance of key approaches to Human Resource Planning, Job Analysis, Recruitment, Selection, and Placement, the operation of Performance Management System, Training and Development programmes in organization.								
CO3	<b>Analyse</b> the requirement of maintaining healthy industrial relation in workplace.								
CO4	<b>Examine</b> what motivates employees in the workplace and how to retain and develop them in the organizations.								
<b>Course Description</b>									
As Human Resource Management links people-related activities to business strategy, this course develops a critical understanding of the role and functions of the various human resource activities in an organisation by providing students with a comprehensive review of key HRM concepts, techniques and issues such as job analysis and design, recruitment and selection, evaluation, performance management, occupational health and safety, as well as the strategic contribution of HRM to organisational performance and evaluating HRM effectiveness. Working with contemporary case studies, students not only engage in collaborative and individual work processes but use communication and discourse characteristic of the HRM context and environment. At the end of the course, each student should be able to know, comprehend, apply, analyze and evaluate the HR issues in the organizations to facilitate the development of better understanding of human resources issues as they relate to other managerial functions, HRM practices, and the ability of managers and the organization to achieve prescribed goals.									
<b>Course Contents</b>									
Unit-1	Fundamentals of HR Management							(6 L)	

Concepts and Perspectives, Corporate Objectives and Challenges of HR in a Dynamic Environment, Scope and Coverage, Structure and functions of HR Department, Role of HR Manager. HRD objectives, process, Assessment of HRD Needs, HRD Methods, Developing Managerial Skills for: Team Management, Collaboration, Interaction across Business Functions.		
<b>Unit-2</b>	<b>Human Resource Planning</b>	<b>(7 L)</b>
Definition, Objective, Process of HRP. Supply and Demand Forecasting Techniques, Manpower Inventory, Career Planning & Development, Succession Planning, Personnel Policy, Rightsizing, Restructuring, Human Resource Information System (HRIS), Strategic Planning, Job Analysis, Case study.		
<b>Unit-3</b>	<b>Recruitment and Selection</b>	<b>(8 L)</b>
Process, Sources, Methods of selection, Interviewing Methods, Skills and Errors. Potential Assessment and Competency Development. Purpose, Methods, Appraisal Instruments, 360 degree Appraisal, HR Score Card, Errors in Appraisal, Potential Appraisal, Case Study.		
<b>Unit-4</b>	<b>Training and Development</b>	<b>(6 L)</b>
Training Process and Methods, Training and Non-Training, Training Process; Designing, Implementation and Evaluation of Training Programmes, Induction Training. Management Development Programme, Case Study.		
<b>Unit-5</b>	<b>Compensation and Reward Management</b>	<b>(7 L)</b>
Concepts, Components; Concepts of Wages, System of Wage Payment, job evaluation, wage/ salary fixation, incentives, bonus, ESOPs, Fringe Benefits, Retirement Benefits. Compensation Plans.		
<b>Unit-6</b>	<b>Industrial Relations in India</b>	<b>(7 L)</b>
Parties; Management and Trade Unions, Industrial Disputes: Trends, Collective Bargaining, Settlement Machineries, Role of Government, Labour Policy in India Unit of compensation. Grievance Redressal Process, Dispute Resolution and Conflict Management Techniques, International Dimensions of HRM. Employee Empowerment, Parties; Management and Trade Unions, Industrial Disputes: Trends, Collective Bargaining, Settlement Machineries, Role of Government, Labour Policy in India. Case Study.		
<b>Unit-7</b>	<b>Strategic HRM</b>	<b>(4 L)</b>
Meaning, Strategic HRM vs Traditional HRM, SHRM Process, Nature of e-HRM, e-Recruitment & Selection, e-Performance Management, e-Learning.		
<b>Suggested Reading</b>		
<b>Text Books</b>		
T1: K Aswathappa, Human Resource and Personnel Management, Tata McGraw-Hill Education, 2017.		
T2: Gary Dessler, "Human Resource Management", Seventh Edition, Prentice-Hall of India		
T3: VSP Rao, Human Resource Management: Text and cases, First edition, Excel Books		
T4: Bennison M & J Casson: The Manpower Planning Handbook, McGraw Hill		
<b>Reference Books</b>		
R1: Walker J W: Human Resource Planning, MGH		
R2: William B. Werther Jr. and Keith Davis "Human Resource Management". New Jersey: McGraw Hill.		
R3: Martin, J. (2010). Key concepts in human resource management: New Delhi: Sage Key Concepts Series.		
R4: Mello, J. A. (2010). Strategic Human Resource Management (3 <sup>rd</sup> ed.). India: Cengage learning.		
R5: SangviSeema - Human Resource Management: Excel Books		

R6: Dessler, G. (2008). Human resource management (11 <sup>th</sup> ed.). New Delhi: Pearson Prentice Hall					
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>					
<b>Examination Scheme:</b>					
Components	Internal	Mid Term	End Term		
Weightage (%)	30	20	50		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>					
<b>Mapping between COs and Pos</b>					
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Discuss</b> the concept of human resource management and its key areas in the organizations.			<b>PO1, PO3</b>	
<b>CO2</b>	<b>Develop</b> the importance of key approaches to Human Resource Planning, job analysis, recruitment, selection, and placement, the operation of performance management system, training and development programmes in organization.			<b>PO1, PO3, PO4</b>	
<b>CO3</b>	<b>Analyse</b> the requirement of maintaining healthy industrial relation in workplace.			<b>PO1, PO2, PO3</b>	
<b>CO4</b>	<b>Examine</b> what motivates employees in the workplace and how to retain and develop them in the organizations.			<b>PO2, PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>OBH21202</b>	<b>Human Resource Management</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	

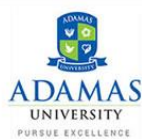


<b>MKT21201</b>	<b>Marketing Management</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>	<b>Contact Hours – 45</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Pre-requisites/Exposure	Basic knowledge of business and marketing is useful				
Co-requisites					
<b>Course Objectives</b>					
<b>01</b>	To understand the basic concepts of marketing management.				
<b>02</b>	To understand the marketing environment.				
<b>03</b>	To learn about marketing process for different types of products and services.				
<b>04</b>	To understand the tools used by marketing managers in decision making.				
<b>Course Outcomes</b>					
On completion of this course the students will be able to:					
<b>CO1</b>	<b>Understanding</b> marketing concept and challenges in 21 <sup>st</sup> century.				
<b>CO2</b>	<b>Developing</b> ideas of strategic planning and marketing Process.				
<b>CO3</b>	<b>Understanding</b> the concept of market segmentation, targeting and positioning.				
<b>CO4</b>	<b>Recognise</b> the importance of pricing, and pricing strategy of firms.				
<b>CO5</b>	<b>Understanding</b> the role of marketing channels and distribution strategy.				
<b>CO6</b>	<b>Familiarise</b> with the marketing promotion-mix, and effective communication strategy of firms.				
<b>Course Description</b>					
<p>Marketing management continues to reflect the changes in the marketing discipline over the past five decades. Companies now sell products and services through a variety of direct and indirect channels. Mass advertising is not nearly as effective as it was, so marketers are exploring new forms of communication, such as experiential, entertainment, and viral marketing. Customers are telling companies what types of product or services they want and when, where, and how they want to buy them. They are increasingly reporting to other customers what they think of specific companies and products- using email, blogs, podcasts, and other digital media to do so. As a result, marketers have shifted gears from managing product portfolios to managing customer portfolios, compiling databases on individual customers so they can understand them better and construct customised offerings and messages. Marketing management course enables a student to understand the fundamentals of marketing concept and the role marketing plays in business. This course enables a student to understand the ‘Marketing mix’ elements and the strategies and principles underlying the modern marketing practices. Students should be able to demonstrate their comprehension of marketing concepts and knowledge by applying those in their exams, case study discussions, presentations and projects. The assignments/projects would enable students to apply the marketing concepts and marketing mix elements practically and illustrate those through a written report and presentation. The course methodology encourages students to explore for themselves the role of a marketing manager and the boundaries of marketing. Classroom activities include lecture sessions, case study discussion to encourage students to get involved, absorb and assimilate inputs. These activities will also be supplemented by group discussions, peer learning, live projects, and analysis of video cases.</p>					
<b>Course Contents</b>					



<b>Unit-1</b>	<b>Introduction to Marketing</b>			<b>(8 L)</b>
Definition of Marketing, Marketplace and Customer Needs, Customer- Driven Marketing Strategy, Marketing Myopia, Marketing Plan, Building Customer Relationships Marketing, Challenges for 21 <sup>st</sup> century. Marketing Environment: Understanding the impact of Macro and Micro environment on Marketing, and Global Marketing environment.				
<b>Unit-2</b>	<b>Strategic Planning and Marketing Process</b>			<b>(8 L)</b>
Company wise strategic planning, Marketing strategy and marketing mix, managing the marketing effort. Consumer Markets and Consumer Buyer Behaviour: Model of Consumer Behaviour, Factors Affecting Consumer Behaviour, Types of Buying Behaviour, Buyer Decision Process				
<b>Unit-3</b>	<b>Customer-Driven Marketing Strategy</b>			<b>(6 L)</b>
Market Segmentation and Targeting, Differentiation and Positioning — Frame of Reference, Points of Parity and Difference, Mass Customization Products, Services and Brands: Product, Service and Brand decisions, Product Life Cycle Strategies Shortened PLC: New Product Development				
<b>Unit-4</b>	<b>Pricing Decisions</b>			<b>(8 L)</b>
Concept of Price, Factors to Consider When Setting Prices, New Product Pricing Strategies, Product Mix Pricing Strategies, Price Adjustment Strategies, Price Changes, Ease of Price and Product Comparisons because of Technology, Yield Pricing, Dynamic Nature of Pricing.				
<b>Unit-5</b>	<b>Channel Decisions- Distribution, Retailing &amp; Wholesaling</b>			<b>(7 L)</b>
Marketing Channels - Nature, Importance and Value Delivery, Channel Organization, Channel Design and Channel Conflict Decisions, Marketing Logistics and Supply Chain Management, Wholesaling, Retailing, Disintermediation, Role of Distribution in the Digital Era, E-tailing and its Advantages, and Integrated Marketing.				
<b>Unit-6</b>	<b>Communications</b>			<b>(8 L)</b>
The Promotion Mix, Communication Process, Steps in Developing Marketing Communication, Promotion Budget. Advertising, Sales Promotion and Public Relations: Including Combining One-to-One and One-to-Many Mapping Due to Technology, Reducing Role of Traditional Media. Personal Selling and Sales Force Management				
<b>Suggested Readings:</b>				
1.Kotler, P., Keller, K., Koshy, L., &Jha, M. (2019). <i>Marketing management:a south Asian perspective</i> (15 <sup>th</sup> ed.). New Delhi: Pearson.				
2.Etzel, M. J., Bruce, J., W., Stanton, W. J., &Pandit, A. (2018). <i>Marketing</i> (14 <sup>th</sup> ed.). New Delhi: Tata McGraw-Hill.				
3.Perrault. W.D (Jr.), Cannon, J.P., & McCarthy, E.J. (2019). <i>BasicMarketing</i> .New Delhi: Tata McGraw-Hill				
4.Ramaswamy, V. S., &Namakumari, S. (2018). <i>Marketing management:global perspective Indian context</i> (5 <sup>th</sup> ed.). New Delhi: Macmillan.				
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>				
<b>Examination Scheme:</b>				
Components	Internal	Mid Term	End Term	
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>				
<b>Mapping between COs and Pos</b>				

