

Minutes of the meeting of Board of Studies in the Department of Commerce held on 17-11-21 at 11.00 A.M. in the Department of Commerce, Rayalaseema University, Kurnool.

Members Present:

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|----|---------------------------|----------|
| 1. | Prof. C. Viswanatha Reddy | Chairman |
| 2. | Prof. A. Sudhakar | Member |
| 3. | Prof. D. Anjaneyulu | Member |
| 4. | Prof. S. Raghunatha Reddy | Member |


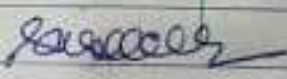
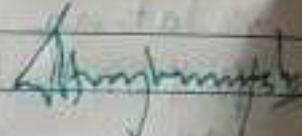
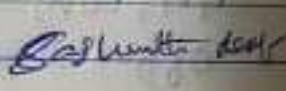
The Committee discussed the matters relating to course structure, syllabus and pattern of Question Paper for the courses M.Com and M.Com (Finance) being offered by the Department of Commerce, Rayalaseema University, Kurnool and resolved the following.

1. Resolved to approve the Course Structure of M.Com course (Annexure - I)
2. Resolved to approve the Course Structure of M.Com (Finance) course (Annexure - II)

(P.T.O)

3. Resolved to approve the Question Paper Pattern of M₁ Com and M₁ Com (Finance) courses (Annexure III)
4. Resolved to approve the panel of Examiners for M₁ Com and M₁ Com (Finance) Courses.

Signatures :

1. Prof. C. Viswanatha Reddy 
2. Prof. A. Sudhakar 
3. Prof. D. Anjaneyulu 
4. Prof. A.S. Raghunatha Reddy 

Annexure - I



DEPARTMENT OF COMMERCE RAYALASEEMA UNIVERSITY, KURNOOL

M.COM. (GENERAL) COURSE STRUCTURE

(Applicable to affiliated colleges of Rayalaseema University, w.e.f. Academic Year 2021-2022 onwards)

First Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
<i>MCOMG 101</i>	Management and Organisational Behaviour	04	04	3	80	20	100
<i>MCOMG 102</i>	Managerial Economics	04	04	3	80	20	100
<i>MCOMG 103</i>	Business Environment	04	04	3	80	20	100
<i>MCOMG 104</i>	Accounting Theory & Practice	04	04	3	80	20	100
<i>MCOMG 105</i>	Quantitative Techniques	04	04	3	80	20	100

Second Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
<i>MCOMG 201</i>	Human Resource Management	04	04	3	80	20	100
<i>MCOMG 202</i>	Marketing Management	04	04	3	80	20	100
<i>MCOMG 203</i>	Financial Management	04	04	3	80	20	100
<i>MCOMG 204</i>	Advanced Financial Accounting	04	04	3	80	20	100
Internal Elective (Choose any One of the following)							
<i>MCOMG 205-A</i>	Business Research Methods	04	04	3	80	20	100
<i>MCOMG 205-B</i>	Income Tax	04	04	3	80	20	100

Third Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
<i>MCOMG 301</i>	Strategic Management	04	04	3	80	20	100
<i>MCOMG 302</i>	Insurance and Risk Management	04	04	3	80	20	100
<i>MCOMG 303</i>	Financial Institutions and Markets	04	04	3	80	20	100
<i>MCOMG 304</i>	Cost and Management Accounting	04	04	3	80	20	100
Open Elective (Choose any One of the following)							
<i>MCOMG 305-A</i>	Entrepreneurship and Small Business Management	04	04	3	80	20	100
<i>MCOMG 305-B</i>	E-Commerce	04	04	3	80	20	100
Skill Enhancement Program (Mandatory)							
<i>MCOMG 306</i>	Computer Aided Accounting	04		3	80	20	100

Fourth Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
<i>MCOMG 401</i>	International Business	04	04	3	80	20	100
<i>MCOMG 402</i>	Security Analysis and Portfolio Management	04	04	3	80	20	100
<i>MCOMG 403</i>	Derivatives	04	04	3	80	20	100
<i>MCOMG 404</i>	International Financial Management	04	04	3	80	20	100
<i>MCOMG 405</i>	Project Work/MOOCs Courses	04	04	3	80	20	100

Note:-

1. Each Paper there will be Semester End Examination for Eighty Marks (80) and Twenty Marks (20) for Internal.
2. Total Credits of M.Com Course;
 For 20 Papers (per Paper 4 Credits) = 80Credits
Total = 80Credits

SEMESTER-I

MCOMG 101: MANAGEMENT AND ORGANISATIONAL BEHAVIOUR

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objectives: To understand the fundamentals underlying the management of an organization. To understand the dynamics of organizational behaviour.

Unit-I: Theories of Management: Basics of Management, Importance of management, Functions of Management, Levels of Management, Scientific Management Theory, Fayol's fourteen principles of management, Bureaucratic Theory, Human Relations Movement, Systems and Contingency theory.

Unit-II: Planning and Organising: Introduction, features of planning, principles of planning, importance of planning, forms of planning, guidelines for effective planning, steps in planning process. **Organising:** Principles of Organizing, Authority, Organizational Design, Job Design, Relation between Authority, Power and Influence.

Unit-III: Leadership and Motivation Theories: Leadership Theories – Great Man theory, Trait Theory, The Managerial Grid Model, Path-goal theory, Leader-member Exchange (LMX), Fiedler's contingency theory. Motivational Theories: Maslow's Hierarchy of Needs, Two-factor theory of Motivation, Theory X and Theory Y, McClelland's need theory. Communication: Process, Barriers, guidelines for effective communication.

Unit-IV: Organizational Behaviour: Elements of OB, Disciplines of OB. Perception process, Attitudes, Personality Theories - Extrovert & Introvert, Type-A & Type-B, Sigmund Freud's Psychoanalytic theory. Stress Management.

Unit-V: Group Behaviour : Foundations of Group Behaviour, Defining and Classifying Groups, Stages of Group Development, Group Decision Making, Understanding Work Teams, Types of Teams, Creating Effective Teams

Text Book:

1. L. M. Prasad, Principles and Practices of Management, Revised Edition, Sulthan Chand Publishing.
2. Stephen P. Robbins, Timothy: Organizational Behavior, Pearson.

References:

1. Robert N. Lussier, Management Fundamentals–Concepts, Applications, Skill Development, Cengage Learning.
2. UdaiPareek, Sushma Khanna, Organizational Behavior, Oxford Publishing.
3. Stephen P. Robbins, Timothy: Organizational Behaviour, Pearson Publishing
4. Griffin & Moorhead, Organizational Behaviour, 10th Edition, Cengage Publishing.

