



CHRIST
(DEEMED TO BE UNIVERSITY)
DELHI-NCR, INDIA

School of Commerce
Delhi NCR Campus

Syllabus
Bachelor of Commerce
(Professional)
2020-21

CHRIST(Deemed to be University)
Delhi NCR Campus
www.ncr.christuniversity.in

BACHELOR OF COMMERCE (PROFESSIONAL)

B Com (Professional) programme is designed for young aspiring management accounting professionals, equipped with strategic decision-making skills, with an ethical and global outlook.

PROGRAMME OBJECTIVES:

- To impart the students with higher level knowledge and understanding of contemporary trends in Commerce.
- To be conversant with the broad legal and regulatory framework governing commercial activity.
- Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.
- To create strong, globally recognized Management Accounting professionals.
- To develop specialized competency in the fields of Finance, Banking and Insurance.
- To introduce and develop research culture amongst students and to equip them with research skills necessary to conduct a structured and systematic research.
- Sensitize students towards ethical issues arising out of business and society interface.

PROGRAMME OUTCOMES (PO):

On completing the programme, the student will be able to

- PO1 Apply management and cost accounting skills for decision making in a dynamic business environment.
- PO2 Discuss the broad legal and regulatory framework governing business activity.
- PO3 Evaluate environmental factors concerning business operations
- PO4 Analyse financial statements, evaluate the financial position and interpret organizational efficiency.
- PO5 Employ quantitative and qualitative analytical tools in risk and strategic management problems.
- PO6 Apply conceptual knowledge in business analysis and project appraisal and management
- PO7 Exhibit the competency and skills to deal with the tax structure, planning and modalities for its compliance.
- PO8 Apply specialized competency in the broad fields of banking and insurance and financial management.
- PO9 Demonstrate critical thinking and problem-solving skills within the prevalent corporate governance framework
- PO10 Identify and consider various ethical and social concerns arising out of commercial operations.
- PO11 Apply the research skills and conduct independent research in the issues pertaining to business and society in a structured manner.

Programme Structure
B.Com (Professional) – 2020-21

Course Code	Title of the Course	Type of the Course*	Core/ Elective	No of Hrs	Credits	Marks
SEMESTER – I						
ENG121N	English – I	Theory	AECC	45	2	50
AEN121N	Additional English	Theory	AECC	45	2	50
HIN122N	Hindi	Theory	AECC	45	2	50
COP 131N	Financial Accounting – I	Theory	CORE	60	4	100
COP 132N	Business Economics	Theory	CORE	60	4	100
COP 133N	Cost Accounting	Theory	CORE	60	4	100
COP 134N	Business Management and Organizational Behaviour	Theory	CORE	60	4	100
HOL 111N	Holistic Education-I	Theory	SEC		2	
COP 161BN	Business Etiquette & Corporate Grooming	Theory	GE	60	4	100
SEMESTER – II						
ENG221N	English – II	Theory	AECC	45	2	50
AEN221N	Additional English	Theory	AECC	45	2	50
HIN221N	Hindi	Theory	AECC	45	2	50
EVS 211N	Environmental Studies	Theory	AECC		2	
COP 231N	Financial Accounting-II	Theory	Core	60	4	100
COP 232N	Business Mathematics and Statistics	Theory	Core	60	4	100
COP 233N	Indian Financial System	Theory	Core	60	4	100
COP 234N	Management Accounting	Theory	Core	60	4	100
HOL 211N	Holistic Education-II	Theory	SEC		2	
COP 261CN	Sustainability and Corporate Social Responsibility	Theory	GE	60	4	100
SEMESTER – III						
COP 331N	Marketing Management	Theory	Core	60	4	100
COP 332N	Human Resources Management	Theory	Core	60	4	100
COP 333N	Financial Management – I	Theory	Core	60	4	100
COP 334N	Advanced Financial Accounting – I	Theory	Core	60	4	100
COP 335N	Business and Commercial Laws	Theory	Core	60	4	100
HOL311N	Holistic Development – III	Theory	SEC		2	
COP 311N	Entrepreneurship	Theory	SEC	45	2	50
COP361N	Commerce and Indian Society – I	Theory	Elective - GE	60	4	100
SEMESTER – IV						
COP 431N	Operations Management	Theory	Core	60	4	100
COP 432N	Taxation I	Theory	Core	60	4	100
COP 433N	Auditing	Theory	Core	60	4	100

COP 434N	Business Communication	Theory	Core	60	4	100
COP 435N	Corporate Law	Theory	Core	60	4	100
HOL411N	Holistic Development – IV	Theory	SEC		2	
COP 411N	Information Technology in Business	Theory	SEC	45	2	50
COP461N	Commerce and Indian Society – II	Theory	Elective - GE	60	4	100
SEMESTER – V						
COP 531N	Financial Management - II	Theory	Core	60	4	100
COP 532N	Research methodology	Theory	Core	60	4	100
COP 533N	Advanced Financial Accounting - II	Theory	Core	60	4	100
Electives (One of The Two Areas)						
<i>Finance</i>						
COP 541AN	Investment Analysis and Portfolio Management	Theory	Elective - DSE	60	4	100
COP 542AN	Commodity and Derivatives Markets	Theory	Elective - DSE	60	4	100
COP 543AN	Project Appraisal and Financing	Theory	Elective - DSE	60	4	100
<i>Banking & Insurance</i>						
COP 541 BN	Banking Theory, Law and Practice	Theory	Elective - DSE	60	4	100
COP 542 BN	Insurance Management	Theory	Elective - DSE	60	4	100
COP 543 BN	Bank Management	Theory	Elective - DSE	60	4	100
SEMESTER – VI						
COP 631N	Strategic Management, Ethics and Corporate Governance	Theory	Core	60	4	100
COP 632N	Risk Management	Theory	Core	60	4	100
COP 633N	Taxation II	Theory	Core	60	4	100
Electives (One Area Based on Previous Semester)						
<i>Finance</i>						
COP 641AN	Strategic Financial Management	Theory	Elective - DSE	60	4	100
COP 642AN	International Financial Management	Theory	Elective - DSE	60	4	100
COP 681AN	Research Project	Project		60	4	100
<i>Banking & Insurance</i>						
COP 641 BN	Innovations in Banking and Insurance	Theory	Elective - DSE	60	4	100
COP 642 B N	International Banking and Insurance	Theory	Elective - DSE	60	4	100
COP 681 BN	Research Project	Project		60	4	100
	Total				194	

* Ability Enhancement Compulsory Course (AECC), Skill Enhancement Course (SEC), Discipline Specific Elective (DSE), Generic Elective (GE).

Mapping of Program Structure with Programme Outcomes (PO) and Programme Specific Outcomes (PSO)

Title of the Course	Programme Outcomes
Financial Accounting–I	PO 1,4,9
Business Economics	PO 2,3,10
Cost Accounting	PO 1, 4, 9
Business Management and Organizational Behaviour	PO 2,3,6,10
Business Etiquette & Corporate Grooming	PO 9
Financial Accounting–II	PO 1,4,9
Business Mathematics and Statistics	PO 5,11
Indian Financial System	PO 2,3
Management Accounting	PO 1,4,5,6
Sustainability and Corporate Social Responsibility	PO 10,11
Marketing Management	PO 2,3,11
Human Resources Management	PO 9,11
Financial Management – I	PO 1,4,5,6
Advanced Financial Accounting – I	PO 1,4,9
Business and Commercial Laws	PO 2,3,9
Entrepreneurship	PO 1,3,9
Commerce and Indian society – I	PO 10,11
Operations Management	PO 3,6,9
Taxation I	PO 2,3,7
Auditing	PO 2,3
Business Communication	PO 9,11
Corporate Law	PO 2,3,9
Information Technology in Business	PO 8,11
Commerce and Indian society – II	PO 10,11
Financial Management – II	PO 1,4,5,6
Research methodology	PO 6,10,11
Advanced Financial Accounting – II	PO 1,4,9
Investment Analysis and Portfolio Management	PO 4,5,6
Commodity and Derivatives Markets	PO 4,5,6
Project Appraisal and Financing	PO 4,5,6
Banking Theory, Law and Practice	PO 2,8,9
Insurance Management	PO 2,3,8
Bank Management	PO 2,3,8
Strategic Management, Ethics and Corporate Governance	PO 2,3,5,9
Risk Management	PO 2,3,5
Taxation II	PO 2,3,7
Strategic Financial Management	PO 3,5,8
International Financial Management	PO 3,5,8,9
Innovations in Banking and Insurance	PO 2,3,8
International Banking and Insurance	PO 2,3,8,9
Research Project	PO 3,10,11

Semester wise Syllabus

Semester 1

Course Name: Financial Accounting—I	Course Code: COP 131N
Total number of hours: 60 Hours	Credits: 4
<p>Course description: This course revisits and strengthens fundamental accounting principles and processes, culminating in the preparation of the financial statements of a sole proprietorship business. It also introduces certain fundamental Indian Accounting Standards (Ind ASs), besides completing the accounting modules for partnership firms, i.e. discussing the accounting treatment for dissolution, amalgamation, and sale of partnership firms.</p>	
<p>Course outcomes:</p> <p>On completing the course students will be able to:</p> <ul style="list-style-type: none"> • Discuss and apply fundamental accounting concepts, principles and conventions • Record basic accounting transactions and prepare annual financial statements for a sole proprietorship business • Discuss and apply Ind ASs on Inventories; Revenue; Property, Plant and Equipment; and Investment Property • Record accounting transactions on the dissolution, amalgamation, and sale of partnership firms. 	
<p>Unit1: Overview of accounting principles and procedure Hours: 12</p> <p>Introduction to accounting; Double-entry system; Ind AS 1: Financial statements, purpose, general features (true and fair view, going concern, accrual basis, materiality and aggregation, offsetting, frequency of reporting, comparative information, consistency); Other assumptions and conventions (business entity, money measurement, conservatism), Basic accounting procedure: journal entries, ledgers, subsidiary books, cash book, capital and revenue expenditure/receipts, rectification of errors, trial balance, bank reconciliation statement</p>	
<p>Unit2: Preparation of financial statements for sole proprietors Hours: 8</p> <p>Preparation of Statement of Profit and Loss and Balance Sheet: structure, contents; problems based on trial balance and adjustments</p>	
<p>Unit3: Fundamental Indian Accounting Standards Hours :8</p> <p>Ind AS 2 (Inventories): measurement—cost, cost formulas, net realisable value; recognition as an expense; basic problems</p> <p>Ind AS 18 (Revenue): measurement; identification of transaction; sale of goods; rendering of services; interest, royalties and dividends; basic examples</p>	

Ind AS 16 (Property, Plant and Equipment): measurement at recognition; depreciation, depreciation method, change in method (Ind AS 8); derecognition; problems on the above
 Ind AS 40 (Investment Property): recognition, measurement, transfers, disposals; basic problems

Unit 4: Dissolution of partnership firms

Hours: 12

Accounting procedure for closing of books of account—journal entries, ledger accounts; piecemeal distribution, insolvency of partners, Garner Vs Murray rule, applicability in India, deficiency account, treatment of unrecorded assets and liabilities

Unit 5: Amalgamation of firms

Hours: 10

Meaning and objectives; journal entries and ledger accounts to close the books of amalgamating firms; accounting treatment of assets and liabilities not taken over by the new firm; treatment of goodwill; opening entries in the books of the new firm; balance sheet of the new firm

Unit 6: Sale of partnership firm

Hours: 10

Introduction; need for conversion; meaning of purchase consideration; methods of calculating purchase consideration—net payment method, net asset method; passing of journal entries and preparation of ledger accounts in the books of vendor; treatment of certain items—dissolution expenses, unrecorded assets and liabilities, assets and liabilities not taken over by the purchasing company, contingent liabilities, non-assumption of trade liabilities; in the books of purchasing company—passing of incorporation entries, treatment of security premium, fresh issue of shares and debentures to meet working capital, preparation of balance sheet

Essential references:

- Jain S. P., & Narang K. L., (2013). Financial Accounting (19ed.). Mumbai: Kalyani
- Institute of Chartered Accountants of India. Indian Accounting Standards (IND ASs)

Recommended references:

- Maheswari S. N., & Maheswari S. K. (2012). Financial Accounting. New Delhi: Vikas Publishing House
- Arulanandam M.A., & Raman K. S. (2014). Advanced Accountancy (6ed.). Mumbai: Himalaya Publishing House

Course Name: Business Economics	Course Code: COP 132N
Total number of hours: 60 Hours	Credits: 4
Course description:	
This course is designed to familiarize students with the basic concepts, theories and models of economics which are relevant to business.	

Course outcomes:

On completing the course students will be able to:

- Define and remember basic concepts of Economics applicable to business
- Explain and identify key factors affecting/ determining economic variables such as demand, supply, price of products and factors of products
- Compare different market types and their functioning
- Describe and evaluate theories of consumer behaviour, production and factor price determination

Unit 1: Business Economics**Hours : 4**

Meaning- characteristics, distinction between business economics and pure economics, scope of business economics, uses/objectives of business economics

Unit 2: Consumption Analysis**Hours : 6**

Approaches to the study of consumer behaviour, cardinal approach, Law of Equi-marginal utility, ordinal approach, indifference curve analysis, properties, consumer surplus, meaning, analysis, limitations

Unit 3: Demand and Supply (Market) analysis – I**Hours : 9**

Demand (Determinants, Demand function), Law of Demand, Variations in demand, Supply (Determinants, Supply function), Law of Supply, Variations in Supply, Market equilibrium and changes in equilibrium (reference to product markets & factor markets), Interference with market prices, Minimum price & Maximum price and its effect, Market failure, meaning & types, Public goods, Externalities, Merit goods, Demerit goods

Unit 4: Demand and Supply (Market) analysis - II**Hours: 10**

Demand: Elasticity of Demand, Price elasticity of demand, factors determining elasticity of demand, its measurement and its application in business decisions, concepts of Income & Cross, Promotional elasticity of demand, Supply: Elasticity of Supply, factors determining elasticity of supply, Demand forecasting, Survey and statistical methods

Unit 5: Production Analysis**Hours: 7**

Production, Firm and Industry, Production function, Production runs or Periods (short run and long run), Production in the short run, Law of variable proportions, Production in the long run, Returns to scale (increasing, constant and decreasing returns to scale), Economies of scale and Diseconomies of scale, Factor Pricing: Rent, Wages, Interest and Profit.

Unit 6: Cost & Revenue Analysis**Hours: 4**

Cost - Cost concepts (Absolute cost and opportunity cost, Accounting cost and Economic cost) – Fixed and Variable cost – TC, AC & MC, Cost-output relationship in the short run - Cost-output relationship in the long run. Revenue – TR, AR & MR - Revenue with no change in price – Revenue with change in price.

Unit 7: Market Structure**Hours: 12**

Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, producer surplus. Shut down point under perfect competition market, Monopoly: Behaviour of a monopolist in the short and the long run. Price discrimination by a monopolist-1st degree, 2nd degree and 3rd degree.

Unit 8: Economics of strategy**Hours: 8**

Understanding aggregate Demand and aggregate Supply. The Importance of Expectations: Exchange Rates, Exchange Rates regimes fixed and floating rate. Current macro Issues effecting business: Oil prices, Global Imbalances.

Essential references:

1. Dwivedi (2014): Essentials of Business Economics, Vikas Publishing House
 2. Salvatore & Srivatsava (2012): Managerial Economics, 7th Edition, Oxford University Press
- Maheshwari (2012): *Managerial Economics*, 3rd Edition, PHI
 - Michaels (2011): *Economics for Managers*, Cengage Learning

Recommended references:

- Allen, Weigelt, Doherty & Mansfield (2012): *Managerial Economics*, 8th Edition, W. W. Norton & Company
- Atmanada (2014): *Managerial Economics*, 2nd Edition, Excel Books
- Dransfield (2015): *Business Economics*, Routledge
- Keat, Young & Banerjee (2014): *Managerial Economics*, 6th Edition, Pearson
- Nellis & Parker (2016): Principles of Business Economics, 2nd Edition, Pearson
- Petersen, Lewis & Jain (2015): *Managerial Economics*, 4th Edition, Pearson
- Sloman, Hinde & Garratt: Economics for Business (2013), 6th Edition, Pearson

Course Name: Cost Accounting	Course Code: COP 133N
Total number of hours: 60 Hours	Credits: 4
Course description:	
The course aims to provide conceptual understanding of cost accounting. It focuses on the computation of various components of cost, such as material, labour, and overheads. It also	

covers modules on specific cost accounting methods like job costing and contract costing, and process costing.

