

FAROOK COLLEGE (AUTONOMOUS)

Farook College PO, Kozhikode-673632

Master of Commerce (MCom)

Under Choice Based Credit Semester System

SYLLABUS

(2022 Admission Onwards)



Prepared By

Board of Studies in Commerce and Management Studies

Farook College (Autonomous)

CONTENTS

SI No	PARTICULARS	PAGES
1	Preamble	3
2	Members of the Board of Studies	4 - 5
3	Programme Outcome	7
4	Programme Specific Outcomes	8
5	Scheme of The Programme	9 - 12
6	Credit Distribution	12
7	Evaluation And Grading	13 - 22
8	Detailed Syllabus-Core Papers	23 - 96
9	Detailed Syllabus-Elective Papers	97 - 109

PREAMBLE

The Master of Commerce (M.Com) degree program is a postgraduate program that is designed to provide students with an in-depth understanding of various aspects of commerce and business management. The program is aimed at equipping students with the knowledge, skills, and attitudes required to succeed in the competitive world of business.

Throughout the program, students will be exposed to a range of advanced subjects, including Advanced Financial Management, Advanced Corporate Accounting, Income tax Law and Practices, Corporate Governance and Research Methodology. The program is designed to offer a mix of theoretical knowledge and practical experience, ensuring that students are well-prepared to face the challenges of the dynamic business environment.

The M.Com program emphasizes the development of critical thinking, analytical, and problem-solving skills, as well as effective communication and interpersonal skills. Students will engage in research projects, case studies, and other practical experiences that will enable them to apply the theoretical concepts they have learned to real-world business situations.

Upon completion of the program, graduates will be well-equipped to pursue a wide range of career opportunities in the business world, including senior management positions in finance, marketing, human resources, and accounting. The M.Com program is an excellent choice for students who are looking to advance their careers in the business world and want to gain advanced knowledge and skills in this field.

Overall, the M. Com program is designed to provide students with a comprehensive understanding of various aspects of commerce and business management, enabling them to become effective leaders in the business world.

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OUTCOME BASED EDUCATION

Outcome Based Education (OBE) was introduced by William Spady in the early 1990s for the American school system and eventually adapted by higher education systems. OBE is an approach to teaching and learning that focuses on what students should be able to do at the end of a particular learning experience or program. The emphasis is on measuring and assessing the outcomes or achievements of students, rather than just their attendance, participation or memorization of facts. In OBE, the learning goals and objectives are clearly defined and communicated to both students and teachers. Teachers design their lesson plans, activities, and assessments around these learning goals, ensuring that students have the necessary skills and knowledge to achieve the desired outcomes.

Assessment in OBE is also focused on measuring the degree to which students have achieved the desired learning outcomes. This may involve a range of assessment methods, including performance-based assessments, portfolios, and standardized tests. The benefits of OBE include a focus on student achievement, improved learning outcomes, and greater accountability for both students and teachers. The revised Bloom's Taxonomy provides a useful structure for defining and assessing learning outcomes, and OBE focuses on designing instruction and assessment that support the achievement of these outcomes. The revised Bloom's Taxonomy categorizes educational objectives into six levels of cognitive complexity, ranging from lower-order thinking skills such as remembering and understanding, to higher-order thinking skills such as analyzing, evaluating, and creating. The six levels are:

1. Remembering: The ability to recall previously learned information.
2. Understanding: The ability to comprehend the meaning of what has been learned.
3. Applying: The ability to use knowledge and skills in new situations.
4. Analyzing: The ability to break down information into parts and understand the relationships between them.
5. Evaluating: The ability to make judgments about the value or quality of information based on criteria.
6. Creating: The ability to use knowledge and skills to produce something new.

This taxonomy is widely used in education to help educators design instruction and assessment that align with specific learning outcomes. The revised Bloom's Taxonomy is an updated version of the original Bloom's Taxonomy, which was developed by Benjamin Bloom in the 1950s. The revised version was developed in the 1990s by a group of

educators led by Lorin Anderson, and it reflects changes in the way that education is understood and practiced today.

PROGRAMME OUTCOMES (PG)

Upon completion of the Post Graduate Programme at Farook College (Autonomous) the students will be able to develop:

PO: 1. Advanced Disciplinary Knowledge

Graduates will demonstrate a deep understanding of advanced concepts and theories in their field of study, and will be able to apply this knowledge to complex problems.

PO: 2. Application of knowledge

The graduate will be able to review the information, develop lines of argument and make sound judgment in accordance with the major disciplinary theories and concepts.

PO: 3. Research and Inquiry

Graduates will be able to conduct independent research, using appropriate methods and tools, and will be able to analyze and interpret data to develop evidence-based conclusions

PO: 4. Professional Practice

Graduates will demonstrate the ability to apply their knowledge and skills to real-world problems and to practice their profession in an ethical and responsible manner.

PO: 5. Scientific Communication Skills

Students will be able to develop strong scientific communication skills, including the ability to effectively communicate scientific research to both scientific and non-scientific audiences.

PO: 6. PO6. Leadership and Management

Graduates will be able to assume leadership roles, guiding and motivating others to achieve shared goals, and will demonstrate the ability to manage complex projects and teams.

PO: 7. Lifelong Learning

Graduates will demonstrate a commitment to lifelong learning and professional development, staying current with advances in their field and continuously improving their skills and knowledge.

PSO1 – Recall advanced concept and theories of Accounting, Finance and Commerce.

PSO2 – Demonstrate an in-depth understanding of advanced topics such as international trade, corporate governance and financial risk management.

PSO3 – Use various analytical tools to develop financial forecast and projections.

PSO4 – Identify different financial strategies and their impact on the financial performance of a business.

PSO5 – Assess the impact of macro-economic factors on the financial performance of the business.

PSO6 – Design and implement effective risk management strategies for a business.

SCHEME OF THE PROGRAMME

Semester One

Course Code	Course Title	Total Credit	Teaching Hours	Total Weights		Type
				Internal	External	
MCM1C01	Business Environment & Policy	4	5	5	30	Core
MCM1C02	Corporate Governance	4	5	5	30	Core
MCM1C03	Quantitative Techniques for Business Decisions	4	5	5	30	Core
MCM1C04	Management Theory and Organizational Behaviour	4	5	5	30	Core
MCM1C05	Advanced Management Accounting	4	5	5	30	Core
	Ability Enhancement Course (AEC) Any one of the following List	4	-	-	-	Audit
	Total in Semester One	20	25			

Ability Enhancement Course (AEC)*

Course Code	Course Title
MCM1A01	Internship cum Organisation Study
MCM1A02	Case Study Preparation
MCM1A03	Communication/Mental Ability/Numerical Skill
MCM1A04	NET Coaching
MCM1A05	Designing with Block Chain Workshop/ Future Casting Workshop
MCM1A06	Model Project Preparation
MCM1A07	Soft Skill Development
MCM1A08	Presentation/Publication of research papers/Book Review

*The Department can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

Semester Two

Course Code	Course Title	Total Credit	Teaching Hours	Total Weights		Type
				Internal	External	
MCM2C06	Advanced Corporate Accounting	4	5	5	30	Core
MCM2C07	Advanced Strategic Management	4	5	5	30	Core
MCM2C08	Basics of Econometrics	4	5	5	30	Core
MCM2C09	International Business	4	5	5	30	Core
MCM2C10	Management Science	4	5	5	30	Core
	Professional Competency Course (PCC) Any one of the following List	4	-	-	-	Audit
	Total in Semester Two	20	25			

Professional Competency Course (PCC)*

Course Code	Course Title
MCM2A01	Business Analytics using R
MCM2A02	Big Data Analysis
MCM2A03	Live Project with Statistical Packages
MCM2A04	Spread Sheet Application
MCM2A05	Accounting Package Skill
MCM2A06	Computer Programming Skill
MCM2A07	Innovation/Entrepreneurship/Idea Pitching

*The department can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA.

Semester Three

Course Code	Course Title	Total Credit	Teaching Hours	Total Weights		Type
				Internal	External	
MCM3C11	Financial Econometrics	4	5	5	30	Core
MCM3C12	Income Tax Law, Practice and Tax Planning I	4	5	5	30	Core
MCM3C13	Research Methodology	4	5	5	30	Core
MCM3E01	Elective I	4	5	5	30	Elective
MCM3E02	Elective II	4	5	5	30	Elective
Total in Semester Three		20	25			

Semester Four

Course Code	Course Title	Total Credit	Teaching Hours	Total Weights		Type
				Internal	External	
MCM4C14	Financial Derivatives & Risk Management	4	5	5	30	Core
MCM4C15	Income Tax Law, Practice and Tax Planning II	4	5	5	30	Core
MCM4E03	Elective III	4	5	5	30	Elective
MCM4E04	Elective IV	4	5	5	30	Elective
MCM4PV01	Project Work & Comprehensive Viva Voce	4	5	5	30	Dissertation & Viva
Total in Semester Four		20	25			

Elective Finance

MCM3E01	Investment Management
MCM3E02	Financial Markets & Institutions
MCM4E03	International Finance
MCM4E04	Advanced Strategic Financial Management

CREDIT DISTRIBUTION

Semester	Core Course	Elective	Project/Viva	Audit	Total
I	4+4+4+4+4			4	24
II	4+4+4+4+4			4	24
III	4+4+4	4+4			20
IV	4+4	4+4		4	20
				Total	88

ELIGIBILITY FOR ADMISSION

Any candidate who has passed B. Com or BBA (earlier BBS) degree of University of Calicut or B. Com, BBA or BBS degree of any other University or institutes in any state recognised by UGC or AICTE and approved by University of Calicut with minimum of 45% marks or equivalent grade is eligible for admission. OBC and SC/ST students are eligible for mark/grade relaxation as per the University rules. In the case of B. Com (Honours) and B. Com (Professional) students, the minimum eligibility for admission is 50% for all categories of students.

AUDIT COURSES

The students shall complete two Audit Courses viz Ability Enhancement and Professional Competency Course in first and second semester respectively. in the. The total credits of these courses is fixed as and it will not be counted for calculating the SGPA & CGPA. The colleges shall conduct examination for these courses and have to intimate /upload the results of the same on the stipulated date during the III Semester. Students have to obtain only minimum pass requirements in the Audit Courses.

Evaluation and grading of students in audit courses may be done on the basis of a presentation made by the students on Ability Enhancement Course (AEC) and Professional Competency Course (PCC) undertaken. Minimum pass is required in each audit course.

STUDY TOUR/FIELD VISIT/INDUSTRIAL VISIT

There shall be an Industrial Visit/Study Tour/Field visit in the third semester and report shall be submitted to the Head of the department within two weeks of the visit.

DURATION OF THE PROGRAMME

The duration of the M. Com programme of study is two years divided into four semesters.

MEDIUM OF INSTRUCTION

The medium of instruction and examination shall be English.

EVALUATION AND GRADING

1. The evaluation scheme for each course shall contain two parts;
 - a. Internal/Continuous Assessment (CA)
 - b. External/End Semester Evaluation (ESE).
2. The percentage ratio of internal and external marks shall be 20:80 and the ratio of weightage between Internal and External is 1:4
3. Primary evaluation for Internal and External shall be based on 6 letter grades with the following grade points.

Grade Points

Grade	Grade Point
A⁺	5
A	4
B	3
C	2
D	1
E	0

4. **Grade Point Average:** Internal and External components are separately graded and the combined grade point with weightage 1 for Internal and 4 for external shall be applied to calculate the Grade Point Average (GPA) of each course. Letter grade shall be assigned to each course based on the categorization based on Ten point Scale.
5. Internal assessment shall be based on a predetermined transparent system involving periodic written tests, assignments, seminars and viva-voce in respect of theory courses.
6. The criteria and percentage of weightage assigned to various components for internal evaluation are as follows:

Components of Internal Assessment

Sl.No	Component	Percentage	Weightage
1	Examination /Test (2 Tests)	40	2
2	Seminars / Presentation	20	1
3	Assignment	20	1
4	Attendance	20	1
5	Total	100	5

7. Internal mark valuation and Grading

- a. **Test mark:** For each course there shall be atleast **1 class test** during a semester. If two or more class test is conducted average of best two test is taken. Grades should be displayed on the notice board. Valued answer scripts shall be made available to the students for perusal.

Internal Assessment-Test

Test 1 and 2							
Name	GP: Test 1	GP: Test 2	AGP	Grade	GP	W	WGP
Student 1	4.8	3.5	4.15	A	4	2	8
Student 2	5	4.8	4.9	A+	5	2	10
Student 3	2.3	4.7	3.5	B	3	2	6

- b. **Assignment:** Each student shall be required to do assignment/s for each course. Assignments after valuation must be returned to the students. The teacher shall define the expected quality of the above in terms of structure, content, presentation etc. and inform the same to the students. Punctuality in submission is to be considered.

Internal Assessment-Assignment

Assignment				
Name	Grade	Grade Point	Weightage	WGP
Student 1	A+	5	1	5
Student 2	A	4	1	4
Student 3	C	2	1	2

- c. **Seminar Presentation:** Every student shall deliver seminar / presentation as an internal component for every course and must be evaluated by the respective course teacher in terms of structure, content, presentation and interaction. The soft and hard copies of the seminar report are to be submitted to the course teacher.

