

**MASTER OF COMMERCE
FINANCE AND SYSTEMS
M. Com. (Finance and Systems)
CURRICULUM for Online Programme – Oct 2020
GENERAL INFORMATION**

Code Numbering:

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400 etc.); the second digit indicates the type of the course, viz. 0, 1 and 2 indicate the core courses; 3,4,5,6 and 7 indicate the Elective courses; 8 indicates the Lab. or practical-based courses and 9 indicates Projects.

ABBREVIATIONS USED IN THE CURRICULUM:

Cat - Category
Cr - Credits
ES - Exam Slot
L - Lecture

P - Practical
T - Tutorial

DISCIPLINES

AVP - Amrita Values Programmes
BUS - Business Management
CHY - Chemistry
CMJ - Communication and Journalism
COM -Commerce
CSA - Computer Science and Applications
CSN - Computer Systems and Network
CUL - Cultural Education
ECO - Economics
ELL - English Language and Literature
ENG - English
ENV - Environmental Sciences
FNA - Fine Arts
HIN - Hindi
KAN - Kannada
LAW - Law
MAL - Malayalam
MAT - Mathematics

**M. Com. (Finance and Systems)
CURRICULUM - for Online**

SEMESTER I

Course Code	Course Title	L – T – P	Cr.
18COM501A	Advanced Corporate Accounting	2 1 0	3
18COM502A	Business Correspondence	2 1 0	3
18COM504A	Business Research	2 1 0	3
18ECO501A	Economic Analysis for Managers	2 1 0	3
18MAT501A	Applied Statistics	2 1 0	3
18CSA581A	Office Automation Lab.	0 0 3	1
18CSA586A	Analysis using Statistical Tools Lab.-	0 0 3	1
18CUL501A	Cultural Education*	2 0 0	P/F
TOTAL			17

SEMESTER II

Course Code	Course Title	L – T – P	Cr.
18COM511A	Accounting for Managerial Decisions	2 1 0	3
18COM512A	Corporate Income Tax	2 1 0	3
18COM513A	Financial Markets and Services	1 1 0	2
18COM514A	Insurance Management	2 1 0	3
18LAW511A	Corporate Laws	2 1 0	3
18CSA582A	Advanced Tally Lab	0 0 3	1
18CSA587A	Information Systems Lab.	0 0 3	1
18AVP501A	Amrita Values Programme	1 0 0	1
TOTAL			17

SEMESTER III

Course Code	Course Title	L – T – P	Cr.
18COM601A	Advanced Financial Management	2 1 0	3
18COM602A	Small Business and Entrepreneurship	2 1 0	3
18COM603A	Security Analysis and Portfolio Management	2 1 0	3
18COM604A	Project Appraisal and Financial Planning	2 1 0	3
18CSA601A	Enterprise Resource Planning and MIS	2 1 0	3
	Elective I	2 1 0	3
TOTAL			18

SEMESTER IV

Course Code	Course Title	L – T – P	Cr.
	Elective II - Finance Stream	2 1 0	3
	Elective III – Systems Stream	2 1 0	3
18BUS511A	Strategic Management	2 1 0	3
18BUS632A	Integrated Marketing Promotion and Communication	2 1 0	3
18BUS636A	Supply Chain Management and Logistics	2 1 0	3
18COM611A	Sustainable Business Administration*	2 1 0	3
TOTAL			18

Total credit of the programme: 70

ELECTIVES

Course Code	Course Title	L – T – P	Cr.	ES
Finance Stream				
18COM631A	Financial Derivatives	2 1 0	3	D/E
18COM632A	International Financial Management	2 1 0	3	D/E
18BUS634A	Mergers and Acquisitions	2 1 0	3	D/E
Systems Stream				
18 CSA631A	Database Management Services	2 1 0	3	D/E
18 LAW631A	Cyber Laws	2 1 0	3	D/E
18BUS633A	Marketing using WEB	2 1 0	3	D/E

**M. Com. (Finance and Systems)
ONLINE PROGRAMME - SYLLABUS**

18AVP501A

AMRITA VALUES PROGRAMME

1 0 0 1

Amrita University's Amrita Values Programme (AVP) is a new initiative to give exposure to students about richness and beauty of Indian way of life. India is a country where history, culture, art, aesthetics, cuisine and nature exhibit more diversity than nearly anywhere else in the world.

Amrita Values Programmes emphasize on making students familiar with the rich tapestry of Indian life, culture, arts, science and heritage which has historically drawn people from all over the world. Post-graduate students shall have to register for any one of the following courses, in the second semester, which may be offered by the respective school.

Courses offered under the framework of Amrita Values Programme:

Art of Living through Amma

Amma's messages can be put to action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks and the guidance received in on matters which we consider as trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma's guidance and She teaches us the art of exemplary life skills where we become witness to all the happenings around us still keeping the balance of the mind.

Insights from the Ramayana

Historical significance of Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence

of Ramayana outside India – Misinterpretation of Ramayana by Colonial powers and its impact on Indian life - Relevance of Ramayana for modern times.

Insights from the Mahabharata

Historical significance of Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its significance – Importance of Dharma in society – Message of the Bhagavad Gita - Relevance of Mahabharata for modern times.

Insights from the Upanishads

Introduction: Sruti versus Smrti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – Ultimate reality – the nature of Atman - the different modes of consciousness - Sanatana Dharma and its uniqueness - The Upanishads and Indian Culture – Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, Satyakama Jabala, Aruni, Shvetaketu.

Insights from Bhagavad Gita

Introduction to Bhagavad Gita – Brief storyline of Mahabharata - Context of Kurukshetra War – The anguish of Arjuna – Counsel by Sri. Krishna – Key teachings of the Bhagavad Gita – Karma Yoga, Jnana Yoga and Bhakti Yoga - Theory of Karma and Reincarnation – Concept of Dharma – Idea of the Self and Realisation of the Self – Qualities of a Realised person - Concept of Avatar - Relevance of Mahabharata for modern times.

Swami Vivekananda and his Message

Brief Sketch of Swami Vivekananda's Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message to Indians about our duties to the nation.

Great Spiritual Teachers of India

Sri Rama, Sri Krishna, Sri Buddha, Adi Shankaracharya, Sri Ramanujacharya, Sri Madhvacharya, Sri Ramakrishna Paramahansa, Swami Vivekananda, Sri Ramana Maharshi, Mata Amritanandamayi Devi

Indian Arts and Literature:

The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre, Paintings, Sculpture and architecture – the wonder language, Sanskrit and ancient Indian Literature

Importance of Yoga and Meditation in Life:

The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali's Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

Appreciation of Kerala's Mural Art Forms:

A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. A distinguishing characteristic of mural painting is that the architectural elements of the given space are harmoniously incorporated into the picture. Kerala mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches and

places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th centuries CE when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

Practicing Organic Farming

Life and nature are closely linked through the healthy practices of society for maintaining sustainability. When modern technological knowhow on microorganisms is applied in farming using the traditional practices we can avoid damage to the environment. The course will train the youth on modern practices of organic farming. Amma says “we have to return this land to the coming generations without allowing even the slightest damage to happen to it”. Putting this philosophy to practice will bring about an awakening and enthusiasm in all to strive for good health and to restore the harmony in nature”

Ancient Indian Science and Technology

Science and technology in ancient and medieval India covered all the major branches of human knowledge and activities, including mathematics, astronomy, physics, chemistry, medical science and surgery, fine arts, mechanical, civil engineering, architecture, shipbuilding and navigation. Ancient India was a land of sages, saints and seers as well as a land of scholars and scientists. The course gives an awareness on India's contribution to science and technology.

18BUS511A

STRATEGIC MANAGEMENT

2 1 0 3

Objective: *To impart an understanding of the general and competitive business environment and to enable the students understand strategic management concepts and techniques.*

Unit 1

INTRODUCTION TO STRATEGIC MANAGEMENT: Definition, Nature, Scope, and Significance of Strategy and Strategic Management – Process of strategic management and levels at which strategy operates – strategic decision making and issues concerned - role of board of directors and top management – strategic implication of social and ethical issues.