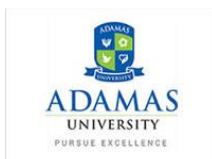
	Course Outcomes (COs)		Mapped Program Outcomes			
<b>CO1</b>	<b>Understanding</b> marketing concept and challenges in 21 <sup>st</sup> century.		<b>PO1, PO3</b>			
<b>CO2</b>	<b>Developing</b> ideas of strategic planning and marketing Process.		<b>PO1, PO3</b>			
<b>CO3</b>	<b>Understanding</b> the concept of market segmentation, targeting and positioning.		<b>PO1, PO3</b>			
<b>CO4</b>	<b>Recognise</b> the importance of pricing, and pricing strategy of firms.		<b>PO2, PO4</b>			
<b>CO5</b>	<b>Understanding</b> the role of marketing channels and distribution strategy.		<b>PO1, PO3</b>			
<b>CO6</b>	<b>Familiarise</b> with the marketing promotion-mix, and effective communication strategy of firms.		<b>PO2, PO4</b>			
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>MKT21201</b>	<b>Marketing Management</b>		<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC21207</b>		<b>Financial Reporting and Auditing</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 60</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Knowledge in Accounting						
Co-requisites								
<b>Course Objectives</b>								
<b>01</b>	To give an idea about Environmental Accounting and Reporting.							
<b>02</b>	To introduce the students with the concept of Value Added Accounting.							
<b>03</b>	To make the students understand the concept of Corporate Social Reporting.							
<b>04</b>	To provide an idea of Segment Reporting.							
<b>05</b>	To introduce the students with the concept and standards of Auditing.							
<b>06</b>	To provide an idea of Company Audit.							
<b>07</b>	To make the students understand about computerised information system and its relationship with Auditing.							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
<b>CO1</b>	<b>Have</b> an idea about Environmental Accounting and Reporting.							
<b>CO2</b>	<b>Know</b> the concept of Value Added Accounting.							
<b>CO3</b>	<b>Understand</b> the concept of Corporate Social Reporting.							
<b>CO4</b>	<b>Know</b> about Segment Reporting.							
<b>CO5</b>	<b>Acquaint</b> with the concept and standards of Auditing.							
<b>CO6</b>	<b>Have</b> an idea about Company Audit.							
<b>CO7</b>	<b>Know</b> the computerised information system and the relationship of Auditing with it.							
<b>Course Description</b>								
This course focuses on audits of financial statements by independent auditors. The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework (such as International Financial Reporting Standards). The auditor's report is the medium through which he expresses his opinion or, if circumstances require, disclaims an opinion. Financial Reports forms the backbone for financial planning, analysis, benchmarking and decision making. These are used for above purposes by various stakeholders.								
<b>Course Contents</b>								
<b>Unit-1</b>	<b>Environmental Accounting and Reporting</b>						<b>(8 L)</b>	
Environmental hazards – Causes and Implications; Environmental Accounting – Meaning, Advantages and Shortcomings – Environmental Reporting: Disclosure Practices in India – Environment Audit: Meaning – Objectives – Process.								
<b>Unit-2</b>	<b>Value Added Accounting</b>						<b>(8 L)</b>	
Meaning, objectives, significance – Approaches to preparation of value added statement.								
<b>Unit-3</b>	<b>Corporate Social Reporting</b>						<b>(6 L)</b>	
Meaning – Objectives – Social Reporting in practice – Activities in major sectors.								

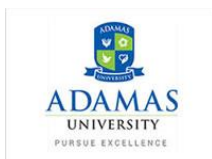
<b>Unit-4</b>	<b>Segment Reporting</b>			<b>(6 L)</b>
Introduction – Accounting standard 17 – Disclosure requirements.				
<b>Unit-5</b>	<b>Auditing: Concept and Standards</b>			<b>(10 L)</b>
Audit: Introduction Definition, objective of Audit, Advantages and limitation of audit, Types of Audit Basic Principles of governing audit; Standards: Definition, Scope, Objectives and significance, procedure of issuing standards, structure of the standards issued by the AASB, Role of IAASB.				
<b>Unit-6</b>	<b>Company Audit</b>			<b>(12 L)</b>
Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor Branch Audit and Joint Audit, Depreciation – Concept and Provisions of the Companies Act, Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor’s Responsibility.				
<b>Unit-7</b>	<b>Audit under computerized information system (CIS) environment</b>			<b>(10 L)</b>
Special aspects of CIS Audit Environment; need for review of internal control especially procedure controls and facility controls; approach to audit in CIS Environment; use of computers for internal and management audit purposes; computerized audit programmes; special aspects in audit of Ecommerce transaction; Professional Ethics: Professional ethics of Chartered Accountants, Code of Ethics with special reference to the relevant provisions of The Chartered Accountants Act, 1949 and the Regulations there under.				
<b>Suggested Readings:</b>				
<b>Text Books:</b>				
1. M. P. Vijayakumar, Financial Reporting, ICAI Practice Manual.				
2. Financial Reporting 7th Edition (English, Paperback, Alexander David, Anne Britton).				
3. Financial Accounting and Financial Statement Analysis, The ICFAI University: ICFAI, Hyderabad.				
4. B. K. Basu, An insight into Auditing- A Multidimensional Approach- Banushree Book Stall.				
5. B. N. Tandon, Auditing Practice, Sultan Chand.				
6. S.K. Basu, Auditing and Assurance, Pearson Education.				
7. ICAI, Standards on Auditing and Guidance Notes.				
<b>Reference Books:</b>				
8. Financial Reporting, Kaplan Publishing, 2016.				
9. Financial Reporting, BPP Learning Media LTD., 2016.				
10. Ravinder Kumar and Virendra Sharma, Auditing: Principles and Practices.				
11. Varsha Ainapure and Mukund Ainapure, Auditing and Assurance.				
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>				
<b>Examination Scheme:</b>				
Components	Internal	Mid Term	End Term	
Weightage (%)	30	20	50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>				
<b>Mapping between COs and Pos</b>				
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an idea about Environmental Accounting and Reporting.			<b>PO1, PO2</b>
<b>CO2</b>	<b>Know</b> the concept of Value Added Accounting.			<b>PO2, PO4</b>
<b>CO3</b>	<b>Understand</b> the concept of Corporate Social Reporting.			<b>PO1</b>
<b>CO4</b>	<b>Know</b> about Segment Reporting.			<b>PO1, PO4</b>
<b>CO5</b>	<b>Acquaint</b> with the concept and standards of Auditing.			<b>PO3</b>

<b>CO6</b>	<b>Have</b> an idea about Company Audit.			<b>PO3</b>	
<b>CO7</b>	<b>Know</b> the computerised information system and the relationship of Auditing with it.			<b>PO2, PO3</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21207</b>	<b>Financial Reporting and Auditing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



FAC21208		Corporate Taxation		L	T	P	C
Version 1.0		Contact Hours - 60		3	1	0	4
Pre-requisites/Exposure		Basic knowledge of Taxation					
Co-requisites							
<b>Course Objectives</b>							
01	To introduce the students with the concept of corporate tax planning.						
02	To enable students to get accustomed with business tax calculation issues.						
03	To make the students understand about the provisions of Transfer Pricing.						
04	To equip the students with the concept of tax treaties and relief available under it.						
05	To give an overview about tax planning on specific business transactions.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
CO1	Understand the meaning and procedure of Corporate Tax Planning.						
CO2	Familiar with business tax calculation issues.						
CO3	Know the provisions of Transfer Pricing.						
CO4	Understand the concept of tax Double Taxation and relief thereon.						
CO5	Have an idea about tax planning on specific business transactions.						
<b>Course Description</b>							
This course enables students to get a detail hands on experience on business tax procedures and formalities. This Course focuses on Indian income taxation of corporations and their shareholders with emphasis on the formation of the corporation, capital structure, operational alternatives, distributions, partial and complete liquidations, personal holding companies, and the accumulated earnings tax.							
<b>Course Contents</b>							
Unit-1	Introduction of Tax Planning						(12 L)
Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector.							
Unit-2	Assessment of Companies						(20 L)
Residential Status and incidence of Tax, Computation of corporate tax: Carry forward and set off of losses. Deductions available to corporate assessee, Computation of taxable income of companies; Computation of amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.							
Unit-3	Transfer Pricing						(12 L)
Indian transfer pricing: Introduction, regulatory framework, provisions, associated enterprises, deemed associated enterprises, methods of computation.							
Unit-4	Tax Treaties						(8 L)
Foreign collaborations: Agreements, regulatory framework, application; Double Taxation, computation of tax liability, tax relief.							
Unit-5	Business Re-organisation						(8 L)
Tax Planning for specific transactions: Amalgamation, de-merger, slump sale.							

<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Singhania, V. K., and Singhania, K, Direct Tax Law and Practice, Taxman						
2. Lal and Vashist, Direct Taxes, Pearson						
3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Understand</b> the meaning and procedure of Corporate Tax Planning.				<b>PO1, PO3, PO4</b>	
<b>CO2</b>	<b>Familiar</b> with business tax calculation issues.				<b>PO2, PO3</b>	
<b>CO3</b>	<b>Know</b> the provisions of Transfer Pricing.				<b>PO2, PO3</b>	
<b>CO4</b>	<b>Understand</b> the concept of tax Double Taxation and relief thereon.				<b>PO1, PO2, PO3</b>	
<b>CO5</b>	<b>Have</b> an idea about tax planning on specific business transactions.				<b>PO3, PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21208</b>	<b>Corporate Taxation</b>		<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>FAC22209</b>		<b>Financial Modeling using Excel</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 60</b>		<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>
Pre-requisites/Exposure		Basic knowledge of IT and Finance					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To introduce the students with the basic features of Excel.						
<b>02</b>	To give an idea about the advanced features of Excel.						
<b>03</b>	To acquaint the students with the application of Excel in Accounting.						
<b>04</b>	To equip the students with the tools of project appraisal.						
<b>05</b>	To give an idea about data analysis and interpretation.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Have</b> an idea about the basic features of Excel.						
<b>CO2</b>	<b>Know</b> the advanced features of Excel.						
<b>CO3</b>	<b>Apply</b> Excel in Accounting.						
<b>CO4</b>	<b>Evaluate</b> the project for decision making.						
<b>CO5</b>	<b>Have</b> an idea about data analysis and interpretation.						
<b>Course Description</b>							
A financial model is a tool that's built in spreadsheet software such as MS Excel to forecast a business' financial performance into the future. In this course, the focus will be on understanding the basic and advanced features of Excel Course. Lectures and Course material will be provided to provide an in-depth knowledge Financial Modelling using Excel. Class participation is a fundamental aspect of this course. Students will be encouraged to participate in Group Discussions, Quizzes, Presentations, Research based assignments, etc. for collaborative and interactive learning.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Introduction</b>						<b>(10 L)</b>
Excel: Introduction; Basic features: Formatting, Data Filter and Sort, Introduction to Modelling.							
<b>Unit-2</b>	<b>Advanced Features of Excel</b>						<b>(10 L)</b>
Excel Functions: Financial, Statistical, Lookup, Mathematical, Logical; Preparation of Charts and Graphs, Pivot Table, Sensitivity Analysis.							
<b>Unit-3</b>	<b>Excel in Accounting</b>						<b>(15 L)</b>
Preparation of Trial Balance, Income Statement, Position Statement, Cash Flow Statement, Comparative and Common-size Statements; Analysis of Financial Statements; Forecasting.							
<b>Unit-4</b>	<b>Project Finance</b>						<b>(10 L)</b>
Time value of money, Project evaluation: stage of project, costs, life of project, decision making.							
<b>Unit-5</b>	<b>Data Analysis</b>						<b>(15 L)</b>
Histogram, Moving Average, Random Number, Summery statistics, covariance, correlation, regression, ANOVA, testing of hypothesis.							



