

Rani Channamma University
Vidyasangama, Bhutramanahatti, Belagavi

**Master of Commerce
(Regular)
(With Effect from Academic Year 2020-21)**

Course Code	Semester & Course	Teaching Hours.	Credits	Maximum Marks			Examination Duration Hrs
				Internal Assessment	Semester End Examination	Total	
Semester – I							
Hard Core							
HC-1.1	Corporate Strategic Management	4	4	20	80	100	3
HC-1.2	Advanced Marketing Management	4	4	20	80	100	3
HC-1.3	Financial Management	4	4	20	80	100	3
HC-1.4	Applied Economics for Business	4	4	20	80	100	3
Group-(A) Accounting and Finance							
SC-1.5 (AA)	Management Accounting	4	4	20	80	100	3
SC-1.6 (AF)	Stock Market Operations	4	4	20	80	100	3
Semester-II							
HC-2.1	Business Research Methods	4	4	20	80	100	3
HC-2.2	Quantitative Techniques	4	4	20	80	100	3
HC-2.3	Corporate Restructuring	4	4	20	80	100	3
Open Elective offered to other Disciplines							
Group-(A) Accounting and Finance							
SC-2.5 (AA)	Advanced Corporate Accounting	4	4	20	80	100	3
SC-2.6 (AF)	Investment Analysis and Portfolio Management	4	4	20	80	100	3

Semester-III							
HC-3.1	International Financial Management	4	4	20	80	100	3
HC-3.2	Business Analytics	4	4	20	80	100	3
HC-3.3	Organisational Behaviour	4	4	20	80	100	3
Open Elective offered to other Disciplines							
Group-(A) Accounting and Finance							
SC -3.5 (AA)	Financial Reporting Standards	4	4	20	80	100	3
SC-3.6 (AF)	Financial Derivatives	4	4	20	80	100	3
Semester-IV							
HC-4.1	Information Technology for Business	4	4	20	80	100	3
HC-4.2	Business Ethics and Corporate Governance	4	4	20	80	100	3
HC-4.3	Dynamics of Entrepreneurial Development	4	4	20	80	100	3
HC-4.4	Project and Field Visit	4	4	20	80	100	3
Group-(A) Accounting and Finance							
SC -4.5 (AA)	Innovations in Accounting	4	4	20	80	100	3
SC-4.6 (AF)	Behavioural Finance	4	4	20	80	100	3

Semester - I
Course - HC-1.1: Corporate Strategic Management

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The basic objective of the course is to educate about the basic inputs in making and implementing corporate strategic decisions.

Unit-I: Introduction

Meaning of Strategy, Reasons for Strategy, Relevance of Strategy in Modern Business, Concept of Strategy, Levels of Strategies, Strategic Intent and Strategic Fit, Vision, Mission and Purpose, Objectives and Goals, Strategic Business Unit and Ethics in Strategic Management.

Unit-II: Environmental Analysis and Diagnosis

Meaning of Business Environment, Types of Business Environment, Environment Scanning, Organizational Appraisal; Analysis of Michael Porter's Five Force Model, SWOT Analysis, ETOP Analysis, Value Chain Analysis, Core and Distinctive Competencies, Resources and Capabilities.

Unit-III: Types of Strategies

Modernization, Diversification & Integration Strategies, Merger, Takeover, Joint Venture and Strategy Alliance; Growth, Stability, Turnaround, Divestment, Liquidation and Reengineering Strategies; Generic Competitive Strategies, Cost Leadership, Differentiation, Bench Marking, Service Blue Print, Process of Strategic Choice; Factors Affecting Strategic Choice.

Unit-IV: Functional Strategies

Plans and Policies; Production/Operations, Marketing, Personnel, Financial, and R&D Strategy. Implementation of Strategy, Issues in Strategy Implementation, Strategy Activation; Organizational Structure, Commitment and Corporate Culture; Strategic Management Process of Indian Companies.

Unit-V: Strategic Evaluation and Control

Overview of Strategic Evaluation; Strategic Control; Techniques of Strategic Evaluation and Control. Evaluation of Strategic Alternatives - Product Portfolio Models, BCG Matrix, GE Matrix, Gap Analysis; Strategic Control System.

Reference Books:

01. Bartlett, C.A., Ghoshal, S. and P. Beamish, Transnational Management: Text, Cases, and Readings in Cross-Border Management, Mcgraw Hill.
02. Bhattachary, S.K. and N.Venkataramin: Managing Business Enterprise: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
03. Hill and Jones, Strategic Management, All India Publishers, Chennai.
04. Porter, Michael E., The Competitive Advantage of Nations, Macmillan, London.
05. Sharma, R. A Strategic Management in Indian Companies, Deep and Publications, New Delhi.
06. Srivastava, R.M. Management Policy and Strategic Management, Himalaya Publishing.
07. Subba Rao, V., Strategic Management, Himalaya Publishing

Course - HC-1.2: Advanced Marketing Management

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To provide understanding of the decision variables a marketing manager may use in a marketing environment and to gain experience in developing marketing strategies.

Unit- I: Introduction:

Market and Marketing; Definition, Nature and Scope of Marketing; Exchange Process; Functions of Marketing; Core Marketing Concepts; Evolution of Modern Marketing Concept; Holistic Marketing Concepts; Selling Vs. Marketing; Marketing Mix (7 P's & 7 C's); 4 A's of Marketing; Customer Quality, Value and Satisfaction. **Marketing Environment:** Significance of Scanning Marketing Environment; Analysis of Macro Environment of Marketing – Economic, Demographic, Socio-Cultural, Technological, Political Legal and Ecological; Impact of Micro and Macro Environment on Marketing Decisions.

Unit-II: Product and Pricing Decisions

Product - Concept and Classification; Layers of Products; Major Product Decisions; Product-Mix; New Product Development Stages; Packaging and Labelling; Product Life Cycle (PLC) - Concept and Appropriate Strategies adopted at Different Stages; Pricing-Objectives; Price-Sensitivity; Factors Affecting Price of a Product; Pricing Methods and Strategies; Ethical Issues in Product and Pricing Decisions.

Unit-III: Distribution Decisions

Concept and Importance; Different Types of Distribution Middlemen and their Functions; Selection, Motivation and Performance Appraisal of Distribution Middlemen; Decisions Involved in Setting Up the Channel; Channel Management Strategies; Distribution Logistics – Concept, Importance and Major Logistics Decisions; Channel Integration and Systems; Ethical Issues in Distribution Decisions. Retailing and Wholesaling: Types of Retail formats; Retail Theories; Retailing Strategies; Non-Store Retailing; Wholesaling – Nature and Importance, Types of Wholesalers; Developments in Retailing and Wholesaling in Indian Perspective.

Unit-IV: Promotion Decisions

Role of Promotion in Marketing; Promotion-Mix; Integrated Marketing Communication – Concept; Communication Process and Promotion; Determining Promotion Mix; Factors Influencing Promotion Mix; Developing Promotion Campaigns, Sales Promotion, Direct Marketing, Public Relations, Digital and Social Media.

Unit-V: Trends in Marketing

Service Marketing, E-Marketing, Green Marketing, Customer Relationship Management, Rural Marketing; Other Emerging Trends- Ethical Issues in Marketing.