Business Environment: Introduction, environment's influences on business, characteristics of business environment, components of business environment (micro & macro).

Unit 2

Unit 2 INTERNAL ANALYSIS & STRATEGIC INTENT

Internal Analysis: Organizational capabilities in various functional areas and strategic advantage profile – methods and techniques used for organizational appraisal- value chain analysis – financial and non-financial analysis – industry standards and bench marking – balance score card and key factor rating, identification of critical success factor (CSF).

Understanding strategic intent – concept of stretch, leverage and fit - vision, mission- goals and objectives, strategic levels in organisations. Strategic Business Units

Unit 3

STRATEGIC ANALYSIS

Strategic analysis, situational analysis, the methods of industry and competitive analysis - SWOT analysis, TOWS Matrix, portfolio analysis, Michael Porters Model of industry analysis. Analysis of stake holders expectations.

Unit 4

Strategic choice & Implementation

Corporate Level Strategies: Strategic options for corporate level - stability, growth and defensive strategies. Corporate restructuring- Functional strategies – Production, Human Resource, Finance,

Marketing and R&D, Concepts of Synergy. External Growth strategies – mergers, acquisition, joint venture, strategic alliance – Renewal strategies – Retrenchment and turnaround.
Strategic Implementation – Issues related to organisations structure, climate and culture, mergers and acquisition, employee recruitment, selection and development process and criteria of strategy evaluation – Case study method.

Unit 5 Strategic review:

Evaluating strategy performance – criteria and problems. Concept of corporate restructuring.
Reaching Strategic Edge: Business process re-engineering, bench marking, total quality management (TQM), six sigma and management and other contemporary strategic issues.

TEXTBOOKS:

\endash Francis Cherunilam – *Strategic Management*, Himalaya Publishing

\endash A Nag – *Strategic Management*, Vikas Publishers.

REFERENCE BOOKS:

L Byars – *Strategic Management*, Tata McGraw hill

M Sengupta - *Strategic Management*, Orient Paperbacks

N R. Srinivasan – *Strategic Management: The Indian context*, PHI

18BUS632A INTEGRATED MARKETING PROMOTION AND COMMUNICATION 2103

Objective: *The students are exposed to the comprehensive and contemporary concepts of professional practice in integration and synergy of strategic advertising and brand management, design and implementation techniques for all the presentable marketing formats like print, broadcast and new digital media. They will also analyse case studies from advertisement industry from a perspective of Integrated Marketing Communication (IMC).*

Unit 1 Basics and Foundation

Evolution of Advertising as a Communication Process - Advertising as a Business Process - Advertising in Business and Society - What is IMC? Audience Categories and Geographical Factors, Promotion Mix, Classified Advertisements, Press Release, Product Review.

Unit 2 Modern Advertising and IMC

Synergy and Integration for Marketing Communication - Persuasion, Argument and Emotions - Marketing and Consumer Behaviour – Integrating Advertising with other Elements - Design and Strategies - Cognitive and Affective Execution Frameworks: Animation and Demonstration. Effective Advertising - Market and Economic Effects and Intensity of Advertising. How does the Advertising Agency function?

Unit 3 Strategies and Elements of Branding

Advertising Strategies - Marketing for Clients – Advertising Management: Planning Advertising and IBP - Brand management and its frame work - Basics of Brand Management and Relationship with Contemporary Advertising - Planning and Organising – Executing the Advertising Process - How the Brand Transforms the Business Goals and Vision?

Unit 4 Strategic Brand Management

Brand Promotion and Strategic Brand Management - FOUR Steps in Brand building - Direct Marketing, Public Relations (PR) and Corporate Advertising for Brand Building - Sustaining and Growing the Brand after the Launch.
Corporate Image and Brand Management - IMC to build Brand Equity, Evaluating the Brand Performance, Capturing Market Performance, Design and Implementation of Brand Strategies,

Brand – Product Matrix and Hierarchy Levels, Achieving the Ideal the Brand Portfolio, Managing Brands over: Time, Market Segments and Geographic Boundaries, Revitalising and Changing the Brand Portfolio, Media Selection, Trade Promotion and Selling, CRM, Personal Selling and Web Marketing.

Unit 5 Creative and Production Process

Conventional Advertising, New Advertising Agencies, Freelance and Consulting Domains - Creativity - Creative Process in Advertising – Copy Writing and Craft of Copy Writing - Writing for Print, Visual and Radio - Art Direction – Production - Using the Media: Print, Visual and Radio – Media Planning and Internet, Regulatory aspect of Advertising Standards Council of India, New media for Brand Promotion.

TEXT BOOK:

Advertising and Promotion – an Integrated Marketing Communications Perspective, George E Belch, Michael A Belch, Keyoor Purani, McGraw-Hill Publishing Company

REFERENCES:

1. *Advertising Basics – a resource guide for beginners, J V Vilanilam, A K Varghese, Response Books (a division of Sage Publications), New Delhi, 6th printing, 2009.*
2. *Contemporary Advertising, William F Arens, Tata McGraw-Hill Publishing Company Limited, New Delhi, 10 e, 2008.*
3. *Advertising Management, Rajeev Batra, John. G. Myers and David. A. Aaker, Pub: Pearson – Dorling Kindersley (India) Pvt. Ltd., 5e, 2006*

18BUS633A

MARKETING USING WEB

2 1 0 3

Objectives: *This course aims to impart an in-depth perspective into Internet Marketing, and prepare students for its fast-paced world. The approach of the course is to place it in the context of fundamental marketing concepts, and to delve in detail into the specifics of what constitutes marketing on the Internet. The course will be of value to all marketing professionals, and especially to those who may wish to work in or start a primarily Internet based business.*

Unit 1

Introduction to Internet Marketing. Mapping fundamental concepts of Marketing. Strategy and Planning for Internet Marketing, Search Engine Optimization (SEO) - Introduction to Online Search. Understanding Search Engines. Understanding Google Page Rank. Effective Tools for SEO. The Past, Present and Future of SEO.

Unit 2

Introduction to Internet and Search Engine Marketing. Getting Started with Google AdWords. AdWords Account Structure. Navigating in Google AdWords. Working with Keywords. Creating and Managing Your First Ad Campaign. Online Advertising: Display Advertising, Pay-Per-Click Marketing, and Email Marketing.

Unit 3

Beginners Guide to the Word of Social Media Marketing (SMM). Why Social Media? Getting Started with Social Media. Building Relationship with Social Media - Facebook, Twitter, LinkedIn, YouTube. Handling Positive and Negative Comments. Blogging, Podcasting, RSS, Social and Business Networking, Product Opinion Sites, Forums.

Unit 4

Web Analytics and Intelligence Tools. Introduction to Google Analytics. Goals and Actionable Insight. Data Management. Social Media Analytics. Social Media Analytics. Social Media Goals and

KPI's. Tools for Social Media Analytics. Online Reputation Management - What is ORM? Need and benefits of ORM. Building it Right and Tools Required. Global Internet Marketing.

Unit 5

Customization, Trust in Internet Marketing. Ethical and Legal Issues.

Internet of the future: "Customerization". Legal and Ethical Environments of E-commerce. Marketing Strategies on the Internet - Communications models - Creating an effective web presence, Communication Models, Advertising.

TEXT BOOK:

Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation Mar 2012 by Calvin Jones, Damian Ryan

REFERENCES:

1. *Digital Marketing for Everyone: Connect With Your Customers, Grow Your Business & Demystify Social Media – Import, 19 Dec 2012 by Eric Morrow, Shannon Chirone*
2. *The Best Digital Marketing Campaigns in the World: Mastering the Art of Customer Engagement Paperback – 3 Jun 2011 by Calvin Jones, Damian Ryan*
3. *Ward Hanson "Principles of Internet Marketing" ISBN 0-538-87573-9, Thomson Learning*
4. *Kotler, Philip, and Dubois, Bernard, (2000), "Marketing Management", ISBN 2-85790-112-7, Publi Union*

18BUS634A

MERGERS AND ACQUISITIONS

2 1 0 3

Objective: *To provide an understanding about the concept and theories of mergers and acquisitions and the regulatory framework for takeovers.*

Unit 1

An over view of mergers and acquisitions - Various forms of corporate restructuring - growing need for corporate restructuring - the concept of strategic planning in corporate restructuring - Mergers and acquisitions as strategic choice - alternatives to mergers and acquisitions - strategic alliances - joint ventures.

