



REVA
UNIVERSITY

Bengaluru, India

SCHOOL OF COMMERCE

M Com - HAND BOOK

Approved by: BOS/SOC/UG-PG/13-05-2019/07

Rukmini Educational
Charitable Trust

2019-20

REVA GROUP OF EDUCATIONAL INSTITUTIONS

REVA University

REVA Institute of Technology and Management

REVA Institute of Science and Management

REVA Institute of Management Studies, Ganganagar

REVA Institute of Education, Ganganagar

REVA First Grade College, Sanjaynagar

REVA Independent PU College, Kattigenahalli

REVA Independent PU College, Ganganagar

REVA Independent PU College, Sanjaynagar

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School of Commerce

M Com (Master of Commerce)

HAND BOOK

2019

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Rukmini Educational
Charitable Trust

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Chancellor's Message

“Education is the most powerful weapon which you can use to change the world.”

- Nelson Mandela.

There was a time when survival depended on just the realization of physiological needs. We are indeed privileged to exist in a time when ‘intellectual gratification’ has become indispensable. Information is easily attainable for the soul that is curious enough to go look for it. Technological boons enable information availability anywhere anytime. The difference, however, lies between those who look for information and those who look for knowledge.



It is deemed virtuous to serve seekers of knowledge and as educators it is in the ethos at REVA University to empower every learner who chooses to enter our portals. Driven by our founding philosophy of ‘Knowledge is Power’, we believe in building a community of perpetual learners by enabling them to look beyond their abilities and achieve what they assumed impossible.

India has always been beheld as a brewing pot of unbelievable talent, acute intellect and immense potential. All it takes to turn those qualities into power is a spark of opportunity. Being at a University is an exciting and rewarding experience with opportunities to nurture abilities, challenge cognizance and gain competence.

For any University, the structure of excellence lies in the transitional abilities of its faculty and its facility. I'm always in awe of the efforts that our academic board puts in to develop the team of subject matter experts at REVA. My faculty colleagues understand our core vision of empowering our future generation to be ethically, morally and intellectually elite. They practice the art of teaching with a student-centered and transformational approach. The excellent infrastructure at the University, both educational and extra-curricular, magnificently demonstrates the importance of ambience in facilitating focused learning for our students.

A famous British politician and author from the 19th century - Benjamin Disraeli, once said ‘A University should be a place of light, of liberty and of learning’. Centuries later this dictum still inspires me and I believe, it takes team-work to build successful institutions. I welcome you to REVA University to join hands in laying the foundation of your future with values, wisdom and knowledge.

Dr. P. Shyama Raju

The Founder and Hon'ble Chancellor, REVA University

Vice-Chancellor's Message

The last two decades have seen a remarkable growth in higher education in India and across the globe. The move towards interdisciplinary studies and interactive learning have opened up several options as well as created multiple challenges. India is at a juncture where a huge population of young crowd is opting for higher education. With the tremendous growth of privatization of education in India, the major focus is on creating a platform for quality in knowledge enhancement and bridging the gap between academia and industry.



A strong believer and practitioner of the dictum “Knowledge is Power”, REVA University has been on the path of delivering quality education by developing the young human resources on the foundation of ethical and moral values, while boosting their leadership qualities, research culture and innovative skills. Built on a sprawling 45 acres of green campus, this ‘temple of learning’ has excellent and state-of-the-art infrastructure facilities conducive to higher teaching-learning environment and research. The main objective of the University is to provide higher education of global standards and hence, all the programs are designed to meet international standards. Highly experienced and qualified faculty members, continuously engaged in the maintenance and enhancement of student-centric learning environment through innovative pedagogy, form the backbone of the University.

All the programs offered by REVA University follow the Choice Based Credit System (CBCS) with Outcome Based Approach. The flexibility in the curriculum has been designed with industry-specific goals in mind and the educator enjoys complete freedom to appropriate the syllabus by incorporating the latest knowledge and stimulating the creative minds of the students. Bench marked with the course of studies of various institutions of repute, our curriculum is extremely contemporary and is a culmination of efforts of great think-tanks - a large number of faculty members, experts from industries and research level organizations. The evaluation mechanism employs continuous assessment with grade point averages. We believe sincerely that it will meet the aspirations of all stakeholders – students, parents and the employers of the graduates and postgraduates of REVA University.

At REVA University, research, consultancy and innovation are regarded as our pillars of success. Most of the faculty members of the University are involved in research by attracting funded projects from various

research level organizations like DST, VGST, DBT, DRDO, AICTE and industries. The outcome of the research is passed on to students through live projects from industries. The entrepreneurial zeal of the students is encouraged and nurtured through EDPs and EACs.

REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students. REVA University has entered into collaboration with many prominent industries to bridge the gap between industry and University. Regular visits to industries and mandatory internship with industries have helped our students become skilled with relevant to industry requirements. Structured training programs on soft-skills and preparatory training for competitive exams are offered here to make students more employable. 100% placement of eligible students speaks the effectiveness of these programs. The entrepreneurship development activities and establishment of “Technology Incubation Centers” in the University extend full support to the budding entrepreneurs to nurture their ideas and establish an enterprise.

With firm faith in the saying, “Intelligence plus character –that is the goal of education” (Martin Luther King, Jr.), I strongly believe REVA University is marching ahead in the right direction, providing a holistic education to the future generation and playing a positive role in nation building. We reiterate our endeavor to provide premium quality education accessible to all and an environment for the growth of over-all personality development leading to generating “GLOBAL PROFESSIONALS”.

Welcome to the portals of REVA University!

Dr. S. Y. Kulkarni
Vice-Chancellor, REVA University

PREFACE

The M. Com program is designed keeping in view the current situation and possible future developments, both at national and global levels. The courses conceived in M Com Degree give greater emphasis on core commerce, trade, accounting, finance and taxation. There are ample numbers of courses providing knowledge in specialized areas of finance, accounting, taxation, banking, insurance, etc. facilitating students to choose specialized areas of their interest. Adequate attention is given to provide students the basic concepts.

Commerce and Trade have today gained key place in global environment. The communication and technology revolution, socio-economic and political changes led to global marketing have brought in greater transformation in the global market. The trends like e-banking, e-commerce, web marketing etc., have made enormous impact on the business environment. The wings of study of commerce thus have spread beyond imagination. Hence the structure of the M Com degree program has undergone a face-lift with the introduction of newer subjects from the point of current and future trends in Commerce, Business, Trade at National and International level.

M Com program being offered give greater emphasis on advance areas of study in Commerce, Trade, Banking, Taxation, Insurance and such other areas.. The program has various courses of specializations under accounting and taxation, accounting and finance. Some of the specialized courses include: Advance Managerial Accounting, Mergers and Acquisitions, Indirect Taxation, Corporate Tax Planning and Management, International Taxation, Business Taxation, Security Analysis and Port Folio Management, Financial Derivates, Strategic Credit Management, Advance Capital Structure, Innovative Entrepreneurship, Corporate Financial Reporting, e-filing of returns and host of other specializations. These specializations provide ample not only in-depth knowledge of current trends and future developments in respective areas but help students to gain confidence and experience in a given specialized areas of accounting, auditing, taxation and finance.

Thus students in Commerce have the flexibility to broaden their horizons in computer, internet, communication and such several streams of subjects related industries, commerce, banking and trade apart from the core subjects of study. The program is thus designed to expose students to various subjects having applications in business, commerce and trade through outcome based teaching and learning process which emphasizes practical exposure rather than memorization. The project work is

compulsory for M Com students particularly in the fourth and final semester. The students shall undertake projects in the area of accounting, financial services, banking, and community services. Such projects will certainly help students to gain experience of practical exposure in working environment. Several add on courses in different areas of commerce, management, business analytics etc., bring added advantages to students. A variety of activities such as case studies seminars, interaction with industries, cultural activities and social activities are in place to shape the all-round development of students.

The benefits of choosing M Com program at REVA University are:

- Flexibility to choose various specialized areas and excel in such areas.
- Opportunity to work on live problems.
- Opportunity to work on business, commerce, marketing and such other related areas.
- Opportunity to be entrepreneurs with greater confidence.

I am sure the students choosing M Com in REVA University will enjoy the curriculum, teaching and learning environment, the vast infrastructure and the experienced teachers involvement and guidance. We will strive to provide all needed comfort and congenial environment for their studies. I wish all students pleasant stay in REVA and grand success in their career.

Prof. Shubha A
Director, School of Commerce

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RUKMINI EDUCATIONAL CHARITABLE TRUST

It was the dream of late Smt. Rukmini Shyama Raju to impart education to millions of underprivileged children as she knew the importance of education in the contemporary society. The dream of Smt. Rukmini Shyama Raju came true with the establishment of Rukmini Educational Charitable Trust (RECT), in the year 2002. **Rukmini Educational Charitable Trust** (RECT) is a Public Charitable Trust, set up in 2002 with the objective of promoting, establishing and conducting academic activities in the fields of Arts, Architecture, Commerce, Education, Engineering, Environmental Science, Management Studies, Legal Studies, Performing Arts and Science & Technology, among others. In furtherance of these objectives, the Trust has set up the REVA Group of Educational Institutions comprising of REVA Institute of Technology & Management (RITM), REVA Institute of Science and Management (RISM), REVA Institute of Management Studies (RIMS), REVA Institute of Education (RIE), REVA First Grade College (RFGC), REVA Degree College (Evening), REVA Independent PU College at Kattigenahalli, Ganganagar and Sanjaynagar and now REVA University. Through these institutions, the Trust seeks to fulfill its vision of providing world class education and create abundant opportunities for the youth of this nation to excel in the areas of Engineering, Commerce, Management, Education, Arts and Science & Technology.

Every great human enterprise is powered by the vision of one or more extraordinary individuals and is sustained by the people who derive their motivation from the founders. The Chairman of the Trust is Dr. P. Shyama Raju, a developer and builder of repute, a captain of the industry in his own right and the Chairman and Managing Director of the DivyaSree Group of companies. The idea of creating these top notch educational institutions was born of the philanthropic instincts of Dr. P. ShyamaRaju to do public good, quite in keeping with his support to other socially relevant charities such as maintaining the Richmond road park, building and donating a police station, gifting assets to organizations providing accident and trauma care, to name a few.

The Rukmini Educational Charitable Trust drives with the main aim to help students who are in pursuit of quality education for life. REVA is today a family of ten institutions providing education from PU to Post Graduation and Research leading to M. Phil and PhD degrees. REVA has well qualified experienced teaching faculty of whom majority are doctorates. The faculty is supported by committed administrative and technical staff. Over 14,000 students study various courses across REVA's three campuses equipped with exemplary state-of-the-art infrastructure and conducive environment for the knowledge driven community.

ABOUT REVA UNIVERSITY

REVA University has been established under the REVA University Act, 2012 of Government of Karnataka and notified in Karnataka State Gazette dated 27thFebruary, 2013. The University is empowered by UGC to award degrees any branch of knowledge under Sec.22 of the UGC Act. The University is a Member of Association of Indian Universities, New Delhi. The main objective of the University is to prepare students with knowledge, wisdom and patriotism to face the global challenges and become the top leaders of the country and the globe in different fields.

REVA University located in between Kempegowda International Airport and Bangalore city, has a sprawling green campus spread over 45 acres of land and equipped with state-of-the-art infrastructure that provide conducive environment for higher learning and research. The REVA campus has well equipped laboratories, custom-built teaching facilities, fully air-conditioned library and central computer center, the well planned sports facility with cricket ground, running track & variety of indoor and outdoor sports activities, facilities for cultural programs. The unique feature of REVA campus is the largest residential facility for students, faculty members and supportive staff.

The University is presently offering 24 Post Graduate Degree programs, 21 Degree programs in various branches of studies and has 14000+ students studying in various branches of knowledge at graduate and post graduate level and 410 Scholars pursuing research leading to PhD in 21 disciplines. It has 900+ well qualified, experienced and committed faculty members of whom majority are doctorates in their respective areas and most of them are guiding students pursuing research leading to PhD.

The programs being offered by the REVA University are well planned and designed after detailed study with emphasis with knowledge assimilation, applications, global job market and their social relevance. Highly qualified, experienced faculty and scholars from reputed universities / institutions, experts from industries and business sectors have contributed in preparing the scheme of instruction and detailed curricula for this program. Greater emphasis on practice in respective areas and skill development to suit to respective job environment has been given while designing the curricula. The Choice Based Credit System and Continuous Assessment Graded Pattern (CBCS – CAGP) of education has been introduced in all programs to facilitate students to opt for subjects of their choice in addition to the core subjects of the study and prepare them with needed skills. The system also allows students to move forward under the fast track for those who have the capabilities to surpass others. These programs are taught by well experienced qualified faculty supported by the experts

from industries, business sectors and such other organizations. REVA University has also initiated many supportive measures such as bridge courses, special coaching, remedial classes, etc., for slow learners so as to give them the needed input and build in them confidence and courage to move forward and accomplish success in their career. The University has also entered into MOUs with many industries, business firms and other institutions seeking their help in imparting quality education through practice, internship and also assisting students' placements.

REVA University recognizing the fact that research, development and innovation are the important functions of any university has established an independent Research and Innovation division headed by a senior professor as Dean of Research and Innovation. This division facilitates all faculty members and research scholars to undertake innovative research projects in engineering, science & technology and other areas of study. The interdisciplinary-multidisciplinary research is given the top most priority. The division continuously liaisons between various funding agencies, R&D Institutions, Industries and faculty members of REVA University to facilitate undertaking innovative projects. It encourages student research projects by forming different research groups under the guidance of senior faculty members. Some of the core areas of research wherein our young faculty members are working include Data Mining, Cloud Computing, Image Processing, Network Security, VLSI and Embedded Systems, Wireless Sensor Networks, Computer Networks, IOT, MEMS, Nano- Electronics, Wireless Communications, Bio-fuels, Nano-technology for coatings, Composites, Vibration Energies, Electric Vehicles, Multilevel Inverter Application, Battery Management System, LED Lightings, Renewable Energy Sources and Active Filter, Innovative Concrete Reinforcement, Electro Chemical Synthesis, Energy Conversion Devices, Nano-structural Materials, Photo-electrochemical Hydrogen generation, Pesticide Residue Analysis, Nano materials, Photonics, Nano Tribology, Fuel Mechanics, Operation Research, Graph theory, Strategic Leadership and Innovative Entrepreneurship, Functional Development Management, Resource Management and Sustainable Development, Cyber Security, General Studies, Feminism, Computer Assisted Language Teaching, Culture Studies etc.

The REVA University has also given utmost importance to develop the much required skills through variety of training programs, industrial practice, case studies and such other activities that induce the said skills among all students. A full-fledged Career Development and Placement (CDC) department with world class infrastructure, headed by a dynamic experienced Professor & Dean, and supported by well experienced Trainers, Counselors and Placement Officers.

The University also has University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director facilitating skill related training to REVA students and other unemployed students. The University has been recognized as a Centre of Skill Development and Training by NSDC (National

Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana. The Centre conducts several add-on courses in challenging areas of development. It is always active in facilitating student's variety of Skill Development Training programs.

The University has collaborations with Industries, universities abroad, research institutions, corporate training organizations, and Government agencies such as Florida International University, Oklahoma State University, Western Connecticut University, University of Alabama, Huntsville, Oracle India Ltd, Texas Instruments, Nokia University Relations, EMC², VMware, SAP, Apollo etc, to facilitate student exchange and teacher-scholar exchange programs and conduct training programs. These collaborations with foreign universities also facilitates students to study some of the programs partly in REVA University and partly in foreign university, viz, M.S in Computer Science one year in REVA University and the next year in the University of Alabama, Huntsville, USA.

The University has also given greater importance to quality in education, research, administration and all activities of the university. Therefore, it has established an independent Internal Quality division headed by a senior professor as Dean of Internal Quality. The division works on planning, designing and developing different quality tools, implementing them and monitoring the implementation of these quality tools. It concentrates on training entire faculty to adopt the new tools and implement their use. The division further works on introducing various examination and administrative reforms.

To motivate the youth and transform them to become innovative entrepreneurs, successful leaders of tomorrow and committed citizens of the country, REVA organizes interaction between students and successful industrialists, entrepreneurs, scientists and such others from time to time. As a part of this exercise great personalities such as Bharat Ratna Prof. C. N. R. Rao, a renowned Scientist, Dr. N R Narayana Murthy, Founder and Chairman and Mentor of Infosys, Dr. K Kasturirangan, Former Chairman ISRO, Member of Planning Commission, Government of India, Dr. Balaram, Former Director IISc., and noted Scientist, Dr. V S Ramamurthy, Former Secretary, DST, Government of India, Dr. V K Aatre, noted Scientist and former head of the DRDO and Scientific Advisor to the Ministry of Defense Dr. Sathish Reddy, Scientific Advisor, Ministry of Defense, New Delhi and many others have accepted our invitation and blessed our students and faculty members by their inspiring addresses and interaction.

As a part of our effort in motivating and inspiring youth of today, REVA University also has instituted awards and prizes to recognize the services of teachers, researchers, scientists, entrepreneurs, social workers and such others who have contributed richly for the development of the society and progress of the country. One of such award instituted by REVA University is '**Life Time Achievement Award**' to be awarded to successful personalities who have made mark in their field of work. This award is presented on occasion of the "**Founders' Day Celebration**" of REVA University on 6th January of every

year in presence of dignitaries, faculty members and students gathering. The first “REVA Life Time Achievement Award” for the year 2015 has been awarded to Shri. Kiran Kumar, Chairman ISRO, followed by Shri. Shekhar Gupta, renowned Journalist for the year 2016, Dr K J Yesudas, renowned play back singer for the year 2017. REVA also introduced “**REVA Award of Excellence**” in the year 2017 and the first Awardee of this prestigious award is Shri Ramesh Aravind, Actor, Producer, Director, Screen Writer and Speaker.

REVA organises various cultural programs to promote culture, tradition, ethical and moral values to our students. During such cultural events the students are given opportunities to unfold their hidden talents and motivate them to contribute innovative ideas for the progress of the society. One of such cultural events is REVAMP conducted every year. The event not only gives opportunities to students of REVA but also students of other Universities and Colleges. During three days of this mega event students participate in debates, Quizzes, Group discussion, Seminars, exhibitions and variety of cultural events. Another important event is Shubha Vedaaya, - Graduation Day for the final year students of all the programs, wherein, the outgoing students are felicitated and are addressed by eminent personalities to take their future career in a right spirit, to be the good citizens and dedicate themselves to serve the society and make a mark in their respective spheres of activities. During this occasion, the students who have achieved top ranks and won medals and prizes in academic, cultural and sports activities are also recognised by distributing awards and prizes. The founders have also instituted medals and prizes for sports achievers every year. The physical education department conducts regular yoga classes everyday to students, faculty members, administrative staff and their family members and organises yoga camps for villagers around.

Recognizing the fast growth of the university and its quality in imparting higher education, the BERG (Business Excellence and Research Group), Singapore has awarded BERG Education Award 2015 to REVA University under Private Universities category. The University has also been honoured with many more such honors and recognitions.

ABOUT SCHOOL OF COMMERCE

The School of Commerce headed by a highly experienced Professor of Commerce is supported by well qualified faculty members. The school has the state-of-the-art class rooms and a business laboratory. It offers B. Com (Industry Integrated), B Com (Honors) and M Com programs. The school also has research program leading to doctoral degree. The curriculum of both graduate and post graduate degree programs have been designed to bridge the gap between industry – academia and hence they are industry oriented. The B. Com (Industry Integrated) program provides ample scope to enter into a wide range of business opportunities. This is reflected in various core subjects offered within the program. The Masters degree in Commerce not only induces research culture and entrepreneurship but also provides practical exposure and much needed soft skills.

VISION

“To nurture leaders of eminence and successful entrepreneurs through innovation academic and research programs in business, commerce and trade.

MISSION

- To impart best quality commerce education through socially and globally relevant syllabus using cutting edge technology.
- To engage in indigenous, innovative and global research and contribute to the enrichment and dissemination of knowledge in commerce and trade.
- To collaborate with industries, experts, business firms, government and private institutions, and such others to undertake joint studies, research, consultancy ventures so as to facilitate students with greater opportunities for research, practice and placements.
- To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development.
- To work towards establishment of code of conduct, standards for business ethics, for healthy customer relation and social development.

VALUES

- Excellence in all our academic and research endeavors
- Dedication and service to our stakeholders
- Leadership through innovation
- Accountability and transparency
- Creating conducive academic environment with service motto
- Integrity and intellectual honesty
- Ethical and moral behavior
- Freedom of thought and expression
- Adaptability to the change
- Team-work

“Seven Deadly Sins

Wealth without work

Pleasure without conscience

Science without humanity

Knowledge without character

Politics without principle

Commerce without morality

Worship without sacrifice.”