Reference Books:

01. Czinkota, Michael R. & Kotabe, Masaaki, Marketing Management. Thomson Learning.
02. Etzel, Michael J., Walker, Bruce J., Staton, William J., & Ajay Pandit. Marketing Concepts and Cases. Tata Mcgraw Hill (Special Indian Edition).
03. Kotler, Philip & Keller, Kevin Lane, Marketing Management. Pearson.
04. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, & Mithileshwar Jha. Marketing Management: A South Asian Perspective. Pearson.
05. Lamb, Charles W., Hair, Joseph, F. & Mcdaniel, Carl, Marketing. Cengage Learning.
06. Perrault, Willim, D., Cannon, Joseph, P. & Mccarthy, E. Jerome, Essentials of Marketing: A Marketing Strategy Planning Approach, Mcgraw-Hill.
07. Pride, William M. & Ferrell, O.C., Marketing. South-Western Cengage Learning.

Course – HC-1.3: Financial Management

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms.

Unit-I: Financial Management

An Overview-Nature, Significance and Scope of Corporate Financial Management, Objectives and Agency Theory, Financial Management and its Relationship with other Disciplines, Business Policies and their Impact on Financial Management, Recent Trends and Contemporary Issues.

Unit-II: Capital Structure

Concept of Financial and Capital Structures; Classification, Theories of Capital Structure- NI, NOI, MM and Traditional Approaches, MM Approach and Corporate and Personal Income Taxes, Influence of Leverages on Capital Structure, Cost of Capital - Concept, Importance, Types and Measurement.

Unit-III: Capital Budgeting

Concept, Significance, Nature and Classification of Capital Budgeting Decisions, Cash Flow Computation-Incremental Approach; Evaluation Criteria - Pay Back Period, ARR, NPV, IRR and PI Methods; Capital Rationing, Capital Budgeting under Risk and Uncertainty.

Unit-IV: Dividend Decisions

Concepts and Classification, Legal Provisions Relating to Dividend in India; Dividend and Market Valuation, Walter's Model, Gordon's Model and MM Approach, Factors affecting Dividend Decision; Dividend Policies in Practice.

Unit-V: Working Capital Management

Concepts, Importance, Classification and Factors Determining Working Capital, Computation through Operating Cycle Approach; Walker's Four Part Theory of Working Capital Management; Investment and Financial Policies.

Reference Books:

- 01 Babhtosh Banerjee, Financial Policy & Management Accounting, World Press Pvt. Ltd., Calcutta.
- 02 I.M.Pandey, Financial Management, Vikas, New Delhi.
- 03 James C. Van Horne, Financial Management and Policy, Phi, New Delhi.
- 04 Khan and Jain, Financial Management, TMH, New Delhi.
- 05 Prasanna Chandra, Financial Management, TMH, New Delhi.
- 06 Rao R.K.S. Financial Management Mac Milan, New York.
- 07 Solomon E. Theory of Financial Management, Columbia University Press, New York.

Course – HC-1.4: Applied Economics for Business

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To acquaint students with the concepts of micro economic theory and principles and their application in business decision making.

Unit-I: Introduction to Economics for Business

Concept , Nature, Scope, Role with reference to Functional Areas of Business and Economic Analysis, Fundamental Principles, Managerial Economist's Role and Responsibilities, Limitations (Theory)

Unit-II: Elasticity of Demand and Forecasting

Elasticity; Concept, Types, Degree, Calculation and Application of Price, Cross Income, Advertising Elasticity; Demand Function, Estimation (Simple & Multiple Regression) Basic Mathematical Modules for Managerial Economics and Total Revenue, Total Cost, Total Profit, Marginal Revenue, Marginal Cost (Theory and Problems)

Unit-III: Production Analysis

Production Function – Law of Variable Proportion, Return to Scale and Business Decisions, Cobb Douglas Production Function, Application of Iso-Quant, Iso-Cost, Economic Region, Economies and Diseconomies of Scale (Theory & Problems)

Unit-IV: Cost and Revenue Analysis

Behaviour of Cost and Revenue Curves (Variable, Fixed, Marginal and Average) Short Run and Long Run; Equilibrium of Firm under Perfect Monopoly, Monopolistic and Oligopoly Market Condition – Benefits of Markets with Case Studies (Theory, Problems and Case Studies)

Unit-V: Objectives of the Firm & Pricing

Introduction, Objectives, Maximization of Sales, Growth, Staff, Profit Incremental Principle & Decision – Knowledge Profit – Pricing Practice under Product Life Cycle and Trade Cycle Phases. (Theory & Problem)

Reference Books:

01. Adhikary M. Business Economics, Excel Books, New Delhi
02. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.
03. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
04. Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi.
05. Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.
06. G.S. Gupta Managerial Economics – Tata McGraw Hill Publishing Company, New Delhi.
07. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
08. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
09. Varian, H.R. International Microeconomics; A Modern Approach, East West Press, New Delhi.
10. Varsheny RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi.

Group-(A) Accounting and Finance
Course - SC-1.5(AA): Management Accounting

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To familiarize and acquaint the students with application of advanced managerial accounting techniques.

Unit-I: Introduction

Concept, Nature, Scope and Evolution of Management Accounting, Financial Accounting v/s Managerial Accounting, Utility and Limitations; Tools and Techniques of Managerial Accounting.

Unit-II: Marginal Costing and Break Even Analysis

Concept, Nature and Scope of Marginal Costing, Marginal Costing v/s Absorption Costing; Marginal Costing Equation, Contribution Margin Ratio and Application of Marginal Costing in Decision Making. Cost volume Profit Relationship, Break Even Analysis, Preparation of Break Even Charts and Profit Graphs.

Unit-III: Analysis and Interpretation of Financial Statements

Nature, Objectives, Latest Trends in Presenting Financial Data, Types and Tools of Financial analysis; Accounting Ratios – Classification, Advantages and Limitations.

Unit-IV: Funds Flow and Cash Flow Statements

Concepts of Funds and Objectives of Preparing Statement of Changes in Financial Position; Funds Flow v/s Income Statement; Procedure Involved in Funds Flow Statement, Advantages and Limitations of Funds Flow Statement; Cash Flow Statement – Classification of Cash Flow, Preparation and Usefulness, Accounting Standard and Cash Flow Preparation Practices in India.

Unit-V: Uniform and Inter-Firm Costing Methods

Meaning, Features, Significance, Steps Involved and Techniques of Uniform Costing and Inter-firm Comparison.

Reference Books:

01. Babhatosh Banerjee, Financial Policy and Management Accounting, World Press, Calcutta.
02. Charler Brandon, Managerial Accounting, TMH, New Delhi.
03. Horngren, et al., Introduction to Management Accounting, PHI, New Delhi.
04. Jawaharlal, Managerial Accounting, Himalaya, Bombay.
05. Maheswari S.N., Management Accounting and Financial Control, Sultan Chand and Sons, New Delhi.
06. Manmohan and Goyal, Management Accounting, Sahitya Bhavan, Agra.
07. Ravi M.Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi.
08. Ray H.Garrison, Managerial Accounting, TMH, New Delhi.
09. Robert N.Anthony and James Reece, Accounting Principles, AITBS, New Delhi.
10. Sharma and Gupta, Management Accounting, Kalyani, New Delhi.

Objective: To equip the students with conceptual framework and functioning of stock markets.

Unit-I: Overview of Securities Market

Organisational Structure of Financial System - Functions of Securities Market - Securities Market and Economic Growth - Profile of Indian Securities Market - Market Regulation: SEBI Act, 1992 - Securities and Contracts Regulation Act 1956 - Reforms to Promote Investor Confidence - Role of IOSCO - International Organisation of Securities Commissions.