Unit 2

Various types of mergers - the process of mergers and acquisitions – negotiation defining the purchase price - calculating the exchange ratio - structuring the deal due diligence to be done - participants in the process of mergers and acquisition.

Various theories of mergers and acquisition - efficiency theories - information and signalling - market power - tax considerations - free cash flow hypothesis - agency problems and managerialism - value increase by redistribution. Problems on calculating purchase price, exchange ratio and related matters.

Unit 3

Methods of valuation of firms - equity valuation model - discounted cash flow model - firm valuation model - comparable company approach - option pricing method - chasing the right valuation method - accounting for mergers and acquisitions – accounting as per Accounting standards 14 reasons for failures of mergers and acquisitions - rules for successful mergers. Problems on valuation of firm and accounting for mergers and acquisitions.

Unit 4

Sell off and divestitures - factors involved in divestiture decisions - explanations and rationale for sell offs - different types of sell offs - reasons for divestitures - going private and leveraged buyouts - going private transactions - leveraged buyouts - sources of LBO financing - characteristic of a

leveraged buyout candidate management buyout - management buy in - leveraged cash outs - reverse mergers - tax considerations in demerger.

Unit 5

Takeover defenses - friendly vs. hostile – takeovers - preventive anti-takeover measures - corporate charter amendments - golden parachute - active anti-takeover defenses - regulation of takeovers in India - evolution of regulatory control of mergers and acquisitions in India - compliance under The Companies Act,1956, SEBI regulations - Implications under Income Tax Act,1961 - matters pertaining to Sec 72 A of the Income Tax Act,1961. The studies will have to be conducted with the help of live case studies.

TEXT BOOKS:

1. *Publications on Mergers and Acquisitions by ICFAI*
2. *Rajesh Kumar – Mergers and Acquisitions, TMH*

REFERENCE BOOKS:

1. *Gurminder Kaur – Corporate Mergers and Acquisitions, Deep and Deep Publication*
2. *Ravindhar Vadapalli – Mergers, Acquisitions and Business Valuation, Excel Books*
3. *Case studies On Mergers and Acquisitions by ICFAI*

18BUS636A

SUPPLY CHAIN MANAGEMENT AND LOGISTICS

2 1 0 3

Objective: *To provide an understanding on the different aspects of supply chain management and logistics*

Unit 1

Introduction to Supply Chain Management – nature and concept - functions and contributions – framework for supply chain solutions – 3PLS and 4PLS – supply chain relations – Logistics – meaning, nature and concept – importance of logistics management – components of logistics management – functions of logistics management - logistics in India – evolutionary trends in logistics and supply chain organization.

Unit 2

Elements of supply chain management – information – Logistical Information System (LIS) – Electronic Data Interchange – demand forecasting – types of forecasts – forecasting techniques – selecting appropriate forecasting technique – principles of demand forecasting.

Unit 3

Inventory – types of inventory – elements of inventory costs – inventory management – Material Requirement Planning (MRP) – Distribution Requirement Planning (DRP) – Just-in-time – Warehousing – concept of warehousing – types of warehouse – functions of warehousing – warehouse design.

Unit 4

Transportation – Role of transportation in logistics and supply chain management – elements of transportation cost – modes of transport – multi-modal transport – containerization – transportation decision.

Unit 5

Protective packing – forms of protective packing – packaging policy Order processing – concept and objective – materials handling – basic materials handling considerations.

TEXT BOOKS:

1. D.K. Agrawal – *Text Book of Logistics and Supply Chain Management*, Macmillan Publication
2. Sunil Chopra, Peter Meindl – *Supply Chain Management – Strategy Planning and Operation*, Pearson Education

REFERENCE BOOKS:

1. Sarika Kulkarni, Ashok Sharma – *Supply Chain Management*, Tata McGraw Hill
2. Janat Shah – *Supply Chain Management: Text and Cases*, Pearson Education
3. Bhattacharya – *Logistics Management*, S. Chand

18COM501A

ADVANCED CORPORATE ACCOUNTING

2 1 0 3

Objective: *The objective of this course is to give thorough knowledge about corporate and other specialized accounting systems in conformity with the provisions of Companies Act, 1956.*

Unit 1

Accounts of Banking Companies – Guidelines of RBI for Profit and Loss Account and Balance Sheet –Final account of Banking companies.

Unit 2

Amalgamation, Absorption and External Reconstruction — Purchase consideration – Accounting entries in the books of Vendor and Purchasing Companies — Internal reconstruction – Alteration and reduction of share capital – Accounting entries – Reconstruction Schemes.

Unit 3

Accounts of Insurance Companies – Important terms – Life and general Insurance – Revenue Account Balance sheet of life insurance business – Valuation Balance Sheet – Final Accounts relating to general insurance business.

Unit 4

Double Account System – Accounts of electricity companies, Replacement of assets, Disposal of Surplus.

Liquidation of companies – Statement of Affairs and Deficiency or Surplus Accounts – Liquidator’s Final Statement of Account

Unit 5

Accounts of Holding Companies –Elimination of investment– Minority interest – Cost of control – Pre-acquisition and post-acquisition profits –Mutual owings - Bonus shares – Dividend.

TEXT BOOKS:

1. S. N. Maheshwari and S. K. Maheshwary, *Advanced Accountancy*, Vikas Publishers
2. M. C. Shukla and T. S. Grewal, *Advanced Accounts*, S. Chand

REFERENCE BOOKS:

1. S. P. Jain and K. L. Narang: *Advanced Accountancy*, Kalyani Publishers

2. R. L. Gupta and M. Radhaswamy: *Advanced Accountancy*, Sultan Chand

3. D. Chandra Bose – *Advanced Accounting Volume II*, PHI

18COM502A

BUSINESS CORRESPONDENCE

2 1 0 3

Objective: To ensure that students get a good exposure to Communication in an Organisation and also to impart good oral and written communication skills to them.

Unit 1

Communicating to Self: The concept of proper communication to Self to ensure success in life - traits of successful people - right attitudes - passion to do things - self belief - adoption of proper strategy - clarity of values - physical energy - bonding power - the power of knowledge - the importance of mastering communication skills.

Meaning, Importance and Functions of Business Communication - Definition of communication, importance, functions, factors responsible for the growth of communication, importance of internal and external communication.

Unit 2

Process, Dimensions and Channels of Communication: Process of communication, dimensions of communication - Downward, Upward, Horizontal and Diagonal or Crosswise, formal channels, informal channels, advantages and disadvantages of formal and informal channels, grapevine, factors leading to grapevine, types of grapevine, merits and demerits of grapevine, effective use of grapevine.

Types of communication: Verbal, oral communication, advantages, limitations, written communication, advantages and disadvantages, characteristics of written communication, importance of written communication.

Non-verbal - Visual signs, Audio signals, Body language, Paralanguage, Proxemics, Time language, Haptics, Silence - Concept of Listening.

Barriers to Communication and Tips for Effective Communication - Noise, lack of planning, semantic problems, cultural barriers, wrong assumptions, socio-psychological barriers, emotions, selective perception, filtering, information over load, poor retention, poor listening, goal conflicts, offensive style of communication.

Unit 3

Business Communication: External - Writing letters - forms and layout of letters, parts of a business letter, importance and functions of a business letter, writing of various types of letters - inviting quotations - tenders and bids - placing orders - fulfilling orders - handling complaints, sales letters, circulars, corresponding with customers for payment, import and export correspondence, correspondence with banks and insurance companies.

