

GALGOTIAS **UNIVERSITY**

School of Finance and Commerce



Curriculum

For

Master of Commerce

(with effect from 2020-22 onwards)

**(As approved by the Board of Studies, School of Finance and
Commerce in its meeting held on 18th April 2020)**

Galgotias University

Galgotias University's mission is to graduate socially responsible future technologists and business leaders with good communications skills, problem solving skills and an entrepreneurial spirit with a commitment to economic development. With a strong multidisciplinary knowledge base, graduates of GU will be well prepared to succeed in an increasingly competitive global economy. With a focus on multidisciplinary research and education and a learning model that emphasizes active learning, GU aspires to be globally known for innovation at the intersection of disciplines. GU's bold vision builds upon over a decade of excellence of Galgotias Institutions in engineering and business education. Galgotias Institutions have been nationally ranked by India Today, Business Today and Outlook for their programs in engineering. The record-breaking placement at Galgotias this year is an apt testimony to its focus on upholding the highest academic standards right from selecting top faculty, introducing world-class pedagogical practices to personality development of the students.

University Vision

"To be known globally for value-based education, research, creativity and innovation."

University Mission

- Establish state-of-the-art facilities for world class education and research.
- Collaborate with industry and society to align the curriculum,
- Involve in societal outreach programs to identify concerns and provide sustainable ethical solutions.
- Encourage life-long learning and team-based problem solving through an enabling environment.

School Vision

"To be one amongst the well-known Finance and Commerce institutions globally that imparts value-based, rigorous and inter-disciplinary education"

School Mission

1. To nurture aspiring professionals in the area of Finance and commerce by providing strong fundamental knowledge of the subject and its linkages with other areas of study
2. To enable learners to understand the dynamic and ever-changing socio-economic and technological Environment and to comprehend its impact on Business through innovative pedagogical approaches such as case studies and simulations etc.
3. To foster a culture of learning, innovation, collaboration and research through individual and team-based exercises such as book reviews, group discussion and role plays etc.

Masters of Commerce Program

About the Program: The M. Com program is a two- Year full time post graduate academic cum professional program in commerce and finance spread over four semesters leading to Master Degree in Commerce designated as M.Com. The program at the School of Finance and Commerce the Programme focuses on analytical skills, rigorous academic training, research, pedagogical approach, skills and development in the field of various areas of business and industry besides being the advancement and extension of knowledge imparted at undergraduate level in commerce and allied disciplines. It intends to establish linkages between industry and academia with the right infusion of theory and practice enabling students to nurture their talent to become a good teacher, researcher and business leader and an asset for the academic and research institutions and the industry

The students would be provided with specialized knowledge and skills in various areas of Finance such as Managerial Finance, Capital Market, Investment Analysis and Portfolio Management, International Finance and Accounting , Financial Derivatives and Risk Management, Banking Laws, Insurance Management, Cyber Laws etc. along with the necessary inputs in the basic areas of managerial decision making such as Organizational Behavior, Managerial Economics, Quantitative Techniques, Financial Accounting , Corporate Tax and Laws, and Information Technology etc. Students are required to undergo an industry internship training for a period of 6 to 8 weeks in a business / corporate establishment so as to have practical and real life experience of organizational functioning and also to write a project report on any issue /problem/case relating to financial and managerial aspects of business decision making process as a part of the third semester of the program. With the knowledge and skills obtained through this program, students will be able to take rational financial decisions in any complex and challenging environment, locally as well as globally, while rendering their job as successful finance professionals and entrepreneurs.

Program Educational Objectives

PEO 1: The graduates shall exhibit competencies for pursuing higher academic, professional and research qualifications.

PEO 2: The Graduates shall demonstrate specialized knowledge of diverse areas of business primarily accounting, finance and taxation and apply the same in real life scenarios.

PEO 3: The Graduates shall use modern technology and contemporary tools and techniques of accounting and finance to enable them to become competent academicians and corporate professionals.

Program Specific Outcomes (PSOs)

On completion of the M. Com program the students will be able to

PSO 1: Analyze, discern and ascertain the impact of financial and accounting information on Business decision making

PSO 2: Discern the role of the accounting, costing and auditing function and apply the knowledge gained therein in Financial reporting and compliances

Program Outcomes (PO's):

PO1: Accounting and Financial Knowledge:

The students will be ready for employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate Law.

PO2: Teaching and Research:

Students will be able to pursue their career in teaching and research.

PO3: Project Management and Finance:

Develop entrepreneurial ability to apply the knowledge of finance in project management to manage projects in multi – disciplinary environments.

PO4: Problem Analysis:

Identify, formulate, and analyze commerce and financial issues reaching validated conclusions based on data.

PO5: Exploring Alternate Solutions:

Explore alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues

PO6:IT and Statistical Tools Usage:

Students will be able to handle computer-based software in areas of Accounting, Taxation, and Banking

PO7: The Managers and Society:

Students will be able to handle computer-based software in areas of Accounting, Taxation, and Banking

PO8: Sustainability, Growth and Development:

Apprehend and visualize the impact of financial decisions in societal and environmental context and demonstrate the knowledge of sustainable growth and development

PO9: Ethics and Professional Integrity:

Imbibe and commit to professional ethics of financial management practices

PO10: Leadership and Team Building:

Function effectively as an individual/a member/a leader in diverse business settings

PROGRAM STRUCTURE

The Master of Commerce (M. Com) Program is divided into two parts. Each part will consist of two semesters.

		Semester – Fall	Semester –Winter
Part I	First Year	Semester – 1	Semester – 2
Part II	Second Year	Semester – 3	Semester – 4

PROGRAM STRUCTURE

Masters of Commerce

PART I: FIRST YEAR

First Year Part I examination shall comprise of two semesters:

SEMESTER-I

Course Code	Course Title	L	T	P	C
MCOM 1001	Organizational Theory and Behavior	3	0	0	3
MCOM 1002	Business Economics	3	1	0	4
MCOM 1003	Business Statistics and Research Methodology	3	1	0	4
MCOM 1004	Management Accounting	3	1	0	4
MCOM 1005	Business and Economic Environment	3	1	0	4
MCOM1008	Marketing Management	3	0	0	3
MCOM1015	Basic English proficiency (Lab)	0	0	2	1
MCOM1013	Basics of Entrepreneurship	3	0	0	3
	Total Credits				26

SEMESTER-II

Course Code	Course Title	L	T	P	C
MCOM 1006	Financial Management and Policy	3	1	0	4
MCOM 1007	Quantitative Techniques for Business Decisions	3	1	0	4
MCOM1018	Performance Management	3	0	0	3
MCOM 1009	Information Technology for Managers (1 Credit for Project)	4	0	0	4
MCOM 1010	Information Technology for Managers (Lab)	0	0	2	1
MCOM 1011	Corporate Laws and Governance	3	0	0	3
MCOM1014	Auditing and Assurance	3	1	0	4
MCOM 1016	Environment Management and Sustainability	3	1	0	4
MCOM1017	Financial Statement, Interpretation and Reporting	3	1	0	4
	Total				27

PART II: SECOND YEAR

Second Year Part II examination shall comprise of two semesters:

SECOND YEAR-SEMESTER-III

Course Code	Course Title	L	T	P	C
MCOM 2014	Security Analysis and Portfolio Management	3	1	0	4
MCOM 2015	Corporate Tax Planning	3	1	0	4
	Elective I (Paper 1) **	3	1	0	4

	Elective II (Paper 1) **	3	1	0	4
MCOM 1012	Financial Markets and Institutions	3	1	0	4
MCOM 2036	Foreign Language (Lab)	0	0	2	1
MCOM 2016	Industry Internship	0	0	0	6
	Total				27

SECOND YEAR-SEMESTER-IV

Course Code	Course Title	L	T	P	C
MCOM 2017	Strategic Management	3	0	0	3
MCOM 2018	International Business	3	1	0	4
	Elective I (Paper 2) **	3	0	0	3
	Elective II (Paper 2) **	3	0	0	3
MCOM 2013	Human resource Management	3	0	0	3
	Total				16

Total Credits = 96

Industry Internship

A student should be placed in any business establishment to do full time work in fulfilment of the requirement of the course MCOM2016- industry internship of the MCOM program. The program will carry 06 credits and will be undertaken between the second and third semester and will be evaluated at the end of the third semester.

****Elective Courses**

A student is required to select any two groups out of available groups of electives at the commencement of third semester. The Department will announce in the beginning of the respective semester, the list of elective groups which will be offered during the semester depending upon the faculty members and the demand of electives.

Note:

1. The elective group in semester four will remain the same as the one selected in semester three.
2. Once a group has been selected, no change in selected groups will be allowed later on.
3. While the first paper of each of the selected group will be taught in semester 3rd, the second paper of each of the selected groups will be taught in semester 4th.

List of Elective Groups (any two of the following)

Group I: Finance

Course Code	Course Title
MCOM 2020	Financial Derivatives and Risk Management
MCOM 2021	International Financial Management

Group II: Marketing

Course Code	Course Title
MCOM 2022	Advertising and Sales Management
MCOM 2023	International Marketing

Group III: Human Resource Management

Course Code	Course Title
MCOM 2024	Industrial Relations
MCOM 2025	Training and Development

Group IV: Accounting

Course Code	Course Title
MCOM 2026	Contemporary Issues in Accounting
MCOM 2027	International Accounting

Group V: Tax Laws

Course Code	Course Title
MCOM 2028	Personal Tax Planning
MCOM 2029	Indirect Taxes

Group VI: Banking and Insurance

Course Code	Course Title
MCOM 2030	Banking Law and Practice
MCOM 2031	Insurance Management

Group VII: Retail Management

Course Code	Course Title
MCOM 2032	Retail Banking
MCOM 2033	Retail Marketing

Group VIII: Information Technology

Course Code	Course Title
MCOM 2034	Cyber Laws and Security
MCOM 2035	E- Business

Assessment Pattern (Across all courses except Lab, Industry Internship and University Core)

Component	IA	MTE	ETE	Total
Marks	35	15	50	100

Assessment Pattern (Across all Lab Courses and Industry Internship except University Core)

Component	IA	ETE	Total
Marks	50	50	100

DETAILED COURSE SYLLABUS

MCOM1001: ORGANIZATIONAL THEORY AND BEHAVIOUR

Course Description: This course deals with human behavior in organizations. Conceptual frameworks, case discussions, and skill-oriented activities are applied to course topics which include: motivation, learning and development, group dynamics, leadership, communication, power and influence, change, diversity, organizational design, and culture. Class sessions and assignments are intended to help participants acquire skills and analytic concepts to improve organizational relationships and effectiveness.

Course Outcomes:

On completion of this course, the students will be able to:

1. Analyze organisational behavioural issues in the context of organisational behaviour theories, models and concepts.
2. Compare the behaviour of individuals and groups in organisations in terms of the key factors that influence organisational behaviour.
3. Assess the potential effects of organisational-level factors (such as structure, culture and change) on organisational behaviour.
4. Examine an appreciation of the complexities and uncertainties of organisational behaviour by examining your own role in the light of experience of real-time problem settings.
5. Find and detect the impact and effect of Organization culture on Organization Behaviour.

Course contents:

Units	Number of Lectures
Unit I: Introduction to theories of Organizational Behavior Classical, Neo-classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of organizations. Organizational Behavior-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviors Contributing disciplines to the OB. Individual Behavior: Foundations of individual behavior, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris behavior patterns, Perceptual process.	10
Unit II: Decision Making and Communication Concept and nature of decision-making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.	10
Unit III: Motivational Theories Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.	10
Unit IV : Leadership, Power and Conflict Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies.	10

<p>Unit V: Organization Climate Concept and determinants of organizational culture, Organizational Development: concept and intervention techniques. Individual and organizational factors to stress, consequences of stress on individual and organization, management of stress.</p>	<p>10</p>
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Text books:

1. Robbins; S.P., Organisational Behaviour (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi, 2008.

Reference books and supplementary resources:

1. Luthans, Fred, Organisational Behaviour, 11th Edition, Mc Graw Hill International, New York, 2007.
2. Robins S.P., Organisational Theory: Structure Design and Application, 3rd ed., Prentice Hall of India Pvt. Ltd., 2007.
3. Singh, Kavita, (2012), Organizational Behaviour: Text and Cases, 1st edition, Pearson Education.

MCOM1002: BUSINESS ECONOMICS

Course Description: This course acquaints the students with the economic theory and its use in business decision-making. The effort is to enable them to use various concepts for business problems in a globalized economic environment.