Internal Assessment-Seminar

Seminar Presentation				
Name	Grade	Grade Point	Weightage	WGP
Student 1	B	3	1	3
Student 2	A+	5	1	5
Student 3	D	1	1	1

d. Attendance

Internal Assessment-Attendance

Attendance				
Name	Grade	Grade Point	Weightage	WGP
Student 1	A+	5	1	5
Student 2	A+	5	1	5
Student 3	C	2	1	2

e. Consolidated Final Internal mark

Calculation of Consolidated Internal Mark

Consolidated Internal mark				
Name	Total WGP	Total Weightage	Total GP	Grade
Student 1	21	5	21/5=4.20	A+
Student 2	24	5	24/5=4.80	O
Student 3	11	5	11/5=2.20	P

8. There shall be no separate minimum grade point for internal evaluation. To ensure transparency of the evaluation process, the internal assessment marks awarded to the students in each course in a semester shall be published on the notice board before 5 days of commencement of external examination. There shall not be any chance for improvement of internal marks and all the records of Continuous Assessment (CA) must be kept in the department.
9. The semester-end examinations for 3 hours shall be conducted by the college with question papers set by external experts. The evaluation of the answer scripts shall be done by examiners based on a well-defined scheme of valuation.
10. After the external evaluation, only Grades are to be entered in the space provided in the answer script for individual questions and calculations need to be done only up to the Cumulative Grade Point (CGP) and all other calculations including grades are to be done by the college.
11. Students shall have the right to apply for revaluation or scrutiny as per rules within the time permitted for it.
12. Photocopies of the answer scripts of the external examination shall be made available to the students for scrutiny on request by them as per rules.
13. The external evaluation shall be done immediately after the examination preferably in a Centralized Valuation Camp.
14. The language of writing the examination shall be English.
15. Regarding the Pattern and setting of questions for external examination
 - a. Questions shall be set to assess the knowledge acquired, standard, and application of knowledge, application of knowledge in new situations,

critical evaluation of knowledge and the ability to synthesize knowledge. Due weightage shall be given to each module based on content/teaching hours allotted to each module.

- b. It has to be ensured that questions covering all skills are set. The setter shall also submit a detailed scheme of evaluation along with the question paper.
- c. A question paper shall be a judicious mix of short answer type, short essay type /problem solving type and long essay type questions.
- d. The question shall be prepared in such a way that the answers can be awarded A+, A, B, C, D, E Grades.
- e. Questions should be asked as far as possible from all modules following a uniform distribution.
- f. The pattern should be in line with the following table

Pattern and weightage questions

Part	Type of Question	No of Questions	No of Questions to be Answered	Weightage	Total weightage
A	Short Answer	7	4	2	8
B	Short Essay	7	4	3	12
C	Essay	4	2	5	10
	Total	18	10	-	30

16. Regarding the evaluation of Project Work / Dissertation

1. During the fourth semesters each student shall do a project work under the guidance of a faculty member preferably in their area of specialisation.
2. The project should be done individually on a topic based on a business organisation or a social or economic problem relating to the discipline to be decided by the student under supervising teacher.
3. The candidate shall prepare at least two copies of the report: one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for one copy each.
4. The report shall be printed (or neatly typed) and bound (preferably spiral bound) with not less than 50 A4 size, 1.5 spaced, pages, Times New Roman Font, Font Size 13 pt. References format shall be insisted on API style.
5. The project report should be submitted to the Head, Department of Commerce at least 10 days before the last working day of the fourth semester duly certified by the guide.

6. Structure of the report

- a) Title page Certificate from the organization (if the project work is done in an organisation).
- b) Plagiarism certificate shall be mandatory for project submission for all category of students
- c) Certificate from the supervising teacher.
- d) Declaration of student.
- e) Acknowledgements
- f) Contents
- g) Chapter I: Introduction (Significance of the study, Research problem, objectives of the study, Research methodology etc.)
- h) Chapter II: Review of literature
- i) Chapter III: Organization Profile/Conceptual Frame work
- j) Chapter IV: Data Analysis and Interpretation
- k) Chapter V: Summary, Findings and Recommendations.
- l) Appendix: Questionnaire, specimen copies of forms, other exhibits etc.
- m) Bibliography: Books, journal articles etc. used for the project work.

7. Project work shall have the following stages

- a) Selection of an organisation
- b) Problem identification
- c) Project draft proposal presentation and discussion Finalisation of the proposal
- d) Data collection and analysis of data
- e) Report writing
- f) Final Project Presentation
- g) Report submission.

8. There shall be External and Internal evaluation with the same criteria (detailed below)

9. One component among the Project Work evaluation criteria shall be Viva-voce (Project Work related) and the respective weightage shall be 40%.

10. Consolidated Grade for Project Work is calculated by combining both the External and Internal in the Ratio of 4:1 (80% & 20%).

11. For a pass in Project Work, a student has to secure a minimum of P Grade in External and Internal examination combined. If the students could not secure minimum PGrade in the Project work, they will be treated as failed in that attempt and the students may be allowed to rework and resubmit the same in accordance with the University exam stipulations. There shall be no improvement chance for Project Work.
12. The External and Internal evaluation of the Project Work shall be done based on the following criteria and weightages as detailed below :

Project Evaluation

SI No	Criteria	Weightage	Weightage External	Weightage Internal
1	Problem Formulation and Methodology Adopted Relevance of the topic, statement of the problem, Setting SMART objectives, Research Design, Sampling Design, Tool Designing, Pilot Study Identification of Variables, Setting Hypothesis and Designing a Conceptual Map	20 %	8	2
2	Analysis of Data and Findings: - Quality of analysis, Synchronisation with SMART objectives and Hypothesis Testing	20%	8	2
3	Report Writings	20%	8	2
4	Comprehensive Viva Voce	40%	16	4
5	Total Weightage	100%	40	10

Model for Calculating Grade for Project by External Evaluators

Components	Internal				External			
	W	Grade	GP	WGP	W	Grade	GP	WGP
Problem Formulation and Methodology Adopted	8	A	4	32	2	A	4	8
Analysis of Data and Findings	8	B	3	24	2	B	3	6
Report Writings	8	A+	5	40	2	A	4	8
Comprehensive Viva Voce	16	A	4	64	4	A	4	16
Total	40			160	10			38
Grade	160/40=4, A+ Grade				38/10=3.8, A+ Grade			

13. Regarding the Conduct of Comprehensive Viva-Voce

At the end of fourth semester, each candidate shall attend a comprehensive viva voce along with the project evaluation. The viva voce shall include all the courses of the M.Com programme, including project report.

The viva board shall have two external examiners and one internal member. The external examiners shall be appointed by the College. The internal examiner shall be the Head, Department of Commerce or faculty member nominated by him or her from the Department.

14. Minimum Credit for the Project Report

The students hold get a minimum of P grade for the project report for a pass. For a pass in Project Work, a student has to secure a minimum of P Grade in External and Internal examination combined. If the students could not secure minimum P Grade in the Project work, they will be treated as failed in that attempt and the students may be allowed to rework and resubmit the same in accordance with the University exam stipulations. There shall be no improvement chance for Project Work.

15. Minimum Credit for Comprehensive viva voce

For a pass in Comprehensive viva-voce, a student has to secure a minimum of P Grade in External and Internal examination combined. If the students could not secure minimum P Grade in the Project work, they will be treated as failed in that attempt and the student may re appear for the same next time in

16. Direct Grading System

1. Direct Grading System based on a 10 Point scale is used to evaluate the performance (External and Internal Examination of students)
2. For all courses, Semester and overall programme, letter grades and GPA/SGPA/CGPA are given on the following way;
 - a) First Stage Evaluation for both Internal and External is to be done by the Teachers concerned in the 6 point scale given in table 2
 - b) The calculation of overall Grade (G) in the External Examination of a theory paper will be as per the following table

Calculation of Grade in External Examination

Type	Qn. No	Grade	Grade Point	Weightage	WGP
Objective	1-5	A+	5	1	5
	6-10	C	2		2
	11-15	B	3		3
Short Answer	16	A+	5	1	5
	17	-	-		-

	18	A	4		4
	19	C	2		2
	20	-	-		-
	21	A	4		4
	22	-	-		-
	23	B	3		3
Short Essay	24	B	3	2	6
	25	A+	5		10
	26	-	-		-
	27	C	2		4
	28	B	3		6
	29	A	4		8
	30	-	-		-
	31	B	3		6
	32	A	4		8
	33	-	-		-
Essay	34	A+	5	4	20
	35	-	-		-
	36	-	-		-
	37	A	4		16
Total	37			30	112
Grade	112/30=3.73, Grade A				

c) The range of Grade for both Internal & External shall be given in the following table

Range of Grade and Indicators

Grade	Grade Range	Range (%)	Merit / Indicator
O	4.25 – 5.00	85.00 –100.00	Outstanding
A+	3.75 – 4.24	75.00 –84.99	Excellent
A	3.25 – 3.74	65.00 –74.99	Very Good
B+	2.75 – 3.24	55.00 –64.99	Good
B	2.50 – 2.74	50.00 –54.99	Above Average
C	2.25 – 2.49	45.00 –49.99	Average
P	2.00 -2.24	40.00 –44.99	Pass
F	< 2.00	Below 40	Fail
I	0	–	Incomplete
Ab	0	–	Absent

d) No separate minimum is required for Internal evaluation for a pass, but a minimum P Grade is required for a pass in the external evaluation. However, a minimum P grade is required for pass in a course.

- e) A student who fails to secure a minimum grade for a pass in a course will be permitted to write the examination along with the next batch.
- f) The candidates who wish to improve the grade / grade point of the external examination of a course/s they have passed already can do the same by appearing in the external examination of the concerned semester along with the immediate junior batch.
- g) A candidate will be permitted to improve the CGPA of the Programme within a continuous period of four semesters immediately following the completion of the programme allowing only once for a particular semester. The CGPA for the betterment appearance will be computed based on the SGPA secured in the original or betterment appearance of each semester whichever is higher.

17. Award of Degree

- 1. The successful completion of all the courses with **P** Grade shall be the minimum requirement for the award of the degree.

18. Phases of Evaluation

- 1. In the first phase internal and external evaluations for every semester can be done by the concerned teachers/examiners at 6 point scale by assigning the respective Grade Points (see Table No.)
- 2. In the second phase college has to calculate of GPA, SGPA & CGPA based on the Direct Grading system on 10 Point Scale (See, Table No.)
- 3. The consolidated Grade (GPA) for both Internal and External can be assigned as per the following table
 - a. Eg: The external grade awarded for the Course 1 is 'A' with a Grade point of 3.83 and its internal is 'O'. with a Grade Point of 4.6.

Table 5: Consolidated CPA

Exam	Weightage	Grade	Grade Point	WGP
External	4	A+	3.83	15.32
Internal	1	O	4.40	4.40
Total	5	-	-	19.72
Course Grade (GPA)	GPA=WGP/W. 19.72/5=3.94, Grade=A+			

- 4. Semester Grade Point Average (SGPA): After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below.

$$SGPA = \frac{\text{Total Credit Points}}{\text{Total Credit}}$$

Table 5.1: Model of calculation of SGPA

Code	Title of the course	Credit	Grade	CGP	Credit Point
MCM1C01	Business Environment & Policy	4	O	4.25	17
MCM1C02	Corporate Governance	4	A+	3.9	15.6
MCM1C03	Quantitative Techniques for Business Decisions	4	A	3.45	13.8
MCM1C04	Management Theory and Organizational Behaviour	4	A	3.64	14.56
MCM1C05	Advanced Management Accounting	4	A	3.45	13.8
Total		20			74.76
SGPA		74.76/20=3.74, Grade A			

5. Calculation of Consolidated Grade Point Average is to be done by the college after student clears all papers. This is the consolidated net result (Grade) of a Programme. Eg. If A student has secured SGPA of 3.81 in the first semester, 3.65 in the second semester, 3.70 in the third semester and 3.80 in the fourth semester, then the Consolidated Grade Point Average(CGPA) can be calculated as follows.

Consolidated Grade Point Average(CGPA)

Semester	Credit	Grade	SGPA	Credit Points
I	19	A+	3.81	72.4
II	20	A+	3.85	77
III	19	A	3.70	70.3
IV	22	A+	3.80	83.6
Total	80			303.3
CGPA	303.3/80=3.79, 3.75<3.79<4.24, Grade A+			

Core Course				
MCM1C01: BUSINESS ENVIRONMENT AND POLICY				
Credit	Hours/ week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Analyse the environment of a business from the various internal and external perspectives</i>	Assess	PSO5
CO2	<i>Apply environment management through different measures recommended by different committees</i>	Use	PSO3
CO3	<i>Differentiate different business environment and its impact on business growth</i>	Demonstrate	PSO2
CO4	<i>Understand the various policies related to FDI & Multi-National Corporations.</i>	Identify	PSO4
CO5	<i>Develop an in-depth knowledge about the recent Government policies regarding Environment management.</i>	Design	PSO6

COURSE CONTENT

Module 1	15 Hours
Business Environment: Meaning & Elements -Components and significance–Scope– political, Economic, Social, Technological, Legal, Cultural and Labour Environment – Trade Unions – Quality Circles – External Factors Influencing Business Environment – Dimensions of International Business Environment –Challenges.	
Module 2	20 Hours
Structure of Indian Economy: Economic Systems-Economic Planning– Planning Commission and NITI Ayog – Public Sector – Changing Role– Relevance – Public Sector Reforms – Public Private Participation – Privatization and Disinvestments – Fiscal Policy – Monetary Policy – Structure of Union and State Budgets – Sources of Revenue – Management of Public Debt. – GST- History and Development in India	
Module 3	15 Hours

Profile of Indian Economy: New Economic and Industrial Policy–Recent Economic & Tax Reforms in India – GST- Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences.	
Module 4	10 Hours
Foreign Direct Investment and Institutional Investment: Forms–Policy - FDI in Retail Trade – Problems and Consequences – FEMA – Multinational Corporations Role and Recent Trends – Problems and Consequences – Competition Law-Import& Export Policies- Start-ups- Digital economy- CRYPTO currency, Fintech	
Module 5	20 Hours
Environment management-Degradation of Natural Environment-Air pollution, Water Pollution, Land Pollution, National Wet land Policy- MadhavGadgil Committee Report-KasturiRangan Report-Global warming-causes &Effects, Climate Change, KYOTO Protocol, Green Financing, Carbon Credit, Environment Protection Act 1986(Basics)- National Green Tribunal Act (Basics) -Consumer Protection Act,1986 (Basics) – RTI 2005(Basics) Salient features of Information Technology Act:2000.	

