

# HIMACHAL PRADESH UNIVERSITY SHIMLA

(NAAC Accredited 'A' Grade University)

DEPARTMENT OF COMMERCE

Summer Hill, Shimla-171005

## SYLLABUS OF MASTER OF COMMERCE TO BE IMPLEMENTED FROM THE SESSION 2022-24

The Master of Commerce (M.Com.) is a two-year full-time programme. The course structure and programme administration scheme are as follows: -

### I-COURSE STRUCTURE

The programme has been organized in two years –First Year and Second Year, each comprising of two semesters. The list of courses offered during First Year and Second Year of the programme shall be as follows: -

Course Code	Nature of Course	Title of the Course	Credits	Theory Contact 4 Hours		Marks		
				Lecture Credit	Tutorial Credit	Theory	Internal Assessment	Total Marks
		<b>1<sup>st</sup> Semester</b>						
MC101	DSC	Management Theories and Practices	4	5	1	80	20	100
MC102	DSC	Business Environment	4	5	1	80	20	100
MC103	DSC	Managerial Economics	4	5	1	80	20	100
MC104	DSC	Statistical Analysis for Decision Making	4	5	1	80	20	100
MC105	DSC	Income Tax Laws and Administration	4	5	1	80	20	100
MC106	DSC	Corporate Legal Framework	4	5	1	80	20	100
MC107	GE-I	Inter Disciplinary Course-I : Computer Application in Business	2	2	1	40	10	50
		<b>Total Credits (1<sup>st</sup> Semester)</b>	<b>26</b>	<b>32</b>	<b>7</b>	<b>520</b>	<b>130</b>	<b>650</b>
		<b>2<sup>nd</sup> Semester</b>						
MC201	DSC	Corporate Financial Accounting	4	5	1	80	20	100
MC202	DSC	Human Resource Management	4	5	1	80	20	100
MC203	DSC	Corporate Finance and Policy	4	5	1	80	20	100
MC204	DSC	Marketing Management	4	5	1	80	20	100
MC205	DSC	Research Methodology and Data Science	4	5	1	80	20	100
MC206	GE-II	Inter Disciplinary Course-II: Organisational Behaviour and Development	2	2	1	40	10	50

		<b>Choose one from the AECC</b>						
MC207	AECC	Economic Thought of Gandhi and Deendayal Updhaya	2	2	1	40	10	50
MC 208	AEC C	Data Management using MS Excel and SPSS						
<b>Internship</b>								
MC209		Industrial Training Report and Viva-Voce	4			80(TR)	20(VV)	100
<b>Total Credits (2<sup>nd</sup>Semester)</b>			<b>28</b>	<b>29</b>	<b>7</b>	<b>560</b>	<b>140</b>	<b>700</b>
<b>3<sup>rd</sup> Semester</b>								
MC301	DSC	Strategic Cost Accounting	4	5	1	80	20	100
MC302	DSC	Corporate Governance and Business Ethics	4	5	1	80	20	100
MC303	DSC	International Financial Management and Policy	4	5	1	80	20	100
MC304	DSC	Financial Institutions & Markets	4	5	1	80	20	100
MC305	AECC	Indian Ethos and Life Skill-Shrimad Bhagvad Gita	2	2	1	40	10	50
<b>Specialization ( The student will choose one paper from each specialization)</b>								
<b>Accounting and Finance</b>								
MC306	DSE	Management Control Techniques	4	5	1	80	20	100
MC307	DSE	Stock Market Operation						
<b>Marketing</b>								
MC308	DSE	Digital Marketing and E-Commerce	4	5	1	80	20	100
MC309	DSE	Supply Chain Management and Logistics						
<b>Human Resource Management</b>								
MC310	DSE	Industrial Psychology	4	5	1	80	20	100
MC311	DSE	Strategic Human Resource Management						
<b>Total Credits (3<sup>rd</sup>Semester)</b>			<b>30</b>	<b>37</b>	<b>8</b>	<b>600</b>	<b>150</b>	<b>750</b>
<b>4<sup>th</sup> Semester</b>								
<b>Core Course</b>								
MC401	DSC	Security Analysis and Portfolio Management	4	5	1	80	20	100
MC402	DSC	Entrepreneurship Development and Project Management	4	5	1	80	20	100
MC403	DSC	Strategic Management and Business Policy	4	5	1	80	20	100
<b>Specialization ( The student will have to choose one specialization and out of selected specialization choose any two papers)</b>								
<b>Accounting and Finance (A)</b>								

MC404	DSE	Advance Financial Management and Policy	4	5	1	80	20	100
MC405	DSE	Business Taxation	4	5	1	80	20	100
MC406	DSE	Forensic Accounting and Auditing						
		<b>Marketing (B)</b>						
MC407	DSE	Consumer Behaviour	4	5	1	80	20	100
MC4108	DSE	Retail Management	4	5	1	80	20	100
MC409	DSE	Rural Marketing						
		<b>Human Resource Management</b>						
MC410	DSE	Human Resource Development	4	5	1	80	20	100
MC411	DSE	Management of Industrial Relations	4	5	1	80	20	100
MC412	DSE	Labour Legislation and Employee Welfare						
		<b>Internship</b>						
MC413	DSC	PG Dissertation and Viva-Voce	4			80(D)	20(VV)	100
MC414	DSC	Comprehensive Viva-Voce ( Based on course studies during all the four semesters)	4				100(VV)	100
		<b>Total Credits (4<sup>th</sup> Semester)</b>	<b>28</b>	<b>25</b>	<b>5</b>	<b>480</b>	<b>220</b>	<b>700</b>
		<b>Total Credits for M.Com. (26+28+30+28)</b>	<b>112</b>	<b>123</b>	<b>27</b>	<b>2160</b>	<b>640</b>	<b>2800</b>

### BREAKUP OF CREDITS

Semester	Core Courses (DSC)	General Elective Courses(GE)	Ability Enhancing Compulsory Courses (AECC)	Discipline Specific Elective Courses (DSE)	Internship/Field work based Courses	Credits
1st	4	02	00	00	00	26
2nd	0	02	02	00	04	28
3rd	6	00	02	12	00	30
4th	2	00	00	08	08	28
Total Credits	2	04	04	20	12	112

## **II - PROGRAMME ADMINISTRATION**

**A) Course Code Descriptions:** The codes for the four types of courses on offer are explained as follows:

1. Discipline Specific Core Courses (DSC)
2. Discipline Specific Elective Courses (DSE)
3. Generic Elective (GE)
4. Ability Enhancement Compulsory Courses (AECC)

### **B) Regarding DSE Courses**

In the 3rd semester students will have three options of specialisation such as Accounting and Finance, Marketing and Human Resource Management and General Management. Students are required to choose one course from each discipline specific elective courses and in total three courses.

In the fourth semester students will have three options of specialisation such as Accounting and Finance, Marketing and Human Resource Management and General Management. Students are required to choose one specialisation as per their area of interest and out of that specialisation they have to choose two discipline specific courses.

### **c) Regarding GE Courses**

Each student of M.Com Programme will have to choose two GE courses during the course of degree programme from faculties. This department offer Generic Elective (GE) in first semester and second semester.

### **D) Regarding AECC**

AECC is two credit compulsory courses offered to second semester and third semester students.

## **Scheme of Examination**

**Marks Allotted to each Paper:** Each DSC and DSE Course shall be of 100 marks and qualifying marks in each Course shall be 40 per cent. The break up is as follows: 32 marks out of 80 (i.e. 40 % of 80) and 8 marks out of 20 (i.e. 40% of 20). Each GE and AECC shall be of 50 marks and qualifying marks in each Course shall be 20 marks. The break up is as follows: 16 marks out of 40 (i.e. 40 % of 40) and 4 marks out of 10 (i.e. 40 % of 10).

### **1. DSC and DSE Courses**

The distribution of 100 marks for DSC and DSE courses shall be 80 for Theory and 20 for Internal Assessment (except for Training report II<sup>nd</sup> Semester and Dissertation IV<sup>th</sup> Semester). Minimum fifteen (15) students must be there to start any elective group (DSE) and will further depend upon the availability of faculty. The Internal Assessment of 20 marks shall comprise of 5 marks each for: i) Class Test(s), ii) Assignment(s) and iii) Presentation(s)/Seminar(s)/case study and iv) attendance.

Marks for attendance are given as per the following criteria:

75% to 80% : 1 Mark

81% to 85% : 2 Marks

86% to 90% : 3 Marks

91% to 95% : 4 Marks

96% to 100% : 5 Marks

## **2. GE and AECC Courses**

The distribution of 50 marks for each of the GE courses and AECC courses shall be 40 for Theory and 10 for Internal Assessment. Minimum fifteen (15) students must be there to start any elective group (AECC) and will further depend upon the availability of faculty. The Internal Assessment of 10 marks shall comprise of 2.5 marks each for: i) Class Test(s), ii) Assignment(s) and iii) Presentation(s)/Seminar(s)/case study and iv) attendance as per criteria for DSC & DSE specified at above (1).

## **3. Internship and Field Work**

In the internship industrial training and Dissertation are mandatory and will be integral part of course work. Students have to complete 3 weeks industrial training and have to submit training report to the Department of Commerce in the second semester. Training report should contain training certificate from the respective authority and report should not be more than 30 pages.

## **4. Dissertation in IV<sup>th</sup> Semester**

During fourth semester students have to submit dissertation in the Department of Commerce which is duly supervised by the faculty who are teaching M.Com classes. The evaluation of dissertation will be of 80 marks for dissertation and 20 marks for viva-voce by an external examiner (in case of HP University, Evening Studies and Regional Centre Dharmshala, external examiner will be from other university) duly recommended by Department Council and approved by competent authority. For colleges external examiner will be from the faculty teaching in the Department of Commerce, H.P. University.

Remuneration for Evaluation and viva-voce of PG Dissertation; TA/DA claim and Sitting fee of External Examiner(s) are to be borne by the respective University/Institution at rates as prescribed by the university.

## **5. Comprehensive Viva-Voce**

Comprehensive Viva-Voce will be conducted at the end of 4<sup>th</sup> semester will be based on course taught in all the four semesters with primary focus on DSC courses and specialisation courses.

### **FORMAT OF QUESTION PAPERS**

**1. For DSC & DSE papers:** Set ten (10) question consists in all. Two questions from each unit. The students are required to attempt five (5) questions in all, selecting one question from each unit. Each question will be of 16 marks.

**2. For GE papers:** Set ten (10) question consists in all. Two questions from each unit. The students are required to attempt five (5) questions in all, selecting one question from each unit. Each question will be of 8 marks.

**3. For AECC papers:** Set ten (10) question consists in all. Two questions from each unit. The students are required to attempt five (5) questions in all, selecting one question from each unit. Each question will be of 8 marks.

**4. Duration of DSC, DSE, GE and AECC Papers will be three (3) hours.**

### **1. EVALUATION PLAN**

a) **ExaminationPattern**

	<b>Component</b>	<b>Frequency</b>	<b>Marks*</b>
Assessment	End Term	1 time	80%
	Continuous Assessment*	Throughout the Semester	20%
	Total		100 marks for 4 Credits, and 50 Marks for 2 Credits

**General Information**

1. Number of seats, eligibility, basis of admission, age limit, reservation, fee structure, scheme of examination and qualifying marks will be as per the University rules as prescribed in the Himachal Pradesh University Ordinance and Handbook of Information from time to time.
2. In case of ambiguity or conflict in provisions, the HP University Ordinance shall prevail.
3. **Out Reach Activities:** Students from other University/Institutes can be considered for internship/summer training/winter training with maximum period of three months by the Department of Commerce HPU, Shimla with the consent of teacher. Decision in this regard will be approved in Department Council Meeting and certificate of internship will be issued by the supervisor concerned along with counter sign of Chairman Department of Commerce.

## **MC 101 MANAGEMENT THEORIES AND PRACTICES**

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE CONTENTS:**

#### **UNIT-I**

Management Process; Meaning, Nature, Scope and Functions of Management. Development of Management Thought; F.W. Taylor and Scientific Management, Contribution of Henry Fayol in Management, Hawthorne Experiments and Human Relations Management, Contribution of Peter F. Drucker in Management, Systems Theory of Management and Behavioral Scientists & Situational Theory of Management. Schools of Management Thought; Empirical Approach, Human Relations Approach, Social Systems Approach, Socio-technical Systems Approach, Decision Theory Approach, Systems Approach and Contemporary Situational Approach.

#### **UNIT-II**

Planning: Concept, Process, Type, Importance, Mission and Objectives, Strategic and Operational Plans, Planning and Premises and Forecasting.

Decision making: types of Decision, Process of decision making, Models & Issues.

#### **UNIT-III**

Fundamentals of Organising, Design of Organisation structure, forms of Organisation structure, Authority and Responsibility, Conflict and Coordination.

Fundamentals of Staffing, Recruitment and selection, training and Development, Performance Appraisal

#### **UNIT-IV**

Fundamentals of Directing: Concept, principles, Direction and Supervision, Techniques, Motivation: Concept and

Theories, Leadership; Concept and Theories, Communication: Concept, Process, types, Barriers.

## **UNIT-V**

Fundamentals of Controlling: concept, function, types and process, Operational Control techniques: Financial Control, Budgetary Control, Break-even Analysis, Responsibility Analysis, Internal Audit, Quality Control, ABC Analysis, PERT/CPM, Economic Order Quantity Overall Control Techniques: Financial Ratio Analysis, Control through ROI, Management and Social Audit, HRA, MIS.