Course outcomes: On completing the course students will be able to:

1. Discuss the basic concepts and classification of cost
2. Compute various components of cost
3. Apply the methods of cost accounting in ascertaining cost for different sectors
4. Discuss the reasons and need for reconciliation of cost and financial statements, and prepare reconciliation statement

Unit 1: Introduction to Accounting

Hours: 10

Introduction – Definition – Fundamental Principles –Scope, Functions and objectives – Merits & Demerits –Methods & Techniques-Cost Accounting and financial accounting comparison; Elements of Cost – Cost vs. Expense- Cost Centre, Cost Unit & Cost object- Classification of Cost- Costs for decision making - Installation of Costing system - Cost Sheet - Tenders and Quotations (Problems)

Unit 2: Materials

Hours: 8

Meaning and classification of material- Purchase Procedure& documentation - Store Keeping Functions; Inventory Control - Fixation of Levels- Periodical and Perpetual Inventory, ABC Analysis, EOQ (Problems); Stores issue - Methods of Pricing of materials – FIFO – LIFO - Simple and Weighted Average Methods. (Problems)

Unit 3: Labour

Hours:8

Meaning & classification of Labour- Attendance and payroll procedure- Time Keeping - Methods of Time Keeping - Time Booking – Records - Idle Time - Causes for Idle Time - Treatment of Idle Time – Overtime – Labour Turnover—Labour Remuneration - Features of Good Wage System –Remuneration system and incentive schemes (Problems)

Unit 4: Overheads

Hours:10

Meaning and definition –Classification of Overheads- Allocation & Apportionment of overheads (Primary Distribution) Apportionment of Service Department Costs to Production Departments (Secondary Distribution- Reciprocal basis). Absorption of Overheads - Methods - percentage of Direct Material Cost - Direct Labour Cost - Prime Cost - Direct Labour Hour Rate and Machine Hour Rate

Unit 5: Contract Costing

Hours:8

Meaning and nature- Difference between Job Costing and Contract Costing – Preparation of Contract Accounts- Ascertainment of Profit/Loss on Contract – Work In Progress and Balance Sheet –Profits on incomplete contracts-Cost Plus and Estimated Contracts (Problems)

Unit6: Process Costing

Hours:8

Meaning and nature- Preparation of process Accounts- Normal Loss - Abnormal Loss/gain - (Including Inter-Process Profit and Equivalent Production) Preparation of Process Accounts and Joint and By-Products

Unit7: Reconciliation of Cost and Financial Accounts

Hours:8

Need for reconciliation- Reasons for difference in profits- Reconciliation (Problems)

Essential references:

1. Horngren T. Charles, Datar M. Srikant and Rajan V. Madhav. (2014) Cost Accounting: A Managerial Emphasis, 15th Edition, Prentice Hall publishers, Delhi
2. Arora M N – (2012) A Text book of Cost & Management Accounting, Vikas Publishing, New Delhi
3. Lal Jawahar, Srivastava Seema. (2013) Cost Accounting, 5th Edition, Tata Mcgraw-Hill, Delhi

Recommended references:

1. Saxena V. K. (2014) Essentials of Cost Accounting, Sultan Chand and Sons, New Delhi
2. Sharma & Shashi. K Gupta (2012) Cost & Management Accounting Kalyani Publishers
3. Kishore. M. Ravi. (2014) Business Strategy and Strategic Cost Management, 1st Edition, Taxmann Publications, New Delhi

Course Name: Business Management and Organisational Behaviour	Course Code: COP 134N
Total number of hours: 60 Hours	Credits: 4
Course description: This paper intends to develop conceptual knowledge of Business management and Organizational Behaviour. The study approach enables students understand and analyze practical aspects of management and Organizational Behaviour to become skilled at the art of getting things done through people in a corporate business scenario.	
Course outcomes:	

1. Discuss different schools of management thought
2. Apply the concepts of planning, organizing, executing/leading and controlling for effective management.
3. Apply the concepts of organizational behaviour to enhance organizational effectiveness
4. Understand the various planning strategies

Unit 1: Introduction to Business Management & Principles

Hours:6

Management: Meaning, Major schools of Management thought - past to present, Nature and characteristics - Scope and functional areas of management in Organizations, Management as a science art or profession, Management & Administration

Unit2: Planning

Hours:12

Introduction to Planning, Importance, purpose, Foundation of planning, Management by objectives (MBO), MBO process, Planning through MBO – practical insights, Strategic Planning Cycle, Planning Premises, Types of Planning Premises, Strategic Planning Process - Vision, Mission, Objectives, Types of objectives, Hierarchy of objectives, Max E. Douglas model for writing effective objectives, Situational analysis / Internal and External Analysis - SWOT, PESTEL, Michael Porter 5 forces analysis, Strategy Formulation, Dimensions of Plans – Repetitiveness; Time; Level; Scope; Broadness; Balanced Score Card (BSC), BSC vs. MBO.

Unit3: Organizing

Hours:6

Introduction to Management Function of Organizing, Importance of Organizing, Steps in Organizing process, Organizing Staff/Employees, Organizational Design and Structure, Classification of Organization – Formal and Informal – Types of Organizational Structure – Formal (Line, Staff, Functional, Matrix, Project, Hybrid, Virtual, Network...) and Informal structure, Organizing job tasks and employees like great companies - specialization, Centralization, Decentralization, Formalization - Span of Control – Narrow & Broad – Authority & Responsibility

Unit4: Personality, Perception, Attitude and Behaviour

Hours:9

Understanding individual behaviour, Personality – MBTI, The Big Five Model, Personality types in different cultures, Perception, Perceptual Process, Perceptual Distortions – Stereotyping, Halo Effect, Contrast Effects, Self-fulfilling prophecy, Projection, Contrast Effects, Impression Management, Attribution Theory, Attributions across cultures, Professional and Ethical behaviour, Ethics Vs Behaviour, Managing Negative Behaviour in the workplace, workplace bullying and sexual harassment, Employee Morale and Engagement

Unit5: Group Dynamics and Conflict Management

Hours:4

Group Development, Stages of Group Development, Turning Groups into Effective Teams, Managing Work Teams, Types of Work Teams, Conflict Management Techniques, managing generational differences, Best practices for Organizing Tasks and Creating High Performance Teams.

Unit6: Managing, Leading, and Motivating Teams**Hours:10**

Meaning and nature of directing - Leadership styles – Basic and Two-dimensional Leadership styles – Job Centered & Employee Centered, Management by Exception, Management by Walking around, Open Door Policy, Emotional Intelligence for Effective Leadership. Leadership across cultures, understanding individual behaviour, Motivating Employees – Theories of Motivation – Content and Process theories, Organizational Behaviour Models – Autocratic, Custodial, Supportive, Collegial, Managing cross-cultural motivational challenges.

Unit7: Organizational Culture, Communication and Development**Hours:6**

Organizational Culture, Types of Organizational Culture, Organization Cultural Models – Edger Schein, Robert Cooke, Hofstede Model, Communicating with Emotional Intelligence, Effective Interpersonal Communication, Cross-cultural Communication - Lewis Model, Organizational Development.

Unit8: Organizational Control and Change**Hours:7**

Meaning and importance - Relationship between Planning and Control, Steps in controlling – Controlling for Organizational Performance, Types of Control - (a) timing, (b) designing systems, (c) management levels, and (d) Responsibility, Methods of establishing control techniques, Strategy implementation and control, Organizational Change Management, Planning Organizational Change, Change Management Process, Personality & change management - eight personalities involved in Change Management Programme, Lewin's Model of Change Management.

Essential references:

1. Charles W L Hill, Steven L McShane. Principles of Management, India: Tata McGraw Hill Education
2. Koontz. (n.d.). Principles Of Management. India: Tata McGraw Hill Education.
3. Lussier, R. N. (2012). Management Fundamentals (1st ed.). New Delhi, India: Cengage Learning.
4. Stephen P. Robbins, M. C. (2012). Management (11th ed.). New Jersey: Pearson Education Inc.

Recommended references:

1. Bansal, R. (2014). Stay Hungry Stay Foolish. Ahmedabad: The Centre for Innovation, Incubation and Entrepreneurship, Indian Institute of Management.
2. Beasley, N. I. (2012). Inside Coca-Cola: A CEO's Life Story of Building the World's Most Popular Brand. St. Martin's Griffin.
3. Harvard Business Review. Publisher: Harvard Publishing, <https://hbr.org>

4. Ramadorai.S. (2013). The TCS Story and Beyond... India: Penguin Books.

Course Name: Business Etiquette And Corporate Grooming	Course Code: COP 161BN
Total number of hours: 60 Hours	Credits: 4
Course description: The course in business etiquette and corporate grooming introduces concepts related to business etiquette and corporate grooming and its applications in the contemporary context.	
Course outcomes: At the end of the course, students will be able to	
<ol style="list-style-type: none"> 1. Identify basic concepts related to business etiquette and corporate grooming. 2. Discuss the concepts in the context of effective writing and business correspondence. 3. Discuss its applications in different settings and appreciate the key minimum standards required by etiquette practice 4. apply professionalism in workplace 	
Unit 1 – What does Business Etiquette mean?	Hours: 10
Different types of etiquette, understanding business etiquette, Minimum standards required by etiquette practice, Knowledge and appreciation of courtesy and good manners at work. Making introductions and greeting people, The Protocol of shaking Hands, Use of Business Cards, Remembering Names	
Unit 2 – What do you understand by Corporate Grooming?	Hours: 10
Grooming for success, Managing your visual Image, Body Language, Posture, Poise and elegance, Business style and professional image, Dress code, Guidelines for appropriate business attire, Presentation Skills	
Unit 3 – Professionalism at the Work Place	Hours 8
How to behave in a professional manner, Civility at the Workplace, Cubicle and Workplace manners, the art of diplomacy, Responsibility and Accountability, Competence, Work Ethics, Time Management, Positive attitude, Effective polite verbal communication, General disability etiquette	
Unit 4 – Business Networking	Hours 8
Meet and Greet, Importance of Small Talk, The Art of conversation, Rapport Building, Smart Ways to Follow up, Developing People Skills, how to be a Good Listener, how to ask the Right Questions, Meeting and Boardroom Protocol, In person meeting and virtual meeting etiquette, preparation and attendance, Setting out a meeting agenda, Minutes of a meeting,	
Unit 5 – Cross Cultural Business Etiquette	Hours 6
Cross cultural communication, Multi-cultural etiquette, cultural sensitivity, Social Skills for the business savvy, globe trotters, the values and expectations of different cultures, determining which etiquette style is best suited to particular cultures.	

<p>Unit 6 – Etiquette in the Digital world Hours 10 Email Etiquette, Phone Etiquette, Netiquette, Digital Etiquette, Virtual meeting etiquette, Dining Etiquette – General tips, Table manners, Restaurant Etiquette</p> <p>Unit 7 – Effective Writing Skills Hours 8 Principles of effective writing, 7 Cs of communication, Business Letters, types of business letters, Report writing – Process of writing, Types of reports, graphical representation of data and interpretation.</p>
<p>Essential references:</p> <ul style="list-style-type: none"> • Shital KakkarMehra, Business Etiquette, Harper Business (Harper Collins Publishers) • <u>Lillian H. Chaney, Jeanette S. Martin. <i>The Essential Guide to Business Etiquette</i></u>
<p>Recommended references:</p> <ul style="list-style-type: none"> • Courtland Bovee, John Thill, Roshan Lal Raina, Business Communication Today, Pearson Publishers • <u>Sarvesh</u> HYPERLINK "https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22Sarvesh+Gulati%22" Gulati(2012), Corporate Grooming and Etiquette, Rupa Publications India Pvt. Ltd.

Semester 2

Course Name: Financial Accounting - II	Course Code: COP 231N
Total number of hours: 60 Hours	Credits: 4
<p>Course description: This course focuses on accounting for special transactions such as consignment and joint ventures, hire purchase and instalment systems, and insurance claims, with reference to the relevant Indian Accounting Standards (Ind. ASs), wherever applicable. Substantial modules have also been dedicated to accounting for branches, including foreign branches, and not-for-profit organizations.</p>	
<p>Course outcomes:</p> <ol style="list-style-type: none"> 1. Record accounting transactions in special cases such as consignment and joint ventures, hire purchase and installment systems, and insurance claims 2. Record and analyse accounting transactions for branches and not-for-profit organizations <ul style="list-style-type: none"> • Discuss and apply Ind ASs on Leases and foreign branches • Understand and record the accounts of hire purchase system 	

Unit 1: Consignment and joint ventures**Hours:10**

Meaning of consignment account, distinction between consignment and sale, accounting for consignment transactions and events in the books of the consignor, valuation of stock, goods invoiced above cost, abnormal loss, normal loss, commission, return of goods from the consignee, advance by the consignee vs. security against the consignment

Meaning of joint venture, features of joint venture account, distinction of joint venture account with partnership, methods of maintaining joint venture accounts

Unit 2: Hire purchase and Installment system**Hours:****10**

Meaning; difference between hire purchase and installment system, relevant provisions of Ind AS 17 (Leases); calculation of interest—when rate of interest and cash price are given, when cash price and total amount payable are given, when rate of interest and installments are given but cash price is not given; calculation of cash price under annuity method; journal entries and ledger accounts in the books of hire purchaser and hire vendor; accounting treatment of default and repossession, journal entries and ledger accounts in the books of installment purchaser and installment buyer

Unit-3: Insurance claims**Hours:6**

Introduction, need, loss of stock policy, preparation of statement of cost of goods sold, preparation of statement to ascertain value of stock on the date of fire, treatment of salvage value, valuation of stock prior to date of fire, calculation of G.P. ratio when it is not given, treatment of Average Clause, treatment of abnormal items

Unit4: Branch accounts**Hours:20**

Introduction, inland branches, dependent branch, preparation of Branch Accounts in Head Office books, treatment of cost price, invoice price, Debtors Account, Creditors Account, treatment of petty cash, prepaid insurance, creation of stock reserve, independent branches, preparation of Head Office Account in branch books, Branch Account in Head Office books, Memorandum Trading and Profit and Loss Account in Head Office books, incorporation of Trial Balance of branch in Head Office books, adjustment entries (goods-in-transit, cash-in-transit, depreciation of branch assets, services rendered by branch to Head Office and vice versa, receipts and payments by branch on behalf of Head Office and vice versa), Reconciliation of branch and Head Office current accounts, accounting for foreign branch, relevant provisions of Ind AS 21 (The Effects of Changes in Foreign Exchange Rates)

Unit5: Not-for-profit organizations	Hours:10
Introduction to concept of not-for-profit organizations, explanation of nature of receipts and payments, preparation of Receipt and Payments Account and Income and Expenditure Account, Preparation of Balance Sheet	
Unit 6: Recent trends in accounting	Hours: 4
Forensic Accounting, HR Accounting, Inflation Accounting, Carbon Accounting Green Accounting	
Essential references:	
1. Maheswari S. N., &Maheswari S. K. (2012). Financial Accounting. New Delhi: Vikas	
2. Arulanandam M.A., & Raman K. S. (2014). Advanced Accountancy (6ed.). Mumbai: Himalaya Publishing House	
Recommended references:	
1. Jain S. P., & Narang K. L., (2013). Financial Accounting (19ed.). Mumbai: Kalyani	
2. Institute of Chartered Accountants of India. Indian Accounting Standards (IND ASs)	

Course Name: Business Mathematics and Statistics	Course Code: COP 232N
Total number of hours: 60 Hours	Credits: 4
Course description: To provide basic knowledge of mathematical concepts and theories which will help students to increase their reasoning, analytical and problem-solving skills and to enable students to grasp the fundamentals of Statistics for interpreting business data	
Course outcomes: On completing the course students will be able to:	
1. Understand core concepts in mathematics and statistics	
2. Apply statistical tools in practical data analysis situations	
3. Discuss mathematical concepts related to finance	
4. Analysing elementary calculus	
Unit 1: Linear Programming	Hours: 8

Formulation of linear programming problems (LPP), Graphical solution to LPPs, transportation problems – North-west corner rule, Least cost method and Vogel’s approximation method, assignment problems.

Unit2: Elementary calculus

Hours:12

Introduction to functions and limit (concept only). Differentiation. Derivatives of x^n , e^x , a^x , $\log(x)$. Laws of derivatives for sum, product and quotient. Applications of derivatives. Maxima and Minima (statement of sufficient conditions in terms of first and second order derivatives). Simple applications in Economics and Commerce

Unit3: Mathematics of Finance

Hours:6

Simple and compound interest. Annuities, types of annuities - Present values and accumulated values of these annuities

Unit4: Collection and Presentation of Data

Hours:6

Meaning of Statistics, collection of data – primary and secondary data, construction of table, frequency distribution of discrete and continuous variables, cumulative frequency distribution, representation of data using bar chart and pie chart, graphical representation of frequency distribution by histogram, frequency polygon and ogives

Unit5: Measures of central tendency and dispersion

Hours:6

Arithmetic mean, positional averages – mode, median and partition values –quartiles, deciles, and percentiles, measure of variations –Range, quartile deviation, mean deviation, standard deviation and their coefficient

Unit6: Correlation and Regression

Hours:10

Meaning, types, probable error, Karl Pearson’s and Spearman’s rank correlation (excluding bivariate and multi correlation), Regression equation and coefficients, properties and coefficient of determination

Unit7: Index Numbers

Hours:6

Classification, Construction of Index Numbers, methods of constructing Index Numbers, simple aggregative method, simple average of price relative method, weighted index method, Fisher Ideal method including time and factor reversibility tests

Unit8: Probability

Hours:6

Random experiment, sample space and event, addition and multiplication rules of probability, random variable - discrete and continuous, continuous distribution - normal distribution

Essential references:

- Zamirudding Khanna: Business Mathematics.
- S. P. Gupta: Statistical Methods- Sultan Chand, New Delhi.
- ELHANCE: Statistical Methods/Fundamentals of Statistics, 5th edition, Kitab Mahal, Wholesale Division, New Delhi

Recommended references:

- Dr. Arte AK & Prabhakar RV, 2011A textbook of Business Mathematics
- Sancheti & Kapoor: Business Mathematics, 11th Edition, Sultan Chand & Sons, New Delhi
- Dr. Sancheti & Kapoor: Statistics Theory, Methods and Applications

Course Name: Indian Financial System	Course Code: COP 233N
Total number of hours: 60 Hours	Credits: 4
Course description: Introduce students to the structure of Indian Financial system and provide an overview of various financial services and functioning of financial markets	
Course outcomes: On completing the course students will be able to: 1. Describe the structure of financial system and the functioning of specialised financial institutions and markets 2. Discuss the functioning of money markets and capital markets 3. Compare and contrast the functioning of primary and secondary markets 4. Analyze the role of various financial services in the economy and its importance 5. Analyze the RBI's framework for Non-Banking Finance Companies (NBFCs)	
Unit 1: Financial System	Hours: 4
Introduction, Meaning, Objectives and importance, Functions, Structure of Indian Financial system - its Evolution- Financial sector reforms.	
Unit 2: Money Markets	Hours: 4
Meaning, Functions, Players and intermediaries, Instruments - treasury bills, commercial paper, commercial bills, certificate of deposit, Call money market, Corporate funding through money market.	
Unit 3: Capital Markets	Hours : 4
Meaning, Relevance of capital market to corporate finance, Components of capital market, Primary and Secondary markets, Role of stock exchanges in India, SEBI and investor protection	
Unit 4: Primary Market	Hours : 10

Meaning, Constituents, Instruments, Financial intermediaries, Issue process, Fixed pricing, Book building and its process, Sourcing from international capital markets, Corporate requirements of listing and other issue procedures and regulations as prescribed under Companies Act and SEBI Regulations, Different types of Prospectuses used in corporate IPO, Marketing initiatives for IPO, Preparation of prospectus

Unit5: Secondary Market

Hours:10

Meaning, Development of secondary markets in India, Constituents stock exchanges and its functions, Listing compliances as per SEBI guideline, Brokers, Functions of trading and settlement procedure-Stock Exchanges in India-BSE, NSE, OTCEI, Internet trading, Commodity, currency and other emerging exchanges- Depository System, Indian depositories and Depository participants

Unit6: Mutual Funds

Hours:5

Organization, Regulatory frame work, Association of Mutual Funds in India, Types, Net Asset Value, Structure and size of investment

Unit7: Financial Services

Hours: 10

Merchant Banking: Project appraisal, designing capital structure and instruments, Underwriting, Corporate advisory services, Bought out deals, Private placement, Institutional placement, Debt syndication, Regulation of merchant bankers

Credit Rating: Introduction, Regulatory framework, Credit rating agencies, Rating process and methodology, Rating symbols.

Venture capital Financing and factoring services, Meaning and process, Forfeiting services.

Unit 8: Financial Institutions

Hours:13

Commercial banking, introduction, its role in project finance and working capital finance, Development Financial institutions (DFIs), Overview and role in Indian economy, Life and non-life insurance organizations in India, Nonbanking financial companies (NBFCs), Micro Finance institutions- banking, Non-banking and Regulatory institutions.