<b>Suggested Readings:</b>					
<b>Text Books:</b>					
1. Financial Modeling and Valuation, Paul Pignataro, Wiley.					
2. Building Financial Models, John Tjia, McGraw Hill Professional.3.					
<b>Reference Books:</b>					
3. Financial Analysis and Modeling Using Excel and VBA, Chandan Sengupta, John Wiley & Sons.					
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>					
<b>Examination Scheme:</b>					
Components	Internal	Mid Term	End Term		
Weightage (%)	30	20	50		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>					
<b>Mapping between COs and Pos</b>					
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Have</b> an idea about the basic features of Excel.			<b>PO3</b>	
<b>CO2</b>	<b>Know</b> the advanced features of Excel.			<b>PO3, PO4</b>	
<b>CO3</b>	<b>Apply</b> Excel in Accounting.			<b>PO2</b>	
<b>CO4</b>	<b>Evaluate</b> the project for decision making.			<b>PO1, PO2, PO4</b>	
<b>CO5</b>	<b>Have</b> an idea about data analysis and interpretation.			<b>PO1, PO2, PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC22209</b>	<b>Financial Modeling using Excel</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



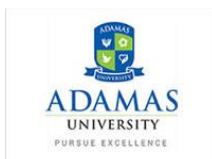
<b>MGT21207</b>		<b>Research Methodology</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours – 45</b>				<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Pre-requisites/Exposure		Understanding of Trade and Commerce							
Co-requisites		Knowledge of Statistics, Mathematics and English							
<b>Course Objectives</b>									
<b>01</b>	To introduce the students with the concept of research								
<b>02</b>	To give an idea about the research process.								
<b>03</b>	To equip the students with the techniques of data collection, measurement, scaling and questionnaire designing.								
<b>04</b>	To develop an idea of data analysis.								
<b>05</b>	To equip the students with process of report writing.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Understand</b> the basics of research.								
<b>CO2</b>	<b>Have</b> an idea about the process of research.								
<b>CO3</b>	<b>Know</b> the techniques of data collection, measurement, scaling and questionnaire designing.								
<b>CO4</b>	<b>Know</b> the tools and techniques of analysing data.								
<b>CO5</b>	<b>Know</b> the process of report writing.								
<b>Course Description</b>									
This course explains different components of research and enables the students to undertake a research work independently.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to research</b>								<b>(6 L)</b>
Definition, nature and scope, types – Basic & Applied, Qualitative & Quantitative, Deductive & Inductive, exploratory, conclusive; application of research in business and social sciences, ethics in research.									
<b>Unit-2</b>	<b>Research process</b>								<b>(6 L)</b>
Steps, problem identification, research hypotheses, research design, sources of data, research instruments, sampling plan, errors and rectification.									
<b>Unit-3</b>	<b>Data collection, measurement and scaling, questionnaire designing</b>								<b>(15 L)</b>
Primary data – collection, observation method, focus group discussion, interview, case study methods; secondary data – advantages, disadvantages, types, sources, uses; descriptive research – survey method; measurement and scaling – types of scale, single item vs. multiple item scale, comparative vs. non-comparative scale, measurement error; questionnaire designing – types and methods.									
<b>Unit-4</b>	<b>Analysis of data</b>								<b>(15 L)</b>
Univariate and bivariate analysis, central tendency, dispersion, descriptive analysis; testing of hypotheses – steps; multivariate analysis – regression, factor analysis, discriminant analysis, cluster analysis; parametric tests - z- test, t-test, F-test, ANOVA, chi-square test, nonparametric tests – sign test and Mann-Whitney U test; use of SPSS.									

<b>Unit-5</b>	<b>Report writing</b>				<b>(3 L)</b>	
Components of a research report; essentials of a thesis – title, language, presentation, look, formatting, chapterisation, plagiarism check.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. C.R.Kothari, Research Methodology, New Age						
2. T N Srivastava & Shailaja Rego, Business Research Methodology, McGraw Hill.						
3. Beri, G.C., Research Methodology, McGraw Hill.						
<b>Reference Books:</b>						
4. Donald Cooper & Pamela Schindler, Business Research Methods, McGraw Hill.						
5. Alan Bryman & Emma Bell, Business Research Methods, Oxford University Press.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Understand</b> the basics of research.				<b>PO1</b>	
<b>CO2</b>	<b>Have</b> an idea about the process of research.				<b>PO3</b>	
<b>CO3</b>	<b>Know</b> the techniques of data collection, measurement, scaling and questionnaire designing.				<b>PO2, PO4</b>	
<b>CO4</b>	<b>Know</b> the tools and techniques of analysing data.				<b>PO2, PO4</b>	
<b>CO5</b>	<b>Know</b> the process of report writing.				<b>PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>MGT21207</b>	<b>Research Methodology</b>		<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



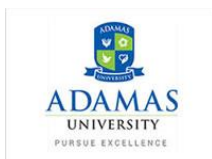
<b>ECO21602</b>		<b>Economic Environment of Business</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours – 45</b>		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Pre-requisites/Exposure		Command over English Language and High School Mathematics					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To give an idea about economic news and reports affecting business.						
<b>02</b>	To inculcate the knowledge of fiscal and monetary policies.						
<b>03</b>	To make the students understand international linkages of macroeconomics affecting business.						
<b>04</b>	To inform the students about economic reforms and industrial policy.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Appreciate</b> economic news and reports affecting business.						
<b>CO2</b>	<b>Appreciate</b> fiscal and monetary policies affecting business.						
<b>CO3</b>	<b>Understanding</b> international linkages of macroeconomics affecting business.						
<b>CO4</b>	<b>Know</b> economic reforms and industrial policy.						
<b>Course Description</b>							
The course introduces different economic parameters of business to the students for developing the basic idea of economic environment of business.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Introduction to Business Environment</b>						<b>(8 L)</b>
Business – Meaning, Definition, Nature & Scope, Types of Business Organizations. Business Environment- Meaning, Characteristics, Scope and Significance, Components of Business Environment. Introduction to Micro-Environment – Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, and Brand Equity. External Environment: Firm, customers, suppliers, distributors, Competitors, Society. Introduction to Macro Components – Demographic, Natural, Political, Social, Cultural, Economic, Technological, International and Legal.							
<b>Unit-2</b>	<b>Economic System and Variables</b>						<b>(7 L)</b>
Economic system: Concept of Capitalism, Socialism and Mixed Economy. Examples from different world economies. Economic Variables: Income; Savings and Investment; Trade and Balance of Payments; Inflation and Unemployment; Impact of economic variables on real life business.							
<b>Unit-3</b>	<b>Role of Government</b>						<b>(5 L)</b>
Monetary and fiscal policy; Industrial licensing, Privatization; Devaluation; Export-import policy; Regulation of foreign investment; Collaborations in the light of recent changes.							
<b>Unit-4</b>	<b>Economic Policies and Problems</b>						<b>(15 L)</b>
Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation, Parallel economy; Industrial sickness.							

Industrial Policy: Industrial Policies since Independence, New Industrial Policy and its Effect. The Current Five Year Plan: Major policies; Resource allocation; Sun-rise sectors of Indian Economy; Challenges of Indian economy. Contemporary Issues: Make in India, Digital India						
<b>Unit-5</b>	<b>International Environment</b>				<b>(10 L)</b>	
International trading environment; Trends in world trade and the problems of developing countries; foreign trade and economic growth; International economic institutions – GATT, WTO, World Bank, IMF, etc. Major Industry Associations: FICCI, CII, ASSOCHAM, PHDCCI, Role of Industry Associations.						
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Business Environment, Francis Cherunillam, Himalaya Publishing, 2017						
2. Principles of Macroeconomics, SoumyenSikdar, Oxford University Press, 2011						
<b>Reference Books:</b>						
3. Donald Cooper & Pamela Schindler, Business Research Methods, McGraw Hill.						
4. Alan Bryman & Emma Bell, Business Research Methods, Oxford University Press.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal		Mid Term		End Term	
Weightage (%)	30		20		50	
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Appreciate</b> economic news and reports affecting business				<b>PO1</b>	
<b>CO2</b>	<b>Appreciate</b> fiscal and monetary policies affecting business				<b>PO3</b>	
<b>CO3</b>	<b>Understanding</b> international linkages of macroeconomics affecting business				<b>PO2, PO4</b>	
<b>CO4</b>	<b>Know</b> economic reforms and industrial policy				<b>PO2, PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>ECO21602</b>	<b>Economic Environment of Business</b>		<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>ECO21208</b>		<b>International Trade</b>				<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours – 45</b>				<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Pre-requisites/Exposure		Any Undergraduate degree (in 10+2+3 structure) with Economics in UG level							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To give an idea about economic news and reports affecting business.								
<b>02</b>	To inculcate the knowledge of fiscal and monetary policies.								
<b>03</b>	To make the students understand international linkages of macroeconomics affecting business.								
<b>04</b>	To inform the students about economic reforms and industrial policy.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Develop</b> a good conceptual understanding of the key concepts and practical applications of both international trade and international finance.								
<b>CO2</b>	<b>Evaluate</b> the current debate about “free trade” and its consequences for economic performance of a nation.								
<b>CO3</b>	<b>Analyze</b> the global scenario from the third world perspectives to bring out the sharp contrasts in views.								
<b>CO4</b>	<b>Demonstrate</b> their understanding of the determinants of the trade pattern between countries and assess its effects on the distribution of income between and within these countries.								
<b>Course Description</b>									
The course introduces various aspects of international trade practices.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Trade Theory &amp; Policy under Perfect Competition</b>								<b>(15 L)</b>
Arbitrage, the concept of absolute and comparative advantage, Gains from trade, Heckscher Ohlin-Samuelson model, Factor price equalization theory, Offer curve, the theory of tariff, Trade policy with domestic distortions, International Political Economy									
<b>Unit-2</b>	<b>Trade, Imperfect Competition</b>								<b>(15 L)</b>
Rethinking International Trade, International Trade with Increasing Returns to Scale, Oligopolistic competition and Strategic Trade Theory, The Prebisch Singer argument, Unequal exchange theories, The open dual economy, Terms of trade and development, Immiserizing growth, Bhagwati – Johnson – Brecher and Alejandro, Trade on growth									
<b>Unit-3</b>	<b>Economic Integration in World Economy</b>								<b>(8 L)</b>
Types of economic integration, Trade creating & trade diverting customs unions, History of attempts at economic integration (EFTA, NAFTA, SAARC), Economic integration of developing countries									
<b>Unit-4</b>	<b>Emergence of International Monetary System</b>								<b>(7 L)</b>
The pre-Bretton Woods period, Emergence and breakdown of Bretton Woods, GATT, World Trade Organization (WTO): Introduction and issues related to developing countries.									