### **References:**

- Essentials of Management – Koontz, O'Donnel & Weihrich (Tata Mc.Graw)- Reading in Management Peter Ducker
- Management – Robbins & Coulter (Pearson)
- Principles of Management – Stoner & Freeman
- Principles of Management – Chandra Bose (PHI)

## MC 102 BUSINESS ENVIRONMENT

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt One question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVES:**

To analyse the overall business environment and evaluate its various components in business decision making.

### **COURSE CONTENTS:**

#### **UNIT-I**

Business Environment; Nature and Importance, Interaction Matrix of different Environment Factors, Environmental Scanning, Economic Planning in India, Objectives, Strategies and Problems of Economic Planning, Privatization, Globalization, Disinvestment in Public Sector Units, NITI Ayog,

#### **UNIT-II**

Fiscal Policy, Monetary Policy, Industrial Policy, Industrial Licensing Policy, Foreign Trade Policy.

#### **UNIT-III**

Industrial sickness, Development and Protection of Small-Scale Industry. The Environment(Protection) Act, Right to Information Act.

#### **UNIT-IV**

Foreign Investment, Types of Foreign Investment, Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), FDI in India, Balance of Trade and Balance of Payment, Structure of BOP, Disequilibrium in BOP.

## UNIT-V

Regulatory framework of WTO, its Basic Principles and Charter, Provisions relating to Preferential Treatment to Developing Countries, Regional Groupings, Anti- dumping Duties and other NTBs.

**COURSE OUTCOMES:** After learning this course, students will be able:

1. To understand the nature of business environment and its components.
2. To understand the need and impact of LPG reforms on Indian Economy.
4. To acquire in-depth knowledge about various economic policies of India.

### References:

- Arya, P P and Tandon, B.B Economic Reforms in India, Deep and Deep Publishers, NewDelhi.
- Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
- Economic survey – Various issues, Govt. of India, Ministry of Finance.
- Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.
- Mishra and Puri: Economic Environment of Business, Himalaya Publishing House, NewDelhi.
- Rosy Joshi and Sangam Kapoor: Business Environment Kalyani Publishers, New Delhi.
- Saleem Saikh: Business Environment, Himalaya Publishing House, New Delhi.
- Sengupta, N.K Government and Business in India, Vikas Publication, New Delhi.

## **MC 103 MANAGERIAL ECONOMICS**

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVE:**

1. To acquaint students with the concepts of managerial economics and to make them conversant with market and consumer behaviour.
2. To study production and cost curves and to familiarize students with the reasons for the behaviour of firms.
3. To make students understand business cycles and steps to bring economy to equilibrium.
4. To help students acquire knowledge of and teach them application of economic theories in business decision making.

### **COURSE CONTENTS:**

#### **UNIT-I**

Objectives of a firm; Objectives of a firm in microeconomics, Principles in Managerial decision analysis, Definition of Micro-Macro Economics, scope, merits-demerits, Paradox of Micro Economics, Distinction between Micro and Macro Economics.

Demand Analysis; Theories in Demand, types, factors influencing demand, Elasticity of Demand

– Concept, meaning, types, measurement, influencing factors, importance.

#### **UNIT-II**

Economic forecasting and planning; Need and methods of economic forecasting for national planning,

Economic forecasting and planning of business, need and methods, Techniques of forecasting demand - Survey and Statistical methods.

Production Analysis; Concepts, Types of cost, Cost curves, Cost – Output relationship in the short run and in the long run, LAC curve, Law of Variable Proportions, Economies of scale, Diseconomies of scale, the profit maximization objective and conditions of firms in short and long run equilibrium.

### **UNIT-III**

Price determination under different market conditions; Market Structure – Concept, meaning, characteristics, classification of Market, Price determination and firm equilibrium under different market structures, Pricing-types, cost pulls, going rate, Imitative, Marginal cost, Pioneering, Transfer pricing

Price Discrimination; Definition, concept, meaning, types, conditions, Dumping and socio – economic consideration in pricing.

### **UNIT-IV**

Business Cycles; Concept, meaning, causes, phases of business cycles, economic effects on production distribution and employment, remedies demand pull v/s cost push Inflation, Cobweb, Theories of business cycles

Monetary and Fiscal Policies; Meaning and objectives of monetary and fiscal policies, role and impact on economic development, concept of sustainable development, consumption and its inclusive growth.

### **Unit V**

Profit Management; Concept, nature and measurement of profit, concept of risk & uncertainty, Risk, uncertainty and innovations, Theories of profit, Profit planning and forecasting, Profit policies

Profit Measurement: Determinants of Short-Term & Long-Term Profits, Measurement of Profit, Break Even Analysis – Meaning, assumptions, determination of BEA, Limitations, Uses of BEA in Managerial decisions.

### **COURSE OUTCOMES:**

1. **Knowledge:** To acquaint students with strong theoretical background of managerial economic theories along with its application in real business world.

2. **Core Competence:** Students will develop professional skills in understanding the concepts of managerial economics and will learn various innovative methods to resolve corporate issues.
3. **Leadership:** Students will be able to, demonstrate their leading role in the community, enabling them to take responsibilities and contribute to solving problems through innovative thinking, collective work, reflection and self-development.
4. **Problem Solving:** Students will develop ability to solve problems through effective team work, communication, critical and analytical thinking.
5. **Professionalism:** Students will be provided with an educational foundation that prepares them for corporate environment, leadership roles with diverse career paths, with encouragement to professional ethics and active participation needed for a successful career.
6. **Entrepreneurial Skills:** Students will be provided platform to explain various business opportunities and challenges in a global business environment and approaches to deal with people in different situation.

**Recommended Books:**

1. Managerial Economics- Pathania, Batra, Salwan, Regal Publications
2. Managerial Economics- Varshney& Maheshwari Pub, Sultan Chand.
3. Managerial Economics- D.N. Dwivedi
4. Managerial Economics - D.N. Hague
5. Economics decision Models - . I.L. Riggs
6. A study of Managerial Economics - D. Gopalkrishna
7. Managerial Economics- Brigham and Pappas
8. Managerial Economics- Yogesh Maheswari
9. Managerial Economics- D. M. Mithani Himalaya Publicity House

## MC 104 STATISTICAL ANALYSIS FOR DECISION MAKING

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVE:**

The **objective** of this course is to provide an in-depth understanding of basic theoretical and applied principles of statistics needed to enter the job force. Students will be able to communicate key statistical concepts to non-statisticians. Students will gain proficiency in using statistical software for data analysis.

### **COURSE CONTENTS:**

#### **UNIT-I**

Measurements of central tendency, dispersion, skewness and kurtosis.

#### **UNIT-II**

Regression analysis and correlation analysis (Two variables only).

Index Numbers: Meaning, construction of index numbers, problem in the construction of index numbers, Price, Quantity and Value Indices.

#### **UNIT-III**

Probability Theory: Probability, Classical Probability, Relative frequency Probability and Subjective Probability. Addition and multiple theorems of probability and Bay's Theorem. Probability distribution. Binomial distribution. The Poisson distribution and the Normal distribution.

#### **UNIT-IV**

Statistical Inferences; Testing of Hypotheses and Estimation, Sampling Distributions and Procedure

of Testing Hypotheses Hypothesis Testing: Large and small sample tests (Z test, T test)

## **UNIT-V**

F-test and Non-Parametric Test: Chi-square, run test, Sign test, Median test, Rank Correlation test, Kruskal- Wallis Test

### **COURSE OUTCOME:**

Upon completion of the program, students will be able to

1. Demonstrate knowledge of probability and the standard statistical distributions.
2. Demonstrate knowledge of fixed-sample and large-sample statistical properties of point and interval estimators.
3. Demonstrate knowledge of the properties of parametric, semi-parametric and nonparametric testing procedures.
4. Demonstrate the ability to perform complex data management and analysis.
5. Demonstrate understanding of how to design experiments and surveys for efficiency.

### **References:**

- Johnson, R.D and Siskin, B.R Quantitative techniques for business decision. Prentice Hall of India, 1984.
- Hien, L.W- Quantitative Approach to managerial decision. Practice Hall of India, 1983.
- Levin, Richard I. and Rubin David S – Statistics for management, Prentice Hall of India, 1983.
- Chou- Ya- Lun; Statistical Analysis. Holt, Rinehart and Winston, 1980.
- Freund, J.E and William. F.J Elementary Business Statistics – The Modern Approach, 1982 Hooda, R.P, Statistical Methods.

## MC 105 TAXATION LAWS AND ADMINISTRATION

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVES:**

The objectives of this course

1. To make the students understand the basic concepts, definitions and terms related to direct taxation.
2. To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status.
3. To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
4. To understand students GST- Concept, type, procedure and mechanism of GST.

### **COURSE CONTENTS:**

#### **Unit I**

Income Tax; Meaning, concepts, Latest Provisions, Agriculture Income, Basis of Charges

#### **Unit II**

Income from Salary. Income from House Property.

#### **Unit III**

Profits and Gains from Business or Profession. Capital Gains. Income from Other Sources..

#### **Unit IV**

Set-off and Carry Forward of Losses, Tax Deductions and Collection at Source. Advance Payment of Tax. Income Tax Authorities. Procedure of E-filing.

## Unit V

Assessment of Individual – Computation of Taxable Income and Tax Liabilities of Individual. Assessment of Companies – Computation of Taxable Income and Tax Liabilities of Companies

### COURSE OUTCOME:

Upon completion of the course, students will be able to:

1. Students will be able to identify the technical terms related to direct taxation.
2. Students should be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
3. Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources.
4. Student will be able to understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

### References:

Singhania, Vinod K., *Direct tax Planning and Management*, Taxmann Publication, Delhi.

- Gaur and Narang, *Corporate Tax Planning*, Kalyani Publishers, Ludhiana.
- 2.Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann
- Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Gaur and Narang, *Income Tax Law and Practice*, Kalyani Publishers.
- Mehrotra H.C. and Goyal S.P, *Income Tax Law and Accounts*, Sahitya Bhawan Publications.
- Spectrum Income Tax Law and Practice.
- Jain Mukta and Jain Rakesh, *Direct Tax Laws by V.K. Publications*.
- Bangar's Comprehensive Guide to Direct Tax Laws.

## MC 106 CORPORATE LEGAL FRAMEWORK

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten(10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt One question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVE:**

The objective of the course is to make students acquainted with the provisions of Corporate Legal Framework to ensure regulated and secured system of corporate enterprises in India and also to develop understanding about the procedures related with the formation of corporate enterprises, to know about the procedures about meetings and proceedings for practical application as well as understanding of the regulatory system for protection of consumers.

### **COURSE CONTENTS:**

#### **UNIT-I**

**Company and Its Forms;** Meaning and Kinds of Companies, One Person Company and listed companies. Distinction between body corporate and company, characteristics of company, classification of different types of companies.

**Companies Act-2013;** Scope and Application of the Companies Act. Administrative Structure as per Provisions of Companies Act. Meaning and distinction between public and private company, provisions regarding conversion of company from one class to another. provisions regarding conversion of private company into public company and vice-versa. Concept of lifting of the Corporate Veil.

**Formation of Company;** Promotion of Company, Meaning of Promoters, Kinds of Promoters, Functions, duties & liabilities of promoters, procedure for incorporation and commencement of corporate business.

#### **UNIT-II**

**Memorandum of Association;** Meaning, clauses of memorandum, different forms of memorandum as per Section 4(6) of the Companies Act-2013 Schedule-1, provisions regarding alteration of clauses of memorandum.

**Articles of Association;** Meaning, Contents of the Articles of Association, different forms of articles as per Section 5(6) of the Companies Act-2013 Schedule-1, Alteration of Articles, Distinction between memorandum and articles of association and their binding effects, Constitutive Notice of Memorandum and Articles of Association and the Doctrine of Indoor Management, Doctrine of Ultra-vires.

**Prospectus;** Meaning, requirements and contents of prospectus, provisions regarding effect of omission and mis-statements in prospectus, advertisement of prospectus including explanations about shelf prospectus and red herring prospectus, book building and listing of securities.

**Credit Rating and Insider Trading;** Meaning of Credit Rating, advantages of credit rating, different credit rating agencies in India and role of credit rating agencies in India. Meaning & impact of Insider Trading and provisions under Companies Act regarding Insider Trading.

### **UNIT-III**

**Different Types of Securities;** Different types of securities including shares and debentures. Meaning and nature of Shares, Share Capital, and stock. Provisions regarding purchase and loan of own shares by company, provisions regarding buying-back of own securities. Provisions regarding issue of shares at premium and discount, Concepts including pre-emption rights, sweat equity and right issue. Provisions regarding issue and redemption of preference shares, further issue of capital, and conversion of loans into capital.

**Allotment, Transfer and Transmission of Shares;** Principles and provisions regarding allotment, penalties and return of allotment. Meaning of transfer of shares and provisions regarding transfer of shares of companies including listed companies and when company is winding-up. Meaning of transmission of shares, Distinction between transfer and transmission of shares and provisions regarding nomination and lien of shares.

**Dematerialization;** Meaning of dematerialization, brief understanding of Dematerialization Act, regulating mechanism of NSDL and CDSL and provisions regarding Demat Trading.

### **UNIT-IV**

**Membership of Company;** Different conditions of becoming member for shareholder and other members. Modes and process of getting membership, rights and liabilities of members and termination of membership including provisions when surrender of shares.

**Meetings and Proceedings;** Provisions regarding different kinds of meetings including Statutory Meeting, Annual General Meeting, Extra-ordinary General Meeting, Meeting convened by National Company Law Tribunal, meetings of creditors, directors, debenture-holders and other meetings, requirements of valid meetings. Meaning and different types of resolutions and procedure for preparing minutes of the proceedings.