— Mahatma Gandhi

Advisory Board

Sl. No.	Names
1	<p>Belverd E. Needles, Jr. Ernst & Young Distinguished Professor of Accounting, EY Distinguished Professor of Accountancy Editor, Accounting Instructors' Report (AIR) School of Accountancy & MIS, DePaul University, Chicago USA. Email: bneedles@depaul.edu</p>
2	<p>Shri. Ananthakrishna Executive Chairman, Karnataka Bank Ltd, Mahaveer Circle, Kankanady Mangalore - 575002 Email: anathakrishna@ktkbank.com</p>
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4	<p>Prof. Shahzad Uddin, Director, Essex Accounting Centre, Essex Business ool, University Of Essex Colchester, UK. Email: snuddin@essex.ac.uk</p>
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13	Dr. Shanthi S K Chair Professor - Union Bank Center for Banking Excellence, Greta Lakes University, Chennai--6303102 Email: shanthi.sk@greatlakes.edu.in
14	Mr. Nagaraj Kulkarni Director, Compegence Bangalore Email:- nagarjkulkarni@compegence.com

M Com (Master of Commerce) Program

Programme Overview

The commerce discipline in higher education has witnessed a sea change over the past decades, with a range of specialisations and career options emerging in recent years. Commerce education develops the required knowledge, skills and attitudes for the successful handling of trade and commerce. Increasing industrialisation, changes in global economy, increase in entry of multi-national companies into the country and expansion of service sector in the national economy have resulted in an increased demand for professionals with commerce Education. Commerce students now have a wider range of responsibilities that span diverse job functions from finance and banking to accounts and taxation to logistics and even research. Due to continuation of liberalisation, national and multinational corporate enterprises are coming out with a specific demand for accounting and allied functions for which they are looking for Masters in Commerce. Increasing job prospects in finance and banking related sectors, has created a greater demand for commerce education.

The School of Commerce at REVA UNIVERSITY offers M.Com., –a postgraduate programme to create motivated, innovative, creative and thinking graduates to execute the functions of accounting, finance, logistics, banking, taxation and such functions in various sectors of Society.

The Master of Commerce (M.Com.) programme offered at **REVA UNIVERSITY** helps students to gain practical exposure in varied branches of commerce. The programme provides accounting experience and helps to analyze recent developments in financial innovations and their influence on the effectiveness of monetary policy. It prepares them to analyze and interpret financial statement of corporate and other sectors. In addition, student has opportunities to take up certification programmes offered by professional organizations, undergo internships and project work.

Programme Educational Objectives (PEOs)

The aim of the programme is to produce motivated, innovative, creative postgraduates in Commerce discipline fill executive roles of accounting, finance, logistics, banking, taxation and related functions in wide variety of organisations with higher order critical, analytical, problem solving and transferable skills; ability to think rigorously and independently to meet higher level expectations of commercial establishments, academics, and research establishments or take up entrepreneurial route.

The Programme Educational Objectives are to prepare the students to:

1. Execute and manage activities like accounting , finance, logistics, banking, taxation, insurance etc.,
2. pursue for higher degrees to work in colleges, universities as professors or as scientists in research establishments
3. act as administrators in public, private and government organisations with further training
4. be conversant with environmental, legal, cultural, social, ethical, public safety issues
5. work as a member of a team as well as lead a team
6. communicate effectively across team members and work under constraints
7. set his/her own enterprise with further training

8. adopt lifelong learning philosophy for continuous improvement

Programme Outcomes (POs)

After undergoing this programme, a student depending on subject specialization will be able to:

1. perform accounting and financial activities as per standards
2. perform banking related activities
3. perform taxation and insurance activities
4. evaluate environmental factors that influence business operations
5. prepare and interpret financial statements
6. use of tools for modeling and analysis of business data
7. apply capital budgeting techniques for investment decisions
8. analyse and apply cost accounting practices to aid effective managerial decision
9. lead a team to ensure that projects are completed satisfactorily, on time, and within budget
10. conform to cultural, environmental, sustainability and ethical issues
11. communicate across teams verbally, visually and by writing
12. choose an appropriate online educational programmes for further learning, participate in seminars and conferences

Program Specific Objectives – PSO

PSO 1 Demonstrate understanding of the basic concepts and theoretical knowledge used in the different commerce and business related areas.

PSO 2 Apply different tools and techniques in solving problems related to Business.

PSO 3 Apply statistical tools and techniques for Research, Problem solving and Decision making

M Com (MASTER OF COMMERCE) Scheme of Instruction

(effective from Academic Year 2019-20)

Sl No	Course Code	Title of the Course	HC SC OE	Credit Pattern				Contact Hrs
				L	T	P	Total	
FIRST SEMESTER								
1	M19MC1010	International Economics	HC	2	1	0	3	4
2	M19MC1020	Advanced Accounting	HC	3	0	1	4	5
3	M19MC1030	Operations Research and Quantitative Techniques	HC	3	0	1	4	5
4	M19MC1040	Business Ethics and Corporate Governance	HC	2	1	0	3	4
5	M19MC1050	Human Resource Management	HC	3	1	0	4	5
6	M19MC1060	International Business	HC	1	1	0	2	3
7	M19MC1070	Skill Development	RULO	0	0	2	2	4
Total Credits				14	4	4	22	30
SECOND SEMESTER								
1	M19MC2010	Advanced Cost Accounting	HC	3	0	1	4	5
2	M19MC2020	Strategic Financial Management	HC	3	0	1	4	5
3	M19MC2030	Corporate Tax Planning and Management	HC	3	0	1	4	5
4	M19MC2040	Marketing Management	HC	2	1	0	3	3
5	M19MC2050	Soft Skill Training	RULO	0	0	2	2	4
6	M19MC2060	MOOC / SWAYAM	RULO	2	0	0	2	-
7	M19MC2070	Summer Internship	HC	0	0	2	2	4
8	M19MC2080	Skill Development	RULO	0	0	2	2	4
Total Credits				12	1	11	24	32

THIRD SEMESTER								
1	M19MC3010	Business Research Methods	HC	2	0	1	3	5
2	M19MC3020	Introduction to Financial Management	OE	3	1	0	4	5
4	M19MC3030	Soft Skill	RULO	0	0	2	2	4
5	M19MC3040	Skill Development	RULO	0	0	2	2	4

Specializations

Note 1: Choose any THREE courses in any ONE of the Specialization given below and TWO courses in the other Specialization.

ACCOUNTING								
1	M19MC3150	Advanced Management Accounting	SC	2	0	1	3	4
2	M19MC3160	Mergers and Acquisitions	SC	2	0	1	3	4
3	M19MC3170	Financial Statement Analysis	SC	2	0	1	3	4
4	M19MC3180	Advanced Auditing	SC	2	0	1	3	4
FINANCE								
1	M19MC3250	Security Analysis and Portfolio Management	SC	2	0	1	3	4
2	M19MC3260	Financial Derivatives	SC	2	0	1	3	4
3	M19MC3270	Financial Markets and Services	SC	2	0	1	3	4
4	M19MC3280	Advanced Capital Structure Theories	SC	2	0	1	3	4
HUMAN RESOURCE MANAGEMENT								
1	M19MC3350	Organization Development and Change	SC	2	0	1	3	4
2	M19MC3360	Human Resource Development	SC	2	0	1	3	4
3	M19MC3370	Talent and Knowledge Management	SC	2	0	1	3	4
4	M19MC3380	Strategic Human Resource Management	SC	2	0	1	3	4
MARKETING								
1	M19MC3450	Service Marketing	SC	2	0	1	3	4
2	M19MC3460	Customer Relationship Management	SC	2	0	1	3	4
3	M19MC3470	Rural Marketing	SC	2	0	1	3	4
4	M19MC3480	Retail Management	SC	2	0	1	3	4
INTERNATIONAL BUSINESS								
1	M19MC3550	Foreign Trade Management	SC	2	0	1	3	4

2	M19MC3560	International Strategic Management	SC	2	0	1	3	4
3	M19MC3570	International Business Law	SC	2	0	1	3	4
4	M19MC3580	Forex Management	SC	2	0	1	3	4
Total Credits							26	

FOURTH SEMESTER

1	M19MC4010	Goods and Service Tax and Customs Law	SC	2	0	1	3	4
2	M19MC4020	Major Project	HC	0	2	4	6	10
3	M19MC4030	Skill Development	RULO	0	0	2	2	4

Specializations

Note 1: Choose any THREE courses in any ONE of the Specialization given below and two courses in the other Specialization.

ACCOUNTING								
1	M19MC4130	Strategic Cost management	SC	2	0	1	3	4
2	M19MC4140	Corporate Financial Reporting	SC	2	0	1	3	4
3	M19MC4150	Accounting Theory and Standards	SC	2	0	1	3	4
4	M19MC4160	International Accounting	SC	2	0	1	3	4
FINANCE								
1	M19MC4230	International Financial Management	SC	2	0	1	3	4
2	M19MC4240	Project Management & Control	SC	2	0	1	3	4
3	M19MC4250	Risk Management and Insurance	SC	2	0	1	3	4
4	M19MC4260	Commodity Market	SC	2	0	1	3	4
HUMAN RESOURCE MANAGEMENT								
1	M19MC4330	International Human Resource Management	SC	2	0	1	3	4
2	M19MC4340	Compensation Management And Employee Welfare Laws	SC	2	0	1	3	4
3	M19MC4350	Performance Management Systems	SC	2	0	1	3	4
4	M19MC4360	Stress Management	SC	2	0	1	3	4

MARKETING								
1	M19MC4430	Consumer Behaviour	SC	2	0	1	3	4
2	M19MC4440	International Marketing	SC	2	0	1	3	4
3	M19MC4450	International Marketing Research	SC	2	0	1	3	4
4	M19MC4460	International Advertising and Brand Management	SC	2	0	1	3	4
INTERNATIONAL BUSINESS								
1	M19MC4530	International Trade Practices, Procedures and Documentation	SC	2	0	1	3	4
2	M19MC4540	International Supply Chain Management and Logistics	SC	2	0	1	3	4
3	M19MC4550	Export and Import Finance	SC	2	0	1	3	4
4	M19MC4560	International Business Environment	SC	2	0	1	3	4
Total Credits							24	40
Total Credits of Four Semesters							96	127

Total Credits for M Com Program

Semester	Credits
I	22
II	24
III	26
IV	24
TOTAL	96

M Com (MASTER OF COMMERCE)

Detailed Syllabus

(effective from Academic Year 2018-19)

FIRST SEMESTER

Course Code	Course Title	Course Type	L	T	P	C
M19MC1010	International Economics	HC	3	1	0	4

Course Objectives:

The overall objectives of the Course are as follows:

1. To study the key concepts, trade theories & practical applications of international trade.
2. Comprehend the evolution of bilateral and multilateral trade agreements as well as explore the challenges for the WTO.
3. To explain the financial agreements, international trade, capital flows and international financial system.
4. To assess the linkages between International movements, foreign economic policies and international economic development in the global production networks.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Recall the key concepts of International economics.
2. Examine the Trade policies & working of WTO.
3. Identify and analyzes working of the financial agreements, international trade, capital flows and international financial system.
4. Summarize the linkages between International movements, foreign economic policies and international economic development in the global production networks.

Course Content:

UNIT – I Basis of Trade and Classical Trade Theories:

Mercantilism (a brief introduction of Mercantilists view on international trade), International Trade- Internal & International Trade – Economic growth and International Trade – Features of International Transactions – International Trade Theories – Absolute cost theory, Comparative cost theory – Opportunity cost theory- H.O Theory – Samuelson Theorem and income distribution,.

UNIT – II Trade Policies and International Negotiations Instruments of Trade Policy:

Gains from international trade – Terms of Trade – Technical progress and Trade – Balance of Trade – Balance of Payments and Indian Perspectives – Economic effects and Trade restrictions – Bilateralism – Evaluation of WTO from GATT (a brief Description), Basic Principles of WTO, Current Rounds, OPEC & other international cartels.

UNIT III Financial Arrangements Governing International Trade and Capital flows

International financial system: Fixed, Flexible and Managed floating exchange rate regimes, working of international financial system under Gold standard, Bretton woods system and post-Bretton woods. IMF and creation of SDR. International capital flows, FDI vs FII, Investment strategies of FII, Foreign investment with special reference to Developing Countries. FDI in India, Payment Terms and Methods of Financing International Trade (Letter of Credit, Forfaiting, Factoring, Credit Lines)

UNIT – IV International Movements

International Movements – Meaning – Goods, Services, Unilateral transfers & capitals, Current account – Export and Import of merchandise and services – role of International Movements. Foreign Economic Policies: System, Concepts, Characters and methods of Formulation- Euro Dollar Market- International liquidity-Devaluation-International Leading and the World debt crises. International Economic Development & Co-operation- Development of under developed countries-United Nation's Financial Programs-Economic Union and communities.

Reference Books:

1. International Economics: Kindleberger's
2. International Economics: Paul R. Krugman
3. WTO Annual Reports, Geneva.
4. Pomfret, R , International Trade, Blackwell, Cambridge, USA 1993.
5. Sodersten B and Reed G, International Economics, Mac Million 1994

Course Code	Course Title	Course Type	L	T	P	C
M19MC1020	Advanced Accounting	HC	4	0	1	5

Course Objectives:

The objectives of the course are to:

1. Understand the accounting procedure of share and debentures in a company.
2. Understand, apply and critically evaluate financial accounting techniques.
3. Identify the constraints and prioritize supervisory techniques and tools to best manage the existing risks in light of these constraints.
4. This course is to familiarize students with banking, insurance practice and procedure. The course also enables the students to understand the parts of insurance contract and different insurance company operations.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. To know the accounting treatment of issue, allotment and underwriting of shares and debentures of a company.
2. To understand the need and accounting treatment of investments in a company.
3. To facilitate and enhance the accounting and financial reporting processes
4. Evaluating ethical issues and dilemmas related to banking, insurance and electricity companies.

Course Content:

Unit 1: Accounting for Shares and Debentures: Share Capital, Follow on Public Offer & Rights Issue, Buy-back of Shares, Issue & Redemption of Preference Shares, Debentures-Issue and Redemption, Underwriting of Shares and Debentures. (Theory and Problem)

Unit 2: Investment Accounts: Investment Accounts: Need and Significance of investment accounts - Provisions of Indian Accounting Standard-13 - Accounting Treatment - Treatment of Brokerage and Expenses - Investment ledger – Equity shares accounts - Bonus Shares - Right Shares. (Theory and Problem)

Unit 3: Presentation of Financial Statements: Meaning and Objective of Financial Statement, Component of Financial Statement, Frame Work, Users and their Information Needs, Part I – Form of Balance Sheet, Part II – Form of Statement of Profit and Loss, Managerial Remuneration. (Theory and Problem)

Unit 4: Accounting for Banking, Insurance and Electricity Companies: Accounts of a Banking Company (as per banking Companies Regulation Act), Accounts of General Insurance Companies (as per Insurance Act) including Stock valuation. (Problem)Accounts of an Electricity Company (as per Electricity Act) (Theory)

Recommended Books:

1. Accounting for Managers, Maheswari and Maheswari, Vikas Publishing House Limited,
2. Accounting for Managers, Jawahar Lal, Himalaya Publishing House, 4th edition
3. Financial Accounting – A Managerial Perspective, R. Narayana Swamy, Prentice Hall India, 3rd edition
4. Financial Accounting, PC Tulsian, Pearson Education India, 1st Edition
5. Advanced Accountancy, Mukerjee & Hanif, Tata McGraw Hill Publications.
6. Advanced Financial Accounting, Dr S.K.Paul, Central Publications.

Reference Books:

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy Sultan Chand & Sons, New Delhi.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts, S. Chand & Company, New Delhi.
3. Fundamentals of Advanced Financial Accounting, R.S.N Pillai, Bagavathi, S. Chand & Company

Course Code	Course Title	Course Type	L	T	P	C
M19MC1030	Operations Research and Quantitative Techniques	HC	3	0	1	4

Course Objectives:

The overall objectives of the Course are as follows:

- a) To apply mathematical averages like arithmetic mean, geometric mean, harmonic mean and positional averages like median, mode and partition values.
- b) To analyse and synthesise the absolute and relative measures of dispersion and skewness and also correlation and regression.
- c) To comprehend the models and modeling in Operations Research and Linear programming.
- d) To gain knowledge about Transportation Models and Assignment problems.

Course Outcomes:

On successful completion of the course, students shall be able to:

- 1 Employ the mathematical averages and partition values and compare the various measures of central tendency.
- 2 Appraise and construct the absolute and relative measures of Dispersion and Skewness and relate to Correlation and Regression.
- 3 Predict the models and modeling in Operations Research and summaries Linear programming.
- 4 Reproduce the general structure of transportation and Assignment problems.

Course Content:

Unit-1: Descriptive statistics: Measures of central tendency: Average: Concept, Types – Mathematical Averages: Arithmetic Mean, Median, Mode (No grouping table method). Partition Values: Quartiles, Deciles and Percentiles - Comparison of the Various Measures of Central Tendencies. (Theory and Problem)

Unit-2: Measures of Dispersion: Standard Deviation – Variance – Coefficient of Variance, Skewness: Relative measures of skewness- Karl- Pearson Coefficient of skewness. Correlation and regression: Scatter Diagram, Karl Pearson’s coefficient of Correlation (One way table only), Rank Correlation, Concurrent Deviation - Regression: Method of Least Squares. (Theory and Problem)

Unit-3: Operations Research: Definition, scope of Operations Research, characteristics, advantages and limitations. Quantitative approach to decision making, models & modeling in Operations Research. Linear programming, Structure of linear program model, Assumption, Advantages, Limitations, General mathematical model, Guidelines for formulation of linear programming model, graphical method, algorithm (Only illustrative problems) Duality in linear Programming. (Theory and Problem)

Unit-4 Transportation Models and Assignment :Transportation problem, General structure of transportation problem, methods of finding initial basic feasible solution (NWCM,LCM & VAM), test for optimality (MODI Method), degeneracy (theory only), Assignment problems,

Introduction, General structure. Problems on minimization & maximization. (Theory and Problem)

Reference Books:

1. Sharma JK, Quantitative Techniques, McMillan Publishing House.
2. Vohra ND, Quantitative Techniques in Management, TataMcGraw-hill Publishing Company.
3. Gupta, S.P. Statistical Methods, S. Chand & Sons, New Delhi.
4. Tulasian P.C., and Vishal Pandey, Quantitative Techniques – Theory and Problems, Pearson Education, New Delhi.
5. Gupta and Khanna “Quantitative Techniques for Business Managers”, PHI, New Delhi.
6. Anderson, Sweeney, Williams, Quantitative Methods for Business, Thomson.
7. Sharma JK, Operations Research, McMillan Publishing House.
8. Barry Render, Ralph Stair and Michael Hanna, Quantitative Analysis, Pearson

Course Code	Course Title	Course Type	L	T	P	C
M19MC1040	Business Ethics and Corporate Governance	HC	3	1	0	4

Course Objectives:

The overall objectives of the Course are as follows:

1. To distinguish between ethics, morals, codes of conduct and the law.
2. To explore models that supports ethical decision making and their limitations and examine the evolution of governance and its practice.
3. To understand corporate social responsibility and philanthropy.
4. To consider the role of business in relation to ethics, CSR, human rights & sustainability.

Course Outcomes:

On successful completion of the course, students shall be able to:

- 1 Understand ethical components of managerial decision making and Develop thinking and analytical skills using ethical frameworks
- 2 Identify and recognize different codes and committees in UK and USA on Corporate Governance
- 3 Express different codes and committees in India on Corporate Governance
- 4 Analyze the role of CSR in India and its sustainability

Course Content:

Unit 1: Business Ethics: Meaning of ethics-Business ethics- Relation between ethics and business ethics-Evolution of business ethics-Nature of business ethics-Scope-Need and purpose-Importance- Principles of Business ethics- Advantages of Managing Ethics in Workplace-Factors Causing Unethical Behavior-Important Factors Of Building An Ethical Infrastructure-Code of Ethics- Conditions for making code of Ethics- Code of Conduct for Professional Groups-Ethics in particular fields of application-Finance and Ethics-Ethics and Conflict of Interest-Ethics Audit. (Theory only).

Unit 2 : Corporate Governance: Meaning – Need – Importance – Theories of CG-Corporate Governance (CG) mechanism - CG Systems - Indian model of CG –Issues in Corporate Governance- Emergence of Corporate Governance: Developments in USA and UK – Role of World Bank – OECD Principles – McKinsey – Sarbanes-Oxley Act 2002 – World Committees on CG – The Cadbury Committee, The Greenbury Committee, The Hampel Committee, - Principles of good CG and Code of best practices. (Theory only).

Unit 3: Corporate Governance in India: Historical perspective – Indian Committees and guidelines on CG – Naresh Chandra Committee – Narayana Murthy Committee – J.J. Irani Committee – Kumara Mangalam Birla Committee –Kotak Mahindra Committee- MCA Voluntary Disclosure Practices-Companies Act 2013 and CG- The CII initiatives – SEBI initiative – CG practice in India - Board of Directors and their role in CG – Composition of Board - Independent Directors – Revised Clause 49 of listing agreement – Audit Committee - Composition of Audit Committee – Role of women directors in Board. (Theory only).

Unit 4: Corporate Social Responsibility: Evolution of CSR in India-Types and nature of social responsibilities, - CSR principles and strategies, models of CSR, Best practices of CSR, Need of CSR, Arguments for and against CSR, CSR in Indian perspective- Corporate Social Responsibility and Companies ACT, 2013 - Indian examples- CSR in Malaysia,Singapore,South Africa and United Kingdom . (Theory only).

Reference Books:

1. Corporate Governance: principles, policies and practices – Fernando A. C, 2/e, Pearson, 2011.
2. Business Ethics and Corporate Governance - Ghosh B. N, Tata McGraw-Hill, 2012.
3. Corporate Social Responsibility: A Study of CSR Practices in Indian Industry, Baxi C. V & Rupamanjari Sinha Ray, Vikas Publishing House, 2012.
4. Business Ethics and Corporate Governance – Prabakaran S, Excel BOOKS.