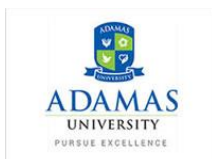
<b>Suggested Readings:</b>					
<b>Text Books:</b>					
1. Rogoff & Obstfeld. Foundations of International Macroeconomics, MIT Press.					
2. Jones, R. Caves and J. Frenkel (CJF), World Trade and Payments, 4th edition.					
<b>Reference Books:</b>					
3. Jagdish N. Bhagwati, T. N. Srinivasan and Arvind Panagariya, Lectures on International Trade, MIT Press.					
4. Helpman & Krugman, Trade Policy & Market Structure, MIT Press					
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>					
<b>Examination Scheme:</b>					
Components	Internal	Mid Term	End Term		
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>					
<b>Mapping between COs and Pos</b>					
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Develop</b> a good conceptual understanding of the key concepts and practical applications of both international trade and international finance.			<b>PO1</b>	
<b>CO2</b>	<b>Understand</b> the current debate about “free trade” and its consequences for economic performance of a nation			<b>PO3</b>	
<b>CO3</b>	<b>Understand</b> of the global scenario from the third world perspectives to bring out the sharp contrasts in views.			<b>PO2, PO3</b>	
<b>CO4</b>	<b>Demonstrate</b> their understanding of the determinants of the trade pattern between countries and assess its effects on the distribution of income between and within these countries.			<b>PO2, PO3, PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>ECO21208</b>	<b>International Trade</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



FAC21234		Financial Markets and Services	L	T	P	C
Version 1.0		Contact Hours - 60	3	1	0	4
Pre-requisites/Exposure		Basic knowledge of Financial system				
Co-requisites						
<b>Course Objectives</b>						
01	To acquaint the students with the various aspects of Financial system.					
02	To make the students aware about the Financial Markets.					
03	To make the students familiar with the Mutual Funds.					
04	To introduce the students with various fund based Financial Services.					
05	To make the students familiar with various fee based Financial Services.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
CO1	Know the Financial System.					
CO2	Develop knowledge on Financial Markets.					
CO3	Have an overview of Mutual Funds.					
CO4	Develop an idea on various fund based Financial Services.					
CO5	Acquaint with various fee based Financial Services.					
<b>Course Description</b>						
This course explains the role and functions of different financial services organisations.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Introduction</b>					<b>(9 L)</b>
Financial System: Introduction – Meaning, Definition, Objectives, and Importance – Organisation, Components, and Structure: Institutions, Markets, Instruments, and Services, Reserve Bank of India (Major functions) Insurance Regulatory and Authority of India, Overview of Financial Services: nature, scope and importance, Fund based and Fee based services.						
<b>Unit-2</b>	<b>Financial Markets</b>					<b>(12 L)</b>
Financial Markets: Components, Structure, and Functions – Classification: Money, Equity, Debt Market, Concepts of Stock Exchanges, Primary Market, Secondary Market, Securities and Exchange Board of India (SEBI) – SEBI’s role in Primary and Secondary Markets, Underwriter, Stock Broker, Depositories.						
<b>Unit-3</b>	<b>Mutual Funds</b>					<b>(9 L)</b>
Mutual Funds: Meaning and Concepts – Functions – Types and Classification – Growth – Risk and Return.						
<b>Unit-4</b>	<b>Fund based Financial Services</b>					<b>(15 L)</b>
Leasing, Hire Purchase, Factoring, Forfeiting, Bill Discounting, Venture Capital, Angel Investing, Housing and Consumer Finance, Microfinance.						
<b>Unit-5</b>	<b>Fee based Financial Services</b>					<b>(15 L)</b>
Merchant Banking and Investment Banking, Credit Rating, Stock broking, Securitisation of debts, Custodial services, Loan syndication.						

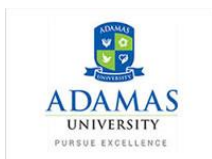


<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Pathak, B., Indian Financial System, Pearson, New Delhi.						
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.						
<b>Reference Books:</b>						
3. Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>		
<b>CO1</b>	<b>Know</b> the Financial System.			<b>PO1, PO3</b>		
<b>CO2</b>	<b>Develop</b> knowledge on Financial Markets.			<b>PO1, PO3</b>		
<b>CO3</b>	<b>Have</b> an overview of Mutual Funds.			<b>PO2, PO3, PO4</b>		
<b>CO4</b>	<b>Develop</b> an idea on various fund based Financial Services.			<b>PO2, PO3, PO4</b>		
<b>CO5</b>	<b>Acquaint</b> with various fee based Financial Services.			<b>PO1, PO2, PO4</b>		
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21234</b>	<b>Financial Markets and Services</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>MGT24201</b>		<b>Summer Internship</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours -</b>			<b>0</b>	<b>0</b>	<b>6</b>	<b>6</b>
Pre-requisites/Exposure		Basic knowledge of Business and Commerce						
Co-requisites		Basic English writing skill and computer knowledge						
<b>Course Objectives</b>								
<b>01</b>	To relate the theories with the practicing world.							
<b>02</b>	To generate an idea about corporate functioning.							
<b>03</b>	To develop the skills of applying theoretical knowledge in business world.							
<b>04</b>	To know the business research practices.							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
<b>CO1</b>	<b>Establish</b> the link between theories and contemporary business world.							
<b>CO2</b>	<b>Develop</b> an idea about corporate functioning.							
<b>CO3</b>	<b>Know</b> the scope of application of class room knowledge in real business.							
<b>CO4</b>	<b>Understand</b> the fundamentals of business research methods and practices.							
<b>Course Description</b>								
Students require to undergo for internship in a firm or company for the duration of 5 weeks during the gap between fourth and fifth semester. They have to submit a report and appear before a panel for presentation and viva voce.								
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>								
<b>Examination Scheme:</b>								
Components	Completion and Report submission	Quality of the Report	Presentation & Viva-voce					
Weightage (%)	<b>75/150</b>	<b>50/150</b>	<b>25/150</b>					
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>								
<b>Mapping between COs and Pos</b>								
	<b>Course Outcomes (COs)</b>						<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Establish</b> the link between theories and contemporary business world.						<b>PO1, PO4</b>	
<b>CO2</b>	<b>Develop</b> an idea about corporate functioning.						<b>PO2, PO3</b>	
<b>CO3</b>	<b>Know</b> the scope of application of class room knowledge in real business.						<b>PO1, PO3, PO4</b>	
<b>CO4</b>	<b>Understand</b> the fundamentals of business research methods and practices.						<b>PO1, PO2, PO4</b>	

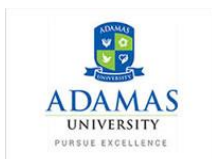
		Specialised knowledge on Trade and Commerce	Masterly skills in Accounting, Management Accounting and Financial Management	Specific Trade and Commerce practices	Analytical skills for Decision Making and Research
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>MGT24201</b>	<b>Summer Internship</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



<b>LWJ21037</b>		<b>Legal Environment of Business</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours – 45</b>			<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	
Pre-requisites/Exposure		Basic knowledge of Micro and Macroeconomics							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To develop basic and broad knowledge in business laws								
<b>02</b>	To inculcate ability to apply concepts, principles and theories to understand simple business laws.								
<b>03</b>	To develop awareness of the different business laws.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	Understanding working knowledge about the Legal system and Judiciary								
<b>CO2</b>	Understand the fundamentals of Contract Act and its application.								
<b>CO3</b>	Apply working knowledge about property laws								
<b>CO4</b>	Analyse Income tax laws and banking laws								
<b>CO5</b>	Understand Insurance industry and compliances								
<b>CO6</b>	Create working knowledge of Securities related laws								
<b>CO7</b>	Understand the rights of a consumer and get remedies under law								
<b>Course Description</b>									
The main purpose of this course is “to remove the mystique from the business law and to empower budding managers to participate in legal matters.” This course will focus on developing the understanding of roles and responsibilities within legal business environment, identify issues, recognize potential problems and know when to consult with an expert. Each of these skills will result in efficiency and cost effectiveness for business. The students will develop improved reasoning and problem-solving skills in an effort to better evaluate the legal, regulatory and ethical environment in which they will work and be able to incorporate that knowledge into the business decision-making process.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to Legal Environment</b>							<b>(6 L)</b>	
Meaning of Law — Purpose of Law - Sources of Law — Classification of Law - Torts - National and International Law - Evolution of Mercantile / Business Law - International Business Law - Justice Delivery System in India									
<b>Unit-2</b>	<b>Indian Contract Act 1872</b>							<b>(6 L)</b>	
Legal Elements of Contracts - Parties - Offer - Acceptance – Consideration, Contracts of Agency - Rights and Duties of Principal and Agent - Termination of Agency Special Contracts — Guarantee / Indemnity / Letter of Credit / Lien / Set Off . Important Clauses in Corporate & Commercial Agreements, Description of Parties - Recitals of Subject - Consideration - Covenants and Undertakings - Signatures and Attestation - Endorsement and Supplement Deeds - Stamp Duty and Registration - Applicable Law — Force Majeure - Notice – Arbitration									
<b>Unit-3</b>	<b>Property Laws</b>							<b>(6 L)</b>	

Property Law for Business- Classification of Property — Moveable and Immovable Property / Tangible and Intangible Assets, Sale and Agreement to Sell - Rights and Duties of Seller and Buyer - Rights of Unpaid Seller (Sale of Goods Act), Borrowing against Property as Security, Hypothecation / Pledge of Current Assets - Rights and Liabilities of Parties, Mortgage of Immovable Property, Registration of Charges by Companies			
<b>Unit-4</b>	<b>Business and Tax Laws</b>		<b>(7 L)</b>
Classification of Taxes - Income Tax — Wealth Tax - Excise Customs Duty - Sales Tax — VAT - Service Tax, Financial Services - Legal and Regulatory Environment- Banking - Regulation of Banking in India - RBI & Banking Regulations Act, Negotiable Instruments Act, Kinds of Negotiable Instruments - Special Characteristics - Cheques - Crossing of Cheques – Endorsements, Banker’s Duties and "Liabilities for Collection and Payment of Cheques, Dishonour of Cheques - Liabilities of Parties and Penalties, SARFAESI Act - Salient Features - Execution.			
<b>Unit-5</b>	<b>Essential Elements of Insurance Contracts</b>		<b>(6 L)</b>
Principles of Insurance - Insurable Interest - Indemnity –Causa Proxima - Risk - Mitigation of Loss - Subrogation - Contribution - Reinsurance - Double Insurance. Standard Clauses in Insurance Policies - Fire Insurance - Marine Insurance — Liability Insurance. IRDA - Role and Functions			
<b>Unit-6</b>	<b>Laws related to Capital Market</b>		<b>(6 L)</b>
Market Regulation by Companies Act - Securities Contracts Regulation - SEBI - Stock Exchanges Depositories, Business Transactions and Cyber Law, Application of IT Act, 2000 to Contracts and Transactions, Digital Signature and Authentication of Electronic Records, Cyber Offences and Penalties.			
<b>Unit-7</b>	<b>Consumer Protection Act</b>		<b>(8 L)</b>
Competition and Consumer Protection- Consumer Protection Law in India -Redressal Procedure, Competition Law in India - Prohibition of Anti-competitive Agreements and Abuse of Dominant Position, Restrictive and Unfair Trade Practices, Product Liability, Public Interest Litigation in India.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. N. D. Kapoor, RajniAbbi and Bharat Bhushan, (2018), Element of Mercantile Law,			
2. M.C. Kuchhal and VivekKuchal (2018), Business Law, 7 <sup>th</sup> Edition, S Chand Publishing			
<b>Reference Books:</b>			
3. P C Tulsian (2017), Business Law, 3 <sup>rd</sup> Edition, Tata McGraw Hill, New Delhi.			
4. Telpal Seth, (2017) Business Law, 3 <sup>rd</sup> Edition, Pearson			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>	<b>Mapped Program Outcomes</b>	
<b>CO1</b>	Understand working knowledge about the Legal system and Judiciary	<b>PO1, PO3</b>	
<b>CO2</b>	Understand the fundamentals of Contract Act and its application.	<b>PO1, PO3</b>	
<b>CO3</b>	Apply working knowledge about property laws.	<b>PO1, PO3</b>	
<b>CO4</b>	Analyze Income tax laws and banking laws.	<b>PO2, PO4</b>	

<b>CO5</b>	Understand Insurance industry and compliances					<b>PO2, PO4</b>
<b>CO6</b>	Create working knowledge of Securities related laws					<b>PO2, PO4</b>
<b>CO7</b>	Understand the rights of a consumer and get remedies under law					<b>PO1, PO3</b>
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	
<b>LWJ21037</b>	<b>Legal Environment of Business</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		