Unit-II: Primary Market

Primary Market - Its Role and Functions; Issue of Capital - Methods of Issuing Securities in Primary Market, Intermediaries in New Issue Market - Merchant Bankers, Underwriters, Brokers, Registrars and Managers, Bankers; Pricing of Issue - Book Building, Green Shoe Option, Procedure for New Issues and SEBI Guidelines for Issue in Primary Market.

Unit-III: Secondary Market

Importance and Functions, Listing of Securities in Stock Exchanges; Players in Stock Exchange - Investors, Speculators, Market Makers, Stock Brokers; Eligibility Criteria; Trading in Stock Exchange, Stock Exchanges - Bombay Stock Exchange, National Stock Exchange, Over-the-Counter Exchange of India; The SEBI Trading Mechanism - BOLT, NEAT System and Screen Based System.

Unit-VI: Depository Services

The Depositories Act, 1996; SEBI Depositories and Participants Regulations 1996 and 2012; Types of Depositories - NSDL, CDSL and Depository Participant; Dematerialization - International Securities Identification Number (ISIN) - Procedure for Dematerialization and Rematerialization; Settlement of Off-Market Transactions: Insider Trading - Legal Framework for Investor Protection in India; Internet Initiatives at Depository services; Credit Rating- Meaning and Necessity, Methodology of Credit Rating, Credit Rating Agencies in India.

Unit-V: International Stock Market

Meaning, Environment, Raising of Finance in International Markets, Euro Issues, GDRs and ADRs Guidelines for Raising Funds in International Markets through various Instruments; Working of International Stock Exchanges with respect to their Size - Listing Requirements, Membership, Clearing and Settlement of New York Stock Exchange, NASDAQ, London Stock Exchange, Tokyo Stock Exchange, Luxembourg Stock Exchange, German and France Stock Exchanges.

Reference Books:

01. Cornett M. M and Saunders, Fundamentals of Financial Institutions Management, McGraw Hill
02. Dalton, John, How the Stock Market Works, Prentice Hall, New Delhi
03. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House
04. M.Y. Khan, Indian Financial System, TMH, Asaf Ali Road, New Delhi
05. Mandura Jeff, Financial Markets and Institutions, West Publishing Company
06. Mark Grinblatt, and Sheridan Titman, Financial Market and Corporate Strategy, Tata McGraw Hill
07. Meir Khon, Financial Institutions and Markets, Oxford University Press
08. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
09. Sundaram and Das, Derivatives - Principles and Practice, TMH, New Delhi.
10. V A. Avadhani, Financial Services in India, Himalaya Publishing House

Semester – II
Course - HC-2.1: Business Research Methods

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of the course is to acquaint the students with the process and techniques of conducting research.

Unit-I: Nature and Scope of Business Research

Meaning of Research and Nature, Research Concepts, Constructs, Proportions, Variables and Hypothesis, Theory Building, Decision Making, Types of Business Research, Importance of Research in Business Decisions, Business Research Process and Business Research Design. (Theory)

Unit-II: Data Collection in Business Research

Methods and Techniques of Data Collection, Sampling and Sampling Design, Sampling Theory, Parameter and Statistic, Objectives of Sampling Theory, Sampling Distribution, Questionnaire Designing and Development. Attitude Measurement and Scaling. Application of SPSS.(Theory)

Unit-III: Statistical Tools used in Business Research

The Concept of Standard Error(SE), Point Estimation and Interval Estimation, Ordinary Least Squares (OLS) Method of Estimation, Hypothesis Testing Procedure, Null Hypothesis and Alternative Hypothesis, The Two Mutually Complementary Approaches for Hypothesis Testing: Confidence Interval and Test of Significance, Type I and Type II Errors, Two-tailed and One tailed Tests of Hypothesis, Sampling of Attributes and Tests of Hypothesis for Attributes, Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Large Samples), Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Small Samples): The T-Test, Z-Test, The F-Test and Analysis of Variance (ANOVA): One-way and Two-way Classifications.(Theory and Problems)

Unit-IV: Non-Parametric Tests

Meaning, Advantages; The Chi-square Test, The Sign Test, The Mann-Whitney U Test (in case of Large Sample only), the Kruskal – Wallis H Test (in case of Large Sample only), the Runs Test for Randomness (in case of Large Sample only), The Wilcoxon Matched Pairs Signed – Ranks Test (in case of Large Sample only).(Theory and Problems)

Unit-V: Research Report Writing

Importance, Essentials, Structure, Types, Report-writing: Stages in Preparing Research Report, Organization, Write up, Steps in Drafting Report, Presentation of Business Research Report, References and Citation Methods, Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research. (Theory)

References Books:

01. Alan Bryman, Emma Bell, Business Research Methods.
02. C.R. Kothari, Research Methodology, New Age International Publications.
03. Cooper D R and Schindler P.S: Business Research Methods, TATA McGraw Hill New Delhi
04. Dipak Kumar Bhattacharyya, Research Methodology, Excel Books.
05. Gupta .S.P, Statistical Methods, Sultan Chand, New Delhi.
06. Gupta S C: Fundamentals of Statistics, Himalaya Publishing House Mumbai
07. Hooda, R.P: Statistics for Business and Economics, Macmillan, New Delhi
08. K.V.Rao, Research Methodology in Commerce and Management, Sterling Publications Ltd., New Delhi
09. Krishnaswami O.R., and Rangantham, Methodology of Research, Himalaya Publishing House.
10. Michel V. P., Research Methodology in Management, Himalaya, Bombay
11. William Zikmund, Business Research Methods, Thomson Publication.

Course - HC-2.2: Quantitative Techniques

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of this course is to acquaint the students with quantitative methods and techniques that play an important role in analysing business issues to take effective managerial decisions.

Unit-I: Introduction

Meaning and Definition of Quantitative Techniques, Linkage between Business Decision Making and Quantitative Techniques, Different Quantitative Techniques, Areas for Application of Quantitative Techniques in Business. Types of Decisions; Steps in Decision Making; Quantitative Analysis and Decision Making; Different types of Models and their Uses; Model Building Steps.

Unit-II: Linear Programming

Introduction, Importance and Scope of Quantitative Techniques in Business Activities, Optimization Concept, Operations Research Models; Linear Programming - Introduction to Linear Programming, Problem Formulation, Product Mix and Managerial Applications, Graphical Method of Problem Solving, Alternate solution of Linear Programming Problems, Simplex Method, Duality in Linear Programming, Formulation of Dual Problems, Advantages, and Economic Interpretation of Dual Variables.

Unit-III: Transportation Models

Introduction, Nature and Scope of Transportation and Allocation Models, Methods of Allocation, Different Methods for Finding Initial Solution; VAM, North West Corner Rule, and other Methods, Degeneracy, Finding Optimal Solution, Test for Optimality, Imbalance in Total Availability and Total Requirement, Impossible Shipments, Alternate Methods of Solutions, and Maximization as Objective Application.

Unit-IV: Inventory and Queuing Management

Concepts of Inventory Management; Inventory Models, EOQ with Price Breaks, EOQ Model for Production Runs, Planned Shortage Model - Deciding Optimum Safety Stock and Reorder Level, Probabilistic Model; Techniques of Selective Control. Queuing Models: Elements of a Queuing System; Models with Poisson Arrival and Exponential Services; Cost Behaviour Analysis. Simulation: Monte Carlo Simulation, Application of Simulation in Inventory Management and Queuing Situation.

