



Central University of Tamil Nadu
School of Commerce and Business Management
Department of Commerce

Detailed Syllabus and Curriculum
Of
Master of Commerce (M. Com)
(CBCS Pattern)
(2018 - 19 Batch)

Central University of Tamil Nadu

Department of Commerce

A. Vision

Vision Statement of the Department

Develop world-class centre of excellence of business education
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B. Mission

Mission Statements of the Department

M1	To provide an opportunity for higher education business studies
M2	To develop and disseminate Innovative business Practices to excel in the field
M3	To develop case-based learning using ICT and emerging technologies and its application

Master of Commerce (M. Com) Programme

Syllabus

About the Programme

The M. Com programme offered by the Central University of Tamil Nadu is a two-year full time semester wise post-graduation programme under the Choice Based Credit System (CBCS). This programme contains total of four semesters. The programme imparts knowledge in subjects such as commerce, accounting, management, marketing, finance and economics. The programme offers various core and elective papers from different fields of accounting, management, finance, marketing, HR and economics. The quantitative papers like statistics, quantitative techniques for decision making, accounting practices and business research methodology are also offered to improve students' technical skills. The programme also offers a project work/module preparation in the last semester which includes project presentation and viva or module preparation. The main aim of this programme is to develop young trained professionals to the fields of academics and businesses as employees and entrepreneurs. The students will be also provided exposure by way of industrial visits, internships, trainings and educational trips. The programme also contains course specific seminar presentations, assignments and group discussions to improve the students' personality skills.

Course Objectives

- To develop a theoretical understanding among students about the structure and behaviour of organizations.
- To prepare students to exploit ever growing opportunities being newly created in business organizations.
- To make the students capable of realizing the competitiveness for firms.
- To Provide the skills required for the students to integrate concepts from various disciplines to identify and develop business strategies.
- To give adequate exposure to the operational environment in various business organizations.
- To equip the students to occupy the important positions in business, industries and related organizations.

Eligibility Criteria:

B. Com, BBA, BCS or other UG degree with 55% marks with Commerce / Accountancy / Mathematics / Business Maths / Statistics at Under Graduation level.

Choice Based Credit System (CBCS)

The M. Com degree programme is offered through a unique ‘Choice Based Credit System (CBCS)’. The Salient features of the CBCS system is that the programme is offered through credit based courses. Subjects are divided into Hard core and Soft core. Hard core subjects are compulsory. The students have choice to select from among the list of Soft core subjects. Soft core subjects are similar to electives. Based on the quantum of syllabus and number of hours of teacher interaction in the classroom, each subject is assigned with certain number of credits.

A student is expected to complete a minimum of 90 credits worth of courses within 4 semesters of M. Com degree programme. Students are assessed and awarded letter grades based on the performances in the given class.

This programme trains the students to focus on real time application oriented problems using computer oriented packages (Financial and Statistical packages) like Tally, Minitab, CMIE- PROWESS, SPSS, R, EVIEWS and STATA.

Weightage of Marks:

The weightage of marks for Continuous Internal Assessment (CIA) and End Semester Examination shall be 40 and 60 respectively. A student is declared passed in the given subject when he/she secures a minimum of 50 percentage marks (in both Internal and End Semester examinations).

Internal Continuous Assessment Component:

The weight age of 40 marks for Internal Continuous Assessment Component shall consist of the following:

Written test [Average of Best of 2 out of 3 Internal Tests] = 20marks

Lab Work / Test = 10 marks

Written Assignment(s) = 5 marks

Seminar Presentation(s) = 5 marks

Total : 40 marks

Summer Internship:

Every student of M. Com Degree Programme shall undergo an internship in any leading Bank, Financial Institution, Stock Market, Investment Bank, Insurance Companies, Merchant Banking and Stock broking companies for a minimum period of 6 weeks during summer vacation (May & June) under the guidance of a Faculty Member in the Department. Once guides are allotted to the students, the students should contact the respective guides periodically and get necessary guidance and feedback on the project work.

Company should be identified by student at the end of second semester examinations and the name of the company in which he/she is undergoing the project, the exact title of the project, the name of the Company Guide and his contact number etc., should be communicated to the department. In the first week of July, all the students have to give a presentation about their observations made by them in internship. Students have to follow a detailed guidelines being circulated by the department in the preparation of internship report. At the end of the internship period, every student shall submit a structured internship report within 15 days from the date of the completion of the internship period.

Final Project:

Every student of M. Com Degree Programme shall carry out half semester project associated with development of solution for industry and leading financial institution for a period of 60 days during February to April (forth semester). Once guides are allotted to the students, the students should contact the respective guides periodically and get necessary guidance and feedback on the project work. There will be two mid-course review

presentations on the progress of work. An attendance certificate from the company guide on satisfactory completion of the project work is essential.

The Final Project Report and Viva-Voce examination will be conducted, jointly by External Examiner and one Internal Examiner (respective Faculty Guide). The list of External Examiners is to be approved by the Dean, School of Commerce and Management from a panel of External Examiners to be submitted by the HOD/ coordinator of the Programme.

Since focus of each of the project work is different, every candidate is evaluated independently on the merits of the topic quantum of work done and major contributions made, etc. Absolute grading is recommended in place of relative grading while evaluating the final project and viva-voice.

Question Paper Pattern:

The question paper pattern for each of the subjects for the End-Semester Written Examinations shall be as given below:

Section A: Ten questions are to be answered
each carrying 1 marks: **10 x 1 = 10 marks**

Section B: Five questions are to be answered
in either or type: **5 X 10 = 50 marks**

Total: 60 Marks

Attendance:

Each student shall obtain 75 per cent attendance to be eligible for appearing for the End-Semester Examination.

Grading:

Grading of the marks obtained by the students shall be made as per the norms of Choice Based Credit System (CBCS)

C. Program Educational Outcome (PEO)

After five years of successful completion of the program, the student will be able to

PEO1	Demonstrate professionalism, self-awareness, leadership, and effective communication skills.
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PEO2	Possess the skills required to work and lead effectively in a team-based environment
PEO3	Analyse a problem, identify, formulate and use the appropriate managerial skills for obtaining its solution.
PEO4	Develop advanced theoretical knowledge and research capabilities in their preparation for academic and research focused careers.
PEO5	Apply strategic frameworks to analyse business problems in a global context.

D. PEO to Mission Statement Mapping

	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	3	3	3
M2	3	3	3	3	3
M3	2	3	3	2	2

D. Graduate Attributes of M. Com Program

- Knowledge of Business, Management and Emerging Technologies
- Research and Business Intelligence
- Problem Solving and Decision Making
- Creativity and Innovation
- Intercultural Competence/Communication
- Teamwork
- Ethics based Global business leaders (through Collaboration, Negotiation and Resolving business problems)

E. Program Outcomes(PO)

On the successful completion of the program, the student will be able to

PO1	address business problems effectively
PO2	Demonstrate efficacy in business crisis management
PO3	design and develop strategies for business development
PO4	address the needs of the changing dynamics of the market
PO5	Enhances decision-making skill
PO6	Evaluates the complex problems and design solutions

F. PO to PEO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
PEO1	3	3	3	3	3	3
PEO2	3	3	3	1	3	3

PEO3	3	3	3	1	3	3
PEO4	3	3	3	2	3	3
PEO5	3	3	3	2	3	3

(Up to this is common for a program, then one must prepare the following separately for each course under a program)

SEMESTER – I

SEMESTER - I					
Course Code	Course Name	L	T	P	Credits
MCO 101	Organisational Theory and Management Practices	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the various structure that exists in the organization and attitude theories	Understand
CO 2	Examine the decision-making model that exists in modern organizations and assist in improving the communication	Apply
CO 3	Explains the motivation theories propounded for organization development	Understand
CO 4	Development of efficient leader based on the understanding of leadership, power and conflict	Skill
CO 5	Assesses the cultural, organizational development and stress through practical case studies	Analyse

b. Syllabus

Module	Content	Hours
1	Organizational Theories and Behaviour: Classical, Neo-classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of organisations. Organisational Behaviour-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviours Contributing disciplines to the OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris behaviour patterns, Perceptual process.	
2	Group Decision making and Communication: Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.	

3	Motivation: Need hierarchy, Maslow's Need Hierarchy, two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behaviour modification, Motivation and organisational effectiveness.	
4	Leadership, Power and Conflict: Concept and theories, Behavioural approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies.	
5	Organisational Culture, Organisational Development and Stress Management: Concept and determinants of organisational culture, Organisational Development: concept and intervention techniques. Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress. Case Studies: Some cases of real business world are required to be discussed.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Robbins; S.P., Organisational Behaviour (13th edition), Prentice Hall of India Pvt. Ltd., New Delhi, 2008. 2. Luthans, Fred, Organisational Behaviour, 11th Edition, McGraw Hill International, New York, 2007. 3. Robins S.P., Organisational Theory: Structure Design and Application, 3rd ed., Prentice Hall of India Pvt. Ltd., 2007. 4. Modern organization development and change, Principles and practices-J.N. Jain and P.P. Singh. 5. Financial Management: Theory and Practice by Eugene F. Brigham, Cengage publications 2015 6. Human Resource Management by Robbins (Jaico Publishing house, Mumbai) 7. Human Resource Management – P. Subbha Rao (Himalaya Publishing house). 8. Human Resource Management and Personal Management – Aswathappa (Tata MaGraw Hill, New Delhi) 9. Organizational Behavior: A new look- Niraj Kumar, (Himalya Publishing) 10. Change Management – Murthy, C. S. V. (Himalaya publishing) 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	2	2	1	3	2	2
CO5	1	1	1	1	2	3

SEMESTER – I

Course Code	Course Name	L	T	P	Credits
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MCO 102	Business Environment	2	1	0	3
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a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the Business environment and its elements in correlation with changing environment	Understand
CO 2	Assesses the broad aspects of the economic environment in Indian scenario	Analyze
CO 3	Explains the various legal framework for promoting and protecting the investors and consumers	Understand
CO 4	Explains the Socio-cultural environment related to business	Understand
CO 5	Explain the International association related to trade and protection of technological development	Understand

b. Syllabus

Module	Content	Hours
1	Business Environment: Concept, significance and nature of business environment; Elements of environment internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.	
2	Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.	
3	Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act.	
4	Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India.	
5	International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non-resident Indians and corporate sector; International economic institutions WTO, World Bank; IMF and their importance to India; Foreign trade	

	policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi. 2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi. 3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi. 4. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi. 5. Chakravarty, S: Development Planning, Oxford University Press, Delhi. 6. Ghosh, Biswanath: Economic Environment of Business, Vicks Publication New Delhi Govt of India: Survey, Various issues. 7. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi. 8. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillian, New Delhi. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	2	2	3	2	3
CO2	2	2	2	3	3	3
CO3	2	2	2	3	3	3
CO4	2	2	2	2	2	2
CO5	2	2	2	2	2	3

SEMESTER – I

Course Code	Course Name	L	T	P	Credits
MCO 103	Quantitative Techniques	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Illustrate the central tendency and dispersion	Apply
CO 2	Explains the probability and sampling	Understand
CO 3	Assesses the hypothesis creation and parametric test used for analyzing the data	Skill
CO 4	Examine the various form of indexing and averaging	Analysis

CO 5	Assesses the non-parametric tests' conditionality	Skill
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b. Syllabus

Module	Content	Hours
1	Measures of Central Tendency - Arithmetic Mean - Weighted Mean, Geometric Mean, Median — Mode. Measures of Dispersion - Range, Quartile deviation, Average deviation, Standard deviation, Coefficient of variance. Skewness and Kurtosis.	
2	Probability Rules — Bayes' Theorem - Probability distribution - Binomial, Poisson and Normal distribution — Sampling and Sampling Distribution — Standard Error - Central limit theorem— Determination of Confidence interval — level of significance — Type I & Type II error - Determination of Sample Size.	
3	Hypotheses testing: Errors in testing— one-tail & two-tail testing — Z test- one sample t test and two sample t tests — paired t test — F test — ANOVA: one way and two way. Pearson Correlation and Regression analysis.	
4	Index numbers: uses and types, tests for consistency, Base shifting, splicing and deflating of index numbers. Time series analysis: introduction and components, method of simple averages, moving averages and ratio to moving averages.	
5	Non Parametric statistics: Chi-Square test—Mann Whitney — Wilcoxin test— Krushal Wallis— Friedman test — Spearman's Rank Correlation. Basics of Multivariate Analysis: Multiple Regression - Exploratory Factor analysis — Cluster analysis — Discriminant Analysis.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. David R Anderson Et. Al., 2009 South — western College Pub "Quantitative Methods for Business" South Western College, India. 2. Goon Gupta and Das Gupta, Fundamentals of Statistics, The World Press. 3. Hogg, R. and A. Craig, Introduction to Mathematical Statistics, McGraw-Hill. 4. Joseph Hair and Rolph Anderson Barry Babin (2010) "Multivariate Data Analysis" 7/E, Prentice Hall, India. 5. Miller, I. and M. Miller, Mathematical Statistics, Prentice Hall International. 6. Mood, A. M., R. A. Gray bill and R.C. Boes, Introduction to the Theory of Statistics, McGraw-Hill, 1974 7. Richard I. Levin; 2006, "Statistics for Managers", Prentice-Hall, India. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3

CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	2	2	2	3	2	2
CO5	2	2	2	2	2	3

SEMESTER – I						
Course Code	Course Name	L	T	P	Credits	
MCO 104	Advanced Financial Accounting	2	1	1	4	

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Examine the various form of assessing the goodwill	Apply
CO 2	Illustrate the cases of change in ownership structure in the company	Apply
CO 3	Examine the holding companies' financial statements and dividend claim	Apply
CO 4	Assesses the double entry system for recognizing the financial statement	Analysis
CO 5	Assesses the International accounting practice with modern forms of accounting	Skill

b. Syllabus

Module	Content	Hours
1	Valuation of Goodwill – Factors affecting value of Goodwill – Methods of Valuing Goodwill – Valuation of Shares – Methods of Valuation of Equity Shares.	
2	Amalgamation, Absorption and External Reconstruction of Companies – Purchase consideration – Accounting treatment – Books of Purchasing Company – Books of Vendor Company – Alteration of Share Capital and Internal Reconstruction – Scheme of Capital Reduction.	
3	Holding Companies – Consolidated Financial Statements – Minority Interest – Cost of Control – Elimination of common transactions – Treatment of contingent liabilities – Treatment of unrealized Profits – Revaluation of assets and liabilities – Bonus shares – Treatment of Dividend	
4	Double Account System – Main Features – Final Accounts – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet – Investment Accounts.	
5	International Financial Reporting Standards – Indian Accounting Standards – Human Resource Accounting – Inflation Accounting -	

	Social Responsibility Accounting – Environmental Accounting	
	Readings <ol style="list-style-type: none"> 1. R.L. Gupta and Others: Advanced Accountancy, Sultan Chand Sons, New Delhi. 2. S.P. Jain and K.L. Narang: Advanced Accounting, Kalyani Publishers, New Delhi. 3. RSW Pillai, Bagavathi S. Uma: Advanced Accounting, S. Chand & Co. New Delhi. 4. M.C. Shukla: Advanced Accounts S. Chand and Co., New Delhi 2009. 5. Anitong Hawkins and Merchant: Accounting – Text and cases, Tata McGraw Hill, New Delhi 2009 6. A. Mukherjee and M. Hanif: Modern Accountancy, Tata McGraw Hill, New Delhi 2008 7. B.K. Banerjee: Financial Accounting, PMI Learning (P) Ltd., New Delhi 2010. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	2	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – I

Course Code	Course Name	L	T	P	Credits
MCO 105	Security Market operation	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the Securities Market in India with its regulator	Understand
CO 2	Illustrate the role and responsibility of market intermediaries	Skill
CO 3	Explain the operation of primary market	Understanding
CO 4	Assess the Secondary market mechanism for practical trading	Apply
CO 5	Illustrate the techniques of mitigating the business risk	Skill

b. Syllabus

Module	Content	Hours
1	Overview of Securities Market: Organizational structure of Financial System – Functions of Securities Market – Securities Market and Economic Growth – profile of Indian Securities Market – Market Regulation: SEBI Act, 1992 – Securities and contracts regulation Act 1956 – Depositories Act, 1996 – Reforms to Promote Investor Confidence – Role of IOSCO.	
2	Securities Market Intermediaries: Role of Securities Market Intermediaries – Merchant Bankers – Registrars and Share Transfer Agents – Underwriters – Banker to Issue – Debenture Trustees – Portfolio Managers – Syndicate members – Foreign Institutional Investors – Custodians – Stock Broker & Sub Broker – Investment Adviser.	
3	Primary market: Its role and functions – Methods of Selling Securities in Primary Market – Eligibility Norms for Public Issue – types of issue – Pricing of Issues – Promoters Contribution – Methodology for New Issues – Book Building – ASBA – Green Shoe Option – Qualified Institutional Placement – Issue of Securities by SME.	
4	Secondary Market Infrastructure & Institutions: Listing & Delisting of Securities – Stock Exchange Trading Mechanism at Bombay Stock Exchange & National Stock Exchange - straight through processing – Direct Market Access – Algorithmic Trading – Demutualization of Stock Exchange – SME Exchange – Share price indices – Compiling Index Numbers and Interpretation.	
5	Derivatives Trading – Meaning, Concept and Importance of Forward, Futures and Options – Rating Instruments – Credit Rating Agencies in India - New Financial Instruments – Depository Receipts – ADR – GDR – Indian Depository Receipts – Depository – Depository Participants – Insider Trading – Legal Framework for Investor Protection in India.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. E Gordon & K. Natarajan, Capital Market in India, Himalaya Publishing House, Mumbai 2. Sanjeev Aggarwal, Guide to Indian Capital Market, Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034. 3. Avadhani V.A., Security Analysis and Portfolio Management, 6th Edition, HPH, 2003. 4. V. L. Iyer, SEBI – Law, Practice and Procedure, Commercial Law Publishers India Pvt Ltd, 151, New Delhi – 110 054. 5. M.Y. khan, Indian Financial System, TMH, Asaf Ali Road, New Delhi – 110 002. 6. S. Suryanarayanan & V. varadarajan, SEBI Practice Manual, Taxman Allied Services Pvt Ltd., New Delhi – 110 002. 7. ICSI Study Material on Capital Market and Security Laws, Module 2, Print by Aarushi graphics, New Delhi. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – I

Course Code	Course Name	L	T	P	Credits
MCO 106	Financial Management	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the brief outlook on financial management with its theories	Understand
CO 2	Illustrate the capital structure theories and implications on taxes	Apply
CO 3	Assesses the Capital budgeting mechanism	Apply
CO 4	Demonstrate the working capital management	Apply
CO 5	Explain the theories on dividend decisions and determining factors	Understand

b. Syllabus

Module	Content	Hours
1	Financial Management an overview- nature, significance and scope of corporate financial management, objectives and agency theory, financial. Management and its relationship with other disciplines, Business polices and their impact on financial management, recent trends and contemporary issues.	
2	Capital structure: Concept of financial and capital structures; classification, theories of capital structure- NI, NOI, MM and traditional approaches; MM approach and corporate and personal income taxes; influence of leverages on capital structure and cost of capital-concept, importance, types and measurement.	
3	Capital Budgeting: Concept, significance, nature and classification of capital budgeting decisions; cash flow computation- incremental approach; evaluation criteria payback period, ARR, NPV, IRR and PI methods; capital rationing, capital budgeting under risk and uncertainty	
4	Working capital management: Concepts, importance, classification and factors determining working capital, computation through operating cycle approach; Walker's Four Part Theory of Working capital management; investment and financial policies; Management	

	of cash, receivables and inventory.	
5	Dividend Decisions: Concepts and classification, legal provisions relating to dividend in India; dividend and market Valuation-Walter's Model, Gordon's Model and MM approach; factors affecting dividend decision; dividend policies in practice.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall, Delhi. 2. Pinches, George E: Essentials of Financial Management; Harper and Row, New York. 3. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi. 4. Archer, Stephen. H. Choate G Marc. Racetle. George; Financial Management; John Wiley, New York. 5. Block, Stanley B, Geoffrey A Hill: Foundations of Financial Management; Richard D. Irwin, Homewood, Illinois. 6. Van Horne, James C., Financial Management and Policy, Prentice Hall of India 12th Ed, 2008. 7. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance 7th Ed. McGraw Hill. 8. Brealey R.A. and S.C. Myers, Principles of Corporate Finance, McGraw Hill, 6th Ed. 9. Damodaran, A, "Corporate Finance: Theory and Practice". John Wiley & Sons, 2nd Ed., 2001. 10. Bhattacharya, Hrishikas: Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi. 11. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, int.Ed., New York. 12. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

SEMESTER – I

Course Code	Course Name	L	T	P	Credits
MCO 107	Profession Communication	2	1	0	3

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the model of communication	Understand
CO 2	Demonstrate the types of communication and network	Apply
CO 3	Illustrate the listening and placement skills	Skill
CO 4	Assesses the letter framing	Skill
CO 5	Inculcate the report writing practices	Skill

b. Syllabus

Module	Content	Hours
1	Communication Foundations: Communication model relevance and types of managerial communication —communication barriers ethical communication Professionalism in communication — team communication, meetings, listening, nonverbal communication.	
2	Introduction to Managerial Skills: Communication Process, Barriers to Communication- Importance of Communication in Workplace. Types and Channels of Communication: Classification of Communication Channels- Principles of nonverbal communication - Types of Business Communication, Communication Network in Organizations.	
3	Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a business context group discussion. Selection or placement interviews z discipline interviews z appraisal interviews exit interviews.	
4	Business Communication skills: Business letters- routine letters- bad news and persuasion letters- sales letters - collection letters - job application letters. Developing Oral Business Communication Skills-reading Skills for Effective Business CommunicationSQ3R Technique of Reading.	
5	Other Forms of External Business Communication: Introduction, Communication with Media- News Releases, Communication about the Organization through Advertising. Internal and External Business - Communication. Writing Business Reports. Types of Business Reports, Format for Business Reports, Steps in Report Preparation. Public speaking and negotiations.	
	Readings <ol style="list-style-type: none"> 1. Mary Ellen Guffey, Business Communication: Process and Product, 5e, South Western Thomson Publishing, Mason, OH, 2005 2. Namita Gopal, Business Communication, New Age International Publishers, E New Delhi, 2009 3. Raymond V Lesikar, John D Pettit, and Mary E Flatly. 2009. Lesikar's Basic BusinessCommunication. 1 Ith ed. Tata McGraw-Hill, New Delhi. 4. Penrose and Rasberry, Business Communication for Managers: An advanced approach, 5e, South-western College Pub, 2007 5. Asha Kaul, Business Communication, Prentice Hall of India, New Delhi, 2007 	

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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – II

SEMESTER - II					
Course Code	Course Name	L	T	P	Credits
MCO 108	Financial Institutions and Markets	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the Importance of the financial system and financial market, especially in the overview of the Indian Financial system.	Understand
CO 2	Studies of the Recent trends in the functions of the money market, Money market instruments and Indian Indian Money market	Analyze
CO 3	Examine the Commercial Bank Organization, management, and functions.	Analyze
CO 4	Analyze the Insurance Sector's Objectives, role, and investment practices of LIC and GIC.	Create
CO 5	Analyze Non-Banking Financial Institutions and Investment policies of non-banking financial institutions in India.	Skill

b. Syllabus

Module	Content	Hours
1	Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulation	
2	Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc.; Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments	
3	Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions,	

	management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions -MFIs	
4	Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.	
5	Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Bhole L.M.: financial markets and markets and Institutions, 4th edition Tata McGraw Hill Delhi. 2. Srivastava R.M; Management of Indian Financial Institution; Himalaya Publication house Mumbai 2nd edition 3. Avdhani: Investment and security market in India, Himalaya publications, Delhi. 4. Ghosh, D Banking Policy in India Allied publications Delhi. 5. Giddy, I.H; GLOBAL Financial Markets, A.I.T.B.S., Delhi. 6. Khan, M.Y.: India Financial system, Tata McGraw Hill Delhi. 7. Reserve Bank of India, various Report, RBI Publication, Mumbai. 8. Varshey, P.N. Indian Financial System, Sutlan Chand &sons, New Delhi. 9. Averbach, robert D: Money Banking and financial Markets; MacMillan, London. 10. Verma JC. Guide to mutual Funds and Investments portfolio, Bharat Publishing House New Delhi. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - II

Course Code	Course Name	L	T	P	Credits
MCO 109	E-Commerce	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Understand the importance and scope of E-commerce and its	Understand

	business applications	
CO 2	Examine the Business Models of E-Commerce and Supply chain management	Analyze
CO 3	Examine the Multi-media technologies, Broadband networks, and digitization of product and customer communication	Analyze
CO 4	Understand the concept of the Electronic Payment System and its types.	Create
CO 5	Understand the Security, Regulatory and Legal Framework of E-Commerce	Skill

b. Syllabus

Module	Content	Hours
1	Introduction to E-Commerce Meaning and concept; Electronic commerce versus traditional commerce; Media convergence; E-Commerce and e-business; Channels of ecommerce: Business applications of e-commerce; Need for e-commerce, e-commerce as an electronic trading system-special feature.	
2	Business Models of E-Commerce, Supply chain management, product and service digitization, remote servicing, procurement; online marketing and advertising.	
3	Multi-Media and E-Commerce: Multi-media technologies; Digital video and digitization of product and customer communication; Desk top video conferencing and marketing; Broadband networks and related concepts.	
4	Electronic Payment Systems: Special features required in payment systems for ecommerce; Types of e-payment systems; E-cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risk of e-payment systems; Risk management options in e-payment systems; Components of an effective electronic payment system.	
5	Security, Regulatory and Legal Framework of E-Commerce: Security risks of ecommerce; exposure of resources, types of treats, sources of threats, security tools and risk management approach, e-commerce security and a rational security policy for e-commerce; Corporate Digital Library; I.T. Act 2000, Cyber laws aims and salient provisions; Cyber-laws in India and their limitations; Taxation issues in e-commerce.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Agarwala, K, N and Deeksha Agarwala: Business on the Net: What's and How's of E-Commerce: MacMillan, New Delhi. 2. Agarwala, K.N., and Deeksha Agarwala; Business on the Net; Bridge to the Online Storefront: MacMillan, New Delhi. 3. Diwan, Prag and Sunil Sharma: Electronic Commerce-A Manager's Guide to EBusiness, Vanity Books International, Delhi. 	