Mode of Transaction	<ol style="list-style-type: none"> Face to Face Instruction: The course faculty delivers lectures in the classroom. Group Discussion: Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.
Mode of Assessment	Internal Assessment (5 Weights) <ol style="list-style-type: none"> Internal Test – One internal test (2 Weights) Submission of Periodic Assignment Reports (1 Weight) Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight) Class room participation based on attendance (1 Weight).
MODULE	External Assessment (30 Weightage) Mark distribution for setting Question paper
	Weightage
Module1	10
Module 2	14

Module 3	10
Module 4	7
Module 5	14
	(No of Questions: 18)

References:

1. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons, New Delhi.
2. Ian Worthington, Chris Britton: Business Environment.
3. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
4. Claire Capon: Understanding the Business Environment.
5. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publications, Delhi.
6. David Baron: Business and Its Environment.
7. Panday G.N: Environmental Management, Vikas Publishing House.
8. Raj Agarwal: Business Environment, Excel Publications, New Delhi.

Core Course				
MCM1C02- CORPORATE GOVERNANCE				
Credit	Hours/Week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcomes	Learning Domain	PSO No.
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Explain various concepts, meaning, importance and scope of corporate governance	Understand	PSO 2
CO2	Judge the various theories and models of corporate governance	Apply	PSO 3
CO3	Show the suggestions of various committees on corporate governance	Understand	PSO 2
CO4	Evaluate the role of company towards the various stakeholders	Evaluate	PSO 5
CO5	Design important ethical principle of the business	Create	PSO 6

Course Content

Module 1 Corporate Governance	15 Hrs
Meaning and Definition –Difference between Governance and Management-Evolution of Corporate Governance- Major Stakeholders of a Corporate Body and their goals- The performance and conformance aspects of Governance-Objectives Corporate Governance- Principles of Corporate Governance.	
Module 2 Theories and Models of Corporate Governance	20 Hrs
Conceptual Framework of Corporate Governance- Legal and administrative framework of Corporate Governance - Regulatory framework of corporate governance in India- SEBI guidelines and clause 49- Reforms in the Companies Act-Secretarial Audit-Class action-NCLT- Insider trading- rating agencies- green governance- shareholders’ activism - Legislative framework of corporate governance- an international perspective (UK, USA, Australia, China, Russia, South Africa)	

Module 3 Various Committees on Corporate Governance	15 Hrs
International- Blue Ribbon Committee-Cadbury Committee- Greens Burry Committee- Kings Committee - Indian; Birla Committee, Narayanamurthy Committee- JJ Irani Committee, Naresh Committee Report. Uday Kodak Committee Report Corporate Reporting Framework- Reporting of Remuneration- Service Contract of Directors- Financial Reporting of the activities of the company as per clause 49 of the Companies and SEBI Act.	
Module 4 Elements of Corporate Governance	20 Hrs
Board of Directors- Executive Directors- Independent Directors- Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Board of Directors- Executive Directors- Independent Directors- Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Duties, Board Committees- Board of Directors- Executive Directors- Independent Directors- Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Board of Directors- Executive Directors- Independent Directors- Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Duties, Board Committees- Responsibilities and Powers- Board meetings- Whistle blowing and Corporate Governance- The Concept of Whistle blowing-Types of whistle blowers- Whistle blower policy- The Whistle Blower Legislation across countries- Developments in India.	
Module 5 Socially Responsible Investment	10 Hrs
Meaning and Definition- Pros and Cons of SRI - SRI and Corporate Governance – Strategies for SRI - The concept of Corporate Social Responsibility - The CSR competency framework – Balancing corporate responsibilities – CSR indices – Corporate sustainability.	

Mode of Transaction	<p>3. Face to Face Instruction: The course faculty deliver lectures in the classroom.</p> <p>4. Group Discussion: Group discussions based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>5. Internal Test – One internal test (2 Weights)</p> <p>6. Submission of Periodic Assignment Reports (1 Weight)</p> <p>7. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>8. Class room participation based on attendance (1 Weight).</p>

	External Assessment (30 Weightage) Mark distribution for setting Question paper
MODULE	Weightage
Module 1	11
Module 2	12
Module 3	12
Module 4	11
Module 5	9
	(No of Questions: 18)

References

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, NewDelhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar.
4. Sharma. J.P., Corporate Governance and Social Responsibility of Business., Ane Books Pvt Ltd, New Delhi
5. Jawahar Lal Corporate Financial Reporting Theory and Practice- Taxman
6. Singh S: Corporate Governance-Global Concepts and Practices- Excel Books
7. Robert A.G Monks & Nell Minow: Corporate Governance: Wiley
8. Bob Tricker: Corporate Governance: Principles, Policies and Practices- Oxford University Press.
9. Fernando.AC: Corporate Governance: Principles, Policies and Practices: Pearson Education
10. Indian Institute of Corporate Affairs- Corporate Governance: Taxman
11. IndrajitDube: Corporate Governance- Lexis Nexis
12. Satheesh Kumar. T.N: Corporate Governance: Principles and Practices: Oxford University Press
13. Ghosh.B.N. Business Ethics and Corporate Governance- Mc Graw Hill Education
14. Robert Cobbaut et al: Corporate Governance: An Institutional approach- Kluwer Law

Core Course				
MCM1C03 – QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS				
Credit	Hours/week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Apply hypothesis testing for validation and interpretation of the results	Apply	PSO3
CO2	Remember and understand properties of probability distribution and to solve the problems	Remember	PSO2
CO3	Create soft skill knowledge for data analysis	Create	PSO3
CO4	Understand the tool for finding the relationship between variables and its magnitude	Understand	PSO4
CO5	Evaluate the application of non-parametric tests for validation	Evaluate	PSO5

COURSE CONTENT

Module 1	12 Hours
<p>Mathematical functions and their types – linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function</p> <p>Integration – standard forms. Method of integration – by substitution, by parts and by use of partial fractions. Definite integration. Finding area in simple cases.</p>	
Module 2	12Hours
<p>Concept and rule of differentiation Maxima and minima involving second or higher order derivatives. Partial Differentiation, partial derivative up to second order. Homogeneity of functions and Euler’s theorem. Total differentials. Differentiation of implicit functions with the help of total differentials. Maxima and minima in cases of two variables involving not more than one constraint including the use of Lagrangian multiplier</p>	
Module 3	22Hours
<p>Probability distributions- Discrete & Continuous-Binomial, Poisson, Uniform, Exponential, Normal distributions- Inferential analysis for management – statistical estimation – point estimation – interval estimation – Properties of a good estimator. Confidence intervals for means (a) when σ is known, and (b) when σ is not known. Sample size determination for a mean. Confidence intervals for proportions.</p>	
Module 4	15 Hours
<p>Hypothesis Testing: One and Two-sample Tests: General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. <i>One Sample Tests:</i> Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. <i>Two-sample Tests:</i> Tests for difference between means – when population standard deviations are known, and when they are not known.</p>	

Inferences about difference between two means for matched samples. Testing of difference between two proportions.	
Module 5	19 Hours
. Analysis of Variance & Non parametric tests: F-test of equality of variances. One- factor ANOVA (Completely Randomized Model) and Two-factor ANOVA without replication (Randomized Block Model). Chi-square test for independence & Goodness of fit. Sign test, one sample runs test and rank correlation test	
Theory 30% Problems 70%	
Mode of Transaction	9. Face to Face Instruction: The course faculty delivers lectures in the classroom. 10. Group Discussion: Group discussions based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.
Mode of Assessment	Internal Assessment (5 Weights) 1. Internal Test – One internal test (2 Weights) 2. Submission of Periodic Assignment Reports (1 Weight) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight) 4. Class room participation based on attendance (1 Weight).
	External Assessment (30 Weightage) Mark distribution for setting Question paper No of Questions: 18 Theory 30% Problems 70%
Module	Marks
Module 1	8
Module 2	8
Module 3	16

Module 4	12
Module 5	11

References

1. Essential Mathematics for Economics and Business, Teresa Bradley and Paul Patton, Revised by Teresa Bradley, Wiley student Edition.
2. Mathematics for Business studies, J.K Thukral, Mayur Paperbacks, 17th Edition
3. Taro Yamane: Statistics - An Introductory analysis, Harper & Row, Edition 3.
4. Hoel PG: Introduction to Mathematical Statistics, John Wiley & Sons, Edition.
6. Tulsian, P.C and Vishal Pandey: Quantitative Techniques, Pearson Education, New Delhi. 15
6. S.P. Gupta: Statistical Methods, Sultan Chand and Sons, New Delhi.
7. Hooda R.P. Statistics for Business and Economics, Macmillan, New Delhi.
8. Joseph K.X, Quantitative Techniques, CUCCS Ltd, Calicut University
9. Levin & Rubin, Quantitative Approaches for Management, Pearson
10. Anderson, Quantitative Methods for Business Decisions, Thomson
11. Barry Render, Quantitative Analysis for Management, Prentice Hall of India
12. D.V.D. Vohra, Quantitative Techniques for Management
13. Anand Sharma, Quantitative Techniques for decision making, Himalaya Publishing House
14. Gupta & Khanna, Quantitative Techniques for decision making, Prentice Hall of India

MCM1C04 Management Theory and Organizational Behaviour				
Credit	Hours/week	Weightage		
		Internal	Internal	Internal
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to</i>		
CO1	To describe students with the basic concepts of individual behaviour and organizational behaviour	Recall	PSO1
CO2	To describe various concepts and issues of organizational behaviour	Remember	PSO5
CO3	To analyse the importance of group dynamics, need for work life balance and managing change	Identify	PSO4
CO4	To evaluate the personality traits of human beings and various ethical issues in Organisational Behaviour	Assess	PSO5
CO5	To use the various terms related to organisational culture and Techniques for managing organisational relationships.	Apply	PSO3

COURSE CONTENT

Module 1	20 Hrs
Introduction to management –management concept-Historical evolution schools of management thought –Major contributors to management	

thought- Principles of management-modern techniques in management- Japanese Management System Korean Management system - Leadership and Management-Theories of Management, Theories of Leadership, Quality circle- TQM- Six sigma- Kaizen- Benchmarking -Core competence-Bottom of pyramid approach-MDP-steps in MDP-- Need for the knowledge of OB - Need for a contingency approach to the study of OB - Emerging challenges and opportunities for OB - the organization as a system - System - System approach to organizational behaviour - Managerial functions - The organization and people.

Module 2

15 Hrs

Basic psychological process-Perception-Factors influencing perception - Attribution theory - Specific applications in organizations - Learning - Theories of learning - Using learning concepts for self-management - implications for performance and satisfaction - Remembering - Basic motivational concepts - Theories of motivation. HRM approach to managing and controlling performance. Behavioural aspects of Control

Module 3

20 Hrs

Personality-Determinants of personality-Theories of personality-Major personality attributes influencing organization behaviour - Building and maintaining the self-values, attitudes and job satisfaction - Ethical issues in organizational behaviour - Quality of Work Life-Work Life Balance-Stress management - Concept-Consequences and sources-Stress Management Approaches -Conflict management - Concept-Causes-Types-Stages-Effects-Management of Conflicts - Mental and health problems in organizations - role of counselling. Building, leading and managing team

Module 4

15Hrs

Leadership: Concept; Leadership styles; Theories -trait theory, behavioral theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership, contemporary

issues in leadership Group Dynamics and Team Development: Group dynamics -definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centred approach to team development	
Module 4	10 Hrs
Organisational Culture, Organizational development–Techniques of organizational development Interventions – Grid management – Transactional analysis – Johari Window -Sensitivity training - Need for change, resistance to change; Theories of planned change;–Process consultancy –Case discussions and analysis. Techniques for managing organisational relationships.	
Mode of Transaction	<p>11. Face to Face Instruction: The course faculty delivers lectures in the classroom.</p> <p>12. Group Discussion: Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>1. Internal Test – One internal test (2 Weights)</p> <p>2. Submission of Periodic Assignment Reports (1 Weight)</p> <p>3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>Class room participation based on attendance (1 Weight).</p>
	<p>External Assessment (30 Weightage)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p>
Module	Weightage
Module 1	14

Module 2	10
Module 3	14
Module	10
Module	7

References

1. FredLuthans: Organisational behaviour
2. Danial C. FieldmanandHugh Arnold: Managing individual and group behaviour in organization.
3. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
4. Robbins, Stephen P: "Organizational Behavior" Prentice Hall, New Delhi.
5. UdaiPareek: Understanding Organizational Behaviour, Oxford University Press, New Delhi.
6. S. Stephen P. Robbins: Organizational Behaviour, Prentice Hall of India Private Limited, New Delhi.
7. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston.
8. Laurie Mullins, 2007. Management and Organisational Behaviour, Pearson, New Delhi.
9. Aswathappa: Organizational Behaviour, Himalaya Publishinghouse.
10. Jai B. Sunhat: Culture and Organisational Behaviour, SageTexts.