Unit 4

Business Communication - Internal - Purpose of internal communication - types of internal communication - memos, office orders, office circulars, office notes, correspondence with branch offices, meetings, notifications, agenda, procedure, minutes, resolutions.

Unit 5

General Topics: Précis writing, communication in small groups, definition of a group, characteristics of a group, importance, group dynamics, types of groups, team roles, group discussion, technique of group decision making, command meetings, brain storming sessions, nominal group technique, Delphi technique, advantages and disadvantages of group decisions, systematic problem solving.

TEXT BOOKS:

1. Madhukar – *Business Communication*, Vikas Publishing House
2. Krishna Mohan and Meera Banerji – *Developing communication skills*, Macmillan

REFERENCE BOOKS:

1. C. B. Gupta – *Business Communication and Organisation and management*, Sultan Chand
2. Rohini Agarwal – *Business Communication and Organisation and Management*, Taxmann

18COM504

Business Research

2 1 0 3

Objectives: To conduct and equip the students with required knowledge of simple research, to analyze the data with the help of statistical tools and to derive conclusions.

Unit 1 – Introduction

Introduction to research, business research, types of research, objectives & Applications of Business research (practical examples).

Unit 2 – Steps in business research

Research process – all steps in research process

Unit 3 – Research design

Types of design (Exploratory, descriptive and experimental) - classification of data - methods of primary data collection and tools (Questionnaire and measurement scales) – Sampling – methods/techniques of sampling.

Unit 4 – Data analysis

Processing of data (editing-coding-classification and tabulation) – hypothesis testing steps

Unit 5 - Report writing

Report writing – significance – Steps in preparing research report - report format.

18COM511A

ACCOUNTING FOR MANAGERIAL DECISIONS

2 1 0 3

Objective: Accounting is one of the important tools of modern managers providing quantitative information, primarily of financial nature, necessary for making vital economic decisions. In the developing economy like ours, the importance of Cost and Management accounting has been acknowledged by all especially when optimum utilization of resources is the crying need of the day. As a result, the knowledge of Cost and Management Accounting to the commerce students has become absolute necessity. In view of this, this subject is included in the syllabus.

Unit 1

Nature and scope of Cost Accounting: Costing - Introduction, Objectives, Advantages and limitations of financial Accounting.

Nature and scope of Management Accounting: Meaning, Objectives, Difference between Cost and Management Accounting, Techniques of Management Accounting, Scope, Limitations. Cost-Analysis, Concepts and classifications: Cost, Cost classification, Cost center, Cost unit, Cost sheet.

Unit 2

Analysis of Financial statements: Meaning of analysis and interpretation, Objectives, Types and techniques of analysis, Interpretation.

Ratio analysis: Liquidity, Profitability, turnover and solvency ratios, Market test ratios, Intra and Inter firm comparison ratios, leverage ratios, Practical problems.

Fund flow statement: Meaning, Objectives, Preparation, Practical problems.

Cash flow statement: Meaning, Objectives, scope, usefulness, limitations, Classification of cash flows, Preparation and presentation of cash flow statement, difference between cash flow and fund flow statement.

Unit 3

Marginal Costing and Cost Volume Profit analysis: Marginal Costing, Fixed and Variable cost, BEP analysis, CVP analysis, and Contribution margin.

Decision making applying Marginal costing techniques: Fixation of selling price, Key factor, Make or buy decisions, Selection of suitable product mix, Effect of change in price, Maintaining a desired level of profit, Alternative production methods, Diversification of products, Purchase/Lease ?

Unit 4

Standard costing and variance analysis: Definition, Setting of standards, Variance analysis, Material price variance, Usage variance, Labour rate variance, Efficiency variance, Overhead expenditure, Volume, Capacity and efficiency variance, Advantages and disadvantages of Standard costing.

Unit 5

Budget and Budgetary control: Meaning, Types of budget, Functional budget and flexible budget, Practical problems.

TEXT BOOKS:

1. K. M. Vineeth and K. R. Shabu – *Accounting for Managerial Decisions*, Kalyani Publishers.
2. S. P. Jain and K. L. Narang – *Cost and Management Accounting*, Kalyani Publishers.

REFERENCE BOOKS:

1. S. N. Maheswari and S. K. Maheswari - *Accounting for Management*, Vikas Publishing house
2. S. K. Bhattacharyya and John Dearden - *Accounting for Management*, Vikas Publishing house
3. Jawahar Lal – *Advanced Management Accounting*, S. Chand Publishers

18COM512A

CORPORATE INCOME TAX

2 1 0 3

Objective: To enhance the theoretical and practical skill sets of the students.

Unit 1

A Quick review of:

Income Tax Act, Income Tax Rules, CBDT Circulars, Tribunal, High Court and Supreme Court decisions, definitions of Person, Assessee, Assessment Year, Previous year, Income, Gross Total Income, Total Income, Agricultural Income, Casual Income, Company and related terms, residential status of Individuals and companies, Capital Receipts and Revenue Receipts, Capital Expenditure and Revenue Expenditure, Concept of loss, Exclusions from Total Income.

(Problems only on Residential Status of Individuals and Companies. The remaining areas only for theory)

Unit 2

In the case of Individuals and Companies:

Calculation of Tax liability and Marginal Relief, Dates of filing Income Tax returns, Calculation of Advance Tax liability and payment thereof, concept of Tax Deducted at Source, Self-Assessment Tax and its payment, Importance of Permanent Account Number(PAN).

(There will be problems on all the above topics)

Unit 3

A quick study of:

Heads of Income with special focus on Profits and Gains of Business and Profession, Capital Gains and Income from other sources. Thrust will have to be given on depreciation calculation based on Block of Assets concept. Focus also to be given to presumptive taxation and tax audit. Other areas are clubbing of Income, set off and carry forward of losses, deductions from total income(only common deductions like 80C, 80CCB, 80CCC, 80CCG, 80D, 80DD, 80E, 80G, 80GG, 80QOB, 80TTA.) (There will be problems on all the above topics).

Unit 4

Taxation of Companies

Certain deductions available only to companies, Minimum Alternate Tax and its mode of computation, Tax liability after taking into account MAT, exposure to Tonnage Tax scheme.

Procedure for Assessment

Exposure to concepts of voluntary return, return of Loss, belated return, revised return, compulsory return, defective return, filing of return in electronic form., Various ITR Forms, verification of Returns, Interest U/S 234A, 234B and 234C, Assessment U/S 143(1), Regular Assessment, Best Judgement Assessment, rectification of mistake, notice of demand.

(Problems on company taxation recognizing MAT only..all other areas for theory only)

Unit 5

Exposure to Double taxation, Treaties and relief, Advanced rulings, survey, search and seizure, Tax planning, Tax evasion, Tax avoidance and Tax management ,Alternate Minimum Tax on persons other than companies.

(The above topics only for theory)

Text Books:

1. *Taxmann's Students guide to Income Tax by: Dr Vinod Singhania & Dr Kapil Singhania*
2. *Students Handbook on Taxation by T.N.Manoharan and Mr G.R. Hari*

Reference Books:

1. *Income Tax ..Tax Planning and Management by DR H.C.Mehrotra and Dr S.P.Goyal, Sahitya Bhawan Publication*
2. *Taxmann's Direct Taxes: Law and Practice by Dr Vinod K.Singhania and DR Kapil Singhania.*

18COM513A

FINANCIAL MARKETS AND SERVICES

1 1 0 2

Objective: *Financial markets have been increasingly influenced in recent times by financial innovations in terms of products and instruments, adoption of modern technologies, opening up of the market to the global economy, streamlining of regulatory frameworks and so on. Keeping this in view, the aim of this course is to make the students aware of the ever-changing scenario of financial markets and services.*

Unit 1

Structure of Financial System: Concept of financial system – importance in an economic system – capital and money markets – primary market and secondary market – their structure and importance – problems of the financial system in India – financial sector reforms, Financial Institutions

Unit 2

Stock Exchange: Emergence of stock exchanges – Indian context – functions of stock exchanges – procedure of issuing new shares – formalities of listing – present scenario – control of stock exchanges – Role of SEBI – investor protection measures.