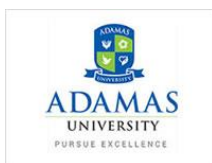


<b>MTH21528</b>		<b>Operations Research</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 60</b>			<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Basic knowledge in Mathematics							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To understand and master the concepts of Operations Research.								
<b>02</b>	To inculcate an attitude of enquiry, logical thinking about optimization techniques.								
<b>03</b>	To develop skills of facing real life problems using operational research techniques.								
<b>04</b>	To prepare students to understand the art of applying Operational research techniques.								
<b>05</b>	To gain knowledge of Operations research.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Develop</b> theoretical understanding about various business optimisation models.								
<b>CO2</b>	<b>Develop</b> Linear Programming Models for business problems and solve the same.								
<b>CO3</b>	<b>Make</b> application of Linear Programming in the areas of transportation and assignment.								
<b>CO4</b>	<b>Develop</b> decision making skills under uncertainty, risk and replacement of assets.								
<b>CO5</b>	<b>Understand</b> and apply network analysis techniques for project implementation.								
<b>CO6</b>	<b>Understand</b> and apply concept of Inventory Management and Queuing System.								
<b>Course Description</b>									
To become a very good decision-maker, one needs to have a strong foundation in operations research. To provide that foundation, this course is designed. It covers the topics related to Linear programming, Duality, Transportation and Assignment problems, Game theory, Queuing theory, Network analysis, Replacement and Inventory theory. All the lectures will be devoted on discussions of basic and advanced topics, focusing on practical implementation of knowledge. Classes will be conducted by lecture as well as power point presentation. The tutorials will familiarize the students with practical problem-solving techniques led by the course coordinator. Students will strongly grab the basic concepts of the subject via exercise and discussions with the coordinator.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction to Operations Research</b>							<b>(3 L)</b>	
Meaning-Origin and development of Operations Research (OR)–Nature– Role of OR Tools in optimising managerial decisions. Objectives of OR - Scope of OR Applications of OR - Phases of OR. O R Models - Types of OR Models. Advantages and Limitations of OR techniques.									
<b>Unit-2</b>	<b>Linear Programming</b>							<b>(13 L)</b>	
Formulation of Linear Programming Problem (LPP) -Graphical solution, Canonical form, basic feasible solution. Simplex method – Two phase method - Big M Method. Post optimality analysis (Sensitivity analysis and interpretation).									
<b>Unit-3</b>	<b>Transportation and Assignment Problems</b>							<b>(12 L)</b>	

<p><b>Transportation models</b> – Solution procedures for transportation, Initial Basic Feasible Solution-North west corner method, Matrix minima method and Vogel’s approximation method-Optimality test – MODI Method, Multiple optimum solution – Unbalanced transportation problem – degeneracy – maximisation problem-Transshipment problem.</p> <p><b>Assignment model</b> – Difference between assignment and transportation models – Hungarian method, Maximisation case – multiple optimum – Unbalanced problems – Prohibited assignment – travelling sales men problems.</p>		
<b>Unit-4</b>	<b>Decision Theory</b>	<b>(13 L)</b>
<p><b>Quantitative approach to management decision making</b> – structure of decision making problems – Types of decision making criteria- elements in a decision. Decision making under Risk – EMV – EVPI – EOL. Decision making under uncertainty – Maximin – Maximax – Minimax – Realism – Rationality. Decision Tree Analysis.</p> <p><b>Game Theory</b> – Concept of game theory, rectangular games, pure strategy and mixed strategy, saddle point and its existence, optimal strategy and value of the game, necessary and sufficient condition for a given strategy to be optimal in a game, concept of dominance, formulation of two-person zero sum games, solving two-person zero sum games, games with mixed strategies, graphical solution procedure.</p> <p><b>Replacement Theory</b> – Individual replacement and group replacement- different replacement models.</p>		
<b>Unit-5</b>	<b>Job Sequencing and Network Analysis</b>	<b>(12 L)</b>
<p><b>Network Analysis</b> - Meaning – objectives managing applications of network models – Fundamental concepts of network model –network diagram construction – Common errors in network. Time estimates in network analysis. CPM - PERT – Difference – Advantages – Limitations – Crashing.</p> <p><b>Sequencing:</b> Introduction – Flow –Shop sequencing – n jobs through two machines – n jobs through three machines – Job shop sequencing – two jobs through ‘m’ machines-graphical model.</p>		
<b>Unit-6</b>	<b>Inventory Management and Queuing System</b>	<b>(7 L)</b>
<p><b>Inventory Management</b> - Characteristics of inventory system. Deterministic EOQ Model and its variations-with and without shortages.</p> <p><b>Queuing System</b> - General concept, steady state distribution, queuing model, M/M/1 with finite and infinite system capacity, waiting time distribution (without proof).</p>		
<p><b>Suggested Readings:</b></p> <p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Operation Research, Theory and Applications, J.K. Sharma, Macmillan India Ltd.</li> <li>2. Operations Research, K. Swarup, P.K Gupta &amp; Manmohan, Sultan Chand Publications, New Delhi</li> <li>3. Operations Research, Hamdy Taha, Prentice Hall</li> <li>4. Operations Research: Applications and algorithm, W.Winston , 4<sup>th</sup> edition 2003, Duxdury Press</li> </ol> <p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>5. An Introduction to Management Science, Anderson, D. R., Sweeny, D. J., &amp; Williams, T,Thompson South-Western.</li> <li>6. Introduction to Operations Research: Theory and Applications, Kasana, H. S., &amp; Kumar, K. D. Springer.</li> <li>7. Operations Research: Methods and Practice, Mustafi, C. K., New Age International Ltd.</li> <li>8. Operations Research, Prem Kumar Gupta &amp;D.S.Hira, S. Chand &amp; Company Ltd.</li> <li>9. Operation Research, V.K .Kapoor, Sultan Chand &amp; Co.</li> </ol>		
<p><b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b></p>		

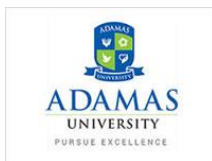


Examination Scheme:					
Components	Internal	Mid Term	End Term		
Weightage (%)	30	20	50		
Relationship between the Course Outcomes (COs) and Program Outcomes (POs)					
Mapping between COs and Pos					
	Course Outcomes (COs)			Mapped Program Outcomes	
CO1	Develop theoretical understanding about various business optimisation models.			PO3, PO4	
CO2	Develop Linear Programming Models for business problems and solve the same.			PO3, PO4	
CO3	Make application of Linear Programming in the areas of transportation and assignment.			PO1, PO4	
CO4	Develop decision making skills under uncertainty, risk and replacement of assets.			PO1, PO2	
CO5	Understand and apply network analysis techniques for project implementation.			PO3, PO4	
CO6	Understand and apply concept of Inventory Management and Queuing System.			PO1, PO2	
		Specialised knowledge on Trade and Commerce	Masterly skills in Accounting, Management Accounting and Financial Management	Specific Trade and Commerce practices	Analytical skills for Decision Making and Research
Course Code	Course Title	PO1	PO2	PO3	PO4
MTH21528	Operations Research	3	2	3	3
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



<b>FAC21213</b>		<b>Behavioural Finance</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 60</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
Pre-requisites/Exposure		Knowledge of Investment Management					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To distinguish between standard finance & behavioural finance.						
<b>02</b>	To explore the features of behavioural finance macro.						
<b>03</b>	To explore the features of behavioural finance micro.						
<b>04</b>	To know behavioural finance model and its influences in decision-making.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Develop</b> an understanding on behavioural finance distinguishing it from standard finance.						
<b>CO2</b>	<b>Get</b> acquainted with the features of behavioral finance macro.						
<b>CO3</b>	<b>Develop</b> a thorough understanding on behavioral finance micro.						
<b>CO4</b>	<b>Know</b> the behavioural finance model and its applications.						
<b>Course Description</b>							
This course makes the students understand the impact of psychological factors on financial markets and financial decision-making at individual level.							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Introduction to Behavioural Finance</b>						<b>(12 L)</b>
Traditional finance paradigm, Neo Classical theories; Building blocks of Behavioural Finance - Utility/Preference function, Neumann-Morgenstern Expected Utility Theory; Risk Attitude, Allais Paradox; Brief History of Rational Thought: Pascal-Fermat to Friedman-Savage Paradoxes; Standard Finance vs Behavioural Finance: Rational Markets & Rational Economic Men.							
<b>Unit-2</b>	<b>Behavioural Finance Macro</b>						<b>(12 L)</b>
CAPM, Market Efficiency & EMH – its limitations; Anomalies, Noise Trading, and Limits to Arbitrage.							
<b>Unit-3</b>	<b>Behavioural Finance Micro</b>						<b>(18 L)</b>
Investors' Behaviour & decision-making; Heuristics and Biases; cognitive biases - ambiguity aversion, anchoring and adjustment, availability, cognitive dissonance, confirmation, conservatism, hindsight, illusion of control, overconfidence, recency, representativeness, self-attribution; emotional biases – endowment, house money effect, optimism, regret, self-control, snakebite effect, status-quo.							
<b>Unit-4</b>	<b>Behavioural Finance Model</b>						<b>(18 L)</b>
Prospect Theory, decision-making under risk; loss aversion, disposition effect, framing, mental accounting.							
<b>Suggested Readings:</b>							
<b>Text Books:</b>							
1. Understanding Behavioural Finance, Lucy Ackert & Richard Deaves, Amsterdam University of Applied Sciences.							
2. Behavioural Finance, Prasanna Chandra, McGraw Hill.							
3. Behavioural Finance, M. M. Sulphey, PHI.							

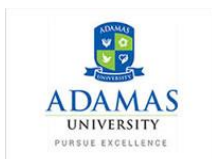
<b>Reference Books:</b>					
4. Value Investing and Behavioural Finance, Parag Parikh, Tata McGraw Hill					
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>					
<b>Examination Scheme:</b>					
Components	Internal	Mid Term	End Term		
Weightage (%)	30	20	50		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>					
<b>Mapping between COs and Pos</b>					
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Develop</b> an understanding on behavioural finance distinguishing it from standard finance.			<b>PO1, PO2</b>	
<b>CO2</b>	<b>Get</b> acquainted with the features of behavioral finance macro.			<b>PO1, PO3, PO4</b>	
<b>CO3</b>	<b>Develop</b> a thorough understanding on behavioral finance micro.			<b>PO1, PO3, PO4</b>	
<b>CO4</b>	<b>Know</b> the behavioural finance model and its applications.			<b>PO2, PO3, PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21213</b>	<b>Behavioural Finance</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



FAC21229		Investment Management	L	T	P	C
Version 1.0		Contact Hours - 60	3	1	0	4
Pre-requisites/Exposure		Basic concepts of Finance				
Co-requisites						
<b>Course Objectives</b>						
01	To explain the fundamental analysis to study the behaviour of stock prices.					
02	To explain the technical analysis to study the behaviour of stock prices.					
03	To demonstrate different charting techniques to understand the price movements.					
04	To give an overview of the concept of portfolio management and evaluation.					
05	To make the students familiar about mechanism of capital assets pricing and arbitrage pricing theory.					
06	To introduce the students with the concept of efficient market hypothesis.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
CO1	<b>Know</b> the fundamental analysis to study the behaviour of stock prices.					
CO2	<b>Learn</b> the technical analysis to study the behaviour of stock prices.					
CO3	<b>Get</b> acquainted with different charting techniques to understand the price movements.					
CO4	<b>Have</b> an overview of the concept of portfolio management including portfolio evaluation models.					
CO5	<b>Understand</b> the mechanism to calculate the prices of Capital Assets.					
CO6	<b>Understand</b> the concept of efficient market hypothesis.					
<b>Course Description</b>						
This course explains different aspects of Investment Management with a special focus on the behaviour of stock prices, portfolio theory and capital asset pricing theory.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Fundamental Analysis</b>					<b>(10 L)</b>
Fundamental Analysis: Economic Analysis - Macro-economic factors and stock price changes – Government policies, Industry Analysis - Trade Cycle – Industry Life Cycle – Industry Structures and Features – Profit potentiality of the industry, Company Analysis - Strategic – Accounting – Financial.						
<b>Unit-2</b>	<b>Technical Analysis</b>					<b>(10 L)</b>
Philosophy and Rationale of Technical Approach to Investing; Main objective of Technical Analysis; Classification and Basic Assumptions of Technical Analysis; Market Participants; Technical Analysis Applied to Different Trading Mediums and Time Dimensions; Dow Theory– Origins and proponents; Basic Assumptions; Challenges and Critical Appraisal; Phases of Bull and Bear Trends; Dow Theory of market phase.						
<b>Unit-3</b>	<b>Charting Techniques</b>					<b>(12 L)</b>
The Mechanics and Dynamics of Charting; Gap Action- Four Types of Gaps; Constant Chart Measures; Bar Chart Analysis; Elements of Chart Pattern Analysis; Moving Average – Seven Main Components of Moving Averages; Nine Main Applications of Moving Averages; The Technical Oscillators; The Stock						