Core Course				
MCM1C05: ADVANCED MANAGEMENT ACCOUNTING				
Credit	Hours/week	Marks		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Recall key concepts, principles, and definitions related to management accounting.	Remember	PSO1
CO2	Comprehend the underlying theories and frameworks of management accounting.	Understand	PSO2
CO3	Utilize appropriate performance measurement tools to evaluate the financial and non-financial performance of an organization. Apply decision-making techniques in situations involving uncertainty and risk.	Apply	PSO3
CO4	Analyze financial data and performance metrics to identify areas for improvement and make informed decisions.	Analyse	PSO4
CO5	Assess the strengths and weaknesses of different performance measurement systems. Evaluate the effectiveness of decision-making techniques in real-world scenarios.	Evaluate	PSO5
CO6	Design and develop performance measurement systems tailored to specific organizational needs. Create decision-making frameworks that account for uncertainty and risk.	Create	PSO6

COURSE CONTENT

Module 1	10 hours
Introduction to Management Accounting Meaning and importance of Management Accounting- Tools of Management Accounting (Descriptive, Analytical, Diagnostic, Predictive) – Skills required for Management Accountants- Strategic Role of Management Accountants- Functions of Management Accountants.	
Module 2	15 hours
Performance Measurement Financial and non-financial measurement of performance- ROI – Residual Income- KPI- Economic Value Added(EVA)–concept and measurement-Balanced Score Card- concepts and objectives- Multiple Score Card measures- New horizons in management control- Responsibility Accounting- Performance Budgeting- ZBB and ABB–Social Cost- benefit Analysis- Modern production Management techniques originating from Japan–Flexible Manufacturing Systems(FMS)-TQM.	
Module 3	15 hours
Decision making under Risk and Uncertainty: Nature and Types of risk- Techniques for decision making under risk and uncertainty- Optimistic and Pessimistic estimates- Risk adjusted Discount Rate- Certainty Equivalent Co-Efficient Method- Sensitivity technique- Probability technique-Standard Deviation method-Co-efficient of Variation method-Simulation technique- Decision Tree Analysis.	
Module 4	20 hours
Standard Costing and Variance Analysis Types of Standards – setting standards- Variance Analysis- Importance- Material, Labour, Overhead, Sales and Profit Variance – Interpretation of variance - Control and Efficiency Ratios- Investigation of Variance – Techniques of interpretation of variance	
Module 5	20 hours

<p>Marginal Costing and its Application CVP analysis and decision making – Managerial applications of CVP analysis- make or buy decision- Alternative methods of production- Buy or Lease Decision- Shut down or continue- Repair or replace – Accepting bulk orders for Idle capacity utilization- pricing under different situations- suitable product mix and Key Factor.</p>	
<p>Mode of Transaction</p>	<p>Face to Face Instruction: This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p>Peer to Peer learning: Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p>Group Discussion: Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<p>Mode of Assessment</p>	<p>Internal Assessment (20 Weightage)</p> <ol style="list-style-type: none"> 1. Internal Test – One internal test (2 Weights) 2. Submission of Periodic Assignment Reports (1 Weight) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight) 4. Class room participation based on attendance (1 Weight).
	<p>External Assessment (30 Weights)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p>
Module	Weightage
Module 1	5
Module 2	10
Module 3	12
Module 4	13
Module 5	15

Readings

1. Cost and Management Accounting- Jain and Narang, Kalyani Publishers
2. Management Accounting and Financial Control-S N Maheshwari, Sultan Chand & Sons
3. Management Accounting N.K Kulshrestha, Taxman Publications
4. Management Accounting – Paresh Shah, Oxford Publishers
5. Advanced Management Accounting – Ravi.M Kishore, Taxman
6. Management and Cost accounting – Colin Drury, Cengage Learning
7. Management Accounting – Dr. S.P Gupta, Sahitya Bhavan Publishers
8. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
9. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
10. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
11. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, the free press, Latest Edition.
12. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.

Ability Enhancement Course

Semester: 1

MCM1A01: INTERNSHIP CUM ORGANISATION STUDY

Credit: 4

Objectives:

- To attain real world experience in trade commerce and industry
- To promote earn while learn culture among post graduate students

Department shall take initiative to build up collaboration with small and big business organizations invite them to the campus and select the student for internship in organisations. Internship can be done on full time basis or part-time basis without affecting regular teaching and learning process in the department. The student can do it during vacation or on holidays.

The progress and evaluation shall be monitored by the class advisor and head of the department.

Organization study report shall be submitted to the department before the second semester.

Sl No	Criteria of Evaluation	Weightage External
1	Evaluation methodology	6
2	Organization study report	10
3	Presentation of the report	8
4	Total	30

Ability Enhancement Course

Semester: 1

MCM1A02: CASE STUDY PREPARATION

Credit: 4

Objectives:

- To attain real world experience in trade commerce and industry or a burning societal problem which have social/ economical and commercial importance.
- To promote ability of the student to develop sensitivity and entrepreneurship

Student shall voluntarily or the institutions involvement can take up a case study either individually or a group of students not more than 4 members can take up. The case shall have either social, economic or commercial importance.

The student shall present case proposal before teachers and students. If it is interdisciplinary nature the HOD/Principal shall invite other teachers from other department for proposal presentation. The student shall present the case study at the end of the semester and shall award mark based on the following.

Sl No	Criteria of Evaluation	Weightage
1	Originality of the problem	9
2	PPT presentation	9
3	Outcome/Implication of the case study	6
4	Communication/Style of Writing	6
5	Total	30

Ability Enhancement Course

Semester: 1

MCM1A03: COMMUNICATION SKILL/MENTAL ABILITY/NUMERICAL SKILL

Credit:4

Objectives:

- To attain skill required for various competitive examinations both for public sector and private sector.
- To generate interest among students to face competitions with confidence

Section-A

English language skill/ grammar/ fill in the blank/match/synonym/antonym

Section-B

Mental ability test for various competitive examinations Numerical Skill

Section-C

Sl No	Criteria of Evaluation	Weightage
1	Communication Skill	7
2	Mental Ability	7
3	Numerical skill	7
4	General knowledge	9
5	Total	30

Ability Enhancement

Course Semester: 1

MCM1A04: NET COACHING

Credit:4

Objectives:

- To generate awareness among students about various competitive examinations
- To motivate students to take part in NET examination.

Section-A

Foundation course on development of multiple-choice questions

Section-B

Foundation on UGC examination Numerical Skill

Section-C

Group Discussion Skills/CV drafting skills

Section-D

Interview Skills

Sl No	Criteria of Evaluation	Weightage
1	Foundation course on development of multiple-choice questions	9
2	Foundation on UGC examination	9
3	Group Discussion Skills/CV drafting skills	6
4	Interview Skills	6
5	Total	30

Ability Enhancement Course

Semester: 1

MCM1A05: Designing with Block Chain Workshop/Future Casting Workshop

Credit:4

Objectives:

- To attain skills required for finding solutions to burning societal problems which has social/ economical and commercial importance.
- To promote creativity among the student to develop and entrepreneurship among them.

Sl No	Criteria of Evaluation	Weightage
1	Block Chain Technology-Introduction and Application Or Introduction of Future Casting	9
2	Identification of Problem	6
3	Designing with Block Chain Or Designing for solution	9
4	Presentation	6
5	Total	30

Ability Enhancement Course

Semester: 1

MCM1A06: MODEL PROJECT PREPARATION

Credit:4

Objectives:

- To attain real world experience in trade commerce and industry
- To promote ability of the student to develop creativity and entrepreneurship

Sl No	Criteria of Evaluation	Weightage
1	Development of Original Business Idea	9
2	Collection of Data, Feasibility Study	9
3	Analysis of Data	6
4	Model Report Presentation and Submission	6
5	Total	30

Ability Enhancement Course

Semester: 1

MCM1A07: Soft Skill Development

Credit:4

Objectives:

- To attain necessary skill required for personal and professional success.
- To promote employability of the students pursuing the M. Com programme

Sl No	Criteria of Evaluation	Weightage
1	Communication Skill	9
2	Personality Development	6
3	Drafting Skills	9
4	Interview Skills	6
5	Total	30

Ability Enhancement Course

Semester: 1

MCM1A08: PRESENTATION/PUBLICATION OF RESEARCH PAPERS/BOOK REVIEW

Credit: 4

Objectives:

To attain necessary skill required for personal and professional success.

To promote employability of the students pursuing the M. Com programme

Sl No	Criteria of Evaluation	Weightage
1	Identification of Research Problem or Identification of Book	9
2	Review/ Development of variable/ Designing Methodology or Comprehend the Book	6
3	Data Collection/Data Analysis or Preparation of a Comprehended report	9
4	Paper Preparation/Presentation/Publication or Presentation of the Comprehended Report	6
5	Total	30

Core Course				
MCM2C06 -ADVANCED CORPORATE ACCOUNTING				
Credit	Hours/week	weight		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	Upon completion of this course, students will be able to;		
CO1	<i>To recall the basic principles and concepts of financial statements, corporate restructuring, taxation, revenue from contracts and leases, and modern concepts of accounting.</i>	Remember	PSO1
CO2	<i>Explain the role and impact of financial statements, corporate restructuring, taxation, revenue from contracts and leases, and modern concepts of accounting on a company's financial performance.</i>	Understand	PSO2
CO3	<i>apply the principles and procedure of consolidated financial statements of parent and its subsidiary company</i>	Apply	PSO3
CO4	<i>Analysis the accounting standards IFRS and Ind AS on leasing and revenue from customer contract</i>	Analysis	PSO4
CO5	<i>Asses and compare current tax asset and liability , deferred tax asset and liability and its recognition measurement and disclosures</i>	Evaluate	PSO5
CO6	<i>Construct modern concepts of accounting and its trends</i>	Create	PSO6

COURSE CONTENT

Module 1	20 Hours
<p>Group Financial Statements Group accounts and group structures – consolidation procedures (IFRS 10 /Ind AS 110)- Non-Controlling Interest (NCI)- Goodwill valuation (IFRS 3/Ind AS 103)- Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealised profit- revaluation of assets and liabilities- Treatment of dividend and bonus shares.</p>	
Module 2	20 Hours
<p>Accounting for Corporate Restructuring Accounting for Mergers, Acquisition and Reconstruction (internal and external)- Accounting for liquidation of companies- preparation of Statement of Affairs – Deficiency /Surplus Account- Liquidator’s final statement of account- Receiver’s statement of accounts.</p>	
Module 3	15 Hours
<p>Accounting for Taxation Current Tax Expense –calculation and accounting entries- Deferred Tax – Temporary Difference- TTD and DTD – Deferred Tax Assets and Deferred Tax Liabilities – Deferred Tax Expense and Deferred Tax Income (Deferred Tax Reversal)- Recognition, Measurement, Presentation and Disclosure of Deferred Tax</p>	
Module 4	20 Hours
<p>Accounting for Revenue and Leases Revenue from contract with customers (IFRS 15 / Ind AS 115) – Revenue Recognition model – Variable Consideration- Long term contracts – Revenue recognition from construction contracts Accounting for Leases (IAS 17 / Ind AS 17) – Classification of lease – Operating Lease – recognition, measurement , presentation and disclosure in the books of Lesser and Lessee – Financial Leaserecognition, measurement , presentation and disclosure in the books of Lesser and Lessee- New standard on lease (IFRS 16 /Ind AS 116) -major changes in the lease accounting</p>	

(especially in the books of lessee).	
Module 5	05 Hours
Modern Concepts in Accounting Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting – Environmental Accounting- Investment Accounting – Proactive Accounting – Inflation Accounting	
Mode of Transaction	<p>Face to Face Instruction: This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p>Peer to Peer learning: Students have to select a topic in the course and present it in the class which providing opportunityfor critical thinking and feedback.</p> <p>Group Discussion: Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 weights)</p> <ol style="list-style-type: none"> 1. Internal Test – One internal test (2 weight) 2. Submission of case study report – every student has to conduct a case study submit the case report (Consider as assignment 1 weights) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 weights) 4. Class room participation based on attendance. Students involvement in the class room discussions will be assessed by the course instructor (1 weights)
	<p>External Assessment (30 weights)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p>

Module	weightage
Module1:	16
Module 2:	16
Module 3:	9
Module: 4	11
Module :5	3

References:

1. Shukla and Grewal: advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
4. R.K., Lele and Jawaharlal; Accounting Theory (Himalaya Publishers)
5. Dr. L.S. Porwal; Accounting Theory (Tata Mc Graw Hill)
6. Robert Anthony, D.F. Hawkins & K.A. Merchant: Accounting Text & Cases. (Tata Mc Graw Hill). 7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr. Ashok Sehgal & Dr. Deepak Sehgal; Advanced Accounting (Taxman, New Delhi).
9. RL Gupta & Radha Swamy Advanced Accountancy. (Sultan Chand and Co.)
10. Anthony, RN & Reece, JS: Accounting Principles, Richard Irwin, Inc.
11. Barker, P & O'hOgartaigh, C: Group Accounts – Theory and Practice, Oaktree Press 1st Edn.
12. Narayanswamy, R: Financial Accounting - A Managerial Perspective, PHI, New Delhi,
13. Hani & Mukherjee: Corporate Accounting, TMG, New Delhi.