Unit-V: Project Scheduling

Concepts of PERT & CPM Techniques and their Applications; Network Analysis - Scheduling activities, Determining Critical Path, Calculation of Floats; Time-cost trade-off; Resource allocation and Resource levelling.

Reference Books:

01. Anitha H S, Operations Research for Management, Mangala Deep Publications, Jaipur.
02. G.V.Shenoy, U.K.Srivastav and S.C.Sharma, Operations Research for Management, Wiley Eastern Ltd., New Delhi.
03. Gupta and Khanna, Quantitative Techniques for Decision Making, Prentice Hall of India.
04. J K Sharma, Quantitative Techniques, Macmillan India
05. K. Shridhar Bhat, Operation Research and Quantitative Techniques, Himalaya Publishing House
06. Kalavathy S: Operations Research, New Delhi: Vikas Publishing House
07. Kapoor V.K., Operations Research: Concepts, Problems and Solutions, Sultan Chand & Sons.
08. Kothari C R: Introduction to Operational Research, New Delhi: Vikas
09. N. P Agarwal, Sonia Agarwal, and Himanshu Saxena, Quantitative Techniques, Professional RBD Publications
10. Reddy, Chikodi and Satyaprasad, Quantitative Techniques, Himalaya, Bombay.
11. Srivastava and Others, Quantitative Techniques, New Age International
12. Vohra N D: Quantitative Techniques in Management, New Delhi: Tara McGraw-Hill

Course - HC-2.3: Corporate Restructuring

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of the course is to teach the basic issues and techniques of corporate restructuring and corporate valuation.

Unit-I: Introduction

Meaning of Corporate Restructuring, Reasons for Corporate Restructuring, Significance of Corporate Restructuring, Forms of Corporate Restructuring, Sources of Value Creation in Corporate Restructuring, and Effects of Corporate Restructuring.

Unit-II: Mergers and Acquisitions

Meaning, Types and Motives for Corporate Mergers, Mergers and Strategic Perspective, Sources of Value Creation in Mergers, Synergy and Types. Theories of Corporate Mergers, Efficiency Theories, Information and Signaling, Agency Problems and Managerialism, Free Cash Flow, Market Power, Taxes and Redistribution, Cost and Benefits of Mergers, Methods of Financing of Mergers.

Unit-III: Valuation, Exchange Rate and Merger Failures

Legal Procedure for Mergers in India, Merger Trends in India. Methods of Valuation of Target Firms, Share Exchange Rate - Minimum and Maximum, EPS V/S MPS Methods, Discounted Cash Flow Analysis, Merger Gains and Distribution, Methods of Analysis of Post-Merger Performance.

Unit-IV: Corporate Control

Meaning, Objectives and Types of Takeovers, Open Offer V/S Tender Offer, SEBI's Takeover Code, Takeover Defenses - Need, Types and Effect of Takeover Defenses, Takeovers in India and Defenses Employed, Financing of Takeovers.

Unit-V: Industrial Sickness

Meaning, Causes, Symptoms of Industrial Sickness, Magnitude of Sickness, Univariate and Multivariate Methods of Sickness Prediction. Magnitude and Reasons for Industrial Sickness of SSI and Non-SSI Units in India, Summary of Tiwari Committee Recommendations, BIFR Establishment, Objectives, Procedure and Working Measures for Control of Industrial Sickness.

Reference Books

01. J.F.Weston, K.S.Chung & S.E.Hoag, Mergers Restructuring and Corporate Control, Prentice Hall of India, New Delhi.
02. Khan and Jain Financial Management TMH, New Delhi.
03. Pandey, I.M. Financial Management, Vikas Publications, New Delhi.
04. Patrick Ganghan Mergers, Acquisitions and Corporate Restructuring John Wiley.
05. Prasanna Chandra Financial Management TMH, New Delhi.
06. Stephen Ross, Wsterfield Jaffee Corporate Finance, 7th Edition TMH, New Delhi.
07. Sudarshan, Creating Value through Mergers and Acquisition, PHI, New Delhi.

Group-(A) Accounting and Finance

Course - SC-2.5 (AA): Advanced Corporate Accounting

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The objective of this course is to acquaint the students with company accounts and the issues related with accounting practices.

Unit-I: Company Accounts

Introduction, Provisions Relating to Maintenance of Accounts, Forms and Contents of Balance Sheet and Statement of Profit and Loss, Schedule III of Companies Act, 2014; Typical Adjustments Related to Company Final Accounts, Managerial Remuneration and Preparation of Final Accounts. (Theory and Problems)

Unit-II: Accounting for Amalgamation

Introduction, Forms of Amalgamation, Requisitions of the Companies Act, 2013; Types of Amalgamation, Methods of Accounting for Amalgamation, Intercompany debts and Inventories, Intercompany Investments. (Theory and Problems)

Unit-III: Accounting for Holding Companies

Meaning and definition, Requirements of Companies Act, 2013; Consolidation of Financial Statements and Accounting Standards, Accounting Treatment and Disclosures, Single Subsidiary, Chain Holdings and Cross Holdings. (Theory and Problems)

Unit-IV: Accounting for Buy Back of Shares

Introduction, Objectives of Buy Back, Conditions of Buy Back, Benefits and Limitations of Buy Back, Sources of Buy Back, Buy Back of Securities under Companies Act, 2013. Securities Premium Account, Proceeds of an Earlier Issue, Rule 17 of the Companies Rules, 2014; Methods of Buy Back. (Theory and Problems)

Unit-V: Accounting for Financial Instruments

Meaning, Definition, Methods of trading - Margin, Option. Financial Instruments - Recognition, and Measurement, Presentation and Disclosures. (Theory and Problems)

Reference Books:

01. Gupta and Radhaswami, Advanced Accountancy, Vol.II, Sultan Chand. New Delhi.
02. Hanif and Mukherji, Advanced Accountancy.
03. Jain and Narang, Advanced Accountancy, Vol.II, Kalyani, New Delhi.
04. P.V.Ratnam, Advanced Accountancy, Konark, New Delhi.
05. Rishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.
06. S.N.Maheshwari, Advanced Accountancy, Vol. II, Vikas, New Delhi.
07. Shukla and Grewal, Advanced Accounts, Vol.II, S. Chand and Co., New Delhi

Course – SC- 2.6 (AF): Investment Analysis and Portfolio Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

Objective: To enable the students to understand various techniques used in investment management, portfolio analysis and efficient portfolio construction.

Unit-I: Investment Management

Meaning, Nature, Objectives, Scope and Process of Investment; Speculation and Gambling; Investment Plan; Investment Information; Avenues of Investment; Marketable and Non-Marketable Securities; Development of Debt and Stock Markets in India; Stock Trading Mechanism; Stock Exchanges in India, Stock Indices - Meaning, Types and Methods of Developing Stock Indices - BSE & NSE Stock Indices; Financial Regulation - Meaning and Importance; Role of SEBI as a Market Regulator.

Unit-II: Investment Analysis

Fundamental - Economic, Industry, Company analysis; Technical Analysis; Efficient Market Hypothesis and its Implications; Fundamental Analysis V/s Technical Analysis; Measurement of Risk and Return; Valuation of Fixed Income and Variable Income Securities.