**Securities and Exchange Board of India;** Role of SEBI and provisions under Companies Act with regard to issue of prospectus, transfer of shares, transmission of shares, listed companies, memorandum and articles of association, meetings and proceedings, insider trading and other provisions.

### **UNIT-V**

**Managerial Personnel;** Conditions for appointment of key Managerial Personnel including Chief Executive Officer or Managing Director, Company Secretary, Whole-Time Directors and Chief Financial Officer.

**Key Highlights of Indian Companies Act-2013;** Provisions regarding Class action suits for Shareholders, power for Shareholders, Women empowerment in the corporate sector, Corporate Social Responsibility, National Company Law Tribunal, Fast Track Mergers, Cross Border Mergers, Prohibition on forward dealings and insider trading, number of Shareholders, Limit on Maximum Partners, One Person Company, Articles of Association, Electronic Mode usage, Indian Resident as Director, Independent Directors, Serving Notice of Board Meeting, Duties of Director defined, Liability on Directors and Officers, Rotation of Auditors, Prohibition of Auditors from performing Non-Audit Services and Rehabilitation and Liquidation Process.

**Consumers Protection Act-1986;** Significance of the Act, Consumer Organizations and Consumers Disputes Redressal agencies and their jurisdictions as per the provisions of the Act.

**Competition Act-2002;** Meaning, Anti-competition agreements, types of agreements, Role of Competition Commission of India and provisions regarding competition.

### **Course Outcome:**

After study of the course students will be acquainted with the provisions of Corporate Legal Framework and learn the procedures related with the formation of corporate enterprises, procedures about conducting meetings and proceedings as well as understanding of the regulatory system for protection of consumers while studying Competition Act and Consumers Protection Act.

### **References:**

- Corporate Legal Framework by Dr. G.K. Varshney, Sahitya Bhawan Publications, Agra (Latest Version).
- Principles of Business Law by S.N. Maheshwari and S.K. Maheshwari, Himalaya Publishing House. (Latest Version).
- Business Law by N.D. Kapoor, New Age Publication. (Latest Version).
- Business and Corporate Law by Sarvanaveland Mahapatra, Himalaya Publishing House. (Latest Version)

**MC 107 COMPUTER APPLICATIONS IN BUSINESS  
(Generic Elective)**

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

**COURSE OBJECTIVE:**

Computer application in business avail to **analyze the competition, researching the products and prices of their competitors**, studying them through websites. Students also will be able to understand (LAN) Local Area Networks, WAN, E-mail, internet, Multimedia and MS-office.

**COURSE CONTENTS:**

**UNIT-I**

**Modern Information Technology:** Basic idea of Local Area Networks (LAN), Wide Net Works (WAN), E-mail, internet, Multimedia.

**Introduction to Windows:** Write, Paintbrush, File Manager, Print Manager, Control Panel etc.

**UNIT-II**

**Introduction and working with MS-Word in MS-OFFICE:** Word basics Commands, Formatting; Text and documents; Sorting, Working with graphics; Introduction to mail-merge.

**Working with EXCEL:** Excel basics; formatting, functions, chart feature; Working with graphics in Excel, Using worksheets as databases.

### **Unit III**

**Presentation with Power – Point:** Power point basics; Creating presentations the easy way; Working with graphics in Power-Point; Show time; Introduction to Lotus smart suite for Data Sheet Analysis. Spreadsheets and their uses in business.

### **Unit IV**

**Introduction to Tally:** Maintenance of Accounting books along with financial statement analysis.

### **Unit V**

**Statistical Packages Useful in Business:** Usage of statistical packages for analysis (as per availability)

### **Course Outcomes:**

After completion of this course, the student will be able to:

1. Student will be able to apply Computer Knowledge in Business Decision Making.
2. Operate a variety of advanced spreadsheet, operating system and word processing functions.
3. Identify the basics of information technology and apply software applications to enhance efficiency of business functions.

### **References:**

- Ron Mansfield, The Compact Guide to Microsoft office; BPB Publication.
- Dienes, Sheila s., Microsoft office, Professional for windows 95;
- Instant Reference; BPB Publication.
- Peter Norton, Working with IBM-PC

## **MC 201 CORPORATE FINANCIAL ACCOUNTING**

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVES:**

1. To give learners a broad view of the provisions to be followed for the preparation of final accounts of companies as per Companies Act 2013.
2. To explain to the learners the concept of valuation of business after amalgamation and merger and its implications in various accounting procedures leading to preparation of Final Accounts of a Company as per Company Act.
3. To make students aware about the Accounting for issue, forfeiture and re-issue of shares.

### **COURSE CONTENTS:**

#### **UNIT-I**

Accounting for issue, forfeiture and re- issue of shares. Accounting for issue and redemption of debentures..

#### **UNIT -II**

Final Accounts of Companies. Cash Flow Statement. Accounts of Banking Companies.

#### **UNIT -III**

Accounting issues related to Amalgamation in the nature of merger and purchase. Capital reduction/ Internal Reconstruction of Companies.

## **UNIT-IV**

Accounting for Holding and Subsidiary Companies. Accounts Related to Liquidation of Companies.

## **UNIT-V**

Investment Accounts. Fund Flow Statement.

## **COURSE OUTCOME:**

Upon completion of the course, students will be able to:

1. Students will be able to understand how to prepare final accounts of consolidated companies. Understanding the concept of minority interest.
2. Students develop the ability to calculate Goodwill, evaluate shares adopting different methods.
3. The Student will be able to do, Accounting for issue, forfeiture and re-issue of shares.

## **References**

- M Hanif and A Mukherjee: Corporate Accounting, Mc Graw Hill India.
- Gupta, R.L: Advance Financial Accounting, S.Chand&Co., New Delhi.
- Arulanandam, M.A and Raman, K.S.: Advanced Accountancy, Himalaya publishing House, N.Delhi.
- Maheshwari, S.N: Advanced Accountancy –Vol.II, Vikas Publishing house, New Delhi.
- Monga, J.R: Advanced Financial Accounting, Mayoor Paperbacks, Noida
- Shukla, M.C. and T.S. Grewal: Advanced Accountancy, Sultan Chand&Co. New Delhi.
- Warren, C.S. and P.E fess: Principles of Financial and Managerial Accounting, South-Western, Ohio.
- Porwal, L.S., Accounting Theory, Tata McGraw hill, New Delhi
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## MC 202 HUMAN RESOURCE MANAGEMENT

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVES:**

1. The objective of the course is to make students well conversant with the basic concept as well as with the advanced development in HR practices that organizations implement today.
2. The course aims at provide them with the insight to think about different aspects of handling human resources in the organisation.
3. It aims at providing an understanding of the regulatory provisions to manage human resources.

### **COURSE CONTENTS:**

#### **UNIT-I**

**Introduction to HRM:** Concept, Nature, Scope and Objectives of Human Resource Management, Human resource environment and environment scanning, Recent trends in human resource management, the human resource management model, Human capital management

#### **UNIT-II**

**Internal & External Mobility of Employees:** Recruitment: Meaning, Factors, Sources, Process and Methods of Recruitment, Prerequisite of a good Recruitment Policy. Selection: Meaning, Steps, Factors, Cost-benefit analysis of Selection Career Planning: Objectives,

Features and Importance, Stages of Career Planning, Career Anchors. Promotion: Types, Purpose, Principles of Promotion, Bases of Promotion. Transfer: Reasons, Types of Transfer, Essentials of a good Transfer Policy. Demotion: Causes and Principles. External Mobility, Outplacement, Internal and External Outplacement, Outsourcing HR

### **UNIT-III**

**Human Resource Development:** Need, Benefits, Methods of Training, Evaluation of a Training Programmes, General principles of Training. Performance Appraisal: Objectives, Process, Methods, Legal issues associated with performance appraisal.

### **UNIT-IV**

**Concept of Wage and Salary:** Principles of wage and salary administration, Methods of wage payment, Process of wage and salary determination. Industrial Relations: Approaches to Industrial Relations, Causes, Suggestions. Collective Bargaining: Methods of collective bargaining, Process, Tactics, Advantages and Limitations.

### **UNIT-V**

**Social Security & Labour Welfare:** Workers' Participation in Management: Levels of Management participation, Methods/ Schemes of Workers' participation in Management. Social security in India, Scope, Types of Social security and welfare programmes, non-monetary welfare measure. Employee Discipline: Characteristics of a sound disciplinary system, Common causes of indiscipline in an organisation, Disciplinary procedure, Ways of handling grievances.

### **Course Outcomes:**

1. **Knowledge:** To acquaint students with strong theoretical background of management theory along with its application in real business world.
2. **Core Competence:** To help students develop professional skills in management, finance, production, marketing, human resource and international business through the utilization of innovative educational processes and for life-long learning in advanced areas of management

and related fields.

3. **Leadership:** To enable students to demonstrate their leading role in the community, enabling them to take responsibilities and contribute to solving problems through innovative thinking, collective work, reflection, and self-development.

4. **Problem Solving:** To develop problem solving skills by effective team work, effective communication, critical thinking and solving real problems through the use of management knowledge.

5. **Professionalism:** To provide students with an educational foundation that prepares them for corporate environment, leadership roles along diverse career paths, with encouragement to professional ethics and active participation needed for a successful career.

6. **Entrepreneurial Skills:** To provide a platform that would enable students explore and express various business opportunities and challenges in a global business environment and approaches to deal with people in different situations.

### **Recommended Books:**

- Human Resource Management, Pathania, Batra, Pathak, Kalyani Publishers
- Human Resource Management, Durai, Pearson
- Human Resource Management, VSP Rao, Excel Books
- Human Resource Management, Khanka, S. Chand
- Human Resource Management Text & Cases, Ashwathappa
- Personnel & Human Resource Management, P. Subba Rao, HPH

## MC 203 CORPORATE FINANCE AND POLICY

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVE**

The objective of this course is to provide an in-depth view of the process in financial management of the firm, develop knowledge on the allocation, management and funding of financial resources and enhancing student's ability in dealing with working capital decision; major capital budgeting decisions and raising long-term finance. This course also helpful for students to understand various issues involved in financial management and equip them with analytical tools and techniques which can enhance their analytical ability for making sound financial decisions.

### **COURSE CONTENTS**

#### **UNIT-I**

**Financial Management:** Introduction to Financial Management, nature, significance, objectives and Scope of financial management, functions of finance executive in an organizations and recent developments in financial management. The goal of a Firm, Role of Financial Manager.

#### **UNIT-II**

**Financial Planning and Policy:** Need & importance of financial Planning; tools of financial planning, financial Planning process, drafting a financial plan; Financial forecasting; meaning,

benefits and techniques of financial forecasting; Sources of finance.

### **UNIT-III**

**Investment Decision Policy:** Nature, significance and types of capital budgeting decisions; factors influencing capital expenditure decisions, Evaluation criteria, Capital budgeting process; Principles of cash flow estimation; Estimation of cash flows; Capital budgeting techniques- ARR, Payback period, Discounted Payback Period (DPB), Net Present value (NPV), Equivalent Annual NPV, and Internal rate of return (IRR) and Profitability index; Capital budgeting decision under risk and uncertainty; capital expenditure control.

### **UNIT-IV**

**Working Capital Management and Control:** Concept and types of working capital; Operating cycle and cash cycle; Estimation of working capital requirement; Approaches of working capital financing; Determinants of working capital; Components of working capital management; Cash management- Baumol's Model and Miller-Orr Model of managing cash; Receivables management- dimensions of credit policy, credit analysis and evaluation of credit policies; Inventory management.

### **UNIT-V**

**Dividend Policy:** Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation -Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory, dividend; Types of dividend policies in practice-Pure residual policy, constant rupee dividend policy, constant dividend pay-out policy and smooth stream dividend policy.

### **Course Outcome**

After studying this course, the students should be able to understand the functions of financial management, role of a finance manager, evaluate capital projects under different situations using appropriate capital budgeting techniques and critically examine various theories and determinants of capital structure. Students should also be able to examine various theories and policies of dividend and determine optimal pay-out policy and understand the intricacies of working capital management and effectively manage cash, receivables and inventories.

## References

- Ravi M. Kishore: Financial Management, Taxman Publications Pvt. Ltd. New Delhi.
- Sinha, Pradeep Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi
- Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.
- Khan, M.Y. and Jain, P.K.: financial Management, Tata McGraw Hill, New Delhi.
- James c. Vanhorne: Financial Management and Policy, Prentice Hall.
- John Hampton: Financial Decision Making, Prentice Hall.
- Prasanna Chandra: Financial Management, Tata McGraw Hill.
- I.M. Pandey: Financial Management, Vikas Publishing House

## MC 204 MARKETING MANAGEMENT

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVE:**

The aim of the course is to develop the skills of dealing with the stakeholders, convincing and satisfying them and to effectively manage marketing activities by applying exposure techniques and exercises in the classroom environment.

### **COURSE CONTENTS:**

#### **UNIT-I**

**Introduction to Marketing Management;** Meaning of marketing, its nature, importance and scope. Evolution of Marketing, Marketing concepts including market place, market space, marketers, prospects, offering, brand offering, value, satisfaction, channels, networks and Customers Relationship Management. Marketing Process. Meaning and functions of marketing management.

**Strategic Marketing Planning and Mix;** Levels of planning and basic elements of strategic marketing planning, Steps in Marketing Planning, Components of Marketing Plan, Marketing Organization and its evolution, Product Market Growth Matrix, Boston Consulting Group's (BCG) Matrix, Developing the Marketing Mix, Marketing Mix in context to Marketing Planning and Strategies, Choice of Optimum Marketing Mix, Value Creation and Value Delivery, Marketing Interface with other functional areas and ethics in marketing.