SEMESTER-I
MCOMG 102: MANAGERIAL ECONOMICS

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective: To equip the student with the Knowledge of economic concepts, theories, Fundamentals for decision making under environmental constraints

UNIT –I: - Introduction to Managerial Economics: Nature and scope – Significance of Economics for management –Characteristics of Managerial Economics –Objectives of the Firm Organising Productive activity by a firm : Market Coordination –Vs Managerial Coordination Boundaries of the firm - Role and Responsibility of managerial Economist; Fundamental economic Concepts: incremental principle, opportunity cost principle, Discounting principle and Equi-Marginal principle

UNIT-II: - Demand and supply Analysis: Concept – Determinants of Demand –types of Demand – Law of Demand; Elasticity of Demand: -meaning, importance and types of elasticity- Price, income and cross elasticity of Demand- Demand forecasting; Supply: The meaning of supply, supply function Elasticity of supply - Law of supply - Determinates of Supply

UNIT –III: - Cost Analysis: Cost concepts – cost classification – Cost Determinants – Cost-output relationships in short run and long run; Cost control and cost reduction: factors Hampering cost control in India. Analysis of break even point in case of Non-Linear Total revenue and Cost Curves.

UNIT-IV: - Production Analysis: Meaning of production function-Laws of Production: – Law of marginal utility - Law of returns to scale and Law of variable proportions – Production function with One, Two and all variable input factors – Cobb Douglas Production function.

UNIT-V: - Price and Profit Analysis: Perfect competition, Monopolistic competition, Monopoly, Price discrimination and Oligopoly International Price discrimination and dumping – Pricing strategies; Pricing Methods - Product Line Pricing - Transfer Pricing - Pricing by Retailers - Export Pricing - Dual Pricing - Administered Pricing; Nature of Profit – Kinds of profit –Theories of profit- Price determination under different market situation

Text Books:

1. Dr.H.L. Ahuja Managerial Economics 7th Revised Edition, S.Chand Publishing House
2. Joel Dean. Managerial Economics, Prentice Hall Ltd., India

Reference Books:

1. Gupta, G.S.: Managerial Economics, Tata McGraw Hill Publishing Company Ltd.
2. D. Savatore, Managerial Economics , McGraw Hill , New Delhi
3. Dwivedi, D.N.: Managerial Economics, Vikas Publishing House Pvt. Ltd., 2003
4. Petersen and Lewis : Managerial Economics, 4/e, Pearson/PHI, 2002.
5. Managerial Economics, Ahuja. H.L, S. Chand, New Delhi.
6. M.L. Trivedi: Managerial Economics, Tata Mc-Graw Hill, New Delhi 2004.

SEMESTER-I
MCOMG 103: BUSINESS ENVIRONMENT

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objectives: *As the environment in which an executive in taking business decisions are keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions.*

UNIT I: Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

UNIT II :Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

UNIT III :Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy;

UNIT IV : Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act..

UNIT V : International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

Text Books:

1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay.
2. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi

Reference Books:

1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, New Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa, K. Legal Environment of Business, Himalaya Publication, New Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, New Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi

SEMESTER-I
MCOMG 104: ACCOUNTING THEORY & PRACTICE

Internal Marks: 20

No. of Hours per Weeks: 4

Exam Duration : 3Hrs

External Marks: 80

Objectives: This course is intended to develop an in-depth knowledge in the area of accounting and study the differences in accounting theory and practice.

UNIT I Theory and method: Overview of Accounting Theory- Theory Formulation-Testing a theory-Accounting theory Construction-Pragmatic theories-Syntactic and Semantic theories-Normative theories-Positive theories.

UNIT II Measurement Theory: what is measurement- Scales-Permissible operations of scales-Types of Measurement-Reliability and Accuracy-Adopting an Accounting Perspective-Proprietary theory-entity theory-Commander theory-Investor theory-Enterprise theory-Historical Cost –Objective and Criticisms-Current Cost Accounting- Rationale-Financial versus Physical Capital

UNIT III Exit Price Accounting: Rationale and Criticism-Philosophy of positive Accounting theory-Dissatisfactions with normative accounting theory- Market Model-Impact of Accounting earnings on share prices-Information asymmetry and firm size-Changes Versus level in earnings-Mechanistic and no effect Hypothesis -Early demand for theory-Contracting theory-Agency theory-Information perspective and signalling-Evaluation of the theory

UNIT IV Behavioural Research in Accounting: Development of Behavioural Accounting-The Brunswick Lens Model- -Probabilistic judgment –Accounting and Behaviour-Standard setting in a political environment-Development of Indian Standard Setting procedure-Theories of Regulation-Public interest theory-Regulatory capture theory-Private Interest theory-Standard setting approaches-Free or regulated market

UNIT V Conceptual framework of Accounting-Informations for decision making-Decision theory approach-Scientific criticisms of conceptual framework-Measurement of Assets and Liabilities-Subjective value-True economic value-Approximations of true value-Valuation Methods- Present value-Expected cash-historical cost-Market price-Special cases

Text Books:

1. Godfrey Jayne, Hodgson Allan, Holmes Scott., “Accounting theory” John Wiley and Sons Australia Limited.
2. Ahmed Riahi-Belkaoui “Accounting theory” Cengage Learning EMEA
3. Porwal L S, Accounting Theory, 3E Tata McGraw-Hill Education

Reference Books:

1. Harry I. Wolk, Michael G. Tearney Accounting theory: a conceptual and institutional approach South-Western College Pub.
2. Harry I. Wolk, James L. Dodd, John J. Rozycki Accounting theory: conceptual issues in a political and economic environment Sage Publications.

SEMESTER-I
MCOMG 105: QUANTITATIVE TECHNIQUES

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objectives:To make the students familiar with business research concepts and statistical tools and their applications in business decision making.

UNIT-I Correlation and Regression analysis: -Concept and types of correlation,Scatter diagramKarlPearson and rank correlation coefficient.**Regression analysis**-Introduction-Types-Lines of regression-regression coefficients-Relation between regression analysis and correlation analysis

UNIT: II Probability and Theoretical distribution- Meaning and Definition of Probability-Types of Events – Theorems of Probability- Addition & Multiplication Theorm of Probability (simple Problems). Meaning of Probability Distribution – Binomial –Poisson- Normal distributions (Theory & Problems)

Unit -III: Test of Significance- Meaning and Definition of Hypothesis – Formulation of Hypothesis – Procedure of testing of Hypothesis –t-Test –F-Test, Chi-square and Z test (Theory & Problems)

UNIT-IV: Linear programming: Introduction-Assumptions-Advantages-Formulation of problems - Graphical method- Simplex method-Maxima and Minimum problems

UNIT-V: Transportation and Assignment: Transportation-Introduction-Problem statement-Steps in transportation method- Testing the optimality-Dual of transportation model.**Assignment:** Introduction- Characteristics of the problem-Hungarian assignment method-Constrained assignment problems

Text Books:

1. N.Arora,Sumeet Arora, s. Arora, Comprehensive statistical methods S.Chand& Company limited,New Delhi.
2. KanthiSwarup,P.K.Gupta,Manmohan Operations research Sulthan Chand & Sons,New Delhi

Reference Books:

1. Guptha S.P., and Gupta M.P., Business Statistics, Prentice Hall, New Delhi
2. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, Private Limited. New Delhi.
3. Hood R.P Statistics for Business and Economics, Sultan Chand & Sons, New Delhi.