Unit-III: Capital Asset Pricing Model

Assumptions - Risk Free Asset - Risk Free Lending and Borrowing; Capital Market Line - Security Market Line - Empirical Tests of CAPM - Zero Beta Version of CAPM; Factor Models - Arbitrage Pricing Theory (APT) - Principles and Limitations of APT - Single and Multiple Factor Models; APT V/s CAPM

Unit-IV: Portfolio Analysis

Meaning, Need, Objectives, Evolution, Phases and Process of Portfolio Management; Traditional and Modern Portfolio Theories; Optimal Portfolio Construction; Analysis of Portfolio Risk and Return; Diversification of Risk, Combining Risks and Riskless Securities; Markowitz Diversification - Mean, Variance Analysis; Leveraged Portfolio, Sharpe Index Model.

Unit-V: Portfolio Evaluation and Revision

Meaning, Need and Measurement of Portfolio Evaluation; Risk and Return - Risk Adjusted Measures - Sharpe, Treynor and Jensen Models; Portfolio Revision - Meaning and Need for Revision, Techniques of Portfolio Revision; Brief Survey of Software Packages for Portfolio Management.

Reference Books:

01. Avadhani V.A: Investment and Securities Market in India, Himalaya Publications.
02. Cheney J and E Muses, Fundamentals of Investment, Paul, New York
03. Domodaran, Investment Valuation, John Wiley, New York.
04. Fischer Donald E. and Ronald J. Jordan, Security Analysis and Portfolio Management, 6th Edition Prentice Hall of India
05. Frank K. Reilly and Keith C. Brown, Investment Analysis and Portfolio Management, 8th Edition, Thomson
06. Kevin S, Security Analysis and Portfolio Management, Prentice Hall.
07. Prasanna Chandra: Investment Analysis and Portfolio Management Tata McGraw Hill, New Delhi.
08. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publications.
09. Sharpe William F, and Bailey Jeffery V, Alexander Gordon J, Investments, 6th Edition, Prentice Hall of India
10. V.K. Bhalla, Investment Management, S. Chand & Company, New Delhi.

Semester – III

Course - HC-3.1: International Financial Management

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

Objective: To expose the students to study the various aspects of foreign exchange market and different aspects of international financial management

Unit-I: Introduction to International Financial Management

Meaning, Objectives, Global Financial Manager, Role of Global Financial Manager, Functions of International Financial Management, Scope of International Financial Management and Relationship between Domestic and Financial Management.

Unit-II: Foreign Exchange Market

Meaning and Objectives, Features of Foreign Exchange Market, Foreign Exchange Rates, Quotations and types of Quotations, Dealers in Foreign Exchange Market, Foreign Exchange Transactions, Sale and Purchase Transactions - Spot and Forward Transactions, Hedging, Speculation and Arbitrage Operations, Forecasting Foreign Exchange Rate and Equilibrium in Foreign Exchange Market.

Unit-III: Foreign Exchange Risk Management

Meaning and Objectives, Foreign Exchange Risk and Exposure, Types of Foreign Exchange Risks, Transaction, and Economic Exposure, Internal and External Techniques of Foreign Exchange Risk Management.

Unit-IV: Financing for Foreign Operations

Sources of Finance, Euro Markets, Special Financial Vehicles, Interest Rate and Currency Swaps, Debt, Equity Swaps, Internal Leasing, and Designing the Global Financing Strategy.

Unit-5: International Financial Management for MNCs

Cost of Capital and Capital Structure of MNCs, International Capital Budgeting, International Working Capital Management.

Reference Books:

01. Adrin. Buckley, Multinational Finance, Hcrit, New Delhi.
02. Alan C. Shapiro, Multinational Financial Management Allyn and Pacon Ioc, Boston,
03. Apte P.G. International Financial Management, Tata Mcgraw Hill, New Delhi,
04. David H. Blake- The Politics of Global Economic Robert S. Walters Relations, Prentice Hall.
05. Ian H. Giddy, Global Financial Markets.
06. Kirt C. Butler, Multinational Finance Thomson South Western.
07. Madura, Jeff, International Financial Management, West Publishing Company.
08. Raymond Vemon-Manager in the International Economy, Louis T Wells Jr. Prentice Hall,
09. Reid W. Click and Coval, International Financial Management, Prentice Hall India.

Course - HC-3.2: Business Analytics

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The course offers powerful techniques for making increasingly advanced use of information in order to survive in any market conditions. It guides the company for developing an information strategy and ability to innovate by the application of analytics.

Unit-I: Introduction and Strategic Landscape

Business Analytics; Meaning, Definition and its Revolution, Information Technology and Business Analytics, Need for Business Analytics and Its Strategy, Corporate Analytics Failure, Fact Based Decision Making, Analytical Based Decision Making, Analytical Resources, Structure of Analytical Practitioners.

Unit-II: Data Analytics

Meaning, Types, Importance, Benefits of Data Management. Business Intelligence Concepts and Applications, Future Smart Contracts and Data Analytics.

Unit-III: Developing Analytic Talent

Meaning of Data Science, Features, Significance; Data Science Resources - Professional Resources and Career Building Resources. Data Science Application in Real World Scenario. Big data- Meaning, Issues, Techniques. Becoming Data Scientist- Features, Roles, Types, and Career Paths.

Unit-IV: Advanced Data Analytics

Data Mining- Introduction, Data Exploration and Visualization, Online Analytical Processing (OLAP), Power Pivot and Power View in Excel, Visualization Software, Microsoft Data Mining Add-Ins for Excel, Classification Methods- Logistic Regression, Neural Networks, Classification Tree, Classification and Lift, Classification with Events, Clustering.

Unit-V: Business Intelligence Roadmap

Stages of a BI Project: Justification, Planning, Business Analysis, Design, Construction, and Deployment. Matrices that Serve as References for the Development Process of Business Intelligence Project.

Reference Books

01. A Practitioner's Guide to Business Analytics: Using Data Analysis Tools to Improve Your Organization's Decision Making and Strategy by Randy Bartlett.
02. Business Analytics: Data Analysis & Decision Making by S. Christian Albright and Wayne L. Winston
03. Business Intelligence for Dummies by Swain Scheps
04. Business Intelligence Roadmap: The Complete Project Lifecycle for Decision-Support Applications by Larissa T. Moss & Shaku Atre
05. Data Analytics for Beginners: Your Ultimate Guide to Learn and Master Data Analysis. Get Your Business Intelligence Right – Accelerate Growth and Close More Sales by Victor Finch.
06. Data Analytics: Become A Master Data Analytics by Richard Dorsey
07. Data Science for Business: What You Need to Know About Data Mining and Data-Analytic Thinking by Foster Provost & Tom Fawcett
08. Data Strategy: How to Profit from a World of Big Data, Analytics and The Internet of Things by Bernard Marr.
09. Developing Analytical Talent by Vincent Granville, Wiley Publishers
10. The Functional Art: An Introduction to Information Graphics and Visualization, The Truthful Art: Data, Charts, and Maps for Communication by Alberto Cairo

Course - HC-3.3: Organisational Behaviour

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To develop theoretical and practical understanding of different components of individual and group behavior in organizational setting.

Unit-I: Introduction

Meaning and Definition, Nature, Scope, Challenges and Opportunities for organizational behavior, Disciplines contributing to the field of Organizational Behavior, Organizational Behavior Models. Positive Organizational Behavior.

Unit-II: Individual Behavior

Meaning, Fundamentals, Reasons for Difference, Importance, Causes of Human Behavior; Perception; Personality; Meaning, Factors Influencing and Types of Personality. Attitude; Meaning, Changes in Attitudes, Role and Types. Learning; Meaning, Process, Difficulties and Importance.

Unit-III: Group Behavior

Group – Determinants, Process, Task, Types, Cohesiveness and Productivity; Group Decision Making; Team Building; Group Conflicts and Negotiations, Stress Management, Decision Making, Effective Communication.