Course Code	Course Title	Course Type	L	T	P	C
M19MC1050	Human Resource Management	HC	1	1	0	2

Course Objective:

The objective of the course is to familiarize the students about the different aspects of managing people in the organizations from the stage of acquisition to development and retention.

Course Outcomes:

On successful completion of the course, students shall be able to acquaint with:

- a) Basic HR concepts and job analysis
- b) process of recruitment and selection,
- c) training and development and employee benefits
- d) importance of employee welfare and grievances and ethics in HR

Course Content:

UNIT – I Human Resource Management – Significance and Scope – Objectives and Functions – Personnel Management Vs HRM – Global Human Resource Management – Strategic Human Resource Management. Job Analysis: Job Description – Job Specification – Job Evaluation- Human Resource Planning - Human Resource Information System

UNIT – II Recruitment, Selection and Performance Appraisal: Objectives – Sources - Selection: Objectives – Selection Procedure – Selection Tests Induction and Placement – Performance Appraisal: Objectives – Methods – Constraints

UNIT – III Training and Development: Objectives – Training Needs Assessment – Design of Training – Evaluation of Training – Human Resource Development - Career Planning and Development – Compensation Management – Employee Benefits.

UNIT – IV Contemporary Issues in HRM: Knowledge Management – Work life balance – Ethics in HRM - Technology and HRM – Human Resource Audit – Quality Management and HRM

Reference Books:

1. David A, Decenzo., and Stephen P. Robbins, Human Resource Management, John wiley and sons, Inc., New York.
2. Gary Dessler, Human Resource Management, Pearson Education Pvt. Ltd., New Delhi.
3. Pravin Durai, Human Resource Management, Pearson Education, New Delhi.
4. Biswajeet Pattnayak, Human Resource Management, Prentice Hall of India private Limited, New Delhi.
5. Aswathappa K., Human Resource and Personnel Management, Tata Mc Graw Hill Publishing Company Limited, New Delhi.
6. Subba Rao P., Essentials of Human Resource Management and Industrial Relations: Text Cases and Games, Himalaya Publishing House, Mumbai.

Course Code	Course Title	Course Type	L	T	P	C
M19MC1060	International Business	HC	1	1	0	2

Course Objectives:

1. Students will be able to building their knowledge of International Business.
2. Students will be able to explore the global environment.
3. Students will learn and explore the system of foreign trade
4. To comprehend the global business trends.

Course Outcome:

On successful completion of the course, students shall be able to:

1. Identify and recognize the operations of international business.
2. To Interpret the MNC structure globally.
3. Understand the existing financial system in foreign trade.
4. Relate to the current international business trends.

Course Content:

UNIT-I International Business: Meaning -Evolution – Nature of international business - Reasons and stages of internationalization – Difference between domestic and International Business- Modes of Entering International Business: International business analysis – Modes of entry – Exporting - Licensing – Franchising – Contract manufacturing – Turnkey projects – Foreign direct investment – Mergers and acquisitions and joint ventures – Comparisons of different modes of entry. (Theory only)

UNIT-II Globalization: Meaning - Definitions - Features –Stages – Stages of markets production – Investment and technology globalization – Advantages and disadvantages -Methods and essential conditions for globalization – Globalization and India. MNCs and International Business: Definitions – Distinction among Indian companies- MNC- Global companies and TNC -Organizational transformations –Merits and demerits – MNCs in India-Globalization Policy Issues. (Theory only)

UNIT-III Foreign Trade: Process - Documents - Regulations regarding imports and exports and financing techniques– Imports and export Banks- Other financial institutions focusing on exports (ECGC, EXIM bank- functions and roles). Exchange rate determination (concept only) - Capital account convertibility (concept). Balance of trade and payments. Disequilibrium's and measures for rectification. (Theory only)

UNIT-IV Future of International Business: Introduction- Virtual International Business- China-India- China- Threat or opportunity to India- Indo China Collaboration- Global Economic Recession- Future of Global Business. Controlling and Evaluation of International Business: Control of MNCs- Performance Indicators- Organizational Structure and relationships – Control Mechanisms. (Theory only)

Reference Books:

1. John D. Daniel and Radebangh Lee H: International Business, Addison Wesley
2. Bhalla V.K.: International Business Environment and Management, Anmol publications
3. Anant K. Sundaram & Stewart black: International Business Environment Prentice Hall India, New Delhi.
4. Subbarao.P: International Business ,Himalaya Publishing House, New Delhi.
5. Ajitabh: Global Competitiveness, Excel Publishing House, New Delhi.
6. Dewan: International Business Management, Discovery Publications, New Delhi
7. Boxed Set: International Business and Management, Sage Publications.

Course Code	Course Title	Course Type	L	T	P	C
M19MC1070	Skill Development	RULO	0	0	2	2

Note: The students will have to undergo Skill Development course being conducted by the Training and Placement Centre of the University.

SECOND SEMESTER

Course Code	Course Title	Course Type	L	T	P	C
M19MC2010	Advanced Cost Accounting	HC	3	0	1	4

Course Objectives:

1. To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting.
2. To enable them to apply costing methods and techniques to assist management for taking appropriate decisions.
3. Explain the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Express the place and role of cost accounting in the modern economic environment.
2. Differentiate methods of schedule costs per unit of production, Differentiate methods of calculating stock consumption.
3. Interpret the impact of the selected costs method.
4. Identify the specifics of different costing methods.

Course Content:

UNIT-1 : Introduction: Cost Accounting: Nature and Scope, Need, Objectives – Cost Concepts – Installation of Costing System – Cost Accounting its relationship with Financial Accounting and Management Accounting Cost Accounting Standards - Cost Classification – Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts. (Theory and problem)

UNIT-2: Process Costing: Process Costing: Meaning, Features, Applicability, Pros and Cons – Unit Costing Vs. Process Costing – Job Costing Vs. Process Costing – Normal Loss and Abnormal Loss - Process Accounts with Stocks – Inter-Process Profit – Equivalent Production – First In-First out Method (FIFO) and Average Method – Joint Products and By-products. (Theory and problem)

UNIT-3: Material Costing: Material Costing- EOQ model. Pricing of raw material. ABC Analysis- Need for emergence of ABC - Concept of ABC - Kaplan and Cooper's Approach to ABC - Cost Drivers and Cost Pools - Characteristics of ABC - Allocation of Overheads under ABC - Steps in ABC System - Traditional Versus ABC approach to designing a costing system - Implementation of ABC and its Benefits (Theory and problem).

UNIT-4: Cost Audit and Reporting: Cost Audit: Meaning - Importance - Scope - Functions/Objectives - Types - Advantages - Cost Audit Vs. Financial Audit - Audit Program - Audit Procedure - Audit Report. Auditing Techniques: Vouching - Check Mark and Ticking - Test Checks - Audit Notes and Questionnaires. Cost reporting: Meaning - General Principles [Basic Rules] - Reporting to Different Levels of Management - Forms of

Reporting - Classification of Reports: According to Form, According to Contents, According to Frequency of Reporting - External Reports - Internal Reports - Review of Reports (Theory only).

Reference Books:

1. Cost Accounting :Theory and Practice - Bhabatosh Banerjee, 12/e, PHI.
2. A Text book of Cost and Management Accounting – Arora M. N, 11/e, Vikas.
3. Financial Statement Analysis and Reporting - Mohana Rao P, PHI, 2011.
4. Cost Management :A strategic Approach - Vaidya S. C, Suveera Gill Macmillan 2010.
5. Cost Accounting- Jawaharlal, & Seema Srivastava, 4/e, TMH.
6. Accounting & Costing for Management – Sinha P. K, Excel BOOKS, 2010.

Course Code	Course Title	Course Type	L	T	P	C
M19MC2020	Strategic Financial Management	HC	3	0	1	4

Course Objectives:

1. To acquaint the students with concepts of Financial management from strategic perspective and familiarize various Techniques and Models of Strategic Financial Management.
2. To familiarize the students with the working capital management.
3. To understand the concept of cash management, receivables and Credit Evaluation.
4. To learn the basic concept, factors and theories of dividend policy.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Describe the corporate strategy.
2. Estimate the Working Capital requirement.
3. Prepare Cash Budget and apply the cash management models.
4. Analyze the dividend decisions.

Course Content:

Unit I: Financial Policy and Corporate Strategy : Strategic decision making framework, Strategy at different hierarchy levels, Financial Planning, Interface of Financial Policy and strategic management, Balancing financial goals vis--vis sustainable growth, Principles of Valuation. (Theory only).

Unit II: Working capital management: Meaning- Importance-Advantages and disadvantages – Factors affecting working capital – calculation of Operating and Cash cycle Determination of level of current assets. Current asset financing policy - Short term financing of working capital, long term financing of working capital. Working capital leverage - Problems on maximum permissible bank finance as per Tandon committee recommendations - Estimation of working capital requirements - Working capital leverage. (Theory and Problem).

Unit III: Cash and Credit Management: Cash Management – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-Orr model, Strategies for managing surplus fund. Receivables Management – Credit management through credit policy variables, marginal

analysis, Credit evaluation: Numerical credit scoring and discriminate analysis. Control of accounts receivables, Problems on credit granting decision. (Theory and Problem).

Unit IV: Dividend Decisions: Introduction, Objectives of Dividend Policy, Practical considerations in Dividend Policy, Theories on Dividend Policies- Traditional approach, Walter Approach, Gordon Model and MM approach- Dividend discount model- Stability of Dividends, Target Payout and Dividend Smoothing: Linter's Model of Corporate Dividend Behaviour, Forms of Dividends, Share Split, Buyback of Shares, Dividend Policy Analysis: (Theory and Problem).

Text Books:

1. Financial Management - Prasanna Chandra, 8/e, TMH, 2011.
2. Financial Management - M.Y. Khan & P.K. Jain, 6/e, TMH, 2011.
3. Financial Management - I.M. Pandey, 10/e, Vikas, 2011.

Reference Books:

1. Financial Management: Theory & Practice - Brigham & Ehrhardt, 10/e, Cengage Learning, 2004.
2. Corporate Finance: Ross, Westerfield & Jaffe, - TMH - 8/e, 2010

Course Code	Course Title	Course Type	L	T	P	C
M19MC2030	Corporate Tax Planning and Management	HC	3	0	1	4

Course Objective:

The overall objectives of the Course are as follows:

1. To give an understanding of the relevant provisions of Direct Tax Code and to introduce practical aspects of tax planning as an important managerial decision-making process.
2. It will provide understanding of direct tax including rules pertaining to and application to different business situations.
3. To expose the participants to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.
4. Making students conversant with the concept of corporate tax planning, Indian tax laws and their implications for corporate management.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Identify the tax consequences relating to the formation of a corporation and calculate a corporation's taxable income and tax liability.
2. Identify the tax consequences and planning strategies associated with corporate distributions—including dividends, redemptions, and liquidations.
3. differentiate various decisions like owning or leasing, purchase of an asset through installment or hire purchase etc,
4. Analyze a complex corporate tax situation, identify the pertinent tax compliance and planning issues, apply the law and suggest appropriate strategies.

Course Content:

Unit 1- Introduction of Tax Planning: Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. (Theory only).

Unit 2- Assessment of Companies: Residential Status and incidence of Tax, Computation of corporate tax: Deductions available to corporate assessee, Computation of taxable income of companies; Computation of amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders. - Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. (Theory and Problem).

Unit 3-Tax Planning and Financial Management Decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations. Private equity. (Theory and Problems).

Unit 4- Business Reorganisation: Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Transfer Pricing: Overview of Indian transfer pricing Foreign Collaboration and Double Taxation Relief: Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation. (Theory and Problem).

Reference Books:

1. Srinivas.E.A, Corporate Tax Planning, Tata McGraw Hill,
2. Singhania, Vinod. K, Taxmann's Direct Taxes, Law & Practice.
3. Ahuja. Girish&Ravi Gupta, Bharat's Professional Approach to Direct Taxes, Law & Practice, Bharat Law House Pvt. Ltd.
4. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes And Laws And Practice, Wishwa Prakashan,

Course Code	Course Title	Course Type	L	T	P	C
M19MC2040	Marketing Management	HC	2	1	0	3

Course Objective:

The objective of the course is to impart the concepts of marketing in terms of strategies for product & services management. The students can also learn the skills of personal selling & customer management.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. concepts of marketing management
2. to analyze markets and design customer driven strategies
3. to communicate the decisions towards business development with superior customer value.

Course Content:

- UNIT – 1 **Introduction:** Evolution of marketing concept; Nature and scope of marketing; 4Ps of marketing mix; Marketing environment; Segmenting, targeting and positioning; Consumer behavior Models; Buying motives ; Types of buying behavior; Factors influencing buyer behavior.
- UNIT – 2 **Marketing mix:** Product mix and product line decisions – Branding and packaging strategies – Product life cycle (PLC); Price mix: Price objectives; Factors influencing pricing policies; various pricing methods. Functions of channels; Channel selection; Channel design; Promotion mix; Selection of advertising media and agency – Purposes and tools of sales promotion – Process of personal selling – Public relations – E-CRM.
- UNIT – 3 **Issues and Developments in Marketing:**
Issues and Developments in Marketing: Social, ethical and legal aspects of marketing; Rural Marketing International marketing; Green marketing; Virtual Marketing, Relationship marketing, Social Media and other developments of marketing, Interactive Content Marketing, Storytelling. Role of Artificial intelligence in Marketing.
- UNIT – 4 **Services Marketing and Marketing Research:** Features of services – Goods Vs, Services marketing – 7Ps of marketing mix in Hotel, Banking and Travel Industries – Marketing Information System (MIS): Components of MIS Nature and Scope of Industrial Marketing Research; Marketing Research Process.

Reference Books:

1. Philip Kotler: Marketing Management – Analysis, planning, implementation, and Control, Prentice Hall of India, New Delhi.
2. Ramaswamy, V.S.: and Namakumari: Marketing Management – Planning implementation and control, Mc Millan India Ltd., New Delhi.
3. Govindharajan, Marketing Management, PHI, New Delhi.
4. Gandhi, J.C., Marketing – A managerial introduction, Tata Mc Graw Hill, New Delhi.
5. Panda, Marketing Management, Excel Publications: New Delhi.
6. Valarie A, Ziethaml and Mary Jo Bitner, Services Marketing, Tata Mc Graw Hill, New Delhi.

Course Code	Course Title	Course Type	L	T	P	C
M19MC2050	Soft Skill	RULO	0	0	2	2

Note: The students will have to undergo Skill Development course being conducted by Training and Placement cell of the University.

Course Code	Course Title	Course Type	L	T	P	C
M19MC2060	MOOC / SWAYAM	RULO	2	0	0	2

MOOC / SWAYAM Online Courses: Globally, MOOC (Massive Open Online Course) platforms are gaining much popularity. Considering the popularity and relevance of MOOCs, Government of India has also launched an indigenous platform, SWAYAM. SWAYAM (Study Webs of Active Learning for Young Aspiring Minds) is basically an integrated MOOCs platform for distance education that is aimed at offering all the courses from school level (Class IX) to post-graduation level. The platform has been developed collaboratively by MHRD (Ministry of Human Resource Development) and AICTE (All India Council for Technical Education) with the help of Microsoft and is capable of hosting 2,000 courses.

A student shall register and successfully complete any of the courses available on SWAYAM / MOOC. Student shall inform the MOOC / SWAYAM coordinator of the school about the course to which he/she has enrolled. The duration and credits of the course shall vary depending upon the agency offering MOOC / SWAYAM courses. The student should submit the certificate issued by the agency offering SWAYAM / MOOC courses to the Coordinator of the school, the grades obtained in the course shall be forwarded to concerned authority of the University.

Course Code	Course Title	Course Type	L	T	P	C
M19MC2070	Minor Project (Summer Internship –I)	HC	0	0	4	4

Course Objective:

To carry out the research under the guidance of supervisor and in the process learn the techniques of research.

Course Outcomes:

On successful completion of the project, the student shall be able to:

1. Familiarize with literature search
2. Conduct the experiments related to research and formulate computational techniques
3. Interpret the primary data.
4. Write report and defend the research findings.

Project:

Each student or a group of maximum of 3 students will choose the topic of research and work under the guidance of allocated faculty member. The project shall preferably be application oriented or industry need based that could be useful to the society. In case of industry need based project or R & D project, the student may opt co-supervisor from the concerned industry / research institution as the case may be. The student will have to make a preliminary survey of research done in broad area of his/her area of interest and decide on the topic in consultation with his/her supervisor(s). The project work floated should be completed within 16 weeks and project report has to be submitted within the stipulated date by the University/ within 18 weeks whichever is earlier. The student has to meet the concerned supervisor(s) frequently to seek guidance and also to produce the progress of the work being carried out. The student should also submit progress report during 5th week and 10th week of the beginning of the semester and final draft report with findings by 15th week. After the completion of the project the student shall submit project report in the form of dissertation on a specified date by the School.

Course Code	Course Title	Course Type	L	T	P	C
M19MC2080	Skill Development	RULO	0	0	2	2

Note: The students will have to undergo Skill Development course being organised by the school or Training and Placement cell of the University.

THIRD SEMESTER

Course Code	Course Title	Course Type	L	T	P	C
M19MC3010	Business Research Methods	HC	2	0	1	3

Course Objectives:

The overall objective of the Course is as follows:

1. To develop understanding of the basic framework of research process and also various research designs and techniques.
2. To identify various sources of information for literature review and data collection.
3. To know and different measurements and sampling techniques
4. To know the different techniques for analyzing Hypothesis and know how to Write a research report and prepare a project report

Course Outcomes:

On successful completion of the course, students shall be able to:

- 1 Clearly identify and analyses business problems and identify appropriate and effective ways to answer those problems
- 2 Understand and apply the major types of research designs and Formulate clearly defined research questions
- 3 Analyse and summarise key issues and themes from existing literature
- 4 Understand the ethical issues associated with the conduct of research and Be able to formulate and present effective research reports

Course Content:

Unit-1: Business Research: Business Research: An overview –Unit of Analysis- Research process, problem formulation, management problem v/s. research problem, Steps involved in preparing business research plan/proposal. Business Research Design: Steps involved in a research design. Exploratory research: Meaning, suitability, collection, hypothesis formulation. Descriptive research: Meaning, types of descriptive studies, data collection methods Causal research: Meaning, various types of experimental designs, types of errors affecting research design. Analytical research: Introduction to analytical research. (Theory only)

Unit-2: Sampling & Scaling: Sampling and sampling distribution: Meaning, Steps in Sampling process, Types of Sampling - Probability and non-probability Sampling Techniques, validation of sample size. Data collection: Primary and Secondary data Data collection Methods – Observations, Survey, Interview and Questionnaire design, Measurement & Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Attitude measurement – Likert’s Scale, Semantic Differential Scale, Thurstone-equal appearing interval scale, MDS – Multi Dimensional Scaling. (Theory Only)

Unit-3: Testing of Hypothesis and Statistical Measures: Hypothesis Testing for means and proportions for small samples and large samples, Chi-square test. ANNOVA test, Z Test and T Test- Definition of Statistics, Business Statistics and scope, Application of Statistics in Financial Decision making, Time Series, Model Time Series, Trend Seasonal Variation and Forecasting, Tests of consistency, Correlation Techniques, Regression analysis, Index Relatives. (Theory and Problem)

Unit 4: Report writing: Importance, qualities of a good report, contents of a report, types of reports, bibliography Appendices. Preparation of research proposals for funding; funding agencies for research. Preparation of Research Articles for publication. Ethics in research - Copy right – royalty - Intellectual property rights and patent law – Reproduction of published material – Plagiarism - Citation and acknowledgement. (Theory only)

Reference Books:

1. S C Gupta, Fundamentals of Statistics, 7th Edition Himalaya Publications
2. Kothari, C.R.(2008). Research Methodology: Methods and Techniques. Second Edition. New Age International Publishers, New Delhi.
3. Business Research Methods–Donald R. Cooper & Pamela S Schindler, 9/e, TMH, 2007.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3020	Introduction to Financial Management	OE	3	1	0	4

Course Objectives:

The objectives of this course are to:

1. Discuss the functions of financial system and various concepts of finance.
2. Understand the concept of capital budgeting process.
3. Impart the students with the practical knowledge of financial strategy.
4. Acquaint the students with the concept of budgetary control.

Course Outcomes:

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

1. Describe the various concepts of finance.
2. Enumerate the capital budgeting process.
3. Ascertain the application of financial strategy.
4. Apply the practical knowledge of budgeting.

Course Content:

Unit 1: Basics of Indian Financial System: Indian Financial System- Functions of Financial systems – Concepts in Finance- The fundamental principle of finance. (Theory only)

Unit 2: Investment Analysis: Capital budgeting process- key steps in project appraisal – Goals and benefits- Investment Criteria- Analysis of Risk – Cost of Capital. (Theory only)

Unit 3: Financing Strategy: Financing strategy – Capital structure – Financial instruments – Methods for raising finance. Sources of Finance: Equity capital, Preference capital, term loans, debentures. Working capital advances. (Simple Problems)

Unit 4: Budgetary Control: Budget and Budgetary control-Flexible Budget –Cash budget -Zero based budgeting- performance Budgeting-. (Simple Problems)

Reference Books:

1. S.N Maheswari, Maheswari S.K- Financial Accounting, Vikas publications
2. Khan and Jain – Financial Management- Tata Mc Graw hill
3. S.K. Bhattacharya, John Dearden –Accounting for management Text and cases, Vikas Publications
4. Rajiv Srivastava, Anil Misra- Financial Management, Oxford University press.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3030	Soft Skill	RULO	0	0	2	2

Note: The students will have to undergo Skill Development course being conducted by Training and Placement cell of the University

Course Code	Course Title	Course Type	L	T	P	C
M19MC3040	Skill Development	RULO	0	0	2	2

Note: The students will have to undergo Skill Development course being conducted by Training and Placement cell of the University.