Unit 3

An overview of Financial Services: Concept, nature and scope of financial services – growth of financial services in India – Merchant Banking – meaning, types and responsibilities of merchant banks – regulations of merchant banking in India – leasing and hire purchasing – types of leases – discounting, factoring forfeiting – factoring in India.

Unit 4

Venture Capital: Concept of venture capital – growth of venture capital in India – financing pattern – securitization of debt – option vs. borrowing.

Unit 5

Credit Rating: Meaning of credit rating – functions of credit rating agencies – credit rating in India – CRISIL, ICRA and CARE – limitations of credit rating – mutual funds – rating of a mutual fund – functions and management of portfolio of a mutual fund.

TEXT BOOKS:

1. Gordon and Natarajan – *Financial Markets and Services*, Himalaya Publishing House
2. M. Y. Khan – *Financial Services*, Tata McGraw Hill

REFERENCE BOOKS:

1. Francis Cherunilam – *Global Economy and Business Environment*, Himalaya Publishing House
2. V. A. Avadhani – *Marketing of financial services*, Himalaya publishers, Mumbai.
3. Vasant Desai – *Indian financial system*, Himalaya publishers.

18COM514A

INSURANCE MANAGEMENT

2 1 0 3

Objective: *The objective of this course is to understand the subject matter of insurance management and its importance in the present economic environment.*

Unit 1

Insurance: Meaning, definition, nature, functions, types, classification on the basis of nature, business and risk Insurance principles: principles, general or essential principles of insurance contract, specific and miscellaneous principles.

Unit 2

Insurance products: Introduction, term life insurance, whole life insurance, endowment type plans, combination of whole life insurance and endowment type plans, children's assurance plans, annuities and pension plans.

Unit 3

Insurance and economic development: Introduction, role of insurance in economic development.

Unit 4

Growth of life insurance appraisal of insurance sector growth, product diversification by LIC, growth of general insurance after nationalization, issues and problems, future potential in future.

Unit 5

Business insurance: Insurance business in pre and post nationalization, weakness, liberalization, Functions of IRDA, Regulatory investment of funds, Accounting and actuarial standards, features of the revised guidelines, Actuaries Act 2006, International association of insurance supervisors, impact of liberalization, present scenario.

TEXT BOOKS:

1. Karam Pal, Bodla, M C Garg – Insurance Management, Principles and Practices, Deep and Deep Publications

2. Dorfman Mark – Introduction to Risk Management and Insurance, PHI

REFERENCE BOOKS:

1. Scott Harrington, Gregory R Hiehaus - Risk Management and Insurance, McGraw Hill Publication

2. Emmett J Vaughan, Therese M Vaughan – Essentials of Risk Management and Insurance, John Wiley and Sons.

3. Neelam Gulati – Principles of Insurance Management, Excel Books

4. Dr. E. Dharmaraj, Elements of Insurance, SIMRES Publications.

18COM601A

ADVANCED FINANCIAL MANAGEMENT

2 1 0 3

Objective: In our present day economy, finance is defined as the life blood of any business. Finance has been rightly termed as the universal lubricant that keeps every enterprise dynamic. As a commerce student, one must be able to manage this important resource of any business. Thus the relevance of the course in the curriculum.

Unit 1

Scope of financial management, relationship of finance function with other business functions, objectives of Financial Management—Profit Maximisation v/s Wealth Maximisation. Financial Plan, Characteristics of a good financial plan, steps in financial planning, limitations of a financial plan, Financial Institutions.

Note : There will be only theory questions covering UNIT 1

Unit 2

Working Capital Management

Meaning of Working Capital, gross working capital, net working capital, Permanent working capital, temporary working capital, importance of working capital, factors that determine working capital, working capital cycle, determination of projected Current Assets and Current Liabilities, determination of working capital requirements using working capital cycle, projected Current Assets and Current Liabilities and also using budgeted cash flows.

Management of cash using cash budgets, receivables management, factoring, forfaiting, strategies for managing surplus funds.

Problems only on :

Determination of working capital requirements using working capital cycle, projected Current Assets and Current Liabilities and also using budgeted cash flows. Problems on preparing Cash Budgets and Factoring

Unit 3

Risk and Leverage analysis and Capitalization.

Risk: Business risk, Financial risk, risk and return, components of financial risk.

Leverages and Capitalisation

Meaning of leverage, applications of leverages, Operating leverage, Financial leverage, Combined leverage, the concept of a firm being financially favourably leveraged, trading on equity, ideal combination for combined leverage. Relationship between Sales and EBIT using Degree of operating leverage (DOL), relationship between Sales and EBT/EPS using Degree of combined leverage(DCL). The concepts of Over capitalization and under capitalization.

Problems only on:

Computing ROCE, DOL, DFL, DCL and their related applications.

Unit 4

Time Value of money and Capital budgeting.

Time Value of Money: Meaning, Time preference of Money, concept of Present Value, application of present value concept, finding out present value interest factors (PVIF) and Present Value Interest Factor Annuity (PVIFA), concept of discounting using PVIF and PVIFA.

Capital Budgeting: Meaning, importance, capital budgeting process, types of capital investment decisions, main project evaluation techniques....simple payback method, discounted payback method, Accounting or Average rate of Return(ARR), Net Present Value Method(NPV), desirability factor or profitability index method, Internal rate of return method(IRR), the superiority of NPV over other methods, Capital rationing and social cost benefit analysis.

Problems only on:

Simple payback method, discounted payback method, Accounting or Average rate of Return(ARR), Net Present Value Method(NPV), desirability factor or profitability index method, Internal rate of return method(IRR),capital rationing.

Unit 5

Cost of Capital and Capital structure Theories

Cost of Capital: Meaning, Cost of Debt, Preference Share capital, Equity share capital, retained earnings or reserves. Weighted average cost of capital (WACC) using book values and market values as weights, importance of WACC and marginal cost of capital. Financial break-even point.

Capital structure theories:

Meaning of capital structure, optimal capital structure, major considerations in capital structure planning, Capital structure theories, assumptions in capital structure theories, net income approach, net operating income approach, The traditional theory, Modigliani and Miller approach, the concept of arbitrage in Modigliani and Miller approach.

Financing decision Equity vs. Debt and its effect on EPS maximization. EBIT EPS indifference point between different capital structure alternatives. Financial breakeven point.

Problems only on:

Calculation of cost of different components of capital and WACC, all capital structure theories, finding out EBIT EPS indifference points for different capital structures, finding out effect of capital structure on EPS and related applications.

TEXTBOOKS:

1. Prasanna Chandra – Financial Management, TMH
2. I. M. Pandey – Financial Management, Vikas Publishing

REFERENCE BOOKS:

1. M. Y. Khan & P. K. Jain – Financial Management, TMH
2. Sharma, Shashi K Gupta – Financial Management, Kalyani Publishers
3. Rajiv Srivastava, Anil Misra – Financial Management, Oxford University Press

18COM602A

SMALL BUSINESS AND ENTREPRENEURSHIP

2 1 0 3

Objective: To create an understanding of the importance as well as the modus operandi of small business management and entrepreneurship.

Unit 1

Entrepreneurship: Definition - Characteristics – Entrepreneurship and entrepreneur - Functions of entrepreneur - types of entrepreneurs - Factors affecting entrepreneurial growth – Intrapreneurs - An emerging class - Entrepreneurial motivation – Entrepreneur and enterprise- - Successful entrepreneurs in India (case study)

Unit 2

Entrepreneurship and economic development; Science and technology as the fifth factor of production- Schumpeter's views of the Entrepreneur- Walker's views- Drucker's view on the entrepreneur- Individual and institutionalized entrepreneurs- Entrepreneur distinguished from other functionaries- Entrepreneurial management- Entrepreneurial strategies..