Second Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
<i>MCOMG 201</i>	Human Resource Management	04	04	3	80	20	100
<i>MCOMG 202</i>	Marketing Management	04	04	3	80	20	100
<i>MCOMG 203</i>	Financial Management	04	04	3	80	20	100
<i>MCOMG 204</i>	Advanced Financial Accounting	04	04	3	80	20	100
Internal Elective (Choose any One of the following)							
<i>MCOMG 205-A</i>	Business Research Methods	04	04	3	80	20	100
<i>MCOMG 205-B</i>	Income Tax	04	04	3	80	20	100

SEMESTER-II
MCOMG 201: HUMAN RESOURCE MANAGEMENT

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: The objective of the course is to equip the student with the concepts and skills necessary to manage Human Resources

UNIT-I Introduction

Human resource management – concepts - significance – objectives – scope – functions – changing role of Human Resource Manager. Need for studying HRM – Emerging trends in HRM - Human Resource Development (HRD) concept – scope – objectives, - HRD techniques.

UNIT-II Human Resource Planning

HRP concept – nature - importance – factors affecting HRM – requisites for successful HRP – Job analysis – methods - purposes – Job description – Job specification - Job evaluation – process and methods of Job evaluation .

UNIT-III Recruitment Selection Training and Development

Recruitment – source of recruitment – factors governing recruitments, and recruitment process. Selection - process – interview - Training methods - evaluating training effectiveness - career planning and career development - career programme - advantages and limitations of career development.

UNIT-IV Appraising and Managing performance

Performance appraisal system - concept - appraisal methods –challenges of performance appraisal - possible errors in the appraisal process – planning for performance improvement – trends in appraisal system

UNIT-V Human Resource Maintenance

Wage and salary administration – principles - regulation of wages – trends in wage and salary administration – Monetary and Non- Monetary incentives to motivate the employees
Grievance - causes – Procedure – collective bargaining - Types essential conditions of collective bargaining.

Reference Books:

1. Bohlander: Human Resource Management, Thomson
2. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
3. BiswajeetPattanayak: Human Resource Management, PHI
4. Srinivas K. R: Human Resource Management in Practice, PHI.
5. Mathis: Human Resource Management, 10e Thomson
6. Sadri, Jayasree, Ajgaonkar: Geometry of HR, Himalaya
7. Subba Rao P: Personnel and Human Resource Management, Himalaya.
8. VSP Rao:, Human Resource Management, Vikas

SEMESTER-II
MCOMG 202: MARKETING MANAGEMENT

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective:The objective of the course is to equip the student with various aspects relating Marketing Management

Unit – I Introduction: Concept of Marketing - Nature and scope- Evaluation- approaches to the study of marketing- Importance - Role of marketing in Indian economy- 4Ps of marketing- Marketing environment- Market segmentation – Concept – Need- Bases for market segmentation.

Unit – II Product and PriceManagement: Concept of product- Classification –Product item- Product line and product mix decisions- New product development – Concept - Factors contributing to new product development - Stages of new product development - Product Life Cycle (PLC) conditions and strategies in different phases- Reasons for the failure- Branding - Packaging and labeling - Pricing –Concept- Objectives -factors influencing pricing- Pricing policies- strategies and methods.

Unit – III Promotion Decision: Concept of promotions and communications, Process of marketing communications - Sales promotion – Significance of sales promotion -Objectives - Planning sales promotion programmes- Personal selling – Nature and steps in personal selling - Theories of personal selling – Advertising –Concept- Advertising agencies- Advertising media- Institutional frame work of advertising- Advertising decisions.

Unit – IV Place Management: Concept - Marketing Channels - Nature and significance- Role of middle men in marketing channels - Factors influencing channel selection - Channel levels - Whole sellers and retailers- Concept – Functions – Emerging trends in retailing- Formats of retail stores – Online marketing.

Unit – V Marketing services – Meaning – Factors influencing marketing services classification service marketing model – Marketing Social responsibility – Business and society legal issues facing marketing management – Ethics in marketing.

Text books:

1. Philip Kotler, Principles of Marketing, PHI.
2. Rama swamy&Namakumari, Marketing Management.

Reference books:

- RajanSaxena, Marketing Management.
3. Dr. R.L.Varshney and Dr. S.L. Gupta, Marketing management Text and cases, Sulthan Chand & sons.
4. Arun Kumar, N. Meenakshi, Marketing Management, Vikas Publications.
5. Jain, Marketing planning and strategy

SEMESTER-II
MCOMG 203: FINANCIAL MANAGEMENT

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective: To provide a comprehensive understanding of financial Management and their application.

UNIT-I: - Introduction to Financial Management

Meaning – Scope – Finance function- Financial Decisions- Objectives of financial Management- Role of Financial Manager (Theory) **Time value of money:**-Concept - Rationale of time preference for money- Future Value- Present Value (including Problems)

UNIT-II: - Investment Decisions

(a) Capital Budgeting: Meaning- Important- process-kinds of capital Budgeting Decisions- Techniques of capital Budgeting:- Traditional Techniques: Pay Back period —Accounting Rate of Return – Discounted Techniques - Improved Payback Period- Net Present Value – Internal Rate of return and Profitability Index- Capital Rationing (including Problems)

(b) Risk Analysis in Capital Budgeting Decision: Sources and Perspective of Risk – Methods: Risk Adjusted Cut-Off Rate- Certainty Equivalent Method- Sensitivity Techniques- Standard Deviation Method-Co-efficient of Variation Method and Decision Tree Analysis

UNIT-III: - (a) Financial Decisions

Cost of Capital: Meaning and Definition of Cost - Measurement of Specific Cost - Various Sources of Capital - Measurement of Weighted Average Cost of Capital. **Concepts of leverage** – Meaning – Types- Degree of operating leverage, Degree of financial leverage and Degree of Combined leverage; **Capital structure:**-Meaning -determinate of capital structure – Optimum Capital Structure- Capital Structure theories: Net Income Approach –Net Operating Income Approach –M.M. Hypothesis – Traditional view.