SPECIALIZATIONS

ACCOUNTING

Course Code	Course Title	Course Type	L	T	P	C
M19MC3150	Advanced Management Accounting	SC	2	0	1	3

Course Objectives:

The overall objectives of the Course are as follows:

1. To comprehend about the pricing strategies and the methods of pricing and also the role of management accountant in product pricing.
2. To analyse cost-volume-profit as an important tool for managerial planning and decision making and also the relevant information which are useful to evaluate alternatives.
3. To evaluate the preparation of various budgets and synthesise about standard costing and variance analysis.
4. To evaluate the concept and perspectives of Balanced Scorecard and Benchmarking process.

Course Outcomes:

On successful completion of the course, students shall be able to:

- 1 Explain the pricing policy, process and the methods of pricing.
- 2 Relate to cost-volume-profit analysis and information relevant to pricing decisions.
- 3 Justify the preparation of budgets, Standard costing and variance analysis.
- 4 Interpret the concept of Balanced Scorecard and Benchmarking.

Course Content:

Unit 1: Pricing Strategies in Decision Making: Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing. (Theory and Problems)

Unit 2: Cost Volume Profit Analysis: Relevant cost, Product sales pricing and mix, Limiting factors, multiple scarce resource problems, Decisions about alternatives such as make or buy, selection of products, etc. Pricing Decisions Pricing of a finished product, Theory of price, pricing policy, Principles of product pricing, new product pricing, pricing strategies, Pricing of services, Pareto analysis. (Theory and Problems)

Unit 3: Budgets and Budgetary Control: The budget manual, Preparation and monitoring procedures, Budget variances, Flexible budgets-Cash budgets, Capital expenditure budget, Master budget-Standard Costing and Variance Analysis, Types of standards and sources of standard cost information; evolution of standards, continuous -improvement; keeping standards meaningful and relevant; variance analysis; disposal of variances. Investigation and

interpretation of variances and their inter relationship, Behavioural considerations. (Theory and Problems)

Unit 4: Balanced Scorecard and Benchmarking: BSC: Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of B.SC and implementation of Balanced score Card,. Benchmarking – Concepts, Benchmarking process, Impact on Indian Industry, Types of Benchmarking (Theory only)

Reference Books:

1. Cost Accounting – Khan M. Y and Jain P. K, TMH.
2. Principles and Practice of Cost Accounting - Bhattacharyya, 3/e, PHI.
3. Cost and Management Accounting- Arora M. N, 3rd enlarged and Rev. ed., HPH.
4. Managerial Accounting- James Jiambalvo, 2/e, Wiley India Pvt. Ltd.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3160	Mergers and Acquisitions	SC	2	0	1	3

Course Objectives:-

1. Provide students with a fundamental understanding of M&A type's synergies value creation concepts.
2. Explain the role of M&A in corporate valuation and their strategies.
3. Overview of Corporate restructuring and types.
4. This course explains the post mergers acquisition and international merger and acquisitions.

Course Outcomes:-

On successful completion of the course, students shall be able to:

1. Understand reasons behind the continuing levels of M&A activity types and waves of M&A.
2. Corporate valuation under different methods with reverse mergers
3. Understand corporate restructuring and accounting for amalgamation.
4. Students able to understand cross border mergers and acquisitions

Course Content:

Unit – 1: Introduction: M&A Concept – Motives for M&As – Stakeholder Expectations in M&As – Forms of M&As – Reasons for Buying a Business – Reasons for Selling a Business – History of Merger Waves – Synergies in M&As – Strategic Approaches to M&As – Strategies for Entering a New Market – Value Creation Strategy in M&As -Types of exit strategies and their implications. (Theory only).

Unit – 2: Corporate Valuation: Meaning of Value, Valuation and Business Valuation Principles of Valuation, Valuation Bias, Types of Values, Role of Business Valuation in Corporate Finance and Business Acquisitions–Non-Discounted Cash Flow Method (DCF) – Accounting based, Earnings based, Cash flow based. Discounted Cash Flow Method, Other methods of valuation corporate demergers, splits and divisions: Advantages of

demergers / divisions / splits – Reverse mergers – Reverse mergers under tax laws – Requirements of reverse merger –. (Theory and Problems).

Unit -3: M&A and Corporate restructuring : Principal methods of accounting for M&A – Calculation of purchase consideration - Pooling of interest method - Purchase accounting method – Accounting in the books of transferor and transferee company – Accounting practices of mergers and acquisitions. (Theory and Problems).

Unit -4: Post-Merger Integration and International M & A: –Post-Merger Integration - integration planning, factors in post-merger integration model, political and cultural aspects in integration, HRM issues, and problems in integration and five rules of integration process. Introduction of international M & A activity, the opportunities and threats, role of M & A in international trade growth, the external advantages in differential products, impact of government policies and political and economic stability on international M&A decisions, recommendation for effective cross-border M & A. (Theory only).

Reference Books:

1. Fred Weston J, Kwang S Chung: Merger Restructuring and Corporate Control, PHI;
- 2 .Machiraju H R: Mergers, Acquisitions and Takeovers, New age International (P) Ltd. Publishers;
- 3 Advanced Corporate Accounting- JK Sharma – Latest edition.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3170	Financial Statement Analysis	SC	2	0	1	3

Course Objectives:

1. Impart the students with the preparation of financial statement.
2. Understand the basic element of Income statement.
3. Acquaint the students with the concept of Employee stock ownership plans (ESOPS) - International consolidated balance sheet (IFRS).
4. Familiarize the significance of financial analysis.

Course Outcomes:

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

1. Demonstrate the redrafting and the preparation of Financial Statements.
2. Ascertain Income statement and calculate EPS.
3. Determine the eminence of ESOPs and IFRS.
4. Explore the various techniques of financial analysis.

Course Content:

Unit-1: Financial Statements: Financial Statements: Meaning, Objectives, Types, Uses, Limitations - Redrafting Financial Statements: Single-step and Multi-step Financial statements - Preparation of Financial Statements as per Indian Accounting Standards and IFRS (Theory only).

Unit-2: Income Statement: Basic elements of the Income statement - Special Income statement items - Income taxes related to operations - Earnings per share - Retained earnings -

Dividend and stock splits - Legality of distributions to stockholders - Comprehensive income - International consolidated income statement (IFRS) - Profitability: Profitability measures - Trends in profitability – Segment accounting - Interim reports - Revenue by major product lines-Projected Income statement (Theory and Problem).

Unit-3: Balance Sheet: Basic elements of the Balance Sheet: Assets, Liabilities, Stockholders' equity - Employee stock ownership plans (ESOPS) - International consolidated balance sheet (IFRS) - Liquidity of short-term assets: Current assets, current liabilities and other operating cycle - Long-term debt paying ability: Income statement consideration when determining long term debt paying ability - Balance sheet consideration when determining long term debt paying ability - Projected Balance sheet (Theory and Problem).

Unit-4: Analysis Techniques: Meaning - Significance of analysis - Sources of information - Techniques of analysis: Horizontal analysis, Vertical analysis, Trend analysis - Ratio analysis - Funds flow analysis - Cash Flow Statements - Strategic and Integrated Managerial Analysis of Corporate Financial Statements: Analysis of Profitability, Overall Ratio Analysis, Analysis of Quality of Earnings - Innovative Techniques of Financial Statements: Analysis per employee, Analysis per equity share- Ratios for banks -Ratios for transportation. (Theory and Problems).

Reference Books:

- 1.Charles S. Gibson: “Financial Statement Analysis”, Cengage Learning India Private Limited;
- 2.Lyn M. Fraser & Aileem Ormiston: “Understanding Financial Statements” PHI
- 3.Ambrish Gupta: “Financial Accounting for Management An Analytical Perspective”, Pearson;
- 4.Earl. K. Stice & James D. Stice: “Financial Accounting Reporting & Analysis”, Cengage Learning India Pvt. Ltd.
- 5.Carl s. Warren, James M. Reeve & Jonathan E. Duchac: “Financial Accounting Concepts, Methods and Applications” Cengage Learning India Pvt. Ltd.
- 6.Sharma RK & Shashi K. Gupta: “Management Accounting” Kalyani Publishers
- 7.Malcolm Smith, “Research Methods in Accounting” Sage Publications Ltd.
- 8.Rawat D.S: “Accounting Standards”, Taxmann
- 9.Kamal Garg: “IFRS Concepts and Applications”, Bharat Law House Pvt. Ltd.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3180	Advanced Auditing	SC	2	0	1	3

Course Objectives:

The objectives of this course are to:

1. Enable the student to understand the principles and methods of auditing and their applications.
2. Enable the student to understand the various duties of auditors.
3. To acquire the ability to solve cases relating to audit engagements
4. Enable the student to understand the audit procedure of companies and evaluate risks.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Outline the nature of audit risk and audit evidence.
2. Perform the test of transactions and balances, conduct analytical review of financial statements.
3. Distinguish the nature and types of audit reports.
4. Discuss the procedure of limited company's auditing and to apply tax principles, statutes and case law

Course Content:

Unit: I- Auditing Standards and Statements: Introduction-Historical Retrospect-Auditing and Assurance Standards Board-Scope and Functions:- Setting up of AASB- Scope and Functions of AASB - Scope of SAs - Procedure for Issuing SAs - Compliance with the SAs - Linkage between SAs and Disciplinary Proceedings – Quality Control and Engagement Standards.

Unit: II- Commencing an Audit: Nature and Extent of Planning - Benefits/Advantages of Planning in an Audit of Financial Statements – Planning - A Continuous Process - Overall Audit Strategy and Audit Plan - Responsibility of the Auditor - Contents of an Audit Plan. Overall Audit Strategy: Benefits of Overall Audit Strategy - Documenting the Audit Plan - Relationship between the Overall Audit Strategy and the Audit Plan - Audit Programme - Audit Execution.

Unit: III: Risk Assessment and Internal Control:

Introduction - Internal Control System - Nature, Scope, Objectives and Structure - Component of Internal Controls - Review of the system of Internal Controls - Methods of Recording - Internal Control and Risk Assessment - Internal Control assessment & Evaluation - Framework of Internal Control.

Unit: IV: Company Audit and Audit Reports: Appointment of Auditor - Appointment of First Auditor - Appointment of Subsequent Auditor/Re - appointment of Auditor - Eligibility, Qualifications and Disqualifications of an Auditor - Rotation of Auditor - Provisions relating to Audit Committee - Auditor's Remuneration - Removal of Auditors - Powers/Rights of Auditors - Duties of Auditors - Joint Audit - Audit of Branch Office Accounts - Cost Audit - Valuation of assets; Audit Report - Reporting Under CARO, 2016 - The Auditor's Report on Financial Statements - Basic Elements of the Auditor's Report.

Reference Books:

- 1.C.A. SUMIT AGGARWAL, A Complete Guide for Advance Auditing, Spiraa Publishing Inc. 2014.

FINANCE

Course Code	Course Title	Course Type	L	T	P	C
M19MC3250	Security Analysis And Portfolio Management	SC	2	0	1	3

Course Objectives:

1. To understand the basic concepts of Investment & Portfolio by calculating their returns and risk.
2. To provide conceptual insights into the valuation of securities.
3. To familiarize the students with the Fundamental and Technical Analysis.
4. To learn the theories of Portfolio Management and also the tools and techniques for efficient Portfolio Management.

Course Outcomes:

On successful completion of the course, students shall be able to

1. Describe the process of Investment along with calculating the risk and return of individual investment and portfolio.
2. Calculate the value of Bond, Preference and equity shares.
3. Recognize the Fundamental and Technical Analysis of the Investments.
4. Interpret the various theories of Portfolio Management and point out the tools and techniques for efficient Portfolio Management.

Course Content:

UNIT- 1: Investment Management: Meaning, Nature and scope – Objectives - Investment avenues – Investment Process-Types of financial assets and real assets - Types of investments – Real investment Vs. Financial investments – Stock Market Indicators- Stock Market Indicators-Types of stock market Indices, Indices of Indian Stock Exchanges.- Risk and return-Systematic and unsystematic risk - Sources of risk – Components of return- Calculation of return - Calculation of Portfolio risk- Portfolio with Two assets – Portfolio with more than Two assets . (Theory and Problem).

UNIT – 2: Valuation of securities: Valuation of securities: Bond- Bond features, Types of Bonds, Determinants of interest rates, Bond Management Strategies, Bond Valuation, Bond Duration. Preference Shares- Concept, Features, Yields. Equity shares- Concept, Valuation, Dividend Valuation models. (Theory and Problem).

UNIT – 3: Macro-Economic and Industry Analysis: Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis. Company Analysis- Financial Statement Analysis, Ratio Analysis. Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, Market Indicators. (Problems in company analysis & Technical analysis) (Theory and Problem).

UNIT –4: Modern Portfolio Theory: Markowitz Model -Portfolio Selection, Opportunity set, Efficient Frontier. Beta Measurement and Sharpe Single Index Model Capital Asset pricing model: Basic Assumptions, CAPM Equation, Security Market line, Extension of Capital

Asset pricing Model - Capital market line, SML VS CML. Arbitrage Pricing Theory: Arbitrage, Equation, Assumption, Equilibrium, APT and CAPM. Mutual Funds:, Mutual

Fund types, Performance of Mutual Funds-). NAV. Performance evaluation of Managed Portfolios- Treynor, Sharpe and Jensen Measures (Theory and Problem

Reference Books:

1. Pandyan Puneethavarty, Securities Analysis and portfolio Management, Vikas Pub. House.
2. Prasanna Chandra: Investment Analysis and Portfolio Management, Tata Mc Graw Hill Co. Ltd., New Delhi.
3. Avadani V.A. : Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
4. Prethi Singh, Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3260	Financial Derivatives	SC	2	0	1	3

Course objectives:

1. To familiarize the students with risk-return characteristics of the various types of derivative securities,
2. Develop a sound conceptual understanding of the quantitative approach
3. To valuing derivative securities, and acquire basic skills to perform derivative security analysis and valuation.

Course Outcomes:

On successful completion of the course, students shall be able to:

- 1 Understand the different types of the financial derivatives and factors contributing for the growth of the derivatives in India
- 2 Analyzes the futures and forwards
- 3 Understand the Mechanics of interest rate swaps
- 4 Calculate the different types of Types of options.

Course Content:

Unit 1: Financial Derivatives - Introduction, economic benefits of derivatives - Types of financial derivatives - Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives - traders in derivatives markets - Derivatives market in India. (Theory only).

Unit 2: Futures and forwards - differences-valuation of futures, valuation of long and short forward contract. Mechanics of buying & selling futures, Margins, Hedging using futures - specification of futures - Commodity futures, Index futures, interest rate futures - arbitrage opportunities. (Theory and Problem).

Unit 3: Financial Swaps - features and uses of swaps - Mechanics of interest rate swaps – valuation of interest rate swaps – currency swaps – valuation of currency swaps. (Theory and Problem).

Unit 4: Options: Types of options, option pricing, factors affecting option pricing – call and put options on dividend and non-dividend paying stocks put-call parity - mechanics of options - stock options - options on stock index - options on futures – interest rate options. Concept of exotic option. Hedging & Trading strategies involving options, valuation of option: basic model, one step binomial model, Black and Scholes Model, option Greeks. Arbitrage profits in options. (Theory and Problem).

Reference Books:

1. John Hull, Options, Futures and other Derivatives, Pearson Education
2. S. L. Gupta, Financial Derivatives, Prentice Hall
3. Parameshwaran, Financial Derivatives, Mc Graw Hill
4. D. C. Patwari, options and Futures- An Indian Perspective, Jaico Publishing House.
5. Punithavati Pandian, Security Analysis and Portfolio Management, Vikas Publishing House
6. Prasanna Chandra, Security Analysis and Portfolio Management, Tata Mc Graw Hill
7. NCFM Derivatives (Dealers) Module NCFM Currency Derivatives Modules

Course Code	Course Title	Course Type	L	T	P	C
M19MC3270	Financial Markets and Services	SC	2	0	1	3

Course Objective:

The course provides the students with the information about the different types of financial services and equips him with the basic knowledge about the different types of financial markets and the services available.

Course Outcomes:

On successful completion of the course, students shall be able to acquaint with:

1. Indian Financial System
2. Banking and Non Banking Institutions
3. Financial and Securities markets
4. Fund and Fee based Services

Course Content:

Unit – I: Financial system and Money Market: Structure – Functions – Components – Role of Financial System in the Indian Economic development — Financial Sector reforms- Money market– Significance- Constituents. Capital market and SEBI: Structure – Instruments – Primary market Functions – Secondary market- Listing – Trading- SEBI- Functions- Powers. (Theory only)

Unit –II: Merchant Banking: Concept – Commercial banking Vs merchant banking; Origin and evolution - Scope - Functions – Merchant Banking Services, Offer document, Pre-issue and post-Issue obligations- SEBI regulations- intermediaries, Responsibilities of lead managers, – Stock Broking Services – Underwriting Services. Securitisation, Special purpose vehicle, Pass through certificates. Custodial service. Pension funds. (Theory only)

Unit –III: Credit Rating and Factoring: Significance – SEBI regulations – Rating agencies in India – CRISIL, CARE, ICRA, FRI – Rating methodology- Limitations- Factoring- Factoring Vs bills discounting – Mechanism – Functions – Forms – Legal aspects. (Theory only)

Unit – IV: Venture Capital and Mutual Funds: Features – Stages of financing - Financial analysis – Investment nurturing- Valuation of portfolio – Exit route- VCF scenario in India – SEBI Regulations- Mutual funds- concept – Mutual fund Vs Share- Organization and management- Classification- Guidelines. (Theory only)

Reference Books:

1. Gordon, E., and Nataraja, K., Financial Markets and Service, Himalaya Publications, Mumbai
2. L.M. Bhole, Financial Insitution and Markets, Tata Mc Graw Hill, New Delhi Sharma R.K.and S.K.Management Accounting, Kalyani, Ludhiana.
3. Clifford Gmoez. Finanial Markets, Insitutions and Financial Services, PHI, New Delhi, 2008.
4. Khan, M.Y., Financial Services, Tata Mc Graw Hill, New Delhi. 14
5. Bhatia, B.S., and Gupta G.S., Management of Financial Services, Deep and Deep, New Delhi.
6. Gupta, S.K., and Nisha Aggarwal, Financial Services, Kalyani Publishers, New Delhi.
7. Machiraju, H.R., Merchant Baning, Wiley, New Delhi.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3280	Advanced Capital Structure Theories	SC	2	0	1	3

Course Objectives:-

1. This course provide finance decisions, leverage analysis, cash flows calculations,
2. Explain the different type of capital structure theories with practical sums.
3. EBIT and EPS Analysis.
4. This course explains the corporate taxes and personal taxes

Course Outcomes:-

On successful completion of the course, students shall be able to:

1. Acquaint with Leverage Analysis, cash flow analysis and agency theory.
2. Acquaint with NI approach, NOI approach, Modigliani Miller approach, traditional approach. Arbitrage process
3. Acquaint with EBIT and EPS analysis. ROI & ROE analysis..
4. Understand effect of financial leverage on firm value with corporate and personal taxes – trade of theory – effect of financial distresses.

Course Content:

Unit –1: Empirical Perspectives on the Financial Characteristics Introduction – Finance Functions – Financing decisions, Analysis of Composite Cash flows, leverage, ownership structures, ROE, P/E ratios, Dividend payout- Dividend Yield- Leverage ratios- separation of ownership and control- conflicts of interest- Agency theory and leverage decisions- Balancing agency cost with information asymmetry. (Theory and Problem).

Unit – 2: Capital structure and firm value: Assumptions and definitions - Theories of capital structure – NI approach, NOI approach, Modigliani Miller approach, traditional approach. Arbitrage process in capital structure. (Theory and Problem).

Unit- 3: Capital Structure Decisions: Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy(Theory and Problem).

Unit-4: Taxation and Capital Structure: Corporate taxes and Personal taxes – Personal taxes and income of debtholders and shareholders – effect of financial leverage on firm value with corporate and personal taxes – trade of theory – effect of financial distresses’ and agency cost - trade of model- Singling theory- Capital structure practices in India. (Theory and Problem).

Reference Books:

1. Financial Management - Prasanna Chandra, 8/e, TMH, 2011.
2. Financial Management - M.Y. Khan & P.K. Jain, 6/e, TMH, 2011.
3. Financial Management - I.M. Pandey, 10/e, Vikas, 2011.
4. Financial Management: Theory & Practice - Brigham & Ehrhardt, 10/e, Cenage Learning, 2004.
5. Financial Management : Comprehensive Text Book with Case Studies – Ravi M. Kishore, 7/e, Taxmann.

HUMAN RESOURCE MANAGEMENT

Course Code	Course Title	Course Type	L	T	P	C
M19MC3350	Organization Development and Change	SC	2	0	1	3

Course Objective:

To prepare the students as organisational change facilitators using the knowledge and techniques of behavioural sciences.