	<p>4. Janal, D. S: On-line Marketing Hand Book, Van Nostrand Reinhold, New York.</p> <p>5. Kosivr, David: Understanding Electronic Commerce, Microsoft Press, Washington.</p> <p>6. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.</p> <p>7. Schneider, Gary P: Electronic Commerce, Course Technology, Delhi.</p> <p>8. Young, Margaret Levine: The Complete Reference to Internet, Tata McGraw Hill, New Delhi.</p> <p>9. O'Brien J: Management Information System, Tata McGraw Hill, New Delhi.</p>	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - II

Course Code	Course Name	L	T	P	Credits
MCO 110	Managerial Economics	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the Nature and scope of Managerial Economics and the Theory of Demand and supply.	Understand
CO 2	Examine the Consumer Behavior and Demand Forecasting Techniques.	Analyze
CO 3	Studies Production and Cost functions and Problem of estimating cost and production functions.	Analyze
CO 4	Assesses the Price and output relationship under different market structures	Create
CO 5	Studies the Business Cycle and concepts of Inflation and Deflation.	Skill

b. Syllabus

Module	Content	Hours
1	Introduction to Managerial Economics — Nature and scope - Firm and its objectives Relevance of profit maximization in the modern context — Theory of Demand — Demand and Supply — Market Equilibrium — theory of attributes, snob appeal, band wagon effect and the	

	demand function - Elasticity of Demand and its types.	
2	Consumer Behaviour - Choice and Utility Theory - Law of Diminishing marginal utility Consumer Equilibrium - Indifference Curve Analysis - Consumer Surplus - Price effect, Substitution Effect and Income Effect. Demand Forecasting Techniques.	
3	Production and Cost: Production function, Concept of productivity, Iso-quants ridge lines, isoclines, iso-cost lines, Expansion path and Multiproduct firm, Empirical production function: Cobbe-Douglas, CES, VES and Translog. Estimation of-production function. Cost function: Classification of costs, short run and long run cost functions. Law of variable proportion, return to scale, scale economies, scope economies. Estimation of cost function, Problem of estimating cost and production functions.	
4	Market Structure - Price and output relationship under different market structures: Perfect Competition, Monopoly, Discriminating monopoly. Monopolistic competition, oligopoly, Game theory and oligopolistic behaviours, duopoly, Bilateral monopoly. Competition and markets, Social cost of Monopoly, regulatory aspects of monopoly. Pricing practices Basis pricing, Transfer Pricing, Dumping and other practices. Factor pricing - Profit theories and profit management.	
5	Uncertainty and information — Markets with Asymmetric Information - Risk and uncertainty and the Decision making — Market Failure and Externalities. Macroeconomics and some of its measures — Business Cycle Inflation and Deflation - Stabilization Measures. Innovation, Technological change, Globalization and the global market economy.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Samuelson, P. A. and W. D. Nordhans , Economics, McGraw Hill, New York 2. Craig, Petersen H. and Cris Lewis W., Managerial Economics, Prentice-Hall of India, New Delhi 3. Hall Varian, Micro-Economic Analysis (ed. 3), Norton, 1992. 4. Pindyck Robert S. and Daniel L. Rubinfeld, Micro Economics, Third Edition, Prentice Hall of India, New Delhi, 1996. 5. Madala G.S. and Ellen Miller, Micro Economics, Theory and Applications, McGraw Hill, Book Company, New York. 6. Gould, John P., Edward P. Lazear, Micro-Economic Theory, Richard D. Irwin, Inc., Homewood Illinois. 7. SenAnindya, Micro-Economics: Theory and Applications, Oxford University Press, New Delhi, 1999. 8. Tirole J., The Theory of Industrial Organisation, Cambridge MIT Press, 1988. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - II						
Course Code	Course Name	L	T	P	Credits	
MCO 111	Business Research Methodology	2	1	1	4	

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the Importance of Research, its Objectives, and Types of Research	Understand
CO 2	Illustrate the Research Process, Reporting, and Sampling	Apply
CO 3	Examine the Data Collection and Processing and Tools for Primary Data Collection.	Analyze
CO 4	Formulate Hypothesis Testing and Testing Approaches	Create
CO 5	Assesses Report Writing and Contents of Research Reports,	Skill

b. Syllabus

Module	Content	Hours
1	Introduction: Importance of Research; Objectives of Research; Research as a Scientific Method; Types of Research: Pure, Applied, Exploratory, Formative, Descriptive, Diagnostic, Evaluation, Action, Experimental, Analytical, Historical.	
2	Research Process Statement of the Problem; Review of Literature; Formulation of Objectives and Hypothesis; Defining Population; Sampling; Data Collection; Data Validation; Data Analysis and Interpretation; Reporting. Sampling Population and types of Population, Census, Sampling, Characteristics of Good Sample; Pros and Cons of Sampling; Sampling Techniques (Methods): Probability and Non- probability; Sampling Design and Choice of Sampling Technique; Sample size; Sampling and Non-Sampling Errors.	
3	Data Collection and Processing Importance of Data; Sources of Data; Use of Secondary Data; Methods of Collecting Primary Data: Observation, Experimentation, Simulation, Interviewing, Questionnaire, Panel Method, Mail Survey etc.; Tools for Primary Data Collection: Questionnaire, Observation Schedule, Interview Schedule, etc., Field Work; Data Processing: Data Validation, Coding, Data Entry, Tabulation.	

4	Hypothesis Testing Null and Alternate Hypothesis; Testing Approaches: The Classical Sampling Theory, The Bayesian Approach; Significance Levels; Type I and Type II Errors; Tests of Significance: The Parametric (One sample T test, Paired Sample t Test, ANOVA); and The Nonparametric Tests (ANOVA).	
5	Report Writing Importance of Report; Functions of Report; Types of Report: Technical Report (Thesis/Dissertation), Popular Report, Interim Report, Summary Report, Research Abstract, Research Article; Planning Report Writing; Contents of Research Reports.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Research Methodology-Methods & Techniques-New Age International Publishers 2. Research Methodology- Pankaj Madan, Vageesh Paliwal, Rahul Bhardwaj-Global Vision Publishing House, New-Delhi 3. Research Methodology-Tools and Techniques-B.L.Kothari-ABD Publishers, Jaipur, India. 4. Krishnaswami O R and Ranganatham M, Methodology of Research in Social Sciences, HPH. 5. Murthy S N and Bhojanna U, Business Research Methods, EB 6. Swain A K P C, A Text Book of Research Methodology, Kalyani Publishers 7. Kothari, Research Methodology 5. Cooper R Donald and Pamela S S, Business Research Methods, TMH 8. Research Methodology—Modern, Methods & New Techniques M.N.Borse 9. Research Methodology-The Discipline and its Dimensions, Jai Narain Sharma 10. Research Methodology- R.Panneerselvam 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - II

Course Code	Course Name	L	T	P	Credits
MCO 112	Advanced Cost Accounting	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the Scope, importance, Functions, and objectives of Cost Accounting.	Understand
CO 2	Illustrate the Reconciliation of Cost and Financial Accounting	Apply
CO 3	Examine the Cost Accumulation of Specific Order Costing	Analyze
CO 4	Examine the Cost Accumulation of Operation Costing	Create
CO 5	Assesses Cost Reporting and Performance Measurement	Skill

b. Syllabus

Module	Content	Hours
1	Introduction: Importance of Research; Objectives of Research; Research as a Scientific Method; Types of Research: Pure, Applied, Exploratory, Formative, Descriptive, Diagnostic, Evaluation, Action, Experimental, Analytical, Historical.	
2	Research Process Statement of the Problem; Review of Literature; Formulation of Objectives and Hypothesis; Defining Population; Sampling; Data Collection; Data Validation; Data Analysis and Interpretation; Reporting. Sampling Population and types of Population, Census, Sampling, Characteristics of Good Sample; Pros and Cons of Sampling; Sampling Techniques (Methods): Probability and Non- probability; Sampling Design and Choice of Sampling Technique; Sample size; Sampling and Non-Sampling Errors.	
3	Data Collection and Processing Importance of Data; Sources of Data; Use of Secondary Data; Methods of Collecting Primary Data: Observation, Experimentation, Simulation, Interviewing, Questionnaire, Panel Method, Mail Survey etc.; Tools for Primary Data Collection: Questionnaire, Observation Schedule, Interview Schedule, etc., Field Work; Data Processing: Data Validation, Coding, Data Entry, Tabulation.	
4	Hypothesis Testing Null and Alternate Hypothesis; Testing Approaches: The Classical Sampling Theory, The Bayesian Approach; Significance Levels; Type I and Type II Errors; Tests of Significance: The Parametric (One sample T test, Paired Sample t Test, ANOVA): and The Nonparametric Tests (ANOVA).	
5	Report Writing Importance of Report; Functions of Report; Types of Report: Technical Report (Thesis/Dissertation), Popular Report, Interim Report, Summary Report, Research Abstract, Research Article; Planning Report Writing; Contents of Research Reports.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Research Methodology-Methods & Techniques-New Age International Publishers 2. Research Methodology- Pankaj Madan, Vageesh Paliwal, Rahul Bhardwaj-Global Vision Publishing House, New-Delhi 3. Research Methodology-Tools and Techniques-B.L.Kothari-ABD Publishers, Jaipur, India. 4. Krishnaswami O R and Ranganatham M, Methodology of 	

	Research in Social Sciences, HPH. 5. Murthy S N and Bhojanna U, Business Research Methods, EB 6. Swain A K P C, A Text Book of Research Methodology, Kalyani Publishers 7. Kothari, Research Methodology 5. Cooper R Donald and Pamela S S, Business Research Methods, TMH 8. Research Methodology—Modern, Methods & New Techniques M.N.Borse 9. Research Methodology-The Discipline and its Dimensions, Jai Narain Sharma 10. Research Methodology- R.Panneerselvam	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - II

Course Code	Course Name	L	T	P	Credits
MCO 113	International Business	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Understanding International Business Importance, nature, and scope and its Modes of entry into international business	Understand
CO 2	Illustrate the theoretical Foundations of International Trade and Balance of Payment Account	Apply
CO 3	Explains the Domestic and foreign environments and their impact on international business decisions	Analyze
CO 4	Examine the International Economic Institutions and Agreements	Analyze
CO 5	Assesses Multinationals (MNCs) in International Business, Issues in investment, technology transfer, pricing, and regulations	Analyze

b. Syllabus

Module	Content	Hours
1	International Business: It's Importance, nature and scope; Modes of entry into international business; Management of international business operations – complexities and issues; IT and international business, India's involvement in International Business.	
2	Theoretical Foundations of International Trade: Reasons for	

	international trade; theories of international trade; Gains from trade; Foreign trade multiplier; Terms of trade. Instruments of Commercial Policy: Tariffs, quotas and other measures and their effects; World trade and protectionism. Balance of Payment Account: Current and Capital Account components and accounting system; Balance of payment deficits and adjustment policies.	
3	International Business Environment: Framework for analysing international business environment; Domestic and foreign environments and their impact on international business decisions; World trading environment – Pattern and structure of world trade in goods and services; Counter trade. International Financial Environment: Exchange rate mechanism and arrangement; International money and capital markets; Foreign investment flows – Pattern, structure and effects. Movements in foreign exchange and interest rates and their impact on trade and investment flows.	
4	International Economic Institutions and Agreements: WTO, IMF, World bank, UNCTAD, Agreement on Textiles and Clothing, GSP, GSTP and other international agreements and treaties; International commodity trading and agreements- India's involvement and consequences.	
5	Regional Economic Integration: Free trade area, customs union and common market; Theory of customs union; Trade creation and diversion effects; Regionalism vs. multilateralism; Structure and functioning of EC and NAFTA; Regional Economic Cooperation. 9. Multinationals (MNCs) in International Business: Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances. Contemporary Developments and Issues in International Business.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Danoes, John D. Radebaugh, Lee H., and Daniel P. Sullivan International Business: Environment and Operations, 12th ed., Prentice Hall, 2009. 2. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective, Prentice Hall, 2009. 3. Hill, Charles, W.L., International Business, McGraw Hill Company, New York, 2009. 4. Ball, Donald, Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett, International Business: The Challenge of Global Competition, 12th edition, 2009, McGraw Hill Co. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	2	2	1	3	2	2

CO5	2	2	1	1	2	3
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SEMESTER – III

SEMESTER – III						
Course Code	Course Name	L	T	P	Credits	
MCO201	Operations Research for Managerial Decisions	2	1	1	4	

Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the significance of operation research at the management level	Understand
CO 2	Discuss the application level of linear programming in managerial decisions	Understand
CO 3	Making decisions in uncertain situations by using CPM & PERT	Skill
CO 4	Demonstrate assignment and transportation problems in production and distribution decisions.	Apply
CO 5	Solve production-related problems using queuing theory	Apply
CO 6	Using gaming theory for strategic management decision making	Apply