Course Outcomes:

On completion of this course, the students will be able to:

1. Apply the theories of demand, production and costs in different decision-making situations.
2. Evaluate the causes and consequences of different market structures.
3. Develop an understanding of the concept of macroeconomic equilibrium and implications for the management of the business cycle.
4. Analyze the importance of international trade and evaluate the effects of government policy measures on the exchange rate and trade.
5. Evaluate the trade cycles and role of exchange rates.

Course Contents:

Units	Number of Lectures
Unit I: Nature and Scope of Business Economics Managerial Economist's Roles and Responsibilities; Relation with Economics and other Disciplines; Business Objective Models – Profit Maximization, Sales Maximization, Pricing Strategies of firms; Cost plus Pricing; Pricing of Inputs; Applications. Decision Making under Risk and Uncertainty.	5
Unit II: Theory of Consumer Demand Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analysis of Demand; Consumer's Choice; Individual and Market Demand Functions; Demand Distinctions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects and Snob/Veblen Effects, Geffen's Paradox. Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticity and Applications in Business	10
Unit III: Theory of Production, Costs and Market Structures Production Function: Laws of Variable Proportions; Producer's Equilibrium, Isoquant, Is cost, Ridge Lines and Expansion Path; Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External. Costs: Cost Behavior in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.	10
Unit IV: Macro Economic Markets and Integration Product market: Saving and Investment function, Consumption function, Aggregate supply and Aggregate demand, Investment multiplier, Foreign trade and budget multiplier.	10

Money market: Motive for holding money; Liquidity preference, Money demand, Money market equilibrium. IS-LM Analysis: Derivation of nominal IS-LM and equilibrium.	
Unit V: Trade Cycles and The Open Economy Trade Cycles: Theories of trade cycles and Aggregate demand. Open economy macroeconomics: Determination of Exchange Rate. Effects of changes in trade on exchange rate. Purchasing Power Parity and Exchange Rates: Fixed and Flexible. Net Export and Output in an open economy. Impact of trade on GDP. Open economy multiplier.	5

Text books:

1. Dominick, S., Managerial Economics a Global Economy, McGraw Hill Inc., Princeton.

Reference books and supplementary resources:

1. Dornbusch, R., and Stanley Fisher, Macroeconomics, McGraw Hill, New York.
2. Paul A Samuelson., William D Nordhaus. Economics, (Indian adaptation by Sudip Chaudhuri and Anindya Sen), Tata McGraw Hill.

MCOM 1003: BUSINESS STATISTICS AND RESEARCH METHODOLOGY

Course Description: The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making. The emphasis will be on their applications to business and economic situations. The main purpose is to introduce students to quantitative and qualitative methods for conducting meaningful inquiry and research.

Course Outcomes:

On completion of this course, the students will be able to:

1. Review and interpret the basics of statistics and time series analysis
2. Examine and conduct descriptive statistical techniques in order to resolve managerial problems.
3. Classify and critique various probability methods for making business decision.
4. Distinguish between various parametric and non-parametric tests.
5. Demonstrate the knowledge of advance research and statistical methods.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Meaning, Need, Importance and Limitations, Role of Statistics in Business and Industry, Primary and Secondary Sources of collecting data. Time Series analysis: Concept, Different components of time series, Index Numbers: Meaning, Different types of Index Numbers.	8
Unit II: Descriptive Analysis Measures of central tendency: Mean, Median, Mode and their implications, Measures of Dispersion: Range, Quartile, Mean Deviation, Standard Deviation, Coefficient of Variation, Skewness, Kurtosis, Correlation: Meaning and types, Regression: - Meaning, Regression equations and types.	8
Unit III: Probability Introduction and approaches to probability: Addition, multiplication, joint and conditional probability, Bayes' Theorem and its business application, Probability Distribution: Binomial, Poisson and Normal Distribution.	8
Unit IV: Hypothesis Meaning, types, hypothesis testing, Application of Z test, t-test and F-test, Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test.	8
Unit V: Introduction to Research Meaning, Purpose and Types, Process of Research, Methods of Research: Survey, Observation, Case study, experimental, historical and comparative methods - Difficulties in Business research.	8

Text books:

1. Kothari, C.R., Research Methodology, methods and techniques, New Age International Publishers.

Reference books and supplementary resources:

1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.

2. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing.
3. Anderson, Sweeny and Williams, Statistics for Business and Economics, Cengage Learning, New Delhi
4. Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi.
5. Levine, D. M., et al., Statistics for Managers, Prentice-Hall of India.

MCOM1004: MANAGEMENT ACCOUNTING

Course Description: In recent years, management accounting has become an important aspect of discussion amongst the manager of corporate world. This course discusses all about the business decision and the various tools and techniques which help the manager for taking right decision. The course also studies techniques of transfer pricing and its importance for students who deal with the financial statement of corporate entities and gain skills to take various types of decision i.e. Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop the basic understanding of Management Accounting.
2. Explain the theoretical and practical aspects of the planning and control functions using budget within an organization.
3. Evaluate financial decisions using break-even analysis and various costing methods.
4. Analyze the financial information and compare various decision-making tools to make sound business decisions.
5. Apply the basic concepts and methods of Divisional Performance Measurement and Transfer Pricing techniques.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Management Accounting Meaning, Definition, Nature, Scope, Limitations; Difference between Management Accounting and Financial Accounting and Cost Accounting; Role of Management Accounting; Understanding and Measuring Financial Position; Corporate Governance and Corporate Reporting.	8
Unit II: Budget and Budgetary Control Budgets and Budgeting: Definition, Characteristics, Nature, Objectives; Functional Budgets; Cash Budgets; Flexible Budget; Budgetary Control; Zero Base Budgeting; Performance Budgeting.	8
Unit III: Short Term Financial Decision and Profit Planning Marginal Cost; Break-even Analysis; Marginal Costing as Decision Technique; Absorption Costing; Marginal Costing Vs. Absorption Costing.	8
Unit IV: Relevant Information and Short-Run Managerial Decisions Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions: Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.	8
Unit V: Measurement of Divisional Performance Concept of Responsibility Centres; Economic Value Added; Return on Invested Capital; Transfer Pricing: Conceptual Frame work; Different Pricing Mechanism; Factors of Transfer Pricing.	8

Text Books

1. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S.Chand & Co., New Delhi, 2009
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India, 2006.

Reference Books and Supplementary resources

1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, *Management Accounting*, Prentice Hall, 2001.
2. Drury Colin, *Management and Cost Accounting*, Thomson Learning, 2001.
3. Garison R.H. and E.W. Noreeb, *Managerial Accounting*, McGraw Hill, 2000.
4. Ronald W. Hilton, *Managerial Accounting*, McGraw Hill Education, 2006.
5. Rustagi R.P: *Management Accounting*, Galgotia Publishing house.

MCOM 1005: BUSINESS AND ECONOMIC ENVIRONMENT

Course Description: The course will help students learn about the various dimensions of business environment. It seeks to familiarize the students with various aspects of economic, social, political & cultural environment of India. It intends to provide a deeper understanding of the environmental factors as they influence global enterprises. Case studies as pedagogical tool would be used to introduce the students to the environment in which the businesses operate.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the environmental forces that affect the organization/firm's ability to acquire and serve their customers.
2. Interpret the changes in business decisions affected due to changes in the demographic, economic and political factors of environment.
3. Evaluate the effect of changes in Socio- Cultural environment on business enterprises.
4. Identify and analyze the major trends in the firm's global environment, and discuss how companies can react to the international environments.
5. Identify and demonstrate how various policies have an impact on business environment.

Course Contents:

Units	Number of Lectures
Unit I: Business and Business Environment An introductory framework: Concept, nature and importance of business and business environment; Types and elements of business environment; Environmental analysis: Process and techniques; Benefits and limitations of environmental analysis; Linkage between environmental analysis and strategic management of business.	6
Unit II: Economic Environment of Business Concept and importance of the economic environment of business and elements of economic environment in India; Different economic systems vis-à-vis India's mixed economy; Industrial policies of India, New industrial policy: Objectives and appraisal; Reforms and liberalization of the Indian economy; Privatization policy and practice in India. Monetary and Fiscal Policy.	8
Unit III: Socio-Cultural Environment of Business Concept and importance of social environment of business; Societal culture and organizational culture; Business and society: Changing objectives of business; Social responsibility of business: Arguments for and against social responsibility, Limitations of social responsibility; Business ethics: Concept, importance and models – Balancing ethics and economics, Indian experience.	8
Unit IV: Environmental Laws in India The Environment (Protection) Act, 1986: Important aspects of the Act, The Air (Prevention and Control of Pollution) Act, 1981: Important aspects of the Act, The Water (Prevention and Control of Pollution) Act, 1974: Important aspect of the Act.	6
Unit V: International & Technological Environment Importance of international environment, Concept of globalization, Reasons for globalization of business, Conditions for globalization,	12

Strategies for entering foreign market: Exporting, Licensing, Franchising, Assembling, Manufacturing, Joint Venture, Counter Trade, Merger and Acquisitions, Strategic Alliance and Third country location, Multinational Corporations: Concept and characteristics, Benefits and dangers to host countries, Origin and functions of WTO, Differences between GATT and WTO, WTO agreements, Impact of technology on business and society, Technology policy of India.	
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Text books:

1. Cherunillam, F., "Business Environment", Himalaya Publication (latest edition).
2. Bhalla V.K. & Ramu S. S., "International Business Environment", Anmol Publications Pvt. Limited (latest edition).
3. Hill, C. & Jain, A., "International Business", McGraw Hill Higher Education (latest edition).

Reference books and supplementary resources:

1. Aswathappa, K., "Essentials of Business Environment", Himalaya Publishing House, New Delhi.
2. Paul, J., "Business Environment: Text and Cases", Tata McGraw Hill, New Delhi.
3. Cherunilam, F., "International Business: Text and Cases", PHI Learning Pvt. Ltd.
3. Datt, R. & Sundhram, K.P.M., "Indian Economy", S. Chand Company Ltd., New Delhi.
4. Mishra S. K. & Puri V.K., "Indian Economy", Himalaya Publishing House, New Delhi.

MCOM 1008: MARKETING MANAGEMENT

Course Description: This course aims at providing an understanding of the application of marketing theories, concepts, and practices as they relate to the management of the marketing function in a complex organization. Emphasis will be on the managerial aspects of marketing plans, including analysis of the external environment.

Course Outcomes:

On completion of this course, the students will be able to:

1. Appreciate the fundamentals of implementing the marketing function in an organization.
2. Demonstrate the ability to carry out a targeting and positioning plan in marketing.
3. Describe a unique marketing mixes and selling propositions for specific products.
4. Formulate and assess strategic, operational and tactical marketing decisions.
5. Evaluate the social, legal, political and ethical concerns in marketing.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Traditional view of marketing; Evolution of marketing concept; Modern concept of marketing; Marketing functions and role; Marketing management process- a strategic perspective. Marketing Environment: Significance of scanning marketing environment; Consumer buying decision process and influences.	8
Unit II: Segmentation Targeting and Positioning: Bases and procedure for segmenting a consumer market; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.	8
Unit III: Product and Pricing Decisions Product concept and classification; Major product decisions; New product development; Consumer adoption and innovation diffusion, Product life cycle – concept and appropriate strategies to be adopted at different stages. Objectives of pricing; Factors affecting price of a product; Procedure for setting price; Pricing policies and strategies.	8
Unit IV: Distribution and Promotion Decision Channels of distribution – concept and importance, middlemen and their functions; Channel management, Retailing and wholesaling – Developments and Indian perspective; Distribution logistics. Meaning and importance of promotion; Communication process; Promotion tools- their effectiveness; Determining optimal promotion mix; Promotion scenario in India.	8
Unit V: Social, Ethical and Legal Aspects of Marketing Consumer Protection in India; Services marketing, rural marketing, direct marketing, internet marketing – Issues, salient features and their applications in India.	8

Text books:

1. Kotler Philip and Kevin Keller Marketing Management, 13th ed., Pearson Prentice (Latest Edition).

Reference books and supplementary resources:

1. Kotler, Philip, and Gary Armstrong, Principles of Marketing, 12th ed., Pearson Prentice-Hall.
2. Etzel, Michael J., Bruce J. Walker and William J. Stanton, Fundamentals of Marketing, 11th ed., McGraw Hill, 2008.
3. McCarthy, E. Jerome, Joseph P. Cannon and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, 9th ed., McGraw Hills, 2008.
4. Keller, Philip, Keller Kevin lane, Koshy Abraham, JhaMithileshwar, Marketing Management: A South Asian Perspective, 13th Edition, 2008

MCOM1013- BASICS OF ENTREPRENEURSHIP

Course Description: This course discusses the basics every manager needs to know to setup successful entrepreneurial firms. Major topics include development of entrepreneurship in India, understanding of economic environment and how to scan the opportunities for entrepreneurship. It also provides an understanding of small-scale industries in India and further on helps students to understand preparation of a business plan.