Case studies involving the learning from the course and to understand the applicability of OD interventions are required to be discussed.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. foundations of organisation development
2. Organisational Diagnostics and interventions
3. consultant issues and Structural interventions
4. Organizational change concepts Perspectives and Strategies for Managing change

Course Content:

Unit 1-Introduction: Organisation development- Concept and process; Assumptions and values underlying organisation development (OD); Foundations of organisation development, Emergence of OD as an applied behavioural science; Role of top management and organization development practitioners.

Unit II-Organisational Diagnostics and interventions: Techniques of organisational diagnosis- Questionnaires, interviews, workshops, task -forces and other methods; Action Research -Collecting and analyzing diagnostic information; feeding back diagnostic information. Team Interventions – Intergroup Interventions – Third party Peacemaking Intervention.

Unit III consultant issues and Structural interventions:Comprehensive Interventions and Training Experience, Other Interventions- T-Groups, Behaviour Modelling, Life and Career Planning. Consultant Issues – System Ramifications – Power politics in OD – Future of OD-Contemporary Issues in Organisational Change and OD Interventions.

Unit IV Organizational Change – Change, Nature of organizational change – Sources of change - Impact of change on organizations - Resistance to change - types of change-Organizational Structure, Models of Structure-Organizational Culture, dimensions of organizational culture, sources of organizational culture, Organizational culture and change, Organizational politics, Strategies for Managing Change: Systematic approaches to Change, The hard systems model of change, Soft systems models of change –Factors for effective change – Demographic changes, changing lifestyles, occupational changes, Operating Virtually, The multiple paths to change.

Reference Books:

1. French, W.L. and Bell, C.H., Organisation development, Prentice-Hall, New Delhi.
2. Hackman, J.R. and Suttle, J.L., Improving life at work: Behavioural science approach to organizational change, Goodyear, California.
3. Harvey, D.F. and Brown, D.R., An experimental approach to organization development, Prentice-Hall, Englewood Cliffs, N.J.
4. Pareek U., Rao, T.V. and Pestonjee, D.M., Behavioural processes in organisations, Oxford and IBH., New Delhi.
5. Cummings, T. G., Theory of organization development and change, South Western..

Course Code	Course Title	Course Type	L	T	P	C
M19MC3360	Human Resource Development	SC	2	0	1	3

Course Objective:

The objective of the course is to make student aware of the concepts, techniques and practices of human resource development. This course is intended to make students capable of applying the principles and techniques as professionals for developing human resources in an organization.

Course Content:

Unit I- Introduction to Human Resource Development: Concept; Relationship between human resource management and human resource development; HRD mechanisms, processes and outcomes; HRD matrix; HRD interventions; Roles and competencies of HRD professionals; Challenges in HRD.

Unit II- HRD Process: Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating effectiveness of HRD Programs; HRD audit; HRD culture and climate.

Unit III-HRD Activities: Employee development activities- Approaches to employee development, leadership development, action learning, assessment and development centres; Intellectual capital and HRD; HRD mechanisms for workers; Role of trade unions; Industrial relations and HRD; Influence of motivation on development activities.

Unit IV- HRD Applications and Trends: Coaching and mentoring; Career management and development; Employee counselling; Competency mapping; PCMM, Balanced Score Card, Appreciative inquiry; Integrating HRD with technology, Employer branding and other emerging trends. **HRD in Organisations:** Selected cases covering HRD practices in government organisations, manufacturing and service industries and MNCs; International experiences of human resource development.

Reference Books:

1. Werner J. M., DeSimone, R.L., Human resource development, South Western.
2. Nadler, L., Corporate human resources development, Van Nostrand Reinhold.
3. Mankin, D., Human resource development, Oxford University Press India.
4. Halder, U. K., Human resource development, Oxford University Press India.
5. Rao, T.V., HRD Score Card 2500: Based on HRD audit, Response Books, SAGE Publications.
6. Rao, T.V., Hurconomics for talent management: Making the HRD missionary business-driven, Pearson Education.
7. Curtis, B., Hefley, W. E., Miller, S. A., The people capability maturity model: Guidelines for improving workforce, Pearson Education.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3370	Talent and Knowledge Management	SC	2	0	1	3

Course Objective:

To understand the importance of nurturing talent and managing knowledge in the organization and Knowledge management assessment and solutions.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Talent Management Process.
2. Succession and career planning approaches.
3. Knowledge management aspects.
4. Knowledge management assessment and solutions.

Course Content:

UNIT – I:

Talent Management: Meaning, importance, Evolution, Talent Management System, Talent Reservoir – Components, Talent Management Grid, Talent Management Assessment Tools, Process of Talent Management, Competence –Core Competency, Competency Assessment, Competency Modeling – Steps in developing a valid competency model, Potential Forecast.

UNIT – II:

Succession and Career Planning: Succession Planning – Traditional Approaches, Contemporary Approaches, Talent Acquisition - Talent Identification & Business Alignment, Recruiting & Assessment, Talent Development – Training & Coaching – Action-Oriented Coaching, Remedial Coaching, Attitude Based Coaching; Performance Based Coaching, Executive Coaching, Talent Management Strategies.

UNIT – III:

Knowledge Management: Concept, Data, Information, Knowledge, Wisdom, Views of Knowledge – Subjective and Objective, Types of Knowledge, Knowledge in Organizational Entities, Forces Driving Knowledge Management, Knowledge Management Systems, Issues in Knowledge Management, Knowledge Management Strategies, Technologies for Knowledge Management, Factors influencing Knowledge Management, Knowledge Management Assessment.

UNIT – IV:

Knowledge Management Solutions: Knowledge Management Processes – Discovery, Capture, Sharing, Mechanisms, Technologies, Knowledge Management Approaches – Hansen-Earl’s Seven Schools of Knowledge Management, Alversson and Karreman’s knowledge management, Knowledge Management Infrastructure, Organizational Impacts of Knowledge Management – on People, on Processes, on Products, on Organizational Performance.

Reference Books:

1. Lance A Berger, Dorothy R Berger, The Talent Management Handbook, 2e, TMH, 2008
2. Irma Becerra-Fernandez, Avelino Gonzalez, Rajiv Sabherwal, Knowledge Management: Challenges, Solutions, and Technologies, Pearson, 2009
3. Sudhir Warier, Knowledge Management, Vikas, 2004.
5. Ravinder Shukla, Talent Management: Process of Developing and Integrating Skilled

Course Code	Course Title	Course Type	L	T	P	C
M19MC3380	Strategic Human Resource Management	SC	2	0	1	3

Course Objective:

To impart knowledge about the strategic aspect of human resource management. This paper also intends to make the students understand the linkage between human resource strategies and corporate strategies.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Acquire knowledge about Evolution of SHRM and competencies of HR professionals.
2. Assess the Strategic HR planning and acquisition and managing workforce diversity.
3. Identifying strategic positions of employees and their behavioural issues.
4. Linking SHRM to Competitive Success and Corporate Strategy

Course Content:

Unit I-Introduction: Concept and context of strategic human resource management (SHRM); Corporate strategy and SHRM; Evolution of SHRM; SHRM & HR; Challenges in SHRM; Resource based view of a firm; Competencies of HR professionals.

Unit II-HR Strategies: Strategic HR planning and acquisition: Recruitment and selection; Strategic training and development; Reward and compensation strategy; Corporate strategy and career systems; Employee separation and retention management, retrenchment; Strategic approach to industrial relations; Managing workforce diversity.

Unit III-Implementing Strategic Human Resource Management: Identifying strategic positions; Human resource analytics; Employee engagement; matching culture with strategy; Behavioural issues in strategy implementation.

Unit IV-Linking SHRM to Competitive Success and Corporate Strategy: SHRM for competitive advantage; HC Bridge Model and Decision science model; Tools for work analysis and talent strategies; HR implications of mergers and acquisitions; Outsourcing and its HR implications. HR metrics; Human resource strategy in international context; Future of SHRM.

Reference Books:

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

MARKETING

Course Code	Course Title	Course Type	L	T	P	C
M19MC3450	Service Marketing	SC	2	0	1	3

Course Objective:

To facilitate the students about the concepts of Services Marketing through cases, to understand consumer behaviour in services, and delivering service, managing services promises

Course Outcome:

On successful completion of the course, students shall be able to:

1. Marketing Management of companies offering Services

2. to understand consumer behaviour in services,
3. align service design and standards,
4. delivering service, managing services promises.

Course Content:

UNIT- I: Introduction to Services Marketing: Services – Concepts, Characteristics, Classification of Services, Goods vs. Services, Services Marketing Mix, Service Marketing Triangle, Factors responsible for Growth of Services sector, Challenges faced by the Services Sector, Service and Technology, Impact of Technology on Service Firms, Emerging Service Sectors in India.

Unit – II Customer Expectations of service: Service expectations, types of expectations, factors that influence customer expectations of service. Issues in involving customers’ service expectations, Customer defined service standards, building customer relationships, Customer Feedback, Service Failure and Service Recovery – Recovery Strategies.

UNIT- III: Pricing & Promotion strategies for services: Service pricing, establishing monetary pricing objectives, foundations of pricing, pricing and demand, putting service pricing strategies into practice; Service promotion- The role of marketing communication. Implication for communication strategies, marketing communication mix.

UNIT- IV: Managing Service Operations and Promises: Service Process, Service Blueprinting, Managing Demand and Supply, Participants in Services - Employee’s roles in Service Delivery, Customer’s roles in Service Delivery, Mass Production and Delivery, Service Guarantee, Ethics in Service Firms; Managing Distribution Channels in Service Industry –Strategies for Distribution, Managing People in Service Industry.

Reference Books:

1. John E. G. Bateson, K. Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015.
2. Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
3. Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee, Services Marketing, 7th edition Pearson 2015.
4. Valarie A. Zeithaml & Mary Jo Bitner: Services Marketing – Integrating customer focus across the firm, TMH, 6e, 2013.
5. Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing of Services: The Indian Experience, MACMILLAN, 2013.
6. Bhattacharjee, Services Marketing – Concepts planning and implementation, excel, 2009.
7. Jauhari, Dutta, Services – Marketing, Operations and Management, Oxford.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3460	Customer Relationship Management	SC	2	0	1	3

Course Objective:

The objective of the course is to give an understanding about CR building, Customer Loyalty and CR quality measurement in an organization.

Course Outcome:

On successful completion of the course, students shall be able to:

Students will be able to understand a) need of CRM and building customer relations, b) technological tools for CRM process c) CRM structures d) Planning and Implementation of CRM.

Unit – I Introduction to CRM – Conceptual Foundations of CRM – Evolution of CRM Building Customer Relationship – Economics of CRM – The Relationship selling concept. CRM in Consumer Markets – Customer Service and Contact Centres for CRM – Customer Satisfaction and Loyalty – Customer acquisition, Retention and Development – Complaint Management – Sales Force Automation.

Unit II Technological Tools for CRM – Components of CRM Solutions – Product offerings in the CRM Market Space – Comparison of Siebel, Oracle, My SAP, People soft – E – CRM.

Unit – III Managing CRM Project – Planning CRM Programme – Implementation issues in CRM Technological and – Operational Issues in implementing CRM – Organising CRM. CRM Evaluation - Benefits and barriers to CRM.

Unit – IV Customer Relationship Quality Management – Designing an Effective Relationship Management System – Managing Customer Relationship Quality – CRM Road blocks, Privacy, Ethics and Future of CRM.

Reference Books:

1. Roger J. Baran : Customer Relationship Management -South – Western Cengage learning India Pvt. Ltd.
2. G. Shainesh & Jagadish N Sheth: Customer Relationship Management: Emerging Concepts, tools and applications – Tata McGraw-Hill.
3. Jill Dyche, The CRM Handbook: A Business Guide to Customer Relationship
4. Management, (Person Education)
5. Pierre Chenet & John Ivar Johnsen: Beyond Loyalty, The next generation of Strategic
6. Customer Relationship Management (Prentice Hall of India)
7. John W Gosney and Thomas P Boehm: Customer Relationship Management Essentials

Course Code	Course Title	Course Type	L	T	P	C
M19MC3470	Rural Marketing	SC	2	0	1	3

Course Objective: The objective of the course is to give an understanding about the structure of Rural markets in India & Government role in promoting Rural Marketing.

Course Content:

Unit – I Introduction to Rural marketing: Meaning, scope, definition& importance, Rural versus Urban mind sets, Growth of rural markets, Basic differences between rural, semi urban and urban markets. Classification of Rural Consumer based on economic status, profile of rural consumer, rural consumer behavior.

Unit – II Rural Marketing strategies: Product strategies, pricing strategies, distribution strategies, production strategies, Methods of sale, Hatha system, Private Negotiations, Quotations on samples, Dara Moghum sale Methods, Open Auction Method. Prevalence of Beoparis and Arahatis Rural Mandi's, APMC's etc.

Unit – III Role of Government in the development of Agricultural Marketing : Government intervention in Marketing system, Role of agencies like ,Council of State Agricultural Marketing Boards, (COSAMB),State trading, Cooperative Marketing, Types of Cooperative marketing societies, Cooperative Processing, National Agricultural Cooperative marketing federation (NAFED), National Cooperative Development Corporation (NCDC), Public Distribution Systems (PDS), Food Corporation of India, Directors of Marketing and Inspection (DMI), National institute of Agricultural Marketing (NIAM), Self help Groups (SHG's)

Unit – IV Agricultural Credit and Crop Insurance: Agricultural Credit Policy, Institutional Agreements for Agricultural Credit, Crop Insurance, Agricultural Insurance; Role of IT in Rural Marketing- Infrastructure, Importance & scope, Modern techniques for rural distribution, Case study of ITC's " e-choupal" Initiative.

Reference Books:

1. T.P.Gopaldaswamy, Rural Marketing: Environment,Problems and strategies, Vikas Publishing house.
2. R.C.Arora Integrated rural development, S.Chand& company
3. K.S.HabebRahman , Rural Marketing in India, Himalaya Publishers.
4. R.V.Bedi , Rural Marketing in India, Himalaya Publishers
5. Sukhpalsingh ,Rural Marketing- Focus on agricultural inputs, Vikas Publishing house.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3480	Retail Management	SC	2	0	1	3

Course Objectives:

1. To develop an understanding of the contemporary retail management, issues, strategies and trends in Retailing
2. To highlight the significance of retailing and its role in the success of modern business houses
3. To acclimatize with the insights of retailing, key activities and relationships.

Course Content:

UNIT – I: An overview of Retailing Management – Introduction, Concept and Significance – Types of Retailers – Building and Sustaining Relationships in Retailing – Strategic Planning in Retailing. Retail Store Location – Factors influencing the Location –Finance and Human Resource Management in Retailing – Marketing Management and related issues in Retailing.

UNIT – II Planning and Merchandise Management for Retail Outlets –Implementing Merchandise Plans- Financial Merchandise Management- Pricing In Retailing.- Promotion in Retailing. Non-store Retail Formats: Electronic retailing, catalog and direct mail retailing, direct selling, television home shopping, vending machine retailing - Services Retailing - Differences between services and merchandise retailers - Types of Ownership: Single-store establishments, corporate retail chains, franchising - Multichannel retailing - Functions of retailers.

UNIT – III Specific Product Categories and Retail Strategy - Retail formats and product categories - Retailing in the food category in practice –examples:- Food World,- Restaurants! Traditional food joints and fast food chains - Apna Ghar, McDonald etc. - Health and Beauty Product Retailers: Eg, Lifespring, VLCC, etc. Clothing and Footwear Retailers; Khadi and Village Industries Corporation (KVIC), Raymonds , Bata etc.- Home Furniture and Household Goods Retailers: Gautier, Titan (World of Titan, etc – Petro Retailing: Company owned and company operated (COCO) Vs. Dealer owned and dealer operated (DODO) outlets-Indian Oil Corporation and Bharat Petroleum - Retail Banking: ICICI Bank, SBI, Etc. Leisure Industry: Inox Leisure Ltd.etc.

UNIT – IV Retailing and Financial Dimensions - Financial aspects of operations management - budgeting - Retail budgeting process - Asset management — Financial ratios: Retailers net profit margin, asset turnover, return on assets, financial leverage, return on networth - breakeven analysis. Retailing in India – Changes impacting Retailing in India – Impact of Global Brands on Indian Retailing – Common Woes in Retailing.

Reference Books:

1. Suja Nair : **Retail Management** (Himalaya)
2. Barry Berman & Joel R Evans : **Retail Management A Strategic Approach** (Pearson Education)
3. Levy, Weitz: **Retailing Management** (Tata McGraw Hill)
4. Swapna Pradhan : Retailing Management (Tata McGraw Hill)

INTERNATIONAL BUSINESS

Course Code	Course Title	Course Type	L	T	P	C
M19MC3550	Foreign Trade Management	SC	2	0	1	3

Course Objectives:

This course will enable the students

1. To Gain Knowledge on foreign Trade.
2. To comprehend the framework of import trade operations
3. To make an analysis of foreign trade policy
4. To critically evaluate foreign exchange market.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Understand the implications of foreign trade policy
2. Develop the ability to critically examine the frame work of trade operations
3. Evaluate the policy in the area of exports and imports and
4. Evaluate and justify the various methods of foreign exchange market.

Course Content:

UNIT – I: Export Trade Control: Different categories of Exporters – Export licensing procedures and formalities – Role of ECGC in export promotion – Deemed exports and its benefits. Registered Exporters: Definition of export House and Trading House – Incentives given to Free trade Zones and 100% EOU's – salient features and benefits – Norms governing the establishment and governing of the units – Project exports and consultancy exports.

UNIT – II: Import Trade Control : License – Duty Entitlement Passbook Scheme – Harmonized IEC code number adopted for classification of import trade control items – Imports of capital goods under EPCG scheme – Import of raw material and components under OGL actual user condition – Import for stock and sale - Restricted and Banned items for imports – Canalisation of Imports and various canalizing agencies. Warehousing in connection with imports – Bonded warehousing –Import of Capital goods and raw materials for Free trade Zones and 100% EOU's.

UNIT – III: Credit and Financing of Foreign Trade: Need for and Importance of Financing of Foreign Trade; Kinds of Credit; Institutional Set-up for Financing of Foreign Trade in India; Modes of Payment under Foreign Trade; Risk Management in Foreign Trade and ECGC. India's Foreign Trade : Broad Features, Composition and Direction of India's Foreign Trade; Broad Features of Foreign Trade Policy; Organisational Set-up for Promotion of Foreign Trade; Export Assistance and Incentives; Government Agencies in Foreign Trade-STC, MMTC, etc.

UNIT – IV: Foreign exchange – Administration of Foreign exchange - Foreign exchange transactions – purchases and sales transactions – Authorized dealers – Foreign currency accounts – Multinational Banking. Foreign exchange MARKET – Functions – Exchange rates – Exchange quotations – spot and forward transactions – Merchant rates – TT selling rate- TT Buying rate-Forward exchange contract-features of forward exchange contract. Inter Bank Deals – cover deals trading, SWAP Deals – Arbitrage operations-Managing Foreign exchange reserves- Fiscal and Monetary policies in India – Devaluation – pros and cons.

Reference Books:

1. T.A.S Balagopal, Export Marketing, Himalaya Publications, Mumbai.
2. M. I. Mahajan, A Guide on Export Policy Procedure: and Documentation
- 3 Maurice.D. Levi, International Finance
4. Ian H.Giddy , Foreign Exchange, International Finance :
5. C.Jeevanandham, Foreign Exchange and Risk Management, Sulthan Chand publications, New Delhi.

6. Rajavade, A V, Foreign Exchange, International finance and Risk Management, Prentice Hall of India, New Delhi.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3560	International Strategic Management	SC	2	0	1	3

Course objectives:

1. Demonstrate understanding of the concept of MNC's and its competitive advantage in real-world scenarios.
2. Analyse the Strategies of MNCs.
3. Recognize strategic decisions that present ethical challenges and make appropriate recommendations for ethical decision-making.
4. Evaluate strategies for exploiting international business.

Course outcomes:

On successful completion of the course, students shall be able to:

1. Illustrate the international strategic management processes used by top level management in multinational enterprises;
2. Explain the approaches for international strategic planning and implementation for value chain activity integration and structure of multinational enterprises.
3. Review and outline different approaches to strategic management issues and problems of multinational enterprises.
4. Evaluate effectively about international strategic management.

Course Content:

UNIT I: Concept of MNCs – Emergence and growth of MNCs – Process of Internationalisation – Types of MNCs – Factors behind growth of MNCs – Problems and benefits from MNCs – Special problems of MNCs and developing countries. Strategic Management of MNCs – SWOT Analysis – components of Strategies – Levels of Strategies – Corporate level, business level and functional level strategies – strategy formulation and implementation – Case studies.

UNIT II: Ownership Strategy of MNCs – International joint ventures – International Strategic Alliances – Foreign subsidiary – mergers and acquisition – Problems, prospects and patterns of each form – Case studies. Strategic planning in MNCs – Concept of Strategic Planning – Need – Focus modes – Planning for expansion – Planning for competitive advantage and market leadership – Planning for core competence – Environmental scanning and planning – Case studies.

UNIT III: Organisational strategies of MNCs – Organisational theories applicable to MNCs – Structure of MNCs – American, European and Japanese organizational designs of MNCs – Designing appropriate strategy – organizational aspects of Integration of subsidiaries – Strategic adoption to local conditions – MNC culture – Business Ethics – Social responsibility.

UNIT IV: International Competitive Strategies – Generic Strategies and competitive advantage – Strategic options and strategic choice Global / national competitive strategies – International Portfolio strategy International Competitive Strategies – Global / local taxation – Co-ordination / centralization – Transnational strategy Alternative Methods of strategy implementation.