Unit 3

Small Business: An introductory framework – Concept – definition – nature and characteristics – scope and types of small business – rationale for small business – Objectives of small business – Small business as a seedbed of entrepreneurship – Role of small business in Indian Economy – Problems and prospects of SSIs in India. The MSMED Act and its implications on small business.

Unit 4

Setting up of a Small business – Basic Start Up problems - Business Incubation and Institutional Assistance - Forms of ownership - Factors affecting ownership patterns - Financing the Small Business – sources of finance- MUDRA loan as an important form of non-collateral finance.

Purchasing, Production and Operations Management: Principles of procurement – purchase procedure – Plant location, layout and design – Production planning and control – Quality Control – Technology for small business - Issues in small business marketing.

Unit 5

Growth strategies for small business – need – types of growth strategies – Diversification – Expansion – Subcontracting - Small entrepreneur in international business: Exploring export potential – basic elements of export procedure Rural entrepreneurship: Meaning – Need – Problems and prospects.

TEXT BOOKS:

1. C B Gupta, S S Khanka – *Entrepreneurship and Small Business Management*, Sultan Chand
2. Vasanth Desai – *Management of a small scale industry*, Himalaya Publishing

REFERENCE BOOKS:

1. Vasanth Desai – *Project Management*, Himalaya Publishing
2. Bhatia, Batra - *Entrepreneurship & Small Business Management*, Deep and Deep
3. Rajeev Roy - *Entrepreneurship*, Oxford University Press

18COM603A

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 2 1 0 3

Objective: To provide an insight into the process and concept of security analysis and managing the portfolio of investments.

Unit 1

Meaning of Risk and Investments: Meaning of Risk - Total Risk - Systematic risk - Unsystematic risk – elements of systematic risk (interest rate risk etc..) and Unsystematic risk (business risk... etc), the concept of uncertainty, Investments – meaning - avenues of investments - financial assets - non-financial assets.

Measuring return and risk: Measuring return and risk...under both certain and uncertain conditions, i.e. measuring average return, expected return, standard deviation, beta (regression method and covariance method), alpha, measuring covariance, correlation, meaning of a portfolio, return from a portfolio, risk of a portfolio with two or more securities. Characteristic line, Securities Market Line (SML) and Capital Market line.(CML)

Problems on the topics under measuring risk and return.

Unit 2

Equity Analysis and Evaluation: Equity analysis - Fundamental analysis - economic analysis - industry analysis - company analysis - technical analysis - Random walk theory - Dow theory - Market Breadth theory - introduction to Charts - moving averages - Supports and resistances - price patterns - Moving average oscillators – MACD - Momentum indicator - Relative strength Index.

(The students are expected to have a basic level of knowledge on matters specified in this paragraph)

Equity Valuation: Valuation Process - Estimation of free Cash flows - estimation Of Free Cash Flow To Firm (FCFF), estimation of free cash flow to equity (FCFE) Finding value of firm and equity using FCFF and FCFE - Present value valuation models - Dividend discount model - The discounted cash flow analysis - Relative valuation models - Asset valuation methods - Liquidation approach - Economic value added.

Problems only on equity valuation.

Unit 3

Bonds and Bond market: Types of bonds - difference between a bond and a debenture - zero coupon bonds - deep discount bonds - Simple valuation of a bond - relationship between the coupon rate, yield and the price of the bond - premium and discount in bond pricing - perpetuity bond - convertible bonds - re-issue of bonds - Nominal yield - current yield - and yield to maturity (YTM) - Malkiel's theorems - Floating rate bonds - risk associated in investing in bonds - duration of a bond - factors that affect duration - application of duration - modified duration - convexity of bonds - bond management strategies - passive strategies active strategies - the concept of swaps and immunization.

Problems on the above topics.

Unit 4

CAPM and Portfolio construction Theories: Capital Assets pricing theory - Arbitrage pricing theory, approaches to portfolio construction - Markowitz model - Markowitz efficient frontier theory - The Sharpe Index model - Single index model - Sharpe's optimal portfolio.

(only theory questions on the above topics)

Unit 5

Portfolio Evaluation: Sharpe's Performance Index - Treynors performance Index - Jenson's performance Index - Portfolio management - active-passive - The formula plans-revising the portfolio - the cost of revision.

Problems on the above topics.

TEXTBOOKS:

1. Kevin - *Security Analysis and Portfolio Management*, PHI Publishers
2. Punithavathy Pandian - *Security Analysis and Portfolio Management*, Vikas Publishing House

REFERENCE BOOKS:

1. Preeti Singh – *Investment Management, Security Analysis and Portfolio Management*, Himalaya Publishing House
2. Bhalla – *Investment Management, Security Analysis and Portfolio Management*, S. Chand
3. Ranganatham, Madhumathi - *Security Analysis and Portfolio Management*, Pearson

18COM604A PROJECT APPRAISAL AND FINANCIAL PLANNING

2 1 0 3

Objective: *To make the students understand the procedure of selecting a project and the tools of financial analysis and planning.*

Unit 1

Project, Meaning and definition, characteristics, importance, classification, project management cycle, project profile, search for a business idea, product planning and development, consumer adoption of an innovation.

Unit 2

Project identification, criteria for selection of a particular project, project formulation, steps, project analysis, technical, economic, financial, social, institutional and environmental analysis, project risks.

Unit 3

Project planning, meaning, project planning matrix, types of planning, functions of project planning, areas of planning, project design, network analysis, PERT and CPM, project report, contents, project appraisal, steps..

Unit 4

Financial analysis, meaning, significance, tools such as ratio analysis, fund flow analysis, Cash Flow Analysis, Comparative statement analysis and break even analysis.

Unit 5

Sources of finance, internal and external venture capital.

TEXTBOOKS:

1. *Vasant Desai – Project Management, Himalaya Publishing Company*
2. *S Chouchary – Project Management, McGraw Hill*

REFERENCE BOOKS:

1. *BM Patel, Project Management, Vikas Publishing*
2. *Rajeev M Gupta – Project Management, PHI*
3. *Maylor – Project Management, Pearson*

18COM611**Sustainable Business Management****2 1 0 3**

Objective: To provide a basic understanding of managing an enterprise

Unit 1

Man power planning, job analysis, job description, recruitment, selection, training and development, motivation, performance appraisal, grievance handling, downsizing, termination, retirement, exit interview.

Unit 2

Marketing Management concepts: Market and marketing, market segmentation, target marketing, marketing mix, Advertisement and sales promotion, brand management, consumer behaviour, customer relationship management.

Unit 3

Innovation management, Plant location, plant lay out – factors affecting, maintenance, materials management, total quality management, six sigma, kaizen.

Unit 4

Business Ethics and CSR: Corporate social responsibility, companies act 2013 and clause 135, socio economic concept of business ethics and bottom of pyramid, sustainable business management

Unit 5

Green marketing, greening and green initiatives in India, stakeholder theory, external and internal stakeholders, corporate governance and business ethics, ethical dilemma in workplace.

Text books:

1. Shashi K. Gupta, Rosy Joshi – Human Resource Management, Kalyani Publishers
2. R. S. N. Pillai and Bhagavathi – Modern Marketing Principles and practices, S. Chand
3. Production and Operations Management – S. N. Chary
4. Sathish C. Aliwadi, Rakesh P. Singh – Logistics Management, PHI
5. Hartman and Chatterjee, Perspectives in Business Ethics.

18COM631A

FINANCIAL DERIVATIVES

2 1 0 3

Objective: *To equip the students with an in-depth knowledge of the engineering of financial derivatives.*

Unit 1

Financial Derivatives: Definition – Features – Types – Basic Financial Derivatives – History of Derivative Markets – Use of Derivatives – Critiques of Derivatives – Myths about derivatives.

Financial Derivatives Market in India: Evolution of derivatives in India – Recommendations of Dr. L C Gupta Committee – Benefits of Derivatives in India – Categories of Derivatives traded in India – Derivatives trading at NSE/BSE – Eligibility of stocks – emerging structure of Derivative Markets in India.