Course Outcomes

On completion of this course, the students will be able to:

1. Explore the role of innovation and entrepreneurship in Indian society.
2. Identify the determinants and importance of entrepreneurship.
3. Conceptualize the importance and role played by Small Scale Industry in the development of the Indian economy.
4. Apply models and theories of entrepreneurship and innovation to real life examples at the individual, organizational and institutional levels.
5. Identify and explain overview of the steps involved in starting a business venture.

Units	No. of Lectures
Unit I: Introduction: Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behaviour. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.	8
Unit II: Entrepreneur and his environment Entrepreneurship and Micro, Small and Medium Enterprises. Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self-competency and its development	8
Unit III: Small Scale Industries: Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's.	8

Unit IV: Exploration to start a new business Starting a Small Industry -Understanding a business opportunity, scanning the environment for opportunities, understanding the impact of technical disruption, Industry 4.0, methods to raise funds, evaluation of alternatives and selection	8
Unit V: Setting up a new business venture An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - Importance of financial, technical and social feasibility of the project, making a business plan.	8

Text Books

1. Dollinger M.J. Entrepreneurship Strategies and Resources. Pearson Education, New Delhi, 3/e.

Reference books and supplementary sources

1. Pareek, U., and Rao, T. V., eds., “Developing Entrepreneurship: Handbook”, 1978, Indian Institute of Management (IIM), Ahmedabad.
2. Sharma S.V.S., “Entrepreneurial Development-SIET’s Experience in Developing Entrepreneurship: Issues and Problems”, (1980), Small Industries Development Training Institute, Hyderabad.
3. Srivastava, S.B., “A Practical Guide to Industrial Entrepreneurs”, 1980, Sultan Chand & Sons, New Delhi.
4. Kumar, A. et al., Entrepreneurial Development, New Age International Publisher, New Delhi.

MCOM1006-FINANCIAL MANAGEMENT AND POLICY

Course Description: Financial management and policy is concerned with the decisions related with the procurement, allocation and control of financial resources of a firm. This course is designed to equip the students with analytical tools and techniques those are used for making financial decisions and policies. It encompasses planning of financial recourses, effective utilization of financial resources and corporate restructuring. It helps in developing the understanding of various facets of financial management through case studies and problem solving.

Course Outcomes:

On completion of this course, the students will be able to:

1. Appreciate the conceptual framework of Financial Management.
2. Apply the techniques of Capital Budgeting Decisions.
3. Describe the importance of different sources of financing and dividend decisions.
4. Evaluate the importance, types and financing of daily working capital for the organization.
5. Analyse Corporate Restructuring and other contemporary issues in financial management.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial Management Evolution, Meaning and Goals of Financial Management. Organization of Finance Function. Agency Problem. Changing Role of Finance Manager. Time value of money: Meaning, Rationale of Time Preference for Money, Future Value, and Present Value.	6
Unit II: Capital Budgeting Meaning, Importance and Process of Capital Budgeting. Types of Capital Budgeting Decisions. Cash Flow Estimation. Techniques of Capital Budgeting: Non-discounted Techniques– Payback Period and Accounting Rate of Return; Discounted Techniques – Net Present Value, Internal Rate of Return, Profitability Index and Discounted Payback Period. NPV Vs. IRR and Capital Rationing.	9
Unit III: Financing & Dividend Decisions Cost of Capital- Specific and WACC. Leverages- Meaning, types and degree of leverage. EBIT-EPS Analysis. Capital Structure: Meaning, Determinants, Theories – Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach (with and without corporate tax). Dividend Decisions: Meaning and forms of dividend. Dividend policy and its determinants. Theories of dividend- Walter Model, Gordon Model, M-M Hypothesis, Bird-in-hand theory and Dividend signaling theory. Informational content of dividends.	10
Unit IV: Working Capital Management Concept and types of working capital. Determinants of working capital. Operating and cash cycle. Estimation of working capital requirements. Working capital financing. Cash management- Motives of holding cash, Baumol's Model and Miller-Orr Model of managing cash. Receivables	10

management- Dimensions of credit policy of a firm and evaluation of credit policies. Inventory management- Motives of holding inventory and techniques.	
Unit V: Corporate Restructuring and Contemporary Issues in Financial Management Corporate restructuring and business combination. Types of business combinations- mergers and acquisitions, leveraged buyouts, spin offs and demerger. Motives and benefits of mergers and acquisitions. Value creation through mergers and acquisitions. Contemporary issues in financial management.	5

Text books:

1. Pandey, I. M. (2005). Financial Management. Vikas Publication, New Delhi, 9/e.
2. Van Horne, J. C. (2002). Financial Management and Policy. Prentice Hall of India, New Delhi, 12/e.

Reference books and supplementary resources:

1. Brigham, E. F. & Ehrhardt, M.C. (2014). Financial Management: Theory & Practice. South Western Cengage Learning, 14/e.
2. Khan, M.Y. and Jain, P.K. (2006). Financial Management: Text, Problems and Cases. TMH, New Delhi, 6/e.
3. Prasanna Chandra. (2008). Financial Management: Theory and Practice. TMH, New Delhi, 7/e.
4. Srivastava, R. and Mishra, A. (2012). Financial Management. Oxford Publishing House, New Delhi, 2/e.
5. Singh, J.K. Fundamental of Financial Management. Galgotias Publication, New Delhi.
6. Rustagi, R.P. (2011). Financial Management- Theory, Concepts and Problems. Taxmann Publication Pvt. Ltd., New Delhi, 5/e.

MCOM1007-QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS

Course Description: This course enables the students to understand the scientific approach to decision making when solving business problems. The determination of the most efficient use of limited resources in maximizing some measure of benefits could be solved using the graphical method or algebraic method. It is therefore designed to develop a deeper understanding of the quantitative techniques, which could be successfully used for improving the quality of managerial decisions.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop basic understanding of quantitative models in decision making under limited constraints.
2. Explain the various method of transportation and appropriate assignment of duties.
3. Apply the basic understanding of inventory control & queuing theory.
4. Examine the basic understanding of Program evaluation & review technique and critical Path method (PERT/CPM).
5. Analyse game theory in Various Business Situations and adoption of right strategy in right situation.

Course Contents:

Units	Number of Lectures
Unit I: Linear Programming Quantitative approach to management decision making, Mathematical formulation of linear programming problems and their solution using graphic approach and simplex algorithm. Duality, Sensitivity analysis.	8
Unit II: Transportation & Assignment Solving the problem, Testing optimality MODI method. Cases of unbalanced problems, degeneracy, maximization objective, multiple solutions, prohibited routes and unacceptable assignments.	8
Unit III: Queuing Theory & Inventory Control Elements of a queuing system. Models with Poisson arrival and services rates, single server and infinite and finite population. Techniques of selective control, Economic order quantity (EOQ) models-classical, gradual replenishment without shortages, price breaks and planned stock outs, Deciding optimum safety stock and reorder level.	8
Unit IV: Project Scheduling and Management PERT/CPM, Uncertainty of PERT, Early Start, Early Finish, Late Start Late Finish and Float, crashing of activity in CPM, Resource Leveling. Decision Making: Decision making environment, decision under uncertainty, decision under risk, decision tree analysis.	8
Unit V: Game Theory Game Theory, Cooperative and non-cooperative, Zero Sum Two Person Game, Saddle Point, Graphical Method, Approximation Method, Pure Mixed Strategy.	8

Text books:

1. Vohra N.D., “Quantitative Techniques in Management”, 3rd Edition, The McGraw Hill companies, 2006.

Reference books and supplementary resources:

1. Levin, R.I., D.S. Rubin and J.P. Stinson, “Quantitative Approaches to Management”, 1986, McGraw - Hill.
2. Bierman H. Jr, C.P. Bonini and W.H. Hausman, “Quantitative Analysis for Business Decisions”, 7th Edition, Homewood, Ill., Irwin 1983.
3. Taha, Hamdy A., “Operations Research: An Introduction”, 8th Edition, Prentice –Hall of India.

MCOM1018: PERFORMANCE MANAGEMENT

Course Description: This course covers advanced topics of management accounting and corporate finance such as differential costing, CVP analysis, Budgeting and performance measurement with an aim to optimize business decision making and enable an efficient and effective use of scarce resources.

Course Outcomes

On the successful completion of the course, the student would be able to:

1. Explain and apply contemporary cost accounting techniques
2. Use differential costing methodology to optimise business decision making
3. Perform a variance analysis to identify key and material deviations and analyse them
4. Make an appropriate use of the tool of Budgeting to perform the planning and control functions and institute remedial action wherever required
5. Discuss performance management measurement and information systems

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Contemporary cost accounting techniques Activity Based Costing, Target Costing, Life Cycle costing, Throughput accounting	6
Unit II: Differential Costing Relevant costing, Incremental analysis, CVP analysis, Pricing Decision, Make or Buy Decision, shut down or continue decision, Key Factor analysis	8
Unit III: Variance Analysis Standard Costing and Variance Analysis, Sales Mix and Volume variances, Planning and operational variances and Reporting variances	8
Unit IV: Budgetary Control Definitions, Classification of budgets, Zero Based Budgeting, Quantitative and Qualitative analysis in Budgeting, Master Budget and Functional Budgets	8
Unit V: Performance Measurement Pro forma Financial statements, Transfer Pricing, Divisional Performance analysis, Management information system and Management reporting, External considerations and Behavioural aspects	10

Text Books

1. ACCA Study Material on Performance Management

Reference Books and Supplementary Resources

1. Lal, J. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lal. & Jain, I. C. Cost Accounting, Principles and Practice. Prentice. Hall of India, New Delhi.
3. Mittal, D.K. & Luv Mittal. Cost Accounting. Galgotias Publishing Co., New Delhi.
4. Shukla, M.C., T.S. Grewal& Gupta, M.P. Cost Accounting, Text and Problems.S. Chand & Co. Ltd., New Delhi.
5. Jhamb, H.V. Management Accounting. ANE Books Pvt. Ltd. New Delhi.
6. Maheshwari, S.N. & Mittal, S.N. Cost Accounting, Theory and Problems. ShriMahabir Book Depot, New Delhi.
7. Jain, S.P. &Narang, K.L. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
8. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.

MCOM 1009: INFORMATION TECHNOLOGY FOR MANAGERS

Course Description: This course aims at providing an understanding of the emerging technological issues facing management so that students can effectively manage information systems in the organization and to play active role in applying technology through the analysis, design and implementation of multiuser systems that will meet the information needs of the organization.

Course outcomes:

On completion of this course, the students will be able to:

1. Determine the importance of Information Technology and how it can be used to make major improvements in the organization.
2. Develop sufficient familiarity with the technology to able to make sound management decisions.
3. Analyze the development of database management system
4. Evaluate the role of managers in Information Technology and be able to use technology to transform organizations.
5. Appreciate the Planning, Coordination, and control functions for various levels in Business Management Information Systems.

Course contents:

Units	Number of Lectures
Unit I: Computer Fundamentals Hardware, Firmware, Live-ware. Software: Relationship between hardware and software. System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers. Overview of operating system, function of operating system. Application software: General Purpose Packaged Software and tailor made software.	8
Unit II: Networks and Internet Introduction to networking; Importance of networking; Communication devices such as Modem and wifi/router. Features of Networking. Anatomy of Internet. Internet Protocols. Search Engines. Social media for managers: HR and Marketing.	8
Unit III. Database Management System. Traditional file Environment. Identification of Relevant data. Database, Evolution of Database Technology, Database format. Data redundancy. Database management systems. Big data. Data mining and warehousing.	12
Unit IV: Information Systems Role of Managers in Information Technology: Using technology to transform organizations, Interpreting and understanding	12

information. Basics of information systems: Meaning, Need of an efficient information System.	
Unit V: IS planning Type of Information system; Information requirement for Planning, Coordination, and control for various levels in Business. Management Information System: Meaning, concepts, input and output of MIS with illustration. Decision Support system: Introduction, Decision making, DSS concept, objective. Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.	12

Text books:

1. Lucas, H.C., Information Technology for Management, Tata- McGraw Hill.
2. H.N. Tivari and Hen Chand Jain, Computer Fundamental and Essential Tools, International Book House, Pvt. Ltd.
3. Rajaraman, V. Introduction to Information Technology. PHI.

Reference books and supplementary resources:

1. Cyganski - Information Technology: Inside and outside (Pearson, 1stEdition).
2. Basandra SK - Computers Today (Galgotias, 1st Edition).
3. Monely D; Parker C S, Understanding Computers Today & Tomorrow, Cengage/Thomson
4. Turban, Rainer and Potter, Introduction to information technology, John Wiley and sons.
5. James, A. O'Brien, Introduction to Information Systems, TMH.