Reference Books:

1. Sethi, S Prakash & Holton, Richard H, —Management of the Multinationals : Policies, Operations & Researchl, NY, Free Press.
2. Singh, Chaitram, —Multinationals, the State, and the Management of Economic Nationalisml, NY: Praeger, 1989.
3. Gladwin, Thomas N & Ingo Walter, —Multinationals under Fire: Lessons in the Management of Conflictl, NY, John Wiley & Sons, 1980.
4. Stopford John M & Loius T Wells Jr., —Managing the Multinationa Enterprisel.
5. Dunning, J H —The Globalisation Businessl, Routledge, 1993.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3570	International Business Law	SC	2	0	1	3

Course Objectives:

1. To Gain Knowledge on the concept of international business law
2. To analyse the legal environment.
3. To comprehend the aspects of technology and settlement.
4. To evaluate the importance of international laws.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. To describe the various International legal aspects of business law.
2. To understand GATT and WTO operations.
3. To identify fundamentals of technology policy.
4. To generate an understanding of international sales.

Course Content:

UNIT – I : Legal environment of international business, international law and organizations, resolution of international disputes Legal framework of India’s Foreign Trade – The Foreign Trade Development and Regulation Act (1992) –Import and Export (Control) Act (1947) – Foreign Trade Regulation Rules (1993) – Foreign Trade (exemption from application of rules in certain cases) order 1993 – Notification under Foreign Trade (development & regulation) Act 1992 – Regulatory environment of International Business – Exchange control regulation in India.

UNIT – II: GATT law and the WTO – dispute settlement, dumping, antidumping measures, non-discrimination, MFN Trade and rational treatment. Laws governing access to foreign markets – technical barriers to trade, import licensing procedures, government procurement, trade in services, trade in agriculture, trade in textiles awclothings, imports, customs and tariffs.

UNIT – III: Technology import contract – Technology Policy and environment – Selection and transfer issues – Law for protection of Intellectual Property Rights, Patents, Trademarks, etc. Law of Product Liability – Laws relating to customs practices and procedures – Settlement of International Trade Disputes – Carriage of goods by sea, air, and over road.

UNIT IV: International sales – sales contracts, conventions on contracts, remedies for breach of contracts, cultural influences on contracts, documentary sales and terms of trade, shipping terms and the risk of loss, carriage of goods, liabilities of carriers.. Bank collections, trade finance and LOCS - Regulation of the international market place – sales reps, advertising and ethical issues, licensing agreements, Nationalisation, expropriation and privatization.. Labour and employment discrimination law, environmental law.

Reference Books:

1. Richard Schaffer, etal, International Business Law and its Environemnt, West, Thomson learning.
2. Herbert M Bohlman & Mary Jane Dundas, —The Legal, Ethical, and International Environment of Businessl, 4th Edition, South – Western College Publishing, 1999.
3. Miller, Roger LeRoy, Cross, Frank B, —Legal Environment Today: Business in Its Ethical, Regulatory & International Settingl, South-Western Thomson Learning, 1998.
4. Cheeseman, Henry R, —Business Law: the Legal, Ethical, and International Environmentl, Prentice Hall, 2nd Edn, 1995.
5. Bohlman, —The Legal, Ethical & International Environment of Business – Industrial Laws & Legislationl, 1993.
6. Nan S. Ellis, —Study Guide with Critical Legal Thinking Cases: Business Law: The Legal, Ethical, and International Environmentl, Allyn & Bacon 3rd Edn, 1997.

Course Code	Course Title	Course Type	L	T	P	C
M19MC3580	Forex Management	SC	2	0	1	3

Course Objectives:

1. To attain knowledge of foreign Exchange Market operations.
2. To understand the principles of Currency valuation.
3. To analyse techniques that can be used to hedge foreign exchange risk.
4. To evaluate the foreign exchange Management system.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Learn and Identify concepts of foreign exchange management
2. Examine the organization and operations of the Foreign Exchange Market.
3. Evaluate the intercompany funds-flow mechanisms, cost and benefits, pertaining to all foreign sales and settlements;
4. Analyse various foreign financial intermediaries and management of interest rate exposure.

Course Content:

Unit: I: The foreign exchange market, structure and organization- mechanics of currency trading – types of transactions and settlement dates – exchange rate quotations and arbitrage – arbitrage with

and without transaction costs – swaps and deposit markets – option forwards – forward swaps and swap positions – Interest rate parity theory.

Unit- II: Currency and interest rate futures, future contracts, markets and trading process, future prices spot and forward, hedging and speculation with currency futures – interest rate futures – foreign currency options – option pricing models – hedging with currency options – futures options – innovations.

Unit- III: Exchange rate determination and forecasting – Setting the equilibrium spot exchange rate – theories of exchange rate determination – exchange rate forecasting. Foreign exchange risk management – hedging, speculation and management of transaction exposure – using forward markets for hedging – hedging with money market, currency options and currency futures – internal hedging strategies.

Unit- IV: Management of interest rate exposure – nature and measurement – forward rate agreements (FRA's) interest rate options, caps, floors and collars, cap and floors – options on interest rate futures, some recent innovations – financial swaps.

Reference Books:

1. Shapiro Alan. C., Multinational Financial Management, Prentice Hall, New Delhi.
2. Apte P.G, International Financial Management, Tata McGraw Hill, New Delhi.
3. Mcrae T.N and D.P Walkar, Foreign Exchange Management, Prentice Hall.
4. Evilt H.E, Manual of Foreign Exchange.
5. Holgate H.C.F, Exchange Arithmetic.
6. Rajwade A.V., Foreign Exchange Risk Management, Prentice Hall of India.

FOURTH SEMESTER

Course Code	Course Title	Course Type	L	T	P	C
M19MC4010	Goods and Service Tax and Customs Law	HC	2	0	1	3

Course Objectives:

The syllabus aims to test the student's ability to understand the basic principles underlying the Indirect Taxation Statutes (with reference to GST Act, Customs Act), to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.

Course Content:

Unit- 1: Goods and Service Tax – (GST) and GST Acts: Introduction - Salient features of GST - Constitutional Amendment - Enrollment & Registration - Positive Aspects - Negative Aspects - objectives - taxes subsumed in GST - Model of GST – IGST Model -Benefits of GST - GST Council: Structure, Appointment and powers under CGST and SGST. Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. (Theory only).

Unit- II: PROCEDURE AND LEVY UNDER GST: Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. (Theory only). **Procedure relating to**

Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. (Theory and Problems). **Procedure relating to Levy: (IGST):** Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability.

Unit- III: ASSESSMENT AND RETURNS OF GST Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) – Transfer of Input tax credit - Simple Problems on utilization of input tax credit. Furnishing details of outward supplies and inward supplies, first return, Claim of input tax credit, Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability. (Theory and Problems)

UNIT – IV CUSTOMS LAW Customs Act, 1962 and Rules, regulations Circulars and Notifications; Customs Tariff Acts, and the related Rules. Principles governing levy of customs duty, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; special provisions regarding baggage, goods imported or exported by post, and stores. Duty drawback schemes, impact of GST on customs duty, illustrative problems on customs duty in respect of GST.

Reference Books:

1. GST ready Reckoner: V S Datey.
2. Deloitte: GST Era Beckons, Wolters Kluwer.
3. Goods and Services Tax, Wolters Kluwer, Madhukar N Hiregange.
4. Goods & Services Tax – CA. Rajat Mohan,
5. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
6. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
7. Indirect Tax Laws, Taxman Allied Services, B.K. Ghargava.
8. Indirect Tax Law and Practice. V.S. Datey, U.K. Bhargava.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4020	Major Project	HC	0	2	4	6

Guidelines

Project survey has to be completed and problem identification for the project must be done. Students must meet the guide and discuss with due PPT presentations at least two hours per Wk. and do the necessary ground work for Phase II devoting at least 6 hours per Wk..

- The project should be inter disciplinary
- Team size should be of max *one* members
- Use any version control software
- Project should be of Research Based
- Proper and meaningful reports should be generated by making use of latest reporting tools
- Project report should follow standard template with the following contents:
 - a) Abstract
 - b) Introduction to project
 - c) Literature Review
 - d) Basic Diagrams like (DFD, ER, Class diagram, etc..)
 - e) Methodology
 - f) Result Analysis
 - g) Concussion
 - h) Future enhancement
 - i) Bibliography
- Project Reports should be submitted for evaluation

Course Code	Course Title	Course Type	L	T	P	C
M19MC4030	Skill Development	HC	0	0	2	2

Note: The students will have to undergo Skill Development course being conducted by Training and Placement cell of the University.

SPECIALIZATIONS

ACCOUNTING

Course Code	Course Title	Course Type	L	T	P	C
M19MC4130	Strategic Cost Management	SC	2	0	1	3

Course Objective:

The Objectives of this course are to:

- i. identify the conventions and doctrines of managerial and cost accounting and other generally accepted principles which may be applied in the contemporary cost management models
- ii. identify major contemporary issues that have emerged in strategic cost management
- iii. apply advanced knowledge of strategic cost management to organizational contexts which differ in terms of strategy, industry, stage of development and focus.
- iv. apply problem solving methodology to generate innovative solutions to organisations effectiveness, efficiency and key short-term and long term drivers of these performance dimensions.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Study the cost drivers and apply alternative cost accounting methods;
2. Demonstrate what life-cycle cost management is and how it can be used to maximize profits over a product's life cycle;
3. Analyze the processes involved in identifying measuring, analyzing, interpreting and communicating information to managers in pursuit of the organization's goals;
4. Apply appropriate cost allocation techniques to a variety of costing problems to develop strategies for managing costs and explain the role of cost data in pricing decisions.

Course Content:

Unit 1: Strategic Cost Management: concept of strategy- traditional cost management vs Strategic cost management - importance of strategic cost management and its framework – advantage – SCM techniques – components of SCM - applications of SCM in Indian enterprises – product design, value analysis and value engineering, strategic analysis of cost, business process re-engineering. (Theory only)

Unit 2: Life Cycle Costing and target costing: Life Cycle Costing: Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs. Target costing – Introduction – steps in target costing – features of target costing process – advantages – techniques of target costing. (Theory only).

Unit 3: Transfer Pricing: Meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing: meaning, factors affecting international transfer pricing. (Theory and Problem)

Unit 4: Learning Curve Theory: Introduction, meaning and definition of learning curve, phases in learning curve, applications of learning curve, factors affecting learning curve, comparison between learning curve and experience curve. (Theory and Problem)

Reference Books:

1. Ravi. M. Kishore, Cost Management, Taxman, Allied Services (p) Ltd.,
2. S.K.R. Paul, Management Accounting, New Central Book Agency Private Ltd., Calcutta.
3. Charles T. Horngren, George Foster, Srikant M. Data, Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi.
4. Roger Cowe, Hand Book of Management Accounting, A Grower Handbook.
5. S. Mukherjee & A.P. Roychowdhury, Advanced Cost and Management Accountancy, New Central Book Agency, Calcutta

Course Code	Course Title	Course Type	L	T	P	C
M19MC4140	Corporate Financial Reporting	SC	2	0	1	3

Course Objectives:**The objectives of this course are to:**

1. To make the graduate understand the conceptual frameworks of financial reporting.
2. To make student acquaint with various performance measurement systems in accounting and commonly used financial control systems
3. To introduce the student to the real time corporate cases
4. To enable the student to make sound financial decisions.

Course Outcomes:**On successful completion of this course the students shall be able to:**

1. Read, understand, interpret and analyse general purpose financial reports;
2. Understand differing accounting policies and their impact on financial statements;
3. Evaluate different types of performance measurement systems in accounting and commonly used

financial control systems;
 4. Demonstrate knowledge of Accounting for Business Combinations and make sound financial decisions in real world settings.

Demonstrate the financial statements for understanding of stakeholders Analyze the impact of GAAP and its application for reporting and compliance ,Evaluate financial statements for strategic decision – making and Interpret and apply the ongoing developments for financial reporting

Course Content:

Unit 1: Evolution and Convergence of International Accounting Standards: GAAP in India, Hierarchy of GAAP in India, International Financial Reporting Standards (IFRSs), First time adoption (IFRS 1) – Convergence, Advantages of converting to IFRS, Criticisms of IFRS, Key Business issues that will need to be addressed for successful implementation of IFRS, challenges and opportunities faced by India in the implementation of IFRS - An overview of IND ASs: list of converged Indian Accounting Standards notified by Ministry of Corporate Affairs (MCA) - Comparison of IFRS with Ind AS. (Theory only)

Unit 2: Accounting and Reporting for Business Combinations: Relevant Terms, Types of merger, methods of accounting, treatment of Goodwill arising on merger, purchase consideration and settlement; Corporate Financial Restructuring (including intercompany holdings), Reconstruction schemes, De-merger. Accounting for holding companies (including chain holdings, multiple holdings), Accounting for investment in subsidiary. (Theory and Problem)

Unit 3: Group Financial Statements/ Consolidated Financial Statements: Concept of a group, Purposes of consolidated financial statements, Consolidation procedures - Minority interest, Goodwill, Treatment Pre - acquisition profit and Post –acquisition profit and concept of Fair value at the time of acquisition. Consolidation of foreign - Holding Company, Subsidiary Company and Associate Company including multiple sub subsidiaries. Treatment of investment in joint ventures in consolidated financial statements. Consolidated Income Statement, balance Sheet and Cash Flow Statements for Group of companies(Theory and Problem)

Unit 4: Voluntary Disclosures : Disclosure issues, Value Added Statements, Economic Value Added, Market Value Added, Shareholders Value Added, Human Resource Accounting, Financial reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock and Commodity market intermediaries, Management discussion and analysis. (Theory and Problem)

References Books:

1. IFRS for India, Dr.A.L.Saini, Snow white publications
2. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
3. IFRS explained – A guide to International financial reporting standards by BPP learning
4. IFRS for finance executives by Ghosh T P,taxman allied services private limited

Course Code	Course Title	Course Type	L	T	P	C
M19MC4150	Accounting Theory and Standards	SC	2	0	1	3

Course Objective:

To gain expert knowledge of the professional standards, principles and procedures of accounting, and their application to different practical situations.

Course Content:

Unit I- Accounting Theory & Accounting: Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles, Indian Accounting Standards. Accounting Equations, Accounting Standard Setting: Benefits; Standard Setting in India, Comparison of Standard Setting in India, USA and U.K. (Theory only)

Unit II-Accounting Standards: An overview, Working knowledge of: AS 1: Disclosure of Accounting Policies; AS 2:Valuation of Inventories; AS 3 Cash Flow Statements; AS 4: Contingencies and Events occurring after the Balance Sheet Date; AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies; AS 6: Depreciation Accounting. (Theory and Problem)

Unit III- Accounting Standards: Working Knowledge of AS 7: Construction Contracts ; AS 9: Revenue Recognition; AS 10: Accounting for Fixed Assets; AS 11: The Effects of Changes in Foreign Exchange Rates (Revised 2003); AS 12: Accounting for Government Grants; AS 13: Accounting for Investments; AS 15: Employee Benefits, AS 16: Borrowing Costs; AS 19: Leases; AS 20: Earnings Per Share; AS 26: Intangible Assets; AS 29: Provisions, Contingent Liabilities and Contingent Assets. (Theory and Problem)

Unit IV- Share Based Payments in Ind AS & Government Accounting in India: Meaning, Equity settled transactions, Transaction with employees and non-employees, Determination of fair value of Equity Instruments, Vesting conditions, Modification, Cancellation and Settlement & Disclosures. Government Accounting in India, General Principles of Government Accounting, Methods of Government Accounting, Comparison with commercial accounting, Role of Public Accounts Committee, Government Accounting Standards Issued by Government Accounting Standards Advisory Board (GASAB). (Theory and Problem)

Reference Books:

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4160	International Accounting	SC	2	0	1	3

Course Objectives:-

1. This course discuss International Standards setting process, International Accounting Standards Board; Accounting and Auditing Standards,
2. Explain the spot and forward foreign currency transactions IFRS on foreign currency exchange accounting.
3. This course highlights Foreign Operations Disclosure; Social Responsibility Disclosures- Emerging issues in international accounting.
4. This course explains extensible Business Reporting Language (XBRL). IFRS Taxonomy. Role of XBRL International in adoption of XBRL in different countries around the world.

Course Outcomes:-

On successful completion of the course, students shall be able to:

1. function IASB with standards.
2. understand foreign exchange accounting
3. Understand social responsibility disclosures and issues in international accounting
4. Students able to understand IFRS and adoption of Different countries.

Course Content:

Unit 1: International Standards and Organisation: Advantages, supporting and deterring forces; International and Regional Efforts in Standard Setting; International Standards setting process, Harmonisation; International Accounting Standards Board; Accounting and Auditing Standards. (Theory only)

Unit 2: Accounting for Foreign Exchange Rate Fluctuations: An overview of foreign currency markets and exchange rates. Accounting for spot and forward foreign currency transactions. Foreign currency translation methods- current rate method, current/non-current method, monetary/non-monetary method and temporal method. IFRS on foreign currency exchange accounting. (Theory and Problem)

Unit 3: Financial Statement Analysis of companies and countries: Differences in accounting principles, foreign currency statements- Specific Reporting Issues: Regulatory Disclosure Requirements; Foreign Operations Disclosure; Social Responsibility Disclosures- Emerging issues in international accounting. (Theory and Problem)

Unit 4: XBRL for International Financial Reporting: Framework of eXtensible Business Reporting Language (XBRL). IFRS Taxonomy. Role of XBRL International in adoption of XBRL in different countries around the world. XBRL adoption in India. . (Theory only)

Reference Books:

1. Radebaugh L. H. and S.J. Gray, *International Accounting*, and Multinational Enterprises, John Wiley & Sons, 2002.
2. Sandagaran S.M., *International Accounting*, South Western, 2001.
3. Gray, S.J., *International Accounting and Transnational Decisions*, Butterworth, London, U.K.,
4. Holzer H. Peter, *International Accounting*, Horper and Row Publishers, New York.
5. Frederick D.S. Choi and Gary K. Meek, *International Accounting*, Pearson Education, 2005
6. Shirin Rathore, *International Accounting* Prentice Hall of India, 2008.

FINANCE

Course Code	Course Title	Course Type	L	T	P	C
M19MC4230	International Financial Management	SC	2	0	1	3

Course Objectives:

1. To provide an understanding of the international economic and financial environment.
2. To explain the foreign exchange market and derivatives markets.
3. To explain the foreign exchange rate determination.
4. To evaluate international projects and their capital budgeting techniques.

Course Outcome:

On successful completion of the course, students shall be able to:

1. Recognize the international economic and financial environment.
2. Apply hedging strategies in foreign exchange market.
3. Forecasting the foreign exchange rate.
4. Evaluate International Projects.

Course Content:

Unit 1: International Financial Environment: An overview, Importance, nature and scope, Theories of International business, International Business Methods, Recent changes and challenges in IFM. Balance of Payments (BOP), Fundamentals of BOP, Accounting components of BOP, Factors affecting International Trade flows, Agencies that facilitate International flows. International Monetary System, Evolution, Gold Standard, Bretton Woods system, the flexible exchange rate regime, the current exchange rate arrangements, the Economic and Monetary Union (EMU). (Theory and problems).

UNIT 2: Foreign Exchange Market Function and Structure of the Forex markets, major participants, types of transactions and settlements dates, Bid-ask rate and bid-ask spread, cross rate, currency arbitrage, two-point and three point, arbitrage operations, covered interest arbitrage, forex hedging tools, exposure netting, currency forward, cross currency roll over, currency futures, options, money market hedge. (Theory and problems).

UNIT 3: International Parity Relationships & Forecasting Foreign Exchange rate: Exchange Rates Measuring exchange rate movements, Factors influencing exchange rates. Government influence on exchange rates - exchange rate systems. International arbitrage and interest rate parity. Relationship between inflation, interest rates and exchange rates - Purchasing Power Parity - International Fisher Effect. (Theory and problems).

Unit 4: Long term Asset -liability Management: Foreign Direct Investment, International Capital Budgeting, International Capital structure and cost of capital. International Financing Equity, Bond financing, parallel loans. **Short-term Asset-Liability Management** International Cash management, accounts receivable management, inventory management. Payment methods of international trade, trade finance methods, Export - Import bank of

India, recent amendments in EXIM policy, regulations and guidelines. (Theory and problems).

RECOMMENDED BOOKS:

1. International Finance Management - Eun & Resnick, 4/e, Tata McGraw Hill.
2. International Financial Management - Jeff Madura, Cengage Learning 2008.
3. Multinational Financial Management – Alan C. Shapiro, 8/e, Wiley India Pvt. Ltd., 2011.
4. International Financial Management – Apte P. G, 6/e, TMH, 2011
5. International Financial Management – Madhu Vij, Excel BOOKS, 2010.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4240	Project Management & Control	SC	2	0	1	3

Course objectives:

- To understand the overview of project management and project life cycle.
- To provide conceptual insights into the project identification and planning.
- To familiarize the students with the different organizational issues.
- To familiarize the use of linear programming and project management evaluation techniques.

Course Outcomes:

On successful completion of the course, students shall be able to:

- Develop Project Management Plan and utilize it during the project lifecycle.
- Develop plans with relevant people to achieve the project's goals.
- Demonstrate effective organizational leadership and change skills for managing projects and project teams.
- Illustrate the use of network techniques for successful project implementation.

Unit I: Basics of Project Management: Introduction, Need for Project Management, Project Management Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles. . (Theory only).