**Marketing Environment and Market Segmentation;** Meaning of Marketing Environment, environmental scanning (micro and macro levels) and environmental analysis. Meaning of

Market Segmentation, need and benefits of segmentation. Selection process of target market, criteria and bases for segmentation, profiling of business segments, profitability evaluation and targeting segments selection, positioning and target marketing and Values and Lifestyles (VALS) segmentation system.

## **UNIT-II**

**Buyer Behaviour;** Meaning, importance, modes, characteristics and buying motives. Consumer decision making process, types of buyer behaviour, stages in buying decision process, consumer socialization, family life cycle, lifestyle marketing, business markets and buying behaviour, characteristics of business markets, factors influencing business buyers and organizational buying process.

**Product Decision;** Product hierarchy and levels of product, classification of products, product decisions including individual product decisions in relation to branding, packaging, labeling and servicing, product line decisions and product mix decisions. Brand and co-brand strategy, Product differentiation.

**New Product Development and Product Life Cycle;** Need for new products, product development process and diffusion & adoption process. Meaning and concept of product life cycle, stages in product life cycle and marketing strategies.

## **UNIT-III**

**Services Marketing;** Meaning, importance, characteristics and reasons for growth of services marketing. Marketing Mix in services marketing.

**Pricing Decisions;** Meaning and 5Cs Framework of Pricing Decision, Factors influencing Pricing Decisions, Steps of Pricing procedure, price and terms of sale. Pricing Strategies.

**Distribution Decisions;** Different channels of distribution and their importance, levels and functions of channels, types of intermediaries, criteria for selection of channels for customers and business markets and channel design, power, conflicts and control.

## UNIT-IV

**Marketing Communication;** Meaning and components of promotion mix, Integrated Marketing Communication process, Factors determining promotion mix, Push and Pull Promotion Mix Strategies, advertising and effective advertising programme, consumers & trade sale promotion and public relations.

**Personnel Selling and Sales Management;** Meaning of personnel selling and role of sales person, salesmanship, qualities and traits of successful sales person, Attention, Interest, Desire, Action, Satisfaction (AIDAS) Theory of Selling, Selling process and sales management.

**Customers Relationship Management;** Meaning and factors of Customers Relations and Customers Relationship Management, Customer Delight and Dissatisfaction, strategies for building relationships, Customers Relationship Management (CRM), Customers Interaction Management (CIM) and Electronic Customers Relationship Management (e-CRM).

## UNIT-V

**Direct Marketing;** Meaning and modes of direct marketing, distinction between business and consumer marketing, need for consumer distribution, types of direct marketing, Four factors Framework and limitations of direct marketing.

**E-Marketing;** Meaning, usage, evolution, types and marketing mix in e-marketing. Advantages and limitations of e-marketing.

**New Horizons in Marketing;** Holistic Marketing, Brand building, Customer focus in context to task and framework, experimental marketing and Blue Ocean strategy.

### **Course Outcome:**

The students will be able to develop the skills of dealing with the stakeholders, convincing and satisfying them and to effectively manage marketing activities by applying exposure techniques and exercises in the classroom environment. They will be able to know about the new horizonsof marketing and about e-marketing.

**References:**

- Marketing Management (Text and Cases in Indian Context) by Dr. K. Karunakaran, Himalaya Publishing House (Latest Version)
- Marketing Management by Philip Kotler, Prentice-Hall of India (Latest Version)
- Marketing Management Planning, Implementation and Control (The Indian Context) by V.S.Ramaswami and S. Namakumari, Macmillan India Limited (Latest Version)

## MC 205 RESEARCH METHODOLOGY AND DATA SCIENCE

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt One question from each unit. Each question will carry Sixteen (16) marks.

### **COURSE OBJECTIVES:**

The objectives of this course:

1. Identify and discuss the role and importance of research in the Business Decision Making.
2. Identify and discuss the issues and concepts salient to the research process.
3. Identify and discuss the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research project.
4. Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

### **COURSE CONTENTS:**

#### **UNIT-I**

**Introduction of Research:** Meaning, characteristics, objectives, nature, scope, significance, limitations, role of research in decisions making, types, criteria of good research and ethics in research; The research process -- steps in research process; Defining the research problem— problem defining process, consideration in selecting a research problem; Research design— definition, Types, components and significance.

#### **UNIT-II**

**Data collection and Processing:** Meaning of data, types of data; secondary data--advantages,

disadvantages, criteria for evaluating secondary data, secondary in Indian context; Primary data—meaning, methods of collection of primary data- survey, observation, case study and experiment; Questionnaire—types, guidelines for preparing questionnaire, steps in designing the questionnaire, essential of good questionnaire and difference between schedule and questionnaire; Processing of data—editing, coding, classification, tabulation, and presentation by way of diagrams and graphs.

### **UNIT-III**

**Sampling and Attitude Measurement:** Sampling—meaning of sampling, census Vs sampling; Sampling merits, demerits and suitability of census method; Principles of sampling, merits, demerits, Characteristics of good sampling, key term in sampling, methods of sampling—probability and non-probability, determination of sample size, sampling errors and non-sampling errors: Concept of attitude, measurement and scaling; Types of scales- nominal, ordinal, interval and ratio scales, various types of scaling techniques, reliability and validity of scales.

### **UNIT-IV**

**Hypothesis and Data Analysis:** Hypothesis- meaning, characteristic, sources, hypothesis testing procedure, Type-I and Type- II errors, Application of mean, dispersion, skewness, kurtosis, Correlation. Application of Z-test, t-test, F-test, Chi-square test and ANOVA; Introduction to SPSS-- data entry and descriptive statistics.

### **UNIT-V**

**Multivariate Analysis and Report Writing:** Factor Analysis. Regression; simple and multiple. Discriminant analysis. Structural Equation Modelling including Smart PLS Structural Equation Modelling. Report writing; Significance of Report-Writing; Steps in Report Writing, Layout of the Research Report; Types of Report, Mechanics of Writing a Research Report; Precautions for writing Research Report.

## **COURSE OUTCOMES:**

Students who successfully complete this course will be able to:

1. Explain key research concepts and issues.
2. Read, comprehend, and explain research articles in their academic discipline.

## **References:**

- Business Research Methods, Cooper, Schindler, TMH
- Research Methodology, C.R. Kothari, New age Publication
- Fundamentals of Research Methodology, Raj Kumar Singh, Kalyani
- Research Methodology for Management with SPSS, Majhi & Khatua, HPH
- Management Research Methodology, Krishnaswamy, Sirakumar, Pearson
- Research Methodology, Zeikmund, Cengage
- Research Methodology, Paneer Selvam, PHI
- Research Methodology, Prasanta Sarangi, Taxmann
- A Text Book of Research Methodology, AKPC Swain, Kalyani
- Research Methodology, Das, Vrinda
- Business Research Methods – Donald Cooper & Pamela Schindler, TMGH, 9th edition.
- Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.

# MC 206 ORGANISATIONAL BEHAVIOUR AND DEVELOPMENT

(Generic Elective)

**Max. Marks: 80**

**Internal Assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will require to attempt one question from each unit. Each question will carry Sixteen (16) marks.

## **Objective:**

The objective of the course is to enable students to develop a theoretical understanding about organisation structure and its behaviour over time. The course will also make them capable of realizing the competitiveness for firms.

## **Unit I**

Conceptual Foundations of Organisation Theory and Behaviour: Organisational Theories - Classical, Neo-classical and Contemporary; Authority, Power, status, formal and informal structure; Bureaucratic structure; Boundary Less organisation; Flat and Tall structures; Impact of Environment on Organisational Design . Organisational Behaviour (OB)- concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behaviour- Foundations of individual behaviour, values, attitudes, personality, and emotions ; Perceptual process and Learning ; Management assumptions about people-McGregor's Theory X and Theory Y, Chris Argyris behaviour patterns.

## **Unit II**

Group Decision making and Communication: Concept and nature of decision making process; Individual versus group decision making; Nominal group technique and Delphi technique;

communication effectiveness in organisations; Feedback, Improving Inter-personal Communication- Transactional Analysis and Johari Window.

### **Unit III**

Organizational Climate; Meaning and Factors Creating Organizational Climate, Impact of Organizational Climate on Behaviour of Individuals and Groups, Organizational Climate and Involvement or Participation of Organizational People and Management Role in Creating Organizational Climate.

Organizational Change; Meaning of Organizational Change, Objectives of Planned Change, Human Reactions to Change, Resistance to Change including theory of Kurt Lewin, Overcoming Resistance to Change and Process of Planned Change.

### **Unit IV**

Conflict Management in Organizations; Meaning of Conflicts in the Organizations, Functional and Dis-functional aspects of Conflicts, Different Levels of Conflicts including Individual Level Conflicts, Intra-group Conflicts, Inter-group Conflicts, Intra-organizational Conflicts and Inter-organizational Conflicts. Conflict Management Initiatives.

Organizational Effectiveness; Differences between individual and organizational interests and their causes, Factors of Organizational Effectiveness, Impact of Integration Between Individual and Organizational Goals on Organizational Effectiveness.

### **Unit V**

Organisational Culture, Organisational Development and Stress Management: Concept and determinants of organisational culture, creating sustaining and changing organisational culture. Managing misbehaviour at work- Aggression and Violence, Sexual abuse, Substance abuse, Cyberslacking. Organisational Development- concept, values, and intervention techniques. Individual and organisational stressors; consequences of stress on individual and organisation; management of stress.

## **COURSE OUTCOME:**

After completion of the course, the students will be able to frequently interact, communicate and understand the different situations prevailing in the organizations to be able to practically manage and manipulate the resources and personnel. The students will be able to develop the skills and qualities of empathy in different situations to direct, motivate and lead.

### **References:**

- Robbins, Stephen P. and Timothy A. Judge, Organizational Behaviour, Prentice -Hall, New Delhi.
- Robins S.P., and Mathew, M., Organisational Theory: Structure, Design and Application, Prentice Hall of India Pvt. Ltd.
- Luthans, Fred, Organizational Behaviour, McGraw-Hill, New York.
- Sekaran, Uma, Organisational Behaviour: Text and Cases, Tata McGraw-Hill Publishing Co. Ltd.
- Aswathappa, K., Organisation Behaviour, Himalaya Publishing House, New Delhi.
- Singh, K., Organizational Behaviour: Text and Cases, Pearson.
- Pareek, U. and Khanna, S., Understanding Organizational Behaviour, Oxford University Press.
- Newstorm, John W., Organizational Behaviour: Human Behaviour at work, Tata McGraw- Hill Pub. Co. Ltd. New Delhi.
  - Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, Management of Organisational Behaviour, Prentice-Hall of India, New Delhi.

**MC 207 Economic Thoughts of Mahatma Gandhi and Deendyal  
Upadhyaya (Ability Enhancement Compulsory Course)**

Max. Marks: 40

Internal assessment: 10

**Learning Outcome:** After completion of the course student will be able to: Learn the concept of Gandhian Economics. • Acquaint with Gandhian concept of production & decentralization. Imbibe some ideas on Trusteeship and corporate governance. • Compare Gandhi's Economic thought with other contemporary Ideas.

Course Contents:

**Unit-I**

Foundations of Gandhian Economics: Non-violent economy- extension of non-violence and truth in the area of economy and business. Sarvodaya and Swadeshi. Ecology and sustainable development.

**Unit-II**

Essence of Gandhian Economics: Economics and Ethics. Trusteeship Philosophy- in the area of economy and business and corporate governance. Swadeshi: Self Reliance & Self Sufficiency. Rural reconstruction.

**Unit-III**

Industrialization and Machinery: Decentralization of Industry and nationalization of basic industry. Labour-Capital Relations. Small Scale/Cottage Industries. Economics of production

**Unit-IV**

Contemporary Ideologies: Gandhi on Capitalism. Gandhi on Communism. Gandhi on Socialism. Techniques of conflict resolution- fasting, satyagarh, long march, meditation and dialogue.

**Unit-IV**

Economic Thought of Deendyal Upadhyaya: Integral humanism-concept and principles. Right to ownership. Economic democracy. Swadeshi and decentralization. Rural re-construction

**Recommended Readings**

- Biswas, S.C. (1960) (Ed.). : Gandhi: Theory and Practice, Social Impact and Contemporary Relevance. Shimla: Indian Institute of Advanced Studies.
- Dasgupta, Ajit, K. (1996). Gandhi's Economic Thought. London: Routledge.

- Diwan, Romesh & Lutz (1985). Essays in Gandhian Economics. Delhi: Gandhi Peace Marg Foundation. 4.
- Kumarappa, J.C. (1962). Gandhian Economic Thought. Varanasi: Sarva Seva Sangh.
- Gain, S.P. (2002). Economic Idea of Pandit Deendyal Upadhyaya. Deep and Deep Publication. New Delhi.
- Mehta, Usha (2008). The multi-dimensional thought of Mahatma Gandhi. Mumbai: Mani Bhavan Gandhi Sangrahalaya.
- Sethi, J.D. (1996). International Economic Disorder, A Theory of Economic Darwinism & A Gandhian Solution. Shimla: Indian Institute of Advanced Studies), 1996.
- Dantwala, M. L. (1945). Gandhism reconsidered. Bombay: Padma Publications Publications.
- Gandhi, M.K. (1982). Hind Swaraj or Indian Home Rule. Ahmedabad: Navajivan Publishing House.
- Sethi, J.D. (1976). Gandhi Today. New Delhi: Vikas Publishing House.

**MC 208 Data Management and MS Excel**  
**(Ability Enhancement Compulsory Course)**

Max. Marks: 40

Internal assessment: 10

**Course Outcomes**

By the end of this laboratory based hands-on practical training course, students will be able to: handle data and solve basic algebraic problems using Excel, use different logical and statistical functions in Excel to compute descriptive statistics of a univariate and multivariate data set. □ present data using different types of graphs Using solver in excel student will be able to solve linear equation system and LPP and NLPP.