UNIT-IV: - Dividend Decisions

Dividend Policy: - Concept - Types of Dividends -Determinants of Dividend Policy – Forms of Dividing **Dividend Theories:-** Relevance Theories- Walter’s model –Gorden’s model - Irrelevance Theory - MM Hypothesis (including Problems)

UNIT-V: - Working Capital Management

Concept of working Capital – determinants of working capital –optimum level of current assets – estimating working capital requirement.(Theory)

References Books:

1. Pandey I.M. Financial Management, Vikas Publishing House Limited.
2. Khan, M.Y. and Jain, P.K. Financial Management, Tata McGraw Hill
3. Chandra prasanna: Financial Management, Tata Mc- Graw Hill
4. Hampton. Johni. Financial Decisions-Making: prentice Hill India (p)
5. Maheswari, S.N, Principles of Financial Management, Sultan Chand.
6. Van Horn, James C. Financial Management, Prentice Hall India (p) Ltd

SEMESTER-II

MCOMG 204: ADVANCED FINANCIAL ACCOUNTING

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective: The objective of this course is to expose students to advanced accounting issues and practices students should learn advance treatment only to the given chapters in the source.

Unit I Bank accounts: Preparation of Final Accounts: Bank accounts-Books and registers to be maintained by Banks-Slip system of posting-Rebate on bills discounted-preparation of final accounts according to banking regulation act (Theory & Problem) 10Hr

Unit II: Insurance companies

Life insurance companies-preparation of revenue account, profit and loss account, Balance sheet and valuation balance sheet (Theory & Problem) 10Hr

General insurance accounts-Preparation of final accounts-with special reference to Fire & Marine insurance only. Fire Insurance Claims: Average Clause- Loss of Stock Method, Loss of Profit Methods. (Theory & Problem) 10Hr

Unit-III Accounting for Amalgamation and Internal reconstruction: Amalgamation-In nature of merger and purchase- calculation of Purchase consideration as AS14. Accounting treatment in the books of transferor and transferee as per accounting standard 14, excluding inter-company holdings

Internal reconstruction-Accounting treatment-preparation of final statements after reconstruction. (Theory & Problem) 15Hr

Unit IV Accounts of Holding companies (Including rights issue and Bonus Issue of Share, Inter Owing company transactions. Preparation of consolidated balance sheet (Theory & Problem) 10Hrs

Unit V Trends in Accounting:Human Resources Accounting (HRA): Meaning and Definition of HRA – Importance and Objectives- Development of the Concept; **-Social Accounting:** Definition, Features, need and importance; **Lease Accounting:** Concept, Types and importance (Theory)

Text books

1. Gupta R. L. Advanced Financial Accounting – S. Chand & Sons
2. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd., New Delhi)
3. Corporate accounting S.p.Jain&K.I.NarangKalyanipublishers,Newdelhi

Reference Books:

1. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)

SEMESTER-II
MCOMG 205-A: BUSINESS RESEARCH METHODS
(Internal Elective)

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

*Objectives:*the objective of this course is to develop an understanding of various kinds of research, objectives of doing research, research process, research designs, and sampling.

UNIT-I:- Nature and Scope of Business Research – Objective, Types and Characteristics of Business Research – Importance of Business Research –Application of Business Research – Steps involved in research Process

UNIT-II:- Formulation of Business Research Problem: Selecting and defining the Problems
Research Design: Meaning- Purpose- Research design decisions- Research designs for exploratory, descriptive and experimental studies

UNIT-III:- Collection of primary Data- Interview, Questionnaires and Schedules – Designing Questionnaires- Collection of secondary data- Sources of Secondary data for business research. Sampling design, Types of samples-Criteria for selection of sample –Characteristics of good sample design.

UNIT-IV:- Data Processing and Analysis: Validity and Reliability- Data Processing- Editing, coding and Tabulation. Analysis of Quantitative data – Application of statistical techniques- Averages, correlation, regression, time series- Analysis of Qualitative data: Scaling techniques – important scaling techniques.

UNIT-V:- Interpretation and Report writing: Inferences and generalizations- Significance of business research reports Format of Research Report – Steps in preparing business research report – Precautions in writing business research report- Characteristics of good research report.

References Books:

1. C.R.Kothari : Research Methodology Methods and Techniques WishwaPrakashan, New Delhi.
2. WilknsnandBhandarkar Methodology and Techniques of social Science Research Himalaya Publishing House.
3. Ferber R and Verdoom F.H.: Research Methods in Economics and Business
4. Nammers B.E. & Mysers J.H. Business Statistics, F.J. Prentice Hall
5. Spegal M.R. An Introduction to Management for Business Analysis, Mc. Graw Hill
6. Michael V.P. Research Methodology in Management, Himalaya Publishing

SEMESTER-II
MCOMG 205-B: INCOME TAX
(Internal Elective)

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective:to provide basic concepts of Taxation and equip the student with the skill of computing tax and to provide overview of GST

Unit – I Introduction: Fundamental Concepts of Tax- Tax-Income Tax Act 1961- Wealth Tax, Personal Tax and Corporate -Person, Assesse, assessment year, Income, Total Income Tax avoidance-tax evasion - Residential Status- Agriculture Income-Exempted Incomes (Theory)

Unit – II: Income from Salaries: Features of Salary- Determinants of Salary Income- items to be included in salary Income: Basic Salary, Allowances, Perquisites P.F. and advance salary- salary arrears -Retirement Benefits - Deductions allowable- Rebate from Tax liability U/S 80 (Problems)

Unit – III:

Income from House Property : Annual Value, Gross Value-Self occupied property and let out property – deemed to be let out property – Permissible deductions- Exempted Incomes from House Property– Recovery of Unrealized Rent (Problems)

Income from Business & Profession:Introduction- Method of Accounting – Key Definitions- computation of Profits and Gains- Computation of Income from Profession-Depreciation- Deductions (Problems)

Unit – IV:

Capital Gains and Income from Other: Introduction- Meaning of Capital Assets- Kinds of Capital Assets-Indexation of Capital gains- Computation of Capital Gains- Exemptions under capital Gains- Incomes included under ‘Income from other Sources’ - General incomes u/s 56 and specific incomes u/s 57 - Deductions (Problems)

Unit – V: GST in India-An Introduction

Origin of GST in India - Concept of GST- Need for GST- GST Model in India- Benefits of GST- Relevant Definitions (simple Problems)- GST. Slabs- Computation of GST- Filing of Returns under GST

Reference Books:

1. Dr. Girish Ahuja& Dr. Ravi Gupta, *DIRECT TAXES Law & Practice*, Bharat Law House Pvt. Ltd. India
2. Dr. V.K. Singhania& Dr. KapilSinghania, *Direct Taxes Law and Practice*, Taxman Publications Pvt. Ltd., New Delhi.
3. Bhagavati Prasad, *Direct Taxes Law and Practice*, WishwaPrakashan, New Delhi.
4. Gaur &Narag, *Income Tax* ,Kalyani Publications, New Delhi .