Syllabus

Module	Content	Hours
1	Introduction, historical background and scope of operations research – Structure of mathematical models Linear Programming: Linear programming formulations — Applications Linear Programming and its Applications: Graphical and Algebraic solutions - simplex Algorithm — Maximization & Minimization Problems; Dual of an LP — Primal Dual Relationships — Dual Simplex Algorithm.	
2	Transportation problem — Balanced Transportation Problem - Initial Solutions — Vogel 's Approximation Method — Optimal Solution — Modified Distribution Method — Unbalanced Transportation Problem; Assignment problem - Balanced Assignment Problem the Hungarian Algorithm.	
3	Decision making under certainty, uncertainty and risk situations — Uses of Decision Tree in decision making- Steps Involved in Drawing a Decision Tree - Roll-back Technique. Project Management: Network diagram, Critical Path Method (CPM) - Program Evaluation and Review Technique (PERT) - Difference between PERT & CPM - PERT/CPM Network Components and Precedence Relationships, Critical Path Analysis, Probability in PERT Analysis Project Time Cost Trade off, Updating of the Project, Resource Allocation.	
4	Queuing Theory - Elements of a queuing system. Models with Poisson	

	arrival and services rates, single server and infinite and finite population. Sequencing: n-jobs to be processed on two machines in the same order of machines. n-jobs to be processed on m machines in the same order of machines — by converting it into a two — n machine case. Two jobs to be processed on m machines in the different orders of machines.	
5	Game Theory - Theory of Games - Types of Games - Value of a Game - The Saddle Point - Zero-Sum Game - Mixed Strategy - Alternative Method (or • Short-cut Method). Simulation: Meaning of Simulation, steps in the Simulation • Process, Application of Simulation to the Problem of Financial Planning, Advantages of Simulation, Disadvantages of Taking a Simulation Approach, steps in the Hertz Simulation Model, Monte Carlo Simulation Meaning of Pseudo-Random Numbers, Computer Simulation Solved Problems.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Taha, Hamdy A: Operations Research an Introduction, Prentice Hall, Delhi. 2. Sharma LK.: Operations Research Theory and Applications, Macmillan India Ltd., New Delhi. 3. Billy, E. Gillett: Introduction to Operation Research: A Computer Oriented Algorithmic Approach, Tata McGraw Hill Publishing Ltd., New Delhi. 4. Wagner, H.M: Principles of Operations Research, Prentice Hall, Delhi. 5. Lucey, T: Quantitative Techniques, D.P. Publications, London. 6. Sharma, K.R. Quantitative Techniques and Operations Research: Kalyani Publication, Ludhiana. 7. Vazsonyi, Andrew and Herbert F.Spriner: Quantitative Analysis for Business, Prentice Hall, New Delhi. 8. Vohra, N.D.: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi. 9. Watsman, Terry J. and Pam-amor Keith: Quantitative Methods in Finance, International Thompson Business Press. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	2	2
CO5	3	3	3	3	2	3

SEMESTER – III

Course	Course Name	L	T	P	Credits
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Code					
MCO202	Entrepreneurship development and innovation	2	0	1	3

Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Outline the entrepreneurship concept	Understand
CO 2	Identification of business opportunities and preparation of business proposal	Analyze
CO 3	Describe corporate entrepreneurship	Remember
CO 4	Understanding the concept of innovation management and its significance in business	Understand
CO 5	Identifying antecedents and consequences of innovations in entrepreneurship	Analyze

Syllabus

Module	Content	Hours
1	Entrepreneurship —Role and expectations —Characteristics of the Entrepreneur — Functions of an Entrepreneur — Promotion — Role of Socio-Cultural, Economic and Political Environment — Growth of Entrepreneurship in Pre and Post-independence era — Constraints for the Growth of Entrepreneurial Culture.	
2	Identification of Business Opportunity: Preparation of Feasibility Report — Financial and Technical Evaluation — Project Formulation — Common Errors— Specimen Project Report — Ownership Structures — Proprietorship, Partnership, Company, Co-operative, Franchise.	
3	Corporate Entrepreneurship (Intrapreneurship - Concepts —Strategies — Corporate Practices — Select Cases — Dynamics of Competition — Plans for Survival and Growth.	
4	Innovation and Innovation Management: The evolution of innovation - levers of innovation -myths of innovation - innovation models - categories of innovation - innovation management - main requirements - basic practices of innovation management- barriers to innovation in an organization -innovation in the future- Innovation process.	
5	Innovators and Entrepreneurs: Social and cultural context of entrepreneurs - processes encouraging and discouraging	

	entrepreneurship - Ethical social and political issues of innovation - Innovation as a personality, innovative process and entrepreneurship. Ethical social and political issues of innovation - innovative process and entrepreneurship.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Donald L. Sexton & Raymond W. Smilor: The Art and Science of Entrepreneurship (Ballinger Pub. Co.). 2. Dan Steinhoff & John F. Burgess: Small Business Management — Fundamentals (McGraw Hill). 3. Jeffrey A. Timmons and Stephen Spinelli, "New Venture Creation: Entrepreneurship for the 21st Century," McGraw-Hill, 2004. 4. Malcolm Gladwell, "The Tipping Point: How Little Things Can Make A Big Difference," Little, Brown, February 2000 5. Peter F. Drucker, Innovation and Entrepreneurship Practice and Principles, East West Press Limited. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	2	2
CO5	3	3	3	3	2	3

SEMESTER – III					
Course Code	Course Name	L	T	P	Credits
MCO205	Accounting for decision making	2	1	1	4

Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Understand branches of accounting	Understand
CO 2	Identify responsible centers: Cost, profit, and investment	Analyze
CO 3	Explain the significance and functions of budgeting techniques	Understand
CO 4	Compare the standard cost with the actual cost to improve company performance	Analyze
CO 5	Make decisions based on marginal costing and break-even analysis	Skill

Module	Content
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1	Introduction to accounting: objective, nature, and scope of financial accounting, cost accounting and management accounting; Management accounting and managerial decisions; Management accounts position role and responsibilities.
2	Accounting Plan and Responsibility: meaning and significance of responsibility accounting; Responsibility centre, cost centre, profit centre and investment centre; Problem in transfer pricing; objective and determinants of responsibility centre.
3	Budgeting: definition of budget; Essentials of budgeting, types of budgets-functional masters etc., Fixed and flexible budgetary control; Zero base budgeting performance budgeting.
4	Standard costing and variance Analysis: standard costing as a control technique; setting of standards and their revision; Variance analysis - meaning and importance kinds of variance and their uses -material Labour and overhead variance; Disposal of variances; Relevance of variance budgeting to budgeting and standard costing.
5	Marginal costing and Breaking-even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; cost volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even analysis; decisions regarding sales-mix make or buy decision and discontinuation of a product line etc. Analysis financial statements: Horizontal; vertical and ratio analysis; Cash flow analysis. Contemporary Issues in Management accounting: Value chain analysis; activity based costing; Quality costing; target and life cycle costing.

	<p>Readings</p> <ol style="list-style-type: none"> 1. Anthony, Robert; Management accounting, Tarapore-warla, Mumbai 2. Decoster, Don T, and Elden L. Schafer: Management Accounting: A Decision Emphasis, John Wiley and Sons Inc, New York. 3. Garrison, Ray, H. and Eric W. Noreen: Management Accounting, Richard D, Irwin Chicago. 4. Hansen, Don R, and Maryanne M. Moreen; Management Accounting, south-Western College Publishing Cincinnati Ohio. 5. Horngren, C.T. Gary L. Sudern and William O. Stralton: Introduction to management Accounting, Prentice Hall Delhi. 6. Horngren, Charles T., Gorge Foster and Srikant M. Daliar; Cost Accounting: Managerial Emphasis, Prentice Hall New Delhi. 7. Lall, B.M., and I.C., Jain Cost Accounting: Principles and Practice, prentice Hall Delhi. 8. Pandey, I.M; Management accounting, Vani Publication, Delhi. <p>Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon: Budgeting Profit Planning and Control, Prentice Hall, Delhi.</p>
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	2	2
CO5	3	3	3	3	2	3

SEMESTER – IV

SEMESTER – IV					
Course Code	Course Name	L	T	P	Credits
MCO207	Computer based accounting	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Introduction to ERP (Enterprise Resource Planning)	Remember
CO 2	Use tally software	Apply
CO 3	Operate Excel for accounting and financial purpose	Apply
CO 4	Understand accounting terminologies	Understand
CO 5	Discuss cost, profit centres and revenue & cost planning	Understand

b. Syllabus

Module	Content	Hours
1	Introduction: An over view of Enterprise Resource Planning (ERP)-ERP Software's.	
2	Tally: Basic Features- Undervalue, preparation of ledger accounts on Tally, preparation of invoices, subsidiary books, display of final accounts, Ratios.	
3	Excel: Various Accounting and Finance Functions- Preparation of Balance sheet.	
4	Fixed asset, accrual, bank, cash journal, inventory, and tax accounting, General ledger, Accounts receivable/accounts payable AR/AP, Fast close functions, Financial statements.	
5	Contract, profit centre, project, product cost, profitability and cost-centre accounting, Investment management, Revenue and cost planning.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Financial Modeling –Simon Benninga- MIT press- Cambridge. 2. Advanced Modeling in Finance using Excel and VBA-Mary Jackson & Mike Staunton-John & Sons Wiley. 3. The final Tally (A santigo Toole Western)-Richard. S. Wheeler-Library of Congress Cataloging data. 4. Tally 9.0- Firewall Media- New Delhi. 5. Basics of Computer –P.K.Singh- Rahul Jain V.K (India) enterprises- New Delhi. 6. Best practices in ERP software applications- Kamran. H.Meer- Universe books-america-2005. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – IV

Course Code	Course Name	L	T	P	Credits
MCO208	Strategic Management	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the fundamentals of corporate strategy and the various	Understand

	approaches to strategic decision-making.	
CO 2	Use various strategic analyses to analyze a business's broad and operating environment.	Apply
CO 3	Discuss the evaluation and selection of suitable corporate strategy for a company.	Understand
CO 4	Explain the implementation of corporate strategy and related issues.	Understand
CO 5	Understand evaluating strategic performance and the concept of corporate restructuring.	Understand

b. Syllabus

Module	Content	Hours
1	Introduction: Concept and Role of Corporate Strategy. Levels of Strategy. Basic Model of Strategic Management. Approaches to Strategic Decision Making. Strategic role of Board of Directors and Top Management. Strategic implications of social and ethical issues.	
2	Strategic Analysis: Analysis of Broad Environment- Environmental Profile; Constructing Scenarios. Analysis of Operating Environment - Michael Porters Model of Industry Analysis. Analysis of Strategic Advantage – Resource Audit; Value Chain Analysis; Core Competences; SWOT Analysis. Analysis of Stakeholder Expectations – Corporate Mission, Vision, Objectives and Goals.	
3	Strategic Choice: Generating Strategic Alternatives. Strategic options at Corporate Level – Stability, Growth and Defensive Strategies. External Growth Strategies – Merger, Acquisition, Joint Venture and Strategic Alliance. Evaluation of Strategic Alternatives – Product Portfolio Models. Selection of a suitable Corporate Strategy – Concept of Strategic Fit. Strategic options at SBU Level- Michael Porters' Competitive Strategies; Operationalising Competitive Strategies.	
4	Strategic Implementation: Strategic implementation issues. Planning and allocating resources. Organisation Structure and Design. Functional Strategies – Production, Human Resource, Finance, Marketing and R. & D. Managing Strategic Change. Strategic Control	
5	Strategic Review: Evaluating Strategic Performance – Criteria and Problems. Concept of Corporate Restructuring.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Arthure A. Thompson et-al, Crafting and Executing Strategy: text and Readings, 15th ed., McGraw Hill, 2007. 2. Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell Publishers, Massachussets, U.S.A. 3. Hitt M.A. et. al., Strategic Management, South Western, 2009. 4. Ansoff, H. Igor, R.P. Declorch and R.I. Hayes, From Strategic Planning to Management, Wiley,1976. 5. Arthur A Thomson and A J Stikcland, Strategic Management, TMH 	

	6. John A Perce and Richard B Robinson, Strategic Management – Strategy Formulation and Implementation, AITBS Publishers and Distributors. 7. David, Fred R, Strategic Management, Prentice Hall, New Jersey. 8. Glueck, William F and Lawrence R. Jauch: Business Policy and Strategic Management, TMH 9. Christensen, C. Roland, Kenneth R. Andrews, Joseph L. Bower, Rochard G. Hamermesh, Michael E. Porter: Business Policy: Text and Cases, Richard D. Irwin, Inc., Homewood, Illinois. 10. Michal.E.Porter: The Competitive Advantage of Nations, Macmillan, New Delhi.	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

ELECTIVES

FINANCE

SEMESTER – III						
Course Code	Course Name	L	T	P	Credits	
MCO203 A	Security analysis and portfolio management	2	1	1	4	

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Describe the basics of investment methods	Remember
CO 2	Discuss risk and return of investment	Analyze
CO 3	Applying fundamental and technical analysis in investment selection	Apply
CO 4	Analyze risk and return of security and portfolio	Analyze
CO 5	Selection of optimum portfolio	Skill

b. Syllabus

Module	Content	Hours
1	Investment: Nature and scope of investment analysis – Objectives of Investment – Investment and speculators – type of investors – types of speculators –Investment avenues – financial investment and non-financial investment – Sources of financial information.	