**Unit I**

Basics of Microsoft Excel: Opening of Excel file-Workbook and worksheet- Rename of the workbook and worksheet. Brief history of Excel workbook- Advantages and disadvantages of the use of excel for statistical analysis. Location of heading/title bar- menu bar, tool bar- Formulae and function- formula space- cell-cell formatting- data entry-data clearing-copy-cut-paste, paste special – paste value-paste formula-paste transpose of the data set.

**Unit II**

Data Management: Data transformation: arithmetic operation- addition, subtraction, multiplication, log transformation, exponential, squaring and square root, indices. Use of ‘If’ function- nested if, sum, sumif, count, countifcountifs, average averageif, averageifs, text to numeric and numeric to text using if function, max, min, large value of the data set,

concatenate. Sort - ascending and descending, A-Z, sort row wise /column wise. Filter of the data set and create sub sample- filter according to text filter data according to numeric values or conditions, saving the filtered data in separate worksheet. Lookup functions. Descriptive Statistics: (i) Univariate Data: Measures of Central Tendency: mean, median, mode, Trim mean, geometric mean, harmonic mean, Measures of Dispersion: Range, quartile deviation, SD, CV, Gini coefficient, Moments and Order statistics: skewness, kurtosis, rank and percentile (ii) Multivariate Data: Covariance and correlation matrix, partial correlation, rank correlation. Graphical Presentation of Data: Different types of charts and their applications, Scatter diagram and Curve fitting.

### **Unit III**

Introduction to SPSS. Descriptive Statistics. Correlation and Regression. T-Test and ANOVA

#### **Suggested Readings:**

- Abbott Martin Lee, Understanding Educational Statistics Using Microsoft Excel and SPSS JohnWiley & Sons, Inc. 2011.
- Balaguruswamy E.: Computer oriented statistical and numerical methods. Macmillan.
- Carver Robert H. and Jane Gradwohl Nash, Doing Data Analysis with SPSS, Cengage Learning.
- George Darren and Paul Mallery, SPSS for windows Step by Step, A simple guide and Reference, Pearson Education.
- Levine David M., David F. Stephan, Timothy C. Krehbiel and Mark L. Berenson, Statistics for Managers Using Microsoft Excel, 5ed, Prentice Hall, Pearson 2008.
- Methew Johan: Numerical Methods, P-III.
- Schmuller Joseph, Statistical Analysis with Excel For Dummies 3RD EDITION, John Wiley & Sons, Inc. 2013.

- Whigham David, Business Data Analysis Using Excel, OUP 2007.
- Gupta, S. L. and Gupta, Hitesh, SPSS 17.0 for researchers.
- Raj Kumar Singh Fundamentals of Research Methodology, , Kalyani.

## MC301 STRATEGIC COST ACCOUNTING (DSC)

**Max Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** This course aims to provide students with the knowledge and analytical skills necessary to use accounting cost information as a basis for formulating and evaluating corporate strategies.

### **Course Contents:**

#### **Unit I**

Nature and Scope of Cost Accounting; Introduction, meaning of cost accounting, scope of cost accounting, objectives of cost accounting, advantages of cost accounting, financial accounting v/s. cost accounting, limitations of cost accounting, general principles of cost accounting, cost system characteristics of an ideal cost system, installations of a cost system Cost Terms and Purposes; Cost in general, cost objectives, cost system, cost behaviour pattern, variable cost and fixed cost, shut down cost, average cost, total cost, product cost, period cost, product cost, fringe cost.

#### **Unit II**

Classification of Cost; Preparation of Statement of Cost, Collection of cost for Tenders or Quotations. Inventory Planning, Control and Costing: Techniques of Inventory Control; Level Setting, Economic Order Quantity, Just- in Time Inventory System, ABC Analysis, VED Analysis and Perpetual Inventory System, Methods of Valuing Material Issues.

#### **Unit III**

Accounting for Pay-Roll: Methods of Wage Payment and Incentive Plans. Overheads Allocation, Apportionment, Re-apportionment and Absorption.

#### **Unit IV**

Reconciliation of Cost and Financial Accounts; Need for Reconciliation, Reasons for disagreement between the profits disclosed by financial accounts and cost accounts.

Service or Operating Costing; Transport Costing, Hospital Costing, Hotel Costing and Power House Costing. Contract Costing; Recording of Cost value and profit of contract.

#### **Unit V**

Process Costing; Features of Process Costing, Application of Process Costing, Elements of Production Cost, Process Losses, Inter-process Profits.

Standard Costing and Variance Analysis: Meaning of Standard Costing, Preliminaries to the cost of Standard cost, Analysis of Material, Labour, Overheads and Sales Variance.

**References:**

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
2. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
3. D. K. Mittal and Luv Mittal, Cost Accounting, Galgotia Publishing Co., New Delhi.
4. Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd. New Delhi.
5. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, K.L. Malik & Sons Pvt. Ltd., Daryaganj, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi.
7. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar.
8. S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems Shri Mahabir Book Depot, New Delhi

## **MC302: CORPORATE GOVERNANCE AND BUSINESS ETHICS (DSC)**

**Maximum Marks: 80**

**Internal assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The purpose of this subject is to familiarize the student with the knowledge of corporate governance, business ethics and corporate social responsibility in global and Indian context. The course will help to understand the practices of corporate governance in public sector undertaking and financial sector; corporate social responsibility in light of Company Act 2013; business ethics and its significance in business and application of business ethics in functional areas of business.

### **Course Contents:**

#### **UNIT-I**

**Introduction Corporate Governance:** Concept; Meaning; Theories – Agency, Stewardship, Stakeholder, Resource Management, Political; Models – Anglo American, the UK, Japanese and Indian; Case Studies of Major Corporate Frauds.

Internal Institutions (Directors, Managers, CEO, CFO and Shareholders) and External Institutions (Auditors, Legal Environment, Political Environment and Market) of Corporate Governance. Recommendations of Important Committees on Corporate Governance at Global Level. Impact of Corporate Governance on the Financial Performance of Companies.

#### **UNIT-II**

**Development of Corporate Governance in India:** Regulatory framework of corporate governance-board composition, board diversity, board independence, chairman/CEO duality, board committees, disclosures and transparency, CEO and CFO certification and certificate of auditor on compliance of corporate governance regulations. SEBI Guidelines and clause 49 of listing agreement.

Corporate governance in Public Sector Undertaking, Corporate governance in financial sector like banks and insurance companies.

#### **UNIT-III**

**Corporate Social Responsibility:** Corporate Social Responsibility - Concept, Models, Importance. Provisions of Company Act 2013 for CSR. CSR and Corporate Strategy. CSR and Sustainable

Development. CSR and Philanthropy in the context of Bhagvad Gita. CSR and Gandhian principle of trusteeship.

#### **UNIT-IV**

**Introduction to Business Ethics:** Concept of Ethics, Business Ethics, Theories of Business Ethics, Objectives, Nature, Significance, Ethical Dilemma in Business. Ethical Issues in Business, Code of Ethics. Values and Ethics. Ethics and Law. Business Ethics from Indian perspective - the Bhagwad Gita, Gandhi and Buddhism. Spirituality and Governance.

#### **UNIT-V**

**Ethics in Functional Areas of Business:** Ethics in Finance, Ethics in Human Resource Management, Ethics in Marketing, Business Ethics and Consumer Protection. Business Ethics and Environment Protection. Whistle Blowing and Insider Trading.

#### **Recommended Books:**

Kumar, Satish, (2015). Corporate Governance, Oxford University Press.

Tricker, B. (2012). Corporate Governance. Oxford University Press.

Sharma J.P (2016). Corporate Governance, Business Ethics and CSR.

Fernando, A.C. (2012). Corporate Governance, Pearson.

Subramaniam N. Balakrishanan (2015). Corporate Governance, Mc Graw Hill.

Fernando, A.C. (2012). Business Ethics, Pearson.

Boatright Johan R. And Patra, Bibhu Prasan, (2013). Ethics and the Conduct of the Business, Pearson.

Gini Al and Marcoux Alexei M. (2012). Case Studies in Business Ethics, Pearson.

Singh Raj Kumar (2017). Business Ethics and CSR. Kalayani publication, New Delhi.

Jennings Marianne M. (2005). Cases in Business Ethics, Cengage Learning.

Yogananda Paramhamsa, "The Bhagvad Gita" Yogoda Satsang Society of India.

Gandhi M.K. "Autobiography of Gandhi".

## MC 303: INTERNATIONAL FINANCIAL MANAGEMENT AND POLICY (DSC)

**Maximum Marks: 80**

**Internal assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objectives:** On successful completion of this course, the student will be able to understand the significance of International Financial Management in the area of business education. The course will also provide an understanding about the various concepts such as cross-border investment decisions, foreign direct investment, international trade and development, balance of trade and balance of payment, regional economic integration, foreign exchange market, terms of trade and currency derivatives in the area of policy formulation and implications for India.

**Unit-I International Financial Management:** Significance and contemporary issues in International Financial Management. Cross-border investment decisions – concept and types. Green field investment Vs. cross-border mergers and acquisitions. Valuations techniques – Net Present Value Model and Adjusted Net Present Value Model. Risks in cross-border investment decisions.

Foreign Direct Investment: Concept, Types, Theories, Significance, Limitations, FDI trends and Policy in India.

**Unit-II International Trade and Policy:** Trade and Development, Significance of International Trade, Theories of International Trade - including gravity model theory. Free trade Vs. Protection. Trade barriers and non-trade barriers and their implications. India's Trade Policy.

Balance of trade and balance of payment- Concepts, Components of balance of payment; disequilibrium and remedial steps.

**Unit-III Regional Economic Integration:** Concept and Rationale Levels of regional economic integration- free trade, custom union, economic union, common market, political union. Trade creation and trade diversion effects. Regionalism Vs. Multilateralism. India's trade and economic relations with SAARC, BIMSTEC, ASEAN, EU, GCC and BRICS.

**Unit-IV Foreign Exchange and Terms of Trade:** Foreign Exchange Market – Functions, International Payment, Transactions in the foreign exchange market, Exchange control objectives, Exchange rate systems. Convertibility of rupee. Devaluation- Approaches, Significance and Devaluation of Indian rupee.

Terms of Trade- Concepts, Measurement, Importance and Limitations.

**Unit-V Currency Derivatives:** Currency Forward Market, Currency Future Market, Currency Options Market, Currency Call Options, Currency Put Options and Financial Swaps.

**Reference Books:**

Madura, Jeff (2015). International Financial Management, Cengage Learning, New Delhi.

Siddaiah, Thummuluri, (2012). International Financial Management, Pearson. Eun, Cheol S. and Resnick, Bruce G. International Financial Management, Tata McGraw-Hill.

Shapiro, Alan C., Multinational Financial Management, John Wiley.

Sharan, V., I International Financial Management,, PHI Learning Pvt Ltd.

Levi D, Maurice, International Finance, Routledge.

## **MC304: FINANCIAL INSTITUTIONS AND MARKETS (DSC)**

**Max Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The purpose of this course is to equip students with an understanding of the financial system, its constituents, the principles on which it operates, inter linkages, regulatory concerns, and implications for society & policy formulation.

### **Course Contents:**

#### **Unit I**

Introductory: Nature and role of financial system – Financial System and financial markets. An economic analysis of financial system in India. Indian financial system – A critical analysis. Financial Markets: Money and capital markets. Money market Instruments: Call money, treasury bills, certificates of deposits, commercial bills, trade bills, etc. Capital market: Government securities market, Industrial security market, Role of SEBI – and overview; Recent developments National Depository Securities Ltd. (NDSL), Market- Makers.

#### **Unit II**

Money Market Institutions: Central bank: Functions and its role in money creation, Commercial banks; Present structure.

#### **Unit III**

Introduction to International and Multinational banking. Non- Banking Institutions: Concept, role of financial institutions, sources of funds, Functions and types of non-banking financial institutions.

#### **Unit IV**

Mutual Funds: The evaluation of mutual funds, regulation of mutual funds (with special reference to SEBI guidelines), Performance evaluation, Design and marketing of mutual funds scheme; Latest mutual

fund schemes in India – An overview. Evaluating of mutual funds. Merchant Banking: Concept, function, growth, government policy regarding Merchant banking business and future of merchant banking in India.

## **Unit V**

Changing Role of Financial Institutions: Role of banking, financial sector reforms, financial and promotional role of financial institutions, universal banking; concept and consequences.

### **References:**

Auerbach, Robert D, Money, Banking and Financial Markets; Macmillan Publishing Co; New York and Collier MacMillan Publisher; London.

Avadhani, V.A., Investment and Securities Market in India; Himalaya Publishing House; Bombay...

Khan, M.Y., Indian Financial System –Theory and Practice; Vikas Publishing House; New Delhi.

Mishkin, Frederics, S., The Economics of Money Banking and Financial Markets; Harper Collins Publisher; New York.

## **MC 305: INDIAN ETHOS AND LIFE SKILLS - SRIMAD BHAGVAD GITA (AECC)**

**Marks: 40**

**Internal Assessment: 10**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objectives:** On successful completion of this course, the student will be able to develop the insight about Indian Ethos, Values, Spirituality, Yoga of wisdom, Yoga of Works, Meditation and Devotion in the backdrop of Srimad Bhagvad Gita. The techniques of inner engineering will help in improving inner capacity and making the working environment full with energy, love, respect, power, success and prosperity.