Unit-IV: Motivation and Leadership

Motivation – Meaning and Definition, Need for Motivation, Motivational Process, Motivational Tools, Theories of Motivation. Leadership – Leader and Leadership, Characteristics of Good Leader, Leader v/s Manager, Leadership Skills, Outstanding Leader, Leadership under Cross - Cultural Environment, Leadership Theories, Leadership Styles.

Unit- V: Organizational Change and Development

Organizational Change: Approaches, Planning and Implementing Change, Resistance to Change and its management. Organizational Development: Meaning, Characteristics, Objectives, Models, Interventions. Work Life Management.

Reference Books :

01. Greenberg, Baron (2010). Behaviour in Organisations: Understanding and Managing the Human Side of work. Pearson
02. Herzberg, F. (1968). One More Time: How Do You Motivate Employees? Harvard Business Review.
03. K ashwathappa, Organisational Behaviour, Himalaya Publishing House.
04. Luthans, Fred. Organizational Behaviour, McGraw-Hill, Indian Edition.
05. Pareek, U. & Khanna, S. Understanding Organizational Behaviour. Oxford University Press.
06. Robbins, Stephen P., TA Judge & Neharika Vohra (2013). Organisational Behaviour, Pearson.

Group A – Accounting and Finance

Course - SC-3.5 (AA): Financial Reporting Standards

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The course aims to provide knowledge to the students about developments in accounting financial reporting, and understanding of accounting and reporting issues at the national and international level.

Unit-I: Introduction

Nature, Objectives, Benefits and Purpose of Report; Qualitative Characteristics of Accounting Information; Conceptual Framework- FASB and IASB. GAAPs: Meaning and Need of Accounting Principles; Structure of GAAPs - Accounting Assumptions; Accounting Concepts; Accounting Principles and Accounting Conventions.

Unit-II: International Financial Reporting Standards (IFRSs)

Role of IASB; Arguments for Global Convergence; Required Disclosure as per IFRSs; Achievements of IASB and Obstacles in Convergence; Difference between IFRSs and Indian Accounting Standards; US GAAP.

Unit-III: Dimensions of Corporate Reporting

Introduction, Objectives of Financial Reporting, Investment Decision - Making, Management Accountability, Scope of Financial Reporting, True Blood Report (USA), The Corporate Report (UK), Financial Accounting Standards Board (FASB) of USA, The Stamp Report, General Purpose Financial Reporting, Types of Financial Statements, Benefits of Financial Reporting.

Unit-IV: Reporting Practices

Segment Reporting - Introduction, Need, Usefulness of Allied Users, Objectives, Terminology, Scope, Reportable Segments, Segment Accounting Policies, Disclosure, Advantages, Disadvantages, Segment Reporting in India.

Unit-V: Accounting and Reporting of Financial Instruments

Meaning, Recognition, De-recognition and Offset, Compound Financial Instruments, Measurement of Financial Instruments, Hedge Accounting, Disclosures; Financial Reporting by Non Banking Financial Companies, Merchant Bankers, Stock and Commodity Market Intermediaries.

Reference Books:

01. A Student's Guide to International Financial Reporting Standards by Clare Finch, Kalpana Publishing.
02. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
03. Christopher Nobes. et al, Comparative International Accounting, Prentice Hall
04. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
05. First lesson to International Financial Reporting Standards Beginners Guide by MP Vijay Kumar, Prime Knowledge Services.
06. Gray S J. Campell, L Shaw JC, International Financial Reporting, Mac Millan.
07. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.
08. ICAI, Compendium of Statements and Standards on Accounting.
09. IFRS Concepts and Applications by Kamal Garg, Bharath Law House Private Limited
10. IFRS Explained – A Guide to International Financial Reporting Standards by BPP Learning Media
11. IFRS for Finance Executives by Ghosh T P, Taxman Allied Services Private Limited
12. IFRS for India, Dr.A.L.Saini, Snow white publications
13. IFRS: A Quick Reference Guide by Robert J. Kirk, Elsevier Ltd.
14. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.
15. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
16. P.Mohana Rao, Accounting Theory and Standards, Deep & Deep Publications Pvt. Ltd.
17. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy

Course - SC-3.6 (AF): Financial Derivatives

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To impart the conceptual and practical knowledge of financial derivatives.

Unit-I: Financial Derivatives

Introduction, Definition, Origin and Features of Derivatives, Types, Participants and Functions of Financial Derivatives, Economic Benefits of Derivatives; Factors Contributing to the Growth of Derivatives; Development of Exchange Traded Derivatives; Global Derivatives Markets; Exchange Traded Vs OTC Derivatives Markets; Traders in Derivatives Markets; Committees on Derivatives Market in India.

Unit-II: Futures and Forwards

Introduction, Features of Futures Contracts, Futures Vs. Forwards, Various Forms of Futures, Valuation of Short and Long Forward Contract-Payoff, Equity, Index, Stock, Interest Rate Futures; Futures Trading Strategies, Margins, Hedging, Speculation, Arbitrage, Spread Trading; Forward Market Commissions and Regulation, Commodities Traded; Trading and Settlements, Physical Delivery of Commodities.

Unit-III: Options and Financial Swaps

Introduction of Option, Option Pricing, Types, Factors affecting Option Pricing; Call and Put Options on Divided and Non-Divided Paying Stocks Put-Call Parity; Mechanics of Options; Concept of Exotic Option; Hedging & Trading Strategies Involving Options, Valuation of Option; Models of Options; Financial Swaps-Evolution, Features, Mechanics of Interest Swaps, Valuation and Application of Interest Swaps, Currency Swaps, and Equity Swaps.

Unit-IV: Credit Risk

Bond Prices and The Probability of Default, Reducing Exposure to Credit Risk, Credit Default Swaps, Total Return Swaps, Credit Spread Options, Collateralized Debt Obligation; Value at Risk(VAR)-Measure, Model Building Approach, Linear Approach, Quadratic Model, Monte Carlo Simulation, Stress Testing and Back Testing; Risk Associated with Options and Sensitivities.

Unit-V: Commodity Derivatives and Interest Rate Markets

Evolution of Commodity Derivative Markets in India; Products, Participants, Functions and Instruments available for Trading; Pricing of Commodity Futures; Hedging, Speculation, Arbitrage Trading; Clearing and Settlement, Risk Management and Regulatory Framework; Interest Rate Markets - Type of Rates, Zero Rates, Bond Pricing, Determining Zero Rates, Forward Rules, Forward Rate Agreements (FRA), Treasury Bond & Treasury Note Futures, Interest Rate Derivatives.

Reference books:

01. Hull C J and Basu Sankarshan, Options, Futures and Other Derivatives, Pearson Education, New Delhi,
02. Janakiramanan, Derivatives and Risk Management, Pearson Educations, New Delhi.
03. Kolb R W, Futures, Options and Swaps, Blackwell Publishers, New Delhi.
04. Kumar S S, Financial Derivatives, PHI, New Delhi
05. N R Parasuraman, Fundamentals of Financial Derivatives, Wiley Publications, New Delhi.
06. P Agarwal, Financial Derivatives and Risk Management, HPH, New Delhi.
07. S L Gupta, Financial Derivatives, PHI, New Delhi.
08. Stulz M R, Risk Management and Derivatives, Cengage Learning, New Delhi
09. Sundaram and Das, Derivatives – Principles and Practice, TMH, New Delhi.
10. Sunil Parmeswaran, Fundamentals of Financial Instruments, Wiley Publications, New Delhi.