SEMESTER-III
MCOMG 301 STRATEGIC MANAGEMENT

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objectives: -Integrating the knowledge gained in functional areas of Management. Helping the students to learn about the process of strategic management, and Helping the students to learn about strategy formulation and implementation

Unit – I Introduction: Understanding strategy – Dimensions of strategic decisions –Process of strategic management - Strategists and their role in strategic management – Hierarchy of strategic intent – Strategic intent- Vision- mission, Business definition- Goals and objectives.(Theory only)

Unit – II Environmental appraisal and Organizational appraisal: Concept of environment- Environmental sectors- Environmental scanning- Appraising the environment-Organizational appraisal – Dynamics of internal environment- Organizational capability factors- Considerations in organizational appraisal – Methods and techniques used for organizational appraisal- Structuring organizational appraisal.(Theory only)

Unit – III Strategy Formulation: Concept - Strategy framework for analyzing competition - Porters value chain analysis- Competitive advantage of a firm - Entry and exist barriers – Formulation of strategy at corporate- Business and functional levels - types of Strategies - Offensive strategy - Defensive strategy- Vertical integration strategy- Horizontal strategy- Tailoring strategy- strategic analysis and choice.(Theory only)

Unit – IV Strategy Implementation: Concept - Activating strategies – Inter relationship between formulation and implementation- Aspects of strategy implementation - Project implementation - Resource allocation - Structural implementation- Structural considerations - Structures for strategies - Organizational design and change - Organizational systems - Behavioral implementation – Leadership implementation - Corporate culture - Corporate politics and use of power - Personal values and business ethics- Social responsibility and strategic management - Functional and operational implementation. (Theory only)

Unit – V Strategy Evaluation: Concept - Strategic review- Evaluation and control – Nature of strategy evaluation- Strategy evaluation framework – Published sources of strategy – Evaluation in formation – Characteristics of an ethical evaluation system – Contingency planning – Auditing - Computer to evaluate strategy.(Theory only)

REFERENCE BOOKS

1. AzharKazmi, Business Policy and Strategic Management, TATA Mc Graw Hill.
2. Subba Rao. P, Business Strategic Management, Himalaya Publications.
3. John A. Pearce & Richard B. Robbin, Strategic Management, AITBS Publications.
4. Srinivastava, Management policy and strategic management, Himalaya Publications.
5. Porter. M Competitive Strategic techniques for analyzing industries and competitor, the free Press, New York.
6. Thomas L. Wheelen, J. David Hunger, KrishRangarajan, Concept in strategic management and business policies, PHI
7. Fred R. David, strategic Management Concepts and cases, PHI

SEMESTER-III
MCOMG 302 INSURANCE AND RISK MANAGEMENT

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective: This course aims at giving in-depth knowledge of insurance business in terms of structure, products, pricing and risk management.

UNIT – I Nature and History of Insurance Business - Insurance Business in India- Insurance as a social security tool - Insurance and economic development- IRDA.-Entry and development of private players in Insurance business - Actuarial profession. Opportunities and challenges of Insurance business in India

UNIT – II Principles and Legal aspects of Insurance – Principle of Insurable Interest – Principle of Utmost good faith – Principle of Indemnity – Principle of Subrogation – Doctrine of Proximate Cause – Tariff Advisory Committee – Legal Aspects of Life Assurance – Indian Contract Act – Legal aspects Non-life insurance.

UNIT – III Risk reduction: Pooling – Risk reduction through pooling Independent losses – Pooling arrangements with correlated losses – Insurers as managers of risk pooling arrangements. Risk diversification – Hedging with options – Hedging with forwards / futures – Comparison of derivative and insurance contracts.

UNIT – IV Life insurance – Features – LIC of India – Products – Calculation of Premiums – Surrender Value -Mathematics of life insurance-Mortality Tables, Risk premium, interest table, premium calculations -Factors determining premium - Extra premium - Actuarial aspects - Term assurance annuities-Group insurance and Pension plans- Health related insurance- Claims settlement.**Non- Life Insurance**–Fire insurance- Standard fire policy; Marine- Cargo and Hull insurance-Types; Motor insurance- Liability insurance: Products liability – environment liability – Directors liability – Risk shifting through limited liability -Types of policies.

UNIT – V Risk management process - Risk identifications: Perception of risk, Threat analysis, Event analysis, Safety Audit - Risk evaluation - Concept of probability - Statistical methods of risk evaluation – Value at Risk (VaR) – Risk Management Methods – Contingency Planning - Risk Transfer – Captive Insurance agreements – Reinsurance – Catastrophe cover.

Reference books:

1. Scott E. Harrington and Gregory R. Niehaus: Risk Management and Insurance (Tata McGraw Hill)
2. George E. Rejda: Principles of Risk Management and Insurance (Pearson Education)
3. James S. Trieschmann, Robert E. Hoyt and David. W. Sommer: Risk Management and Insurance (Thomson)
4. Mishra M.N: Insurance principles and practices, S.Chand & Co. Delhi.(Text Book)
5. Vinayakam N, Radhaswamy and Vasudevan SV; Insurance principles and practice, S.Chand & Co. New Delhi.
6. Mishra M.N., Life insurance Corporation of India. Vol I, II and III Raj books, Jaipur.
7. Life Insurance Corporation Act 1956

SEMESTER-III

MCOMG 303 FINANCIAL INSTITUTIONS AND MARKETS

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective: *To provide an understanding of the functions, and operations of the financial markets and institutions operating in India. It explains the role of financial system on economic development. To discuss risk and return, the role of regulatory bodies, mechanism of commercial banking, operations of insurance companies and mutual funds*

UNIT –I: Introduction: Nature and role of financial system, financial system and financial markets. Financial system and economic development, Indian financial system an overview- financial regulations

UNIT-II: Money Markets-Meaning, constituents, functions of money market; Money Market Instruments-call money market-treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; Government securities market, Role of SEBI as a regulatory and capacity- an overview; Recent developments

UNIT –III: Insurance sector-Objectives role, investment practices of LIC and GIC Insurance regulatory and Development authority Role and functions.

UNIT-IV: Non-Banking Financial Institutions-Concept and role of Non-Banking Financial Institutions; source of finance; Functions of Non-Banking Financial Institutions, Investment policies of nonbanking Financial institutions in India.