Essential references:

- M Y Khan, Indian Financial System 2019, McGraw Hill
- E. Gardon & K. Natarajan: Financial Markets & Services.2014, Himalaya Publishing House, Mumbai
- Meir Kohn: Financial Institutions and Markets 2015, Tata McGraw Hill
- Vasanthadesai: The Indian Financial System 2016, HPH

Recommended references:

1. Jones Rabk J., Fabozzi Frank J. and Modigliani Franco. (2013) Foundations Of Financial Markets and Institutions, 3rd edition, Pearson

2. N Varshney & D K Mittal: Indian Financial System 2011, Sulthan Chand & Sons
 3. Machiraju H.R. (2012) Merchant Banking, 4th edition, New Age International Ltd

Course Name: Management Accounting	Course Code: COP 234N
Total number of hours: 60 Hours	Credits: 4
Course description: This course aims to provide conceptual understanding of Management Accounting techniques and practices for business analysis and decision making	
Course outcomes: On completing the course students will be able to: <ol style="list-style-type: none"> 1. Discuss the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making 2. Apply cost-volume-profit techniques to determine optimal managerial decisions 3. Design and prepare budgets and explain their use in planning and control 4. Apply the techniques of standard Costing and Variance Analysis for effective managerial decision making 5. Compute product costs under Activity Based Costing system 	
Unit 1: Management Accounting	Hours:
5	
Definition, Nature, Scope, Function and Principles of Management Accounting, Management Accountant - Position, Roles and Responsibilities, Methods of identifying costs and cost behaviour	
Unit2: Decision Making Techniques	Hours:15
Relevant cost analysis, Concept of opportunity costs, Cost Volume Profit (CVP) analysis, Breakeven point, Margin of safety, Contribution to sales ratio, Profit volume graphs, Profit target, Pricing decisions, Price strategies, Make or buy and other short-term decisions, limiting factor analysis for a multi-product company that has limited demand for each product and one other constraint or limiting factor, dealing with risk and uncertainty in decision making	
Unit3: Budgetary control	Hours:10
Budgeting for planning and control, Preparation of various types of budgets, advantages and limitations, Budgetary control reports to management, zero base budgeting, Performance budgeting, Interpretation and use of budget statements and budget variance	
Unit4: Standard Costing and Variance Analysis	Hours:10
Principles of standard costing, Preparation of standards for the variable elements of cost - Material, Labour, Variable overheads, Variances - Materials - total, price and usage, Labour	

- total, rate and efficiency, Variable overheads - total, expenditure and efficiency, Sales - Sales Price and Sales volume contribution

Unit5: Responsibility Accounting

Hours:8

Introduction, Responsibility reporting, Centers of control, Benefits, Implementation of responsibility accounting, Measuring managerial performance

Unit6: Specialist Cost and Management Accounting Techniques

Hours:12

Activity Based Costing (ABC), ABC Vs. Traditional methods of overhead absorption, Target costing, Life cycle costing in manufacturing and service industries, Throughput accounting, Throughput accounting ratio (TPAR), Environmental accounting

Essential references:

1. Khan and Jain (2013) Management Accounting 3rd edition Tata McGraw-Hill
2. M N Arora (2012) A Text Book of Cost & Management Accounting, 10th Edition, Vikas Publishing, New Delhi
3. Pandey IM (2018) Management Accounting, (5th Revised Edition) Vikas Publication
4. Sharma and Shashi. K Gupta (2012) Cost & Management Accounting Kalyani Publishers

Recommended references:

1. Saxena &Vashist (2012) Advanced Cost & Management Accounting 4th Edition, Sultan Chand & Son
2. Horngreen & Sundlem (2010) Introduction to Management Accounting

Course Name: Sustainability and Corporate Social Responsibility	Course Code: COP 261CN
Total number of hours: 60 Hours	Credits: 4
Course description: This course aims to develop students' sustainability awareness and skills to enhance sustainable business value based on the 'triple bottom line' of people, planet and profit. It will focus on developing an understanding of the relationships between CSR / Sustainability and competitive strategy.	
Course outcomes: On completing the course students will be able to: <ul style="list-style-type: none"> • To familiarize and understand sustainability and CSR • To apply emerging trends in sustainability practices and corporate social responsibility in the global and Indian context. 	

- Build Leadership traits that hinges on Ethical Leadership.
- To familiarize the sustainable development goals as per the agenda of 2020-30

Unit 1: Introduction to sustainability and CSR

Hours:10

Evolution of CSR, CSR models, drivers of CSR, arguments for and against CSR, Concept of sustainability and stakeholder management, CSR through triple bottom line and Sustainable Business.

Unit 2: Sustainability Disclosure and Reporting practices in India

Hours:

10

Disclosure Practices of Global Reporting Initiatives (GRI) for Sustainability Reporting in India, SEBI's ESG and business responsibility disclosures, Mandatory v/s Voluntary Environmental Disclosures, Benefits of sustainability reporting, Barriers / Challenges to Sustainability Reporting

Unit 3: Strategic Thinking and CSR

Hours:

10

Embedding CSR into Corporate Strategy, Action-based approach for linking CSR with strategy, Business-level CSR, CSR vision, mission, strategy, and tactics, Responsive CSR agendas Vs Strategic CSR agendas, CSR driven innovation, Integration of CSR into Strategic Decision-Making process, Impact of value and culture on CSR, Integration of CSR into Investment Decisions.

Unit 4: International Frameworks for Corporate Social Responsibility

Hours:

10

Millennium Development goals (MDG), Sustainable development goals (SDG), UN Global compact principles, OECD guidelines for CSR.

Unit 5: CSR legislation in India

Hours:

10

Formation of CSR committee, responsibilities of CSR committee, CSR activities, CSR provisions under companies act, CSR compliance and reporting standard, CSR audit.

Unit 6: Trends and opportunities in CSR

Hours:

10

Review current trends and opportunities in CSR.CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR. Case Studies of Major CSR Initiatives

Essential references:

- Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
- Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.

Recommended references:

- Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
- Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

Semester 3

Course Name: Marketing Management	Course Code: COP 331N
Total number of hours: 60 Hours	Credits: 4
Course description: Designed to familiarize students with basic concepts of marketing and the need & techniques of marketing	
Course outcomes: On completing the course students will be able to:	
<ol style="list-style-type: none"> 1. Understand the market characteristics and the nature of competition in such markets 2. Develop skills in organizing for effective marketing and in implementing the market planning process 3. Develop an insight and knowledge base of the various underlying concepts driving marketing strategies 4. Apply concepts, theories, models, and tools in developing 4P's of marketing 	
Unit 1: Introduction	Hours:12
Nature and scope of marketing- Importance of marketing as a business function -Marketing concepts, Selling V/S marketing - Marketing Environment – Marketing department - Marketing outsourcing 7 P's of marketing	

Unit 2: Markets and Segmentation **Hours:10**

Meaning of Market: Various types of markets and their characteristics. Concept of market segmentation and its Importance - bases for market segmentation. Target marketing and positioning-types of positioning - product differentiation.

Unit 3: Concept of product **Hours:8**

Consumer and Industrial goods -product planning and development packaging - role and functions - Brand name and Trademark - after sale service - product life cycle concept. Importance of price in the marketing mix, factor affecting price of a product / service.

Unit 4: Marketing / Distribution Channels **Hours:6**

Concept and role - types of distribution channels - Factors affecting choice of a distribution channel - Retail Marketing-types - Promotion: Methods of promotion - optimum promotion mix, Social Marketing, Social Media Marketing & It's effectiveness

Unit 5: Customer **Hours:6**

Meaning and importance, customer value and satisfaction, meaning and methods, retaining customers - customer profitability-customer relation management.

Unit 6: Consumer Behavior **Hours:4**

Nature, scope & significance of consumer behavior - factors affecting consumer behavior-customer loyalty, life styles, consumer insights

Unit 7: Salesmanship & Selling Process **Hours:4**

Salesman - qualities of successful salesman - functions of a salesman - selling process

Unit 8: Advertising & Publicity **Hours:6**

Meaning - importance of advertising -advertising media - ethics of good advertising, Publicity- Meaning, Best practices, Types of Publicity, Publicity Techniques

Unit 9: Marketing Research & MIS **Hours:4**

Meaning - steps involved in marketing research- areas of marketing research. Marketing Information System (MIS): Need, Importance - Elements of good MIS - components of MIS, Experiential Marketing, Postmodern Marketing, Big data Analytics and its use in Marketing process, Marketing sustainability and ethics

Essential references:

1. Philip Kotler: Marketing Management (14th Edition), Prentice Hall of India Ltd, New Delhi.
2. C B Gupta & N Rajan Nair: Marketing Management (14th Edition), Sultan Chand & Sons, New Delhi

3. MKTG- A South Asian Perspective with coursemate by Charles W. Lamb, Joe F. Hair, Dr. Dheeraj Sharma, Carl McDaniel .Cengage publication

Recommended references:

1. .Marchand& B. Vardharajan: An introduction to Marketing, Vikas Publishing House, New Delhi.
2. Maurice &Mondell& Larry Rosenberg - Marketing Prentice Hall of India Ltd. New Delhi.
3. Mohammad Amanatuallh: Principles of Modern Marketing, Kalyani Publications, New Delhi.
4. Dr. C. N. Sontakki: Marketing Management, Kalyani Publications, New Delhi.

Course Name: Human Resources Management	Course Code: COP 332N
Total number of hours: 60 Hours	Credits: 4
Course description: This course is designed to highlight the importance of HRM in organizations and familiarize students with the process & mechanism of managing human resources students with the concepts & application f human resource practices followed in organisations	
Course outcomes: On completing the course students will be able to: <ol style="list-style-type: none"> 1. Explain the importance of human resources and their effective management in organizations 2. Demonstrate meanings of terminology and tools used in managing employees effectively 3. Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training 4. Develop an understanding of the challenges of human resources management 	
Unit 1: Perspectives in Human Resource management	Hours:10
Meaning and definition of HRM – Purpose and Role of HRM – HR policies- traditional role of HR.	
Unit 2: Meeting Human Resource Requirements	Hours:10
Job Analysis, Job Description, Human Resource Planning, Recruitment, Sources of Recruitment, selection Process, Methods – Interview, placement and Induction separation	
Unit 3: Training and developing Employees	Hours:10
Training needs assessment, methods of training, types of training, development, performance appraisal, and various types of performance appraisal, career development	

Unit 4: Motivation and leadership **Hours:10**

Motivation-moral-theories of motivation-Leadership-theories of Leadership-promotion-transfer Deviant workplace behaviour-Attrition

Unit 5: Labour Relations **Hours:10**

Overview of Industrial Relation- Industrial disputes- Negotiation-Discipline-Dispute settlement.

Unit 6: Recent Challenges in HR **Hours:10**

Recent developments in HR-Strategic Human resource Management- Global trend & their influence on Practices

Essential references:

1. V.S.P Rao Human Resource Management, Konark Publishers Pvt, New Delhi
2. Gray Dessler, Human Resource Management, 12th edition 2011, Dorling Kinderlsey, New Delhi

Recommended references:

1. Edwin Flippo Personal management, 4th edition, Mei Ya publications,
2. Dr. C.B Gupta Human Resource Management

Course Name: Financial Management – I	Course Code: COP 333N
Total number of hours: 60 Hours	Credits: 4
Course description: The objective of the course is to make the students familiar with the various techniques of Financial Management which is being applied in the industry.	
Course outcomes: On completing the course students will be able to: <ul style="list-style-type: none">• Explain the essential principles of Financial Management• Forecast a firm's financial needs and design optimum capital structure for business undertakings• Estimate the optimum working capital requirements and formulate strategies to manage working capital• Evaluate alternative investment proposals by applying capital budgeting techniques and select the most profitable proposal• Apply effective investment, financing and dividend decisions to maximise shareholders wealth	

Unit 1 Introduction to Financial Management**Hours: 6**

Meaning and Significance of Financial Management, Functions of Financial Management, Objectives of Financial Management - Profit Maximization and Wealth Maximization, Interface of Financial Management with other functional areas, Decisions of Finance, Organization of the Finance Function, Emerging Role of the Financial Manager in India, Overview of Indian Financial System

Unit 2 Capital Budgeting**Hours : 16**

Concept of Time value of Money, Concepts of capital budgeting, Basic principles in estimating costs and benefits of investments, Appraisal criteria for capital budgeting decisions - Payback period, Average rate of return, Net present value, Profitability Index, and Internal rate of return, Conflicts in appraisal, Computation of Present value, future value and Net Present Value using MS Excel, Practical application of Present value techniques.

Unit 3 Cost of Capital and Sources of Finance**Hours : 10**

Cost of equity and retained earnings, cost of debt, cost of preferred stock, weighted average cost of capital, Factors affecting cost of capital, Long term financing - shares, Debentures, Warrants, Term loans, Lease financing, Hybrid financing, Venture capital financing, Sources of short term financing

Unit 4 Capital Structure and Leverages**Hours : 10**

Introduction, Factors affecting capital structure, Features of an optimal capital structure, EBIT -EPS Analysis, Introduction to Capital structure theories, Concept of Business and Financial Risk, Operating Leverage, Financial Leverage, Combined Leverage-suitability of Leverages for different business situations, Concept of Trading on Equity

Unit 5 Working Capital Management**Hours: 10**

Concept of Working Capital, Types of Working Capital, Operating Cycle, Importance of Working Capital, Dangers of Inadequate and Excessive Working Capital, Management of Working Capital, Factors determining Working capital, Estimation of Working capital Requirements

Unit 6: Dividend Policy**Hours: 8**

Dividend Policy: Introduction, Dividend decisions and valuation of firms, Determinants of dividend policy, Bonus issues, stock split, Buy back of shares, Legal, Procedural and Tax aspect of dividend, Introduction to Dividend theories – relevance and irrelevance

Essential references:

- Financial Management M. Y. Khan Tata McGraw-Hill Education, 20014
- Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 20015
- Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2012.

Recommended references:

1. Financial Management: Theory & Practice Eugene Brigham, Michael Ehrhardt Cengage Learning, 2013
2. Financial Management Carlos Correia, David K. Flynn, Enrico Uliana Michael Wormald Juta and Company Ltd, 2007

Course Name: Advanced Financial Accounting - I	Course Code: COP 334N
Total number of hours: 60 Hours	Credits: 4
<p>Course description: This course builds on learners' knowledge in Financial Accounting— I and II by providing them with an overview of the legal requirements for the presentation of financial statements for companies incorporated under the Companies Act, 2013. Further, it extends their knowledge of accounting for the issue of shares and debentures by a company by acquainting them with the principles and practices governing the accounting for specific related corporate processes, namely: alteration of share capital, redemption of preference shares and debentures, underwriting of shares, and the valuation of goodwill and shares</p>	
<p>Course outcomes: On completing the course students will be able to:</p> <ol style="list-style-type: none"> 1. Discuss and apply the legal requirements for the presentation of financial statements for companies incorporated in India 2. Prepare the Statement of Profit and Loss and the Balance Sheet of a company in the prescribed legal format, along with the applicable Notes to Accounts, on the basis of a Trial Balance and accompanying year-end adjustments 3. Discuss the circumstances underlying the various mechanisms employed for the alteration of the share capital of a company, and record accounting entries effecting the same 4. Record accounting entries on the redemption of preference shares and debentures 5. Compute and account for the liability and commission of underwriters of shares 6. Discuss and apply principles and practices governing the valuation of goodwill and shares 	
Unit-1 Preparation of financial statements for companies	Hours:15
<p>Meaning of financial statements; form and contents of Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013; general instructions for their preparation along with Notes to Accounts; problems based on Trial Balance and common year-end adjustments/ rectifications</p> <p>Treatment of taxes deducted at source, advance payment of tax, and provision for taxation</p> <p>Treatment of interim and final dividend, and corporate dividend tax; meaning of capital and revenue reserves; rules for declaration of dividend out of reserves; simple problems</p>	

Computation and treatment of managerial remuneration, including computation of net profit under Section 198 of the Companies Act, 2013

Unit-2 Alteration of share capital

Hours:15

Bonus Shares: meaning; characteristics of bonus shares; circumstances for issue; statutory provisions, including SEBI guidelines; reserves available/ not available for issue of bonus shares; accounting treatment

Equity shares with differential rights, Introduction to accounting for employee stock options, Buyback of equity shares: meaning; advantages; limitations prescribed under the Companies Act, 2013; transfer to Capital Redemption Reserve; accounting treatment; preparation of Balance Sheet after buyback

Unit-3 Redemption of preference shares and debentures

Hours:12

Redemption of preference shares: statutory provisions; arranging for cash for the purpose of redemption, including fresh issue of shares; transfer to Capital Redemption Reserve; treatment regarding premium on redemption; preparation of Balance Sheet after redemption

Redemption of debentures: liability to create Debenture Redemption Reserve (DRR); investment of DRR; methods of redemption—payment in lumpsum, payment in installments, purchase in open market; simple problems

Unit-4 Underwriting of shares

Hours:6

Meaning; statutory provisions, including relevant SEBI guidelines; types of underwriting; marked and unmarked applications; computation of gross liability, commission, and net liability; entries in the books of the company and the underwriters

Unit-5 Valuation of goodwill and shares

Hours:12

Valuation of goodwill: meaning; circumstances for valuation of goodwill; factors influencing the value of goodwill; methods of valuation—average profit method, super profit method, capitalization of average profit method, capitalization of super profit method, annuity method

Valuation of shares: meaning; need for valuation; factors affecting valuation; methods of valuation—intrinsic value method, yield method, earning capacity method, fair value of shares Rights issue and valuation of rights issue

Essential references:

1. S. P. Jain and K. L. Narang – Corporate Accounting

Recommended references:

- The Institute of Chartered Accountants of India – Company Accounts (IPCC study material)

- S. N. Maheshwari & S. K. Maheshwari – Advanced Accountancy
- M. A. Arulanandam & K. S. Raman – Advanced Accountancy

Course Name: Business and Commercial Laws	Course Code: COP 335N
Total number of hours: 60 Hours	Credits: 4
Course description: This course looks to provide students with a basic knowledge of business and commercial laws in India.	
Course outcomes: On completing the course students will be able to: <ul style="list-style-type: none"> • Interpret statutory provisions related to commercial laws prevalent in India • Evaluate the core concepts in the legal structure of business organizations • Analyze legal issues arising in day-to-day business transactions • Discuss possible solutions to commercial law issues 	
Unit-1 Indian Contract Act, 1872	Hours:25
Definition, types and elements of contracts-Offer and Acceptance-Consideration-Capacity of Parties-Free Consent	
Legality and Objects of consideration-Void Agreements-Performance of Contract- special contracts: indemnity, guarantee, agency-Discharge of Contract, Breach and Remedies	
Rules of interpretation (internal and external), Aids of interpretation (primary and secondary), Presumptions for Interpretation	
Unit-2 Sale of Goods Act, 1930	Hours:10
Definitions, title to goods, Contract of Sale of Goods, Agreement to Sell, Conditions and Warranties, Transfer of Property in Goods, Performance of a contract of sale, Rights of Unpaid Seller, Rights of Buyer, Sale by Non- Owner	
Unit-3 Negotiable Instruments Act, 1881	Hours:10
Meaning and Characteristics of Negotiable Instrument, Classification of Negotiable Instruments. Acceptor and Acceptance, definition of Acceptor, Acceptance for honor, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need, Payee, Cheques, Types of Cheque and dishonor of certain cheques, distinguish between cheque, promissory notes and bill of exchange, Holder, Holder in Due Course, Rights and privileges of Holder in due course., Payment in due course, Maturity of an Instrument, Noting and Protest.	
Unit-4 Competition and Consumer Protection Competition Act, 2002	Hours:15

Object & Definitions: Acquisition, Agreement, Cartel, Commission, Consumer, Enterprise, Price, Prohibition of certain agreements, Abuse of dominant position and Regulation of Combinations, Establishments of Competition Commission, Duties, Powers and Functions of Commission.