2	Elements of investment: Return and risk Elements – Securities Return and Risk Analysis – Systematic Risk and unsystematic risks – Measurement of Return and Risk.	
3	Fundamental Analysis: Economic Analysis, Industry Analysis and company analysis – Investment implications of fundamental analysis. Technical Analysis: Dow Theory – various price and volume indicators – Market indicators and share specific indicators – chart patterns and formations – analysis of chart patterns – Efficient Market hypothesis.	
4	Portfolio and Portfolio Management – objectives, portfolio construction, reconstruction and portfolio management. Security and Portfolio Analysis: Estimating rate of return and portfolio return, Risk of Security and Portfolio, Effects of combining securities – two securities and more than two securities portfolio. portfolio returns.	
5	Selection of optimum Portfolio: Markowitz risk – return optimisation – Single Index and Factor Model, Sharpe’s optimisation solution. Capital Market Theory and Factor Models: CAPM, Capital market line, security market line; Risk free lending and borrowing; recent developments, Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multifactor models. Portfolio revision.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan, Delhi, 2010. 2. M. Ranganatham, Investment Analysis and Portfolio Management, Pearson Education, 2012. 3. Prasanna Chandra, Investment Analysis and Portfolio Management, 3rd Edition, Tata McGraw Hill Publishing Ltd., Noida 2010. 4. Donald B. Fisher, Ronald J. Jordon Security Analysis and Portfolio Management, Prentice Hall of India. 5. V. K. Bhalla, Investment Management, Security Analysis and Portfolio Management, S.Chand &Co. 7th Edition, 2000. 6. ZVI Bodia, alex Kane, Alan J. marcus, Pitabas Mohanty Investments, Tata McGraw Hill Publishing Company Ltd., Delhi 2006. 7. Samir Barua K, Portfolio Management, Tata McGraw Hill Publishing Ltd., Noida 2004. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2

CO5	3	3	3	3	3	3
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SEMESTER – III						
Course Code	Course Name	L	T	P	Credits	
MCO204 A	Financial Statement Analysis	2	1	1	4	

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Discuss the fundamentals of a company's financial statement analysis and the implications of empirical research on financial statement analysis.	Understand
CO 2	Identify and analyze various operating activities of a company using different methods.	Analyze
CO 3	Identify and analyze various financing activities of a company in order to make appropriate accounting and reporting.	Analyze
CO 4	Determine alternate investment opportunities by identifying and analyzing a company's various investing activities.	Skill
CO 5	Analyze the cash flows of a company in order to understand a company's capability to cash or cash equivalent.	Analyze

b. Syllabus

Module	Content	Hours
1	Framework for Financial Statement Analysis- Business analysis- Principle of Financial Statements – objective of FSA- Techniques of FSA- Sources of Financial Information –Role of Auditor- Modern portfolio theory – Efficient market hypothesis - Implications of empirical research on Financial Statement Analysis	
2	Analysing Operating Activity – Income Measurement-Recurring and Nonrecurring Items – Revenue and Gain Recognition – Deferred Charges – Accrual Concept of Income- Revenue and Expense Recognition Methods- Quality of Earnings- Supplementary Employee Benefit and Interest Costs. Deferred tax analytical issues.	
3	Analysing Financing Activities – Liabilities (Current & Noncurrent) - Leases – Accounting and reporting of lease- Long term liabilities— Postretirement Benefits -Pension and Other Employee Benefits-Contingencies and Commitments- Off- Balance Sheet Financing Shareholders' equity -Accounting for income taxes	
4	Analysing Investing Activity – Introduction to Current Assets and noncurrent assets – Inventory valuation- comparison of information provided by alternative inventory costing methods- LIFO vs. FIFO - Long Term Assets and Intangible Assets –Inter Corporate Investments – Investment & Derivative Securities	
5	Cash Flow Analysis – Statements of Cash Flows – Analysis & Implications – Specialized Cash Flow Ratios- Return on Invested	

	Capital and Profitability Analysis – Importance- Components- Analysing Return on Net Operating assets and Common Equity – market based research	
	<p>Readings</p> <ol style="list-style-type: none"> 1. R Narayanasamy “Financial accounting a Managerial perspective” PHI Learning Private limited, New Delhi 2. John J. Wild, K.R. Subramanyam, Robert. F. Halsey. “Financial Statement Analysis” Mc Graw Hill Education 2007. 3. Gerald I White, Sondhi C Ashwinpaul, Fried Dov. “The Analysis and Use of Financial Statements” Wiley India 2007. 4. Stice K Earl, Stice D James, “Financial Accounting Reporting and Analysis” South Western 2006. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – IV

Course Code	Course Name	L	T	P	Credits
MCO209 A	International Finance	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Describe the evolution of the international monetary system and critical incidents/incorporations related to the international monetary system.	Remember
CO 2	Discuss the balance of payment and related concepts.	Understand
CO 3	Explain the structure of the international financial market and the financial instruments offered in the market.	Understand
CO 4	Explain the functions and structure of the foreign exchange market.	Understand
CO 5	Discuss the management of foreign exchange exposures	Understand

b. Syllabus

Module	Content	Hours
1	Evolution of International Monetary system: Bimetallism (before 1875), Classical Gold Standard (1873-1914), inter –war period (1915-1944), Brettonwoods System (1945-1972), Flexible Exchange Rate arrangements; European Monetary System, the Euro and the European Monetary Union, Currency Crisis: The Mexican Peso Crisis, the asian Currency Crisis, The Argentine Peso Crisis, Fixed versus Flexible Exchange rate regimes.	

2	Balance of Payment and International Linkages: Balance of payments and its components; BOP Accounting, BOP trends in major countries, Coping with current account deficit, Capital Account Convertibility – pros and cons.	
3	International Financial Markets and Instruments: International money market – Euro Currency Market, Euro credits, Forward Rate Agreements, Euro Notes – International Bond market- Credit Rating and indices of international bond market – Types of instruments – International equity markets: Market structure, trading in international equities, cross listing of equities, GDRs, ADRs, IDRs, Global registered shares, International equity market benchmark, factors affecting in international equity market.	
4	Foreign Exchange markets: functions and structure of forex market – Forex market participants, foreign exchange spot rates, forward, futures, options and swap market; Foreign Exchange rate determinants – International parity relationship, Interest rate parity, Purchasing power parity and International Fisher Effect	
5	Foreign Exchange and Management: Management of Transaction exposure, money market hedge, hedging foreign currency payable, cross hedging minor currency exposure, hedging through invoice currencies, Hedging via lead and lag, Exposure netting; Management of economic exposure; measurement of economic exposures, Determinants of economic exposure; Management of translation exposure – translation exposure methods, FASB 8, 52, management of translation exposure, balance sheet hedge and derivatives hedge	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi 2009,5th edition 2. Shaprio, Alan. C: Multinational Financial Management, Prentice Hall, New Delhi. 2006,8th edition 3. Cheol S. Eurn, Bruce G. Resnick, International Finance Management, Mc Graw Hill, 5th edition, 2009. 4. Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi, 5th Edition. 5. Keith Pilbeam, International Finance, Palgrave masmillan, 3rd edition. 6. Thomas J. P'brien, International Finance – corporate decision in global markets, 2nd edition. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – IV						
Course Code	Course Name	L	T	P	Credits	
MCO210 A	Strategic Financial Management	2	1	1	4	

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Discuss strategic financial planning and management and the relationship between the company's corporate and financial strategies.	Understand
CO 2	Use various techniques of investment decision to make investment decisions under risk uncertainty.	Apply
CO 3	Decide financing strategy while using different kinds of debt finances.	Skill
CO 4	Examine financial strategies during various corporate restructuring.	Analyze
CO 5	Understand leasing and venture capital and other related concepts and methods.	Understand

b. Syllabus

Module	Content	Hours
1	Nature and Value by Strategic Management – Dimensions of Strategic Decisions -Benefits and risks of Strategic Management -Financial policy and strategic Planning: Components of financial strategy; Objectives and goals; Strategic planning process. Linkage between corporate strategy and financial strategy; Corporate strategy and high technology investment Implications of capital budgeting, capital structure and dividend policy on corporate strategy; Shareholder value - creation, measurement, and management.	
2	Investments Decisions under Risk uncertainty: Techniques of investment decision- risk adjusted discount rate, certainty equivalent factor, statistical method, sensitivity analysis and simulation method; corporate strategy and high technology investments.	
3	Financing Strategy: Hybrid securities namely convertible and non-convertible debentures, deep discount bonds, secured premium notes, convertible preference shares; option financing, warrants, convertibles and exchangeable. - Managing Financial risk with derivatives	
4	Expansion and Financial, Restructuring: Mergers and amalgamations - corporate restructuring, reasons for merger, legal procedure for merger, benefits and cost of merger; Determination of swap ratios; Evaluation of merger proposal; Corporate and distress restructuring.	
5	Leasing & Venture capital: Meaning, importance, types, tax considerations, and accounting considerations. Evaluation of lease from the point of view of lessor and lessee and Lease versus buy decision. Venture capital concept and developments in India; Process	

	and methods of financing, fiscal incentives.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Allen D: An introduction to Strategic Financial Management, CIMA/ Kogan page, London. 2. Chandra, Prasanna: Financial Management, Tata McGraw Hill Delhi. 3. Julian, Lowenthal, Survival, Strategic for Financial Services, John Wiley, 2002. 4. Hull J.C Options, Futures and other Derivative Securities, Prentice Hall of India Delhi 5. Mattoo, P.K. Corporate Restructuring: An Indian Perspective, Macmillan, New Delhi. 6. Pandey, I.M. Financial Management Vikas Publications, Delhi. 7. Smith, C.W C.W Smithson., and D.S Wilford; Managing Financial Risk,. Harper and Row New york. 8. My. Khan, Indian Financial System, Tata McGraw Hill, 2001. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

MARKETING

SEMESTER – III

Course Code	Course Name	L	T	P	Credits
MCO203 B	Marketing Management	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcome	Level
CO1	Understand the meaning and definition of Marketing, and evaluation of marketing concepts and their objectives	Understand
CO2	Emphasis the consumer behavior through Market Segmentation, Targeting, and Positioning.	Apply
CO3	Examine the product development stages and pricing methods and strategies	Analyze
CO4	Formulate the solutions for the distribution of products and services and supply chain management	Create
CO5	Create the skills for modern emerging trends in marketing such as green marketing, e-marketing, and cyber marketing	Skill

b. Syllabus

Module	Content	Hours
1	Introduction: Meaning and definition of marketing – Differences between selling and marketing -scope of marketing-core marketing concepts-evaluation of marketing concepts and its stages-objectives of marketing-building customer satisfaction, value and retention. Direct marketing vis-à-vis on-line marketing- marketing in the new millennium- Micro environment – Macro Environment- International Marketing (GATT).	
2	Buyer behaviour- Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process. Market Segmentation, Targeting and Positioning: Bases and procedure for segmenting a consumer market; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.	
3	Product and price Management: Concept of Product - Classification of Products - Product Levels Classification – Product Mix - Product Mix Decisions - New Product – New Product Development Stages - Product Life Cycle Stages & Implications - Branding - Packaging & Labelling. Role of price in marketing mix - Pricing concept – Pricing – Methods and Strategies.	
4	Channel & Promotion Management: Channels: Nature of marketing channels - Types – Channel Structure and Participants – Supply Chain Management. Promotion Management: Role of promotion in marketing - Promotion mix - A view of the Communication Process - Advertising - Need - Objectives - Types of advertising – Major decisions in advertising - Objectives - Budget - Strategy - Evaluation - Advertising and Social Marketing - Sales Promotion - Personal Selling - Publicity - Public Relations.	
5	Emerging Trends in Marketing-Social, ethical and legal aspects of marketing; Green Marketing- e-marketing- m-marketing- cyber marketing - Marketing Information System- marketing of services; relationship marketing	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Kotler Philip and Kevin Keller Marketing Management, 13th ed., Pearson Prentice – 2008. 2. Kotler, Philip, and Gary Armstrong, Principles of Marketing, 12th ed., Pearson Prentice-Hall 2008. 3. Etzel, Michael J., Bruce J. Walker and William J. Stanton, Fundamentals of Marketing, 11th ed., McGraw Hill, 2008. 4. McCarthy, E. Jerome, Joseph P. Cannon and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, 9th ed., McGraw Hills, 2008. 5. Keller, Philip, Keller Kevin lane, Koshy Abraham, Jha Mithileshwar, Marketing Management: A South Asian Perspective, 13th Edition, 2008. 6. Kotler, Philip: Marketing Management-Analysis, Planning, 	