MCOM1011: CORPORATE LAWS AND GOVERNANCE

Course Description: The course provides coverage of concept of corporate laws and governance. Realizing the inevitability of having knowledge of Corporate Laws and Governance Framework, this course has been designed to make the learners conversant with the critical provisions of Companies Act 2013 and Corporate Governance Framework in Indian as well as International context.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe about various provisions of Companies Act, 2013 related to different aspects;
2. Evaluate different acts governing interest of investors & safety of consumers
3. Appreciate the framework of Corporate Governance in Indian perspective
4. Demonstrate business ethics, its applicability in different spheres of business, and framework & applicability of Corporate governance in international perspective; and
5. Develop understanding about recent trends & practices adopted for ensuring effective corporate governance.

Course Contents:

Units	Number of lectures
Unit I: - Introduction to Company Law Introduction to Company Law – Companies Act 1956 and 2013 - Company Meetings – Resolutions – Board of directors – qualifications, rights, duties, Power and liabilities; Provisions of the Companies Act, 2013 relating to Managerial remuneration, Accounts and audit.	5
Unit II: - SEBI Act, 1992 and Consumer Protection Act, 1986 SEBI Act, 1992 – Functions of SEBI; Powers of SEBI in relation to securities markets; Guidelines for Securities issues; Consumer Protection Act, 1986 – Objectives; Rights of consumers. Mechanism of Redressal of Consumer grievances.	7
Unit III: - Corporate Governance Structure and Framework in India Corporate governance clause 49A, Transparency and disclosures, Directors and Board Structure: Roles and responsibilities, Other stakeholders: CEO, CFO, Corporate Secretary, Risk Management Officer, Creditors, Employees, Community and Auditors, Structures in public enterprises, Governance in non-business organizations.	8
UNIT IV: - Corporate Ethics, International Laws and Practices Nature, Importance and Principles of Ethics – Application of ethics to business – Interaction between corporate governance, ethics and law; International practices: UK, USA and OECD –Role of Legislature; Executive and Judiciary in ensuring effective corporate governance.	10
Unit V: - Trends and Practices for Effective Corporate Governance Effective Leadership, Communication, Mission Statement, Code of Ethics, Whistle- blower policy, Conflict of Interest Policy, Transparency,	10

Political Contributions Policy, Financial Audits, Compensation Policy, Document Retention Policy, Peer Benchmarking Corporate Raiding, Corporate Social Responsibility, Corporate Social Investment.	
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Text books:

1. Kapoor N.D, “Company Law”, Sultan Chand & Sons, New Delhi (latest edition).
2. Sharma, J.P., “Corporate Governance, Business Ethics & CSR”, Ane Books Pvt Ltd, New Delhi (latest edition).

Reference books and supplementary resources:

1. Hicks, A. & Goo S. H., “Cases and Material on Company Law”, Oxford University Press.
2. Gowar, LCB, “Principles of Modern Company Law”, Stevens & Sons, London.
3. Ramaiya, “A Guide to Companies Act”, Wadhwa and Company Nagpur.
4. Sharma J. P, “An Easy Approach to Corporate Laws”, Ane Books Pvt Ltd, New Delhi.
5. Mallin, C. A., “Corporate Governance (Indian Edition)”, Oxford University Press, New Delhi.

MCOM1014: AUDITING AND ASSURANCE

Course Description: This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

Course outcomes:

On completion of this course, the students will be able to:

1. Discuss the concept of audit and the ethical issues involved for the practitioner.
2. Evaluate the procedure involved in planning the whole audit process for a client and ways to overcome various risks involved while performing an audit.
3. Examine the efficiency of already existing internal control system of a client.
4. Appraise the importance of evidence in auditing and various techniques of collecting it
5. Identify the importance of documentation in audit and ways to report it.

Course Contents:

Units	Number of Lectures
Unit I: Audit Framework & Regulation Concept of audit & assurance; Professional ethics of an auditor; Scope of internal & external audit; Governance & audit.	7
Unit II: Audit Planning & Risk Assessment Obtaining & planning for audit assignments; Understanding the entity & its environment; assessing audit risk; fraud risk; Interim audit and impact of work performed; Audit planning & documentation; Audit evidence; Working papers.	7
Unit III: Internal Control & Audit Tests Internal control system assessment; Control environment; risk assessment procedures, monitoring of controls; Evaluation of internal control system by auditor ;Test of control; Communication on internal controls.	8
Unit IV: Audit Evidence Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry; Quality & quantity of audit evidence; Audit sampling; Computer assisted auditing techniques; Audit of specific items like payables and receivables,	10

inventory, bank and cash, share capital, current and non-current assets and liabilities.	
Unit V: Reporting Review procedures including subsequent events, going concern, written representations; Auditor's report: contents & opinion.	8

Text books:

1. ACCA Study Material, F8 Kaplan Publishing

MCOM1016: ENVIRONMENT MANAGEMENT AND SUSTAINABILITY

Course Description: This course covers environmental sustainability which has emerged as one of the key components of business sustainability. The course discusses measures for environment protection as well as the relationship of modern business and environment. Using case studies and small group discussions, the course explores issues such as sustainability and green practices of leading companies.

Course Outcomes:

On completion of this course, the students will be able to:

1. Determine the implications of human activities on the environment.
2. Understand the major causes of environmental degradation on the planet, with specific reference to the Indian situation.
3. Inspire students to find ways in which they can contribute personally and professionally to preventing and rectifying environmental problems.
4. Develop a positive opinion on environmental issues.
5. Creates the necessary measures in achieving effective sustainable environmental management.

Course Contents:

Units	Number of Lectures
<p>Unit I: Introduction What is the Environment? Segments of Environment: (Atmosphere and its segments, Lithosphere, Hydrosphere and Biosphere). Need for Public Awareness about environmental issues. Importance of healthy environment . An Ecosystem definition, classification, and components, function of ecosystem. Biogeochemistry, working on different cycles.</p>	8
<p>Unit II: Sustainable development: Biodiversity, Natural Resources, Pollution Sustainable development: Definition, principle, parameter, and challenges, Researching and Planning for sustainability. Biodiversity: Classification, measurement conservation. Natural Resources: Availability and problems. Mineral resources – Use and exploitation, environmental effects of extracting and using mineral resources, Energy resources: Classification of energy resources, Nonrenewable and renewable; fossil fuels, nuclear and hydroelectric energy, solar, wind, biomass and hydrogen fuel energy. Environmental Pollution: Water pollution, solid waste and hazards waste management, Scope of Sustainable Development in Environment Management, Case Studies in Sustainable Development.</p>	10

<p>Unit III: Current Environmental Issues</p> <p>Climate change –issues and impact, strategy adaptation to climate change. Greenhouse effect, global warming, acid rain, and ozone layer depletion. Current environment issues, problems with urbanization and automobile pollution and their control, adverse effects of pollution.</p>	8
<p>Unit IV: Environment Protection and Control Measures</p> <p>Environment Protection and Control Measures: Government initiatives, i.e. air, water, and environment protection act. Judicial intervention, the role of NGO, Case studies – Bhopal Gas Tragedy, Water-Borne and water- induced disease, an arsenic problem in drinking water. Environmental Impact Assessment process and evaluation.</p>	8
<p>Unit V: Environment and Finance</p> <p>Introduction to Environmental Finance, Scope of Micro Finance in Environment Management, Environmental Investment Reporting and Verification, Ecological Environment product evaluation and Finance.</p>	6

Text Books:

1. Hart ,S. (2008). Capitalism at Cross Road. Wharton Bussiness School Publishing.
2. Rajagopalan, R.Environmental Studies. Oxford Press. Limited.
3. Srivastava, S. Environment & Ecology. S.K. Kataria& Sons, New Delhi.
4. Kaushik & Kaushik. Environmental Studies (for undergraduate students).

Reference Books and Supplementary Resources:

1. Friedman , T. L. (2009). Hot, Flat and Crowded 2.0. Picador.
2. Hamschmidt, J. & Pirson, M. Case Studies in Social Entrepreneurship and Sustainability. Greenleaf.
3. Geoffery ,H. (2000). Nature and Market place : When Principle Pay : CSR and the bottom line.
4. Muhammed, Y. (2010). Building Social Business. Pub Affairs. Miller, G. Environment Science, Cengage India.
5. Leichenko, R. &Brien, K. O. Environment Change Globalization: Double Exposure. Oxford University Press.
6. Meenakshi, Environment Science and Engineering. Prentice Hall of India
7. Botkin, D.B. & Keller ,E. A. Environment Science. Wiley India.
8. Odum ,E.P. Fundamental of Ecology. Cengage , India.
9. Chary, S.N. Environmental Studies. Macmillan Publisher, India Ltd.

MCOM1017: FINANCIAL STATEMENT INTERPRETATION AND REPORTING

Course Description: In a developing economy like India, financial statements and their interpretation and reporting has been acknowledged by all. Convergence of the reports with international standards is the need of the day. As a result, the knowledge of such standards has become absolutely necessary. In view of this, the subject interpretation and analysis of financial statements has gained importance.

Course Outcomes

On completion of this course, the students will be able to:

1. Explain financial reporting scenario in international markets and its differences with India
2. Define framework for International Financial Reporting Standards
3. Develop understanding about conceptual knowledge of IFRS 2 to 13
4. Develop understanding about recent developments in financial reporting standards
5. Interpret financial Statements, viz., Income statements, Balance sheets and Cash flow statements

Course Contents:

Units	Number of Lectures
Unit I: Financial Reporting An Introduction Introduction, Causes of International Differences, Major differences in Financial Reporting, Indian GAAP, US GAAP, IAS and IFRS, International organizations engaged in accounting harmonization. International Classification of Financial Reporting, International Harmonization of Accounting, The Requirements of International Accounting Standards, Role of IFRS in Cross Border Capital Allocation.	8
Unit II: IFRS Framework International Financial Reporting Standard (IFRS) meaning of standardization. The structure of IFRS. Process of IFRS Standard Setting, Constraints, Hierarchy of Standards. IFRS adoption or convergence in different countries, IFRs 1 (First time adopters).	8
Unit III: IFRS Coverage International Financial Reporting Standards 2 – 13 (a brief study), Case studies on compliance with IFRS by Indian Companies and MNCs.	8

<p>Unit IV: Developments In Financial Reporting</p> <p>Value Added Statement, Economic Value Added, Market Value Added, Shareholder’s Value Added, Human Resource Reporting (conceptual framework only).</p>	8
<p>Unit V: Interpreting Financial Statements</p> <p>Interpreting Financial Statements: interpreting Income statements, interpreting Balance sheets and interpreting Cash flow statements.</p>	8

Text Books

1. Mehra, A; Seth, S.; “Financial Statements interpretation and reporting”; Kalyani Publishers.

Note: Latest edition of text book may be used.

Reference Books and supplementary resources:

1. Buffet, Warren; “Interpretation of Financial statement”; Mary Buffet Publications
2. Morley, Mike; “IFRS Simplified: A fast and easy-to-understand overview of the new International Financial Reporting Standards”.
3. Tiffin, Ralph; “The Complete Guide to International Financial Reporting Standards “; Viva Publications.

MCOM 2014: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Description: This course aims at establishing a conceptual framework for the study of security analysis and portfolio management. It acquaints the student with the different practical applications involved in the area of security analysis, construction and management of portfolios thereby inculcating the skill of optimizing returns.

Course Outcomes:

On completion of this course, the students will be able to:

1. Discuss the basics of financial investments and the risk and return relationships of securities.
2. Apply the valuation models of Bonds and Equity for decision making.
3. Examine the theories, tools and techniques related to security analysis and portfolio management.
4. Select, design and evaluate the performance of portfolios.
5. Identify the importance of Financial Derivatives in Indian Financial Markets.