Market Indicators; New Highs Versus New Lows; New High; New Low Index; Upside Versus Downside Volume; The Arms Index; Candlesticks – Elements of Candlestick Analysis; Popular Candlestick Patterns and Their Psychology; Integrating Candlestick Analysis; Filtered Candlesticks; Trading with Candlesticks.			
<b>Unit-4</b>	<b>Modern Portfolio Theory</b>		<b>(14 L)</b>
Concept of Portfolio – Diversification and Portfolio Risk – Portfolio Return and Risk – Markowitz Portfolio Theory – Computation of Portfolio Risk – Efficient Frontier – Optimal Portfolio – Portfolio Evaluation: Treynor, Sharpe, Jensen and Fama Methods.			
<b>Unit-5</b>	<b>Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Theory</b>		<b>(10 L)</b>
Capital Market Theory – CAPM theory – Capital Market Line - Security Market Line – Evaluation of Securities – Arbitrage Pricing Theory (APT) – CAPM vs. APT.			
<b>Unit-6</b>	<b>Efficient Market Hypothesis</b>		<b>(4 L)</b>
Random Walk Theory – Forms of Efficient Market Hypothesis (EMH) – Implications on Fundamental and Technical Analysis.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. John J. Murphy, Inter-market Technical Analysis Trading Strategies for the Global Stock, Bond, Commodity and Currency Markets, Wiley Finance Editions.			
2. Mark Andrew Lim, The Handbook of Technical Analysis, Wiley.			
3. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India			
4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill			
<b>Reference Books:</b>			
5. John J. Murphy, Technical Analysis of the Financial Markets, New York Institute of Finance			
6. Charles D. Kirkpatrick and Julie Dahlquist, Technical Analysis - The Complete Resource for Financial Market Technicians.			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>	<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Know</b> the fundamental analysis to study the behaviour of stock prices.	<b>PO2, PO3, PO4</b>	
<b>CO2</b>	<b>Learn</b> the technical analysis to study the behaviour of stock prices.	<b>PO3, PO4</b>	
<b>CO3</b>	<b>Get</b> acquainted with different charting techniques to understand the price movements.	<b>PO1, PO3, PO4</b>	
<b>CO4</b>	<b>Have</b> an overview of the concept of portfolio management including portfolio evaluation models.	<b>PO2, PO3, PO4</b>	
<b>CO5</b>	<b>Understand</b> the mechanism to calculate the prices of Capital Assets.	<b>PO2, PO3, PO4</b>	
<b>CO6</b>	<b>Understand</b> the concept of efficient market hypothesis.	<b>PO1, PO3</b>	

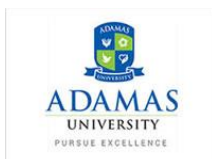
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21229</b>	<b>Investment Management</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



<b>FAC21230</b>		<b>Mergers &amp; Acquisitions</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 60</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Basic knowledge of Finance and Accounting						
Co-requisites								
<b>Course Objectives</b>								
<b>01</b>	To give an overview on mergers and acquisitions.							
<b>02</b>	To provide with different strategic aspects of mergers and acquisitions.							
<b>03</b>	To explain various forms of corporate restructuring.							
<b>04</b>	To demonstrate the merger process.							
<b>05</b>	To make the students aware of different valuation methods.							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
<b>CO1</b>	<b>Have</b> an overview on mergers and acquisitions.							
<b>CO2</b>	<b>Understand</b> different strategic aspects of mergers and acquisitions.							
<b>CO3</b>	<b>Know</b> various forms of corporate restructuring.							
<b>CO4</b>	<b>Acquaint</b> with the merger process.							
<b>CO5</b>	<b>Develop</b> the concept of valuation methods.							
<b>Course Description</b>								
This course aims at explaining different aspects of mergers and acquisitions.								
<b>Course Contents</b>								
<b>Unit-1</b>	<b>Merger &amp; Acquisitions</b>						<b>(10 L)</b>	
Trends, Types and Characteristics, Motives, Theories of Mergers & Acquisitions, operating, financial and managerial synergy of mergers, value creation in mergers.								
<b>Unit-2</b>	<b>Strategic Aspects</b>						<b>(10 L)</b>	
Strategic perspective – Industry Life Cycle, Product Life Cycle, SWOT analysis, BCG matrix, Porter's five forces model.								
<b>Unit-3</b>	<b>Corporate Restructuring</b>						<b>(15 L)</b>	
Various Forms of Business Alliances, Nature and Objectives; Joint ventures & Strategic alliances, Sell off and Spin off, Divestitures, Equity Carve out, Leveraged buyouts, Management Buyouts, ESOPs, Buy back of shares, Cross Border Acquisitions & International Acquisitions.								
<b>Unit-4</b>	<b>Merger Process</b>						<b>(15 L)</b>	
Target identification, negotiation, closing the deal, Five stage model, Due Diligence; Process of integration – organisational and human aspects, challenges; Methods of financing – cash offer, share exchange ratio; Regulatory Framework of Merger and Acquisition; Corporate Control Mechanism and Takeover Defences.								
<b>Unit-5</b>	<b>Valuation</b>						<b>(10 L)</b>	
Valuation and strategic negotiations; Approaches – Discounted Cash Flow Valuation; Relative Valuation; Net Physical Assets method; Yield method.								

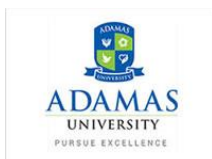
<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Sudi Sudarsanam, Creating Value from Mergers and Acquisitions, Pearson						
2. Chandrashekar Krishnamurti, Mergers, Acquisitions and Corporate Restructuring, SAGE Publications						
3. Prasad G. Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikash						
<b>Reference Books:</b>						
4. Patrick A. Gaughan, Mergers, Acquisitions and Corporate Restructurings						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>		
<b>CO1</b>	<b>Have</b> an overview on mergers and acquisitions.			<b>PO1, PO3</b>		
<b>CO2</b>	<b>Understand</b> different strategic aspects of mergers and acquisitions.			<b>PO1, PO4</b>		
<b>CO3</b>	<b>Know</b> various forms of corporate restructuring.			<b>PO2, PO3</b>		
<b>CO4</b>	<b>Acquaint</b> with the merger process.			<b>PO1, PO4</b>		
<b>CO5</b>	<b>Develop</b> the concept of valuation methods.			<b>PO2, PO4</b>		
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21230</b>	<b>Mergers &amp; Acquisitions</b>		<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		





FAC24231		Project			L	T	P	C
Version 1.0		Contact Hours -			0	0	6	6
Pre-requisites/Exposure		Basic knowledge of Business and Commerce						
Co-requisites		Basic English writing skill and computer knowledge						
<b>Course Objectives</b>								
01	To generate an idea about fundamentals of business research.							
02	To make the students understand about the relationship between contemporary issues and business research.							
03	To explain the students about the benefits of business research.							
04	To educate the students with the ethical values to be maintained in business research.							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
CO1	Understand the fundamentals of business research methods and practices.							
CO2	Establish the link between contemporary issues and business research.							
CO3	Know the unique advantages of business research.							
CO4	Understand the ethics of business research.							
<b>Course Description</b>								
All the students have to undertake a project work being a mandatory part of their curriculum as a mark of research orientation. They have to submit a project report and appear before a panel for presentation and viva voce.								
<b>Typical Progress Roadmap:</b>								
1. After discussion with the Project mentor, each student shall prepare an initial outline of their assigned project indicating the major sections of discussion, list the principal research sources for each section, and explain the overall objective of the project.								
2. Each student shall meet with the Project mentor regularly as per the weekly Time-Table. Other meetings may be scheduled at the discretion of the Project mentor at mutually agreed upon timing.								
3. Typically, the progress will include a combination of industrial and academic mentoring, self-study sessions, case studies, trend studies, presentation by students, interactive sessions, industrial visits etc.								
4. Each student shall keep the project advisor updated time to time regarding their progress.								
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>								
<b>Examination Scheme:</b>								
Components	Internal		Mid Term		End Term			
Weightage (%)	100/150		30/150		20/150			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>								
<b>Mapping between COs and Pos</b>								
	Course Outcomes (COs)						Mapped Program Outcomes	
CO1	Understand the fundamentals of business research methods and practices.						PO1, PO3, PO4	

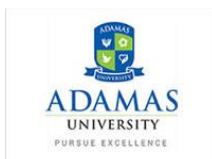
<b>CO2</b>	<b>Establish</b> the link between contemporary issues and business research.			<b>PO1, PO2, PO4</b>		
<b>CO3</b>	<b>Know</b> the unique advantages of business research.			<b>PO1, PO4</b>		
<b>CO4</b>	<b>Understand</b> the ethics of business research.			<b>PO3, PO4</b>		
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC24231</b>	<b>Project</b>		<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



<b>MGT21205</b>		<b>Strategic Management</b>			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 45</b>			<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	
Pre-requisites/Exposure		Basic knowledge on Functional areas of Management							
Co-requisites									
<b>Course Objectives</b>									
<b>01</b>	To make the students understand the basic concepts and principles of strategic management								
<b>02</b>	To develop knowledge to analyse the internal and external environment of business								
<b>03</b>	To develop and prepare organizational strategies that will be effective for the current business environment.								
<b>04</b>	To impart the knowledge of strategy implementation, project implementation, procedural implementation, resource allocation, budgets, organization structure, matching structure and strategy								
<b>05</b>	To make the students understand the symptoms of strategy malfunctioning of strategy, organization anarchies, operations control and strategic control, measurement of performance, corporate -level strategic analysis, business -level strategic analyses and strategic plan.								
<b>06</b>	To develop knowledge about ecommerce business model and strategies, internet strategies for traditional business, key success factors in E-commerce.								
<b>Course Outcomes</b>									
On completion of this course the students will be able to:									
<b>CO1</b>	<b>Identify</b> the basic concepts and principles of strategic Business analysis the internal and external environment of business.								
<b>CO2</b>	<b>Develop</b> and prepare organizational strategies that will be effective for the current business environment.								
<b>CO3</b>	<b>Devise</b> strategic approaches to managing a business successfully in a global context.								
<b>CO4</b>	<b>Integrate</b> the nature and dynamics of the strategy formulation and implementation processes as they occur in complex organizations.								
<b>CO5</b>	<b>Demonstrate</b> to think critically and strategically in various strategic issues.								
<b>Course Description</b>									
The broad goal of Business Strategy is to cut across the whole spectrum of business and management. The purpose of the course is to help support the creation of a holistic understanding of the firm - about the industry and the competitive environment in which it operates. Moreover strategy formulation, implementation and measurement are three major areas students will come across.									
<b>Course Contents</b>									
<b>Unit-1</b>	<b>Introduction</b>							<b>(3 L)</b>	
Introduction to Strategic Management- Evolution of Strategic Thinking - Views of Eminent Thinkers, Strategic vs. Operational Management, Strategic Management Process, Levels of Strategy (Corporate, Business, Functional).									
<b>Unit-2</b>	<b>Business Strategies</b>							<b>(6 L)</b>	