	<p>Implementation and Control, Prentice Hall, New Delhi.</p> <p>7. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.</p> <p>8. Me Carthy, E. Jenome and William D., Perreault Jr: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.</p> <p>9. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.</p> <p>10. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.</p> <p>Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York.</p>	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – III					
Course Code	Course Name	L	T	P	Credits
MCO204 B	Consumer Behavior	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcome	Level
CO1	Understand the overview of Consumer Behavior for the decision-making process and comprehend the consumer behavior models	Understand
CO2	Describe the consumer behavior influences through environmental, cultural, and social class	Apply
CO3	Analyze the consumer behavior through consumer perception, brand choice, values and lifestyles, and psychographic aspects	Analyze
CO4	Find out the analytical aspects to estimate consumer behavior through strategic marketing strategies, and market segmentation strategies	Create
CO5	Gain practical knowledge to understand consumer behavior through research, and applications of consumer responses to marketing approaches	Skill

b. Syllabus

Module	Content	Hours
1	Consumer Behaviour: An overview — consumer and customer, Consumer involvement, Buyers and users. Decision-making processes	

	and purchase behaviour and marketing implications —nature of Family Purchases and Decision-making, Post—purchase Processes. Value/Satisfaction. Delivery process and programs. Consumer Behaviour Models. Diffusion of Innovation- Types of Innovation-Diffusion Process, Adoption Process.	
2	Environmental influences on consumer behaviour — Cultural influences —Sub-cultures, Cross-cultural Influences Social class, social class classification - Cultural Differences in Non-verbal Communications reference groups influences - Group Norms and Behaviour, Family Life Cycle Stages. Consumer Socialization Opinion leadership and the diffusion of innovations — Marketing implications of these influences. Opinion Leadership.	
3	Individual determinants and buying behaviour: The individual consumer and buying behaviour and marketing implications — Consumer perceptions, learning, attitudes, motivation and personality — psychographics, values and lifestyles. Self-Concept, Needs & Brand Choice. VALS and grouping consumers. Learning, Memory, Communication Applications and Behaviour Modification.	
4	Strategic marketing— Market segmentation strategies — Positioning and Re-positioning strategies, perceptual mapping — Marketing communications — Source, message and media effects. Store choice and shopping behaviour — In-Store stimuli, store image and loyalty — Consumerism — Consumer rights and Marketers' responsibilities.	
5	Marketing Communication Flow, Communications Process, Interpersonal Communication, Persuasive Communications, source, message, appeals, communication feedback The Borderless Consumer Market and buying behaviour — Consumer buying habits and perceptions of emerging non-store choices — Research and applications of consumer responses to direct marketing approaches — Issues of privacy and ethics.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Loudon and Della Bitta: Consumer Behaviour: Concepts and Applications, Tata McGraw Hill. 2. Henry Assael: Consumer Behaviour and Marketing Action, Kent Publishing Co. 3. Berkman & Gilson: Consumer Behaviour: Concepts and Strategies, Kent Publishing co. 4. Efraim Turban, Jae Lee, David King, & H.Michael Chung: Electronic Commerce: A Managerial Perspective, Pearson Education Inc., 2000. 5. Schiffman. L G and Kanuk, L L Consumer Behaviour. New Delhi, Prentice Hall of India, 1994 6. Bennet and Kassarjian: Consumer Behaviour, Prentice Hall of India 	

	7. Schiffman and Kanuck: Consumer Behaviour, Pearson Education Asia, 7th. Edition, 8. Hawkins, Best & Coney: CONSUMER BEHAVIOUR, Tata McGraw Hill.	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – IV						
Course Code	Course Name	L	T	P	Credits	
MCO209 B	Sales and Distribution Management	2	1	1	4	

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcome	Level
CO1	Theoretical understanding of sales management, selling operations, and theories of selling	Understand
CO2	Provide training to salesforce programs, and encourage sales force through compensation and sales incentives	Apply
CO3	Study the various distribution channels and channel structures for better operations	Analyze
CO4	Formulate the solutions such as retail cooperatives, franchise systems, and corporate marketing systems	Create
CO5	Build skills for E-Commerce and E-Retailing	Skill

b. Syllabus

Module	Content	Hours
1	Introduction to sales Management; Theories of selling; Functions of Sales Manager; Selling Operations; Personal selling; Types of selling —Sales Structures: Network Marketing – Mail order selling — Elements of direct marketing — Teleshopping —Telemarketing — Systems selling. The selling process — Strategies and Styles — formulating sales objectives — Sales forecasting.	
2	Sales force: Size of Sales Force: Sales organization; Conducting sales	

	training programs; Designing and Administering Compensation Plan; Motivating and Supervising sales personnel; Sales Meetings and Contests, designing territories and allocating sales efforts; motivating the sales force —compensation, sales incentives and sales force evaluation — controlling the sales effort — sales quotas. Sales audit.	
3	Distribution Channels: Role of Marketing Channels, Factors affecting choice of Distribution- Channel design strategies and structures, selecting channel members— Target markets. Channel Structure; Channel Conflict and Co-ordination. Physical Distribution Selection of transportation modes; Routing and scheduling- warehousing Planning warehousing operations — selection- layout, Packaging and material handling.	
4	Product, pricing and promotion issues: Motivating channel members —Evaluating channel member performance — Vertical marketing systems — Retail cooperatives, Franchise systems and corporate marketing systems.	
5	E selling and distribution: e-Commerce and e-retailing as a channel of Distribution. Electronic intermediaries, Disintermediation and Re-intermediation, e-enabled logistics management and tracking systems.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Anderson, R. & Hair, Professional Sales Management, Tata McGraw Hill; New Delhi. 2000. 2. Manning & Reece, Selling Today, Pearson Education Asia, 81 h Edition. 3. Dalrymple, D J. Sales Management: Concepts and Cases. New York, John Wiley, 1989. 4. Still, R & Govoni Sales Management, Prentice Hall Inc., 1988. 5. Lancaster & Jobber, Selling and Sales Management, Macmillan India, 3rd edition. 6. Calvin; Sales Management; Tata McGraw Hill, New Delhi. 7. Bowersox and Others: Physical Distribution Management, Tata McGraw Hill, New Delhi. 8. Stern, Louis W. Adel, I.E.L. -Ansary, Anne T. Coughlan: Marketing Channels, Prentice Hall, New Delhi. 9. Lambert, D. et. al.: Strategic Logistics Management, Tata McGraw Hill, New Delhi. 10. Ballu, Ronald H.; Business Logistics Management, Englewood Cliffs, New York, Prentice Hall Inc., 1999. 11. Martin, Christopher and Gordon Wills: Marketing Logistics and Distribution Management. 12. Hawkins, D I. etc. Consumer Behaviour: Implications for Marketing Strategy. TMH,2002. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – IV					
Course Code	Course Name	L	T	P	Credits
MCO210 B	Services Marketing	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcomes	Level
CO1	Understanding Service Marketing and its relevance	Understand
CO2	Employ the marketing mix concept to reach the service marketing objectives	Apply
CO3	Examine the service marketing strategies such as advertising, branding, and packaging	Analyze
CO4	Develop the solutions for service quality standards, factors, and techniques to solve the service problems	Create
CO5	Build service skills in various fields such as insurance, banking, health and hospitality, and education	Skill

b. Syllabus

Module	Content	Hours
1	Emergence of Service Marketing - The concept of service - characteristics - classification of services-- designing the service - blueprinting, using technology, developing human resources- building service aspirations. Challenges in marketing of services; Services Classification.	
2	Marketing mix and Service marketing. Service Management Trinity: Internal, External and Interactive Marketing. Seven Ps - Product Decisions, Pricing and pricing Strategies, Promotion and Distribution Methods for Services — Other dimensions in Services Marketing People, Physical Evidence and Process.	
3	Strategic marketing and service product development. Planning and Segmentation – Internal Marketing of a Service - External versus Internal Orientation of Service Strategy. Service Product Development; Segmentation and service positioning; Advertising; Branding and Packaging of Services; Consumer Behavior in Services.	

4	Customer expectations and perception: Customer expectation gap in services- Factors and Techniques to Resolve this Gap - Gaps in Service - Quality Standards, Factors and Solutions. Developing Appropriate and Effective Communication about Service Quality Issues and Quality Models; Managing Productivity and Differentiation in Service Organizations; Service Failure and Service Recovery.	
5	Marketing at different service organisations — insurance- banking- other financial —Health Hospitality —IT — public utilities-education etc.	
	<p>Readings</p> <p>1. Valerie Zeithaml & Mary Jo Bitner: Services Marketing, McGraw Hill.</p> <p>2. Christopher H. Lovelock: Services Marketing: People, Technology, Strategy, Pearson Education Asia.</p> <p>3. Zeithaml, Parasuraman & Berry: Delivering Quality Service; The Free Press, Macmillan.</p> <p>4. Audrey Gilmore: Services marketing and Management, Response Books, Sage Publications.</p> <p>5. McDonald, Malcom and Payne, A. Marketing Planning for Services. Butterworth, Heinemann, 1996.</p>	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

TAXATION

SEMESTER – III						
Course Code	Course Name	L	T	P	Credits	
MCO203 C	Direct Taxes Law And Practice	2	1	1	4	

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

SL.N.	Course Outcomes	Levels
CO1	After perusing in depth knowledge and ideas in this particular subject Students have understood the provision for computation of income of various entities and the	Understanding
CO2	They have understood the need and importance of Tax Planning and Management as well as the Basic concept and framework.	Understanding
CO3	Now they have developed ability to calculate taxable income of firms, cooperative societies and charitable trust.	Analyze
CO4	Now they have developed ability to calculate taxable income of firms, cooperative societies and charitable trust.	Create
CO5	Also this subject gave them detailed ideas about Computation of Income under different heads of Income of Income Tax Act, 1961. This subject helped them to learn the submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities.	Skill

b. Syllabus

Module	Content	Hours
1	Concept of Income - Concept of Tax, -- Residential Status, Income Tax Act 1961, Reforms of Direct tax, Tonnage Tax, Securities Transaction Tax, Banking Cash Transaction Tax, Commodities Transaction Tax, Direct Tax Code 2009.	
2	Computation of Income – Salaries, House Property, Business or Profession, Capital Gains and Other Sources, Exempted Incomes, - Gross Total income, Deductions, total income, set off and carry forward of Losses Relief and rebate.	
3	Assessment – Individuals, Hindu Undivided Family, Partnership Firms and Companies.	
4	Tax Administration – Income Tax Authorities, Powers of Income Tax Authorities, Kinds of Assessment – Return of Income, e-filing.	
5	Wealth Tax Act 1957 – Incidence of Tax – Net Wealth Assets – Deemed Assets Exempted Assets – Computation of Wealth Tax liability – Gift Tax	
	Readings <ol style="list-style-type: none"> V.K. Singhania and Kapil Singhania Direct Tax Law and Practice Taxmann Publication 45th Edition 2010 H.C. Mehrotra and S.P. Goyal Income Tax Law and Accounts, Sahitya Bhawan Publications 5th editions 2010. V. Balachandran and S. Thothadri, Taxation Law and Practice, PHI, New Delhi. Gaur and Narang Income Tax law and practices Kalyani 	

	Publication 38th edition 2010 4. Bhagawati Prasad direct tax law and Practice Wishwa Prakashan 5th edition 2009 5. Direct Tax Code Bill 2010 Taxmann Publication 2010 6. Wealth Tax Act and Securities Transaction Tax with Rules Taxmann Publication 37 th edition 2010 7. Kaushal Kumar Agrawal Insightinto Income Tax Atlatic Publication 9th Edition 2007	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER – III					
Course Code	Course Name	L	T	P	Credits
MCO204 C	Indirect Tax Management and GST	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

SL.N,	Course Outcomes	Levels
CO1	Acquire conceptual knowledge of Indirect Tax. Student will be able to understand the basic principles underlying the Indirect Taxation Statutes	Understanding
CO2	Student will be able to understand Tax liability and taxable entities. Understand the concept of various types of GST (CGST, SCST, IGST, UTGST) .	Understanding
CO3	Student will be able to Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation. They will be able to examine the method of tax credit. Inflows and outflows, tax imposition, tax exemption, tax deduction, Delivery of goods and services, Tax rates, Periodic tax returns.	Analyze
CO4	By the end of the course students will be able to describe how the provisions in the corporate tax laws can be used for tax planning.	Create
CO5	Student will be able to Compute the assessable value of transactions related to goods and services for levy and determination of tax liability.	Skill

b. Syllabus:

Module	Content	Hours
1	Indian tax system - Direct and Indirect Taxes, - Principle of taxation - Taxable capacity - scope and functioning, indirect taxes Vs Direct Taxes – Indirect Taxes Reforms	
2	Introduction to Central Excises, Classification of Goods, Valuation under Central Excise – Assessment – Procedures – Demands, Recovery and Refund –MODVAT to CENVAT: - Exempted Goods/Output services.	
3	Futures: Hedgers and speculators; Future contracts; Future market – clearing house margins, trading future positions and taxation; Future prices and spot prices; Forward prices; vs. future prices; Futures vs options.	
4	Options: Types of options; Options trading; Margins; Valuation of options; Binomial Option; Pricing Modal; Black -Scholes model, for Call Option; Valuation of put options; Index options; option market exchange traded options, over- the counter options, quotes trading, margins, clearing, regulation and taxations; Warrants and convertibles.	
5	SWAPS: Mechanics of interest rate swaps, valuation of interest rate, swapscurrency swaps and its valuation credit risk and swaps.	
	Readings <ol style="list-style-type: none"> 1. Dhanesh Khatri, derivatives and Risk management, macmillan Publishers India Ltd,2012. 2. John C. Hull, Sankarshan Basu, Options, Futures and other Derivatives, Pearson Education, Noida 2010 3. Stafford Johnson, Introduction to Derivatives, Oxford University Press, 2009 4. David A & Thomas W. Miller, Derivatives valuation and Risk Management, Oxford University Press 2003. 5. Robert A strong, Derivatives: An Introduction, Thomson South-Western, 2002 6. Don M. Chance & Robert Brook, s Derivatives & Risk Management, South Western Cenage Learning, 2008 7. Rene M. Stuly, Risk Management & Derivatives, Thomson south Western, 2007. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	2	2
CO5	3	3	3	3	2	3