Unit 2

Forward Market: Pricing and Trading Mechanism – Concept and features of Forward Contracts – Classification of Forward Contracts – Forward Trading Mechanism.

Unit 3

Futures Market: Financial futures contracts – types – evolution of futures market in India – Operators/ Traders in futures market – functions of futures market – growth of futures market – Trading mechanism – the clearing house and operation of margin – Margin cash flows – closing a future position (settlement).

Futures pricing: Introduction – Reading futures prices – the basis – theories of futures prices – futures prices and risk aversion – spreads – futures on commodities.

Forwards market as forerunner of Futures markets – Distinctions between Futures and Forward Markets.

Unit 4

Options: Concept – History – Terminology – Options vs. Futures – Valuation of Options – Option Positions.

Option pricing models: Determinants of Option prices – The Black-Scholes Option Pricing Model – Binomial Option Pricing Model.

Trading with Options: Basic Principles – Strategies involving a single option and a stock – Spreads – Vertical Spreads.

Unit 5

SWAP Markets: Concept and nature of SWAP – Evolution – features – major types of financial Swaps
Hedging Concepts: Multipurpose concept of hedging – The perfect hedging model - Concept of Basis Risk and Hedging – Hedging Effectiveness – Devising a hedging strategy – Hedging objectives – Management of a hedge.

(Notes: Simple problems on basics are to be covered in the course)

TEXTBOOKS:

1. S L Gupta – *Financial Derivatives: Theory, Concepts and Problems*, PHI Publishers
2. Bansal – *Derivatives and Financial Innovations*, TMH

REFERENCE BOOKS:

1. S. S. S. Kumar – *Financial Derivatives*, PHI Publishers
2. Parasuraman N – *Fundamentals of Financial Derivatives*, Wiley India
3. Bishnupriya Mishra – *Financial Derivatives*, Excel Books

18COM632A**INTERNATIONAL FINANCIAL MANAGEMENT****2 1 0 3****Objective:** To provide a detailed outlook on the concepts of international financial management.**Unit 1**

International Business and its modes – Nature of International Financial Functions – Scope of International Financial Management – IFM and Domestic Financial Management – Fast strides in International Financial Functions.

International flow of funds – Structure of Balance of Payments – Equilibrium, Disequilibrium and Adjustment – Approaches to Adjustment – Capital Account Convertibility.

Unit 2

Developments in International Monetary System – Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange rate regime since 1973 – International Liquidity.

Exchange Rate Mechanism – Exchange rate quotations – Nominal, Real and Effective exchange rates – Determination of exchange rate in the spot market – Factors influencing exchange rate – Theories of exchange rate behaviour.

Unit 3

Foreign Exchange Market – distinctive features – major participants – spot market – forward market – market for currency futures – market for currency options.

Forecasting Exchange Rates – Need for forecasts – Techniques of forecasting – Concept, Nature and measurement of Foreign Exchange Exposure – Management of Foreign Exchange Exposure.

Unit 4

International Investment Decision: FDI – Theories of FDI – Costs and Benefits of FDI – Strategy for FDI - Evaluation and Management of Political Risk - International Portfolio Investment – Modes – Problems – Concept of Optimal Portfolio.

Unit 5

International Financial Market – Channels for flow of funds – selection of sources and forms of fund. International Banking – process of internationalization – Financial Intermediation Function – Direction and purposes of lending – Lending Risk – Intermediation in the Foreign Exchange Market. International Financial Instruments: International equities – International Bonds - ADR, GDR and Gold Bullion market instruments – Financial Swaps.

TEXTBOOKS:

1. Vyuptakesh Sharan – *International Financial Management*, PHI Publishers
2. Francis Cherunilam – *International Business*, PHI Publishers

REFERENCE BOOKS:

1. Madhu Vij - *International Financial Management*, Excel Books

2. P. G. Apte – *International Financial Management*, TMH
3. Seth – *International Financial Management*, Galgotia

18CSA582A

ADVANCED TALLY LAB

0 0 2 1

Getting started with Tally – Company information – Features and configuration.
Tally Tally inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.
Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.
Application of taxes – Goods and Service Tax (GST) – service tax. Expert features – security controls – tally audit – export and import of data – splitting financial years.

TEXT BOOKS:

1. *Tally complete reference material*
2. *Nadhani – Tally ERP 9 Training Guide – BPB Publication*

REFERENCE BOOKS:

1. *Tally for everyone – Roopa, Add to Cart Publishing*
2. *Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication*
3. *Dinesh Maidasani – Mastering*

18CSA586A

ANALYSIS USING STATISTICAL TOOLS LAB

0 0 2 1

Objective: To familiarize students in application of latest software to enable them to easily perform complicated quantitative analysis.

Unit 1

Introduction to Software – need – uses - Skills required – scope - SPSS windows – common buttons – commonly used windows – output window – printing output.

Unit 2

Structure of data file – creating – editing data file – entering data – editing.

Unit 3

Managing data - computing new variables – recording – sorting cases – merging files – replacing missing values.

Unit 4

Producing graphs and charts – bar graphs, line graphs – pie charts- Descriptive Statistics – mean – median – mode – variance – standard deviation.

Unit 5

Different types of analysis – Chi-Square – t Test – correlation – regression – types of regression in application level, simple linear regression – multiple regression, regression modelling.

TEXT BOOKS:

1. *S.L. Gupta and Hitesh Gupta – SPSS 17.0 for Researchers, International Book House*
2. *Darren George and Paul Mallery – SPSS For Windows Step By Step: A Simple Study Guide And Reference, 17.0 Update, Pearson Education*

REFERENCE BOOKS:

1. *Lee A. Kirkpatrick, Brooke C. Feeney – A Simple Guide to SPSS for Version 17.0, Wadsworth Publishing*

18MAT501A

Applied Statistics

2 1 0 3

Unit – 1

Theory of probability and distributions - Introduction – definition of probability – basic terminology used in probability theory -Addition and Multiplication rule - Conditional probability –steps involved in solving problems on probability – independent events Baye’s Theorem and problems, binomial distribution, poisson distribution, normal distribution

Unit – 2

Simple correlation & regression lines, introduction to Correlation –scatter diagram -Pearson’s correlation co-efficient & its properties – factors influencing the size of correlation coefficient – Spearman’s Rank correlation – partial correlations, multiple correlations – Regression analysis –co-efficient and equations

Unit – 3

Time Series -Components of Time series –secular trend –seasonal variation –cyclical variation – irregular variation –measurement of trend value for the future–graphic method –semi-average method, Introduction to SPSS

Unit – 4

Population and sample –meaning and definition –sampling theory –errors in sampling-methods of sampling –random sampling –non-random sampling -construction of hypothesis – testing of hypothesis in case of large & small samples -null hypothesis and alternate hypothesis –sampling distributions (problems on Z-test, t –test, F-test and chi-square test)

Unit – 5

Analysis of Variance: ANOVA introduction– Objectives, table, Assumptions for study of ANOVA- Classification of ANOVA – one way and two way classifications and Latin square design.

Reference Books:

- Quantitative Techniques for Managers -J. K. Sharma
- Comprehensive Statistical Methods -P.N. Arora, Sumith Arora, S Arora
- K.M. Ramachandran and Chris P. Tsokos, "Mathematical Statistics with Applications", First Edition, Academic Press
- Douglas C. Montgomery and George C. Runger, "Applied Statistics and Probability for Engineers", Third Edition, John Wiley

18ECO501A

ECONOMIC ANALYSIS FOR MANAGERS

2 1 0 3

Objective: *The objective of this course is to provide a detailed understanding about the concepts of economic theories for use by the management in decision making process.*

Unit 1

Introduction: Basic economic problem – problem of scarcity – economic system – Capitalist, Socialist and Command Economics – how these economic system solve the basic economic problem. Positive versus normative analysis-Corporate decision making-public policy design.