Course Content:

Units	Numbers of Lecture
Unit I: Introduction to Security Analysis Nature, process and scope of financial assets investment decisions, Risk and Return - Security risk, types of return and risk, sources of risk.	8
Unit II: Valuation of Bonds and Equity Approaches to bond Analysis: Bond fundamentals, analysis of risk in bonds-duration and convexity; bond portfolio management strategies. Approaches to Equity Analysis: Fundamental analysis (EIC Framework), Technical Analysis: Concept, tools and techniques and limitations, Efficient Market Hypothesis: Meaning and forms of EMH, Tests of stock market efficiency.	8
Unit III: Theories of Portfolio Management Concept of Portfolio Management and linkages with Security Analysis, Traditional and Modern Portfolio Theories: Single and multi-index models. Markowitz Model; Sharpe's Single Index Model; Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model (APT), Capital market line (CML), Security market line (SML), CAPM vs APT. Application of CAPM.	8
Unit IV: Portfolio Analysis, Selection and Performance Evaluation Diversification, Portfolio risk and return, Risk and investor preferences, Simple Sharpe portfolio optimization technique, cut-off rate, construction of optimal portfolio for the investors. Techniques of Performance evaluation – Sharpe performance measure, Treynor performance and Jensen's performance measures.	8
Unit V: Financial Derivatives	8

Futures, Options, Portfolios of futures and options synthetics, Exotics and Financially engineered products.	
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Text Books:

1. Donal E. Fisher & Ronald J. Jordan, Security Analysis and portfolio Management, Pearson (latest edition).
2. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill (latest edition).

Reference books and supplementary resources:

1. Pandian, P., "Security Analysis and Portfolio Management", Vikas Publishing House Pvt. Ltd.
2. Frank K. Reilly, and Keith C. Brown, "*Investment Analysis and Portfolio Management*", 8th Edition, Thomson, 2007.
3. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, "*Investments*", 6th Edition, Prentice Hall of India, 1995.
4. Avadhani, V. A., "Investment and Securities Market in India", Himalaya Publishing House.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
6. Strong Robert, Portfolio Construction, Management and Protection, Thomson South Western.

MCOM2015: CORPORATE TAX PLANNING

Course Description: This course familiarizes the students with the latest provisions of the Indian corporate tax laws and related judicial pronouncements having implications for various aspects of corporate tax planning with a view to derive legitimate tax benefits permissible under the law. It comprises of concepts and computation of corporate tax, tax planning with reference to corporate decision making and International taxation.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop an understanding of the provisions of corporate taxation in practical terms.
2. Analyse tax planning methods to minimize tax liability.
3. Examine the taxation procedures during corporate restructuring and corporate management.
4. Demonstrate the knowledge of potential opportunities for tax savings and tax planning.
5. Evaluate the relief available to assessee in case of double taxation of income.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Meaning of tax planning, tax management, tax evasion and tax avoidance, nature, scope and justification of corporate tax planning and management.	4
Unit II: Computation of taxable income and tax liability of companies Concept and application of Minimum Alternate Tax; Carry forward and set off of losses in the case of certain companies; Tax on distributed profits of domestic companies and on income distributed to unit holders.	8
Unit III: Tax Planning for Corporate Management Tax planning with reference to setting up of a new business: Locational aspect and nature of business, form of organization, Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares, Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace, Tax planning with reference to employees' remuneration, Tax planning with reference to sale of scientific research assets, Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation.	12
Unit IV: Tax Planning for Corporate Restructuring Tax planning with respect to Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership, firm into company, Transfer of assets between holding and subsidiary companies.	8
Unit V: International Taxation	8

Special provisions relating to Non-residents, Double Taxation Relief, Provisions regulating Transfer Pricing, Advance Rulings. Bilateral Tax Treaties.	
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Text books:

1. Girish Ahuja and Ravi Gupta. "Corporate Tax Planning and Management", Bharat Law House, Delhi.

Reference books and supplementary resources:

1. Vinod K. Singhania, Kapil Singhania and Monica Singhania. Direct Taxes Planning and Management, Taxmann Publications Pvt. Ltd., New Delhi.
2. S.P Goyal. Direct Tax planning, Sahitya Bhawan, Agra.
3. D.P Mittal. Law of Transfer Pricing, Taxmann Publications Pvt. Ltd., New Delhi.
4. Finance act for relevant assessment year.
5. CBDT Circulars.
6. Latest court judgements.

MCOM1012: FINANCIAL MARKETS AND INSTITUTIONS

Course Description: This course provides a deep understanding of various financial institutions and markets in India that exist in an economic system. Students will be able to know about the functioning of Indian financial system and develop a sound understanding of various concepts, tools and techniques related to financial institutions and markets. The students will be conversant with the latest trends and happenings in the context of not only Indian but globalized financial markets also. The course further deals with the day to day changes in the financial markets and provides students with insights about the structure, working and organization of the Indian financial institutions.

Course Outcomes:

On completion of this course, the students will be able to:

1. Understand the role and functioning of financial institutions and markets.
2. Articulate the structure and impact of regulatory considerations on Indian financial institutions.
3. Understand and apply various tools and techniques to manage financial institutions.
4. Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.
5. Differentiate and understand concept of Merchant Banking and to evaluate investment performance and portfolio revision techniques.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to Financial markets Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system, Money and capital markets Money market- meaning, constituents, functions of money market; Money market instruments- call money; treasury bills certificates of deposits, commercial bills trade bills etc; Recent trends in Indian money market, Capital market-Primary and secondary markets; Government securities market; Role of SEBI-an overview.	8
Unit II: Reserve Bank of India & Commercial Banks Organization, management and functions; Credit creation and credit control; Monetary Policy. Meaning, functions, managements and investment policies of commercial banks; present structure; e banking and e trading; emerging trends in commercial banks.	8
Unit III: All India and State Level Financial Institutions	

<p>Concept, Objectives and functions of financial institutions; Operational and promotional activities of financial institutions; IFCI, ICICI, IDBI, IRBI, SIDBI. Objectives, functions and role of state level financial institutions, Role of state level financial institutions in industrial finance. MFIs- Meaning, Need, Functions, Channels, Products & Services, Current Scenario of Micro Finance Institutions in India. Determinants of interest rate structure; Differential interest rate; Recent changes in interest rate structure.</p>	8
<p>Unit IV: Insurance Sector, and Non-Banking Financial institutions Insurance- concept, organization structure, functions and types. Insurance Regulatory and Development Authority-role and functions. Role and importance of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Challenges faced by non-banking financial institutions in India.</p>	7
<p>Unit V: Mutual Funds and Merchant Banking The concept of mutual funds – organization and regulation of mutual funds (with special reference to SEBI guidelines), Mutual Fund Schemes, Mutual Fund Valuation (NAV), Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India- an overview; Performance evaluation of mutual funds. Merchant banking - Functions and growth of Merchant Banking, Merchant banking and Investment banking, Merchant banking in India, SEBI guidelines for merchant banking of India.</p>	6

Text books:

1. Pathak, B. V. (2011). The Indian Financial System: Markets, Institutions and Services. Pearson Publication, New Delhi, 3/e.

Reference Books and Supplementary Resources:

1. Avdhani, V. A. (2011). Investment and Securities Markets in India. Himalaya Publishing House, New Delhi, 9/e.
2. Gomez, C. (2013). Financial Markets, Institutions and Financial Services. Prentice Hall of India, Delhi.
3. Bhole, L.M. & Mahakud, J. (2009). Financial Institutions and Markets. Tata McGraw-Hill Education, New Delhi, 5/e.
4. Mishkin, F. S., Eakins, S. G. (2009). Financial Markets and Institutions. Pearson Education, New Delhi.
5. Saunders (2007). Management of Financial Markets and Institutions. Tata McGraw Hill, New Delhi, 3/e.
6. Vij, M. & Dhawan, S. (2011), Merchant Banking and Financial Services. Tata McGraw Hill, New Delhi.
7. Khan, M.Y. (2013). Indian Financial System. McGraw Hill Education (India) Private Limited, New Delhi, 8/e.
8. Varshney, P. N. & Mittal, D. K. (2000). Indian Financial System. Sultan Chand & Sons, New Delhi.

9. Maciraju, H. R. (2009). Indian Financial System, Vikas Publishing House Pvt. Ltd., New Delhi, 3/e.
10. Pandian, P. (2010). Financial Services and Markets. Vikas Publishing House Pvt. Ltd., New Delhi.

MCOM 2017: STRATEGIC MANAGEMENT

Course Description: The objective of the course is to acquaint students with strategic decision-making process of the top management in a globalized world that includes formulation of vision and objectives, analysis of business environment, evaluating internal strength weaknesses, identifying competitive advantage, developing and implementing strategies, and lastly the evaluation and control associated with strategies

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop a thorough understanding of implementing strategy in a global market.
2. Analyze the process to identify all the external and internal elements which can affect the organization's performance.
3. Determine the purpose of corporate-level strategy to get the competitive advantage over its competitors and to continue to offer a unique product or service to consumers.
4. Apply situation specific strategies in different industries.
5. Discern the Accomplishment of long-term goals of the organization by applying the various techniques of strategy implementation

Course Content:

Units	Number of Lectures
Unit I: Introduction Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management; Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.	6
Unit II: Environmental Analysis Analysis of Internal and Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT Analysis; Resource Audit; Resource Based View, Global Value Chains Systems; Core and Distinctive Competencies; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; International Product Life Cycle.	10
Unit III: Strategic Choice	8

Strategic Choice: Corporate Level Strategic Choices – Growth, Stability and Retrenchment Strategies; Corporate Restructuring. Business Level Strategic Choices- Michael Porters’ Competitive Strategies and Cooperative Strategies; Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.).	
Unit IV: Situation Specific Strategies Strategies for situation like competing in emerging industries, maturing or declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.	8
Unit V: Strategy Implementation and Control Issues in Strategy Implementation, Resource Allocation, Leadership style, Organization Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control.	8

Text books:

1. Azhar Kazmi, Strategic Management & Business Policy, Tata McGraw-Hill Publishing Company Limited, New Delhi 2008.

.Reference books and supplementary resources:

1. Porter, M. E. The Competitive Advantage of Nations, Macmillan, London, 1990.
2. Davidson, W.H. Global Strategic Management, John Wiley, New York.
3. Vipin Gupta, Kamala Gollakota& Srinivasan, Business Policy & Strategic Management, Prentice Hall of India Private Limited, New Delhi, 2008.
4. Sengupta, N. and Chandan, J.S. Strategic Management: Contemporary concepts and Cases, Vikas Publishing.
5. Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York.

MCOM2018: INTERNATIONAL BUSINESS

Course Description: We live in a globalized world. In today's world every business organization is either an international business organization or it aims to be one. This course is designed to introduce to the students the concepts and theoretical background of international business. It covers the important international trade organizations and regional economic groupings. The course also focuses on the environment faced by and important decisions taken by an MNCs. The last section of the course also deals with foreign trade promotion measures.

Course Outcomes:

On completion of this course, the students will be able to:

1. Elaborate the concept, and dynamics of international business.
2. Explain instruments of Commercial Policy
3. State the theoretical foundations of international business environment.
4. Identify the important Regional Economic Integration groups and their functioning.
5. Determine the issues faced in working of Multinationals in International business environment.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to International Business Nature , Scope and importance of International business . Management of international business operations – complexities and issues. India's involvement in International Business. Theories of International trade. Terms of trade.	8
Unit II: Instruments of Commercial Policy Tariffs, quotas and other measures and their effects; World trade and protectionism.	8
Unit III: International Business Environment Framework for analyzing international business environment; Domestic and foreign environments and their impact on international business decisions; World trading environment – Pattern and structure of world trade in goods and services; Counter trade.	6
Unit IV: International Economic Institutions and Agreements WTO,IMF, World bank, UNCTAD, Agreement on Textiles and Clothing, GSP,GSTP and other international agreements and treaties; International commodity trading and agreements- India's involvement and consequences.	9
Unit V: Regional Economic Integration	9

Free Trade Area, Customs Union and Common Market; Theory of customs union; Trade creation and diversion effects; Regionalism vs. multilateralism; Structure and functioning of EC and NAFTA; Regional Economic Cooperation Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances. Contemporary Developments and Issues in International Business.	
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Text books:

1. Charles, W.L., International Business, McGraw Hill Company, New York, 2009.
2. Czinkota, M. R., Ronkainen, I. A. & Moffett, M. H. International Business. The Dryden Press
3. Danoes, John D. Radebaugh, Lee H., and Daniel P. Sullivan International Business: Environment and Operations, 12th ed., Prentice Hall, 2009.

Reference books and supplementary resources:

1. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective, Prentice Hall, 2009.
2. Ball, Donald, Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett, International Business : The Challenge of Global Competition, 12th edition, 2009, McGraw Hill Co.

MCOM2013: HUMAN RESOURCE MANAGEMENT

Course Description: The course aims to acquaint students with some of the important concepts of strategic human resource for managerial decision-making. The course will enable students in understanding the human relations aspects in the organization and applicability of the principles and techniques thereof in the organization for better productivity and optimal decision making

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe development of, implementation, and evaluation of employee recruitment, selection, retention plans , processes and strategies.
2. Design and evaluate the performance management program.
3. Evaluate employee orientation, training, and development programs.
4. Identify effective employees and labour relations in both non-union and union environments.
5. Analyse and support the development and communication of the organization's total compensation plan.