IV Semester

Course - HC-4.1: Information Technology for Business.

Weekly Teaching Hours: 4

Examination Duration: 3 Hours

Credits: 4

Maximum Marks: 100

Objective: The course is designed to develop conceptual and technical skills of information technology applied in various functional areas of the business.

Unit-I: Financial Analysis using MS Excel (I)

Spreadsheet and its Business Applications - Introduction, Creating a Work Book, Data Handling Operations, Importing and Exporting Data between MS Excel and other Software; Data Analysis Functions - Financial and Statistical, Creating Different types of Financial Reports in Excel.

Unit-II: Financial Analysis using MS Excel (II)

What If Analysis - Scenario Analysis, Goal Seek and Data Table; Creating Pivot Table; Use of Add-Ins for Advanced Application - Data Analysis Tools; Graph Generating: Different Types of Charts and Maps; Use of Standard Accounting Data Spread Sheets to Display Charts, Graphs and Maps. Using Macros Link Variety of Spread Sheets and Generate New Spread Sheets for Analysis and Reporting.

Unit-III: Application of IT in Functional Areas

IT and Marketing, IT and Finance, IT and Operational Management, IT and Human Resource Management, IT and Enterprise Systems; Designing the Website.

Unit-IV: Cyberspace Laws and World Wide Web

International Cyber Laws - Cyber Laws in India - Aims, Provisions and their Limitations; Protection of Cyber Consumers in India and CPA 1986, International Efforts Related to Cyberspace Laws, Trace an IP Address, I.T. Act 2000. **World Wide Web** - Reasons for Building Own Website, Benefits of Website, Registering a Domain Name, Role of Web Site; Push and Pull Approaches; Web Site Design Principles: Applications of E-Commerce and E-Enterprise; E-Customer Relationship Management - Meaning, Types, Applications and Major Trends of E-CRM.

Unit-V: Emerging Technologies in Internet and Networking

Fundamentals of Internet, Networking and Communication; LAN, MAN, WAN, Networking Topologies, Grid Computing; Cloud Computing - Uses, Advantages and Challenges; Mobile Computing; Web Environment; Business Intelligence.

Reference Books:

01. Alexis Leon and Mathews Leon, Information Technology, Vikas publishing, New Delhi.
02. Comer, Douglas E. (2007), The Internet Book, New Delhi : PHI Learning Private Limited
03. CSV Murthy, Management Information System, Himalaya Publishing House
04. Davis G.B., Management Information Systems, TMH, New Delhi.
05. Henry C. Lucas, Information Technology for Management, TMH, New Delhi
06. James O' Brien, Management Information Systems, TMH, New Delhi.
07. Laudon, Kenneth C. and Jane P. Laudon, Management Information Systems, Prentice Hall of India, New Delhi
08. Leon a. and Leon M., Fundamental of Information Technology, Vikas Software Manuals.
09. Morley, Deborah and Charles S. Parker (2007) Fundamentals of Computers, Learning India Pvt. Ltd., New Delhi
10. Pradeep K. Sinha and Priti Sinha, Computer Fundamentals, Sixth Edition. BPB Publications

Course - HC-4.2 : Business Ethics and Corporate Governance

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To teach and familiarize the students with the knowledge of ethics, emerging trends in corporate governance practices in Indian context.

Unit-I: Business Ethics

Meaning of Business Ethics, Nature and Goals of Business Ethics, Ethical Values of Organization and Employees Attitudes, Culture and Ethics, Ethics and Law, Managerial Philosophy and Organization; Types of Ethics.

Unit-II: Ethical Theories

Theory of Teleological, Deontological, System Development; Universalism v/s Ethical Relativism, Kantianism v/s Utilitarianism; Virtue Ethics; Socialism and Individual Ethics.

Unit-III: Managing Ethical Dilemmas in Business

Meaning, Nature and Significance of Ethical Dilemmas, Ethical Dilemmas v/s Ethical Issues, Ethics in Marketing; Ethics in Finance and Accounting Practices; HRM Practices and Ethical Implications, Ethical Issues Relating to Information Technology and Ethics in the Global Business.

Unit-IV: Introduction to Corporate Governance

Meaning, Nature, and Reasons for Corporate Governance; Theories of Corporate Governance, Mechanism of Corporate Governance, Models of Corporate Governance, Issues of Governance, Regulatory Frame Work of CG in India; Corporate Failure and Scams, Concept of Whistle Blowing and Corporate Governance Initiatives in India

Unit-V: Corporate Board and Committees

Meaning, Objectives, Types and Functions of Board; Determinants of Board Effectiveness, Role and Responsibilities of Board Chairman and CEO. Board Committees: Need, Objectives and Types of Board Committees; Committees - Cadbury, OECD Principle of Governance, Governance Committees in India - Birla, Naresh Chandra, Narayana Murthy, Irani Committee's Recommendations; Cluase-49; Role of SEBI in Governance and Recent Issues in Corporate Governance.

Reference Books:

01. A.C. Fernando Corporate Governance: Principles, Policies and Practices, Pearson.
02. A.C. Fernando, Business Ethics: An Indian Perspective. Pearson Education
03. A.G. Robert, Monks and Neil Minow, Corporate Governance, Wiley.
04. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
05. Chakraborty S.K. Ethics in Management, Oxford University Press, New Delhi
06. P. Chottopadhyay, Corporate Mis-Governance, IAA Research Foundation
07. R.C.Shekhar Ethical Choices in Business, Response Book, New Delhi
08. R.V.Badi & N.V.Badi Business Ethics, Vrinda Publications, New Delhi
09. Rituparana Raj A Study in Business Ethics, Himalaya, Bombay

Course - HC-4.3: Dynamics of Entrepreneurial Development

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: To enable the students to understand the dynamics of entrepreneurial development and imbibe the qualities to become the entrepreneurs.

Unit-I: Introduction

The Concept of Entrepreneur, Entrepreneurial Mindset, Entrepreneur V/S Small Business Owner, Entrepreneurship a Mind Set, The Myths of Entrepreneurship, The Schools of Entrepreneurial Thought; Macro (Environmental, Financial, Displacement) Micro (Trait, Venture Opportunity, Strategic formulation), Characteristics associated with Entrepreneurship, Typology of Entrepreneurial Styles, Entrepreneur and Risk.

Unit-II: Entrepreneurial Creativity and Innovation

Opportunity Identification, Sources of Innovative Ideas, Entrepreneurial Creativity, Components, Indicators, Creative Process, Developing Individual's Creativity, Impediments, Creative Climate, Arenas of Creativity, Innovation - Concepts, Myths, Principles.

Unit-III: Initiating Ventures

Pathways to New Ventures, New-New, New-Old Approach, Acquiring an Established Venture, Opportunities, Advantages, Do's and Don'ts, Franchising, Features, Advantages and Disadvantages, Types of Franchising in India- Start Ups in India, Concept, Pitfalls in Selection of New Ventures.

Unit-IV: Business Plan for New Ventures

Concept of Business Plan, Pitfalls in Planning, Benefits, Developing a Business Plan, Elements of Plan, Hints to Prepare a Plan, Updating a Plan, Preparing a Business Plan. Phases of Starting a Small Scale Industry

Unit-V: Entrepreneurship

The Indian Way; History, Global Indian Entrepreneur, Modern Entrepreneurs, Institutions Facilitating Entrepreneurship; Ministry of MSME, NIESBUD, EDI, Development Commissioner, CREED, ISB, WCED, NEN, SEE, NSTEDB, Ministry of SD & E-Credit Rating by CMERA.