UNIT-V: Foreign Exchange market-Structure, Risk management, Exchange rate, Foreign capital, FDI & FII, Central bank interventions in Foreign exchange market

Reference books

1. Bhole, L. M. (1999), Financial Institutions and Markets, Tata McGraw Hill Company Ltd., New Delhi.
2. Bhole, L. M. (2000), Indian Financial System, Chugh Publications, Allahabad.
3. Edminster, R. O. (1986), Financial Institutions, Markets and Management, McGraw Hill, New York.
4. Goldsmith, R. W. (1969), Financial Structure and Development, Yale, London.
5. Hanson, J. A. and S. Kathuria (Eds.) (1999), India : A Financial Sector for the Twenty-first Century, Oxford University Press, New Delhi.
6. Harker, P. T. and S. A. Zenios (2000) (Ed.), Performance of Financial Institutions, Cambridge University Press, Cambridge.
7. Johnson, H. J. (1993), Financial Institutions and Markets, McGraw Hill, New York.
8. Khan, M. Y. (1996), Indian Financial System, Tata McGraw Hill, New Delhi.
9. Machiraju, M. R. (1999), Indian Financial Systems, Vikas Publishing House, New Delhi.
10. Ohlson, J. A. (1987), The Theory of Financial Markets and Institution, North Holland, Amsterdam.

SEMESTER-III
MCOMG 304 COST AND MANAGEMENT ACCOUNTING

Internal Marks: 20

No. of Hours per Weeks: 4

Exam Duration : 3Hrs

External Marks: 80

Objective: To provide an in-depth study of financial and non-financial information including theory and problems. The course covers many of management accounting information systems and performance measurement tools

UNIT –I: Process costing, joint Products and by-products: Features-Applications and Types of Process Costing, Process Loss, Abnormal Gains and Losses, Equivalent Units, Inter-Process Profit, Joint Products, By-Products and Accounting-distinguish between by-product and joint product-value of by-product and joint product at the point of separation(Theory & Problems)

UNIT-II: - Service/operation costing: Features and Applications, Unit Costing and Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control- Carryout service cost analysis in simple service industry situations (Hotel & Canteen, Hospital, Transport and Electricity)(Theory & Problems)

UNIT –III: - Responsibility Accounting and Performance Evaluation: meaning, features, objectives, different types of responsibility centers-principles of responsibility accounting-advantages of responsibility accounting - steps implementation of responsibility accounting system; **Performance Evaluation:** concept, techniques:- responsibility accounting-budgetary control and reporting-balanced scorecard-Variance Analysis-Contribution Margin-return on capital employed/return on investment-residual income-value-added-bench marking-ratio analysis-non-financial quality performance measures (Theory & Problems)

UNIT-IV: - Transfer Pricing: concept-objectives-methods-transfer pricing in international business-financial aspects-strategic aspects-environmental risks-Government attitudes-Indian scenario (Theory & Problems)

UNIT-V: - Information System and Reporting to Management: Importance-Management Information System: Steps-Level of management and reporting-objectives of MIS-general principles of report presentation-forms of presentation of information-classification of reports-forms of reporting-information to be presented: reports to production division-reports to sales division-reports to finance division-reports on cost-special reports: reports provided by cost accounting department-social reporting (Theory)

Reference Books:

1. SP Jain, KL Narang, Cost and Management Accounting, Kalyani Publishers, New Delhi
2. Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
3. V.K. Saxena& C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
4. M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Kelewadi, Girgaon, Mumbai-400 004.
5. S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
6. I.M. Pandey : Management Accounting; Vikas Publishing House (P) Ltd. A-22, Sector 4, Noida – 201 301
7. M.Y. Khan & P.K. Jain : Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301.

Open Elective

SEMESTER-III

MCOMG 305-A-ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective: To create understanding of the concept and process of entrepreneurship Management of small business and other types of small scale enterprises.

Unit I: Introduction

Evolution and concept of Entrepreneurship- Entrepreneurial functions and tasks; characteristics of successful entrepreneurs; individual and corporate entrepreneurs; and different types of entrepreneurs.

Unit II: Entrepreneurship Infrastructure in India

Scope of small business activities; place in national economy; institutional support programmes; role and functions of major support institutions such as SIB, CSIO, SSDO, SISIs, etc; entrepreneurship development programmes and management education for entrepreneurs, EDPs and Role of Women Entrepreneurs

Unit III: Framework for Small Business Management

Concept, definition, and framework of Small Business, Project Identification and Selection, Project Formulation, and Project Appraisal, Financing of Enterprise, social benefits and governmental policies for small scale sector; benefits and incentives for small industry in India; registration and licensing; application for registration and organisational structure of a small business.

Unit IV: Institutional Support for Small Business and Management of SSE

Need, types and sources of finance; role of financial institutions and schemes for assisting small scale units. Government Policy towards small business. Fundamentals of Management, Working Capital Management, Inventory Management, Production and Operations Management, Marketing Management, HRM, and TQM for Small Scale Enterprises

Unit V: Problems of Small Business Units

Teething problems in setting small units; location, technology, marketing, recoveries, labour, and planning, international business ecommerce, franchising etc; problem of sickness; modernization; mergers and takeovers; and future potential and need for small units.

Reference Books:

1. Dr. S. S. Khanka , Entrepreneurial Development, S. Chand Publishing, New Delhi.
2. Vasant Desai, Small-Scale Enterprises And Entrepreneurship Ecosystem –Himalaya Publishing House, Mumbai
3. Baumbach C.M. & Mancuso, J.R., Entrepreneurship and Venture Management, Taraporevala, Bombay.
4. Khanka S.S., Entrepreneurial Development, S. Chand & Company, New Delhi, 2001
5. Desai, V., Management of a Small Scale Industry, 3rd ed., Himalaya Publishing House, Bombay.
6. Taub, R.P. & Taub D.L., Entrepreneurship in India's Small Scale Industries, Manohar, New Delhi, 1989.
7. Tewari, V.K., Philip J. & Pandey, A.N., Small Industry Success and Failure Concept Publishing Company, New Delhi.

Open Elective

SEMESTER-III

MCOMG 305-B E-COMMERCE

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objectives: *to familiarize the students with the preliminary aspects of e-commerce. So that they may have an overall views while applying the concept of this subject.*

Unit I INTRODUCCION- COMMERCE

Definition-Scope of E-Commerce (EC)-Advantages and disadvantages of E- Commerce-Business to Business (B2B) Models- Business to Consumers (B2C)Models- The Framework of E.- Commerce- Electronic Markets Information Technology Act and E-Commerce

Unit II THE INTERNET Evolution of the Internet —Internet for Business -Categories of networks- Internet Service - Internet protocols- TCP/IP -Building own website - HTML.