SEMESTER – IV

Course	Course Name	L	T	P	Credits
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Code					
MCO209 C	Corporate Tax Planning and Management	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

SL.N,	Course Outcomes	Levels
CO1	Understand overall impact of taxation in decision making. the basics of corporate taxation.	Understanding
CO2	Understanding the basics of corporate taxation.	Understanding
CO3	Students will understand the corporate tax planning with regard to financial management, managerial decisions and at the time of distribution of Assets in case of liquidation of a company.	Analyze
CO4	Evaluate the implications and effects of double taxation avoidance agreements	Create
CO5	Implement taxation provisions in case of non-resident companies.	Skill

b. Syllabus:

Module	Content	Hours
1	Tax Planning and Tax Management - Introduction -Tax Planning Vs Tax Management, - Tax Avoidance Vs Tax evasions:	
2	Corporate taxation: - Computation income from business – Depreciations -MAT, Dividend Distribution Tax- Tax on Income distributed to Unit holders – Tax incentives to the exporters	
3	Tax Planning and Corporate Decisions: Tax Planning for new business – Capital Structure Decision-Dividend Distribution Decision, Own or Lease, Make or Buy Decision, Shutdown or Continue Decisions, Repair or Replace, Sale of Assets used for Scientific Research	
4	Tax Issues Relating to Business Restructuring: -amalgamation& Demerger. -various provisions	
5	Tax payments - TDS – TCS – Advance payment of Tax	
	Readings <ol style="list-style-type: none"> 1. V.K. Singhania and Monica Singhania Corporate Tax Planning and Business Tax Procedure, Taxmann Publication Ltd., 2. Sally Jones and Shelley Rhodes Principal of Taxation for business and Investment Planning, Tata McGraw Hill 3. V.K. Singhania and Kapil Singhania “Direct Tax Laws and Practice Taxmann Publication 43rd edition 2010 4. H.C. Mehrotra and S.P. Goyal Income Tax Law and Accounts 	

	<p>Sahitya Bhawan Publications 51st edition 2010</p> <p>5. Gaur and Narang Income Tax Law and practice Kalyani Publication 38th edition 2010</p> <p>6. R.K. Agarwal Tax Planning for Companies, Hindu Law Publisher 14th edition 2008</p> <p>7. V.K. Singhanian and Kapil Singhanian Corporate Tax Planning and Management Taxmann Publication 12th edition 2008</p> <p>8. Kaushal Kumar Agrawal Direct Tax Planning and Management Atlantic Publication 5th edition 2006.</p>	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

SEMESTER – IV

Course Code	Course Name	L	T	P	Credits
MCO210 C	International Taxation	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

SL.N,	Course Outcomes	Levels
CO1	On the completion of this course students can know the basic legal regulations regarding international taxation of income.	Understanding
CO2	And also know the basic legal regulations regarding indirect taxes in an international perspective.	Understanding
CO3	They will be able to identify, make classification and find solutions regarding central legal issues.	Analyze
CO4	And they will be able to present solid legal solutions regarding basic and normal legal questions in the area of international taxation.	Create

b. Syllabus:

Module	Content	Hours
1	History of International Tax Law: 1. Work under the League of Nations. 2. Work of the OCED. 3. Work of the UN Group of Experts. * European Community law and international taxation 1. EC law and Double Taxation Conventions. * State responsibility in	

	international taxation – the development of the concept of harmful tax competition. *Private international law and taxation: 1. Recognition of foreign legal entities 2. Characterization of entities as transparent or opaque – state practice on characterization. 3. The issue of qualification and international taxation.	
2	Basic Principles of International Tax Law: * Jurisdiction to tax: limits on tax jurisdiction arising from public international law. * Taxes and tax system: 1. Federal systems and local- level taxes. * State practice in exercising tax jurisdiction: 1. Concept of source and situs- use of residence – domicile a citizenship as connecting factors 2. State practice in determining residence of individuals and corporations 3. Implications of the use of citizenship as a connecting factor (esp. particular issue for US citizens) 4. State practice in determining the source of income and gains 5. Tax issues arising from a change of residence/citizenship. * Limits to tax jurisdiction: cross- border enforcement of taxes.	
3	Causes of International Double Taxation: 1. Conflicts of residence and source. 2. Conflicting definitions of connecting factors. 3. Other causes of International Double Taxation (including particular issues for using citizenship as a connecting factor for taxation) * Methods of relief from International Double Taxation: 1. Relief by credit- including Indirect/ underlying credit and tax sparing credit. 2. Relief by exemption- including participation exemption. 3. Practical difficulties in applying relief by credit and relief by exemption. 4. Relief by exemption and relief by credit compared: capital import neutrality vs. capital export neutrality. 5. Other methods of relief from International Double Taxation- relief by deduction of foreign tax: relief by deferral.	
4	International tax avoidance: *Tax havens: 1. Approaches to the identification of tax havens – black lists, white lists, grey lists – work of the OECD Forum on Harmful Tax Practices. 2. Features of the most commonly used tax havens. * Domestic law approaches to international tax avoidance: 1. CFC and other controlled foreign entity legislation – examples from state practice. 2. Foreign personal holding company legislation – examples from state practice. 3. CFC and equivalent legislation and DTCs. *Money-laundering legislation and international tax avoidance: 1. Application of money-laundering legislation to foreign fiscal offences. *Co-operation between revenue authorities: 1. Exchange of information Art.26 of OECD MTC. 2. Tax information exchange agreement. 3. Joint investigations of taxpayers. 4. Co-operation in the enforcement of tax liabilities/assistance in the collection of taxes Art.27 of OECD MTC. * Conventions for administrative assistance in tax administration: 1. The OECD/Council of Europe Convention. 2. Regional arrangements for cooperation in tax administration.	
5	Indirect taxes and international taxation: 1. The origin and destination bases for indirect taxes. 2. GATT and GATS rules and the limitation on border tax adjustment. 3. WTO rules and taxes – the WTO dispute resolution regime and taxation. * Cross-border	

	<p>mergers: 1. Examination of some of the issues and solutions. * Estate and gift taxation and international issues: 1. The taxation issues of cross-border probate. 2. The OECD Model Double Taxation Convention on Estates and Inheritances. *Taxation and international human rights instruments: 1. The European Convention on Human Rights and taxation. 2. The International Covenant on Civil and Political Rights and taxation. Transfer pricing: Various approaches to the determination of profits of branches and associated enterprises: 1. Unitary taxation/global formulary apportionment. 2. Arm's length approaches. * State practice with respect to transfer pricing: 1. Consideration of examples of domestic transfer pricing legislation. * Transfer pricing and DTCs – Art.9 OECD MTC. * Advanced pricing agreements. * The OECD Transfer Pricing Guidelines: 1. Consideration of the methodologies in the Guidelines. 2. Practical application of the methodologies and the resolution of transfer pricing disputes. 3. Valuation of intangibles. 4. Cost sharing/contribution arrangements. 5. Intra-group services. 6. Documentation.</p>	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Russo, R (Editor), Finnerty, CJ (Author), Merks, P (Author), Pettricione M, (Author), Fundamentals of International Tax Planning (IBFD July, 2007) [ISBN 978-90-8722-016- 2. Holmes, Kevin, International Tax Policy and Double Taxation Treaties (IBFD, 2007) [ISBN: 978-90-8722023-5] 3. Baker, Philip, Double Taxation Conventions and International Tax Law, (London, Sweet & Maxwell, 3rd edition, 2001) [ISBN: 9780421673601] 4. Williams, David W., Trends in International Taxation, (Amsterdam, International Bureau of Fiscal Documentation, 1991) [ISBN: 9780421673601] 5. Ogley, Adrian, Principles of International Taxation: A Multinational Perspective (London, Interfisc Publishing, 1993) [ISBN 0 952 0442 0 X] 6. Qureshi, Asif, The Public International Law of Taxation: Text, Cases and Materials (London, Kluwer Law International, 1994) [ISBN 1 85333 950-04] 7. Rohatgi, Roy Basic International Taxation – Volume 1 (Principles) (London BNA International, 2nd Ed, 2007) [ISBN 9780906524107] 8. Vogel, Klaus, On Double Taxation Conventions, (London, Kluwer Law International, 3rd edition, 1997) [ISBN: 9789041108920] 9. Dixon, John, and Finney, Malcolm (Eds) Tolley's International Corporate Tax Planning (London, Tolley's Publishing 2002) [ISBN: 0-7545-1339-4] 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3

CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

DERIVATIVES

SEMESTER - III					
Course Code	Course Name	L	T	P	Credits
MCO203 D	Equity Derivatives and Risk Management	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the concept of Risk Management and its types	Understand
CO 2	Illustrate derivatives as a tool for risk management, different types of derivatives and mechanism of trading futures	Apply
CO 3	Examine futures contract and its pricing	Analyze
CO 4	Explain the concept of option, its types and valuation	Understand
CO 5	Explain the mechanics and valuation of Swap	Understand

b. Syllabus

Module	Content	Hours
1	Risk Management: Meaning of Risk management, Importance, types of risks to be managed, credit risk, market risk and operational risk – relationship between derivative and Risk management.	
2	Introduction to derivatives: meaning and purpose of derivatives; forward contracts Future contracts options, swaps and other derivatives; Type of trader; Trading future contracts; Specification of the future contracts; Operation of margins, Settlement and regulations. - Derivatives Market in India: – regulation, working and trading activity	
3	Futures: Hedgers and speculators; Future contracts; Future market – clearing house margins, trading future positions and taxation; Future prices and spot prices; Forward prices; vs. future prices; Futures vs options.	
4	Options: Types of options; Options trading; Margins; Valuation of options; Binomial Option; Pricing Modal; Black -Scholes model, for Call Option; Valuation of put options; Index options; option market exchange traded options, over- the counter options, quotes trading, margins, clearing, regulation and taxations; Warrants and convertibles.	
5	SWAPS: Mechanics of interest rate swaps, valuation of interest rate,	

	swaps currency swaps and its valuation credit risk and swaps.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Dhanesh Khatri, derivatives and Risk management, macmillan Publishers India Ltd, 2012. 2. John C. Hull, Sankarshan Basu, Options, Futures and other Derivatives, Pearson Education, Noida 2010 3. Stafford Johnson, Introduction to Derivatives, Oxford University Press, 2009 4. David A & Thomas W. Miller, Derivatives valuation and Risk Management, Oxford University Press 2003. 5. Robert A strong, Derivatives: An Introduction, Thomson South-Western, 2002 6. Don M. Chance & Robert Brook, s Derivatives & Risk Management, South Western Cenage Learning, 2008 7. Rene M. Stuly, Risk Management & Derivatives, Thomson south Western, 2007. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	2	2	3	3	2	2
CO5	3	3	3	3	2	3

SEMESTER - III

Course Code	Course Name	L	T	P	Credits
MCO204 D	Commodity Derivatives: Markets & Applications	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Illustrate the development of Global commodity market	Apply
CO 2	Examine acts and reports on regulatory framework in India	Analyze
CO 3	Assesses Strategies of Arbitrage and Spread Trading	Skill
CO 4	Illustrate the theories and pricing of commodities futures	Apply
CO 5	Explain the market operations of commodity futures	Understand

b. Syllabus

Module	Content	Hours
1	Introduction to Global Commodity Markets: International Exchanges and History of Commodity Markets: History of Commodities Market *	

	Physical Commodity (Spot) markets * Instruments, Exchanges, and Strategies • Commodity Forward Contracts, Futures, Options and Swaps • Requirement of Commodity Futures • Need for Commodity Derivatives Exchanges in Any Economy • Different Components of the Commodity Ecosystem • Different international Commodity Derivatives Exchanges: An Overview	
2	Commodities Regulatory Framework in India: FCRA * FMC * Kabra Committee Report * Abhijit Sen Committee Report Etc. SEBI Act. Banking Act. Warehousing Development and Regulation Act. APMC Act,	
3	Arbitrage and Spread Trading Strategies: Cash and Carry Arbitrage * Reverse Cash and Carry Arbitrage * Spread Trading: Intra-Commodity / Inter-Commodity	
4	Price Risk Management Using Commodity Prices: Price risk management includes hedge strategies using commodity futures * concept of contango and backwardation * definition of hedging * long and short hedge * hedge ratio * basis risk * basis in contango and backwardation * strengthening and weakening of basis * widening and narrowing of basis * Futures prices and relationship with cost of carry and cash prices * Concept of Continuous compounding * Who are the different participants and intermediaries in Commodities market * Long Hedge * Short Hedge * hedge Ratio * Basis Risk and scenario analysis* Investment strategies using futures * spread strategy— bull and bear spreads * intra and inter-commodity spread * inter-market spread * arbitrage using futures * cash and carry and reverse cash and carry arbitrage.	
5	Commodity Market Operations: Exchange Operations, Clearing & Settlement, Trading & Surveillance, Exchange Risk Management, Delivery Mechanism and Warehouse Receipts, Spot Markets: Trading mechanism * Trading session timings * Importance of contract specifications * Types of orders * Order validation * Process of collection of cash prices * Due date rate * Margins * Risk management & surveillance (exchange perspective) * RMS parameters * Margins * Surveillance * Clearing & settlement mechanism * clearing entities * funds movement * mark-to-market process * funds pay-in * funds pay-out * trading for clients * membership structure in global commodity exchanges * The delivery mechanism in commodity markets, role of quality certification agencies, warehouses, delivery types (seller's option, both option, compulsory delivery), and the exchange delivery process itself * Concept of warehouse receipts * Dematerialisation and Rematerialisation in Commodities market * Dematerialization of warehouse receipts, and spot (physical commodity) market operations * Demonstration of MCX Trader's Workstation—the online trading platform	