### **Course Contents:**

#### **Unit-I**

**The Concept of Ethics:** Meaning and theories; Ethical Dilemma and Critical Thinking in the light of Vishad Yoga; Ethics and Dharma; Ethics and Religion; Significance of Ethics in business and Management.

#### **Unit- II**

**The Concept of Values:** Values and Bhagvad Gita; Values and four Purushawarthas; Values and Yoga philosophy; Relevance of values in modern business and management.

#### **Unit-III**

**The Concept of Spirituality:** Spirituality and Science; Spirituality and Culture; Spirituality and Humanism; Lessons for Leadership, Inter-Personal Relations, Team Building and Business.

#### **Unit-IV**

**Yoga of Wisdom and Work:** Yoga of Wisdom (Sankhaya Yoga); Yoga of Work (Nishkam Karma)- Law of Karma; Significance of Yoga of Wisdom and Work in Decision Making and Management.

#### **Unit-V**

**Techniques for Inner Engineering:** Meditation –Yoga, Silent Sitting and Mindfulness; Devotion - Singing; Inner engineering and Organizational effectiveness.

### **Recommended Books:**

Chakraborty, Thought, Himalayan S. K. Publishing Foundations House, of Managerial New Delhi. Work  
-Contributions from Indian

Chakraborty, S. K. Managerial Effectiveness and Quality of Work Life - Indian Insights, Tata Mc Graw  
Hill Publishing Company, New Delhi.

Chakraborty, Press, S. K. New Management Delhi. by Values -Towards Cultural Congruence, Oxford  
University

Ananta K. Giri values, Ethics and Business; Rawat Publications, Jaipur.

Singh, Raj Kumar: Business Ethics and CSR, Kalayani Publication, New Delhi.

Education in Values -A Source Book; NCERT, New Delhi.

Sri Aurobindo: The Messages of the Gita.

Paramhansa Yogananda: Gods Talk with Arjuna.

## **MC306: MANAGEMENT CONTROL TECHNIQUES (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective-** The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

### **Course Contents:**

#### **Unit I**

Introduction to Accounting: Management Accounting as a field of Accounting. The concepts of Management Accounting-objective; Nature and Scope. Financial Accounting, Cost Accounting and Management Accounting Account's position as a member of the management team.

#### **Unit II**

Financial Statement Analysis: Ratio Analysis, Accounting Plan and Responsibility Centres: Meaning and significance of Accounting, Responsibility Centre-Cost centre, profit centres, and investment centres, problem of transfer pricing, Objective and determinants of Responsibility Centres.

**Unit III** Analysis of Fund Flow Statement and Cash Flow Statements.

#### **Unit IV**

Budget and Budgetary Control: Definition of budget, Essentials of budgetary Control, Kinds of budgets-operating budget, Master Budget Flexible budget, Budgetary control, Zero Base Budgeting and Performance budgeting.

#### **Unit V**

Marginal costing and Break-even analysis: Concept of marginal cost, Practical application of Marginal costing: Marginal costing and Pricing, Cost-Volume-Profit analysis. Break-even analysis: Assumptions

and practical application of Break-even-analysis: Decision regarding sales-mix, make or buy and discontinuation of a product line, Marginal costing versus Direct Costing  
Reporting to Management: Objects of Reporting, Reporting needs of different management levels, Types of report, modes of reporting to different levels of management.

**References:**

Murphy, Managerial Accounting ch. 4, 5 & 6.

Man Mohan & Goyal: Principles of Management Accounting ch. 13.

Hingorani and others, op. Cit. 11.

Welsch, Budgeting, Profit Planning and Control,

## **MC307: STOCK MARKET OPERATIONS (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objectives:** This course aims at giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian stock market.

### **Course Contents:**

#### **Unit I**

Security Markets: Primary and secondary market; Primary market – its role and functions; Methods of selling securities in primary market; New financial instruments; SEBI guidelines for public issues; Stock exchanges; Listing of securities in stock exchanges; Trading mechanism – screen based trading; Internet based trading.

#### **Unit II**

National Stock Exchange and Bombay Stock Exchange – role, organization and management; Listing procedure, Accounting records for buying/selling transactions; Nature of transactions – cash and forward; Settlement of trades. Share Price Indices: Need and importance; Compiling of index numbers and interpretation.

#### **Unit III**

Depository: Role and need; The Depositories Act, 1996; SEBI (Depositories and Participants Regulation) 1996; SEBI (Custodian of Securities) Regulation 1996; National Securities Depository Ltd. (NSDL).

#### **Unit IV**

Derivative Trading: Future and options-concept, meaning and importance, Methods of trading; Valuation of options.

#### **Unit V**

Raising funds from International Markets: FITs, Euro issues, ADR's, GDR's and FDI; SEBI guidelines.

### **REFERENCES**

Dalton, John M.: How the Stock Market Works; Prentice Hall, New Delhi.

Gupta, L.C.: Stock Exchanging Trading in India; Society for Capital Market Research and Development,

Delhi.

Machi Raju, H.R.: Merchant Banking; Wiley Eastern Ltd., New Delhi.

Machi Raju, H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi.

Chandratre K.R. et al.: Capital Issues, SEBI & Listing; Bharat Publishing House, New Delhi.

Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, New Delhi.

Raghunathan V.: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.

## **MC308: DIGITAL MARKETING AND E-COMMERCE (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** To develop an understanding of digital marketing and formulate plan and strategies related to digital marketing.

**Course Contents:**

### **Unit I**

Introduction to Digital Marketing :Evolution of digital Marketing, Traditional vs Digital Marketing, Digital Marketing Channels, Digital Marketing Plan, Digital Marketing Strategy, Digital Marketing Application and Benefits, Digital Marketing in India.

### **Unit II**

The Consumer and Digital Marketing: Consumer Behaviour on internet, Impact of Digital Technology on Consumer Behaviour, Attributes of online buying behavior, Marketing Intelligence from user's online data understanding consumer demands, brand building on web.

### **Unit III**

Social Media Marketing: Social Networking, Objectives of Social Media Strategy , Building social media strategy, Types of Social media marketing , Facebook marketing , LinkedIn marketing, Instagram marketing , You tube Marketing, Twitter Marketing,

### **Unit IV**

Emerging Platforms of digital marketing: E-mail marketing, Mobile marketing, Video Marketing, Artificial intelligence and virtual Reality in Digital Marketing.

### **Unit V**

Introduction to E-Commerce: Meaning of electronic commerce, business applications of e-commerce, comparison with traditional commerce.

Business Models in E-Commerce-e-shops, e-procurement, e-auctions, value chain integrators, information brokerage, telecommunication, collaboration platforms, etc.; Electronic payment system; E-Banking-Concept, operations, online fund transfer-RTGC, ATM, etc.,

**References:**

1. Gupta Seema (2020), Digital Marketing, Mc Graw Hill Publications.
2. Puthussery Antony (2020), Digital Marketing. Notion Press.
3. Bhatia Puneet (2019), Fundamentals of Digital Marketing, Pearson Publications.
4. Greenstein, Electronic Commerce, Tata McGraw Hill, New Delhi.
5. Norton, Peter: Introduction to Computer 4/E, Tata McGraw Hill (P) Ltd., New Delhi.
- 6.

## **MC309: SUPPLY CHAIN MANAGEMENT AND LOGISTICS (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.

### **Course Contents:**

#### **Unit I**

Introduction: Evolution, importance, scope, concept of Supply Chain Management (SCM) and trade logistics; Supply chain management as a Management Philosophy; Function of SCM, Value chain for supply chain management; Design of SCM; Logistic activities – An overview, contribution of logistics at macro and micro levels; SCM and trade logistics; Logistics and competitive advantage; Logistics mix; Concept, span and process of integrated SCM; Difference between logistics and supply chain management, demand management; Forecasting-Need, quantitative and qualitative methods, Selecting the appropriate forecasting technique; Functional applications – HR, marketing, operations, finance, IT; Logistics organization - Logistics in different industries.

#### **Unit II**

Behavioural Issues in Supply Chain Management: Role of relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.

#### **Unit III**

Focus Areas of Logistics and Supply Chain Management: Product development process and SCM, purchasing cycle, types of purchases, JIT purchasing, strategic role of purchasing in the supply chain and total customer satisfaction; Purchasing vs. procurement, procurement strategies; Transportation: Introduction, objectives, different modes of transportation, importance of effective transportation system; Warehousing and inventory management: Reasons for warehousing, warehousing evaluation and requirements, warehousing location strategies, inventory- Introduction, objectives, concept of inventory, types of inventory, concept of inventory management, importance of inventory management, objectives of inventory management, different types of inventory costs, inventory management principles and

approaches; Logistical packaging: Introduction, objectives, concept of logistical packaging, types of packaging material, packaging costs.

#### **Unit IV**

Performance Measurement: Framework of performance indicators, methods of performance measurement, and the balanced score card approach, benchmarking, supply chain metrics (KPIs), performance measurement and continuous improvement

#### **Unit V**

Trends and Challenges in Logistics and Supply Chain Management: Third party and fourth party logistic outsourcing- Challenges and future directions; Reverse logistics; Bullwhip effect; Push based and pull based systems; Green supply chain management; E-Commerce logistics: Requirements of Logistics in e-commerce, EDI, bar coding, RFID; Re-engineering the supply chain- Future directions.

#### **References:**

Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.

Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd

Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.

Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply Chain. Tata McGraw Hill Education Private Limited.

Bozarth, C.C. & Handfield, R. B. (2015). Introduction to Operations and Supply Chain Management. Pearson Education.

Christopher, M. (2011). Logistics and Supply Chain Management. Prentice Hall.

## MC 310: INDUSTRIAL PSYCHOLOGY (DSE)

**Maximum Marks: 80**

**Internal assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objectives:** On successful completion of this course, the student will be able to understand the concept of Industrial-Organizational Psychology; apply Industrial Psychology to select, develop, and manage employees; comprehend how the theory and research are applied to work settings and create a stress-free environment at the workplace. The course will also provide the understanding of Industrial Psychology to understand the dynamics of interpersonal relation, group dynamics and behavior of employees working in the organization to attain the objective of business in most effective and efficient ways.

### **Course Contents:**

#### **Unit I**

**Introduction:** Industrial psychology concept, development of industrial psychology, scope of Psychology industrial psychology and major problems of industrial psychology.

Psychological Tests - Characteristics of psychological tests, types of tests, importance and limitations of psychological tests

#### **Unit II**

**Attitudes and Job Satisfaction:** Meaning, components of attitude, attitude formation, determination and change, and Cognitive theory of dissonance. Measuring the A-B Relationship.

Job Satisfaction- Meaning, Theories, Causes, importance of Job Satisfaction, ways of measuring Job Satisfaction.

#### **Unit III**

**Learning and Development:** meaning and definitions of Learning, nature, component of learning, factors affecting learning, theories of learning classical conditioning, operant conditioning, cognitive and social theory. Conditions of the learning development process.

#### **Unit IV**

**Personality, Inter-Personal Relationship:** Meaning, theories of personality, Personality, inter-personal relationship and group dynamics, determinant of inter personal relationship, management of inter-personal relationship and group dynamics, formal and informal group decision making.

#### **Unit V**

**Human Engineering and Stress Management:** Work study, time study, motion study, fatigue study, monotony, boredom and work environment.

Organizational stress: concept, causes, effects and coping strategies of stress.

**Reference Books:**

M.L. Blum and J.C. Naylor, Industrial Psychology, , GBS Publishers, Delhi.

E.J. McCormic and Ilgen, Industrial Psychology, PHI New Delhi.

Drenth, Thierry, Williams and Wolf, Handbook of Work and Organization Psychology

Robert C. Beck, Applying Psychology, understanding people, PHI

Maier, Psychology in Industry, Oxford & amp; IBH.

Edger Schein, Organisational Psychology, PHI, New Delhi.

Mohanty, Girishbala and Singh, Raj Kumar, (2016). Industrial Psychology. Kalayani Publication, New Delhi.

## **MC311: STRATEGIC HUMAN RESOURCE MANAGEMENT (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** This paper is designed to develop theoretical understanding and appreciating the relationship between management of people with organization's strategic goals and objectives.

### **Course Contents:**

#### **Be Unit I**

Introduction: Evolution of Strategic Human Resource Management (SHRM); HR, SHRM & Corporate Strategy; Challenges in SHRM; Resource based view of a firm; Investment perspective of SHRM; HR architecture; HR competencies.

#### **Unit II**

HR Strategies: Importance of HR in strategy formulation, Strategic approach to HR functions (planning, acquisition, training, development, reward and compensation); Managing workforce diversity.

#### **Unit III**

SHRM in Practice: - Identifying strategic positions; Managing employee relations - Unions and strategic collective bargaining; Strategic change, Restructuring and SHRM; Employee engagement and well-being; Matching culture with strategy; Behavioral issues in strategy implementation.

#### **Unit IV**

SHRM and Business Performance: SHRM for competitive advantage; High performance work systems and SHRM, HRM and firm performance, Evaluating SHRM effectiveness, HRM and customer outcomes, HR metrics; HC bridge Framework model.

#### **Unit V**

Trends and Issues in SHRM: HR implications of mergers and acquisitions; Outsourcing and its HR implications; Human resource strategy in international context; HRM in developing countries; Technology and HRM, Corporate Ethics, Values and SHRM; Future of SHRM.

## Reference Books:

Agarwala, T., Strategic Human Resource Management. OUP (Unit II)

Baron, James N. & David, M. Kreps (1999). Strategic Human Resources – Frameworks For General Managers. Wiley (Chapter 19 for Unit V)

Greer, C.R., Strategic Human Resource Management: A general managerial approach, Pearson Education. (Unit 1 – Investment Perspective)

Kaufman, Bruce E. (2015). Evolution of Strategic HRM as seen through two founding books: a 30th anniversary perspective on development of the field. Human Resource Management, SHRM thirtieth anniversary review. May–June, 54(3). 389–407

Mello, J. A. (2006) Strategic Management of Human Resources. South Western.