Unit III ELECTRONIC PAYMENT SYSTEMS Security schemes in Electronic payment systems-Electronic Credit card systems on the intern-Electronic fund Transfer and Debit cards on the Internet Stored —Value cards and E-cash- NEFT- RTGS

Unit IV E-SECURITY : Internet Security — Encryption types- digital signatures — Secure Electronic Transactions — Firewalls - Access Control.

Unit V Applications of E-Commerce: Procedures for Internet shopping-Web advertisement - Ordering journals electronically - Selling on the web- E-Commerce for service industries Broker based services Travel and Tourism services, Employment placement- Trading stocks online-Financial Services – Supply Chain Management-Advertising

Reference Books:

1. C,S,V.Murthy," Electronic Commerce, Himalaya Publishing House Mumbai
2. Efrain Turban, Jay lee. David king and H.Michel Chung. Electronic Commerce AManagerial perspective. Pearson Education Asia
3. Kamalesh K Baja and Debjani Nag E-Commerce. Tata Mc Graw-Hill Publish Company Limited. New Delhi.
4. Kenneth C. Laudon , *E-commerce, PHI, New Delhi*

Skill Enhancement Program (Mandatory)

SEMESTER-III

MCOMG 306 COMPUTER AIDED ACCOUNTING

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Unit-I

Basics of Accounting

Introduction – Accounting Principles -Concepts and Conventions- Double Entry System of Book Keeping -Types of Accounts, Rules of Accounting, Journal, Ledger, Trail balance and Financial Statements- (Theory and Practicles))

Unit-II

Fundamentals of Tally.ERP 9

Getting Functional with Tally.ERP9-Creation up of Company in Tally - **Accounting Masters** F11: Features - F12: Configurations- Setting up Account Heads **Voucher Entry:** -Pre defined Vouchers- creating vouchers- Vouchers Entry; **Preparation of Reports:-** Financial statements- Profit and Loss Account, Balance Sheet- accounting books and registers- Ratio Analysis- report generation of financial statements- important shortcut keys- (Theory and Practicles))

Unit-III

Inventory: - Introduction to Inventory -Stock Groups- Stock Categories- Godowns / Locations Units of Measure- Stock Items- Creating Inventory Masters – Inventory voucher entry- **Inventory Based Reports generation:-** Statement of accounts- inventory books- Statement of inventory (Theory and Practicles)

Unit-IV

Payroll Accounting and Compliance:-Configuring Payroll in Tally. ERP 9 - Introduction to Payroll -Creating Payroll Masters - Employee Group - Salary Details - Attendance / Production Type Voucher Types in Pay Roll - Generating Payroll Reports; **Backup Restore & Security Features:-**Data Backup & Restore- Export and import of Data-Security levels-types of security- Tally vault-tally audit feature important shortcut keys- (Theory and Practicles)

Unit-V

Introduction to GST and TDS:-Basics of GST- Configuring GST and TDS- GST Configuring GST- Reports generation - shortcut keys- (Theory and Practicles)) TDS Configuring GST- Reports generation –important shortcut keys- (Theory and Practicles)

Books Recommended :-

1. Financial Accounting by Jain & Narang, Kalyani Publishers
2. Learn Tally ERP 9, Tally solutions
3. Tally Power of simplicity by Shraddha Singh, V&S Publications
4. Tally 9.0 in Simple Steps by- Kogent Solutions
5. Nadkarni Tally ERP 9

Fourth Semester

Code	Title of the Paper	PPW	Credits	Exam Hrs	Sem exam	IA	Total
<i>MCOMG 401</i>	International Business	04	04	3	80	20	100
<i>MCOMG 402</i>	Security Analysis and Portfolio Management	04	04	3	80	20	100
<i>MCOMG 403</i>	Derivatives	04	04	3	80	20	100
<i>MCOMG 404</i>	International Financial Management	04	04	3	80	20	100
<i>MCOMG 405</i>	Project Work/MOOCs Courses	04	04	3	80	20	100

SEMESTER-IV

MCOMG 401 International Business

Internal Marks: 30 No. of Hours per Week: 5

Exam Duration: 3Hrs

External Marks: 70

Objective: To understand the International Business theories and methods, Economic Environment, Strategic and Operational issues of International Business.

UNIT - I: Introduction to International Business- Need for International Business- Drivers of Globalization- Distinction between Domestic and International Business- International Business Approaches - Modes of International Business - Impediments in international Business- Opportunities and Challenges of International Business - Multi National Corporation(MNCs) - International Business Environment- Cultural, Political and Technological Environment.

UNIT - II: International Trade Theories: Mercantilism- Absolute Advantage Theory- Comparative Advantage Theory- Product Life cycle theory- New Trade Cycle theory- National Competitive advantage- India's Foreign Trade- Foreign Direct Investment in India- Balance of Payments.

UNIT - III: International Business and Economic Integration: Levels of Economic Integration-Benefits and Challenges of Economic Integration- Free Trade Agreement (FTA)- The Customs Union, The Common market, The Economic Union. Arguments surrounding Economic Integration, Regional Economic Groups, European Union, NAFTA, ASEAN, SAARC. Multilateral Trade agreements- GAAT, WTO, TRIPS and TRIMS, UNCTAD. International Trade Policy of India.

UNIT - IV: Strategy and Structure of International Business: Environmental Analysis, Value Chain Analysis, Types of Strategies, Strategy Implementation Process, Control and Evaluation, Strategic Alliances- Nature, Benefits, Pitfalls of Strategic Alliances, Scope of Strategic Alliance, Alliance development process, Economic Considerations for Strategic alliances. Organizational Design-Factors influencing organizational Structure – organizational Structures- Choosing a structure, issues in Global Organizational Design.

UNIT - V: International Business Operations: Issues involving International Production-Sourcing and vertical Integration, - Major activities in International Marketing- Brand Decisions- Issues of International Financial management- Forex market, International Monetary System, International Financial Markets- Export Financing- Managing International HR Activities- HR Planning, Recruitment and selection, Expatriate Selection. Cross Cultural Issues in International Business.

Reference Books:

1. Michael R. Czinkota, Iika A. Ronkainen, Michael H. Moffett, International Business, 7e, Cengage Learning, 2008.
2. K Ashwatappa, International Business, 3e, Tata McGraw Hill, 2008.
3. Sanjay Misra, P. K. Yadav, International Business, PHI, 2009.
4. A Ehud Menipaz, Amit Menipaz, Shiv S Tripathi, International Business Theory and Practice, Sage publications, 2017
5. Rakesh Mohan Josh, International Business, Oxford University Press, 2009
6. Subba Rao, International Business, Himalaya Publications, 2007

SEMESTER-IV

MCOMG 402 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective: *To equip the students with Concepts, tools and techniques required to understand analyse securities and portfolios.*

UNIT: I - Investment-Nature and scope of investment Analysis- Characteristics of investment Gambling –Investment Vs Speculation –types of investment – Investment Avenues: Financial and non-financial investment avenues –Need for and importance of investment analysis- Approaches to investment Analysis – sources of financial information.