Consumer Protection Act, 1986 - Rights of Consumers; Nature and Scope of Remedies to consumers, Consumer Dispute Redressal Forums

Essential references:

- Kapoor N.D, (2010) Elements of Mercantile Law, Sultan Chand & Sons, New Delhi
- Mercantile Law for CA Foundation by Institute of Chartered Accountants of India
- Shukla M. C. (2010), Mercantile Law, Vikas Publishing House. New Delhi
- Business Environment & Entrepreneurship for CS Foundation by ICSI

Recommended references:

1. AkhileshwarPathak ,Legal Aspects of Business,5th edition,2013, Mc Graw Hill Education Pvt Ltd, New Delhi
2. Sangeet Kedia, Economic and Commercial Laws: (CS exe program),2014, Pooja Law Publishing House
- 3.Relevant Bare Acts

Course Name: Entrepreneurship	Course Code: COP 311N
Total number of hours: 45 Hours	Credits: 2
Course description: The course aims to provide conceptual and experiential understanding of Entrepreneurship. The course is designed as a broad overview of entrepreneurship, including identifying a winning business opportunity, gathering funding for and launching a business, growing the organization and harvesting the rewards.	
Course outcomes: On completing the course students will be able to:	
<ol style="list-style-type: none"> 1. Discuss the basic concepts and conceptual basis of Entrepreneurship 2. Learn and prepare a business plan for a prospective business venture 3. Plan the sources of funds, considering the relative merits and demerits of each source 4. Design a growth strategy for start ups 	
Unit-1 Introduction to Entrepreneurship	Hours:4

Meaning and concept of entrepreneurship, the history of entrepreneurship development, role of entrepreneurship in economic development, agencies in entrepreneurship management and future of entrepreneurship

Unit-2 The Entrepreneur **Hours:4**

Meaning of entrepreneur, the skills required to be an entrepreneur, the entrepreneurial decision process, and role models, mentors and support system

Unit-3 Business Opportunity Identification **Hours:6**

Business ideas, methods of generating ideas, and opportunity recognition

Unit-4 Preparing a Business Plan **Hours:8**

Meaning and significance of a business plan, components of a business plan, and feasibility study

Unit-5 Financing the New Venture **Hours:6**

Importance of new venture financing, types of ownership securities, venture capital, types of debt securities, determining ideal debt-equity mix, and financial institutions and banks

Unit-6 Launching the New Venture **Hours:6**

Choosing the legal form of new venture, protection of intellectual property, and marketing the new venture

Unit-7 Managing Growth in New Venture **Hours:5**

Characteristics of high growth new ventures, strategies for growth, and building the new venture capital

Unit-8 Harvesting Rewards **Hours:6**

Exit Strategies for Entrepreneurs, bankruptcy and succession and harvest- Strategies

Essential references:

- 1.Ashton, R. (2008). Entrepreneurs book of checklists: 1000 tips to help you start and grow your business. New Delhi: Pearson
- 2.Bagchi, S. (2006). High performance entrepreneur: golden rules for success in today's world. London: Penguin Books.
3. Charnantimath, P. (2006). Entrepreneurship development and small business enterprises. New Delhi: Pearson Education

Recommended references:

1. Hisrich, R. D. (2014). Entrepreneurship (9th ed.). New Delhi: McGraw Hill Education.
2. Khanna, T. (2017). Billions of entrepreneurs: how China and India are reshaping their futures and yours. Boston: Harvard Business School
3. Kuratko, D. and Hodgetts, R. (2017). Entrepreneurship in the new millennium. New Delhi: Cengage Learning

Course Name: Commerce and Indian society I	Course Code: COP 361N
Total number of hours: 60 Hours	Credits: 4
Course description: First of the two-part inter-disciplinary course in economics, sociology, and the Indian constitution, grounded in intersecting debates of contemporary significance. The course is designed to broaden learners' awareness and critical engagement with the political economy of India as a function of its sociological and ideological underpinnings.	
Learning Outcomes: On completion of the course, learners will be able to: <ul style="list-style-type: none"> • Comprehend and employ basic critical vocabulary to engage with economic issues from a socio-political perspective; • Recognise the structural and inter-sectional nature of socio-economic disparities in India vis-à-vis the ideals of the Indian constitution; • Discuss caste as the organising principle of Indian society and the rationale for caste-based reservations with a historical outlook; • Identify forms of gender discrimination and harassment at the workplace, along with their social and legal implications; • Discern the ecological cost of prevalent consumption patterns, and discuss possible measures of redressal; and • Critique the predominant discourse of economic development and market fundamentalism with a brief introduction to alternate economic models and counter-narratives. 	
Unit 1 Introduction to critical terminology hours	12
<ul style="list-style-type: none"> • Social identity, otherness, discourse, subject position, agency • Karl Marx: Base and superstructure, surplus value, alienation, false consciousness • Louis Althusser: Ideology, repressive/ ideological state apparatuses • Antonio Gramsci: Hegemony, subaltern • Guy Debord: Society of the Spectacle (in brief) 	

Unit 2 Structural socio-economic disparities in India **8**

hours

- Imagining India: Preamble to the Constitution; fundamental rights; democracy, consensus, and majoritarianism
- Social stratification: caste and class in Indian society; endogamy, social mobility, sanskritisation and westernisation
- Thomas Piketty on the crisis of wealth and income inequality in India
- Intersectionality: socio-economic marginalisation of women, religious and sexual minorities, adivasi and north-eastern communities, nonHindi/ non-English speakers, disabled, and aged

Unit 3 Commerce and gender **8**

hours

- Gendered workplaces: participation of women and sexual minorities
- Forms of discrimination: pink-collar jobs, pay gap, sticky floor/ glass ceiling/ glass escalator, informal networking, etc.
- Benevolent sexism and unpaid work: domestic labour, child care, etc.
- Maternity and menstrual leave: legal position and key debates
- Sexual harassment at the workplace: nature of consent, key provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, #MeToo movement
- Visual text: *Philadelphia* (1993); homophobia, relevant provisions of the HIV and AIDS (Prevention and Control) Act

Unit 4 Commerce and caste **8**

hours

- Untouchability, physical violence, and Prevention of Atrocities Act
- Other forms of exclusion: access to occupations/ jobs, education, property, public utilities, worship, media, culture, sport
- Historical perspectives on caste: Ambedkar/ Periyar vs. Gandhi
- Caste-based reservations: need for affirmative action, 'meritocracy' vs. privilege, social backwardness vs. economic backwardness, Mandal commission, 'creamy layer', private sector participation
- Recent debates and movements based on caste identity

Unit 5 Commerce and ecology **12**

hours

- Consumerism/ conspicuous consumption and the role of advertising
- Environmental crises in India: air/ water/ soil contamination, urban planning and encroachment, depletion of green cover and biodiversity

- Visual text: *Erin Brockovich* (2000)
- Case studies: Bhopal gas leak, Coca Cola in Palakkad, Chennai floods, Sterlite Copper in Thoothukudi, endosulfan poisoning, killing of tigress Avni, illegal mining
- Anthropocentrism and cruelty: animal testing, dairy industry
- Eco-industrial development and sustainability: waste disposal; green tax, green banking, carbon credits, green bonds; urban minimalism

Unit 6 Counter-narratives: exploring alternate economic models

12 hours

- Beyond GDP and stock markets: indices of social development, Gross National Happiness Index
- Criticisms of free market economics/ market fundamentalism
- Forms of state interventionism: socialism and communism in India
- Social entrepreneurship and cooperative societies in India
- Globalisation vs. internationalism: excerpts from K Satchidanandan's *Future of Our Past: Towards a Critique of Globalisation and Culture Industry*
- Visual text: *Rocket Singh: Salesman of the Year* (2009)

Semester 4

Course Name: Operations Management	Course Code: COP 431N
Total number of hours: 60 Hours	Credits: 4
Course description: To expose students to the concepts and their application pertaining to operations management	
Course outcomes: <ul style="list-style-type: none"> • Understand the importance of operations management • Explain the concepts of operations and its applicability in the functioning of organizations • Analyze the uses of quality management and apply the techniques • Discuss the in-depth concepts of material management 	
Unit-1 Operations Management	Hours:8
Introduction to Operations Management, Plant Location Criteria, Plant Layout Types, Product, Process, Cell Layout, Fixed Station, Merits & Demerits, Modern Practices of Production Management, Line Balancing, Desired Output, Limited Resources, Product Design Criteria, Work Study, Method Study, Work Measurement, Various Techniques of Method Study and Work Measurement	
Unit-2 Quality Management	Hours:14

Inspection V/S Quality, Seven Stages of Quality, ISO 9000 & ISO 14000, Seven Tools of Quality Circles, Pareto Chart, Cause and Effect Diagram, Histogram, Stratification, Scatter Diagram, Control Charts, Check Sheets, Concept of Total Quality Management, Excellence in all Subsystem Leading to Organizational Excellence, Introduction to SIX SIGMA, QFD and FMEA & POKAYOKE, Vender Development and Vender Quality Rating

Unit-3 Maintenance Management

Hours:10

Different Types of Maintenance: Breakdown, Preventive, Predictive, Condition Maintaining, Total Productive Maintenance (TPM), Concept of OEE (Overall Equipment Effectiveness), Concept of “5S” House Keeping

Unit-4 Planning

Hours:13

Material Requirement Planning (MRP), Enterprise Resource Planning (ERP), Production Planning and Control, Master Production Scheduling, Yearly Planning – to Quarterly- to Monthly – to Weekly – to Daily, Capacity Planning and Assessment, Line of Balance, Cost Control V/S Cost Reduction, Concept of Value Engineering.

Unit-5 Material Management

Hours:15

Inventory Management, RMC Inventory, ABC Analysis, JIT, Lead-time Management, Pareto Principles, WIP: Lean Manufacturing, Line Balancing, SPC, FGS, Push V/S Pull System, Advantages of Pull System, Spares, EOQ & Breakeven Analysis to Reduce Total Inventory Cost, Supply Chain Management & Logistics Management

Essential references:

Mahadevan, B. (2015). Operations Management: Theory & Practice, Third Edition. Pearson, India.

Recommended references:

1. Chase, R.B., Jacobs, F.B. & Aquilano, N.J. (2010). Operations Management for Competitive Advantage. New Delhi: Tata McGraw Hill.
2. Gaither, N. F.(2012). Production & Operations Management. New Delhi: Thomson Learning Publications.
3. Stevenson, W. J. (2013). Production and Operations Management, New Delhi: McGraw Hill.
4. Lee, K. J., & Larry, R. P. (2012). Operations Management, Processes and Value Chains. New Delhi: Pearson Education Publications.

Course Name: Taxation I	Course Code: COP 432N
Total number of hours: 60 Hours	Credits: 4

Course description: To give students an overview of direct taxation system (Income Tax Act) prevalent in India, its applicability

- Course outcomes:** On completing the course students will be able to:
- Exhibit working knowledge of framework of taxation system in India
 - Discuss the concepts of Income Tax in India
 - Elucidate Terminologies of direct taxation laws, determining residential status of individuals & Basis for Charging Tax.
 - Compute Income from various heads, Exemptions and Deductions applicable with reference to Resident individuals.

Unit-1 Introduction **Hours:2**

Introduction to The Income Tax Act, 1961. Definitions: Person, Assessee, Assessment year, Previous year, Exceptions to previous year, Rates of Tax

Unit-2 Scope of total Income **Hours:4**

Residential Status of Individuals, Exempted Incomes applicable to individuals - Agricultural Income: Definition, Concept of Aggregation, Rules on classification of Agricultural and non-agricultural income

Unit-3 Income from Salaries **Hours:15**

Scope of chargeability, All Allowances, perquisites, Gratuity, Commuted pension, leave salary, Compensations, Leave Travel Concession, deductions, Problems covering all the aspects, All perquisites

Unit-4 Income from House Property **Hours:6**

Scope of Chargeability, deemed owner, Let Out Properties, Self-Occupied Properties; Deemed to be let out, Co-ownership. Deductions, Deductions not allowable, Arrears of rent, Problems on all types of occupations

Unit-5 Income from Business/Profession Income **Hours:14**

Scope of Charging section, Allowable and disallowable expenses, Depreciation to include, Conditions, Block of assets, Methods of depreciation, rates, cost (Sec 43(1), WDV, computation etc., Deduction on account of Tea Development, Scientific Research, Preliminary Expense, Deductions based on payments, Method of Accounting, Maintenance of Accounts, Audit of Accounts. Deemed Incomes. Presumptive incomes, Problems on computation of income from business or profession of an individual.

Unit-6 Capital Gains **Hours:8**

Scope of chargeability, Capital Asset, Transfer, Transactions not regarded as transfer, consideration, Cost/Indexed cost of acquisition, Exemptions, Problems on computation of capital gains including tax on capital gains

Unit-7 Income from other Sources	Hours:3
Income from Other sources & Gross Total Income: Scope of chargeability, Dividends, Interest, Amounts not deductible, Problems on computation of income from other sources.	
Unit-8 Direct Taxes - Computation of Total Income	Hours:8
Clubbing of Incomes, set off of losses, Carry forward of Losses, Computation of Gross Total Income, Deductions under Chapter VI-A (applicable to Individuals only), Computation of Total income with all heads of income and tax liability.	
Essential references:	
1. Mehrotra.H.C.(2014). Income Tax Law and Accounts Including Tax Planning. Sahitya Bhawan Publications.	
2.Vinod.K.Singhania. (2014). Direct Taxes-Law && Practice. Taxman Publication	
Recommended references:	
1.Narang. & Gaur. (2014). Income Tax. Himalaya Publication House.	
2. T.N.Manoharan. (2014). Students Handbook on Income Tax Law. Snow White Publication.	

Course Name: Auditing	Course Code: COP 433N
Total number of hours: 60 Hours	Credits: 4
Course description: The course is designed to cover various facets of an audit assignment. It covers various legal requirements under the extant corporate laws and other techniques to gain understanding of the subject	
Course outcomes: On completing the course students will be able to: <ul style="list-style-type: none"> • Understand generally accepted auditing standards and the procedures of auditing financial statements and providing other financial statement assurance services. • Analyze perspective of the financial auditing and accounting environment • Discuss the purpose and content of professional • Understand the accounting Policies of audit 	
Unit-1 Introduction	Hours:7
Introduction – Meaning and Definition of Audit – Objectives of Audit – Aspects to be covered in Audit – Basic principles governing an Audit Scope of Audit – Inherent limitations of Audit – Qualities of an Auditor – Auditing and Investigation – Types of audit – Distinctions between them – Balance Sheet Audit – Advantages of independent audit. Errors and Frauds, Duty of an Auditor in detection of Fraud and Error.	

Unit-2 Basic concepts in Auditing	Hours:7
Auditing concepts – Concept of Auditor’s Independence – Concept of materiality – concept of true and fair, usefulness – Importance – Independence – obligation for audit – Disclosure of Accounting Policies, Audit Evidence and audit procedures to obtain Audit Evidence.	
Unit-3 Preparation for an Audit	Hours:7
Auditor’s Engagement – Audit Process – Audit techniques – Audit procedure – Audit planning – Audit Program – Audit working papers – Quality control for audit work – Elements of Statistical sampling – Audit Risk.	
Unit-4 Internal Control	Hours:10
Concept of internal control – Environment of Internal control – Inherent limitations of inherent control – Accounting and Financial Record – Internal control and management – Internal control and auditor – Review of internal control by the auditor – Testing of internal control – Examination in depth – Relationship between the assessments of Inherent and Control Risks – Communication of weakness in internal control – Internal check – Internal Audit – Standard on Internal Audit.	
Unit-5 Vouching	Hours:9
Meaning – Vouching and verification– Audit of Payments – Audit of cash receipts- - Disclosure requirement to the statement of profit and loss-Audit of trading transactions— Cut off arrangement-Audit of ledgers-Outstanding assets- Outstanding Liabilities-Expenses accounts- Income accounts- Analytical Procedures-Audit of Purchases- Audit of sales	
Unit-6 Verification of Assets & Liabilities	Hours:10
Capital and Revenue Expenditure-Reserves- Verification of Assets- Audit of fixed assets- Depreciation – Audit of Investments – Audit of Current Assets –Trade Receivables Verification of Cash in hand - verification of Bank balance – Bank Reconciliation Statements-- Audit of Miscellaneous expenditure – Audit of liabilities – General consideration – Loans and Borrowings – Provisions – Contingent Liabilities – Events occurring after the Balance Sheet date – Prior period and extraordinary items and changes in accounting policies- Requirements of CARO	
Unit-7 Special Audits	Hours:8
Government Audit –Audit of Local Bodies- Audit of NGO’s- Audit of Sole Proprietor- Audit of Firm-Audit of small companies-Audit of Charitable Institutions-Audit of Educational Institutions - Audit of Hospital-Audit of Club-Audit of Cinema-Audit of Hotels.	
Unit-8 Tax Audit under Income Tax Act	Hours:2
Tax Audit under Income Tax Act	

Essential references:

- Fundamentals of Auditing by Kamal Gupta, Ashok Arora published by Tata McGraw Hill.
- Auditing and Assurance by Aruna Jha Published by Taxmann Publications Pvt. Ltd.