Schuler, R. S. & Jackson, S. E. (2007), Strategic Human Resource Management, Wiley India.

Becker, B. & Gerhart, B. (1996), The impact of human resource management on organizational performance: Progress and prospects. Academy of Management Journal, 39, 779-812.

Becker, B. E. & Huselid, M. A. (2006), Strategic human resources management: Where do we go from here? Journal of Management, 32(6): 898–925.

Bhattacharya, M., Gibson, D. E. & Doty, D. H. (2005), The effects of flexibility in employee skills, employee behaviors, and human resource practices on firm performance. Journal of Management, 31, 622-640.

Delaney, J. T. & Huselid, M. A. (1996), The impact of human resource management practices on perceptions of organizational performance. Academy of Management Journal, 39, 949-970.

Gerard, H. Seijts and Gary, P. Latham (2005), Learning versus Performance Goals: When Should Each Be Used? Academy of Management Executive, 19(1) (Feb), 124-131

Huselid, M. A. (1995). The impact of human resource management practices on turnover, productivity, and corporate financial performance. Academy of Management Journal, 38, 635-673.

Mark, A. Huselid & Brian, E. Becker (2011), Bridging Micro and Macro Domains: Workforce Differentiation and Strategic Human Resource Management, Journal of Management, 37(2), March. 421-428

Pfeffer, J. (1998). The human equation: Building profits by putting people first. Harvard Business School Press

## MC401: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT (DSC)

Max Marks 80

Internal Assessment 20

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** To equip the students with essential tools, techniques, models and investment theory necessary for analyzing different types of securities, making sound investment decisions and optimal portfolio choice.

### **Course Contents:**

#### **Unit I**

**Portfolio Analysis:** Estimating rate of return and standard deviation of portfolio. Effect of combining the securities, Markowitz Risk-return optimisation.

**Portfolio Performance Evaluation:** Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures. Investment policies of Individuals, Tax saving schemes in India.

#### **Unit II**

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis.

#### **Unit III**

**Single Index Model or Market Model:** Portfolio total risk, portfolio market risk and unique risk, Simple Sharpe's optimisation solution.

#### **Unit IV**

**Capital Market Theory:** Capital market line, security market line, risk free lending and borrowings.

#### **Unit V**

**Factor Models:** Arbitrage pricing theory, two factor and multi-factor models, Principle of arbitrage, arbitrage portfolios.

### **References:**

Fischer, D.E. and Jordan R.J., Security Analysis and Portfolio Management, Prentice Hall, 1983.

Reilly, F.K., Investment Analysis & Portfolio Management, Dryden Press, 1985.

## **MC 402: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT (DSC)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** This course aims to provide necessary inputs for entrepreneurial effort and planning to start a new venture and taking investment decisions to enable them to investigate, understand and internalize the process of setting up a business and project planning.

### **Course Contents:**

#### **Unit I**

Introduction: Concept of Entrepreneurship; Role of entrepreneurship in economic development; Factors impacting emergence of entrepreneurship; Types of entrepreneurs; Characteristics of successful entrepreneurs.

Entrepreneurship Development and Leadership: Types of startups; Entrepreneurial training; Entrepreneurship Development Programmes; Characteristics of entrepreneurial leadership, Components of entrepreneurial leadership

#### **Unit II**

Identification of investment opportunities: Project ideas generation and screening. Phases in Project Management, Project feasibility study, Appraisal criteria and process; Methods of appraisal under certainty, uncertainty and risk.

#### **Unit III**

Market and demand analysis: Sources of information – primary and secondary; Demand forecasting and market planning;

Technical analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment.

**Unit IV** Financial analysis: Cost of project and means of financing; Major cost components; Planning capital structure; Financing schemes of financial institutions.

**Unit V** Social cost benefit analysis: Meaning and methodology; L & M and UNIDO approach; SCBA in India Project implementation; PERT and CPM. Problem of time and cost overrun, Project implementation practices in India. Project Review/control – Evaluation of Project.

**References:**

Rathore, BS and JS Saini, A Handbook of Entrepreneurship (Ed.), Aapga Publications, Panchkula (Haryana)

Gupta, CB and P Srinivasan, Entrepreneurship Development, Sultan Chand and Sons, New Delhi

Arya, K. (2016). Entrepreneurship: Creating and Leading an Entrepreneurial Organization. Pearson.

Hisrich, R. D., Shepherd, D. A. & Peters, M. P. (2016), Entrepreneurship, McGraw-Hill Education.

Galindo, C. R. (2018). The Entrepreneur's Guide To Winning: 7 Arts You Need To Master To Win The Game Of Business. Create Space Independent Publishing.

Ramachandran, K. (2014). Entrepreneurship Development: Indian cases on Change Agents. Tata McGraw Hill.

Robinson, P. J. (2017). A Guide for Writing Your Business Plan. Independently published

Chandra, Prasana: Project Planning Analysis, Financing Implementation and Review. TATA McGraw Hill, New Delhi.

Patel, Bhavesh M., Project Management, Vikash Publishing House Pvt. Ltd., New Delhi.

Pitale, R.L.. Project Appraisal Techniques, Oxford and IBH.

Timothy, D.R. and Swell W.R. Project Appraisal and Review, McMillan, India.

## **MC403: STRATEGIC MANAGEMENT AND BUSINESS POLICY (DSC)**

**Max Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The objective of the course is to develop the knowledge about strategy making process and business policy that is informed, integrative and responsive to rapid changes in organization environment and also about tasks implementing in a global market.

**Course Contents:**

### **UNIT I**

**Strategic Management and Business Policy:** Strategic Management – meaning, level at which strategy operates and essentials of strategic management process. Strategic management: awareness and change, E-V-R Congruence, Models of Strategic Management. Strategic Leadership and Decision Making. Business policy and genesis of strategic management and business policy. Strategy formulation-environmental appraisal, organizational appraisal and corporate level strategies.

### **UNIT II**

**Strategic Success:** The Organizational Mission and Objectives: Vision, Mission and Objectives. Financial Analysis, Company Failure predicting company failure, symptoms and causes of company decline. Environmental Awareness and Management, SWOT Analysis. The competitive environment and competitive advantage: competition and the structure and regulation of industry in the United Kingdom, Analysing an industry, competitive advantage, successful competitive strategies. Competitive advantage through products, processes and service: the organisation's value chain, The value chain and competitive advantage marketing strategy, Research and development, innovation and new products, speed and competitive advantage operations management, Service ,not-for-profit and small businesses ,supply chain architecture, Service and total quality management .

### **UNIT III**

**Financial Strategy:** Financing and competitive advantage. Information, information systems and information technology, The strategy information challenge, information technology and competitive advantage. Planning and creating corporate strategy: Strategy formulation, planning and planning systems, strategic planning techniques. Strategic alternatives and market entry strategies: disinvestment strategies , strategic means, international strategies and selection of strategies. Issues in strategic growth: diversification and acquisition, acquisition, effective acquisition strategies, joint ventures and strategic alliances. Issues in strategic consolidation and recovery: the feasibility of recovery, retrenchment strategies, turnaround strategies, management buy outs, financing a buyout , management buy ins, managing recession, strategies for declining industries, implementing recovery strategies.

**UNIT IV Corporate Strategy and Corporate Management Style:** styles of corporate management, strategic management at the corporate level, the role of general managers, organizations in the late 1990s. Issues in strategic resource management: corporate resource planning, functional planning, policies, procedures, plans and budgets, crisis avoidance and management. Issues in strategic change management: issues in the management of change, strategies for implementation and change, power and politics.

## **Unit V**

**Strategic Implementation, Evaluation and Control:** Strategy implementation- concept, nature, barriers and model of strategy implementation. Resource allocation- strategic budgeting, aligning resource allocation to strategy, factor affecting resource allocation and difficulties in resource allocation. An overview of strategic evaluation and control, nature, importance, participants and barriers in strategic evaluation, requirements for effective evaluation. Strategic control- premise control, implementation control, strategic surveillance, and special control. Operation Control. Techniques of strategic evaluation and control.

## **References:**

1. H. Igor Ansoff , *Implanting Strategic Management* , Prentice Hall 1984.
2. C. Roland Christensen, Kenneth R. Andrews, Joseph L. Bower, Richard G. Hamermesh, Michael E. Porter, *Business Policy: Text and cases*, Fifth Edition, Richard D. Irwin ,inc, Homewood , LL Linois,

1982. 3. William F. Glueck and Lawrence R. Jauch, Business Policy and Strategic Management, Fourth Ed, McGraw – Hill, 1984.

4. Management, Seventh Ed., South Western Publishing co. Cincinnati, Ohio, 1976.

5. KS Chopra, Business Policy for Indian Industries: Corporate Strategy Formulation, The Times Research Foundation, Pune 1985

6. John Grieve Smith, Business Strategy: An introduction Basil Blackwell, Oxford and Economist Publications London, 1985.

7. S.K Bhattachary and N. Venkatarmin, managing Business Enterprises Strategies, Structures and Systems, Vikas Publishing House New Delhi 8. John L Thompson, Strategic Management: Awareness and change, International Thompson press. 1997.

**MC 404: ADVANCE FINANCIAL MANAGEMENT AND POLICY (DSE)**

**Maximum Marks: 80**

**Internal assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objectives:** On successful completion of this course, the student will be able to: Critically evaluate the capital structure theories and policy and analyse the financial statements of the organization, understand the concept of leverage, corporate restructuring, merger and takeover; learn about the methods of calculating cost of capital; know the process of valuation of various securities like shares and bonds; Understand the concept and types of financial derivatives i.e. Option, Future, Hedging and Swap.

**Course Contents:**

**Unit-I**

**Capital Structure Theory and Policy:** Concept, Meaning, Importance, Determinants of Capital structure, Optimum Capital Structure, Theories of capital structure.

Financial Statement Analysis- Comparative Statement Analysis, Common Size Statement Analysis, Trend Analysis, Ratio Analysis. Financial and Operating Leverages.

**Unit-II**

**Corporate Restructuring and Policy:** Concept, Meaning, Objectives, Techniques of Corporate restructuring. Mergers and Takeovers: Types, Objectives, Legal and Procedural Aspect of Mergers and Takeovers, valuation and financing Mergers and Takeovers, An overview of Mergers and Takeovers in India.

Financial Restructuring: Meaning, Objectives, Steps in Financial Restructuring, Reorganization of Capital, Buy-back of shares. Financial Management of Sick Unit.

**Unit-III**

**Cost of Capital:** Meaning, significance, Computation of Cost of Capital including CAMP, Weighted Average Cost of Capital.

**Unit-IV**

**Valuation of Securities:** Valuation of Securities – Bonds and Equities. Shareholder Value and Corporate Governance.

**Unit-IV Financial Derivatives and Policy:** Concept, Recent developments in financial derivative market. Financial Derivative Market in India- Structure, Regulatory Framework and Classification. Options- Concept, Uses, Types, Models – Black-Scholes, Put—Call Parity Relationship. Futures- Futures Market, Futures Contracts and Futures Trading. Hedging- Concept, process, objectives, importance, foreign exchange risk and hedging. Swaps- Concept, Basic Swap structure and Growth of Swap Market.

**Reference Books:**

Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.

Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi

Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.

Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.

Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.

Bhalla, V. K. (2014). Working capital management. S. Chand, New Delhi.

Pandey, I. M. (2021). Financial Management, Pearson, Chennai.

Brigham, E. F., & Ehrhardt, M. C. (2015). Financial management: Theory & practice. Cengage Learning, Delhi.

Lasher, W. R. (2016). Practical financial management. Cengage Learning, Delhi.

## **MC405: BUSINESS TAXATION (DSE)**

**Maximum Marks: 80**  
**Internal assessment: 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The purpose of this subject is to make student acquainted with the knowledge of rules and regulations relating to Goods and Services Act, 2017 and other emerging issues of business taxes. The course will help to understand the various provisions of GST such as basic concepts of GST, Provisions relating to Place and Time of supply of Goods and Services, determination of value, input tax credit, registration of entities, computing tax and preparing and uploading return. From the skill point of view this course is very significant to the students of commerce as it will help in developing practical skill of computing GST.

### **Course Contents:**

#### **UNIT-I**

Kautlia's Economic Thought on Business Taxes. Concepts of Goods and Services Tax Act, 2017. Provisions relating to supply of goods or services or both. Levy of Central GST (CGST), State GST (SGST) Union Territory GST (UTGST) and Integrated GST (IGST).

#### **UNIT-II**

Exemptions of Goods and Services from tax. Provisions relating to Place and Time of supply of Goods and Services.

#### **UNIT-III**

Parameters for determining the value of supply of Goods and Services Tax. Reverse charges mechanism. Registration under GST: Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Composition Scheme and assessment under composition scheme; Zero rated supply; Exemption from GST, GST tax rate.

#### **UNIT-IV**

Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

#### **UNIT-V**

Assessment and Administration of GST - Types of GST Returns, Types of Assessment & Assessment Procedures, Role and Functions of GST Council, Tax Authorities and their powers; Tax deduction at Source & Tax Collection at Source, Refund of Tax

**Reference Books:**

Singhania, V.K. and Singhania, Monica, (2019). Income Tax Including GST, Taxmann

S.K. Shukla: GST in India (Hindi & English)

Bare Act

Taxman: Goods and Service Tax (Hindi & English)

Datney, V S, Taxmann's GST Ready Reckoner, Taxmann, New Delhi.