Course Contents:

Units	Number of Lectures
Unit I: Introduction to SHRM Concept and context of strategic human resource management (SHRM); Corporate strategy and SHRM; Evolution of SHRM; SHRM & HR; Challenges in SHRM; Resource based view of a firm; Competencies of HR professionals.	8
Unit II: HR Strategies Strategic HR planning and acquisition: Recruitment and selection; Strategic training and development; Reward and compensation strategy; Corporate strategy and career systems; Employee separation and retention management, retrenchment; Strategic approach to industrial relations; Managing workforce diversity.	8
Unit III: Implementing Strategic Human Resource Management Identifying strategic positions; Human resource analytics; Employee engagement; Matching culture with strategy; Behavioral issues in strategy implementation.	8
Unit IV: Linking SHRM to Competitive Success and Corporate Strategy SHRM for competitive advantage; HC Bridge Model and Decision science model; Tools for work analysis and talent strategies; HR implications of mergers and acquisitions; Outsourcing and its HR implications.	8
Unit V: Trends and Issues in SHRM Alignment of HR strategies and the impact on business performance; HR metrics; Human resource strategy in international context; Future of SHRM.	8

Text books:

1. Das P., Strategic Human Resource Management: A Resource Driven Perspective, Cengage Learning India.

Reference books and supplementary resources:

1. Greer, C.R., Strategic human resource management: A general managerial approach, Pearson Education.
2. Paul B., Strategic human resource management, McGraw Hill Education.
3. Armstrong, M., Armstrong's handbook of strategic human resource management, Kogan Page.
4. Mello J. A., Strategic management of human resources, South Western.
5. Schuler, R. S., and Jackson, S. E., Strategic human resource management, Wiley India.

ELECTIVES

MCOM2020: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Course Description: This course is an introduction to Derivative contracts, financial engineering and risk management. It covers the pricing of these derivative assets as well as securities that contain embedded options. Applications will be considered from equity, commodity, bond, and mortgage-backed markets.

Course Outcomes:

On completion of this course, the students will be able to:

1. Explain the basics of derivative and its use to control the risk factor.
2. Define the forward and future contract and its valuation.
3. Explain the future contract on index & currency and its implications.
4. Analyse the types of option and its valuation models.
5. Explain the swap contract and its implications.

Course Contents:

Units	Number of lectures
Unit I: Introduction Meaning and purpose of Derivatives, History of Derivative market, Derivative product, risk manage by derivative, Derivative and diversification, Derivative and insurance, OTC, exchanged traded, Participants and Criticism, Derivative Market in India - Present position in India- regulation; working and trading activity.	6
Unit II: Forward & Future Contract Features of forward contract, pricing of forward contract, settlement, cash & carry arbitrage, Reverse cash & carry arbitrage, future v/s forward, mark to market, open interest, volume, tick size, pricing of future, investment v/s consumption assets, interest yield and convergence.	8
Unit III: Index and Currency Futures Features and specification of index futures, contract size, contract value, pricing of index future, fair value, hedging with index futures, optimum hedge ratio, requirement of currency forward and futures, foreign exchange rate, forward premium & discount, hedging receivables & payables, Non deliverable forward.	10
Unit IV: Options Types of options; options trading; margins; valuation of options; Binomial option Pricing Model; Black-Schole model for Call/Put option; valuation of option, Index option; Option Markets- exchange traded option, over the counter option, quotes, trading, margins, clearing, regulation and taxation; warrants and convertibles.	10
Unit V: Swaps Mechanism of interest rate Swaps, Valuation of interest rate swaps; currency swaps and its valuation; credit risk and swaps, Credit default swaps, Managing Market Risk -Hedging schemes-delta hedging, theta, gamma, relationship in delta; Vega and Rho; portfolio insurance.	6

Text books:

1. Srivastava, rajiv. (2017). Derivatives and risk management. New delhi: oxford university press.
2. Chance, Don M: An Introduction to Derivative; Dryden Press, International Edition.

Reference books and supplementary resources:

1. Hull, J., Option: Future and other Derivative, Prentice hall, New Delhi.
2. Singh, Y.P, Fundamental of Investment Management, Galgotias Publication Pvt. Ltd.
3. Chew, Liian; Managing Derivative Risk, John Wily, New Jersey.
4. Das, Satyajit: SWAP and Derivative Financial Probus.
5. Kolb. Robert W.,: Understanding Future Markets, Prentice Hall Inc.

MCOM 2021: INTERNATIONAL FINANCIAL MANAGEMENT

Course Description: This course has been designed to develop an understanding of various concepts relating to multinational finance and their application. It starts with the introduction of the global context of business and international flow of fund. It covers the functioning of foreign exchange market and parity conditions and focuses on management of foreign exchange exposure and financial functions of Multinational Corporation.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop a basic understanding of multinational financial and international flow of fund.
2. Explain the working of foreign exchange market.
3. Determine the derivative trading strategies in India.
4. Identify the different International Financial instruments in the market.
5. Appreciate the different methods of International financing.

Course Content:

Units	Numbers of Lectures
Unit I: Introduction to International Financial Management Meaning, Features of International Finance, Scope of International Finance, International Financial Management and Domestic Financial Management, Factors influencing Growth of International Finance, International Monetary System.	6
Unit II: Exchange Rate Determination & Foreign Exchange Exposure Exchange rate determination: Theories and Models of exchange rate, Purchasing Power Parity theory; Asset Market model; Current account monetary model; capital account monetary model, portfolio balancing model; exchange rate of rupee; recent trends; convertibility of Indian rupee, Foreign exchange risk, Transaction exposure, Translation exposure, Economics exposure and their management.	8
Unit III: Currency Futures and Option Markets Introduction to derivatives market, Types of financial derivatives, Distinctive features of derivatives market, Traders in derivatives market, Currency futures, Future contracts Vs. Forward contracts, Pricing futures, Futures trading strategies (Hedging, speculative trading and arbitrage strategies); Currency options, Salient features and types of options, Futures Vs. Options, Pricing options (Black Scholes option Pricing Model), Opting trading strategies, Derivatives trading in India.	10
Unit IV: International Financial Instruments Channels of International Flow of funds, Euro currency market, Euro credit, Euro Bonds, Types of Euro Bonds, Euro currency deposits, Certificate of deposits and other Instruments, Euro notes, Types of notes, Euro issues, Foreign Currency Convertible Bonds, Depository	8

Receipts, Global Depository Receipt (GDR's), GDR issue mechanism, American Depository.	
Unit V: Financing of Foreign Trade Methods of Financing: Bank Credit (Pre-Shipment Credit, Post-Shipment Credit, Medium Term Credit, Credit under Duty Draw Back Scheme), Factoring, Counter Trade – Modes of Payment.	8

Text books:

1. Vij, Madhu, International Financial Management, Excel Book, New Delhi.

Reference books and supplementary resources:

1. Sharan, Vyuptakesh, International Financial Management, PHI Learning, New Delhi.
2. Apte, P.G, International Financial Management, Tata McGraw Hill, New Delhi
3. Machiraju, H.R , International Financial Management, Himalayan Publishing House, New Delhi.
4. Siddaiah, T., International Financial Management, Pearson Education.
5. Shapiro, Allen C., Multinational Financial Management, J. Wiley& Sons.

MCOM 2022: ADVERTISING AND SALES MANAGEMENT

Course Description: The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the nature and importance of advertising and types of media used for advertising.
2. Formulate advertising strategies
3. Appreciate the social and regulatory aspects of advertising.
4. Demonstrate an understanding of the Personal Selling process
5. Develop an understanding of the dynamics related to sales force management

Course Content:

Units	Number of Lectures
Unit I: Advertising and Media Introduction Nature and Importance of Advertising; Advertising and the economy; Advertising and publicity; Determining target audience; Advertising budget decisions. Types of media and their merits and limitations; Advertising through the internet; Media selection; Media scheduling.	8
Unit II: Advertising Copy and Agency Decisions Determining advertising message; Developing advertising copy – Headline main copy, logo, illustration, appeal, layout, creativity in advertising. In-house vs. advertising agency arrangements; Managing advertising agency relations; Evaluation of advertisement and campaign effectiveness – Before - and – after advertising tests and techniques. AIDA model.	9
Unit III: Advertising in India Social and regulatory aspects of advertising. Recent developments and issues in advertising, ASCI.	6
Unit IV: Personal Selling Nature and importance of selling; Types of selling; Personal selling, salesmanship and sales management; Process of effective selling; Strategic Sales management. Sales Planning: Setting personal selling objective; Market analysis and sales forecasting; Sales budget; Sales territory; Sales quota.	9
Unit V: Sales Force Management Recruitment and selection; training and development; motivating, supervising and compensating sales personnel; Controlling the sales effort; Evaluation of sales personnel; Sales and cost analysis. Ethical and legal aspects of selling.	8

Text books:

1. Aaker, David A., Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India, New Delhi.

Reference books and supplementary resources:

1. Belch. George and Michael Belch, Advertising and Promotion : An Integrated Marketing Communications Perspective 6th Ed., McGraw Hill, 2004.
2. Mandell, Maurice, Advertising , Prentice- Hall of India, New Delhi.
3. Still, Richard R. Edward W. Cundiff and Norman A.P.Govoni, Sales Management : Decisions, Strategies and cases, Prentice Hall of India, New Delhi.
4. Anderson B. Robert, Professional Selling, Prentice-Hall Inc.
5. Spiro, Rosann, William J. Stanton and Greg Richo, Management of a Sales Force, McGraw Hill/Irwin, 2007.
6. Pederson Carlton A/, Miburn D. Wright, Barton A, Weitz, Selling Principles and Methods, Richard D. Irwin, Illinois..

MCOM 2023: INTERNATIONAL MARKETING

Course Description: This course enables the students to explore all aspects of marketing from a global perspective. Topics include an overview of international marketing; social, cultural, political, and legal environments; international market-entry opportunities; planning and managing market entry strategies and products; global distribution and pricing; international promotion, sales, and negotiation; and international market planning.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Examine the cultural, political, and legal environments influencing international trade.
2. Analyze the different international market entry strategies.
3. Evaluate the impact of global and regional influences on products and services for consumers and businesses.
4. Differentiate between negotiating with marketing partners from different countries and the implications for the marketing strategies (4Ps).
5. Develop an effective international marketing plan for use in a foreign market.

Course Content:

Units	Number of Lectures
Unit I: International Marketing & Environment: Nature and scope; International Market orientation and involvement; International marketing management process – an overview; International marketing information system & Framework for analysing international marketing environment; Geographic, demographic, economic, socio-cultural, political and legal environment and their impact on international marketing decisions; Global trading environment and developments.	8
Unit II: International Market Segmentation International Market Segmentation, Selection and Positioning; International Market Entry Mode Decisions	8
Unit III: International Product Policy & Pricing Method Planning and development of products for foreign markets; Product standardisation vs. adaptation; International trade product life cycle and implications & Pricing in International Markets: Pricing objectives; Determination of International Price; Delivery terms and price quotations; International pricing policies, Strategies; Transfer pricing; Pricing in the context of counter trade.	8
Unit IV: International Distribution Distribution Channels and intermediaries for international markets; Selection, motivation and control of foreign middlemen; Global logistics issues and planning.	8
Unit V: International Promotion Complexities and issues in international promotion; Promotion tool for international markets; Developing the promotion campaign for foreign markets; Role of image	8

Text books:

1. Cateora, Phillip R., and John L. Grahm, International Marketing, 14th ed., McGrawHill, 2009.

Reference books and supplementary resources:

1. Terpstra, Vern and Ravi Sarathy, International marketing, 8th ed., Harcourt Asia PTELtd., Singapore, 2000.
2. Onkvist, S., and J.J. Shaw, International Marketing, :Analysis and Strategy, PrenticeHall of India Private Ltd., 1999
3. Keegan, Warran J. and mark C. Green, Global Marketing, 5th Pearson Education,2008.
4. Czinkota, Michael R. and illka A. Ronkainon, International marketing, 8th Edition,Cengage Learning, 2006.