14. Xavier, g Francis: Fundamentals of Advanced Accounts, Vol-III, TMG, New Delhi.
15. Financial Reporting Vol. 1 by The Institute of Chartered Accountants of India.
16. Advanced Accountancy MC Shukla. T.S. Grewal. & S.C. Gupta.
17. IFRS Red Book (Official Publication of IASB)
18. ICAI study material for Financial Reporting 19. Indian Accounting Standards, Chinten Patel & Bhupendra Mantri (Taxman Publication)
20. Illustrated Guide to Ind AS, T P Ghosh (Taxman Publication)

Core Course				
MCM2C07ADVANCED STRATEGIC MANAGEMENT				
Credit	Hours/week	Weights		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Describe the Strategic Management Process and to provide basic idea about the Social and ethical issues	Remember	PSO1
CO2	Explain the Strategy evaluation, tools and techniques used and processes with case studies	Understand	PSO2
CO3	Examine the strategy development in IB and the different business entry strategies	Apply	PSO3
CO4	Determine and Criticize the Environment analysis and SWOC	Evaluate	PSO5
CO5	Analyse strategy implementation and different approaches in planning and allocating resources	Analyse	PSO4

COURSE CONTENT

Module 1-Introduction		15 Hours
Introduction: Basic concepts of strategy and strategic management–level of strategy – Strategic Management Process – Models of strategic management – Approaches to strategic decision making – vision – mission – objectives – goals – strategic implications of social and ethical issues.		
Module 2 –Environmental Analysis		15 Hours
Environmental Analysis–SWOC-Strategy and Competitive Advantage-Emerging trends in strategic management- New modes of leadership- Organisational Redesign.		
Module 3 - Strategic Choice		20 Hours
Strategic Choice: Generating strategic alternatives–Strategic options at corporate level – Stability, Growth and Defensive Strategies – Strategic Alliance – SBUs – Portfolio models – BCG matrix – Michael Porter's competitive strategies Mintzberg's five Ps Strategy, KPI, KSF – External growth strategies – Competitive Advantage, Porters Value Chain Merger, acquisition, joint venture and strategic alliance (with business cases).		
Module 4 – Strategy implementation		15 Hours
Strategy implementation: Various approaches to implementation of strategy – Planning and allocating resources – Strategic Control.		
Module 5-Strategy evaluation and control		15Hours
Strategy evaluation and control: Tools and techniques of evaluation-control techniques and process –DuPont Control model, Balanced score card-etc.		
Mode of Transaction	<p>Face to Face Instruction: The course faculty deliverlectures in the classroom with the help of ppt.</p> <p>Group Discussion: Group discussions based on the relevant topic in the course that will improve students' thinking and help them to construct their</p>	

	own meaning about academic contents.
Mode of Assessment	Internal Assessment (5 Weights) 1. Internal Test – One internal test (2 Weights) 2. Submission of Periodic Assignment Reports (1 Weight) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight) 4. Class room participation based on attendance(1 Weight).
	External Assessment (30Weights) Mark distribution for setting Question paper No of Questions: 18
Module	Marks
Module 1	11
Module 2	10
Module 3	14
Module 4	10
Module 5	10

References Books:

1. Krishna Kumar: Cases in Strategic Management – Managerial Experiences, Global Business Press (1996).
2. RM Srivastava: Corporate Strategic Management,PragatiPrakashan.

3. AzharKazmi: Strategic Management and Business Policy, Tata McGraw-Hill Publishers(2010).
4. Stephen Hains: Strategic Thinking, Jaico Publishing House(2008)
5. RM Srivastava and Divya Nigan: Corporate Strategic Management, PragatiPrakashan(2000).
6. Frank T Paine and Carl R Anderson: Strategic Management, The DrydenPress.

Core Course				
MCM2C08 –BASICS OF ECONOMETRICS				
Credit	Hours/week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Analyze and solve simple Linear Regression Model and theories related to it	Analyze	PSO6
CO2	Identify various econometric problems and thereby evaluate the appropriate solutions	Remember	PSO4
CO3	Develop an attitude for conducting empirical works in finance and business.	Create	PSO2
CO4	Understand the basic econometric techniques and their applications.	Understand	PSO1
CO5	Evaluate two variable regression models and multiple regression models and apply these theories for the empirical analysis of data available to them	Evaluate	PSO5

COURSE CONTENT

Module 1	20 Hours
Simple Linear Regression Model	
Nature and scope of Econometrics-Economic theory and mathematical	

economics. Methodology of econometrics-Uses of econometrics-The concept of PRF -Significance of stochastic error term-The SRF-Problem of estimation-Method of ordinary least squares. Assumptions underlying the method of least squares-Properties of estimators- Gauss Markov theorem-Coefficient of determination, r^2 -Normality assumption-Hypothesis testing- t and F tests-P value- Practical versus statistical significance-Prediction-Method of maximum likelihood-Maximum likelihood estimation of two variables model.

Module 2

20Hours

Multiple Regression Analysis

The three variable model-OLS estimation of partial regression coefficients-Multiple coefficient of determination R^2 and adjusted R^2 -Hypothesis testing-Testing the overall significance of the regression model-F test-Testing the equality of two regression coefficients-Restricted least squares-Chow test-General k variable regression model- Matrix approach to estimation and derivation of the properties of OLS estimators.

Module 3

15Hours

Econometric Problems

Multicollinearity-Nature, consequences, detection and remedial measures-Autocorrelation Nature, consequences, detection, and remedial measures-Heteroskedasticity-Nature, consequences, detection and remedial measures.

Module 4

16 Hours

Extensions of Two Variables and Dummy Variable Regression Model

Regression through the origin-Functional forms of regression models, log-log, log-lin, lin-log and reciprocal models- Dummy variable-ANOVA models-ANCOVA models-Dummy variable trap-Dummy variables and seasonal analysis-Structural

analysis-Piecewise linear regression.	
Module 5	10 Hours
Model Specification and Diagnostic Testing	
Types of specification errors-Detection and consequences-RESET-Errors of measurement. Consequences, remedies-Qualitative response regression models-Linear probability model, Logit and Probit.	
Mode of Transaction	<p>13. Face to Face Instruction: The course faculty delivers lectures in the classroom.</p> <p>14. Group Discussion: Group discussions based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (20 Marks)</p> <p>15. Internal Test – One internal test (8 Marks)</p> <p>16. Submission of Periodic Assignment Reports (4 Marks)</p> <p>17. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (4 Marks)</p> <p>18. Class room participation based on attendance (4 Marks).</p>
	<p>External Assessment (30 Weightage)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p>
Module	Weightage
Module 1	18
Module 2	13

Module 3	8
Module 4	8
Module 5	8

References

1. Damodar N Gujarati and Dawn C Porter (2009): Basic Econometrics, Fifth Edition, McGraw Hill International Edition.
2. Damodar N Gujarati (2011): Econometrics by Example, First Edition, Palgrave, MacMillan.
3. James H Stock and Mark W Watson (2017): Introduction to Econometrics, Third Edition, Pearson, Addison Wesley.
4. Carter Hill, William Griffiths and Guay Lim (2011): Principles of Econometrics, 4 th Edition, John Wiley & Sons. 31
5. Jeffrey M Wooldridge (2018): Introductory Econometrics: A Modern Approach, 7 th Edition, Thomson South Western.
6. Robert S Pindyck and Daniel L Rubinfeld (1998): Econometric Models and Economic Forecasts, Fourth Edition, McGraw Hill International Edition.
7. Kerry Patterson (2000): An introduction to Applied Econometrics: A Time Series Approach, First Edition, Palgrave.
8. Walter Enders (2010): Applied Econometric Time Series, Third Edition, Wiley India Edition.
9. Richard Harris and Robert Sollis (2006): Applied Time Series Modeling and Forecasting, First Edition, Wiley Student Edition.
10. Dimitrios Asteriou and Robert Hall (2015): Applied Econometrics, 3rd Edition, Oxford University Press.
11. Jack Johnston and John Dinardo (1998): Econometrics Methods, Fourth Edition, The McGraw Hill Companies.
12. William H Greene (2018): Econometric Analysis, 8th Edition, Pearson Education.
13. Christopher Dougherty (2007): Introduction to Econometrics, Third Edition, Oxford University Press.
14. Chris Brooks (2012): Introductory Econometrics for Finance, 3rd Edition, Cambridge.
15. Hamid R Seddighi (2012): Introductory Econometrics- A Practical Approach, Routledge.
16. Chandan Mukherjee, Howard White and Marc Wuyts (1998)-Econometric and Data Analysis for Developing Countries, First Edition, Routledge.
17. Peter Kennedy (2013): A Guide to Econometrics, 6th Edition, Wiley- Blackwell.
18. AH Studenmund: Using Econometrics: A Practical Guide, Fifth Edition, Pearson Education.

Core Course				
MCM2C09 –INTERNATIONAL BUSINESS				
Credit	Hours/week	Weights		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Describe the theories of International Trade and reasons for internationalization	Remember	PSO1
CO2	Explain opportunities and threats of Indian Companies in International Market.	Understand	PSO2
CO3	Examine the strategy development in IB and the different business entry strategies	Apply	PSO3
CO4	Assess the role International economic situations in the development of Business	Evaluate	PSO5
CO5	Analyse the different strategies of internationalization and the contribution to Indian economy	Analyse	PSO4

COURSE CONTENT

Module 1–International Business	20 Hours
<p>Meaning and Scope–Theories of International trade: classical and modern theories – protectionism vs free trade–Trade barriers-Tariff and Non-tariff barriers–Terms of trade Balance of payment– Components of BOP: Current account, Capital account and Official reserve account-disequilibrium and corrective measures International business-Local, regional, national, international and global business—management orientation of overseas business-ethno centric, poly centric, region centric and geocentric orientation-- reasons for internationalization of business-factors restricting internationalization of business—major global companies in the world.- Export – Import policy of India – Regulation and Promotion of foreign trade in India.</p>	
Module 2 –International business environment	18 Hours
<p>International business environment: Cultural, social, political and legal, technological, economic and trade environment natural and demographic environment. Opportunities and threats of Indian companies in international market. – Modes of Entry - exporting – Licensing– franchising – contract manufacturing – Management contracts, turnkey projects – Foreign Direct Investments- Theories of FDI- Cost & Benefits to Home & Host countries- Recent trends. Problems and prospects of foreign companies in Indian market.</p>	
Module 3 - Strategy development	15 Hours
<p>Strategy development in international business—the firm as a value chain— global expansion plan-: International business locations- factors influencing locations-factors restricting location. Value chain analysis, risk analysis, cost benefit analysis. Business entry strategy-exporting, licensing, investment, joint ventures, green fiend investment, strategic alliance, global strategic partnerships.</p>	
Module 4 – International economic institutions	10 Hours

International economic institutions and integrations: Types of Trade Agreements- WTO-GATT- TRIPS-TRIMS-Regional economic integration-Levels of economic integrations –Arguments surrounding economic integration-E. U-NAFTA - ASEAN-SAARC-International Monetary Fund— International liquidity and SDRs- World Bank.	
Module 5–International business functional strategies	
17Hours	
International business functional strategies: International production strategy— international financing strategy—international human resources strategy and international marketing strategy. Stages of Internationalization: International, Multinational, Global and Transnational corporations – strategic orientations – Growth of MNCs - contributing factors – merits and demerits of MNC – transfer of technology – regulation of MNCs-MNCs in India-Contribution of MNCs to India.	
Mode of Transaction	<p>Face to Face Instruction: The course faculty deliver lectures in the classroom with the help of ppt.</p> <p>Group Discussion: Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>19. Internal Test – One internal test (2 Weights)</p> <p>20. Submission of Periodic Assignment Reports (1 Weight)</p> <p>21. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>22. Class room participation based on attendance(1 Weight).</p>
	<p>External Assessment (30Weights)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p>

Module	Weightage
Module 1	14
Module 2	13
Module 3	11
Module 4	7
Module 5	10

References Books:

1. Francis Cherunilam, International Business: Text and Cases, PHI, NewDelhi.
2. Shyam Shukla, International Business, Excel Books, NewDelhi
3. Rakesh Mohan Joshi, International Business, Oxford University Press, NewDelhi.
4. Subba Rao, International Business, Himalaya Publishing House, MumbaiMumbai.
5. ManabAdhikary, Global Business Management in an International EconomicEnvironment, Macmillan, New Delhi.
7. Charles W L Hill, International Business, McGraw Hill, NewYork.
8. Michael Czinkota, International Business, Wiley, NewYork.
9. Justin Paul, International Business, PHI, NewDelhi.
10. Anant Kumar Sundaram and J, Stewart Black, The International Business Environment: Text and Cases, PHI, NewDelhi.
11. John Daniels, Lee Radebaugh, Daniel Sullivan International Business, Pearson Education, New York.
12. Friedmann &J. Kim: Political risk and international Business.

Core Course				
MCM2C10: MANAGEMENT SCIENCE				
Credit	Hours/week	Marks		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Recall and describe the fundamental concepts and principles of linear programming problems, essential elements of project scheduling etc	Remember	PSO1
CO2	Demonstrate a comprehensive understanding of the concepts and techniques used in linear programming, queuing theory, Markov analysis, and project scheduling.	Understand	PSO2
CO3	Apply linear programming techniques to model and solve optimization problems in various managerial contexts, including resource allocation, production planning, and portfolio optimization.	Apply	PSO3
CO4	Analyze complex business situations and formulate them as linear programming problems, considering multiple objectives, constraints, and uncertainties.	Analyse	PSO4
CO5	Evaluate the effectiveness and efficiency of different management science techniques in addressing specific managerial problems.	Evaluate	PSO5
CO6	Design and construct mathematical models using linear programming, queuing theory, Markov analysis, and project scheduling techniques to solve complex management problems.	Create	PSO6

COURSE CONTENT

Module 1		10 hours
<p>Introduction to Management Science- Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps.</p>		
Module 2		25 hours
<p>Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; – Application in Business. Transportation and Assignment: Formulation; Solving transportation (NWC method – Least Cost method– Vogel's approximations method – stepping stone method – Modified Distribution method) and assignment problems (Hungarian Method).</p>		
Module 3		15hours
<p>Inventory and Queuing Management: Concepts of <i>inventory management</i>; Inventory models – classical EOQ, planned shortage model- deciding optimum safety stock and reorder level. <i>Queuing models</i>: Elements of a queuing system; Models with Poisson arrival and Exponential services rates- single server and infinite and finite population.</p>		
Module 4		20 hours
<p>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 leveling.</p>		
Module 5		10 hours
<p>Markov Chains and Theory of Games: Markov Chains- decision processes; Market share analysis; Account receivable analysis. Game Theory- Pure strategy games; Mixed strategy games; Value of the game; Rules of Dominance.</p>		
Mode of Transaction	<p>Face to Face Instruction: This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p>Peer to Peer learning: Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p>Group Discussion: Group discussion will be conducted based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>	

Mode of Assessment	Internal Assessment (5 Weightage) 1. Internal Test – One internal test (2 Weights) 2. Submission of Periodic Assignment Reports (1 Weight) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight) 4. Class room participation based on attendance (1 Weight).	
	External Assessment (30 Weights) Mark distribution for setting Question paper No of Questions: 18	
Module	Weightage	
Module1	5	
Module 2	15	
Module 3	10	
Module 4	15	
Module 5	10	

Readings

1. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
2. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.
3. Operations Research SD Sharma, Kadar Notes, Ramnath & G. Meerut.
4. OR Techniques for management – VK Kapoor & Sumant Kapoor – Sultan Chand & Sons.
5. Quantitative Techniques in Management, Vohra N.D., The McGraw Hill companies
6. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.

7. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.
8. Operations Research SD Sharma, Kadar Notes, Ramnath & G. Meerut.
9. OR Techniques for management – VK Kapoor & Sumant Kapoor – Sultan Chand & Sons

Professional Competency Course (PCC)

Semester: 2

MCM2A01: Business Analytics using R

Credit:4

Objectives:

1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyse business data.

Module-1

Introduction to R and Python

Module-2

Predictive Analytics-Financial Analytics, Retail Analytics

Module-3

Prescriptive Analytics-Portfolio Analytics, Retail Analytics

Module-4

Implementation Analytics-Content Analytics

Module-5

Implementation Analytics-Supply Chain Analytics

Professional Competency Course (PCC)

Semester: 2

MCM2A02: Big Data Analysis

Credit:4

Objectives:

- 1.To gain an understanding of how managers use big data analysis to formulate and solve business problems and to support managerial decision making.
- 2.To become familiar with the processes needed to develop, report, and analyse business

Module-1DataMining: A) Introduction: Theory, Knowledge discovery from databases, scalability issues. Cloud Computing

Module-2 Data Warehousing: – Theory, General principles, modelling, design, implementation and optimization.

Module-3 Data Preparation: Pre-processing, sub-sampling, feature selection.

Module-4 Classification and Prediction: Bayes learning, decision trees, CART, neural learning, support vector machines, associations, dependence analysis, rule generation.

Module-5 Cluster Analysis and Deviation Detection: Partitioning algorithms, Density bases algorithm, Grid based algorithm, Graph theoretic clustering.

Reference:

1. Data Mining Techniques: A. K. Pujari, Sangam Books Ltd.,2001
2. Mastering Data Mining: M. Berry and G. Layoff, John Wiley & Sons.,2000

Professional Competency Course (PCC)

Semester: 2

MCM2A03: Live Project with Statistical Packages

Credit:4

Objectives:

1. To gain an understanding of how managers use CMIE/ERP/R/SPSS to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyse business

Module1

Introduction-Baby steps

Module-2

Practical application of CMIE Database or

Practical Application of SAP or

Practical Application of R or

Practical Application of SPSS/R/CMIE Prowess/SAP

Module-3

Practical Workshops

Module-4

Advanced Applications of SPSS/R/CMIE Prowess/SAP

Module-5

SEM-Cluster

Analysis,

Factor

Analysis,

Multivariate

Analysis

Professional Competency Course (PCC)

Semester: 2

MCM2A04: Spread Sheet Application

Credit:4

Objectives:

1. To gain an understanding of how managers use spread sheet analysis to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyse business

Introduction to Excel

About Excel & Microsoft, Uses of Excel, Excel software, Spreadsheet window pane, Title Bar, Menu Bar, Standard Toolbar, Formatting Toolbar, the Ribbon, File Tab and Backstage View, Formula Bar, Workbook Window, Status Bar, Task Pane, Workbook & sheets

Columns & Rows

Selecting Columns & Rows, Changing Column Width & Row Height, Autofitting Columns & Rows, Hiding/Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, Cell, Address of a cell, Components of a cell – Format, value, formula, use of paste and paste special. Functionality Using Ranges-Using Ranges, Selecting Ranges, Entering Information into a Range, Using AutoFill

Creating Formulas

Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Advance Formulas-Concatenate, Vlookup, Hlookup, Match, Countif, Text, Trim

Spreadsheet Charts

Creating Charts, Different types of chart, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table

Data Analysis

Sorting, Filter, Text to Column, Data Validation. Pivot Tables -Creating Pivot Tables, manipulating a PivotT able, Using the PivotTable Toolbar, Changing Data Field, Properties, displaying a Pivot Chart, Setting Pivot Table Options, Adding Subtotals to Pivot Tables

Spreadsheet Tools

Moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spreadsheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting Data between Spreadsheets, Hiding, and protecting worksheets Making Macros Recording Macros, Running Macros, Deleting Macros.

Professional Competency Course (PCC)

Semester: 2

MCM2A05: Accounting Package Skill

Credit:4

Objectives:

1. To gain an understanding of how managers use a to formulate and solve accounting packages in real world business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyse business

Module 1

Masters – Ledgers, Groups, Bill wise Debtors and Creditors Ledger, Payment Voucher, Day Book, Pre- Allocation of Bills, Receipt Voucher, Contra and Journal Voucher, Cheque Printing.

Module 2

Masters: Inventory, Goods and Services Tax (GST), Purchase Voucher with GST, Sales Voucher with GST, GST Returns and Payment, Billing Features, Purchase Order Processing.

Module 3

Sales Order Processing, Debit and Credit Notes, Bank Reconciliation, Price List in Tally, Credit Limit, Stock Transfers, Manufacturing Vouchers, Batch Wise Details-Order Level, Interest Calculations (Auto Mode), Voucher Types and Class, Point of Sales, Scenarios and Optional Vouchers

Module 4

Budgets and Controls, Cost Centres and Cost Categories, Party Ledger Analysis, Purchase and Sales Reporting, Stock Analysis and Reports, Cash and Bank Reports, Search, Filter and Sorting, Financial Reports, Multi Language, Export, Import, Backup and Restore.

Module 5

Tax Deducted at Source (TDS), Payroll Accounting, Finalisation Entries, Data Security, Audit, Data Synchronisation, Multi-Currency, Printing Reports, Miscellaneous, Shortcut Keys.

Professional Competency Course (PCC)

Semester: 2

MCM2A06: Computer Programming Skill

Credit:4

Objectives:

1. To gain an understanding of how to programme by using computer languages
2. To find solutions to problems faced business managers

1. Python. or
2. Java. or
3. C Language. or
4. PHP. or
5. Swift. Or
6. Ruby.

College can teach any one of this language

Professional Competency Course (PCC)

Semester: 2

MCM2A01: Innovation/Business Idea Generation

Credit:4

Objectives:

1. To promote innovation and entrepreneurship among students
2. To provide opportunity for creative mind and creativity in campuses

Students have to develop a prospective business idea with regards any industry. They have to submit feasibility report about the innovative business idea to the head of the department before the end of the semester which shall be evaluated under the following criteria.

SI NO	Criteria of Evaluation	Weightage (External)
1	Uniqueness of idea	8
2	Feasibility report	12
3	Presentation	10
Total		30

Valuation Methods

Stage - 1 Idea Generation

Stage-2 Idea Presentation

Stage-3 Mentoring

Stage-4 Idea Pitching inter collegiate level, or University Level or State level or national level or international level

Stage-5 Prototype generation

Core Course				
MCM3C11 –FINANCIAL ECONOMETRICS				
Credit	Hours/week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Develop knowledge on various ARCH and GARCH models in econometrics	Analyze	PSO5
CO2	Identify various econometric problems and thereby evaluate the appropriate solutions	Remember	PSO1
CO3	Develop ability to assess investment related risk and its management	Create	PSO6
CO4	Understand the application of statistical methods to evaluate market data	Understand	PSO2
CO5	Evaluate time series data	Evaluate	PSO3

COURSE CONTENT

Module 1	10 Hours
<p>Qualitative Response Regression Models</p> <p>The linear probability model (LPM)- The logit model- The probit model- The tobit model.</p>	
Module 2	15Hours
<p>: Dynamic Econometric Models and Panel Data Regression Models</p> <p>Autoregressive and distributed-lag models-Role of lag in economics-The Koyckapproach The adaptive expectations model- Stock adjustment model- Estimation of autoregressive models- The method of instrumental variable (IV)- Durbin h test- Almon approach to distributed lag models.</p> <p><i>Panel Data Regression Models</i></p> <p>Fixed effects regression model-The random effects model.</p>	
Module 3	18Hours
<p>Simultaneous Equation Methods</p> <p>Simultaneous equation bias-The identification problem-Rules of identification-Rank and order condition- Simultaneous equation methods-Limited information versus full information methods-Recursive models and ordinary least squares-The method of indirect least squares (ILS)-The method of two stage least squares (2SLS)-Instrumental variable estimation Properties of various estimators.</p>	
Module 4	20 Hours
<p>Instrumental Variables Regression and Time Series Econometrics</p> <p>Instrumental variables estimator with a single regressor and a single instrument-The general IV model-Checking instrument validity, instrument relevance and instrument exogeneity.</p> <p><i>Time Series Econometrics</i></p> <p>Stochastic processes, stationary versus non stationary stochastic processes-Unit</p>	

<p>roots- Trend stationary versus difference stationary stochastic processes- Spurious regression-Testing for unit roots- Dickey Fuller and Augmented Dickey Fuller tests-Cointegration and error correction models</p>	
<p>Module 5</p>	
<p>17 Hours</p>	
<p>Modelling Stochastic Processes in finance</p> <p>The Box Jenkins methodology -AR, MA, ARMA and ARIMA models-Estimation and forecasting- Vector auto regression (VAR)-Measuring volatility- The ARCH and GARCH models.</p>	
<p>Mode of Transaction</p>	<p>23. Face to Face Instruction: The course faculty delivers lectures in the classroom.</p> <p>24. Group Discussion: Group discussions based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>
<p>Mode of Assessment</p>	<p>Internal Assessment (5 Weights)</p> <p>5. Internal Test – One internal test (2 Weights)</p> <p>6. Submission of Periodic Assignment Reports (1 Weight)</p> <p>7. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>25. Class room participation based on attendance (1 Weight).</p>
	<p>External Assessment (30 Weightage)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p>
<p>Module</p>	<p>Weightage</p>
<p>Module1</p>	<p>6</p>
<p>Module 2</p>	<p>8</p>

Module 3	12
Module 4	17
Module 5	12

References

- 1: Chris Brooks (2019): Introductory Econometrics for Finance – Fourth Edition, Cambridge University Press
- 2: John Y. Campbell, Andrew W. Lo, A. Craig MacKinlay (2011): The Econometrics of Financial Markets – Second Edition, New Age International Publishers.
- 3: Damodar N Gujarati and Dawn C Porter (2009): Basic Econometrics- Fifth Edition, McGraw Hill International Edition.
- 4: James H Stock and Mark W Watson (2008): Introduction to Econometrics- Pearson, Addison Wesley.
- 5: Christopher Dougherty (2007): Introduction to Econometrics, Third Edition, Oxford University Press.
- 6: Robert S Pindyck and Daniel L Rubinfeld (1998): Econometric Models and Economic Forecasts- Fourth Edition, McGraw Hill International Edition. 42
- 7: Jeffrey M Wooldridge (2006) -Introductory Econometrics: A Modern Approach- Third Edition, Thomson South Western
- 8: Chandan Mukherjee, Howard White and Marc Wuyts (1998): Econometric and Data Analysis for Developing Countries- First Edition, Routledge
- 9: Gary Koop (2005): Analysis of Economic Data- Second Edition, John Wiley and Sons.
- 10: Kerry Patterson (2000): An Introduction to Applied Econometrics: A Time Series Approach- First Edition, Palgrave.
- 11: Jack Johnston and John Dinardo (1998): Econometric Methods- Fourth Edition, The McGraw Hill Companies.
- 12: William H Greene (2003): Econometric Analysis- Fifth Edition, Pearson Education.
- 13: Walter Enders (2004): Applied Econometric Time Series- Second Edition, Wiley India Edition.
- 14: Richard Harris and Robert Sollis (2006): Applied Time Series Modelling and Forecasting First Edition, Wiley Student Edition.