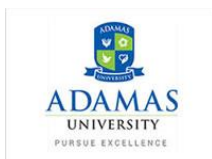
The Environment (Porter's Five Forces Framework, PESTEL, Strategic Gaps, SWOT; Challenges in International Business Environment; Hofstede Cultural Dimensions, Internationalization).			
<b>Unit-3</b>	<b>Strategy Development</b>		<b>(12 L)</b>
Multiple approaches - Strategic Planning System, Logical Incrementalism, Learning, Organization, Strategic Leadership. Implications - Intended, Realized, Emergent Strategy - Strategic Drift. Corporate-level Strategy: Value Creation and the Corporate Parent- Portfolio Manager (Eg. BCG, GE Matrices), Synergy Manager, Resource Allocator, Restructurer, Parental Developer. Managing the Corporate portfolio - BCG, GE Matrices.			
<b>Unit-4</b>	<b>Product/Market Diversity</b>		<b>(9 L)</b>
Related/Unrelated Diversity. International Strategy-Market Selection and Entry. Business-level Strategy: Generic Strategies; Cost Leadership, Product Differentiation, Focus; The Hybrid Strategy. Directions for Strategy Development: Product Development, Market Development, The TOWS matrix. Strategy Implementation: McKinsey 7S Framework, Competing for Future: Beyond Restructuring and Re-engineering. Emerging Strategy Paradigms - Unlearning Curve, Strategy as Stretch and Leverage, Co-Creation.			
<b>Unit-5</b>	<b>Expectations and Purposes</b>		<b>(9 L)</b>
Organizational Purposes, Stakeholder Mapping, Communicating, Organizational Purposes (Core Values & Ideology, Vision, Mission, Objectives), Strategic Capability: Critical Success Factor - Experience Curve - Strategic Capability - Resources – Core Competence - Competition View of Strategy vs. RBV, Value Chain Analysis.			
<b>Unit-6</b>	<b>Strategic Alliances and Joint Ventures</b>		<b>(6 L)</b>
Franchising - Licensing - Motives and Types - Successful JVs Life Cycle of a JV - JV Failures. Mergers & Acquisition: Organic Vs. Inorganic Growth - Theories of M&A - Types and Motives - Synergy - Financing (LBO) — Issues leading to failure of M&A's.			
<b>Suggested Readings:</b>			
<b>Text Books:</b>			
1. Pearce, Strategic Management: Formulation, Implementation and Control; Pearson Education			
2. Thompson, Crafting and Executing Strategy; Pearson Education			
3. Business Policy and Strategic Management: Kazmi, A., Tata McGraw Hill			
4. Crafting the Strategy: Das, Ranjan :, Tata McGraw Hill			
5. Corporate Strategies: Banerjee, Bani P.; Oxford University Press			
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>			
<b>Examination Scheme:</b>			
Components	Internal	Mid Term	End Term
Weightage (%)	<b>30</b>	<b>20</b>	<b>50</b>
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>			
<b>Mapping between COs and Pos</b>			
	<b>Course Outcomes (COs)</b>	<b>Mapped Program Outcomes</b>	
<b>CO1</b>	<b>Identify</b> the basic concepts and principles of strategic Business analysis the internal and external environment of business.	<b>PO1, PO3</b>	
<b>CO2</b>	<b>Develop</b> and prepare organizational strategies that will be effective for the current business environment.	<b>PO1, PO3</b>	
<b>CO3</b>	<b>Devise</b> strategic approaches to managing a business successfully in a global context.	<b>PO3, PO4</b>	

<b>CO4</b>	<b>Integrate</b> the nature and dynamics of the strategy formulation and implementation processes as they occur in complex organizations.			<b>PO2, PO3, PO4</b>	
<b>CO5</b>	<b>Demonstrate</b> to think critically and strategically in various strategic issues.			<b>PO2, PO4</b>	
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>MGT21205</b>	<b>Strategic Management</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



<b>EIC21201</b>		<b>Entrepreneurship Development</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
Version <b>1.0</b>		<b>Contact Hours - 45</b>		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>
Pre-requisites/Exposure		Basic understanding of business, innovation and marketing					
Co-requisites							
<b>Course Objectives</b>							
<b>01</b>	To expose students about entrepreneurship and its importance in every sector of economy since it opens up the door for enterprise creation in every sector of business.						
<b>02</b>	To skill up youth to encourage them to set up their own micro/small enterprises or engage themselves productively in larger enterprises.						
<b>03</b>	To creating an entrepreneurial eco-system essential in our country.						
<b>04</b>	To developing an entrepreneurship movement through its education.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
<b>CO1</b>	<b>Identify</b> the fundamentals idea of entrepreneurship.						
<b>CO2</b>	<b>Recognise</b> the importance of having strong entrepreneurial characteristics.						
<b>CO3</b>	<b>Develop</b> business idea generation and converting the idea into a business model.						
<b>CO4</b>	<b>Explain</b> role of government agencies that renders support in terms of policies, assistances etc.						
<b>CO5</b>	<b>Illustrate</b> the sustenance and growth of the enterprises by start-up entrepreneurs.						
<b>Course Description</b>							
<p>Entrepreneurship is generally understood to be the practice of starting new business organisations in response to perceived opportunities. It results in establishment of small one-person businesses as also large organisations capable of creating many job opportunities. Entrepreneurship has been identified as one of the major trends shaping business, economy and even society. The modern study of entrepreneurship owes a lot to the pioneering efforts of Joseph Schumpeter and other economists. Similarly, Frank Wright, Peter Drucker, and many others have successfully contributed to the growth of entrepreneurship theory, practice and research. In recent times, entrepreneurship and entrepreneurs have received a lot of attention from academicians, writers, media, and general public. The achievements and contributions of entrepreneurs have been acknowledged by society. Many entrepreneurs are honoured and awarded for their achievements nationally as well as internationally.</p>							
<b>Course Contents</b>							
<b>Unit-1</b>	<b>Introduction</b>						<b>(10 L)</b>
Introduction - Understanding the meaning of Entrepreneurial ship - Characteristics of an Entrepreneur - Classification of the Entrepreneurs –MSME Classification in India- Entrepreneurial Scene in India - Factors influencing Entrepreneurship							
<b>Unit-2</b>	<b>The Entrepreneur</b>						<b>(5 L)</b>
Early Career Dilemmas of an Entrepreneur, The Entrepreneur’s Role, Task and personality; A typology of Entrepreneurs: Defining Survival and success, Entrepreneurship as a Style of Management							
<b>Unit-3</b>	<b>Entrepreneurial Growth</b>						<b>(10 L)</b>

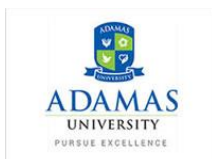
Entrepreneurial growth - Role played by government and Non-Government agencies - EDP's, WBIDC, SIDBI, IDBI, IFCI. Rural Entrepreneurs - Small scale entrepreneurs and Export Entrepreneurs.					
<b>Unit-4</b>	<b>Business Plan</b>				<b>(5 L)</b>
Business plan, Business idea generation Techniques - Identification of Business Opportunities - Marketing Feasibility - Financial Feasibility - Technical - Legal - Managerial and Location Feasibility.					
<b>Unit-5</b>	<b>Project Appraisal</b>				<b>(5 L)</b>
Project Appraisal - Methods - Techniques - Preparation of Business Plan - Content of a Business Plan - Project Report.					
<b>Unit-6</b>	<b>Entrepreneurial Strategies</b>				<b>(10 L)</b>
Start of an enterprise - Franchising and Acquisition - Product Strategies - Pricing Strategies - Distribution Strategies - Promotional Strategies. How to be a successful Entrepreneur? Learning to be Successful - Successful entrepreneurs					
<b>Suggested Readings:</b>					
<b>Text Books:</b>					
1. Vasant Desai - Dynamics of Entrepreneurial Development and Management. HPH(2019)					
2. Khanna - Entrepreneurial Development. S. CHAND (2018)					
3. Rajeev Roy- Entrepreneurship, Oxford University Press					
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>					
<b>Examination Scheme:</b>					
Components	Internal		Mid Term		End Term
Weightage (%)	30		20		50
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>					
<b>Mapping between COs and Pos</b>					
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Identify</b> the fundamentals idea of entrepreneurship.				<b>PO1, PO3</b>
<b>CO2</b>	<b>Recognise</b> the importance of having strong entrepreneurial characteristics				<b>PO1, PO3, PO4</b>
<b>CO3</b>	<b>Develop</b> business idea generation and converting the idea into a business model.				<b>PO3, PO4</b>
<b>CO4</b>	<b>Explain</b> role of government agencies that renders support in terms of policies, assistances etc.				<b>PO1, PO2, PO3</b>
<b>CO5</b>	<b>Illustrate</b> the sustenance and growth of the enterprises by start-up entrepreneurs.				<b>PO2, PO4</b>
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>EIC21201</b>	<b>Entrepreneurship Development</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



FAC21224		International Financial Management		L	T	P	C
Version 1.0		Contact Hours - 60		3	1	0	4
Pre-requisites/Exposure		Fundamental knowledge of Finance					
Co-requisites							
<b>Course Objectives</b>							
01	To provide with an overview on international finance.						
02	To explain the exchange rate mechanism.						
03	To make the students understand the foreign exchange risk and its management.						
04	To acquaint the students with the concept of international investment decisions.						
05	To make the students aware of the international financial markets.						
<b>Course Outcomes</b>							
On completion of this course the students will be able to:							
CO1	Have an overview on international finance.						
CO2	Understand the exchange rate mechanism.						
CO3	Know the foreign exchange risk and its management.						
CO4	Develop the concept of international investment decisions.						
CO5	Know about the international financial markets.						
<b>Course Description</b>							
This course aims at explaining different aspects of international finance focusing international monetary system, exchange mechanism, exchange risk exposure, international investment decision and international financial markets.							
<b>Course Contents</b>							
Unit-1	International Finance						(10 L)
Introduction, scope, importance; Balance of Payment; International Monetary System – History, IMF, World Bank.							
Unit-2	Exchange Rate Mechanism						(15 L)
Factors Influencing Exchange Rate, Exchange Arithmetic, International Parity; Foreign Exchange Markets: Foreign Exchange Rates, Foreign Exchange Derivatives - Forwards, Futures, Options & Swaps.							
Unit-3	Foreign Exchange Risk Management						(10 L)
Transaction & Translation Exposure, Hedging Strategies.							
Unit-4	International Investment Decisions						(10 L)
Foreign Direct Investment, International Capital Budgeting, Political & Country Risks, International Portfolio management.							
Unit-5	International Financial Markets						(15 L)
Overview, Multilateral Development Banks, International Banking, International Financial Market Instruments; Financing Foreign Trade.							
<b>Suggested Readings:</b>							
<b>Text Books:</b>							
1. Shapiro, Multinational Financial Management, Wiley							

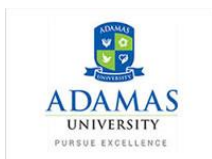


2. Sharan, International Financial Management, PHI Learning					
3. Apte, International Financial Management, McGraw Hill Education					
4. Siddaiah, International Financial Management, Pearson					
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>					
<b>Examination Scheme:</b>					
Components	Internal	Mid Term	End Term		
Weightage (%)	30	20	50		
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>					
<b>Mapping between COs and Pos</b>					
	<b>Course Outcomes (COs)</b>				<b>Mapped Program Outcomes</b>
<b>CO1</b>	<b>Have</b> an overview on international finance.				<b>PO1, PO3</b>
<b>CO2</b>	<b>Understand</b> the exchange rate mechanism.				<b>PO2, PO4</b>
<b>CO3</b>	<b>Know</b> the foreign exchange risk and its management.				<b>PO2, PO4</b>
<b>CO4</b>	<b>Develop</b> the concept of international investment decisions.				<b>PO2, PO4</b>
<b>CO5</b>	<b>Know</b> about the international financial markets.				<b>PO1, PO3</b>
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>
<b>Course Code</b>	<b>Course Title</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21224</b>	<b>International Financial Management</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped	