MCOM 2024: INDUSTRIAL RELATIONS

Course Description: This course has been designed to familiarize the students with the theoretical background, principles and practices of industrial relations. The course covers different aspects related to maintaining and managing industrial relations in any organization and helps to develop an understanding of regulatory framework available for dealing with such issues.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Appreciate the concept, theories and history of the industrial relations.
2. Identify the methods of maintaining and managing the union management relations.
3. Demonstrate the strategies for effective worker's participation.
4. Appreciate the process of industrial dispute resolution in India.
5. Design strategies for managing industrial relations.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Industrial Relation Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of IR. Trade Unionism: role of trade unions, trade union in India, national level Federations, Goals and objectives of unions and union leadership, weaknesses in trade unions, trade unions, politics and government. Theories of trade unionism. Cross cultural aspects of union management relations. Trade Union Act 1926: an overview. Union recognition; de-unionisation strategies.	8
Unit II: Union Management Relations Conceptual framework, union management perspectives, organisational factors affecting union management relations. Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, perspectives in India	8
Unit III: Industrial Democracy Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioural science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective.	8
Unit IV: Methods of Industrial Relation Machinery in India Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication.	8
Unit V: Managing Industrial Relations Regulatory mechanisms, employee discipline, suspension, dismissal and retrenchment, employee grievance handling, Collective bargaining, negotiation skills, industrial conflict resolution.	8

Text books:

1. Katz, Harry, Thomas A. Kochan, & A. J.S. Colvin, An Introduction to Collective Bargaining and Industrial Relations, 4th Edition, The McGraw Hill Companies.

Reference books and supplementary resources:

1. Michael Salamon, Industrial Relations: Theory & practice, 4th Edition, Pearson Higher Education.
2. C.S. Venkat Ratnam, Industrial Relations: Text and Cases, Oxford University Press, Delhi, 2006.

MCOM 2025: TRAINING AND DEVELOPMENT

Course Description: The course aims at enabling the students to develop an in-depth understanding of the procedure to be employed for training of human resources in the organization in accordance with the necessary requirements of the organization.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the conceptual framework of training and skill sets of a successful trainer.
2. Identify necessary requisites to be considered while training and development of human resources in organisations.
3. Illustrate the issues and steps involved in designing and implementing a training program
4. Evaluate the effectiveness of training programs in terms of training Criteria and evaluation designs.
5. Design various types of training programs and management Development programs for improving the effectiveness of the workforce of different organizations.

Course Content:

Units	Number of Lectures
Unit I: Conceptual Framework of Training The functions of training, relationship of training to organizational individual goals, Factors effecting successful training process, Skills of a successful trainer – Internal and external trainer.	8
Unit II: Training and Learning The learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instruction, transfer of training.	9
Unit III: Training Needs Assessment and Curriculum Development Identification of Training and Development needs, training needs assessment-various approaches (the job and the Individual), Advantages and disadvantages of basic needs assessment techniques, assessing curriculum needs, curriculum standards, matching organizational training needs, Developing training materials.	6
Unit IV: Training Methods Three Stages of training (Preparatory, implementation and follow up stage), On the job and off-the job methods, experiential versus non-experiential methods.	9
Unit V: Evaluation of Training and Development and Emerging Pattern Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging Pattern of Training and development in India.	8

Text books:

1. Lynton R, Pareek, U, Training for Development, 2nd Edition, New Delhi, Vistaar,1990.

Reference books and supplementary resources:

7. Prior John, Handbook of Training and Development Jaico, Publishing House, Bombay.
8. Jack J. Phillips, Handbook of Training Evaluation and Measurement Methods, 3rd Edition, Houston, Gulf Publishing Co.,

MCOM 2026: CONTEMPORARY ISSUES IN ACCOUNTING

Course Description: This course is designed to enable the students to develop an in-depth understanding of the accounting policies, principles and standards to be used for preparation of financial statements of companies.

Course Outcomes:

On completion of this course, the students will be able to:

1. Discuss the concept of accounting theory and its classification.
2. Evaluate the need, relevance and applicability of accounting standards while giving an overview on IFRS.
3. Demonstrate the procedure involved in the analysis of cash flow statement, inventory Valuation and revenue recognition.
4. Analyse the accounting standards with respect to valuing property, plant and equipment; amalgamations and leases.
5. Identify the accounting treatment associated with earnings per share; consolidated financial statements of holding companies; provisions, contingent liabilities and contingent assets.

Course Contents:

Units	Number of Lectures
Unit I: Introduction Accounting principles, convention; Approaches to Accounting Theory; Generally Accepted Accounting Principles: Indian and U.S. Perspective; Ethical issues in accounting; Financial Reporting, Internal Control Procedure in Accounting, Inflation Accounting.	8
Unit II: Accounting Standards Need, relevance and applicability; Setting Procedure; Overview of Standards; IFRS: need; arguments for global convergence; Ind-AS: overview and compliance status; Divergence of Indian Accounting Standards from IFRS.	9
Unit III: Accounting Standards and Valuation of Assets – I Disclosure of Accounting Policies; Valuation of Inventories; Cash Flow Statements; Revenue Recognition.	6
Unit IV: Accounting Standards and Valuation of Assets – II Property, Plant and Equipment; Accounting for Amalgamations; Leases.	9
Unit V: Accounting Standards and Valuation of Assets – III Earnings per Share; Consolidated Financial Statements of Holding Companies; Provisions, Contingent Liabilities and Contingent Assets.	8

Text books:

1. Rawat, D.S.: Students Guide to Accounting Standards, Taxmann, New Delhi
2. Lal, Jawahar: Accounting Theory And Practice, Himalaya Publishing House

Reference books and supplementary resources:

1. Sharma, D.G.: Accounting Standards ,Taxmann, New Delhi
2. Miriyala, Ravi Kant: Accounting Standards Made Easy, Bharat Law House Pvt. Ltd.

MCOM 2027: INTERNATIONAL ACCOUNTING

Course Description: The primary purpose of the course is to develop knowledge of International Financial Reporting Standards including the standards' history, new standard adoption, the recording of financial transactions, and financial statement presentation. In addition, the US GAAP vs. IFRS convergence process will be discussed.

Course Outcomes:

On completion of this course, the students will be able to:

1. Develop understanding about IFRS and presentation of Financial statements
2. Apply provisions of IFRS – I in financial statements of Indian companies
3. Apply provisions of IFRS – II in financial statements of Indian companies
4. Apply provisions of IFRS – III in financial statements of Indian companies
5. Apply provisions of IFRS – IV in financial statements of Indian companies

Course Contents:

Units	Number of Lectures
Unit I: Introduction & Financial Statement Presentation History of the IASB; IASB standard making process; IASB Framework; Convergence Process; Financial Statement Presentation	8
Unit II: IFRS - I Inventories; Accounting Policies, Changes in Accounting Estimates and Errors; Events after the Balance Sheet Date; Construction Contracts; Income Taxes; Segment Reporting	8
Unit III: IFRS II Property, Plant, and Equipment; Leases; Revenue; Employee Benefits; Borrowing Costs; Related-Party Disclosures	8
Unit IV: IFRS III Accounting and Reporting by Retirement Benefit Plans; Investments in Associates; Financial Reporting in Hyperinflationary Economies; Financial Instruments: Presentation; Financial Instruments: Recognition and Measurement; Earnings per Share; Impairment of Assets	8
Unit V: IFRS IV Provisions, Contingent Liability, and Contingent Assets; Intangible Assets; Investment Property; Share-Based Payments; Noncurrent Assets Held for Sale and Discontinued Operations	8

Text books:

1. Frederick D. S. Choi, Carol Ann Frost, and Gary K. Meek, International Accounting, Seventh Edition, Upper Saddle River, New Jersey: Prentice Hall, 2010.

Reference books and supplementary resources:

1. Guide on International Financial Reporting Standards issued by Institute of Chartered Accountants of India

MCOM 2028: PERSONAL TAX PLANNING

Course Description: The course aims at enabling the students to develop an in-depth understanding of personal tax planning which includes filing of returns, acquaintance with provisions providing tax relief and scope for reducing taxable income.

Course Outcomes:

On completion of this course, the students will be able to:

1. Differentiate between tax planning, tax evasion and tax management.
2. Provide necessary advice for tax planning to salaried individuals, the procedure of filing income tax returns and penalties and prosecutions related to the same.
3. Apply various provisions and methods of reducing tax liability from house property income.
4. Develop an understanding of various provisions and methods related to reducing tax liability from business income
5. Describe various provisions and method of reducing tax liability from income from capital gains.

Course Content:

Units	Number of Lectures
Unit I: Concept of Tax Planning Meaning of tax planning, tax avoidance, tax evasion & tax management. Objective of tax planning. Basic framework of Income tax law; meaning of few frequently used terms like assessee, previous year, assessment year, Gross total income, Total taxable income. Tax Planning with reference to Residential status – Relevance of residential status in computing taxable income, Determination of Residential status of an individual, HUF, Company, other persons. Relationship between residential Concept of agricultural income and tax planning of agricultural income.	8
Unit II: Tax Planning with Reference to Salary Income Computation of income under the head salary. Taxation of : Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances , retirement benefits like gratuity, leave encashment, pension tax relief u/s 89(1) (Arrears of Salary). Case studies based on designing pay package	9
Unit III: Tax Planning in relation to Income from House Property Computation of taxable income of self-occupied & let-out house and partly let out and partly self-occupied house property including tax planning related to section 80C and 80EE.	6
Unit IV: Tax Planning in relation to Business Income Computation of Taxable Business Income, Presumptive taxation, Tax Audit Rules as to Compulsory maintenance of accounts & Audit. Tax planning in relation to capital vs revenue receipts and expenditure relating to lease or own assets etc.	9
Unit V: Tax Planning in relation to Capital Gains Tax planning with reference to long-term & short-term capital assets and choice of price- inflation indexation. Tax planning with reference to deduction under section 80C, 80 CC, 80 CCCD, 80 E, and under section 80G.	8

Text books:

1. Singhania, Vinod K. and Singhania, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.

Reference books and supplementary resources:

1. Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. Sahitya Bhawan, Agra,
2. Ahuja, G. and Gupta, R., Simplified approach to Income tax. Bharat Law House, Delhi,

MCOM 2029: INDIRECT TAXES

Course Description: The course aims at enabling the students to provide in-depth understanding of the Goods and Services tax and Custom Law. As the concept of GST has been recently introduced, it offers substantial employment opportunities to the students having adequate knowledge of the subject. In depth Understanding of the subject would not only enable the students to deal with the issues relating to GST in their own organizations but also offer them self-employment opportunities.

Course Outcomes:

On completion of this course, the students will be able to:

1. Discuss the concept and limitations of Indirect taxes and rationale behind GST.
2. Calculate the levy and collection of General Sales Tax
3. Differentiate between eligible and non – eligible input tax credit.
4. Examine the procedures of assessment, audit and scrutiny of GST.
5. Describe the concepts and applications of Customs law.

Course Content:

Units	Number of Lectures
Unit I: Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.	8
Unit II: Levy and Collection of GST Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.	9
Unit III: Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.	6
Unit IV: Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny	9
Unit V: Customs Law Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.	8

Text books:

1. The Goods and Services Tax (Compensation to States), Taxmann Publications, New Delhi.
2. Custom Act, Taxmann Publications, New Delhi.

Reference books and supplementary resources:

1. Singhanian, Vinod K. and Singhanian, K., , Goods and Service Tax Act, Taxmann Publications Pvt. Ltd., New Delhi
2. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications

MCOM 2030: BANKING LAW AND PRACTICE

Course Description: The course aims at enabling the students to develop an in-depth understanding of the banking system in India besides understanding the present problems associated with the system. The emerging areas of operations in the banks along with the regulatory framework within which banks operate would also be understood.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the functioning of banking industry in India.
2. Explain the structure and functioning of Indian financial system.
3. State the formalities to be complied for raising finance from banks.
4. Discuss the regulatory framework of banks.
5. Identify the functioning and emerging opportunities in the area of banking.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Banking System Concept of Banking & Bank, Emergence and Development of Banking System, Function of Banks, Importance of banks in the economy, Non-Performing Assets – concept, classification and their management. Ethics and Corporate Governance in Banks.	8
Unit II: Structure of Indian Banking System Structure, History, Organization, objectives, functions and working, Nationalized Banks, Co-operative Banks, RRB'S, Private Sector Banks, Schedule Vs Nonscheduled Banks; Priority Sector Lending.	9
Unit III: Procedural aspects of Banking Preparation of voucher, Cash Receipt and Payment Entries, Clearing Inward and outward entries, transfer debit and credit entries, KYC – Concept and documentation, scrutiny of loan application/ documents, operation aspect of Core banking solution environment, Risk Management in Bank -Credit Risk, Liquidity Risk, Market Risk, Operational Risk	6
Unit IV: Regulatory Framework of Banks Amalgamation of Banking Companies, Special Provision related to Money Laundering under FEMA Act -1999, Debts Recovery Tribunal- Authorities, Procedure and power, SARFAESI, Special Provision of RERA Act, IT Act related to cyber security in digital transaction. Insolvency and Bankruptcy Code – 2016, Banking Ombudsman.	9
Unit V Emerging Issues in Banking Sector Digital Banking-ATMs, Mobile Banking, Internet Banking, Shadow Banking, Bank Correspondents, Payment Bank, Collection Bank, Various New Government Schemes (PMJDY, MUDRA, PMAY and Sukanya Samridhi Yojana), Banking and Sustainability, Micro Banking, Inclusive Banking	8

Text books:

1. Hajela, T.N., Money and Banking- Theory with Indian Banking, Ane Books Pvt. Ltd.,New Delhi

Reference books and supplementary resources:

1. Desai, B., Fundamentals of the Indian Financial System, HPH.
2. Verma, A., Indian Monetary System and Banking Reforms, Unistar Books.
3. Principles and Practices of Banking, Indian Institute of Banking and Finance.