Core Course				
MCM3C12: INCOME TAX: LAW, PRACTICE AND TAX PLANNING I				
Credit	Hours/week	Weights		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Understand the basic concepts of income tax in India	Understand	PSO1
CO2	Determine and develop tax plans relating to residential status and incidence of tax	Evaluate	PSO2
CO3	Compute and develop tax plans relating to income under five heads applicable to individuals	Analyze	PSO3
CO4	Determine the taxable income of individuals and HUF	Evaluate	PSO5
CO5	Identify the provisions of advance payment of tax, TDS, tax recovery, powers and functions of tax authorities and computer applications in tax management	Remember	PSO1
CO6	Determine the procedure for assessment of income tax	Evaluate	PSO2

COURSE CONTENT

Module 1 - Basic Concepts	10 Hours
Direct and indirect taxes- Capital& revenue- Tax planning, tax evasion, tax management, tax avoidance - residence and incidence of tax- exempted income- Tax planning relating to residence & incidence of tax	
Module 2 – Computation of Taxable Income under different heads	20 Hours
income from salary- house property-income from business/profession- capital gains-other sources – Tax planning relating to different heads of income	
Module 3 - Assessment	20 Hours
Clubbing of incomes and aggregation of income – Set off and carry forward of losses – Incomes exempt from taxes – Deductions in computing total income – Rebates and reliefs of tax- Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration. Assessment of individuals- AMT- Assessment of HUF -Tax planning related to clubbing and aggregation of income,setoff and Carry forward of losses-Agricultural income,Individual Assessment –Tax planning- Assessment of HUF- Tax planning	
Module 4 – Income Tax Authorities	15 Hours
Powers and functions–Provisions of advance payment of tax – Tax payment – Deduction and collection of tax at source – Recovery of tax – Computer applications in tax management.	
Module 5 – Procedure for assessment of Income Tax	15 Hours
Filing of return of Income–Voluntary return of income – Statutory obligations for filing of return – Time and documents for filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of	

assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.	
(30% theory and 70% problems)	
Mode of Transaction	<p>Face to Face Instruction: The course faculty deliver lectures in the classroom with the help of ppt.</p> <p>Group Discussion: Group discussions based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>26. Internal Test – One internal test (2 Weights)</p> <p>27. Submission of Periodic Assignment Reports (1 Weight)</p> <p>28. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>29. Class room participation based on attendance (1 Weight).</p>
	<p>External Assessment (30Weights)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p> <p>(30% theory and 70% problems)</p>
Module	Weightage
Module1	7
Module 2	15
Module 3	15

Module 4	9
Module 5	9

References Books:

1. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition,
2. Dr. H C. Mehrotra and Dr.S P . Goyal, Income Tax including Tax Planning and Management, Sahitya Bhavan Publications, Agra –latest
3. Ahuja GK & Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House, LatestEdition.
4. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, LatestEdition.
5. AC SampatAyengar, Law of Income Tax, Bharat Law House, LatestEdition.

Core Course				
MCM3C13 –RESEARCH METHODOLOGY				
Credit	Hours/week	Weights		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Describe the process of research and choose the right type of research design</i>	Remember	PSO1
CO2	<i>Distinguish the random and non-random methods of sampling and estimate the sample size</i>	Understand	PSO2
CO3	<i>Use the data collection instruments for collecting primary and secondary data</i>	Apply	PSO3
CO4	<i>Categorise the variables and compare the scaling techniques</i>	Analyze	PSO4
CO5	<i>Test the hypothesis by using different testing tools of analysis</i>	Evaluate	PSO5
CO6	<i>Produce a report by using appropriate formats and documentation styles without plagiarism</i>	Create	PSO6

COURSE CONTENT

Module 1-Research	15 Hours
<p>Research: Basic concepts - Meaning-Objectives-Types-Approaches – Significance of research in social sciences – Process of research – Formulating problem – Literature Survey – Hypothesis – Research Design – Types – Exploratory, Descriptive, Diagnostic, Experimental – Sample Design – Collecting, analysing, testing, interpreting and presenting result.</p>	
Module 2 –Population Survey and Sample Study	15 Hours
<p>Population Survey and Sample Study: Population & Sample-Sampling theories - Techniques of sampling – Random and Non-random techniques – Sample Size – Determination of sample size – Sampling Errors – Non sampling Errors – Factors influencing sample size – Optimum sample size – Case Study – Pilot Survey.</p>	
Module 3 - Data Collection	10 Hours
<p>Data collection: collection of Primary Data-Methods of Data Collection – Observation – Field Survey – Questionnaire - Interview Schedule – Preparation of Questionnaire – Process of Interviewing – Collection of secondary data – Sources of secondary data.</p>	
Module 4 – Measurement and Scaling	20 Hours
<p>Measurement and Scaling: Variables-Attributes – Process of measurement – Attitude Measurement – Scaling - Scaling Techniques – Graphic Rating – Likert – Thurstone – Semantic Differential – Stapel –Dichotomous – Scales – Types of Scales – Scale Values – Validity and Reliability of Scales – Errors in measurement.</p>	
Module 5–Data Processing and Presentation	20 Hours

<p>Data Processing and Presentation: Field Work–Editing–Classification – Coding – Tabulation – Summarization – Analysis of data – One way ANOVA - Univariate, Bivariate and Multi variable methods - Tools of Analysis – Descriptive Analysis – Inferential analysis – Interpretation – Presentation– Report Writing - Types of Reports – Contents of Reports – Format of Reports – Documentation Styles- Plagiarism (Theory only).</p>	
<p>Mode of Transaction</p>	<p>Face to Face Instruction: The course faculty deliver lectures in the classroom with the help of ppt.</p> <p>Group Discussion: Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<p>Mode of Assessment</p>	<p>Internal Assessment (5 Weights)</p> <p>30. Internal Test – One internal test (2 Weights)</p> <p>31. Submission of Periodic Assignment Reports (1 Weight)</p> <p>32. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>33. Class room participation based on attendance (1 Weight).</p>
	<p>External Assessment (30Weights)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p>
<p>Module</p>	<p>Weightage</p>
<p>Module1</p>	<p>10</p>
<p>Module 2</p>	<p>10</p>
<p>Module 3</p>	<p>8</p>

Module 4	13
Module 5	14

References Books:

1. Tandon BC, Research Methodology in Social Sciences, ChaitanyaPublishingHouse
2. Whitney FL, Elements of Research, Prentice HallIndia
3. Ferber R, Research Methods in Economics and Business,Macmillan
4. Deming W Edwards, Sample Design in Business Research, JohnWiley
5. Bailey Kenneth D, Method of Social Research,Macmillan
6. Krishna Swamy, Methodology of Research in Social Science Prentice Hall ofIndia.
7. Achalpathi KC, Readings in Research Methodology in Commerce and Business Management, Himalaya PublishingHouse.

Core Course				
MCM4C14 – FINANCIAL DERIVATIVES AND RISK				
MANAGEMENT				
Credit	Hours/week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc.</i>		
CO1	Compute the benefits availed by the investors on different categories of derivative instruments.	Apply	PSO3
CO2	Describe SEBI, FMC and RBI, their powers, roles and functions	Remember	PSO1
CO3	Differentiate between Forward, Futures, Options and SWAPS.	Analyze	PSO4
CO4	Understand the valuation of options, trading strategies, risk pricing, margin system prevailed in the futures markets and its growth and developments.	Understand	PSO2
CO5	Understand hedging and speculation strategies	Understand	PSO5

	<i>followed by the hedgers and speculators.</i>		
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COURSE CONTENT

Module 1	16 Hours
<p>Introduction to risk management-Meaning and need-importance-Types of market risk - Risk management issues in business - Financial derivatives-Meaning - Need - Growth of financial derivatives markets in India - Derivative markets</p> <p>- Exchange traded financial derivatives for risk management in India - Participants - Functions - Types of risk management instruments -Forwards - Futures - Options Swaps - The regulatory framework of derivative trading in India.</p>	
Module 2	20 Hours
<p>Future's growth and development - Difference between forwards and futures - financial future - Future trading - currency futures- Interest rate futures Pricing and valuation of future contracts - Value at risk- Hedging risk - Hedging with stock index future - types of members and margin system in India-Future trading in stock exchange for risk management.</p>	
Module 3	16 Hours
<p>Options-meaning needs and importance-options and futures-fundamental option strategies-type of option-put-call-Valuation of options -trading strategies of risk instruments-positions in options-stock indices- options in Indian stock market.</p>	
Module 4	16Hours
<p>Risk pricing of options-intrinsic value and time value-pricing at the expiry of contract-factors affecting option pricing-put-call-parity pricing-models of pricing-binomial option-pricing models-Black Schole's pricing methods.</p>	
Module 5	12 Hours

<p>Swaps-meaning and definition-development-structure of swap dealing for risk management-interest rate swaps-forward swaps and swap option contracts-cancellable and extendable swaps-no generic swaps transactions. Currency swaps - Valuation and pricing of swaps - risk management function of swap transaction. Recent trends in derivatives -Taxation on derivatives.</p>	
<p>Theory – 70% Problem – 30%</p>	
<p>Mode of Transaction</p>	<p>Face to Face Instruction: This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p>Peer to Peer learning: Students have to select a topic in the course and present it in the class which providing opportunity for critical thinking and feedback.</p> <p>Group Discussion: Group discussion will be conducted based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
<p>Mode of Assessment</p>	<p>Internal Assessment (5 Weights)</p> <ol style="list-style-type: none"> 1. Internal Test – One internal test (2Weights) 2. Submission of Periodic Assignment Reports (1 Weight) 3. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight) 4. Class room participation based on attendance (1 Weight).
	<p>External Assessment (30 weightage)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p> <p>Theory – 70% Problem – 30%</p>
<p>Module</p>	<p>Weightage</p>
<p>Module1</p>	<p>10</p>
<p>Module 2</p>	<p>15</p>

Module 3	11
Module 4	11
Module 5	8

References:

1. Kevin Dowd-Measuring Market risk, second edition.
2. John C Hull-Options futures and other derivatives, seventh edition.
3. Jayanth Rama Varma, Derivatives and Risk Management, TMH, Latest Edition.
4. Mishra, Financial Derivatives, Excel publishers, Latest Edition.
- s. SL. Gupta, Financial Derivatives: Theory, concepts and problems, Prentice Hall of India, Latest Edition.
6. SS Kumar, Financial Derivatives, Prentice Hall of India, Latest Edition.

Core Course				
MCM3C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II				
Credit	Hours/week	Weights		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Determine the taxable income of firms (including LLPs) and AOP/BOI	Evaluate	PSO3
CO2	Create tax plans relating to assessment of cooperative societies and trusts	Create	PSO6
CO3	Compute taxable income and tax liabilities of companies	Understand	PSO2
CO4	Develop corporate tax plans during managerial decision making	Analyse	PSO5
CO5	Creation of tax plans relating to setting up of business in SEZ, EPZ, EOUs and infrastructure sector	Create	PSO1

COURSE CONTENT

Module 1	20 Hours
Assessment of firms- (including limited liability partnership) –Computation of book profit- Remuneration to partners –Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI- Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI	
Module 2	16 Hours
Assessment of Co-operative societies and trusts-Deductions under 80 P-Tax Planning-Trusts- Definition-creation-types-tax exemptions-Assessment of trusts-Tax planning	
Module 3	20 Hours
Assessment of Companies Residential status and incidence of tax-Special Provisions applicable to assessment of total income of companies-Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax-Tax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax.	
Module 4	15 Hours
Corporate tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest-Financial Management decisions, Capital Structure, dividend policy and bonus shares.	
Module 5	10 Hours

<p>Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ)and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters.</p>	
<p>Theory 30% Problem 70%</p>	
Mode of Transaction	<p>Face to Face Instruction: The course faculty deliverlectures in the classroom with the help of ppt.</p> <p>Group Discussion: Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>5. Internal Test – One internal test (2 Weights)</p> <p>6. Submission of Periodic Assignment Reports (1 Weight)</p> <p>7. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>8. Class room participation based on attendance (1 Weight).</p>
	<p>External Assessment (30Weights)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p> <p>Theory 30% Problem 70%</p>
Module	Marks
Module1	15
Module 2	9
Module 3	15

Module 4	9
Module 5	7

References Books:

8. VK Singhania, Direct Tax's Planning and Management, Taxman, Latest Edition.
9. VS Sundaram, Commentaries on the Law of Income Tax in India, Pearson Law Publishers, Latest Edition.
10. AC Sampat Ayengar, Law of Income Tax, Bharat Law House, Latest Edition.
11. Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan, Latest Edition.
12. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.
13. Dr.H . C Mehrotra and Dr.S.P. Goyal , 1ncome tax including tax planning and Management, Sahitya Bhavan Publications, Latest edition

Elective				
MCM3E01- INVESTMENT MANAGEMENT				
Credit	Hours/Week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcomes	Learning Domain	PSO No.
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Understand various concepts, meaning, importance and scope of corporate governance</i>	Understand	PSO 2
CO2	<i>Compute the duration and value of the bond</i>	Apply	PSO 3
CO3	<i>Compare Technical and Fundamental Analysis of securities</i>	Evaluate	PSO 5
CO4	<i>Construct an optimal portfolio by analyzing various securities</i>	Create	PSO 6
CO5	<i>Compute the portfolio risk</i>	Apply	PSO 3

Course Content

Module 1	10 Hrs
Investments: Meaning and concept–Investment objectives–various asset classes – factors in investment decisions- Investment process – concept of risk and return – sources of risk – Measurement of risk and return – Diversification and hedging – ethical investing.	
Module 2	10 Hrs
Bond Investment analysis: Types of bonds–International bonds–Bond yields – Yield to Maturity (YTM) -risk analysis is bonds – Bond value theorem – Bond immunization strategies.	
Module 3	20 Hrs
Equity Analysis: Approaches to equity analysis–Fundamental analysis – Economy, Industry and Company (EIC) analysis – Equity valuation models – Dividend Discount Models (DDM) and Price Earnings Ratio (PER) models – Technical analysis – Dow theory – Chart and Chart Patterns – Market and Mathematical Indicators (Problems)–	

Efficient Market Hypothesis (EMH) and Random Walk theory Tests of market efficiency – Critique of Investor rationality – Behavioural Finance.	
Module 4	25 Hrs
Portfolio analysis and selection: Risk return analysis of investment portfolio – Individual and Interactive risks – measurement of portfolio risks – Risks tolerance and asset allocation – optimal portfolio – portfolio selection models-Markowitz model – Sharpe single index model – Capital Asset Pricing Model (CAPM) – Capital Market Line (CML) and Security Market Line (SML) – Market anomalies : calendar effect, size effect and market overreaction – Arbitrage Pricing Theory (APT) – Multi factor asset pricing Models – Behavioural finance – Behavioral finance theories .	
Module 5	15 Hrs
Portfolio Management: Active and Passive investment strategies–Value and growth investing, contrarian strategies – index investing and tracking efficiency, Portfolio evaluation- Sharpe, Treynor and Jensen measures, Fama’s Decomposition Index – Portfolio revision- Investment accounting.	
Theory 40% Problems 60%	