Reference Books:

01. N Desai, Entrepreneurship Management, Ashish Publishing House.
02. M. Bamback and J. R. Manscusu, Entrepreneurship and Venture Management, Prentice Hall of India.
03. Chandra Prasanna, Project Preparation, Appraisal and Implementation, Tata Mcgraw Hill.
04. D.F.Kuratko and T.V.Roa, Entrepreneurship-A South Asian Perspective, Cengage Learning India Pvt Ltd.2016
05. Hall B. L, Pickle and Yance, Small Business Management, John Wiley & Sons, USA.
06. Kenneth R. Van Vloorthis, Entrepreneurship and Small Business Management, Allyn and Bacon.
07. Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall Of India.
08. P. Gopala Krishnan and V. E Rama Moorthy, Project Management, Macmillan India.
09. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation and Review, Tata Mcgraw Hill.
10. Vasanth Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.

Group – (A) Accounting and Finance

Course – SC- 4.5 (AA): Innovations in Accounting

Weekly Teaching Hours: 4
Credits: 4

Examination Duration: 3 Hours
Maximum Marks: 100

Objective: The course intends to provide accounting skills related to various accounting practices to the students. It develops the minds of students to get acquainted with innovative accounting practices.

Unit-I: Human Resource Accounting

Need and Development, Concept of Human Resource Accounting, Importance and objectives of HRA, Suggested Methods for Valuation of Human Resources, Financial Disclosure of Human Resources, HRA Practices in India.

Unit-II: Social and Environmental Accounting

Concept and Objectives of Social Accounting, Limitations of Conventional Accounting, Social Accounting Measures and Approaches, Preparation of Social Income Statement and Balance Sheet, Social Accounting and Reporting Practices in Indian Context; Environmental Accounting - Environmental Concerns and Need for Green Accounting ; Concept and Objectives of Environmental Accounting, Shadow Pricing Techniques and Preparation of Environmental Balance Sheet.

Unit-III: Accounting for Employee Stock Options

Employee Stock Option Scheme, The Companies (Share Capital And Debentures) Rules, 2014; SEBI (Share Based Employee Benefits) Regulations, 2014; Accounting Treatment for Employee Stock Option; Employee Stock Purchase Scheme, its Accounting Treatment and Valuation Using Option Pricing Model.

Unit-IV: Forensic Accounting

Meaning, Definition, Requirements to Become a Forensic Accountant, Essential Skills; Fraud Schemes - Skimming, Lapping, Creating Ghost Employees, Using Shell Companies, Shrinkage of Inventory, Management of Embezzlement, Security Fraud, Uncovering the Truth; Forensic Accounting Methods, Auditing and Forensic Accounting; Creative Accounting.

Unit-V: Computerized Accounting

Introduction, Meaning, Features and Significance, ERP, E-Commerce and E-business, Security aspect of the System, Maintaining the Hierarchy of Ledger, Grouping of Accounts, Codification of Accounts, Coding Techniques, Accounting Packages, Accounting Software as a Part of ERP, Outsourcing of Accounting Function, Generating Accounting Reports.

Reference Books:

01. Compendium of Statements and Standards of Accounting, ICAI, New Delhi.
02. Estes Ralph, Corporate Social Accounting, John Willey, New York.
03. Forensic Accounting and Finance - Principles and Practice by Bee Lean Chew.
04. Geidler L.J., and Geidler L.N., Social Accounting: Theory, Issues and Cases Melville, Los Angeles.
05. Jawaharlal, Corporate Financial Reporting, Theory, Practice and Cases, Taxmann Publications.
06. R.Narasimhan, Financial Accounting: An Integrated Approach, PHI, New Delhi.
07. S.N.Maheshwari, Advanced Accounting, Vol.II, Vikas, New Delhi.
08. Shirin Rathore, International Accounting, Prentice Hall of India.
09. Sujit Sikidar and Alok K. Pramanik, Accounting and Auditing, Deep and Deep, New Delhi.
10. Taxmann's Accounting Standards and Corporate Accounting Practices by T. P. Ghosh

Objective: To comprehend various theories of behavioral finance and its role in decision-making.+

Unit-I: Introduction to Behavioural Finance

Introduction, Meaning, Salient Features, Scope, Objectives and Significance; Essential Concept of Behavioural Finance; Types of Investors in Stock Market; Is Behavioural Finance Science or Art; Themes of Behavioural Finance; Difference between Standard Finance and Behavioural Finance; Theoretical Pillars of Traditional Finance; Theoretical Pillars of Behavioural Finance; Decision Making Biases and Errors; Investment Decision Cycle: Judgment under Uncertainty: Cognitive Information Perception - Peculiarities (Biases) of Quantitative and Numerical Information Perception - Representativeness - Anchoring - Exponential Discounting - Hyperbolic Discounting

Unit-II: Foundations of Behavioural Finance

Heuristics and Biases - Two Systems Approach; Familiarity and Related Heuristics; Biases, Hyperbolic Discounting; Self-Deception - Over Confidence - Forms and Causes; Success Equation; Prospect Theory and Mental Accounting. EMH-Theoretical Foundations and Challenges to EMH; Emotional Factors and Social Forces-Theories of Emotion; Types and Dimensions of Emotion; Social Influence on Investment and Consumption; Neuro Scientific and Evolutionary Perspective - Brain Basics, Adaptive Market Hypothesis: CAPM; Arbitrage Model - Asset Management and Behavioral Factors - Active Portfolio Management

Unit-III: Foundation of Rational Finance

Expected Utility Theory [EUT] and Rational Thought: Decision Making under Risk and Uncertainty - Expected Utility as a basis for Decision-Making – Theories Based on Expected Utility Concept - Investor Rationality and Market Efficiency. Self Deception – Forms of Over Confidence, Causes of Over Confidence, and other Forms of Self-Deception. Prospect Theory, Difference between EUT and Prospect Theory; Agency Theory; SP/A Theory; Framing, Mental Accounting; Error in Bernoulli's Theory.

Unit-IV: Behavioural Corporate Finance

Rational Managers with Irrational Investors Approach; Behavioural Factors based on Capital Structure, Capital Budgeting, Dividend Policy, Mergers and Acquisitions, Agency Conflicts and Corporate Governance; Challenges in Building a Psychologically Smart Organisation.

Unit-V: Emotions and Decision Making

Substance of Emotion, Theories of Emotion, Types and Dimensions of Emotions, Emotional Styles; Fairness, Reciprocity and Trust; Conformity; Bayesian Decision Making, Heuristics and Cognitive Biases; Neuro Finance and Trader's Brain.

Reference Books:

01. Behavioral Finance - Wiley Finance - Joachim Goldberg, Rüdiger Von Nitzsch
02. Handbook of Behavioral Finance – Brian R. Bruce
03. James Montier, Behavioural Finance: Insights into Irrational Minds and Markets, John Wiley and Sons Ltd.
04. Julio Lobao, Behavioural Corporate Finance, Cambridge Scholars Publishing
05. Meir Statman, Behavioral Finance: Second Generation, CFA Institute of Research Foundation
06. Michelle Baddeley, Behavioural Economics and Finance: Revision Edition, Taylor and Francis
07. Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York.
08. Plous, S. (1993). The Psychology of Judgment and Decision-Making NY: McGrawHill.
09. Prasanna Chandra, Behavioural Finance: Revised Edition, McGraw Hill Education