Unit II: Project Identification and Selection: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, Project Break-even point, Project Planning: Introduction, Project Planning, Need of Project Planning, Project Life Cycle, Roles, Responsibility and Team Work, Project Planning Process, Work Breakdown Structure (WBS)(Theory only).

Unit III: Organizational Structure and Organizational Issues: Introduction, Concept of Organizational Structure, Roles and Responsibilities of Project Leader, Relationship between Project Manager and Line Manager, Leadership Styles for Project Managers, Conflict Resolution, Team Management and Diversity Management, Change management (Theory only).

Unit IV: PERT and CPM: Introduction, Development of Project Network, Time Estimation, Determination of the Critical Path, PERT Model, Measures of variability, CPM Model, Network Cost System Resources Considerations in Projects: Introduction, Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts. (Theory and Problems).

Text Books:

1. Project Planning: Analysis, Selection, Implementation and Review – Prasanna Chandra, 7/e, TMH, 2011.
2. Project Management and Control – Narendra Singh, HPH, 2003.

Reference Books:

1. Project Management – Bhavesh M. Patel, 2/e, Vikas.
2. Project Management for Business and Technology: Principles and Practice – Nicholas, John M., 2/e, Pearson.
3. Project Management: The Managerial Process – Gray & Larson, 4/e, TMH, 2011.
4. Project Management: Small Steps Towards a Big Journey – Vasant Desai, HPH, 2009.
5. Construction Project Management, Planning, Scheduling and Control – Chitkara, 1/e, TMH.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4250	Risk Management and Insurance	SC	2	0	1	3

Course Objectives

- 1 The goal of this course is to engage students in active discovery of risk management principles. Students will be prepared to function in a business environment, developing an awareness of the challenges, the tools, and the process of designing and implementing a risk management program.
- 2 This course focuses on the ways in which businesses and society assess, control, and transfer risk, Risk management process, is becoming an increasingly important tool in the management of business and personal financial health.
- 3 An effective and efficient corporate risk management program leads to knowledge and control of costs and an improved bottom line and the risk management process involves identification of risks and associated potential costs, analysis of the causes of risk of financial loss, determination of various strategies to treat risk, selection of strategies appropriate to the goals and objectives of the business, implementation of the selected strategies, management and monitoring of results.
- 4 It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates are also explained. The relationship between insurers and their customers and the importance of insurance contracts are discussed. Some commonly used insurance terms are also listed out. An overview of major life insurance and general insurance products is included as well.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Understand the different types of Risks and its Management

2. Understand the Credit Risk Management models and its usage
3. Analyze the different types of Insurance
4. Analyze the Functions and Organization of Insurers and its different ways.

Course Content:

Unit-1: Risk Management: Definition of Risk and uncertainty- Classification of Risk, Sources of Risk-external and internal. Risk management, Types of Risk, Objectives and Steps in risk management, Importance of Risk Management -Risk Management Techniques-nature, risk analysis, planning, control and transfer of risk, Interface between Risk and Insurance- Risk identification, evaluation and management techniques, Risk avoidance, Retention and transfer-. (Theory only).

Unit – 2: Credit Risks: - Introduction, Motivation, Functionality of good credit- Credit granting decision- Components of Credit Risk-Factors affecting the credit risk- Types of Credit facilities –Fund and Non- Fund based facilities- Evaluating Credit risk- Mitigating Credit Risk- Qualitative Techniques of credit Risk Management- Characteristics of a good credit risk rating system – Important factors to be considered in the rating process - Credit Risk Management models (Altman Z-Score Model)- Credit Loss Estimations. (Theory and Problems).

Unit-3: Risk and Insurance- Definition and Basic Characteristics of Insurance-Requirements of an Insurable Risk-Adverse Selection and Insurance-Insurance vs. Gambling Insurance vs. Hedging-Types of Insurance-Essentials of Insurance Contracts. Indian Insurance Industry - Historical Framework of Insurance, -IRDA rules and Regulations-Insurance sector Reforms in India-Liberalization of Insurance Markets-Major players of Insurance-Life and Non-Life – Reinsurance-. (Theory only).

Unit- 4: Management of Insurance Companies: Functions and Organization of Insurers- Types of Insurance Organization, Organizational Structure of Insurance -Underwriting in Life Insurance, Underwriting in non-life Insurance. Claims Management-Claim Settlement in General Insurance-Claim Settlement in Life Insurance. Insurance Pricing-Insurance Cost and Fair Premiums, Expected Claim Costs, Investment Income and the timing of claims Payments, Administrative Costs, Profit Loading, Capital Shocks and Underwriting Cycles, Price Regulation. Insurance Marketing: Marketing of Insurance Products, Critical Success factors for Insurance Players, Marketing Strategies in India. (Theory only).

Reference Books:

1. Dorfman, Mark S., (2008), “Introduction to Risk Management and Insurance”, Ninth Edition, Prentice Hall India, New Delhi.
2. George E Rejda, (2009), “Principles of Risk Management and Insurance”, Twelfth Edition, Pearson, New Delhi.
3. P.K. Gupta, (2010), “Insurance and Risk Management”, First Edition, Himalaya Publishing House, Mumbai.
4. P. Periasamy, (2009), Principles and Practice of Insurance”, Second Edition, Himalaya Publishing House, Mumbai.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4260	Commodity Market	SC	2	0	1	3

Course Objectives:

- 1 To help the students in understanding of commodities market, products, financial derivatives, pricing mechanism etc.
- 2 To understand the trading, clearing and settlement operations using NCDEX platform. Students will also learn regulatory framework and taxation aspects.

Course Outcomes:

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

1. Have a fundamental understanding about the Commodity Derivatives market
2. Demonstrate knowledge about Application of Commodity Futures
3. Understand the regulatory and legislative requirements Trading, Clearing and Settlement
4. Analyze and utilize Regulatory Framework of Commodity Derivatives

Course Content:

Unit-1: Introduction to Commodity Derivatives: Introduction to derivatives, products, participants and functions, derivatives markets, difference between commodity and financial derivatives. Evolution of commodity exchanges, global commodity derivatives exchanges, latest developments. The NCDEX platform – Structure, exchange membership, risk management, clearing and settlement system and commodities traded on the NCDEX platform. (Theory only).

Unit-2: Application of Commodity Futures: Instruments available for trading – Forward contracts, Introduction to futures and options, Payoff for F&O, using futures versus options; Pricing commodity futures – Investment assets versus consumption assets, Cost of carry model, Futures basis; Using commodity futures for hedging, Speculation and arbitrage. (Theory and Problems).

Unit-3: Trading, Clearing and Settlement: Trading - Futures trading system, Entities in the trading system, Commodity futures trading cycle, Order types and trading, Parameters, Margins for trading in futures, Charges, Hedge limits; Clearing and settlement - Clearing, Settlement, Risk management, Margining at NCDEX and Standard Portfolio Analysis of Risk (SPAN). (Theory only).

Unit-4: Regulatory Framework of Commodity Derivatives: Rules governing Commodity Derivatives Exchanges, Participants, Investor grievances and Arbitration; Implications of Sales Tax, Value Added Tax (VAT) and obligations; Electronic Spot Exchange - NCDEX Spot Exchange Ltd. (NSPOT). Quality Assurance, concept of quality in Commodities, Methods of Quality ASSUREANCE, Seasonality supplier selection & Supply Contract, Futures and options Trade forward contracts, futures contracts, options – American & European, Exercising an option, Derived Demand, Discussions on Actual trading examples and trading Strategies. (Theory only).

Text Books:

1. Commodities Market Module, Workbook from NSE
2. Chatnani, (2010), Commodity Markets, 1st edition, Tata McGraw Hill. 31

Reference Books:

1. Kleinman, George, (2001), Commodity Futures & Options, 2nd (revised, illustrated edition), Prentice Hall.
2. Stephens, John. (2001), Managing Commodity Risk, John Wiley & Sons.
3. Hirschey, (2010), Investments: Analysis and Behaviour, 1st edition, Tata McGraw Hill.
4. Indian Institute of Banking & Finance, (2007), Commodity Derivatives, Macmillan India

HUMAN RESOURCE MANAGEMENT

Course Code	Course Title	Course Type	L	T	P	C
M19MC4330	International Human Resource Management	SC	2	0	1	3

Course Objective:

Today international human resource management has developed as a distinct field of specialization. International HRM is an important lever to achieve integration of different units operating in multiple national locations. This paper intends to acquaint the students with the concepts and strategies of international human resource management and to enhance their skill to effectively manage human resource in international perspective. to understand the growing significance of international Human Relations management in the context of Global workforce.

Course Outcomes:

On successful completion of the course, students shall be able to:

- a) Cultural aspects of IHRM and its Role of IHRM in Successful MNC
- b) Global human Resource Planning
- c) Training and development of Global employees
- d) Performance Management of Global employees.

Course Content:

Unit I-Introduction: Concept and objectives of human resource management; Traditional and modern perspectives in HRM; Contemporary global trends in HRM. Introduction to IHRM; Human Resource Management in the International Firm- the Framework; Cross national differences in personnel and organisations- Cultural factor in human resource policies; Complexities and issues in managing human resource across countries; International HRM department and functions; Models of international HRM.

Unit II-International Staffing: Hiring– sources of international human resource power; Staffing for international operations; Selection strategies for overseas assignments; Hiring HCN's and TCN's; International transfers; Expatriate Management- Problems of repatriation of overseas expatriates and strategies to tackle these problems.

Unit III-Training, Development and Compensation in International Perspective: Training and development for expatriates; Training and development for international staff; Compensation in International Perspective- Factors, package, methods and trends; International reward system; Motivation in cross-cultural context; Multinational performance appraisal – Criteria and process, Performance management.

Unit IV- Industrial Relations and Other Issues in IHRM: A framework for international industrial relations; Employees participation – Practices in various countries; Cross border ethics management; Designing organisations for dynamic international environment; Comparative study of HRM practices in major global economies; HRM in cross border mergers and acquisitions; Joint ventures, alliances and SMEs; IHRM trends- Complexities, challenges, and choices in future.

Reference Books:

1. Tony Edwards and Chris Rees: International Human Resource Management, Pearson, 2009.
2. Peter Dowling, International Human Resource Management: Managing People in a Multinational Context, 5e, Thomson, 2008.
3. K. Ashwathappa, Sadhna Dash, International Human Resource Management, Tata Mc Graw Hill, 2008.
4. S. K. Bhatia, International Human Resource Management, Deep & Deep Publications, 2005.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4340	Compensation Management And Employee Welfare Laws	SC	2	0	1	3

Course Objective:

The course is designed to promote understanding of issues related to compensation management in corporate sector and public services and to impart skill in designing compensation management system, policies and strategies, apart from promoting understanding of legal issues in the administration of compensation, welfare and social security.

Course Outcomes

On successful completion of the course, students shall be able to:

1. Study the compensation management process and pay system.
2. Adopt the minimum and maximum bonous to the employes.
3. Determination of minimum fair and living wages.
4. Analyze the right to payment of maternity benefits.

Course Contents:

Unit I

Compensation Management: Compensation management process, Forms of pay, Financial and nonfinancial compensation. Compensation Strategies, Assessing job values & relativities; Pay structures; Designing pay levels, mix and pay structures, construction of optimal pay structure. Paying for performance, skills and competence. International pay systems: comparing costs and systems; Strategic market mind set; Expatriate pay. Concept and Rationale of Employees Welfare.

Unit II

The Payment of Bonus Act, 1965: Objects; Scope and Application; Definitions; Calculation of amount payable as Bonus; Eligibility and Disqualifications for Bonus; Minimum & maximum Bonus; Set on & Set off of Allocable Surplus; Application of Act in Establishment in Public Sector; Bonus linked with Production or Productivity

Unit III

The Payment of Wages Act, 1936: Objects; Application; Responsibility for payment of wages; Fixation of wage periods; time-limits; Deduction from wages; Powers of authorities, Penalty for offences. The Minimum Wages Act, 1948: Objects; Application; Minimum Fair and Living Wages; Determination of minimum wage; Taxation of minimum wage; Advisory Board; Remedy to worker for nonpayment of minimum wages.

Unit IV

The Maternity Benefit Act, 1961: Definitions, Employment of, or work by, women prohibited during certain periods, right to payment of maternity benefits, notice of claim of maternity benefit and payment thereof, Leaves, Dismissal in absence during pregnancy, forfeiture of maternity benefits.

Reference Books:

1. Belchor, David W. “*Compensation Administration*”, Prentice Hall, Englewood Cliffs. NT.
2. Henderson, R.I. *Compensation Management in a Knowledge Based World*. New Delhi: Pearson Education
3. Milkovich.G; Newman.J and Ratnam, C.S.V, *Compensation*, Tata Mc Graw Hill, Special Indian Edition.
4. Armstrong, M. & Murlis, H. *Reward Management: A Handbook of Salary administration*, London: Kegan Paul
5. Sharma, J.P. *An Easy Approach To Company And Compensation Laws*. New Delhi: Ane Books Pvt. Ltd.
6. Malik, P.L. *Handbook of Labourer and Industrial Law*, Eastern Book company.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4350	Performance Management Systems	SC	2	0	1	3

Course Objectives:

- 1 Performance management and reward system
- 2 Communicating to enhance employee performance.
- 3 Legal issues of reward system
- 4 Building the high performance working groups

Course Outcomes:

Upon successful completion of the course students will be able to understand:

- 1 Significance of Performance Management
- 2 Communication of Performance Management
- 3 Performance Management and Development of Employees
- 4 Reward System, and other performance related concepts.

Course Content:

UNIT - I: Performance Management: Scope and Significance - Advantages of Performance Management - Organizational Structure - Impact of Organizational structure and Operational Problems Performance management process - Performance Planning - Performance Appraisal - Performance Mentoring - Performance Management Strategic Planning.

UNIT - II: Communication of Performance Expectations: Job Description - Defining Performance and choosing a measurement approach measuring results and Behaviors. Gathering performance Information – Presentation, Information and Taking Corrective action – Metrics- Types of Metrics - Critical Success Factors Indicators– managing Metrics- Ownership and Responsibility.

UNIT - III: Reward Systems and Legal Issues: Reasons for introducing contingent Pay Plan, Problems associated with contingent pay plans- Selecting a contingent pay plan- Pay Structures- Job Evaluation- Broad Banding- Legal Principles affecting Performance Management.

UNIT - IV: Relevant Performance related concepts: Bench marking, Six Sigma, Competency Mapping, Balance Score card, Coaching and Mentoring Pygmalion effect, Job Analysis, High Performance Work Teams, Steps for Building High Performance Work Teams, and Reward Practices in World- Class Organizations.

Reference Books:

1. Soumendra Narian Bagchi, Performance Management, 2e, Cengage Learning 2013.
2. Herman Aguinis, Performance management, 3e, Pearson, 2014.
3. A S Kohli, T. Deb, Performance Management, Oxford Higher Education, 2012.
4. Prem Chadha, Performance Management, Macmillan, 2012.
5. Anjali Ghanekar, Essentials of Performance Management, Everest Publishing House, 2010.
6. Arup Varma, Pawan S. Budhwar, Angelo S. DeNisi, Performance Management Systems: A Global Perspective, Routledge, 2008.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4360	Stress Management	SC	2	0	1	3

Course Objectives:

1. Equip students with concept, causes and consequences of stress.
2. Provide individual and organizational level techniques of Stress Management.
3. Consequences of behavioral stressors.
4. Management of stressors at both individual and organizational levels.

Course Outcomes:

On successful completion of the course, students shall be able to:

- 1 Identify the various sources of stress.
- 2 Describe the various personalities of individual differences.
- 3 Explain the consequences of stressor levels.
- 4 Assess the approaches of management of stressors at individual and organizational levels.

Course Content:

Unit-I: Stress: Meaning, Nature and Symptoms of Stress. Symptoms – Physical, Psychological and Behavioural. Potential sources of stress - Environmental, Organizational and Individual factors.

Unit-II: Individual Differences: Perception, Job experience, Social Support, Belief, Control, Hostility. Type A and Type B personality profiles.

Unit-III: Consequences of Stress: Individual Level-Psychological, Physiological and Behavioural Consequences. Organizational Level- Absenteeism, reduced productivity and morale.

Unit-IV: Management of Stress at Individual Level: Approaches – Time Management, Diet, Physical Exercise, Sleeping, Walking, Jogging, Relaxation, Yoga, Meditation and Create Social support network. **Management of Stress at Organizational Level:** Approaches – Make expectations clear, give employee autonomy, create fair working environment, Employee assistance programmes.

Reference Books:

1. Luthans F, Organizational Behaviour, TMH.
2. Stephen P. Robbins, et al, Organizational Behaviour, Pearson Education.
3. Moorehead and Griffen, Organizational Behaviour, Jaico Publishing Company.
4. Keith Davis and Newsstrom, Organizational Behaviour, Tata McGraw Company.
5. Stephen R Covey, 7 Habits of Highly Effective People, Covey Foundation.
6. Stephen R Covey, First Things First, Covey Foundation.
7. Dale Carnegie, How to stop worrying and start living, Carnegie Foundation.
8. Cooper, C.L., Theories of Organizational Stress. Oxford University Press, Inc. New York.
9. Karasek R and Tores T, healthy Work: Stress, Productivity and the Reconstruction of Working Life , John Wiley & Sons, New York.
10. Kouzes, James and Barry Posner, The Leadership Challenge, Jossey-Bass Publishers, San Francisco.
11. Pritchett P and Ron P, A Survival Guide to the Stress of Organizational Change, Pritchett and Associates, Inc., Dallas.
12. Sutherland V.J. and Cooper C, Strategic Stress

MARKETING

Course Code	Course Title	Course Type	L	T	P	C
M19MC4430	Consumer Behaviour	SC	2	0	1	3

Course Objective:

The objective of the above course is to enable students to understand the perspectives of consumers and their buying behavior. The pre-requisite for the course is Marketing Management.

Course Content:

Unit I: Introduction to consumer behavior: Understanding consumers and market segments - Consumer behavior and marketing strategy - Psychographic Dimensions-consumer motivation - Perception – personality - Information processing - Attitude formation and attitude change- Rural Consumer Behaviour - Consumer Segmentation - Targeting and Positioning.

Unit II: Social and Cultural Environment: Economic – Demographic -Cross Cultural and socio-cultural influences - Social Stratification - Reference Groups and family influences - personal influence.

Unit III: Consumer decision making process: Problem Recognition - High and Low Involvement – Purchasing Processes - Pre-purchase processes - Post purchase process - Consumption and Evaluation - Brand Loyalty and Repeat Purchase Behavior - Models of Consumer decision making.

Unit IV Consumerism and Ethics: The roots of consumerism, consumer safety, consumer information, environmental concerns, consumer privacy, legislative responses to consumerism, and marketer responses to consumer issues - Marketing Ethics towards Consumers - Consumer protection Act 1986 - Consumer disputes Redressal agencies and Commission.

Reference Books:

1. Satish Batra, SHH kazmi, Consumer Behaviour-Text and Cases, 2e, Excel Books, 2011.
2. Kardes, Cline, Cronley, Consumer Behaviour-Science and Practice, Cengage Learning, 2012.
3. S. Ramesh kumar, Consumer Behaviour and Branding, Pearson, 2013.
4. Dheeraj Sharma, Jagadish Deth, Banwari Mittal, Consumer Behaviour – A managerial Perspective, Cengage Learning, 2015.
5. Suja Nair, Consumer Behaviour in Indian Perspective, Himalaya publishers.
6. Subash Mehta, Consumer Behaviour, Tata McGraw Hill.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4440	International Marketing	SC	2	0	1	3

Course Objective:

The objective of the course is to provide students with a perspective of International Marketing Management, its environment and complexities.

Course Outcomes:

On successful completion of the course, students shall be able to:

- 1 The Global Marketing Management,
- 2 Environment of global markets,
- 3 Assessing Global Market Opportunities,
- 4 Developing and Implementing Global Marketing Strategies.

Course Content:

Unit – I

International Marketing and Strategies: Scope and Significance of International Marketing, The importance of international marketing, Differences between international and domestic marketing, legal environment and regulatory environment of international marketing; Indirect Exporting, , Direct Exporting, Foreign Manufacturing Strategies with Direct Investment. Entry Strategies of Indian Firms.

Unit – II

International product management: International product positioning, Product saturation Levels in global Market, New products in International Market, Products and culture, brands in International Market.

Unit – III

International Marketing Channels: Distribution Structures, Distribution Patterns, Factors effecting Choice of Channels, the Challenges in Managing an international Distribution Strategy, Selecting Foreign Country Market intermediaries. The management of physical distribution of goods, Grey Market goods.

Unit – IV

Export Marketing: Introduction to Export Marketing, Export Policy Decisions of a firm, EXIM policy of India. Export costing and pricing, Export procedures and export documentation. Export assistance and incentives in India.

Reference Books:

1. Keegan, Green, Global marketing Management , 4/e, Pearson.

2. SakOnkvisit, John J. Shaw, International Marketing Analysis and Strategy, , PHI.
3. Philip R. Cateora, John L. Graham, Prasanth Salwan, International Marketing, , TMH.
4. Vasudeva PK, International Marketing, excel publishing house
5. Global Marketing, Management, Lee, Carter, Oxford.
6. Albaum, International Marketing and Export management, Pearson Education.
7. Mathur, Integrated Marking Management – Text and Cases, Sage publishers.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4450	International Marketing Research	SC	2	0	1	3

Course Objective:

The objective of this paper is to acquaint the students with the tools and techniques of international marketing research so as to develop a rational marketing strategy in the area of international business.