Mode of Transaction	<p>Face to Face Instruction: The course faculty deliver lectures in the classroom with the help of ppt.</p> <p>Group Discussion: Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>9. Internal Test – One internal test (2 Weights)</p> <p>10. Submission of Periodic Assignment Reports (1 Weight)</p> <p>11. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>12. Class room participation based on attendance (1 Weight).</p>
	<p>External Assessment (30Weights)</p> <p>Mark distribution for setting Question paper</p> <p>(30% theory and 70% problems)</p>
Module	Weightage
Module 1	9
Module 2	13

Module 3	11
Module 4	11
Module 5	11
No of Questions: 18	

Reference

1. Bodie, Zvi, Kane Alex and Alan, J. Marcus, *Investments*, McGrawHill.
2. Bhalla, V.K. *Investment Management*, S. Chand & CompanyLtd.
3. Chandra, P. *Security Analysis and Portfolio Management*, Tata McGrawHill.
4. .Elton, E. and Gurber, M. *Modern Portfolio Theory and InvestmentAnalysis*, John Wiley and Sons
5. Fischer, Donald E. and Ronald J. Jordan, *Security Analysis and PortfolioManagement*, PHILearning.
6. Preeti Singh, *Investment Management*, HimalayaPublishers.
7. Sharpe William, F. and Bailey Jeffery V. Alexander Gordon, J. *Investments*, PHI Learning.
8. Skein, *Security Analysis and Portfolio Management*, PHILearning
9. Stephen Ross and R. Westerfield, *Corporate Finance*, McGraw-Hill.
10. Vishwanath, R and Krishna Murthi,C., *Investment Management*, Springer.
10. V.A.Avadhani, *Security Analysis and Portfolio Management*, Himalaya Publishers.
11. Fabozzi, Frank, J. *Investment Management*, PHI learning.

Elective Course				
MCM3E02– FINANCIAL MARKETS AND INSTITUTIONS				
Credit	Hours/week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to make rational decisions on financial markets and institutions</i>		
CO1	Compute the benefits availed by the investors on different categories of investment.	Apply	PSO3
CO2	Describe SEBI and RBI, their powers and functions	Remember	PSO1
CO3	Differentiate between Money and Capital market and its role and functions.	Analyze	PSO4
CO4	Understand the listing procedures of stock in the stock exchanges, transactions cost and penalties prevailed the stock exchanges.	Understand	PSO5
CO5	Understand Registration procedures and opening of D-mat account in the stock brokers.	Understand	PSO2

COURSE CONTENT

Module 1		10 Hours
An overview of financial markets: Financial markets-Nature-Functions - money market - Capital markets - Markets for derivatives - Working of stock exchange in India - NSE and BSE, - Role of SEBI- Major international stock markets.		
Module 2		15 Hours
Commodity markets: MCX, NCDEX, and ICEX-Functions, administration, regulations and general mechanism - International commodity markets - Debt market - Types, functions, instruments - Operational mechanism -Hindrances for the development of debt market.		
Module 3		15 Hours
Financial Instruments- issue of financial instruments-Primary issue, Book building process, private placement, offer for sale, buy back of shares -various innovative financial instruments, bitcoin, crypto currency etc.		
Module 4		15 Hours
Development financial institutions : AMFI,IFCI,NABARD,SCs,UTI,SIDBI-MutualFund, SEBI guidelines on mutual fund - Provident Fund - Pension Funds - PFRDA - Insurance Companies -IRDA.		
Module 5		20 Hours
Foreign capital flows: forms of foreign capital-FDI and FPI-FIIs - International financial instruments - ADR, GDR. IDR and Euro bonds - Role of foreign capital in Indian financial system - Trends in foreign capital inflows to India - Regulatory framework for foreign capital flows.		
Mode of Transaction	<p>Face to Face Instruction: This involves attending traditional classroom lectures and participating in in-person discussions and activities with the instructor and fellow students.</p> <p>Peer to Peer learning: Students have to select a topic in the course and</p>	

	<p>present it in the class which providing opportunity for critical thinking and feedback.</p> <p>Group Discussion: Group discussion will be conducted based on the relevant topic in the course that will improve students' thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>13. Internal Test – One internal test (2Weights)</p> <p>14. Submission of Periodic Assignment Reports (1Weight)</p> <p>15. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1Weight)</p> <p>16. Class room participation based on attendance (1Weight).</p>
	<p>External Assessment (30 Weightage)</p> <p>Mark distribution for setting Question paper</p> <p>No of Questions: 18</p>
Module	Weightage
Module1	8
Module 2	10
Module 3	8
Module 4	12
Module 5	17

Reference

1. LM Bhole and JitendraMahakud: Financial Institutions and markets, Tata McGraw-Hill Publishers, (2009)

2. Shashi K Gupta: Nisha Agarwal and Neeti Gupta, Financial Markets and Institutions, Kalyani Publishers,(2013)
3. S Sachdeva: Indian Financial System, Educational Publishers,(2005).
4. MY Khan: Financial Services, Tata McGraw-Hill publishers (2004)
- 5.KeithPilbeam: Finance and Financial Markets, Palgrave Macmillan(2005).
5. Gordon and Nataraj: Financial Markets and Services, Himalaya PublishingHouse.
6. Bharati V Pathak: The Indian Financial System: Markets, Institutions and Services, Dorling Kindersley India (pvt) ltd(2009).
7. Clifford Gomez: Financial Markets, Institutions and Financial services, Prentice-Hall of India(2008).

Elective				
MCM4E03 - INTERNATIONAL FINANCE				
Credit	Hours/ week	Weights		
		Internal	External	Total
4	6	5	30	35

Course Outcomes	Expected Course Outcome	Learning Domain	PSO No
	<i>Upon completion of this course, students will be able to;</i>		
CO1	Understand the international financial environment and the risk associated with international finance	Recall	PSO1
CO2	Describe importance of foreign exchange market.	Demonstrate	PSO2
CO3	Compare the different factors affecting international investment	Identify	PSO4
CO4	Extrapolate the different foreign exchange exposures and role of IMF in international liquidity	Assess	PSO5
CO5	Determine The importance of SWIFT Mechanism	Design	PSO6

COURSE CONTENT

Module 1	20 Hours
<p>International Finance: Meaning, Importance- International financial environment-Risk associated with international finance- International Financial Markets- International Money Markets – Money Market Instruments – International Capital Markets – Comparison of New York, and Indian Money Market – International Bond Market - Recent changes in global financial markets. -International Monetary system- Multilateral financial institutions International Institutions –Brettonwood and International Monetary Fund (IMF)-Objectives- Role of IMF in International Liquidity- Conditionality’s of IMF lending-World Bank - International Development Association (IDA)-Objectives- International Financial Corporation (IFC)- Objectives- Asian Development Bank (ADB)- Objectives- International trade Centre.</p>	
Module 2	20 Hours
<p>International financial markets-foreign exchange market-foreign exchange trading-Cash and spot exchange rates-foreign exchange rate and quotation forward markets- Exchange rate behaviour-cross rates-foreign exchange market participants-SWIFT Mechanism- Forecasting exchange rate-measuring exchange rate movements-Exchange rate equilibrium-factors affecting foreign exchange forecasting- international parity</p>	

relationship-interest rate parity, purchasing power parity and Fisher effects	
Module 3	20 Hours
Exchange rate definition- Spot and forward exchange- Exchange rate determination- Theories and models of exchange rate, Purchasing power parity theory, Asset market model, Portfolio balancing model- Exchange rate of rupee- recent trends in exchange rate - convertibility of Indian rupee. Foreign Exchange exposure: Management of transaction exposure-Management of translation exposure- Management of economic exposure-Management of political exposure-Management of interest rate exposure-Foreign exchange risk management-Hedging against foreign exchange exposure-Forward Market-Futures market-options market-swap market-Hedging through currency of invoicing-Hedging through selection of supplying country.	
Module 4	10 Hours
International capital budgeting-concept, problems associated, evaluation of a project factors affecting risk evaluation, impact on value-Long term asset and liability management-foreign direct investment-foreign portfolio management.	
Module 5	10 Hours
Short term asset and liability management: Working capital management - international cash management- receivables and inventory management-management of short-term overseas financing resources- international banking and money market International Monetary and Financial Environment – International Monetary Investments –International Investments-Types of foreign investment- Significance of foreign investments- Factors affecting international investment	
Theory 75% Problems 25 %	

Mode of Transaction	<p>Face to Face Instruction: The course faculty deliver lectures in the classroom with the help of ppt.</p> <p>Group Discussion: Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>17. Internal Test – One internal test (2 Weights)</p> <p>18. Submission of Periodic Assignment Reports (1 Weight)</p> <p>19. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students</p>

	<p>have to select a topic and present in the class (1 Weight)</p> <p>1. Class room participation based on attendance (1 Weight).</p>
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External Assessment (30Weights) Mark distribution for setting Question paper	
MODULE	(WEIGHTAGE)
Module 1	14
Module 2	14
Module 3	14
Module 4	6
Module 5	7
	(No of Questions: 18)

References:

1. A.K Seth, international financial management, Galgotia
2. V.K. Bhalla, international financial management, Anmol publications, 2000
3. V. Sharon, International financial management, Prentice hall
4. Jeff Madura, international financial management, Asia books
5. Eun & Resnick, international financial management, Tata McGraw Hill Publishingco.
6. John Holland, International financial management, Blackwell publishers, Oxford
7. Keith Pilbeam "International Finance" Palgrave, New York
8. Apte P G. "International Financial Management" Prentice Hall of India New Delhi
9. Alan C. Shapiro "Multinational Financial Management" Prentice Hall of India New Delhi
10. Soderston B O "International Economics" Macmillan London.
11. Cheol S Eun and Bruce G Resnick "International Financial Management" Irwin McGraw Hill, New York
12. Arthur Stonehill et al "International Finance" Pearson Education Asia, Delhi
13. Maurice D Levi "International Finance" Tata McGraw Hill, New Delhi.

Elective				
MCM4E04 - ADVANCED STRATEGIC FINANCIAL MANAGEMENT				
Credit	Hours/Week	Weightage		
		Internal	External	Total
4	5	5	30	35

Course Outcomes

Course Outcomes	Expected Course Outcomes	Learning Domain	PSO No.
	<i>Upon completion of this course, students will be able to;</i>		
CO1	<i>Understand various concepts, meaning, vital tools and techniques used for financial decision making</i>	Understand	PSO 2
CO2	<i>Explain the various concept of capital structure</i>	Understand	PSO 2
CO3	Compute the cost of lease finance	Apply	PSO 3
CO4	Construct a strategy or scheme of merger by analyzing various theories and models	Create	PSO 6
CO5	Analyse the take over strategies of the various firms	Analyse	PSO 4

Course Content

Module 1	12 Hrs
Financial goals and strategy: Shareholder value creation (SCV)– Economic Value Added (EVA) - Market Value Added (MVA) – Market – to – Book Value (MBV) — managerial implications of shareholder value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR).	
Module 2	20 Hrs
Financial strategy for capital structure: Leverage effect and shareholders risk – Capital structure planning and policy – Financial options and the value of the firm – Dividend policy and the value of the firm.	
Module 3	16 Hrs
Lease Financial strategy: Leasing concept–Types–Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – NPV and IRR methods.	

Module 4		16 Hrs
Merger strategy: Theories of Merger–Horizontal, vertical and conglomerate mergers – Merger procedure– Valuation of firm – Financial impact of merger – Merger and dilution effect on EPS – Merger and dilution effect on business control.		
Module 5		16 Hrs
Take over strategy: Types of takeovers–Negotiated and hostile bids–Take over procedures – Takeover defences – Takeover regulations of SEBI – Distress restructuring strategy – Sell offs – Spin offs – Leveraged buy outs.		
Mode of Transaction	<p>20. Face to Face Instruction: The course faculty delivers lectures in the classroom.</p> <p>21. Group Discussion: Group discussions based on the relevant topic in the course that will improve students’ thinking and help them to construct their own meaning about academic contents.</p>	
Mode of Assessment	<p>Internal Assessment (5 Weights)</p> <p>8. Internal Test – One internal test (2 Weights)</p> <p>9. Submission of Periodic Assignment Reports (1 Weight)</p> <p>10. Seminar Presentation – Course instructor gives a list of topics based on the syllabus and the students have to select a topic and present in the class (1 Weight)</p> <p>11. Class room participation based on attendance (1 Weight).</p>	

MODULE	External Assessment (30 Weightage) Mark distribution for setting Question paper
	Weightage
Module 1	12
Module 2	12
Module 3	12
Module 4	11
Module 5	8
	(No of Questions: 18)

References

1. Vanhorne, James C: Financial Management and policy, Pearson, New Delhi, (Latest edition)
2. Brigham and Ehrhardt: Financial Management, Thomson India, (Latest edition)
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, New Delhi, (Latest edition)
4. Khan, MY and James PK: Financial Management, Tata McGraw Hill New Delhi, (Latest edition)
5. Pandey IM: Financial Management, Vikas Publishing House, New Delhi, (Latest edition)
6. Gitman, LJ: Principles of Managerial Finance, Harper and Row (Latest edition)
7. Hampton: Financial decision making, Concepts, problems and cases, Prentice Hall of India, New Delhi (Latest edition)
8. Brealey and Meyers: Principles of Corporate Finance, Tata McGraw Hill, New Delhi (Latest edition)