UNIT: II: Fundamental Analysis:-Economic Analysis, Industry Analysis and Company Analysis. **Technical Analysis:-** Meaning and principles of technical Analysis; Dow theory- Trends, indicator, indices and moving Average applied in Technical Analysis.

UNIT: III: - Elements of investment:-Return and Risk; Elements – systematic Risk and unsystematic Risk-measurement of Return and Risk.**Valuation of Securities:-**Concept of present value – Valuation of bonds /Debentures, preference shares, and Equity shares

UNIT: IV: Efficient Market Hypothesis: weak, semi – strong and strong market. **Portfolio Analysis-** Estimating Rate of Return and standard Deviation of portfolio- Effect of Combing the securities- Markowitz Risk – Return Optimisation - Single index model or Market model – portfolio total risk, portfolio market risk and unique risk – measurement of portfolio performance.

UNIT: V: - Capital Market Theory:- Capital market line - Securitymarket ling – Risk free lending and borrowings – Factor model Arbitrage pricing theory- Principles of Arbitrage, Arbitrage portfolios.

References Books:

1. Ambling, Fundamental of Investment Analysis, Prentice Hall, International Edition
2. Bhalla, Investment Analysis, S Chand & Co., Delhi
3. Donal, Fishen, and Donald Borden: Security Analysis and Portfolio Management, PrenticeHall, New Delhi.
4. Febozzi, Frank J. Investment Management, Prentice Hall, International edition.

SEMESTER-IV
MCOMG- 403 DERIVATIVES

Internal Marks: 20
External Marks: 80

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

OBJECTIVE: *to make student efficient in the area of derivatives, giving them the knowledge of basics in Derivates. Future Markets, Options and Swaps etc.*

UNIT-I: INTRODUCTION TO FINANCIAL DERIVATIVES:

Definition – Features - Types - Uses - Critiques - History of Derivatives Markets - Derivatives Indian Scenario - Evolution of Derivatives in India; Benefits of Derivatives - Equity Derivatives - Derivatives Trading at NSE and BSE - Emerging Structure of Derivatives Markets in India (Theory only).

UNIT- II: FUTURE AND FORWARD CONTRACTS AND MECHANISM:

Introduction to Forward and Future contracts - Distinction between Futures and Forwards contracts -Future Terminology and Types of Financial future contracts - Future payoffs - Operation of Traders in Futures market - Growth of Future market in India - Future market trading Mechanism - Forward market trading Mechanism - Forward Prices Vs. Future Prices - Determination of Future prices of specific assets- Futures on commodities - Theory of future prices - Recommendations of L.C Gupta Committee (Theory only).

UNIT- III: PRICING OF OPTION: Concept of Option - Futures Vs. Options - Determinants of option prices - Black Scholes Option pricing- Binomial Pricing model (Including Problems).

UNIT- IV: SWAP MARKET: Concept and Nature - Evolution of Swap Market - Features of Swap - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap - Credit Risk in Swap and Credit Swap - Using Swap to Manage Risk - Pricing and Valuing Swap (Including Problems).

UNIT- V: STOCK INDEX FUTURES: Concept of Stock Index – Stock Index Futures - Stock Index Futures as a Portfolio Management Tool –Speculation and Stock Index Futures - Stock Index - Futures Trading in Indian Stock Market (Theory only).

Reference Books:

1. Jayanth Rama Varma: Derivatives and Risk Management, TMH,
2. Mishra Financial Derivatives, Excel,
3. S.L. Gupta: Financial Derivatives: Theory, Concepts and Problems, Prentice Hall,
4. S.S.Kumar, Financial Derivatives, PHI,
5. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk Management, Oxford,
6. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengag

SEMESTER-IV

MCOMG -404 INTERNATIONAL FINANCIAL MANAGEMENT

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

Objective: To give an understanding about MNC Financial Management, Balance of Payments and Forex markets.

Unit – I International Financial Management (IFM) : Concept – Importance – Nature and Scope of IFM – Domestic and offshore markets –Role of International Financial Manager – Changes in global financial markets –challenges- International Monetary System-Recent Changes - (Theory only).

Unit – II Foreign Exchange Market and Exchange Rate Mechanism: Foreign Exchange Markets – Structure – Types of Exchange rates - Exchange rate quotations – Direct and Indirect – Buying and selling rates – Forward market quotation – Nominal and Real exchange rates – Determination of exchange rates in spot market and forward market. (Theory and Problems)

Unit – III Foreign Exchange Exposure: Concept - Relevance of Foreign exchange exposure – Classification - Transaction exposure- Operating exposure – Accounting exposure – Need - Hedging of Transaction exposure – Hedging of real operating exposure – Management of accounting exposure (Theory and Problems)

Unit – IV International Project Appraisal: Concept – Approaches - Net present value approach – Adjusted present value framework – Options approach – The practice of cross border direct investment appraisal- International perspectives of working capital; Cash - Bills receivable and Inventory policies (Theory only).

Unit – V International Equity Investment: Concept – Risk and Return from Foreign Equity Investment – Equity Financing in the International Markets – Long-Term Borrowings in Global Capital Markets –Major Market Segments –International Financing Decision. (Theory only)

REFERENCE BOOKS:

1. Apte.P.G.: International Financial Management, Tata Mc Graw Hill Publishing House, New Delhi.
2. Siddaiah, T, International Financial Management, Pearson, New Delhi.
3. Sharan V. : International Financial Management, Prentice Hall of India Publishing, New Delhi
4. Bhalla,V.K. : International Financial Management, Anmol Publicatins, New Delhi.
5. Avadhani V.A. : International Finance, Himalaya Publishing House, Mumbai.
6. Eun& Resnick., : International Financial Management, Tata Mc Graw Hill Publishing Company ILtd., New Delhi.

SEMESTER-IV
MCOMG- 405 Project Work / MOOCS Courses
(Internal Elective)

Internal Marks: 20

No. of Hours per Weeks : 4

Exam Duration : 3Hrs

External Marks: 80

1. Student can pursue online MOOCS Course which should have 4 credits

OR

2. Project Work 100 Marks for dissertation 80 Marks and Comprehensive Viva – Voce 20 Marks with total 4 credits.