Course Contents:

Unit I-Introduction: Nature and scope of marketing research; Marketing research in international context - Importance, complexities and issues; Organizational framework for international marketing research; International marketing information system (IMIS); Framework for international marketing research; Ethical issues in international marketing research.

Unit II-Marketing Research Process: An overview- Problem identification and setting objectives; Preparing research proposal; Exploratory, descriptive and experimental research designs; International secondary data sources; Primary data collection methods and complexities of data collection in international marketing research; Online data sources and research.

Unit III-Measurement Instruments and Sampling: Measurement scales- Four levels of measurement; Ranking and Rating scales; Attitude measurement and scaling techniques- Likert scale, Semantic differential scale and staple scale; Reliability and validity in measurement; Product research; Advertising research; Behavioral and motivational research; Etic and emic dilemma; Questionnaire design; Sampling techniques-Probability and non-probability sampling techniques and sample size determination; Fieldwork and data collection; Sampling and non-sampling errors.

Unit IV-Multi-Country Data Analysis and Interpretation: Data editing and coding preliminary data analysis; Univariate and multivariate data analysis techniques – Analysing differences and associations ('t'-test and χ^2 -test), Analysis of variance and Analysis of Covariance, Multiple Regression analysis, Discriminant analysis, Factor analysis, Cluster analysis and Conjoint analysis (using statistical software like SPSS); Issues in multi-country data analysis - Data comparability and validity problems; Report preparation and presentation.

Reference Books:

1. Malhotra N. K., and Dash, S., *Marketing research: An applied orientation*, Pearson Education, India.
2. Feinberg, F.M., Kinnear, T. and Taylor, J. R., *Modern marketing research*, Cengage Learning Publication.
3. Aaker, D. A., Kumar, V., and George S. D., *Marketing research*, Wiley India.
4. Hair, J.F., Black, W.C. et al., *Multivariate data analysis*, Pearson Education, New Delhi.
5. Craig, C.S., and Douglas, S.P., *International marketing research*, John Wiley, New York.
6. Nargundkar, R., *Marketing research: Text and cases*, Tata McGraw-Hill.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4460	International Advertising and Brand Management	SC	2	0	1	3

Course Objective:

To expose students to the rigors of advertising and brand management and equip them to be able to manage the advertising and branding activities in the international markets.

Course Content:

Unit I-International Advertising: Its importance and nature; International Communication model; Meaning and nature of advertising; International advertising complexities and issues; Major international advertising decisions and influencing factors; Determination of target audience in international markets; Determining advertising international objectives; DAGMAR Approach; Determining advertising budget.

Unit II-Developing International Advertising Campaign: Determining international advertising message and copy - Headline, body copy, logo, illustration and layout; Creative styles and advertising appeals; International Media planning –Types of media, media selection and scheduling Advertising through Internet. Evaluation and Organization of International Advertising Efforts: In-house arrangements; Using advertising agencies – selection, compensation and appraisal of advertising agency; Evaluating Advertising Effectiveness - Before and after advertising tests and techniques.

Unit III-International Advertising of Indian Products: Complexities and issues; Ethical issues in international advertising; Integrated international marketing communications. **Basics of Branding:** Importance of branding; Basic branding concepts -Brand personality, brand image, brand identity, brand equity and brand loyalty; Product vs. corporate branding: Major branding decisions.

Unit IV -Brand Creation and Development: Identifying and selecting brand name; Building brand personality; International Brand positioning and re-launch; Brand extension; Enhancing brand image through sponsorship and event management; Building brands through Internet Brand Building in Different Sectors- Customers, industrial, retail and service brands. **Developing International**

Brands: Local, foreign and global brands; Pre-requisites and process; Country-of-origin effects and global branding; Building Indian brands for global markets.

Reference Books:

1. Aaker, David A. and Alexander L. Biel, *Brand Equity and Advertising: Advertising's Role in Building Strong Brands*, Psychology Press.
2. Mooij, Marieke de, *Global Marketing and Advertising: Understanding Cultural Paradoxes*, Sage Publications
3. Aaker, David A., Rajeev Batra and John G. Mayers, *Advertising Management*, Prentice Hall of India.
4. Belch. George and Michael Belch, *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
5. Bergh, Bruce, Vanden, G. and Katz, Helen, *Advertising Principles: Choice Challenge, and Change*, NTC Business Books, Illinois, 1999.
6. Dunn, S. W. and Barbar, A. M., *Advertising: Its Role in Modern Marketing*, Dryden Press.

INTERNATIONAL BUSINESS

Course Code	Course Title	Course Type	L	T	P	C
M19MC4530	International Trade Practices, Procedures and Documentation	SC	2	0	1	3

Course Objectives:

This course will enable the students:

1. To gain Knowledge on International Trade Finance
2. To comprehend the framework of EXIM policy and its operations and documentation.
3. To make an analysis of duties and legal framework of Central Exercise procedure of Export customs clearance procedure
4. To critically evaluate customs Tariff Act and Foreign Trade (Development and Regulations) Act.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. Understand the implications of foreign trade policy
2. Develop the ability to critically examine the frame work of EXIM policy
3. Evaluate the legal implications in the area of exports and imports and
4. Evaluate and justify the various procedures and documentation of both Export and Import Customs clearance.

Course Content:

Unit I: EXIM Policy Framework and International Trade Finance : Legal framework, Objective of EXIM policy; Policy overview – Facilities and restrictions; Getting started in export business; Legal framework in India – FEMA- Origin and objectives, Main provision of FEMA; Other relevant acts. International Trade Finance: Trade contract and trade terms; Concept of Contract and formation of contract; Sources and schemes of trade finance; Pre and post-shipment export credit schemes and methods of financing; Packing credit advance details; Post-shipment advance; Import financing.

Unit II: Export Payment Terms and EXIM Operations and Documentation: Credit risk management and payment terms; Main features of payment terms-Advance payment, open account, documentary collection, documentary credit – Documentary collection –DP and DA process and operation; Letter of credit and parties involved; Types of LC; Process and operation; UCPDC-Major clauses; Consignment sale. EXIM Operations and Documentation: Trade operations and documentation; Documentation areas and dimensions; EDI and ADS documentation. **Cargo Risk:** Nature of transit risk; Contract of cargo insurance; Parties involved – Insurer/assured, Indemnity and insurable value; Principles of Insurance; Perils and losses; Insurance policy and certificate; Cargo loss claims – Procedure and documentation;

Unit III: Export Clearance: Central Excise Clearance and Custom Clearance: Excise duty – Definition, rationale, stages of levying and collection; Meaning of manufacturing; Type of duties; Legal framework – Central Excise Act and Rules, Central Excise Tariff Act; Valuation; Options of refund and movement in bond – Rules 12, 13 and 14; Procedures and documentary requirements. Export Custom Clearance Procedure.

Unit IV: Import Custom Clearance and Export Incentives: Legal framework – Customs Act 1962; Customs Tariff Act 1975; Foreign Trade (Development and Regulations) Act 1992; Valuation and types of duties and Harmonised System of Nomenclature; Documentation requirements and document processing; Physical examination of goods; Concept of Bills of Entry; EDI and customs operations.

Reference Books:

1. Customs and Excise Law, various issues.
2. Excise Law Times, various issues.
3. IIFT, various publications.
4. IMPEX Times, various issues.
5. Ministry of Commerce, Export import Policy, Government of India, New Delhi.
6. Ministry of Commerce, Handbook of Procedures, Volumes I and II, Government of India, New Delhi.
7. Ram, Paras, Exports: What, Where and How? Anupam Publications, New Delhi.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4540	International Supply Chain Management and Logistics	SC	2	0	1	3

Course Objectives:

This course will enable student:

1. To Gain Knowledge on the concept of supply chain Management
2. To comprehend the types and purchasing process and the importance of information technology
3. To analyze the logistic supply system
4. To synthesis the importance of effective transportation system.

Course Outcomes:

On successful completion of the course, students shall be able to:

1. To outline the basic framework and integration of Supply chain management
2. To summarize the process of purchasing and to restate the Information Technology in the light of Supply Chain Management
3. To interpret concept, objectives and scope of logistics and to point out its value added role
4. To synthesize the importance of various transport and service system.

Course Content:

Unit I-Basic Framework and Integrated SCM: Concept of supply chain management (SCM); SCM and trade Logistics; Business view of SCM; Push and pull of SCM; Decision phases; Impellers and drivers in SCM Process views of SCM, planning and operations Integrated SCM: process of integrated SCM; Competitive strategy and strategic fit; Supply chain metrics (KPIs), performance measurement and continuous improvement; Supply chain modeling; Challenges to achieving and maintaining strategic fit. (Theory only).

Unit II-Supply Chain and Information Management Systems: Purchasing Process- Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle; Supplier selection and evaluation; Vendor development. Importance of information management; Distribution and sharing of information; Information technology as a platform for effective and efficient supply chain management. (Theory only).

Unit III-Logistic System: Concept, objectives and scope of logistics; System elements; Inbound and Out bound logistics. Reverse inventory. Value added role of logistics. Logistics interface with manufacturer and marketing. Packing, Marking, Just in time concept; Third party logistic outsourcing– challenges and future directions. (Theory only).

Unit IV-Transportation: Importance of effective transportation system; Service choices and their characteristics; inter-modal services; Transport cost. Carrier selection determinants and decision. Structure of Shipping: World sea borne trade; international shipping - characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Charter, party agreement; Development in sea transportation-Unitization, containersation, inter and multimodal transport; CFC and ICD; International Air transport: International set up for air transport: Freight rates; India’s exports and imports by air – Problems and prospects. Carriage of Goods by sea, sea and combined transport; international conventions and Indian law; Maritime frauds and unethical practices–causes and protection; Role and types of cargo intermediaries. (Theory only).

Reference Books:

1. Ballau, R.H., *Business Logistics Management*, Prentice Hall, Englewood Cliffs.
2. Bes, J., *Chartering Practices*.
3. Bes, J., *Dictionary of Shipping and chartering Practices*.
4. Christopher, M., *Logistics and Supply Chain Management*, Prentice Hall.
5. *ICAO Journal*, New York., various issues.
6. *Indian Shipping and Transport*, Mumbai, Various issues.
7. Murphy, Paul R. and Donald F. Wood, *Contemporary Logistics*, Prentice Hall.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4550	Export and Import Finance	SC	2	0	1	3

Course Objectives:

This course will enable the students:

1. To comprehend about the export financing system
2. To analyze the concept of Pre-shipment finance
3. To synthesis the documentation and procedure of Import Finance
4. To evaluate the activities of various long term financing agencies

Course Outcomes:

On successful completion of the course, students shall be able to:

1. To identify different modes of International Payments and to review the Export credit system in India
2. To differentiate the pre and post shipment credit financing activities
3. To categorize different payment methods of imports and to explain customs procedure for imports
4. To evaluate the functions of various long term financing agencies

Course Content:

UNIT –I: Introduction to Export Finance: Terms of International Payments – Modes of International Payments – Financing of Export Credit needs – Shorts Term Sources of Finances – Medium and Long Term Sources of Finances – Export Credit System in India.

UNIT – II : Pre-shipment Finance – Categories of Pre-shipment Finance – Facilities of Pre-shipment Credit - Pre-shipment Credit in Foreign Currency (PCFC) – Interest rate on Pre-shipment Credit, Post Shipment Credit Finance – Categories of Post-shipment Credit in rupees – Post –Shipment credit in Foreign Currency – Refinance of Pre-shipment and Post- Shipment Finance.

UNIT – III Introduction of import finance – Bulk import for inputs – Import Finance against foreign loans of credit – European – Asian Countries investment part feasibility – Foreign Exchange for import of inputs – Payments methods for imports. Customs Procedure for Imports – Custom duty and Indian custom tariff. Export and Import Documentation: Acceptance of Document of L/c, D/A and D/P- Approved method of RBI regulations – Suppliers credit.

UNIT – IV : Long term finance – Deferred payments for EXIM – Categories of deferred payments – Buyers credit – Application procedures for the long term finance – Approval bodies – conditions for approving. Financial agencies – Reserve bank of India – Industrial and Export Credit Department – Exchange Control Department – EXIM Bank – Commercial Bank – Export Credit Guarantee Corporation – ICICI – IDBI- IFCL.

Reference Books:

1. M.L.Varma & Agarwal, . International Marketing
2. Parasram, Export Import Finance
3. Maurice D.Levi, . International Finance
4. Avadhani, V A , international Finance- Theory and Practice , Himalaya Publishing House, Mumbai
5. Rajavade, A V, Foreign Exchange, International finance and Risk Management, Prentice Hall of India, New Delhi.
6. Thomas Johnson E, Export Import Procedures and Documentation, AMACOM, New York.

Course Code	Course Title	Course Type	L	T	P	C
M19MC4550	International Business Environment	SC	2	0	1	3

Course Objectives:

This course will enable the students:

1. To gain knowledge of the international marketing environment
2. To comprehend on physical and cultural environment
3. To analyze legal International environment
4. To synthesis the importance and development of various world resources

Course Outcomes:

On successful completion of the course, students shall be able to:

1. To describe the various International environment and discuss the importance of continuous monitoring, adopting to changing environment
2. To review the components of geographical and cultural environment
3. To identify fundamentals of environment protection and economics
4. To generate an understanding of world resources-natural and human resources.

Course Content:

UNIT – I : Environmental adjustment needs – Analysing the international marketing environment – Vital importance of continuous monitoring, adopting to the changing environment- The national physical endowment – Topography – Climate – The nature of Economics activity – Rostow’s view. Infrastructure – Transportation. Energy – communication – Urbanisation – Tax structure, Inflation foreign investment. (Theory only).

UNIT – II : Geographical Environment – Physical environment – landforms, coast, rivers, climate, soils and natural vegetation – Human environment – Growth and distribution of population – Races – Economic and cultural organization of societies – Cultural environment: Material culture – language – Aesthetics – design, colour, music, brand names – educational – religious – Attitudes and values – Eastern Vs Western Culture. (Theory only).

UNIT – III : Legal environment – Bases for legal system – Jurisdiction International Legal disputes – International dispute resolution crime, Corruption and law – Commercial law within countries – Impact on International law on Business of human Rights. Fundamentals of environmental protection and economics – Environmental problems, air, water pollution – forests – land use – Environmental policy : Basic approach – Regulation – Distributive effects – International policy – India’s policy and the relevant constitutional provisions – law of environment – protection of India. (Theory only).

UNIT IV : Resources-Concepts, Importance and development, an over view of world resources, natural and human resources, interlink between resources and trade, entrepreneurial, managerial, agricultural and allied resources, energy resources- Global Competitiveness- competitive advantage of nations (Theory only).

Reference Books:

1. Onkvist & Shaw , International Marketing
2. Philip R.Careora, International Marketing
3. M. Karpagam, Environmental Economics
4. Katyal, Timmy & Satake, Environmental Pollution
5. Cherunilam, Francis, International Business environment, Himalaya Publications, Mumbai.
6. Charles , Hill, international Business, TMH publications , New Delhi
7. John Daniel, International Business, Pearson Publications
- 8.Kanna and Gupta, —World Resources and Tradel.
- 9.Zimmerman, —World Resourcesl.

CAREER DEVELOPMENT AND PLACEMENT

Having a degree will open doors to the world of opportunities for you. But Employers are looking for much more than just a degree. They want graduates who stand out from the crowd and exhibit real life skills that can be applied to their organizations. Examples of such popular skills employers look for include:

- Willingness to learn
- Self motivation
- Team work
- Communication skills and application of these skills to real scenarios
- Requirement of gathering, design and analysis, development and testing skills
- Analytical and Technical skills
- Computer skills
- Internet searching skills
- Information consolidation and presentation skills
- Role play
- Group discussion, and so on

REVA University therefore, has given utmost importance to develop these skills through variety of training programs and such other activities that induce the said skills among all students. A full-fledged Career Counseling and Placement division, namely Career Development Center (CDC) headed by well experienced senior Professor and Dean and supported by dynamic trainers, counselors and placement officers and other efficient supportive team does handle all aspects of Internships and placements for the students of REVA University. The prime objective of the CDC is to liaison between REVA graduating students and industries by providing a common platform where the prospective employer companies can identify suitable candidates for placement in their respective organization. The CDC organizes pre-placement training by professionals and also arranges expert talks to our students. It facilitates students to career guidance and improve their employability. In addition, CDC forms teams to perform mock interviews. It makes you to enjoy working with such teams and learn many things apart from working together in a team. It also makes you to participate in various student clubs which helps in developing team culture, variety of job skills and overall personality.

The need of the hour in the field of Commerce is knowledge in the subject, but also the skill to do the job proficiently, team spirit and a flavour of innovation. This kept in focus, the CDC has designed the training process, which will commence from second semester along with the curriculum. Special coaching in personality development, career building, English proficiency, reasoning, puzzles, and communication skills to every student of REVA University is given with utmost care. The process

involves continuous training and monitoring the students to develop their soft skills including interpersonal skills that will fetch them a job of repute in the area of his / her interest and march forward to make better career. The School of Commerce & Management Studies also has emphasised subject based skill training through lab practice, internship, project work, industry interaction and many such skilling techniques. The students during their day to day studies are made to practice these skill techniques as these are inbuilt in the course curriculum. Concerned teachers also continuously guide and monitor the progress of students.

The University has also established University-Industry Interaction and Skill Development Centre headed by a Senior Professor & Director to facilitate skill related training to REVA students and other unemployed students around REVA campus. The center conducts variety of skill development programs to students to suite to their career opportunities. Through this skill development centre the students shall compulsorily complete at least two skill / certification based programs before the completion of their degree. The University has collaborations with Industries, Corporate training organizations, research institutions and Government agencies like NSDC (National Skill Development Corporation) to conduct certification programs. REVA University has been recognised as a Centre of Skill Development and Training by NSDC (National Skill Development Corporation) under Pradhan Mantri Kaushal Vikas Yojana.

The University has also signed MOU's with Multi-National Companies, research institutions, and universities abroad to facilitate greater opportunities of employability, students' exchange programs for higher learning and for conducting certification programs.

List of Faculty Members

Name of Faculty Members		Designation
1	Dr. SHUBHA, A	Professor & Director
2	Dr. SUBRAMANYAM, M	Associate Professor
3	Dr. LOKANADHA REDDY, M	Associate Professor
4	Dr. HARANI, B	Assistant Professor
5	Prof. NAGARAJU, L G	Assistant Professor
6	Prof. MALASHREE S	Assistant Professor
7	Prof. SHWETHA, T A	Assistant Professor
8	Prof. G NARAYANA SWAMY	Assistant Professor
9	Prof. BHAKTHA KUMAR, K R	Assistant Professor
10	Prof. HEMALATA RADHAKRISHNA	Assistant Professor

Final

OUR VISION

REVA University aspires to become an innovative university by developing excellent human resources with leadership qualities, ethical and moral values, research culture and innovative skills through higher education of global standards.

OUR MISSION

1. To create excellent infrastructure facilities and state-of-the-art laboratories and incubation centers.
 2. To provide student-centric learning environment through innovative pedagogy and educational reforms.
 3. To encourage research and entrepreneurship through collaborations and extension activities.
 4. To promote industry-institute partnerships and share knowledge for innovation and development.
 5. To organize social development programs for knowledge enhancement in thrust areas.
 6. To enhance leadership qualities among youth, to enrich personality traits and promote patriotism and moral values;
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BROAD OBJECTIVES

1. Creation, preservation and dissemination of knowledge and attainment of excellence in different disciplines.
2. Smooth transition from teacher-centric focus to learner-centric processes and activities.
3. Performing all the functions of interest to its major constituents like faculty, staff, students and society to reach leadership positions.
4. Developing a sense of ethics in the University community, making it conscious of its obligations to society and the nation.
5. Accepting the challenges of globalization to offer high quality education and other services in a competitive manner.

DO'S AND DON'TS

DO'S

1. Maintain discipline and respect the rules and regulations of the university
 2. Be regular and punctual to classes
 3. Study regularly and submit assignments on time
 4. Be respectful to your Teachers/friends and hostel staff/management.
 5. Read the notice board (both at your college and the hostel) regularly.
 6. Utilize your Personal Computer for educational purpose only.
 7. Follow the code of conduct.
 8. Visit Health Center on the campus whenever you are unwell.
 9. Be security conscious and take care of your valuables especially Cash, Mobile Phones, Laptop and other valuables.
 10. Carry your valuables along with you whenever you proceed on leave/vacation.
 11. Use electric appliances, lights and water optimally.
 12. Keep the campus clean and hygienic.
 13. Use decent dressing.
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DON'TS

1. Ragging inside / outside the campus.
2. Possession of Fire arms and daggers etc.
3. Use of Alcohols, Toxic drugs, sheesha, gutkha and hashish/heroin etc.
4. Use of Crackers, explosives and ammUNIT - ion etc.
5. Smoking and keeping any kind of such items.
6. Misusing college & hostel premises/facilities for activities other than studies.
7. Playing loud music in the room which may disturb studies of colleagues / neighbours.
8. Making noise and raising slogans.
9. Keeping electrical appliances, other than authorized ones.
10. Involvement in politics, ethnic, sectarian and other undesirable activities.
11. Proxy in any manner.
12. Use of mobiles in the academic areas.

- Note:**
1. Rules are revised / reviewed as and when required.
 2. Healthy suggestions are welcome for betterment of Institution