Unit 2

Basics of Demand and Supply: Concept of demand-- Elasticity of demand – measurement of elasticity – point and arc methods – supply schedule and supply curve – Shifts in demand and supply - minimum floor price and fixing ceiling on prices- Understanding the effects of changing market conditions- market failure- Effects of Government intervention in correcting market failure.

Unit 3

Theory of Markets: Price and output determination under perfect competition and monopoly – discriminating monopoly – types of discrimination – degrees – oligopoly – price leadership, collusive and kinked demand – monopolistic competition – Theory of distribution-a general view- Marginal productivity theory

Unit 4

Introductory Macro Economics: Circular flow of income – two sector – three sector- four sector models- National Income accounting – Basic N.I. concepts – methods of N.I. collection – problems – conceptual and statistical- National income accounting in India

Unit 5

Important Macro Variables: Propensity to consume – MPC and APC – Concept of multiplier – Accelerator – leverage effect – business cycles – unemployment and types – voluntary and involuntary types – inflation and deflation. Fiscal policy as a measure to correct inflation- Automatic measures and deliberate measures – limitations of fiscal policy.

TEXT BOOKS:

1. H. L. Ahuja – *Modern Economics*, S. Chand Publishers
2. D.N. Dwivedi – *Managerial Economics*, Vikas Publication
3. Robert S. Pindyk and Daniel Rubinfeld—*MICROECONOMICS*-Prentice Hall

REFERENCE BOOKS:

1. T. N. Hajela – *Macro Economic Theory*, Ane Books India Pvt. Ltd.
2. S. Shankaran – *Economic Analysis*, Margham Publications
3. Samuelson – *Economics*, TMH

18LAW511A

CORPORATE LAWS

2103

Objective: *The aim of this course is to make the students aware of the laws governing the corporate sector in particular and the business environment in general.*

Unit 1

The Companies Act, 1956 – Directors and their meetings: Legal position of directors, appointment of directors, types of directors, key managerial personnel and roles and responsibilities, share qualification of directors (Sec. 270), removal of managerial personnel, directors to act as board, power of directors and restrictions thereon (Sec. 293), duties of directors, directors etc not to hold office or place of profit (Sec. 314), liabilities of directors, loans to directors, disclosure of interest in contracts (Sec. 297, 299), protection against fiduciary capacity of the directors, directorial registers, political contributions, managerial remuneration, Managing Director, meetings of directors, board meetings, frequency of board meetings, committees of directors and their meetings.

Unit 2

Inter corporate loans, oppression, remedies etc: Inter-corporate loans and Investments (Sec. 372A), Audit and Statutory Auditors, their roles and functions, compromise and arrangements, reconstruction, why and how it is effected, majority rule as applicable to management of companies, protection at common law, protection under The Companies Act, 1956, oppression and mismanagement, who may apply to the company law board when oppression or mismanagement is complained of (Sec. 399), various remedies for oppression, powers of central government to remove managerial personnel on the recommendation of CLB, concept of public interest and its impingement on company law.

Unit 3

The Companies (Amendment Act), 2002 – Law relating to producer companies: Introduction, features, objects and formation of a producer company, memorandum of a producer company, articles of association, inter-state cooperative societies, management, resolution of disputes. Case studies

Unit 4

Foreign Exchange Management Act, 1999: Introduction, Broad structure of FEMA, preamble, extent, application and commencement of FEMA, 1999. definition, analysis of important definitions, regulation and management of foreign exchange, authorised person, contravention and penalties in brief, adjudication and appeal, directorate of enforcement.

The Securities and Exchange Board of India (SEBI) Act, 1992 – Introduction, purpose of the Act, history of the legislation, short title, extent and commencement, definitions, establishment of SEBI (Board), powers and functions of SEBI, penalties, establishment of securities appellate tribunals, power of the central government (Section 16, 17, 29 and 30) appeal from orders of SEBI (Section 20).

Unit 5

The Competition Act 2002: Introduction, why MRTP Act needed a fresh look, what is competition?, competition policy and law, Competition Act 2002, main ingredients of Competition law, definitions, prohibition of certain agreements, abuse of dominant position and regulation of combinations, competition commission of India, duties powers and functions of commission, duties of Director General, penalties, competition advocacy. Securities Contract Regulation Act, 1956: Introduction, about corporatisation & demutualization of stock exchanges, highlights of new legislation on securities laws, definitions (Sec. 2), recognition of stock exchanges, granting of recognition (Sec. 4), power of central government to make rules (Sec. 8) and clearing corporation (Sec. 8A), power of stock exchanges to make bye-laws (Sec. 9), power of SEBI (Sec. 10), penalties (Sec. 23), offences by companies (Sec. 24), title to dividends (Sec. 27), right to receive dividend from collective investment schemes (Section 27A), Act not to apply in certain cases (Section 28), power to make rules (Section 30), power of SEBI to make regulations (Section 31).

TEXT BOOKS:

1. H. R. Machiraju - *Indian Financial System*, Vikas Publishing House
2. N. D. Kapoor – *Corporate Laws and Secretarial Practice*, Sultan Chand

REFERENCE BOOKS:

1. *Corporate Laws – Bharat Law House Pvt. Ltd.*
2. S. K. Aggarwal – *Concept of Corporate Law*, Galgotia Publications.
3. *TAXMANN – Companies Act*

Objectives: Information technology explicitly includes the information, the technology that carries the information and the law which cumulatively deals with all the information carried. The rapid growth of technology has raised immense challenges for technicians and governments; since large number of legal issues remains unanswered. With growing dependency on Information Technology, there is ever growing threat of vulnerability to cyber- crimes. Hence, awareness of cyber laws and cyber security is needed for all those who make of ICT in their personal as well as professional world. This course will highlight the features of ICT and the regulatory framework for preventing cyber-crimes in India and at International level.

Unit 1

Computers and Cyber security: Evolution and growth of cyber world, Computers and its impact in society, Overview of computer and web technology, Computers and its components, Basics of network and internet, Meaning of cyber security, Types of attacks, Network security, Hacking techniques, Password cracking, Insecure network connections, Malicious code, Concept of Firewall Security, E-mail security, Database security, Operating systems security, E-commerce security.

Unit 2

Significance and scope of cyber law, Cyber jurisprudence in India and at International level, EDI, UNCITRAL Model Law, EU Convention on Cyber Crimes, Salient features of Information Technology Act 2000, Authorities under the Act, Enforcement powers, Over view of offences and penalties.

Unit 3

E-commerce Laws in India: Digital/ electronic signatures related provisions in Indian law, E-commerce provisions in Indian law, E-governance, concepts and practicality in India, E-taxation issues, E-contracts and validity, Cyber Tribunal and Appellate Court.

Unit 4

Intellectual Property Rights Perspectives: concepts of trademarks and domain name related issues, Perspectives related to copy right law, patent law.

Unit 5

Cybercrimes and Investigation Procedures: Constitutional & Human Rights Issues in Cyberspace, Freedom of Speech and Expression in Cyberspace, Right to Access Cyberspace – Access to Internet, Right to Privacy, Right to Data Protection, Cyber Crimes against Individuals, Institution and State, Hacking, Digital Forgery, Cyber Stalking/ Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Cyber Torts, Cyber Defamation, Major Types of Civil Wrongs under the IT Act 2000, Jurisdictional Issues in Indian Law, Dispute Resolution.

REFERENCES BOOKS:

1. Chris Reed & John Angel, *Computer Law*, OUP, New York (2007)
2. Justice Yatindra Singh, *Cyber Laws*, Universal Law Publishing Co, New Delhi (2012)
3. Verma S, K, Mittal Raman, *Legal Dimensions of Cyber Space*, Indian Law Institute, New Delhi
4. Jonthan Rosenoer, *Cyber Law*, Springer, New York (1997)
5. Sudhir Naib, *The Information Technology Act, 2005: A Handbook*, OUP, New York (2011)
6. S. R. Bhansali, *Information Technology Act, 2000*, University Book House Pvt. Ltd., Jaipur (2003)
7. Vasu Deva, *Cyber Crimes and Law Enforcement*, Commonwealth Publishers, New Delhi (2003)