Gupta, N K, Goods and Services Tax (Law, Practice and Procedures), Bharat Law House Private Limited.

Mehrotra, H.C. and Agarwal V.P., Goods and Services Tax GST, Sahitya Bhawan Publications.

## **MC406: FORENSIC ACCOUNTING AND AUDITING (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objectives:** To enable students to meet the challenges posed by rising financial frauds and scams world over, more so in the view of limitations of financial accounting and auditing procedures.

### **Course Contents:**

#### **Unit I**

Forensic Accounting & Fraud Auditing Fundamentals: Meaning, nature and scope, Auditors liability for undetected frauds, Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results

#### **Unit II**

Fraud Definition & Taxonomy: Ingredients of fraud, why is a fraud committed and who commits a fraud? , Meaning and nature of corporate fraud, concept of fraud under Companies Act 2013, frauds for and against a company, victims of fraud.

#### **Unit III**

Types of Corporate Frauds: Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. Fraud Prevention- Strategies, Fraud prevention for consumers and businesses.

#### **UNIT IV**

Auditing: Concept Type, Principles, Internal Control- Internal Check and Internal Audit, Vouching and Verification of Assets and Liabilities.

#### **UNIT V**

Dividend and Divisible Profits, Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities, Audit Committee, Auditor's Report: Contents and Types, Auditor's Certificates.

### **References:**

- Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition).
- Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. (2015). Forensic Accounting & Fraud Examination. Cengage Learning (India Edition).
- Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi.
- Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and Forensic Accounting. Wiley.
- Bremser, Wayne G. (1995). Forensic Accounting and Financial Fraud. American Management Association.
- Dalal, Chetan. (2015). Novel & Conventional Methods of Audit, Investigation and Fraud Detection. Wolters Kluwer India Pvt. Ltd.
- Gupta, Sanjeev (2016). Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd
- Kaul, Vivek (2013). Easy Money. Sage Publications, New Delhi.
- Manning, George A. (2010). Financial Investigation and Forensic Accounting. CRC Press: Taylor & Francis Group.
- Sharma, B. R. (2014). Bank Frauds. Universal Law Publishing, New Delhi.

## **MC407: CONSUMER BEHAVIOUR (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Objective:** To provide an in-depth understanding of the consumer buying processes and their determinants as relevant for marketing decision making.

### **Course Contents:**

#### **Unit I**

Consumer Behaviour: Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and new consumption patterns; Conducting consumer research – overview of process, complexities and issues.

#### **Unit II**

Consumer Decision Making Process: Buying motives; Buying roles; Consumer buying process; Stages and levels of consumer decision making; Business buying behaviour- an overview; Theories of motivation and its application.

#### **Unit III**

Personal Factors Affecting Consumer Behaviour: Demographic characteristics; Family, Family life cycle and consumer decision making; Household influence on consumer buying behaviour; Needs and motivation; Perception; Perceptual mapping and positioning; Value perceptions; Attitude and attitude change; Attitude models; Learning and learning theories; Consumer involvement- antecedents and consequences; Personality- Concept and personality theories; Psychographics; Life style and applications.

#### **Unit IV**

Socio-Cultural Determinants of Consumer Behaviour: Reference group influences- Theories of reference group and applications; WOM communication and opinion leaders; Social class and social class stratification in India; Understanding cultural and sub-cultural

#### **Unit V**

Models of Consumer Behaviour and Business Buying Behaviour: An overview of contemporary models; Deterministic and probabilistic approaches; Contemporary Models of consumer behaviour.

**References:**

Blackwell, R. D., Miniard, P. W., & Engel, J. F. (2009). Consumer Behavior. New Delhi: Cengage Learning.

Hawkins, D. I., Motherbaugh, D. L., & Mookerjee, A.(2016). Consumer Behavior: Building Marketing Strategies. Chennai: Mc Graw Hill Education (India).

Schiffman, L. G., & Kanuk, L. L. (2008).Consumer Behaviour. Prentice Hall.

Assael, H. (1994). Consumer Behaviour and Marketing Action. South-Western.

## MC408: RETAIL MANAGEMENT (DSE)

Max. Marks 80

Internal Assessment 20

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The course develops practical understanding of the retail sector covering areas like retail buying, category management, retail store operations and customer marketing, FDI.

### Course Contents:

#### Unit I

Retailing: Concept, Characteristics, importance and functions; Theories of retailing: Retailing in India. Strategic Planning in retailing; Planning for global retailing.

Retailing Formats: Classifying retail institutions according to ownership, store based and non-store based retail organizations. Planning location of retail institution; Trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site.

#### Unit II

Human Resource Management in retailing: Objectives and function; setting up a retail organization, organizational patterns in retailing. Managing store employees.

#### Unit III

Store Operations Management: blueprinting operations; deciding stores layout; store design and displays; energy management; loss prevention and security issues.

Customer Service: Concept and importance, developing service strategy; service quality dimensions and GAPS model; Retailing customers.

#### Unit IV

Financial management in retailing: Sources of finance, FDI in retail; analysis of financial and operational performance, retail audit.

#### Unit V

Applications of information technology in retailing: Social, ethical and legal aspects in retailing.

### REFERENCES

Gilbert David: Retail Marketing Management, Pearson Education, Delhi.

Pradhan Swapna: Retailing Management: Text & Cases. Tata McGraw Hill, New Delhi.

Bermans & Evans: Retail Management – A Strategic Approach, Prentice Hall of India, New Delhi.

Lamba: The Art of Retailing, Tata McGraw Hill, New Delhi.

Mcgoldrick, P.: Retail Marketing, McGraw Hill, U.K.

## **MC409: RURAL MARKETING (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The objective of this course is to explore the students to the agriculture and rural marketing environment so that they can understand.

### **Course Contents:**

#### **Unit 1**

Nature, Characteristics and Potential of Rural markets in India. Socio-Cultural, economic and other environmental factors affecting rural marketing: Attitudes and behavior of the rural consumers and farmers.

#### **Unit II**

Marketing of Consumer durables and non-durable goods and services in the rural Markets with Special Reference to product Planning, Media Planning , Planning of Distribution Channels and organizing personnel selling in rural markets in India. Marketing of agricultural inputs with special reference to fertilizers, seeds and tractors.

#### **Unit III**

Organisation and functions of agricultural marketing in India-Classification of agricultural products with particular reference to seasonality and perish ability. Marketing Structure and Performance, Processing facilities for different agricultural products.

#### **Unit IV**

Role of Warehousing, Determination of Agricultural prices and marketing margins. Role of Agricultural price commission. Role of Central and State Government, Institutions and Organisations in agricultural marketing.

#### **UNIT V**

Unique features of commodity markets in India. Problems of agricultural marketing. Nature, Scope and Role of co-operative marketing in India.

### **References:**

Dinesh Kumar, Punam Gupta (2019), Rural Marketing: Challenges and Opportunities, First Edition Sage.

Krishnamacharyulu (2010), Rural Marketing, Text and Cases,2e.

Morleg J.E.Agricultural Products and their Marketing

Kohles,Richerd L.; Marketing of Agricultural Products.

Boyle J.E, Marketing of Agricultural Produce.

Dogra,Balram & Ghuman,Karminder: Rural Marketing,Tata Megraw Hill, Delhi.

Kulkarni K.R.Agricultural Marketing in India.

Mukherjee,B.B.: Marketing of Agricultural Produce in India.

Gupta,A.P. “Marketing of Agricultural Products in India”.

## MC410: HUMAN RESOURCE DEVELOPMENT (DSE)

Max. Marks 80

Internal Assessment 20

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The objective of this course is to build a critical perspective of human resource development (HRD) in an organizational, national and international context.

### Course Contents: Unit I

Introduction to Human Resource Development: Historical perspective, emergence of HRD, conceptualizing critical HRD; Contemporary realities and future of HRD; Andragogy and life-long learning.

### Unit II

Theoretical approaches to Human Resource Development: Social capital theory, learning network theory, relevance of systems theory to HRD, human capital theory and screening theory of HRD.

### Unit III

Human Resource Development Process: Identifying HRD needs; Designing and developing effective HRD programs; Evaluating effectiveness of HRD Programs; HRD interventions.

### Unit IV

- Integrating learning with work: Theories of learning, trends in workplace learning, learning interventions; Transfer of learning; Strategic learning and leadership; Learning organizations and organizational learning.

### Unit V

Human Resource Development Trends: New ways of working and employability; Coaching, mentoring and management of performance; Virtual HRD; Workforce diversity and HRD.

### References:

Bandura, A. (2018), Towards a psychology of Human Pathways and Reflections, *Perspectives on Psychological Science*, 13(2)130-136

Bennet, Elisabeth E. (2014). Introducing New Perspectives on Virtual Human Resource Development *Advances in Developing Human Resources*. 16(3) 263 –280

- Cast, C. (2018). 6 ways to take control of your career development if your company does not care about it, *Harvard Business review*, web article 1-4
- V Cho, Y. & Egan, T. M. (2009). Action Learning Research and Conceptual Framework. *Human Resource Development Review* 8, 431-462
- Mankin, D., (2009). *Human Resource Development*, Oxford University Press Chapter- 4, 6, 7, 9
- McLean, Gary N., McLean L. (2001). If we can't define HRD in one country, how can we define it in an international context? *Human Resource Development International*, 4(3), 313–326.
- Poell, Rob F., Tonette S. Rocco and Gene L. Roth Lee, M. (2015). *The Routledge Companion to Human resource Development*, Chapter -1, 12-15.
- Rao, T.V., (2005). *Future of HRD*, Macmillan Publishers India. Chapter 1 & 6
- Schultz, Theodore W. (1961). Investment in Human Capital. *The American Economic Review*. 51(1):1-17.

## **MC411: MANAGEMENT OF INDUSTRIAL RELATIONS (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The course aims at providing fundamental knowledge and exposure to the industrial relations and related aspects prevailing in industries.

### **Course Contents:**

#### **Unit I**

Industrial Relations Perspectives: Concept, Scope & Objectives, Industrial Relations & Emerging Socio economic Scenario, Industrial Relations & the State Industrial Relations in India, Emerging trends in Industrial Relations, Industrial Relations and technological change.

#### **Unit II**

Trade Unions – Functions and Objectives; Development of trade Unions in India; Pattern of trade Unions in structure, Central trade Union organization; Registration and Recognition of trade Unions; Management of trade Unions; Problems of India trade Union Movement; White collar and Managerial trade Unions; Employers Association; Trade Union response toward liberalization and technological change. Employee response to industrial restructuring and organization re-engineering. Future of Trade Unions.

#### **Unit III**

Dynamics of Industrial Conflicts; Discipline and Grievance Management. Contemporary issues in industrial conflicts.

#### **Unit IV**

Nature and types of collective Bargaining; Emerging trends in collective Bargaining, Productivity bargaining, negotiation and collective bargaining settlement, Settlement Machinery.

#### **Unit V**

Co-ownership Management – Concept, Significance and Historical Development; Types of workers participation in Management, Practices; Level of Participation; Models in WPM; Co-ownership Forms of

WPM. Issues in Labour Flexibility participation; Strategies and Planning for Implementing WPM effectively. Empowerment and Quality Management.

## **REFERENCES**

Ramaswamy, E.; Managing Human Resources, New Delhi, Oxford University Press.

Venkata Ratnam, C.S. and Sinha, Pravin, Trade Unions Challenges at the Deginning of 21st Century, IIRA Excel Books, New Delhi.

Monappa, A., Industrial Relations, Tata McGraw Hill, New Delhi.

Dutta, S.K., Guide to Disciplinary Action, Tata McGraw Hill, New Delhi.

Venkataratnam, C.S., Globalization & Labour Management Relations, Response Books, New Delhi.

## **MC412: LABOUR LEGISLATION AND EMPLOYEE WELFARE (DSE)**

**Max. Marks 80**

**Internal Assessment 20**

**Note:** There will be Ten (10) questions in the paper spread into Five Units as Two questions from each unit. The candidate will be required to attempt One question from each unit. Each question will carry Sixteen (16) marks.

**Learning Objective:** The course aims as to know the development and the judicial setup of Labour Laws.

### **Course Contents:**

#### **Unit I**

Evolution of Industrial workers: Meaning, Its various phases, Need for Labour Legislation in India The concept of Labour welfare: definition, Scope and Objectives, welfare work and social work .Main recommendations of second National Labour Commission, The Trade Union Act. 1926.

#### **Unit II**

Payment of Wages Act, 1936. The Minimum Wages Act, 1948, Contract Labour Act 1970,

#### **Unit III**

The Maternity Benefits Act, 1961. The Payment of Bonus Act, 1965.

#### **Unit IV**

The Workmen Compensation Act, 1923, Adjustment processes and Voluntary Retirement schemes, The ESI Act 1948.

#### **Unit V**

The Factories Act, 1948. The Employees Provident Fund and Miscellaneous Provisions act 1952.

### **References:**

- 1) Sinha, P.R.N. et al (2011). Industrial Relations, Trade Unions, and Labour Legislation. Pearson Education.
- 2) Blyton, P. & Turnbull, P. (2009). The Dynamics of Employee Relations. Palgrave Macmillan.
- 3) Ackers, P. & Wilkinson, A. (2009). Understanding Work & Employment: Industrial Relations in Transition. Oxford: Oxford University Press.
- 4) Padhi, P.K. (2010). Labor and Industrial Laws. Prentice Hall of India.
- 5) Singh, B.D. (2009). Industrial Relations: Emerging Paradigms. Excel Books.
- 6) Sen, R. (2009). Industrial Relations: Text and Cases. Macmillan India.