Recommended references:

Auditing by B N Tandon published by S Chandra & Co. Ltd, Delhi

Course Name: Business Communication	Course Code: COP 434N
Total number of hours: 60 Hours	Credits: 4
Course description: The exposure of students to the concept, importance and dynamics of international business through communication theoretically and with live examples of current scenarios.	
Course outcomes: On completing the course students will be able to: <ul style="list-style-type: none"> • Master the art of communication by learning to be more conscious of their communication and developing a flexible and effective communication style • Apply appropriate communication skills across settings, purposes, and audiences • Display competence in oral, written, and visual communication • Respond effectively to cultural communication differences and communicating ethically 	
Unit-1 Nature and Process of Communication	Hours:8
Meaning and definition of communication, Business Communication, Means and mode of Communication, Purpose of communication, Requirement of effective Communication, importance of communication in business, Communication Process Models, Barriers to Communication, Essentials of effective Communication, 7 Cs of Communication, Communication Flows	
Unit-2 Business Correspondence- Introduction	Hours:3
Business Letters, Functions of Business letters, Parts of business Letters. Format of Business Letters	
Unit-3 B2B Communication	Hours:22
Purchase Correspondence- Enquiries, Practical requirement for drafting a letter of enquiry, Types of enquiries, Purpose of enquiries and Enquiry Letters/ QUOTATION, Reply to the quotation/ enquiry letter, Tender notices, Limited Tender, Tabulated Tender, Status Enquiries and replies, Letter to Banker for ascertaining Credit worthiness, letters for third	

parties seeking opinion, Reference letters, Letters from bank, Complaint letters, Inability to execute orders, Complaint regarding bad quality of goods supplied

Sales Correspondence-Sales letters- Sales circular, Circular informing seasonal discount, announcement of Special incentive Schemes, circular informing increase in the price of goods, circular informing special concessions. Circular informing prize scheme, Franchising, sole selling agency distributorship

Bank Correspondence – Opening of Bank account, applying for various loans, stop payment of Cheques, Reply letters from the Bank. Sanction letter from the bank, Request for overdraft facility, Letters on overdrawing of account, Request letter for issue of drafts. Letter enquiring from the bank about position of a party, Delay in sanctioning loan

Secretarial Correspondence – Non-receipt of Share certificate, letter complaining that no allotment of shares was made, Letters regarding non receipt of refund orders, letters regarding non – receipt of Dividend Warrant/ Balance sheet, Letter for dematerialization/ Re-materialization of shares

Unit-4 Reports

Hours:7

Reports and Presentation – Meaning, Objectives of report, Features of Report, Business Reports, Types of Business Reports, Steps in preparing the report, Sales Report, Financial Report

Unit-5 Letters

Hours:4

Personnel Correspondence – interview letters, Appointment letters, Confirmation letters, Showcase notice, Charge sheets, letter of dismissal

Unit-6 Personality Skills &Development of Soft skills

Hours:9

Personality Skills–Communication skills in letter writing, Equipment’s in modern communication–Email, Emails- guidelines and etiquettes, Short Messaging Service, Representations, Public Notices, Invitation

Development of Soft skills – Meaning of soft skills, Types of soft skills, Personal skills, interpersonal skills, Team Communication, Intercultural communication, Corporate skills

Unit-7 Technology in Business Communication

Hours:7

Combining Technological tools for communication- Effect of Technology in Communication and its impact on industry- Information Communication Technology (ICT)- Merits and demerits of technology in communication

Essential references:

- C.S Rayudu, “Communication” Himalaya Publishing House, 2012
- Myer & Myer, Communication Mcgraw Hill, 2007

- Rai & Rai, Business Communication – Himalaya Publishing House , 2011
- P. D. Chaturvedi, Mukesh Chaturvedi , Business Communication- Skills, Concepts and Applications, Pearson Publications, 2013

Recommended references:

- Ober Newman, Communicating in Business, Cengage Learning, 2015
- Ghousia Khatoon, Kamini Dhurva, Communication Skills, Himalaya Publishing House, 2014 20th Revised Reprint

Course Name: Corporate Law	Course Code : COP 435N
Total number of hours: 60 Hours	Credits: 4
Course description: The objective of this course is to build on existing knowledge base of students in corporate law.	
<p>Course outcomes: On completing the course students will be able to:</p> <ul style="list-style-type: none"> • Appreciate the relevance of corporate law to individuals and businesses and the role of law in an economic, political and social context • Identify the fundamental legal principles behind contractual agreement • Examine how businesses can be held liable in tort for the actions of their employees • Explain the legal and fiscal structure of different forms business organizations and their responsibilities. 	
Unit-1 Listing Compliances	Hours:12
Shareholding - Change in Shareholding of Promoters and Top 10 Shareholders, Maintenance of records in electronic forms, Reports - AGM Report, Directors Report, Financial Statements and Mode of Sending statements, Audit Committee-Appointment and Rotation, Internal Auditor, Directors and KMP - Appointment of Women Director, independent director, small shareholders director, constitution of stakeholders relationship committee, appointment of KMP	
Unit-2 Registers, Forms and Returns	Hours:8
Statutory Books and Registers prescribed under various provisions of the Company Law– Maintenance, Authentication Place of Keeping and Inspection, Filing of various Forms and Returns with the Authorities Procedure and Penalties for Delayed Filing Annual Return – Nature and Significance; Contents; and Certification by Practicing Company	
Unit-3 Membership	Hours:15
Modes of Acquiring Membership, Rights and Privileges of Members, Register of Members, Transfer and Transmission of Securities, Nomination Law relating to Majority Powers and	

Minority Rights, Shareholder Remedies – Actions by Shareholders; Statutory Remedies; Personal Actions, Prevention of Oppression and Mis-Management.

Unit-4 Inspection and Offences

Hours:15

Inspection of Documents, Powers of the Inspector, Seizure of Books And Documents, Inspector’s Report, Power of the Registrar of Companies, Investigation into Affairs of the Company, Officer in Default Penalties Compounding of offences

Unit-5 Newer Corporate Structures

Hours:6

Producer Companies, Concept, Formation, Functioning and Dissolution Limited Liability Partnerships, Concept, Formation, Membership, Functioning and Dissolution

Unit-6 Introduction to E-governance and XBRL

Hours:4

Need, Transparency and monitoring functions, Filing of documents and forms in XBRL

Essential references:

1. Dr. Avtar Singh: Company Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. VS Datey: Guide to Tax and Corporate Laws; Taxmann, 59/32, New Rohtak Road, New Delhi-110 005

Recommended references:

Companies Act (2013): Bare Act

Course Name: Information Technology in Business	Course Code : COP 411N
Total number of hours: 45 Hours	Credits: 2
Course description: To have a thorough grasp of major theories and debates about new information and communication technologies and social change.	
Course outcomes: On completing the course students will be able to: <ul style="list-style-type: none"> • Analyze major theories and debates about new information and communication technologies and social change. • To identify various types of business applications according to their usage • Understand the ecommerce revolution and the role of internet • Discuss about the potential of Indian industries to compete in the world market 	
Unit-1 System concepts and Information systems Environment	Hours:5

Introduction – The systems concept: Definition – characteristics of a system – Important elements – A dynamic Personnel Information System Model - Information Systems- Information System activities and resources- Trends in Information Systems - Information Technology as a key Business Enabler and Driver.

Unit-2 Business Process Management and IT

Hours:5

Introduction – Business Process Management – Need for BPM Implementation – Challenges in implementing BPA- Business Process reengineering.

Information Technology – Major classification- IT in business –Marketing Systems – Manufacturing Systems – Human Resource Systems – Accounting Systems- Financial Management Systems – Cross functional Enterprise Applications.

Unit-3 Different Information Systems and its application in business

Hours:10

Transaction Processing Systems- Decision Support System – Management Information Systems- Office Automation Systems – Knowledge System – Intelligence data systems – Business Intelligence Systems – A business Marketing Intelligence System Customer Relationship Management- Supply Chain Management-Knowledge Management System- Enterprise Resource Planning

Unit 4: Electronic / Mobile Commerce and Digital Disruptions

Hours : 15

Fundamentals, Types of e-commerce, e-commerce business model components (including revenue models) Digital disruption case studies, student presentations on their business ideas, e-commerce / digital marketing.

Unit 5: Fundamentals of Cyber security

Hours : 10

Cyber security fundamentals at the hardware and software levels, mechanisms available to prevent cybercrimes etc.

Essential references:

1. James A.O'Brien 2011: Management Information systems –Managing Information Technology in the Business Enterprise –TATA McGRAW-HILL edition.
2. Elias M.Awad 2006 : System Analysis and Design –Galgotia Publications

Recommended references:

1. C.S.V. Murthy 2014: Management Information System – Himalaya Publications.
2. C.S.V. Murthy 2011: e-Commerce Concepts, Models , Strategies - Himalaya Publications.

Course Name: Commerce and Indian society II	Course Code : COP 461N
Total number of hours: 60 Hours	Credits: 4
Course description: Second of the two-part inter-disciplinary course in economics, sociology, and the Indian constitution, grounded in intersecting debates of contemporary significance. The course is designed to broaden learners' awareness and critical engagement with the political economy of India as a function of its sociological and ideological underpinnings.	
Learning Outcomes: On completion of the course, learners will be able to: <ul style="list-style-type: none"> • Discuss the agrarian crisis and the politics of ownership of forest/ agricultural lands in India; • Identify forms of circumvention of labour rights, and the human cost of careerism and automation; • Discern the threats to press freedom in India, including corporatisation of the media; • Gauge the need for net neutrality, data security, and curbing the reach of misinformation in the digital age; • Discuss significant unethical business practices, including public corruption, and key political/ direct tax reforms to address socio-economic disparities in India; • Critique the underlying economic interests of war and conflict, and the impact of violence perpetuated by state and non-state actors; and • Recognise the value of diversity and dissent in sustaining Indian democracy. Level of Knowledge: Conceptual knowledge (course on Commerce and Indian Society—I in the preceding semester is an essential prerequisite)	
Unit 1 Land, agriculture, and property rights hours	10
<ul style="list-style-type: none"> • Rationale for land reforms in India, redistribution in Kerala/ Bengal • Land Acquisition Act: rehabilitation and resettlement • Case study: Narmada BachaoAndolan • Agrarian distress: Swaminathan Commission, minimum support price, crop insurance, right to work, debate on farm loan waivers • Visual text: <i>Nero's Guests</i> (2009) • Forest lands and tribal rights: constitutional protection, Naxalbari movement, Forest Rights Act • Intellectual property and cultural rights of adivasis (examples) 	

Unit 2 Labour and human dignity	9
hours	
<ul style="list-style-type: none"> • Constitutional labour rights, framework of labour law in India • Politics of migrant labourers, debates on universal/ minimum basic income, gig economy and circumvention of labour laws • Case studies: cab aggregators, e-commerce ‘delivery boys’, collective bargaining in the software industry • Karl Marx: Commodity fetishism • Critiquing careerism and performative workaholism; right to disconnect; corporate India’s mental health epidemic • Artificial intelligence, automation, and the future of work 	
Unit 3 Corporate media and press freedom	6
hours	
<ul style="list-style-type: none"> • Democratic function of the fourth estate; speaking truth to power • Corporatisation, new media, and evolving funding models • Noam Chomsky: Manufacturing consent (in brief) • Press freedom in India: paid news, criminal defamation/ SLAPP, hate campaigns, political intimidation, state propaganda, killings (examples) • P Sainath’s lecture: <i>Freedom of the Press/ Purse: How corporatisation of the media harms Indian democracy</i> (2018) 	
Unit 4 Data and the digital age	7
hours	
<ul style="list-style-type: none"> • Internet penetration, data discrimination, and net neutrality • Case study: India’s rejection of Facebook Free Basics • Evolution of Aadhaar: right to privacy; concerns of identity theft, data security, surveillance, and profiling; exclusions under welfare schemes • Personal data: commercial exploitation, need for protection laws • Big data and the dangers of algorithmic bias • Misinformation/ falsehoods on social media: virality, social costs 	
Unit 5 Political nexus and direct tax reforms	12
hours	
<ul style="list-style-type: none"> • Lobbying, cronyism, public corruption; Introduction to Josy Joseph’s <i>A Feast of Vultures: The Hidden Business of Democracy in India</i> • Visual text: <i>Thank You for Smoking</i> (2005) • Case study: Public sector banking frauds 	

- Political funding: electoral bonds and transparency, recommendations of the Election Commission of India
- Black money ecosystem (in brief): gold, benami properties, offshore bank accounts, participatory notes, round-tripping, over-invoicing
- International tax reforms: tax havens, treaty shopping, transfer pricing
- Domestic direct tax reforms: progressive rates; wealth tax; taxing gifts/ transfers to relatives, inheritances, agricultural income of rich farmers

Unit 6 Politics and commerce of conflict

8 hou

- Security vs. war psychosis: arms race and military exhibitionism
- Military-industrial complex, procurement scams, conflict profiteering
- India as a nuclear power and imposition of economic sanctions
- Pacifism and disarmament; Arundhati Roy's *The End of Imagination*
- State terrorism vs. fundamentalism/ self-determination/ insurgencies
- Violence and local economies: ghettoisation, displacement, migration

Unit 7 Nationalism, diversity, and dissent

8 hou

- Benedict Anderson: Imagined communities (in brief)
- Nation, state, and nation-state; patriotism, nationalism, and jingoism
- Diversity: India as a land of immigrants; politics of ethnic, cultural, and linguistic nationalism; role of corporate India
- Case studies: select advertising campaigns
- Democracy and dissent: people's movements and forms of protest, 'reasonable' restrictions on free speech, sedition, McCarthyism

Semester 5

Course Name: Financial Management - II	Course Code: COP 531N
Total number of hours: 60 Hours	Credits: 4
Course description: To provide an in –depth understanding of management tools and techniques used in financial and project Management of corporate	
Course outcomes: On completing the course students will be able to: <ul style="list-style-type: none"> • Explain the risk analysis in evaluating capital expenditure projects • Discuss different theories of capital structure and the effect of capital structure on the value of the firm • Analyse the effect of Dividend decisions on the value of the firm • Understand the various inventory management technique 	
Unit 1 Risk Analysis in Capital Budgeting 15	Hours
Meaning of risk, Types of decision situations, Sources of risk, Cash flows importance, Incremental cash flows, Cash flow projection, Capital rationing, Techniques to management risk, Payback period, Risk-adjusted discount rate, Certainty Equivalent, Sensitivity analysis, Decision Tree analysis, Probability distribution approach	
Unit 2 Theories of Capital Structure and Firm Valuation Hours 10	
Capital structure and Firm value, Introduction to Capital structure theories, Net income approach, Net operating income approach, Miller Modigliani propositions I and II and Traditional theory	
Unit 3 Dividend Policy and Firm Valuation 10	Hours
Dividend policy and Firm value, Dividend Models: Walter’s Model, Gordon’s Model, Modigliani and Miller Hypothesis, Corporate Dividend Practices in India	
Unit 4 Inventory Management Hours 10	
Inventory Management, Purpose of holding inventory, Risk and cost of holding inventories, Objectives of Inventory Management, Tools and Techniques of Inventory Management	
Unit 5 Cash and Receivables Management 10	Hours
Motives of Holding cash, Cash budgeting, Cash collections and disbursement, Options and Strategies for investing and Managing Surplus cash, Cash Management Models, Credit	

Management, Cost of maintenance of Accounts Receivables, Forecasting the receivables, Terms of Payments, Credit policy, Credit evaluation, Credit granting, Collection policy

Unit 6 Mergers and Acquisitions

Hours 5

Mergers and Acquisitions: Definition, Types, Motives, Merger process. Conceptual Framework of Valuation; Approaches/ Methods of Valuation; and other Approaches to Value Measurement

Essential references:

- Khan M Y and Jain PK: Financial Management 2005-Tata Mcgraw-Hill Publishing Company
- Prasanna Chandra: Financial Management 2011 - Tata Mcgraw-Hill publishing company
- James C.Van Horne: Fundamentals of Financial Management,1986 - Prentice- Hall India

Recommended references:

- Ravi.M.Kishore: Financial Management 2006-Taxman Publication
- Vasant Desai: Project Management 2011– Himalaya Publishing Company

Course Name: Research methodology	Course Code: COP 532N
Total number of hours: 60 Hours	Credits: 4
Course description: Business and management research involves undertaking systematic research to find out decision outcomes. It is trans-disciplinary, and engages with both theory and practice. The course intends to provide comprehensive knowledge & skills about the research methods that are employed to investigate problems in business.	
Course outcomes: On completing the course students will be able to:	
<ol style="list-style-type: none"> 1. Explain the overall process of designing a research study from its inception to its report 2. Discuss the primary characteristics of quantitative research and qualitative research 3. Conduct a literature review for a scholarly educational study 4. Critically analyze research methodologies identified in existing literature 5. Develop a comprehensive research methodology for a research question 6. Organize and conduct research in a more appropriate manner 7. Discuss ethical issues in educational research, including those issues that arise in using quantitative and qualitative research 	

Unit 1: Introduction to Research: **Hours: 6**

Meaning, Objectives, Types of research, significance of research, research process, criteria of good research. Identification, selection and Defining research problem.

Unit 2 : Research and Sampling Design **Hours: 16**

Meaning, Need for research design, features of a good design, Different Research Designs.

Sampling Design: Census and sample survey, steps in sampling design, criteria of selecting a sampling procedure, characteristics of a good sample design, different types of sampling designs- Probability and Non Probability Sampling Design, Sampling v/s Non-Sampling Error; Determination of Sample Size.

Unit 3 :Data Collection, measurement and scaling **Hours: 10**

Qualitative methods of data collection, attitude measurement and scaling-types of measurement scale, attitude, classification of scales - Single Item v/s Multi Item Scales, Comparative v/s Non-Comparative scales, Continuous Rating Scales; Criteria for Good Measurement, questionnaire design.