<b>FAC21228</b>		<b>Risk Management and Derivatives</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>	
Version <b>1.0</b>		<b>Contact Hours - 60</b>		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>	
Pre-requisites/Exposure		Basic knowledge in Finance.						
Co-requisites								
<b>Course Objectives</b>								
<b>01</b>	To introduce the students with the concept of risk and the mechanism of Derivatives							
<b>02</b>	To introduce the students with the concepts of Forwards, Futures and their different types							
<b>03</b>	To help them understand the different types of option and their pricing models							
<b>04</b>	To familiarize the students with different types of swaps							
<b>05</b>	To generate an overview on the commodity derivatives and its market							
<b>Course Outcomes</b>								
On completion of this course the students will be able to:								
<b>CO1</b>	<b>Understand</b> the concept of risk and the mechanism of Derivatives as a Risk Management tool.							
<b>CO2</b>	<b>Know</b> the concepts of Forwards, Futures and their different types.							
<b>CO3</b>	<b>Generate</b> an idea on the different types of option and their pricing models.							
<b>CO4</b>	<b>Know</b> different types of swaps.							
<b>CO5</b>	<b>Have</b> an overview on the commodity derivatives and its market.							
<b>Course Description</b>								
This course aims at to acquaint the students with risk management system and various derivative products.								
<b>Course Contents</b>								
<b>Unit-1</b>	<b>Introduction</b>						<b>(13 L)</b>	
Concept of Risk, types of Risk, Financial Risk, Financial Engineering; Concept of Spot Market; Concept of Underlying Asset; Concept, Importance and Need for Derivatives; Nature and Types of Derivatives; Basic Characteristics of Derivatives; Indian Derivatives Market-An Overview.								
<b>Unit-2</b>	<b>Forward and Futures Contracts</b>						<b>(13 L)</b>	
Forwards –Definition, Features and characteristics, Margin & Margin Call; Futures – Features, Distinction with Forwards, Cost of Carry Model, Stock & Index Futures, Currency Forwards & Futures, Forward Rate Agreement (FRA), Interest Rate Futures.								
<b>Unit-3</b>	<b>Options Contracts</b>						<b>(13 L)</b>	
Options – Features, Types of Options, Option Pricing, Put-Call parity, Models of Options Pricing, Option trading strategies.								
<b>Unit-4</b>	<b>Swaps</b>						<b>(8 L)</b>	
Swaps-Origin, Forms, Features, Currency Swaps, Interest Rate Swaps.								
<b>Unit-5</b>	<b>Commodity Derivatives</b>						<b>(13 L)</b>	
International Commodity Market; International Exchanges and History of Commodity Markets; Physical Commodity (Spot) markets; Commodity Forward Contracts, Futures, Options and Swaps Trading Strategies; Commodities Regulatory Framework in India.								

<b>Suggested Readings:</b>						
<b>Text Books:</b>						
1. Rajiv Srivastava, Derivatives and Risk Management, Oxford.						
2. S. L. Gupta, Financial Derivatives: Theory, Concepts and Problems. PHI.						
3. Jayanth Rama Varma, Derivatives and Risk Management, MHE.						
4. R. Madhumathi & R. Ranganatham, Derivatives and Risk Management, Pearson.						
<b>Reference Books:</b>						
5. Hull, Introduction to Futures and Options Markets, Prentice Hall of India.						
6. Rene M. Stulz, Risk Management and Derivatives, Thomson.						
<b>Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam</b>						
<b>Examination Scheme:</b>						
Components	Internal	Mid Term	End Term			
Weightage (%)	30	20	50			
<b>Relationship between the Course Outcomes (COs) and Program Outcomes (POs)</b>						
<b>Mapping between COs and Pos</b>						
	<b>Course Outcomes (COs)</b>			<b>Mapped Program Outcomes</b>		
<b>CO1</b>	<b>Understand</b> the concept of risk and the mechanism of Derivatives as a Risk Management tool.			<b>PO1, PO3</b>		
<b>CO2</b>	<b>Know</b> the concepts of Forwards, Futures and their different types.			<b>PO2, PO4</b>		
<b>CO3</b>	<b>Generate</b> an idea on the different types of option and their pricing models.			<b>PO2, PO4</b>		
<b>CO4</b>	<b>Know</b> different types of swaps.			<b>PO2, PO4</b>		
<b>CO5</b>	<b>Have</b> an overview on the commodity derivatives and its market.			<b>PO1, PO3</b>		
		<b>Specialised knowledge on Trade and Commerce</b>	<b>Masterly skills in Accounting, Management Accounting and Financial Management</b>	<b>Specific Trade and Commerce practices</b>	<b>Analytical skills for Decision Making and Research</b>	
<b>Course Code</b>	<b>Course Title</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>FAC21228</b>	<b>Risk Management and Derivatives</b>		<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
1=Weakly mapped		2=Moderately mapped		3=Strongly mapped		



FAC21232		Banking and Insurance Practices in India	L	T	P	C
Version 1.0		Contact Hours - 60	3	1	0	4
Pre-requisites/Exposure		Fundamentals of banking and insurance.				
Co-requisites						
<b>Course Objectives</b>						
01	To generate an idea about the banking practices in India.					
02	To make the students aware of the management of banking organisation in India.					
03	To acquaint the students with the concept of general insurance practices in India.					
04	To make the students understand about the life insurance practices in India.					
<b>Course Outcomes</b>						
On completion of this course the students will be able to:						
CO1	Have an idea of the banking practices in India.					
CO2	Understand the management of banking organisation in India.					
CO3	Know the general insurance practices in India.					
CO4	Develop an idea on the life insurance practices in India.					
<b>Course Description</b>						
This course enables the students to develop knowledge about the banking, general and life insurance practices prevailing in India.						
<b>Course Contents</b>						
<b>Unit-1</b>	<b>Banking practices in India</b>					<b>(16 L)</b>
Evolution and structure of Indian banking system; Risks – Credit Risk, Operational Risk; Regulatory requirements – CRR, SLR, income recognition norms, asset classification norms, provision for NPAs; Basel accords – capital adequacy, liquidity, stress testing; analysis and interpretation of bank Balance Sheet and Income Statements; Financial Statement Analysis – profitability, liquidity, capital structure ratios.						
<b>Unit-2</b>	<b>Management of Banking Organisation</b>					<b>(14 L)</b>
Loan management, investment management, liquidity management, profit and growth management, asset liability management; strategic decision making – mergers and acquisition, bancassurance, universal banking.						
<b>Unit-3</b>	<b>General Insurance practices in India</b>					<b>(16 L)</b>
Underwriting – Meaning, Role of the Underwriter, Rating, Limits of Underwriting, Loading and Discount, Bonus and Malus, Short Period Scales; Claims – Claim Intimation, Claim Form, Claim Documents, Surveyor and Claim Assessor, Recommendation, Approval, Repudiation, Settlement, Discharge of Claims, Financial Authority, Arbitration, Recoveries and Salvage; Accounting – Basic Accounting Functionalities of an Operating Office, Economics of General Insurance – The Macro View; Beyond Direct Business – Reinsurance and Investment; Final Accounts – Revenue Accounts, Profit & Loss Account, Balance Sheet.						
<b>Unit-4</b>	<b>Life Insurance practices in India</b>					<b>(14 L)</b>

Application & Acceptance – Proposal, Medical Examination, Age proof, Special Reports, Medical Report; Policy, Premium, lapse and revival, surrender values, Assignment, Nomination, Loans, Surrender, Foreclosures; Underwriting– Factors affecting rates of mortality, family history, personal history, build/present health, occupation and environment, moral hazard; Female lives – Concept of human life value, capital fund need analysis, Categories of female lives and acceptability; Claims – Maturity Claims, Survival benefits, Death claim, accident benefit and disability benefit, post maturity options, Settlement options.

**Suggested Readings:**

**Text Books:**

1. Suresh, P. & Paul, J., Management of Banking and Financial Services, Pearson.
2. Pathak, B. V., The Indian Financial System, Pearson.
3. Insurance Products (Including Pension Products), Indian Institute of Banking & Finance, Taxmann.
4. III Publications – Principles of Insurance, Practice of General Insurance, Practice of Life Insurance, Books on specific products.
5. Mishra, Fundamentals of Life Insurance: Theories and Applications, PHI Learning, 2010.

**Reference Books:**

6. Trieschmann and Gustavson, Risk Management and Insurance, South Western, 1998.
7. Rejda, Principles of Risk Management and Insurance, Pearson, 1992.

**Modes of Examination: Assignment/Quiz/Project/Presentation/Written Exam**

**Examination Scheme:**

Components	Internal	Mid Term	End Term
Weightage (%)	30	20	50

**Relationship between the Course Outcomes (COs) and Program Outcomes (POs)**

**Mapping between COs and Pos**

	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Have an idea of the banking practices in India.	PO1, PO3
CO2	Understand the management of banking organisation in India.	PO1, PO2, PO3
CO3	Know the general insurance practices in India.	PO2, PO3, PO4
CO4	Develop an idea on the life insurance practices in India.	PO2, PO3, PO4

Course Code	Course Title	Specialised knowledge on Trade and Commerce	Masterly skills in Accounting, Management Accounting and Financial Management	Specific Trade and Commerce practices	Analytical skills for Decision Making and Research
FAC21232	Banking and Insurance Practices in India	PO1	PO2	PO3	PO4
		2	3	3	2

1=Weakly mapped

2=Moderately mapped

3=Strongly mapped



**Adamas University**  
**School of Business & Economics**  
**Department of Economics and Commerce**  
**Name of the Programme: M.Com**  
**CO – PO & PSO Mapping**

S/N	Course Code	Course Title	PO1	PO2	PO3	PO4
1	FAC21226	Corporate Accounting and Financial Statement Analysis	3	3	2	3
2	FAC21227	Strategic Cost Management	1	3	2	3
3	ECO21601	Managerial Economics	2	0	2	3
4	MTH21517	Quantitative Techniques for Management	2	2	2	3
5	OBH21201	Organizational Behaviour	3	2	3	2
6	OBH21202	Human Resource Management	3	2	3	2
7	MKT21201	Marketing Management	3	2	3	2
8	FAC21207	Financial Reporting and Auditing	3	3	3	2
9	FAC21208	Corporate Taxation	2	3	3	2
10	FAC22209	Financial Modelling using Excel	2	3	2	3
11	MGT21207	Research Methodology	1	2	1	3
12	ECO21602	Economic Environment of Business	1	2	1	3
13	ECO21208	International Trade	1	2	3	1
14	FAC21234	Financial Markets and Services	3	3	3	3
15	MGT24201	Summer Internship	3	2	2	3
16	LWJ21037	Legal Environment of Business	3	3	3	3
17	MTH21528	Operations Research	3	2	3	3
18	FAC21213	Behavioural Finance	3	2	3	3
19	FAC21229	Investment Management	2	3	3	3
20	FAC21230	Mergers & Acquisitions	3	2	2	3
21	FAC24231	Project	3	1	2	3
22	MGT21205	Strategic Management	2	2	3	3
23	EIC21201	Entrepreneurship Development	3	2	3	3
24	FAC21224	International Financial Management	2	3	2	3
25	FAC21228	Risk Management and Derivatives	2	3	2	3
26	FAC21232	Banking and Insurance Practices in India	2	3	3	2
	<b>Average of CO-PO Mapping</b>		<b>2.346</b>	<b>2.308</b>	<b>2.462</b>	<b>2.692</b>

\*List all the courses CO-PO Mapping in this Table and find the average.

\*While Averaging consider only the CO which represents particular PO

**Note:** All the POs and PSOs should be mapped at least one or two COs. None will be left unmapped.