MCOM 2031: INSURANCE MANAGEMENT

Course Description: This course has been designed to familiarize the students with the theoretical background, principles and practices of insurance. The course covers various types of insurance and various dimensions of insurance management. The course will also discuss the structure, functioning and regulation of the Indian insurance industry.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Explain the conceptual framework of insurance.
2. Reflect the basic knowledge of the principles of Life insurance and the methods of risk management.
3. Differentiate between various types of insurance.
4. Appreciate the regulation and functioning of the Indian Insurance industry.
5. Analyse the growth and prospects of insurance business in India.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Insurance Introduction to risk and insurance, Origin and growth of insurance business, Insurable and Non-Insurable risk, Insurance and Gambling, Speculation and Risk, Principles of insurance, Management of insurance organizations.	8
Unit II: Life Insurance Contract Life Insurance Contract- Nature and characteristics, Life Insurance Risk- Concept and measurement of life insurance risk, Factors governing sum assured, Calculation of premium, Treatment of sub standard risks, Legal Case studies	8
Unit III: Types of Insurance and Policies General insurance Contract- Nature and characteristics, Underwriting- Concept and importance. Insurance Loss payment. Health Insurance, Fire Insurance, Motor Insurance, Marine Insurance, Engineering Insurance etc. Legal Case studies Important types of life insurance policies e.g. Endowment plans, Money back plans, Term plans, ULIP plans, Recent trends and customer preferences.	8
Unit IV: Legal frame work of Insurance Insurance and Law of Contracts, characteristics of an Insurance Contract, Interpretation of the Contract, Doctrine of informal Warranties and beneficent interpretation, Exclusion of Coverages.	8
Unit V: Insurance Industry in India Growth of insurance industry in India, Structure, functioning and regulation of insurance industry in India, Prominent life and general insurance companies in India, Recent trends in Indian insurance industry. IRDA, Privatisation of insurance industry	8

Text books:

1. Vaughan, E. J., and Vaughan, P. M., Fundamentals of Risk and Insurance, Willey.

Reference books and supplementary resources:

1. Trieschmann, James, Risk Management and Insurance, Southwestern College Publisher.
2. Gupta, O. S., Life Insurance, Frank Brothers, New Delhi.

3. Huebner, S.S, and Kenneth, Black Jr., Life Insurance, Prentice Hall
4. Bicklhaupt and Magee, General Insurance, Richard D. Irwin Inc.
5. Dinsdale, W. A., Elements of Insurance, Pitman.
6. Sharma, R. S., Insurance Principles and Practice, Vora.
7. Bhir and Limaye, Insurance Principles and Practice, Lakhani.

MCOM 2032: RETAIL BANKING

Course Description: The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management which constitute a fast-growing area of marketing.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the concept, significance and functioning of retail banking industry in India.
2. Explain the types of retail products available in the Indian financial system.
3. Select the marketing strategies for retail products
4. Discuss the regulatory framework of retail banking in India.
5. Identify the functioning and emerging opportunities in the area of retail banking

Course Content:

Units	Number of Lectures
Unit I: Introduction to Retail banking History and definition, role within the bank operations, Applicability of retailing concepts distinction between Retail and Corporate / Wholesale Banking, Universal banking, Need and Importance of Retail Banking.	8
Unit II: Retail Products Overview - Customer requirements, Products development process, Liabilities and Assets Products .Description of Liability and Asset Products, Approval process for retail loans, Credit scoring. Important Asset Products - Home Loans - Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments , Collection. Auto and Vehicle Loans - Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments and Collection. Personal Loans, Credit and Debit cards : Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection. Educational Loans Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments. Process of using the cards, Billing Cycle, Credit Points. Other Products / Remittances / Funds Transfer	9
Unit III: Marketing / Selling of Retail Products MIS and Accounting Retail Strategies; Tie-up with Institutions for Personal loans / Credit cards / Educational loans, with OEMs / Authorised Dealers for Auto / Vehicle loans, and with Builders / Developers for Home loans Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking. Selling Process in retail products-Direct Selling Agents Customer Relationship Management - Role and impact of customer relationship management, Stages in customer relationship management process.	6
Unit IV: Regulatory Framework of Retail Banking Regulations and compliance Technology for Retail Banking - Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies. Recovery of Retail	9

Loans - Defaults, Rescheduling, recovery process. SARAFESI Act, DRT Act, use of Lok Adalat forum. Recovery Agents - RBI guidelines.	
Unit V: Recent Developments in Retail Banking Trends in retailing - New products like Insurance, Demat services, online / Phone Banking, Property services, Investment advisory / Wealth management, Reverse Mortgage - Growth of e-banking, Cross selling opportunities.	8

Text books:

1. Hugh Croxford, Frank Abramson, Alex Jablonowski- The Art of Better Retail Banking: Supportable Predictions on the Future of Retail Banking, John Wiley and Sons.

Reference books and supplementary resources:

1. John Henderson - Retail and Digital Banking: Principles and Practice, Kogan Page Publishers.
2. Anna Omarini - Retail Banking: Business Transformation and Competitive Strategies for the Future, Palgrave Macmillan Publications.

MCOM 2033: RETAIL MARKETING

Course Description: The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force management.

Course Outcomes:

On completion of this course, the students will be able to:

1. Apply the principles, practices, and concepts used in retail marketing management.
2. Explain the conceptual and organizational aspects of the retail sector, including strategic planning and management in the retail industry.
3. Determining the product planning and management system in retail sector.
4. Describe the complex nature and environment of retail marketing management together with the buying and selling of goods, services, and ideas to the final consumer.
5. Devising strategies for promotion of retail products.

Course Content:

Units	Number of Lectures
Unit I: Retail Marketing Management Introduction to Retailing, Types of Retailers, Global Retailing, Consumer Buying Behavior in Retailing, Strategies in Retail Marketing, Importance and Limitations of Retail marketing.	8
Unit II: Retail Marketing Strategy Retail Marketing Strategy, Financial Strategy, Retail Location Strategy, Retail Site Location Strategy, Constraints in retail marketing strategies	9
Unit III: Retail Marketing Mix – Product Product Category Structure and Management, Merchandise Management, Merchandise Planning Systems, Buying Merchandise,	6
Unit IV: Retail Marketing Mix - Price and Distribution Retail Pricing, Distribution, Multi-Channel Retailing, Supply Chain Management and Information Systems, Logistics in Retail marketing.	9
Unit V: Retail Marketing Mix – Promotion Retail Pricing, Distribution, Multi-Channel Retailing, Supply Chain Management and Information Systems, Logistics in Retail marketing.	8

Text books:

1. Levy, M and B Weitz. Retailing Management New York: McGraw-Hill Irwin.

Reference books and supplementary resources:

1. Kotler Philip, Marketing Management, Pearson Education, New Delhi.
2. Pradhan, Swapna, Retail Management-Text and Cases, Tata McGraw Hill, New Delhi.

MCOM 2034: CYBER LAWS AND SECURITY

Course Description: This course has been designed to develop an understanding of issues relating to cyber security and apprise the students with the available remedies for dealing with them. It provides necessary insight to the regulatory framework which can be used for dealing with cybercrimes and other related problems. The course is very relevant for present day environment considering the massive expansion of businesses through online mode.

Course Outcomes:

On completion of this course, the students will be able to:

1. Describe the concepts, need and of cyber laws and terminology related to computer security.
2. Illustrate the mechanism of dealing with cybercrime through legal recourses.
3. Examine the concept and use of network security for preventing cybercrimes.
4. Analyze the problems relating cyber securities in business, social media and routine operations.
5. Appreciate the laws governing cybercrimes under Information Technology Act, 2000.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Cyber Laws Scope and Significance of Cyber laws, Need for Cyber Regulations, Brief overview of Computer Security models, Computer Security Terms, Computer Ethics, Business and Professional Ethics.	6
Unit II: Computers and Cyber Security Cyber Frauds and crimes, Digital Payments, Various Search Engines, Introduction to Auditing, Deep Web, VAPT, Smartphone Operating systems. E Contracts and E Forms. Penal Provisions for Phishing, Spam, Virus, Worms, Malware, Hacking, Trespass and Stalking; Human rights in cyberspace, International Co-operation in investigating cybercrimes.	8
Unit III: Introduction to Network Security Types of networks, IP Address, NAT, IP Subnets, DHCP Server, Ports, DNS, Proxy Servers, Virtual Private Networks, DNS Server, OSI and TCP IP Model, Routers, Switches, Endpoint solutions, Access Directory, TOR Network. Networking Devices. Different types of network layer attacks–Firewall (ACL, Packet Filtering, DMZ, Alerts and Audit Trails) – IDS, IPS and its types (Signature based, Anomaly based, Policy based, Honeypot based).	10
Unit IV: Cyber Crimes & Social media Cyber Squatting, Cyber Espionage, Cyber Warfare, Cyber Terrorism, Cyber Defamation. Online Safety for women and children, Misuse of individual information	8
Unit V: Introduction to Information Technology Act, 2000 Regulatory Framework of Information and Technology Act 2000- Digital Signature, E Signature, Electronic Records, Electronic Evidence and Electronic Governance. Controller, Certifying Authority and Cyber Appellate Tribunal.	8

Text books:

1. Efraim Turban, Jae Lee , King David and Chung HM, Electronic Commerce – A Managerial Perspective , Pearson Education.

Reference books and supplementary resources:

1. Brain Craig , Cyber Law – The law of internet and information technology, Pearson Education.
2. Information Technology rules and Information Technology Act, 2000, Taxmann Publications, New Delhi.
3. Sharma J.P. and Kanojia Sunaina , Cyber Laws, Ane Publication, New Delhi.

MCOM 2035: E - BUSINESS

Course Description: This course has been designed to make students understand the importance of technology and its role in present business environment. The aim of the course is to appraise students with various techniques available through technology which are useful for managing and controlling business.

Course Outcomes:

On the successful completion of the course, the student would be able to:

1. Explain the components and roles of the E-Commerce environment and security threats in them and online transactions.
2. Describe the various provisions of the IT Act 2000.
3. Develop an understanding of E-Commerce payment systems.
4. Determine how to meet the needs of Information Technology users
5. Demonstrate the working of online transactions and its applications in various industries.

Course Content:

Units	Number of Lectures
Unit I: Introduction to Digital technology and business Digital technology and business, business process management, competitive advantage through digital technology, IT architecture, data management and governance, data centers and cloud computing	6
Unit II: Data Base Management System DBMS, big data analytics, data and text mining, business intelligence, digital Networks and Ethical Issues – Data Networks, IP Addresses, and APIs, Wireless Networks and Mobile Infrastructure, Collaboration and Communication Technologies.	8
Unit III: Business and Internet Technologies Internet technologies - Using Search Technology for Business Success, Organic Search and Search Engine Optimization, Pay-Per-Click and Paid Search Strategies, Social Media – strategies and communities, engagement, monitoring, media failures and lessons learned.	8
Unit IV: Role of technology in Business Operations Solving Business Challenges at Manufacturing, Production, and Transportation Management Systems, Sales and Marketing Systems, Accounting and Finance Systems, Human Resources Systems and Ethics, Strategic Technology and Enterprise Systems - Enterprise Systems, Enterprise Social Platforms Enterprise Resource Planning Systems, Supply Chain Management Systems, and Customer Relationship Management Systems.	10
Unit V: Information technology and Business Strategy Geographic Information Systems, IT Strategy and the Strategic Planning Process, Aligning IT with Business Strategy, Balanced Scorecard, IT Sourcing and Cloud Strategy.	8

Text books:

1. Post, Gerald V., & Anderson, David L., Management Information Systems: Solving Business Problems with Information Technology, Tata McGraw Hill

Reference books and supplementary resources:

1. Laudon, Kenneth C., & Laudon, Jane Price, Essentials of Business Information Systems, Pearson prentice Hall.
2. Morgan, Tony, Business Rules and Information Systems: Aligning IT with Business Goals, Pearson.
3. Nickerson, Robert C., Business and Information Systems, Prentice Hall.