Unit 4: Data Processing and Analysis **Hours: 20**

Data Preparation, Field Validation, Data editing, Coding, Content Analysis, Classification and Tabulation of Data. Basic data analysis: Descriptive Statistics, Univariate and Bivariate Statistical Analysis (concepts), Parametric & Non-Parametric Tests; Null & Alternative Hypothesis, Error in Testing of Hypothesis, Critical Region, Degrees of Freedom, One Tailed & Two Tailed Tests, Standard Error; Procedure for Testing of Hypothesis. Parametric test, Non parametric test. Data analysis using SPSS

Unit 5: Research Report Writing **Hours: 8**

Ethics in research – plagiarism, Types of Research Report, Report Structure, Report Writing: Report Formulation, Citation and Referencing styles Guidelines for effective Documentation and visual representation (Graphs) and Research Briefing –Oral Presentation

Essential references:

- Kothari C.K. (2004), Research Methodology – Methods and Techniques (New Age International, New Delhi)
- Krishnswamy, K.N., Shivkumar, Appalyer and Mathiranjana M. (2006) Management Research Methodology; Integration of Principles, Methods and Techniques (Pearson Education, New Delhi)

Recommended references:

- Research Methodology Concepts and Cases, Deepak Chawla, NeenaSondhi, Vikas Publishing
- Business Research Methods, William Zikmund, Barry Babin, Jon Carr, Mitch Griffin, Cengage
- Business Research Methods, Naval Bajpai, Pearson Education
- Donald R Cooper and Pamela S Schindler, Business Research Methods, Tata McGraw Hill Publishing Company Ltd

Course Name: Advanced Financial Accounting - II	Course Code : COP 533N
Total number of hours: 60 Hours	Credits: 4
<p>Course description: This course extends the learners' knowledge in Advanced Financial Accounting—I by providing them with an overview of the legal requirements for the presentation of financial statements for Indian companies with respect to various forms of corporate reorganisations and special circumstances, such as profits earned prior to incorporation, internal reconstruction through capital reduction, business combinations, holding companies, and liquidation of companies.</p>	
<p>Course outcomes: On completing the course students will be able to:</p> <ol style="list-style-type: none"> 1. Compute and account for the pre- and post- incorporation profit/loss of a company; 2. Record accounting entries giving effect to a scheme of capital reduction, and prepare the reconstructed Balance Sheet of a company; <ul style="list-style-type: none"> • Compute purchase consideration and account for business combinations in the books of the transferor and transferee companies; • Prepare a Consolidated Balance Sheet for a holding company with a single subsidiary after accounting for various inter-company adjustments; and • Determine the order and quantum of settlement of a company's external and internal liabilities upon liquidation. 	
Unit-1 Profits prior to incorporation	Hours:6
Basis of apportionment; computation of simple/weighted ratios, Problems on computation of pre- and post-incorporation profits/losses, Accounting treatment of such profits/losses in the books	
Unit-2 Capital reduction and internal reconstruction	Hours:8
Meaning of capital reduction; statutory provisions, Problems on accounting for a scheme of internal reconstruction based on capital reduction, including re-organisation through surrender of shares, Preparation of Balance Sheet after reconstruction	
Unit-3 Accounting for business combinations	Hours:16

Introduction; meaning of business combinations; accounting procedure, Computation of purchase consideration, Accounting entries in the books of the acquiree/transferor and acquirer/transferee companies

Unit-4 Preparation of consolidated financial statements

Hours:20

Meaning of holding and subsidiary company; concept of ‘control’ vs. legal ownership; need to prepare consolidated financial statements, Pre-acquisition and post-acquisition profits and reserves; problems on computation of cost of control, minority Interest, and preparation of Consolidated Balance Sheet for a holding company with one subsidiary, Accounting treatment for: elimination of common transactions/mutual owing; unrealised profit on stock; revaluation of assets and liabilities on acquisition; issue of bonus shares by subsidiary; dividend declared/ proposed by subsidiary

Unit-5 Liquidation of companies

Hours:12

Meaning of liquidation; types of liquidation, Secured creditors (fixed/floating charge); order of payment; computation of liquidator’s remuneration; preferential creditors; pro-rata settlement,

Problems on preparation of Liquidator’s Final Statement of Account; treatment of capital surplus; return of capital to shareholders with different paid-up capitals, Meaning of contributory; ‘B’ List of contributories; simple problems

Essential references:

- S. P. Jain and K. L. Narang – Corporate Accounting

Recommended references:

1. Study material issued by the Institute of Chartered Accountants of India
2. S. N. Maheshwari & S. K. Maheshwari – Advanced Accountancy
3. M. A. Arulanandam & K. S. Raman – Advanced Accountancy

Course Name: Investment Analysis and Portfolio Management	Course Code : COP 541AN
Total number of hours: 60 Hours	Credits: 4
Course description: This subject deals with investment analysis and portfolio management. Students are taught investment process, functioning of security markets, valuation of bonds, equity and risk management. Students are trained on fundamental analysis, technical analysis and efficient market hypothesis. In addition, portfolio theories and asset pricing models are discussed.	

Course outcomes: On completing the course students will be able to:

- Explain the investment process and the functioning of security markets
- Discuss various investment avenues and the concept of risk and return
- Apply fundamental and technical analysis to analyze the investments
- Value bonds, shares, futures and options
- Identify underpriced/overpriced securities by applying Capital Asset Pricing Model (CAPM)
- Construct optimum portfolio by applying portfolio models
- Evaluate the Performance of mutual funds

Unit 1: Introduction to Investments

Hours 5

Micro and macroeconomic concepts, Investment objectives, Process, Constraints, Investment strategy, investment v/s speculation, Arbitrage, Types of investors, Investment avenues

Unit 2: Risk Management

Hours 10

Concept of risk and return, Measurement, Classification of Risks, Diversification, Statistical tools used in risk management, Techniques of risk mitigation, beta coefficient.

Unit 3: Investment Analysis

Hours 10

Fundamental analysis – Economic, Industry and Company analysis, Technical analysis - Charting tools, Dow theory, tools of technical analysis, market structure, market indicators, Efficient market Hypothesis - Random walk, Forms of efficiency, Techniques for measuring efficiency, Empirical tests

Unit 4: Valuation of Bonds and Equity

Hours 10

Concept, Bond valuation, Bond duration, Equity valuation, Two stage and three stage models

Unit 5: Portfolio Construction

Hours 15

Introduction, Portfolio theories, Portfolio risk management through diversification, Measuring portfolio efficiency, Markowitz model, Sharpe portfolio optimization model, Capital asset pricing model (CAPM), Arbitrage pricing theory

Unit 6: Portfolio Evaluation and Revision

Hours 10

Overview, Calculating and averaging returns, Abnormal Performance and Risk Adjustments, Market Timing, Performance measures - Sharpe, Jensen, Treynor Model. Portfolio Revision and Management Tactical asset allocation, Portfolio optimization, Factor models of returns, Active-passive management

Essential references:

- Chandra Prasanna. (2013) Investment Analysis and Portfolio Management, 4th edition, Tata McGraw Hill
- Ronald. J. Jordan and Donald E. Fischer. (2013) Security Analysis and Portfolio Management, 6th edition, Pearson
- M. Ranganathan and R. Madhumathi. (2012) Security Analysis And Portfolio Management, 2nd edition, Pearson

Recommended references:

- S. Kevin. (2006) Security Analysis and Portfolio Management, 3rd edition, Prentice Hall
- Bodie, Kane and Marcus. (2013) Investment Analysis, 10th edition, Tata McGraw Hill
- Rustagi R P. (2013) Investment Analysis and Portfolio Management, 4th edition, Sultan Chand and Sons Educational Publishers, New Delhi
- Frank K. Reilly and Keith C. Brown. (2002) Investment Analysis and Portfolio Management, 7th Edition, Cengage Learning Publishers

Course Name: Commodity and Derivatives Markets	Course Code : COP 542AN
Total number of hours: 60 Hours	Credits: 4
Course description: The aim of the course is to equip students with the knowledge of emerging commodities derivatives trading practices in India. Further, the regulatory framework of these markets will also be highlighted.	
Course outcomes: On completing the course students will be able to: <ul style="list-style-type: none"> • Understand the basics of commodities and derivatives markets • Discuss the trading, clearing and settlement mechanism in commodities and derivatives market • Explain the process of pricing and valuation of forwards and futures • Analyze the pay offs of each strategy • Value the options and create scenario analysis 	
Unit 1: Introduction to Derivatives Market	Hours: 5
Meaning, History and Origin, Elements of a Derivative Contract, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Application of derivatives for risk management and speculation	
Unit 2: Forwards and Futures	Hours: 5
Models of pricing futures- Cost of Carry model, Expected price Theory and Normal Backwardation theory models, Beta Management of Stock portfolios, Interest rate swaps- Pricing and valuation, Arbitrage using Futures on stocks and Indexes, Forward Rate Agreements (FRAs)	

<p>Unit 3: Options, Option Pricing Models and Swaps Hours: 20</p> <p>Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures and Options, Trading of Options, Valuation of Options Contract, Factors Affecting Option Premium, Payoff Charts and Diagrams for Option Contract, Basic Understanding of Option Strategies- strategies such as Straddle, strip, strap and strangle. Spread strategies such as call spread, put spread, butterfly spread, condor spread, and iron butterfly and iron condor. Options Valuation - Binominal Model for valuation, Black and Scholes Model, Put call parity model of valuation</p>
<p>Unit 4: Functioning of Commodities Market Hours: 25</p> <p>Introduction to Commodities Markets: Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India, Commodity Exchanges</p>
<p>Unit 5: Trading, Clearing and Settlement in Derivatives Markets Hours: 5</p> <p>Meaning and concept, SEBI guidelines, trading mechanism, learning mechanism role of NSCCL, settlement mechanism, types of settlement, accounting and taxation aspect of derivatives trade.</p>
<p>Essential references:</p> <ul style="list-style-type: none"> • Redhead Keith, Financial Derivatives - An introduction to futures, forwards, options and swaps • Yadav Surendra S, Jain PK, Foreign exchange markets: understanding derivatives and other instruments • Hull John C. - Options, Futures and other derivatives
<p>Recommended references:</p> <ul style="list-style-type: none"> • Bhaskar P Vijaya, Mahapatra B - Derivatives simplified: An introduction to risk management • Bhalla V K - Financial Derivative

Course Name: Project Appraisal & Financing	Course Code : COP 543AN
Total number of hours: 60 Hours	Credits: 4
<p>Course description: This course intends to provide an overview of the Project Appraisal and Financing and familiarize students with the various management techniques in implementing and successful completion of the projects.</p>	
<p>Course outcomes: On completing the course students will be able to:</p> <ul style="list-style-type: none"> • Discuss the basic concepts of project appraisal and financing • Explain project network techniques 	

- Analyse conceptual framework to evaluate projects
- Apply management techniques in implementing the project to its successful completion

Unit 1: Project Management Concepts

Hours: 10

Concept of a project, categories of projects, Project life cycle phases, Generation and screening of project ideas, demand analysis, Technical analysis, Economic analysis, formulation of detailed project reports, importance of project management, types of project, project organizational structure Statement of Work, Work Breakdown Structure.

Unit 2: Project Planning and Scheduling

Hours: 15

Developing the project network using CPM/PERT, Limitations of CPM/PERT, PERT/CPM simulation, reducing project duration, Resource allocation method, splitting and multitasking, Multi project resources scheduling, Concept of critical chain scheduling, Concept of project quality, responsibility for quality in projects, quality management at different stages of project, tools and techniques, Quality Management Systems, TQM in projects.

Unit 3: Project Financing

Hours: 10

Capital structure, sources of finance Margin money, promoter's contribution, consortium lending and local syndication by banks, Debt Securitization

Unit 4: Project feasibility :

Hours: 10

Technical and Financial Analysis, Social Cost Benefit Analysis and Detailed Project Report

Unit 5: Project Implementation and Control

Hours: 10

Organizing human resources and contracting, organizing systems and procedure for project implementation, working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary, project control –scope/progress control, performance control, schedule control and cost control.

Unit 6: Project Review & Administrative Aspects

Hours: 5

Control of In-Program projects, post completion audits, Abandonment Analysis Administrative aspects of Capital Budgeting, Agency Problem, Evaluating Capital Budgeting systems of an organization

Essential references:

- Clifford F Gray, Erik W Larson, “Project Management-The Managerial Process” Tata Mcgraw-Hill Publishing Co Ltd
- Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, Tata McGraw Hill
- S.Choudhury, Project Management Tata McGraw Hill publishing Co., ltd.,
- Vasanth Desai, Project Management, Himalaya Publishing House

Recommended references:

- Jack Meredith, Samuel J. Mantel Jr. “Project Management- A Managerial Approach” John Wiley and Sons
- John M Nicholas “Project Management For Business And Technology” Prentice Hall Of India Pvt Ltd
- Bhavesh Patel, Project Management, 2nd edition, Vikas Publishing
- Donald F. Kuratko, Richard M. Hodgetts. Entrepreneurship, Thompson South Western, 6th edition

Course Name: Banking Theory, Law and Practice	Course Code : COP 541BN
Total number of hours: 60 Hours	Credits: 4
Course description: To provide the students with basic insights into the theory, law and practice of modern Banking.	
Course outcomes: On completing the course students will be able to:	
<ol style="list-style-type: none"> 1. Understand the various products and services rendered by modern banks 2. Discuss the benefits of digital banking. 3. Analyse the basic implications of certain legislations affecting banking 4. Apply prudential norms and Basel norms on the bank balance sheets 	
Unit-1 Introduction to Banking	Hours:10
<p>Evolution of Modern Banking in India (special reference to the period after 1991); Types of Banks—Commercial Banks, Co-operative Banks, Development Banks, Agricultural Banks, Industrial Banks, Investment Banks, Universal Banks; Indian Banking System—Classification of Banks-National Level specialised financial Institutions-Public Sector Banks (State Bank of India, Nationalised Banks), Private Sector Banks, Foreign Banks, Small Finance Banks, Payment Banks, Regional Rural Banks, NBFCs, Functions of Commercial Banks and NBFCs—Primary Functions, Secondary Functions and Various services, Classification of Banking Activities—Retail Banking, Corporate Banking / Wholesale Banking, Investment Banking,</p>	

Unit-2 Products and Services of Modern Banks**Hours:16**

Liability Products: Deposits, types of deposits, salient features of various deposits including Non resident Deposits

Asset Products: Loans and Advances-Classification of loans and advances-Loans, Overdrafts, Cash Credits and Bills Purchased & Discounted-Salient features of loan products-Securities acceptable to the banks and charges created on them (pledge, hypothecation, mortgage)-Terms and conditions for sanctioning a loan. Non fund based lending-Bank Guarantees and Letters of Credit.

Processing of Home Loans, Personal Loans, Consumer Loans, Vehicle Loans, MSME Financing, Trade Financing

RBI as the central bank in India—Overview of the functions and monetary policy, Autonomy of RBI, Relationship with the Government

Unit-3 Banker Customer Relationship**Hours:10**

General Relationship and Special Relationship

Types of customers—Individuals—Joint, Minors, special category of persons like Drunkards, Alien Enemies, Insane etc; Partnership firms (including LLPs), Companies, Association of Persons, Special services to Senior Citizens, Additional requirements to be complied with while opening accounts of TRANSGENDERS

Unit-4 Digital Banking**Hours:4**

Digital Banking--Home Banking, Net Banking, Mobile Banking, Virtual Banking, ATMs, Biometric Cards, Debit and Credit Cards, Smart Cards, Prepaid Instruments, NEFT, RTGS, NACH (ECS)-SWIFT, UPI, Bills Payments, E-Money-Electronic Purse- Digital Cash-Wallets, EMV CHIP BASED CARDS W.E.F. 1ST January 2019, Pre-Approved loans through digital media

Unit-5 Prudential Norms**Hours:8**

Asset Classification, Income Recognition, Provisioning, Capital Adequacy Basel Norms- Basel I, II and III, NPAs and steps to reduce the NPAs, Stressed Assets and steps to be taken—overview of Insolvency and Bankruptcy Code, Role of Insolvency professionals

Unit-6 Legal Aspects of Banking**Hours:12**

Overview of the Legislations affecting Banking—Banking Regulation Act, RBI Act, PMLA, SEBI, Negotiable Instruments Act, Bankers' Book Evidence Act, SARFAESI Act, Information Technology Act;

Negotiable Instruments Act-Types of Negotiable Instruments-Characteristics of Negotiable Instruments-Endorsements, Crossing of Cheques; Paying Banker, Collecting Banker- Payment in due course, Garnishee Order, Negligence, Conversion

Essential references:

1. Banking Law and Practice: Sukhvinder Mishra, S Chand & Company Limited
2. Banking Law and Practice--S N Maheshwari and S K Maheshwari
3. Principles and practices of Banking—Indian Institute of Banking and Finance—Macmillan Publishers India Private Limited

Recommended references:

1. Banking Theory Law and Practice KC Shekar &Lekshmy Shekar
2. Banking Theory, Law and Practice—B S Raman
3. Banking Theory and Practice: Dr.P.N.Reddy. &Prof.H.R.Appannaiah, (2007)
4. Banking Law and Practice-Varshney
5. Banking Theory Law and Practice KC Shekar &LekshmyShekar
6. Handbook on Banking Information—N S Toor, Skylark Publications, New Delhi

Course Name: Insurance Management	Course Code : COP 542BN
Total number of hours: 60 Hours	Credits: 4
Course description: To provide an insight to the students into some areas of Insurance Management with special emphasis on Life Insurance, Health insurance and some parts of non life insurance.	
Course outcomes: On completing the course students will be able to: <ol style="list-style-type: none"> 1. To understand the management aspects of Insurance in the areas of Life Insurance, Health Insurance, Fire and other non-life insurance 2. To discuss the importance of risk management and methods of mitigating risks in insurance 3. To analyse marketing of insurance services and channels of distribution 4. To familiarize the operation of insurance company 	
Unit-1 Life Insurance	Hours:10
Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies – Customer Evaluation – Policy Evaluation – Cost and Benefit – Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes – Group Gratuity Schemes – Super Annuation schemes.	
Computation of Premiums and Settlement of claims: Premium defined – Premium Calculation Including Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value – Settlement of claims: Intimation procedure, documents and settlement procedures.	

Unit-2 Health Insurance**Hours:10**

Individual Health and Disability Income Insurance; Adverse Selection and Moral Hazard issues in Health insurance-- Types of Individual Health Insurance Coverage: Hospital (Surgical Insurance, Major Medical Insurance); Disability Income Insurance; Need for Disability Income Insurance: Short Term Versus Long Term Disability Coverage; Overseas Medical Insurance - Floater Plans- Benefit plans- Critical Illness plans-- Health Insurance for the Elderly; Long Term Care Insurance; Employee Benefits: Group, Life and Health Insurance; Group Insurance: Group Life Insurance Plans, Group Health Insurance Plans, Group Disability - Income Insurance. Settlement of claims through Third Party Administrators

Unit-3 Insurance Company Operations**Hours:10**

Rate Making-- Premium Rating—Premium Loading; Underwriting, Guiding principles of Underwriting – Factors affecting Insurability - Claim Settlement, Reinsurance; Emerging Scenario; Marketing Systems; Distribution Channels: Agents and Brokers; Changes in Distribution System; Government regulation of Insurance; Rationale of Regulation; Function of IRDA, IITDA Regulations; Issues in Insurance Regulations.

Proposal Forms, Cover Notes, Certificates of Insurance—Endorsements, Moral and Physical Hazards—Spreading or Risks

Unit-4 Fire Insurance and other Non life miscellaneous insurances**Hours:8**

Fire Insurance: Standard policies – Fire Insurance coverage – Consequential loss (fire) Insurance policies – Declaration policies, Personal Accident Insurance, Health Insurance and Mediclaim policies, Liability Insurance, Burglary Insurance other Miscellaneous Insurances, Rural Insurance covers, Engineering Insurance and its Consequential loss covers, Aviation hull and Aviation liability.

Unit-5 Insurance and Risk Management**Hours:8**

Understanding Risk: Types of risk – Risk management - Objectives - Risk identification and measurement - Pooling arrangements and diversification of risk- Risk aversion and demand for insurance – By individuals- By corporations- Insurability of risk- contractual provisions- Legal doctrine- - Loss control –Risk retention and reduction decisions

Unit-6 Legal and Regulatory Aspects of Insurance in India**Hours:10**

Legal Aspects of Life Assurance - Mortgage of Life Policies – Different kinds of Proofs of Death – Various forms of Evidence of Testate – and Intestate Succession – Presumption of Death – Indemnity & Guarantee – Attachments and Prohibitory Orders – Provisions of Limitation Act as applicable to Insurance Contracts.

Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act. An Overview – Insurance Sector Reforms - The Insurance Regulatory Development Authority

(IRDA) Act, 1999 – IRDA (Investment) Regulations 2000 – IRDA Guidelines for Insurance Brokers-- Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines

Unit-7 Marketing of Insurance

Hours:4

Developing insurance services mix - Service product - Service pricing – Promotion – Distribution - Physical evidence – People - Service delivery process - Product/service Life Cycle – New service /product Planning and Development – Understanding power of branding - Brand equity – Insurance salesmanship.

Essential references:

- K.C. Mishra and C.S. Kumar, Life Insurance: Principles and Practice, Cengage Learning: New Delhi.
- AmmerNarainAgarwala, Health insurance in India, East End
- Insurance Institute of India – IC 45- General Insurance Underwriting
- K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi.
- George E. Rejda: Principles of Risk Management & Insurance, Pearson: New Delhi.
- 6. K.C.Mishra and M.Bakshi, Legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi.

Recommended references:

- Kutty, S.K., Managing Life Insurance, Prentice Hall of India: New Delhi
- Black, Jr. Kenneth and Harold Skipper Jr., Life and Health Insurance, Prentice Hall, Inc., England.
- Module I, Principles and Practice of General Insurance, The Institute of Chartered Accountants of India: New Delhi.
- P.K. Gupta: Insurance & Risk Management, Himalaya Publishing House: Mumbai.
- Harsh V. Verma, Services Marketing, Pearson Education: New Delhi.
- Course Book: IC-31, Insurance Salesmanship, Insurance Institute of India: Mumbai.
- S.M.Jha, Services Marketing, Himalaya Publishing House
- Insurance Institute of India – IC 27- Health Insurance

Course Name: Bank Management

Course Code : COP 543BN

Total number of hours: 60 Hours

Credits: 4

Course description: To provide an insight to the students into some areas of Bank management with special emphasis on credit management and profitability

Course outcomes:

1. To analyse the management aspects of Banking in the areas of Credit, Recovery, Productivity and Profitability, Asset management, CRM and HRM
2. To discuss the importance of assessing and monitoring credit
3. To analyse prudential norms and Basel norms and their impact on the bank balance sheets
4. To understand the organizational structure of the banks

Unit-1 Credit Management

Hours:16

Principles of Credit Management- Credit Appraisal- Analysis of Financial performance of borrowers—Analysis of variables in Balance Sheet and Profit and Loss Account—Trend Analysis, Comparative Statement, Common Size Statement, Cash Flow analysis, Scrutinizing Projected financial statements; Ratio Analysis

Creation and Scrutiny of Credit Files of the borrowers; Credit Scores issued by Credit Information Agencies and Bank's own assessment, Scrutiny of borrower's credit proposal.

Assessment of Credit needs of borrowers for Term Loans-Cash flow analysis, Debt Service Coverage Ratio, Cash Budget, Bill Financing, and Deferred Payment Guarantees

Assessment of Working Capital needs of borrowers—Feasibility studies-technical and economic;

Credit Rating –Rating and its benefits

Credit Delivery systems—Pre-sanction Visits, Post Sanction Follow-up, Recording of deviation, Documentation, Credit Monitoring

Financing Large Borrowal Accounts—Consortium finance, Multiple Banking Facilities, Syndication of Loans, Infrastructure Financing

Dealing with Defaults, Stressed Assets, Corporate Restructuring, SARFAESI Act, Methods of recovery of various types of loans

Unit-2 Productivity and Profitability

Hours:8

Productivity and Profitability of banks, Efficiency of banks (parameters incl NPA Mgmt); DSS, Role of controlling offices and support systems (like Inspection departments, service branches/offices etc)

Unit-3 Balance Sheet Management

Hours:16

Prudential Norms-Asset Classification, Income Recognition, Provisioning, Capital Adequacy. Implementation of Basel Committee Recommendations. Effect of NPA on profitability.

Banks Balance Sheet - Components of assets / Liabilities / ALM Implementation -

Gap Analysis - Mechanics, Assumptions, and Limitations - Illustrations of Actual Gap Reports - The Relationship between Gap and Income Statement – Funding; Liquidity - Trading / Managing Liquidity - Contingency Funding - Business Strategies: Shareholder value maximization & EVA- profit planning-measures to improve profitability.

Unit-4 Organizational structure of Banks

Hours:6

Corporate Office, Zonal Offices, Regional Offices, Branches—Roles and Responsibilities at these levels—Functioning of support systems—Inspection Department (including Vigilance), Training Colleges, International Department (for guiding branches in respect of Forex), Development Departments

Delegation of Powers; Duties, Responsibilities, Power, Authority, Accountability

OD (Organization Development) strategies in case of Mergers and Acquisitions of Banks

Unit-5 Customer Relation Management in Banks

Hours:4

CRM in Banks—Meaning and Definition of CRM-Objectives of CRM in Banks- CRM Development- Data Warehousing and Data Mining-Analytical Datamart-Relationship Marketing-Telemarketing-Call Centers-Feedback Services—Product versus customer centric

Unit-6 HRM in Banks

Hours:10

Fundamentals of HRM, HRM In Banks- Structure and functions of HRD, Role of HR professional, Importance of Human capital in Banks

Training and development, attitude and soft skills development, role and impact of training

Career Crafting -- Career path planning and counseling, employee behavior, theories of motivation and their practical implications, role concepts and analysis, self development.,

Performance Management and appraisal systems; Reward / punishment and compensation systems, HRM and Information Technology, information and data management, knowledge management, Welfare Measures

Behavioral Dynamics in Banks; Person - Job Fit, Group Dynamics, Group

Problem Solving and effectiveness, Leadership and Team building, Change Management, Quality Circles in Banks, TQM, Six Sigma and other latest concepts applied in Banks

Knowledge management in Banks; Need for Knowledge Management Officer, Role in the Banks, HRM and Information Technology, Information and Database Management,

Essential references:

1. Bankers' Handbook on Credit Management—Indian Institute of Banking and Finance

2. Commercial Bank Management—Kanhaiya Singh and Vinay Dutta, Book Centre.
3. Human Resource Management—Indian Institute of Banking and Finance
4. Banking Profitability and Performance Management—www.pwc.com

Recommended references:

1. Advanced Bank Management—Indian Institute of Banking and Finance
2. Indian Institute of Banking and Finance—Risk Management—mcmillan education 2016 Edition
3. Bank Management 1st Edition (English, Paperback, C. B. Gupta, T. D. Malhotra, C. Jeevanandam)-Sultan Chand & Sons

Semester 6

Course Name: Strategic Management, Ethics and Corporate Governance	Course Code: COP 631N
Total number of hours: 60 Hours	Credits: 4
Course description: Introduce to students the concepts of strategic management, and sensitize them to ethical norms in their professional functioning	
Course outcomes: <ul style="list-style-type: none"> • Explain the concepts of strategic management • Discuss ethical issues and business 3. Apply various strategy formulation techniques in decision making 4. Understand the corporate governance mechanism 	
Unit 1: Introduction to Strategic Management 15	Hours:
Concept of Strategy, Nature, Scope, Process and importance of Strategic Management, Formal Planning and Strategic Intent, Strategic Planning Process, Strategic Management Vs. Operational Management, Ethics in Strategic Management, Concept of Mission and VMOST model- Vision, Mission, Goals & Objectives, Strategy and Tactics, Hierarchy of strategy – Corporate, SBU, Functional, Culture and Strategy, Importance of culture in strategy execution.	
Unit 2: Strategy formulation 15	Hours:
Concept and Approaches to Strategic Formulation, Types of Strategies, Strategy Activation, Policies, Environmental Scanning, SWOT analysis, Internal and External environmental analysis, Competition Analysis: Porter’s Five Forces Theory, Generic strategies, Competitive Advantage, Value chain analysis, McKinney’s 7s frame work.	

Unit 3: Strategic Implementation and Control 10	Hours:
<p>Developing Alternative Strategies - Stability, Growth, Turnaround, Retrenchment, Diversification, vertical integration, Horizontal integration, Strategic alliance, merger and acquisition, Divestment. Strategic Business Portfolio analysis– BCG & GEC matrix, Strategic Choice, Strategy communication and activation. Balance Scorecard framework. Strategic Implementation: Resource Allocation –budgets - Organization structure – Matching structure and strategy- Behavioural issues – Corporate Culture. Strategic evaluation and control.</p>	
Unit 4: Ethics and Business 10	Hours:
<p>Nature and scope of Ethics, Facts and value, Ethical subjectivism and Relativism, Moral Development, Ethics and Business, Application of Ethical theories in Business, Ethical Issues in Functional areas of Business</p>	
Unit 5: Corporate Governance 10	Hours:
<p>Origin and Development of Corporate governance, Theories underlying Corporate Governance Separation of ownership and control, Corporate Governance Mechanism, Emphasis on Corporate governance, Ethics and Governance, Process and Corporate Governance</p>	
Essential references:	
<ul style="list-style-type: none"> • Strategic Management: A competitive Advantage Approach, Concepts and Cases _ Fred Pearson Education, 16th Edition • Strategic Management: An Integrated Approach, Charles W.L. Hill and Gareth R. Jones Cengage Publishers, 12e • Hill, Charles W L (2014): International Business, McGraw Hill Publication, 10th Edition • Varma, Sumati (2014): International Business, Pearson 	
Recommended references:	
<ul style="list-style-type: none"> • Joshi, Rakesh Mohan (2009): International Business, Oxford University Press India • Rao, P Subba (2014): International Business, Himalaya Publishing House, 4th Edition • Hill, Charles W L (2011): Global Business Today, 6th Edition, TMH • Daniel and Radebaugh (2010): International Business, Pearson Education, 12th Edition • Cherunilam, Francis (2011) International Business, PHI Learning Pvt Ltd, 5th Edition 	

Course Name: Risk Management	Course Code : COP 632N
Total number of hours: 60 Hours	Credits: 4
Course description: Describe the concept of risk, identification of risks and methods of evaluation classifying and mitigating risk	
Course outcomes: Students would be able to <ul style="list-style-type: none"> • Understand and classify the various risk in business • Identify and measure risk and understand the roles of different committees in analysing risk • Evaluate risk in managing cash flows in business • Apply various internal control measures to manage risk in business 	
Unit-1 Identification, Classification and Evaluation of Risk	Hours:15
Upside and downside risks arising from internal and external sources and from different managerial decision, Risks arising from international operations such as cultural differences and differences between legal system notes, Strategic and operational risks, Quantification of risk exposures and their expected values, taking account of likelihood, Risk map representation of risk exposures as a basis for reporting and analyzing risks, Enterprise risk management and its components, Risk mitigation including TARA- transfer, avoid, reduce, and accept, Gross and net risks, Assurance mapping and similar techniques for describing risks and their associated response, Evaluate senior management’s responsibility for the implementation of risk management strategies and internal controls, the control environments, Internal control, Risk register, Risk reports and stakeholder responses, Evaluate the ethical impact of risk, The identification of ethical dilemmas associated with risk management, Reputational risks associated with social and environmental impacts	
Unit-2 Responses to strategic risk	Hours:15
Evaluate the tools and processes required for strategy implementation, Business unit performance and appraisal, including transfer pricing and taxation, reward systems and incentives, Non-financial measures and their interaction with financial measures, Risks of performance measurement, including the balanced scorecard (BSC),Lean system, Cost of quality, big data as a strategic resource, Dysfunctional behavior associated with measures of control and direction, The purpose and contents of information system strategies, and the need for strategy complementary to the corporate and individual business strategies, Evaluate ethical issues facing an organization and its employees, Ethical issues identified in CIMA code of ethics for professional accountants, Application of the CIMA code of ethics for professional accountants, The board’s responsibilities for the management of stakeholders’ interests, Evaluate risks associated with corporate governance, The separation of the roles of CEO and chairman, The role of non- executive directors, The roles of audit committee, remuneration committee, risk committee and nominations committee,	

Directors' remuneration, The agency implications of salaries, bonuses, performance-related pay, executive share options and benefits in kind

Unit-3 Internal Controls to manage risk

Hours:15

Evaluate control systems for organizational activities and resources, Application of control systems and related theory to the design of management accounting control system and information system in general, Control systems within functional areas of a business including HR, sales, purchase, treasury, distribution, IT, Identification of appropriate responsibility and control centers within the organization, Performance target setting, Performance appraisal and feedback, Cost of quality applied to the management accounting function and 'getting things right first time', Responses to risks in control system for management, Evaluate risk management strategies and internal controls, Minimizing the risk of fraud: fraud policy statement, effective recruitment policies and good internal controls, such as approval procedures and separation of functions, The risk manager role as distinct from that of internal auditor, Purposes of internal control: the achievements of an entity's objectives, effectiveness and efficiency of operation, Identifying and evaluating control weaknesses, Identifying and evaluating compliance failure, Operational features of internal control systems. Including embedding such systems in a company's operations, responsiveness to evolving risks and timely reporting to management, The pervasive nature of maintaining the internal control system, Disaster recovery, Evaluate the purposes and process of audit in the context of internal control systems, Forms of internal audit: compliance audit, fraud investigation, value for money audit/management audit, Social and environmental audit, Operation of internal audit, the assessment of audit risk and the process of analytical review, including different types of benchmarking, their use and limitation, Effective internal audit: independence, staffing and resourcing, organizational remit, The preparation and interpretation of internal audit report

Unit-4 Managing risks associated with cash flows

Hours:15

Evaluate financial risks facing an organization, Sources of financial risk associated with international operations. Transaction, translation, economic and political risk. Quantification of risk exposures, their sensitivities to changes in external conditions and their expected values, Exposures to interest rate risk, Evaluate alternative risk management tools, Exchange rate theory and the impact of differential inflation rates on forecast exchange rates, Theory and forecasting of exchange rates (e.g. Interest rate parity, Purchasing power parity and the fisher effect), Value at risk, Minimizing political risk, Response to economic transaction risks, Operation and features of the more common instruments for managing interest rate risk: swaps, forward rate agreements, future and options, Techniques for combining options in order to achieve a specific risk profile: caps, collars and floors, Internal hedging techniques, Operation and features of the more common instruments for managing currency risk: swaps, forward contracts, money market hedges, futures and options

Essential references:

1. Joshi, Rakesh Mohan (2009): International Business, Oxford University Press India
2. Rao, P Subba (2014): International Business, Himalaya Publishing House, 4th Edition
3. Hill, Charles W L (2011): Global Business Today, 6th Edition, TMH
4. Daniel and Radebaugh (2010): International Business, Pearson Education, 12th Edition

Recommended references:

Cherunilam, Francis (2011) International Business, PHI Learning Pvt Ltd, 5th Edition

Course Name: Taxation II	Course Code : COP 633N
Total number of hours: 60 Hours	Credits: 4
Course description: Basic understanding of Income Tax Compliance, GST and Customs laws of India	
Course outcomes:	
<ul style="list-style-type: none"> • Understand and analyze the Compliance and Assessment provisions of income tax along with Basics of Tax deduction at source and Transfer pricing • Understand the structure and fundamental principles of Indirect taxation • Understand the concept of GST • Identify and evaluate situations of determining the output tax, input tax credit and GST compliances. • Understand the Basics of Customs 	
Unit 1 : Income Tax Compliance, Assessments and TDS	Hours : 10
Income Tax returns, Filing Date, Types of Assessments Basics of – Self assessment, Regular assessment, Best Judgment assessment, Re-Assessment. Advance Tax. Basics of Tax deduction at source. Simple problems on Advance tax.	
Unit 2 : International Taxation	Hours : 6
Double taxation, Transfer pricing	
Unit 3 : Introduction	Hours : 6
Basic overview of Indirect Taxes & GST, Relevant definitions, Goods and Services Tax (GST) Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017, Constitutional aspects, GST Council,	

Goods, Services, Business, Person, Reverse Charge; Composite supply, Works contract; Types of GST.

Unit 4 : Chargeability

Hours : 7

Levy and collection of CGST and IGST – Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State, Place of Supply, Time and value of Supply, exemptions; Small Taxable persons; Composition levy. Composition Rules and Conditions.

Unit 5 : Time and Value of Supply

Hours : 10

Classification of Goods and Services; Time and Value of Supply of Goods and Services; Consideration and Valuation Rules; Simple problems on Determination of taxable value of supply.

Unit 6: Input Tax Credit & GST Liability

Hours : 10

Input Tax definition; Conditions; Restrictions; Documents; Manner of Availing Input credit; ITC used in exempted and taxable supplies; Input service distributor; Simple problems on computing Net GST liability after credit set off. Accounting entries.

Unit 7 : Miscellaneous

Hours : 6

Procedures under GST –Registration, tax invoice, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, Filing of returns; Powers of GST officer; Penalties,

Unit 8 : Customs

Hours : 5

Introduction to customs law including Constitutional aspects, Levy of and exemptions from customs duties, Types of customs duties, Import and Export Procedures.

Essential references:

- Students Guide to Income Tax – T.N.Manoharan – Snowwhite publication
- Students Guide to Income tax including GST – Vinod K Singhania,
- GST (CA Intermediate) – V.S.Datey
- CGST Act, IGST Act, GST Rules – Source :<http://www.cbec.gov.in/htdocs/cbec/gst/index>

Recommended references:

Students Guide to Income Tax – T.N.Manoharan – Snowwhite publication

Course Name: Strategic Financial Management	Course Code : COP 641AN
Total number of hours: 60 Hours	Credits: 4
Course description: This subject deals with Corporate Valuation, Mergers and Acquisitions. Students are taught the concepts of corporate valuation, corporate	

restructuring, shareholder value creation and financial engineering. Approaches to Value Based Management and different forms of corporate restructuring are discussed. Students are also trained to value Mergers and Acquisitions.

Course outcomes:By the end of the course the learner will be able:

- Explain the concepts of corporate valuation, corporate restructuring, shareholder value creation and financial engineering
- Discuss various approaches to measure and practice value based management
- Carry out corporate valuation
- Apply the valuation techniques to mergers and acquisitions assessment and decision-making
- Identify an appropriate framework for shareholders value analysis
- Analyze real-world cases in mergers and acquisitions

Unit 1: Strategic Financial Management **Hours: 8**

Introduction, Constituents, Financial planning, Capital allocation and Corporate strategy

Unit 2: Corporate Valuation **Hours: 10**

Introduction, Approaches - Adjusted Book Value Approach, Stock and Debt Approach, Comparable Companies Approach, Discounted Cash Flow Approach - Concept of Free Cash Flow to the Firm, Two and Three Stage Valuation Models, Valuation of Physical Assets, Valuation of Intangible Assets

Unit 3: Value Metrics **Hours: 10**

Shareholder value creation - Traditional and modern approaches, Value drivers, Approaches to Value Based Management - Marakon Approach, Alcar Approach, Mc Kinsey Approach, Economic Value Added Approach, BCG HOLT Approach, Metrics for Measurement of Performance, Executive Compensation and Value Creation, Employee Stock Option Plans

Unit 4: Corporate Restructuring **Hours: 10**

Introduction, Forms of corporate restructuring - Spin off, Split off, Split up, Leveraged Buyout, Divestiture and other forms of corporate restructuring

Unit 5: Mergers and Acquisitions **Hours: 15**

Mechanics of Merger - Legal, Accounting and Tax, Valuation of Mergers and Acquisitions, Financing of Merger and settlement, Takeovers

Unit 6: Challenges in Strategic Financial Management **Hours: 7**

Financial Management in Knowledge Intensive Companies and Public Sector Companies, Financial Management in Sick Units, Financial Innovations and Financial Engineering -

Overview, Scope, Tools of Financial Engineering, Financial Engineering versus Financial Analysis

Essential references:

- Chandra Prasanna. (2014) Strategic Financial Management, 1st edition, Tata McGraw Hill
- Tim Koller. (2010) Valuation: Measuring and Managing the Value of Companies, 5th edition, McKinsey and Company Inc.

Recommended references:

- David Frykman. (2010) The Financial Times Guide to Corporate Valuation, 2nd edition, Prentice Hall
- Robert. F. Bruner. (2004) Applied Mergers and Acquisitions, 3rd edition, Wiley
- Samuel C Weaver and Fred Weston J. (2010) Mergers and Acquisitions, 1st edition, Tata McGraw Hill
- Chandra Prasanna. (2011) Corporate Valuation and Creation, 1st edition, Tata McGraw Hill
- Andrew J. Sherman and Milledge A. Hart. (2009) Mergers and Acquisitions from A-Z, 2nd edition, Tata McGraw Hill

Course Name: International Financial Management	Course Code : COP 642AN
Total number of hours: 60 Hours	Credits: 4
Course description: This course intends to provide an overview of the international finance including forex markets, risks and various avenues.	
Course outcomes: By the end of the course the learner will be able: <ul style="list-style-type: none"> • Discuss about foreign exchange markets and international financial markets • Explain the various instruments traded in forex markets • Analyze international investment avenues • Analyze foreign exchange risks and risk management strategies • Evaluate and manage foreign exchange risk exposure 	
Unit 1: International Financial Environment	Hours: 10
Globalization, Importance of international transactions, importance of IFM, IMS, Exchange rate regime, Gold Standard, Fiat Currency, Demand and supply of forex, Balance of payments, Balance of Trade, Bilateral and multilateral agreements relating to financial transactions, Flow of funds internationally through FDI and FII, Govt Policies regarding FII & FDI, Integration of global developments with the changing business environment in India.	

<p>Unit 2: Foreign Exchange Markets</p> <p>Foreign Exchange Market Structure of the Foreign Exchange Market, Types of Transactions and Settlements, Exchange Rate Quotations and Arbitrage, Direct and indirect quote, Spot rate and forward rates, Swap Points, Currency premium and discount, triangular arbitrage</p>	<p>Hours: 10</p>
<p>Unit 3: Foreign Exchange Rate Determination</p> <p>Discussion on devaluation of Rupee, Theories of Exchange Rate Determination, Fundamental International Parity Conditions, Purchasing Power and Interest Rate Parity, Fisher Effect and International Fischer Effect</p>	<p>Hours: 10</p>
<p>Unit 4: Managing Foreign Exchange Risk</p> <p>The Concept of Hedging and Speculation, Currency Forwards, Currency Futures, Currency Options, Currency swaps</p>	<p>Hours: 10</p>
<p>Unit 5: Corporate Exposure Management</p> <p>The Risk Management Process, Exposure Management, Transactions Exposure, Operations Exposure, Interest Rate Exposure, Financial Swaps and Credit Derivatives, Techniques of managing foreign currency exposures.</p>	<p>Hours: 10</p>
<p>Unit 6: International Sources of Finance</p> <p>Bond Financing, Loan Financing, Equity Financing (GDR and ADR), International working capital management, Analysis of International Capital Budgeting, Cost of Capital of a Foreign Investment, Issues in Overseas Funding Choices</p>	<p>Hours: 10</p>
<p>Essential references:</p> <ul style="list-style-type: none"> • Shapiro, Allen C., Multinational Financial Management, New Delhi, Prentice Hall India Pvt. Ltd. • Apte P.G., Multinational Financial Management, New Delhi, Tata McGraw Hill • Seth A.K., International Financial Management, New Delhi, Galgotia Publishing Company 	
<p>Recommended references:</p> <ul style="list-style-type: none"> • Levi, Maurice, International Finance, New York, McGraw Hill Inc. • Eiteman, David K., Arthur Stonehill and Michael H. Moffett, Multinational Business Finance 	

Course Name: Innovations in Banking and Insurance	Course Code : COP 641BN
Total number of hours: 60 Hours	Credits: 4
Course description: To provide the students with the insights into the technology adaptation in banking and insurance sectors. To provide the students how technology driven products bring the scope for innovations driven towards the end-users. To provide the students with the knowledge in the areas of consultancy and other services rendered by banks.	
Course outcomes: On completing the course, the students will be able to: <ul style="list-style-type: none"> • Learn how to transact banking and insurance using modern technology • Learn various tech products and services rendered by banks and insurance • Learn modern innovative products and services in the banking and insurance sector • Learn about the macro level technology developments like Artificial Intelligence, Drones, Block chain etc. • Learn about the development in rural sector 	
Unit 1: Technology Products and Services	Hours : 10
E-Banking; E-Statements; IVRS (Telebanking); Customer Terminals; Net Banking; Mobile Banking; Funds Transfer, RTGS-NEFT- SWIFT, Utility Payments, EMI Calculator, Online applications for Deposits, Online applications for Loans, Online Credit Score- Core Banking Solutions- Automated CRM and Call centers; Video Conferencing--Artificial Intelligence (Robots)- CTS 2010; Kiosks- E Zone; UPI (incl BHIM and Aadhaar Based), Anywhere Banking-E filing of Tax returns-ATM, Debit and Credit Cards—SMS Alerts	
Unit 2: Consultancy, Advisory and Development Services	Hours : 12
Personal Financial Planning and Wealth Management—Taxation—Executor & Trusteeship Services-Project Consultancies:-Agriculture, MSME and other fields; Credit Scores--Advising NRIs about investment opportunities in India-Entrepreneurship Development Programmes—Training for Self-employment—Financial Inclusion (PMJDY)—Bancassurance—Hire purchase Financing –Lease Financing-, Venture Capital-Merchant Banking-Factoring and Forfeiting; Micro Financing. Investment Banking—Corporate Banking—Retail Banking (Alternate Delivery Channels)—Payment Banks—Small Finance Banks, Professional guidance on start ups	
Unit 3: Innovations in Rural Banking	Hours: 8
Kissan Credit Cards—Agricultural Call centers—Financial Literacy programs—Rural leasing—Micro Financing—Business Correspondents of Banks (channel partners and distribution networks carrying banking to remote rural areas)—Financial Inclusion—micro ATMs—SHGs, NGOs and Voluntary Agencies—NABARD’s soft loans and margin money schemes--RIDF	
Unit 4: Innovations in Life Insurance Products	Hours: 10
Unit Linked Products-Special Schemes for girl child-Special Schemes for Senior Citizens-Micro Insurance-Documents in vernacular languages-Business Associate model—Group Insurance—Credit Life Insurance—Mortgage Redemption policies—Distribution	

Channels:- Bancassurance-Corporate Agency-Brokers-Direct Channels- Free Look Period (15 days to 30 days)—Contact Centers—Kiosks—Money Book (track of financial transactions by the insured)

Unit 5: Innovations in Health Insurance Products

Hours: 12

Huge network of hospitals—Cashless facility—Digital Payments by patients or attendants—Day Care Cover-- Home care cover—OPD Cover—Ambulance cover-- Digitization of Records and integration with TPAs (Third Party Administrators)— Insurance counseling at Hospitals—Standardization of certain diseases and terminologies— Critical Care—Rewarding healthy behavior—Reducing Minimum waiting period—Age at entry (relaxation)—Disability Insurance—Health Savings Plan—Wellness Programs and Wellness Credit—Annual Check-up facility for the insured—Group Insurance—E Cards to the insured.

Next Generation sequencing (genetic sequencing)—Immunotherapy—Artificial Intelligence—Point of Care diagnostics, Tele-health

Unit 6: Innovations in General Insurance

Hours: 8

Big Data—Block chain—Internet of Things—Drones—Artificial Intelligence—Smart Contracts--Telematics

Property insurance-Casualty insurance—Household Property Insurance—Liability Insurance

Essential references:

1. IIBF (Indian institute of Banking and Finance)—Digital Banking
2. E-Banking in India—Challenges and Opportunities –Editors R K Uppal and RimpiJatana –UPSTD forefront
3. Health Insurance Sector in India Hardcover – 1 Feb 2009
T Mahendran
4. Life Insurance in India –Opportunities, Challenges and Strategic Perspective Author-H Sadhak—Sage publication

Recommended references:

1. Life insurance in India----Author –R Haridas
2. Insurance-principles and practice- M N Mishra- S Chand & Company Ltd
3. The ICFAI University Press –Health Insurance in India (Recent Developments) –Edited by Dhandapani Alagiri

Course Name: International Banking and Insurance	Course Code: COP 642BN
Total number of hours: 60 Hours	Credits: 4

Course description: To provide the students with basic insights into role and functions of banks in various aspects of international trade, forex business and mobilization of resources. To provide the students with basic insights into the role and functions of insurance companies in various aspects of international trade

Course outcomes: On completing the course, the students will be able to:

- Understand the meaning and scope of global banking, investments, lending to MNCs
- Elucidate the basic documentation in respect of transactions in International Banking
- Discuss the institutional framework in international trade
- Discuss the role of Insurance companies in mitigating the risks
- Discuss the risks involved in marine insurance.

Unit 1: International Banking

Hours : 10

Meaning and Scope of International Banking—Global Trends and developments, Offshore Banking Units-Profitability of International Banking Operations—Correspondent Banking and Interbank Banking—Investment Banking, Wholesale Banking, Retail Banking, Merchant Banking—International Financial Institutions-IMF: IBRD; Bank of International Settlements, International Financial Corporation, ADB—Legal and Regulatory Aspects—International Risk Management.—Management of foreign branches of Indian Banks

Mobilization of resources—Equity and Debt Products like ECBs, ADRs, ECCB and other types of Bonds. Syndication of Loans—Global Capital Markets, Financing MNCs—documentation and Monitoring—FII and FDIs—Joint Ventures—Investment Opportunities for Indian Residents, Indian Companies and Banks.

Unit 2: Forex Business

Hours : 10

Forex Business: Factors determining exchange rates, Direct and indirect quotations, spot / forward rates, premium and discount, cross rates. Basics of forex derivatives; forward exchange rate contracts, Options, Swaps, Correspondent banking, NRI accounts

Documentary letters of Credit - Importance of Letters of Credit, Various types of LCs--UCP 600 (UCPDC), INCOTERMS, various facilities to exporters and importers

Risks in foreign trade, role of ECGC, types of insurance and guarantee covers or ECGC Role of Exim Bank - Role of RBI and exchange control - Regulations in India, Role and rules of FEDAI - Role of FEMA and its rules—EXIM Policy, RBI/FEDAI guidelines Remittance Facilities

Unit 3: International Trade

Hours : 10

WTO and its role in development of international trade—Procedure for Imports and Exports in India—Balance of Trade, Balance of Payment, Current and Capital Account Convertibility;

Documents in International Trade: Commercial, Legal and Regulatory and Incentive based documents—special reference to Commercial Invoice, Bill of Exchange, Bill of Lading, Airway Bill and Insurance Policy

Financing Exporters and importers including project finance, Forfeiting and Factoring; Risks involved in foreign trade finance: Country risk, Currency risk, Exchange risk, legal risk etc, Role of ECGC.

Unit 4: General Insurance

Hours : 10

Meaning of General Insurance- Basic Principles of Insurance as applicable to general insurance—Types of General Insurance—Regulatory framework of General Insurance in India—Reinsurance.

Insurance as a contract -Legal principles: Principle of indemnity, Insurable interest, Subrogation, and Utmost good faith History of Insurance Legislation in India– General Insurance Business Nationalization Act 1973.

Risk: Understanding Risk—Types of Risk—Risk Management-Objectives-Risk Identification and measurement—Pooling arrangements and diversification of risk

Unit 5: Marine Insurance

Hours : 10

Meaning of Marine Insurance-types of risks covered—Parties to a contract and role of intermediaries—Contracts of Sale—INCOTERMS-Finance of foreign Trade (Bill of Exchange and Documentary Credits-Marine Insurance Act, 1963)

General provisions of Indian Carriage of Goods by Sea Act 1925—The Indian Railways Act 1890—Indian Carriage by Air Act, Merchant Shipping Act—Multi Modal Transportation Act

Marine Cargo Policies—Hull Policies—institute Cargo clauses—Institute Hull Clauses—Open Policies—Accumulation of Risk per location

Scope & policy terms and conditions for Cargo Insurance—Container Cargo—Pallets and multimodal transports and specific characteristics of these systems- Types of Losses and Settlement of claims in respect of Cargo, Hulls, Freight, Collision Liabilities, General Average, Salvage & Salvage charges. Bank Clauses

Unit No 6: Air Cargo Insurance

Hours : 10

Meaning of Air Cargo insurance—Types of risks covered—Types of policies- Assessment of Losses and Settlement of Claims

Essential references:

- Finance-IIBF (Indian Institute of Bankers) . International Banking Operations
- Francis Cherunilam, “International Trade and Export Management”, Himalaya Publishing House -- Edition- 2017.

- Insurance Institute of India – IC 67- Marine Insurance
- P.K. Gupta: Insurance & Risk Management, Himalaya Publishing House: Mumbai.
- Foreign Trade and Foreign Exchange—O P Agarwal and B K Chudhary—Himalaya Publishing House—Edition 2017

Recommended references:

1. WTO Annual Reports
2. Foreign Trade Policy with Handbook of Procedures (Vol.1) 2015-2020
Author: Anand Garg; Edition-24th Edition Dec 2017-JAB Book Code 183434
3. Foreign Exchange concepts and control—C Jeevanandam, Jain Books
4. Foreign Exchange Arithmetic—C Jeevandam
5. Insurance Institute of India - IC-63 - Marine Clauses
6. Insurance Institute of India - IC-66 - Marine Insurance Claims

Course Name: Research Project	Course Code: COP 681N
Total number of hours: 60 Hours	Credits: 4
Course description: The student conducts research on a self-chosen subject in the field of finance and accounts. The student participates in the research group under the supervising faculty member and writes a research report.	
Course outcomes:	
<ol style="list-style-type: none"> 1. To provide students with an opportunity to study in-depth, a topic area of interest. 2. To provide students with the experience of completing a significant research paper in an intellectually independent and largely self-directed fashion. 3. To develop students' skills of critical inquiry and ability to write an academic paper that demonstrates an in-depth understanding of an area of research. 4. To inculcate the research attitude among students. 	
Research Project	
It will be starting from 5th semester and the viva voce will be schedule in the 6th semester. It is a 4-credit course and exam is for total of 100 marks. This research work has to be conducted as a team of 3 students together.	

Pedagogy:

A comprehensive array of pedagogical tools such as Lectures, Case Studies, Role Plays, Presentation's etc are used to facilitate effective learning. The highlights of the programme are:

- Emphasis on self learning
- Focus on a Holistic Development
- Integrated approach to the functional areas of Management
- Strong Emphasis on Ethics and Values
- Emphasis on group work and team building
- Academic rigor and continuous evaluation
- Personality development through specially designed modules
- Strong support through Faculty Advisors and Counselors
- Active collaboration between the Department and Industry
- Practicing professionals as adjunct faculty

Evaluation Pattern:

Department of Professional Studies follows a rigorous system of continuous evaluation, and the assessment events include quizzes, tests, assignments, mid-term and end-term exams, individual/group project work, presentations etc.

Students are evaluated for each course on the basis of written examination and continuous internal assessment. Each paper carries maximum of 100 marks and is evaluated as follows:

End Semester Examination (ESE)	50%
Mid Semester Examination (CIA-2)	25%
Continuous Internal Assessment (CIA - 1 & 3)	20%
Attendance	05%
Total	100%

- Written Examinations consists of:
 - Mid Semester Exam – 50 marks (2 hours duration)
 - End Semester Exam – 100 marks (3 hours duration)
- A student should have secured minimum 40% marks in the ESE to pass in that paper.
- In aggregate for each paper, for internal and end semester put together, at least 40 marks out of 100 must be secured to pass in that paper.

Question Bank:

Subject wise Question Bank is prepared every semester to test the Conceptual, Application, Analytical and Problem solving skills of the students. These question banks are prepared by the faculty member teaching the subject and duly verified by the subject expert.

Question Paper Pattern for the End Semester Examination:

The question paper pattern for the End Semester Examination is as follows:

Sections	Type	Marks
A	Conceptual / Descriptive Type questions	6 x 2 = 12
B	Conceptual / Descriptive Type questions	5 x 5 = 25
C	Analytical / Essay Type Questions	3 x 15 = 45
D	Case Study	1 x 18 = 20

- **Section A**
Conceptual / Descriptive Type questions **6 out of 8 questions of 2 mark** each.
- **Section B**
Analytical / Essay type questions with choice – **5 out of 7 questions of 5 marks** each
- **Section C**
Analytical/ Essay type questions with choice – **3 out of 5 questions of 15 marks** each
- **Section D**
One Compulsory Question – **18 marks**

Continuous Internal Assessments:

CIA – 1 and 3 : Continuous Internal Assessment

Written (reports) – Group or Individual, Understanding of the subjects, Participative learning, Presentation and VIVA, Quiz, Multiple choice based test etc.

CIA – 2: Continuous Internal Assessment - Mid Semester Exam

Mid Semester Exam marks will be taken for Internal Assessment. **MSE marks will be reduced to 25 for this purpose.** The question paper pattern for the Mid Semester Examination is as follows:

Sections	Type	Marks
A	Short Answer Questions	4x 2 = 8
B	Conceptual / Descriptive Type questions	2 x 5 = 10
C	Analytical / Essay Type Questions	1 x 15 = 15
D	Case Study	1 x 17 = 17

Attendance:

The marks distribution for attendance is as follows:

95 – 100%	-	5 marks
90 – 94%	-	4 marks
85 – 89%	-	3 marks
80 – 84%	-	2 marks
76 – 79%	-	1 mark

Grading Pattern:

Grading pattern will be the same as approved by the University for UG Courses as detailed herein below:

Percentage	Grade	Grade point	Interpretation	Class
80 & Above	A+	4.0	Outstanding	Distinction
70 --- 79	A	3.5	Excellent	First class
65 --- 69	B +	3.0	Very good	First class
60 --- 64	B	2.5	Good	First class
55 --- 59	C +	2.0	Average	Second class
50 --- 54	C	1.5	Satisfactory	Second class
40 --- 49	C -	1.0	Exempted with 50% aggregate	Pass class
39 & Below	F	0	Fail	Fail