	<p>Readings</p> <ol style="list-style-type: none"> 1. “Commodity Derivatives” by Indian Institute of Banking and Finance, ISBN 9780230634152, Macmillan Publishers India, 2007. 2. “Commodity Derivatives: Markets and Applications”, by Neil C.Schofeild, Published by John Wiley & Sons, ISBN:0470019107 3. “Commodities & Commodity Derivatives: Modeling and Pricing for Agriculture, Metal & Energy”, by Helyette Geman, Published by John Wiley & Sons, ISBN: 0470012188 4. “Introduction to Commodity Forwards and Futures”, by Prof.Christopher Culp, Published by John Wiley & Sons, 2001 5. “Indian Commodity Market: Derivatives & Risk Management”, by Prof.Palanichamy, Dr.Shunmugam & Dr.Velmurugan.PS 	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - IV

Course Code	Course Name	L	T	P	Credits
MCO209 D	Currency Derivatives	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain derivatives as a tool for risk management and traders in derivative market	Understand
CO 2	Examine Currency Markets Exchange rate and its factors	Analyze
CO 3	Illustrate pricing of futures contracts and hedging using currency futures	Apply
CO 4	Assesses trading of currency derivative	Skill
CO 5	Explain the Regulatory Framework for Currency Derivatives and Investors Protection	Understand

b. Syllabus

Module	Content	Hours
1	Introduction to Currency Markets- Foreign Exchange Derivatives - Exchange Traded Currency Futures. Derivatives as a Risk	

	Management Tool Concept of risk; Risk management; Types of traders in the derivatives markets	
2	Currency Markets Exchange rate; Fixed and floating exchange rate regime; Factors affecting exchange rates Concept of quotes; Tick-size Spreads; Spot transaction and forward transaction	
3	Currency Futures Forward contracts; Futures contracts; Pricing of futures contracts. Strategies using Currency Futures Hedging, speculation and arbitrage in currency futures	
4	NSE's Currency Derivatives Segment Product definition; Trading underlying versus trading futures; Uses of currency futures at NSE. Trading, Clearing, Settlement and Risk Management Membership; Future contract specifications; Trading system; The trader workstation; Basis of trading; Client-Broker relationship in derivatives segment; Clearing entities; Position limits; Margins; Settlement of contracts.	
5	Regulatory Framework for Currency Derivatives; Codes of Conduct and Investor Protection Measures.	
	Reading: 1. Currency derivatives: Pricing theory, exotic options and Hedging applications by David F. Derosa (ISBN: 978-0-471-25267-2) 2. Currency Derivatives by NISM, Taxmann Publication	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - IV

Course Code	Course Name	L	T	P	Credits
MCO210 D	Interest Rate Derivatives	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the return and risk measures for debt securities	Understand
CO 2	Examine Interest Rates and Time Value of Money	Analyze
CO 3	Explain concepts, characteristics and terminology of Government	Understand

	Bonds	
CO 4	Explain derivative trading platform	Understand
CO 5	Explain Settlement and Risk Management, Regulations and Compliance, Trading and Hedging	Understand

b. Syllabus

Module	Content	Hours
1	Fixed-income and Debt Securities – Introduction, Interest Rate – Introduction, Return and Risk Measures for Debt Securities.	
2	Interest Rates and Time Value of Money Introduction; Factors affecting the level of interest rate; Impact and classification of interest rate and Present value, Future value and Discount factor.	
3	Government Bonds Introduction to and Characteristics of Bonds; Concept of yield; Relationship between bond price and interest Rate Repo and cost of funding and other bond terminology.	
4	OTC Derivatives; Exchange traded contracts and key terminology and futures market. Contract Specification for Interest Rate Derivatives	
5	Settlement and Risk Management, Regulations and Compliance, Trading and Hedging	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Interest Rate Derivatives Explained: Volume 1: Products and Markets by Joerg Kienitz 2. Interest Rate Swaps and Their Derivatives: A Practitioner's Guide by Amir Sadr 3. The Pricing and Trading of Interest Rate Derivatives: A Practical Guide to Swaps J. H. M. Darbyshire 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

BANKING

SEMESTER - III					
Course Code	Course Name	L	T	P	Credits
MCO203 E	Fund Management in Commercial Bank	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcome	Level
CO1	Understand the concept fund and its management practices in commercial banks	Understand
CO2	Illustrate the various funds for the growth of Indian banking organizations	Apply
CO3	Explore the factors influencing the management of reserves	Analyze
CO4	Understand the Management of Bank Deposits through various strategies	Understand
CO5	Become more proficient at managing bank loans through practice	Skill

b. Syllabus

Module	Content	Hours
1	Nature and Scope of Fund Management – Allocation of funds – III of Misallocation of funds Based Committee Norms – Management of capital Funds in Commercial Banks; Meaning and function of capital funds; Necessity of adequate capital funds; Standard to measure capital adequacy; Present position in India with respect to capital adequacy	
2	Liquidity Management in Commercial Funds and Asset Liability Management Theories of liquidity Management; Priorities in the employment of bank funds; Problems in resource allocation in India.	
3	Management of Reserves: Nature and purpose of primary reserves; Legal reserves-nature and function; Working reserve-nature and function; cash management in commercial banks. secondary Reserves: Nature and function of secondary reserves; factors influencing secondary reserves; Estimation and management of secondary reserves.	
4	Management of Bank Deposits: Relevance of marketing approach to deposit mobilization in banks; Concept of bank marketing; formulating marketing strategies for commercial banks-opportunity analysis, target market, competitive positioning; Implementing marketing strategy.	
5	Management of Bank Loans: Characteristics of commercial loans: Loan policy in a commercial bank, evaluating loan application - credit information, credit analysis, credit decision; Priority sector lending policies of commercial banks in India. Management of Bank Investments: Nature and principles of security investment of commercial banks; formulating investment policy; Volume and pattern of investment of commercial banks in India. - Structure and pattern of income and expenditure in commercial banks in India	

Readings
1. Cates David, “Liquidity Lessons for the “90s” Bank Management April 1990
2. Matten Chris, Managing Bank Capital, New York, John Wiley & Sons 1996
3. Neelam C. Gulati ‘Principle of Banking Management” Excel Books, New Delhi 2010
4. P. Subba Rao,” Principles of Practices of Bank Management, Himalaya Publishing House, Bombay 1988.
5. Jadhav, Narendra: Challenges to Indian Banking ed. Macmillan, New Delhi
6. Joel, Bessis; Risk Management in Banking John Wiley.
7. Sinkey, Joseph F, Jr: Commercial Banks Financial Management, Prentices Hall Delhi.
8. Smith, T.R Fire Insurance Theory & Practice, Stone & Cox
9. Turner, H.S. Principles of Marine Insurance, Store and Cox
10. S. singh Yogesh Singh, Risk Management in Banks, Excel Books, 2008
11. Bharati V. Rathok, Indian Financial System, Pearson Edn, 2006.

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - III					
Course Code	Course Name	L	T	P	Credits
MCO204 E	Marketing of Banking Services	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcome	Level
CO1	understanding the significance of marketing ideas and research in the	Understand

	promotion of banking products	
CO2	Discover the impact of banking regulations on bank marketing strategies	Apply
CO3	understanding the examination of customer needs and customer service for individual and organizational decision-making	Analyze
CO4	Find banking solutions through marketing strategies and approaches to take advantage of market segmentation	Create
CO5	Acquire expertise in marketing research and management information systems	Skill

b. Syllabus

Module	Content	Hours
1	Marketing concepts and their Application to Banking Industry – Marketing concepts and elements – Why Marketing? – Special features of Bank Marketing – Product and Service Marketing.	
2	Environmental Scanning – Assessment and Management of Competition – Macro and Micro factors influencing the Market, goods and services – applicability to Banking – Banking regulation and its impact on Bank marketing strategies – Understanding competition – and their focus – Strategic benefits of goods competition – What makes a goods competitor.	
3	Customer need analysis and customer care – Customer focus – Understanding customer need – customer care – consumer motivation and buying behaviour – perception / behaviour – other factors affecting buying behaviour – decision making process – individual and organizational – selective exposure – selective distortion – effect on consumer behaviour.	
4	Market Segmentation (Banking) – Product Designing – Marketing – Feedback and review – purpose and content of product / Market expansion – Mass Marketing and Marketing segmentation – Definition of Market segmentation – Characteristics of a viable Market segment – Benefits from Market segmentation – Disadvantages – Market segmentation techniques for personal and corporate customers.	
5	Market information Research – Definition of marketing research and market research – Differences – Contributions of Marketing Research to a bank – Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis – objective – strategies and tactics – sources of information for situation analysis.	
	Readings <ol style="list-style-type: none"> 1. Marketing of Banking Service – IIB. 2. Marketing of Banking Service – Rajeev. 3. The formula for successful Marketing, Galotia Publication, 1991 – Miorz, Rarph. 4. Dynamics of Banking Marketing, VBS publishes, 1990- Madhukar R.K. 	

	1. Principles of Bank Management, Himalaya Publications, 1993 – Desai, Vsant.	
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c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - IV					
Course Code	Course Name	L	T	P	Credits
MCO209 E	Risk Management in Banks	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcome	Level
CO1	Theoretical understanding concept of risk management	Understand
CO2	Apply standardized and cutting-edge risk management applications for credit risk	Apply
CO3	Learn about operational hazards and the requirements for banks to use the approaches	Analyze
CO4	Understand the market risk and its types	Understand
CO5	Showcase specific methods for risk measurement and management	Skill

b. Syllabus

Module	Content	Hours
1	Risk definition; Types of Risks-Credit risk, operational risk, and market risk; Asset Liability Management(ALM)-Concept, organisation and techniques.	
2	Credit Risk Management: Introduction-Capital adequacy norms under Basel I, II & III, RBI guidelines on Risk Management-Standardized and Advanced approaches for Credit Risk; Credit rating/credit scoring and rating system design, Credit Bureaus, Stress test and sensitivity analysis, Internal Capital Adequacy Assessment process.	
3	Operational Risk: Introduction, Likely forms of operational risk and causes for significant increase in operational risk, Basel Norms, RBI guidelines, Sound Principles of Operational Risk Management (SPOR)-SPOR identification, measurement, control of operational Risk-Capital allocation for operational risk, methodology, qualifying criteria for banks for the adoption of the methods.	
4	Market risk: Introduction- Types of Market Risks-Liquidity risk,	

	interest rate risk, foreign exchange risk, price risk (equity), commodity Risk-Prescriptions and treatment of market risk under BASEL norms.	
5	Risk measurement & control in Banks-Calculation of risk, risk exposure analysis; Risk management- Capital adequacy norms, prudential norms, exposure norms, concept of Mid office, forwards, futures, options, strategies and arbitrage opportunities, regulatory prescriptions of risk management.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Uppal RK, Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi. 2. Agarwal OP, Banking and Insurance, Himalaya Publishing House, Mumbai. 3. Vijayaragavan Iyengar, Introduction to Banking, Excel Books, New Delhi. 4. The Indian Institute of Bankers, Modern Banking, Mumbai 5. Indian Institute of Banking and Finance, Risk Management, Mumbai 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - IV						
Course Code	Course Name	L	T	P	Credits	
MCO210 E	Rural Banking and Financial Inclusion	2	1	1	4	

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcomes	Level
CO1	Understanding the functioning of credit institutions in rural India	Understand
CO2	Financing rural development through various regulations of rural financing services	Apply
CO3	Understanding the concept of financial inclusion and its contribution to inclusive growth- Microcredit, microfinance	Understand
CO4	Develop various schemes for Priority Sector Financing and Govt. initiatives in rural India	Create
CO5	Expand practical knowledge of rural banking's challenges and opportunities	Skill

b. Syllabus

Module	Content	Hours
1	Rural India: Demographic Features-Economic Features-Rural poverty-main causes and methods of measuring rural Poverty-Rural Infrastructure-Rural Development Policy-Govt. policies and programmes-Economic Reforms and its impact on rural economy.	
2	Financing Rural Development: Functions and policies of RBI and NABARD; Rural Credit Institutions-Role and functions -Role of Information and Communication Technologies in rural banking-Regulation of Rural Financial Services.	
3	Financial inclusion: Concept and its role in inclusive growth- Micro credit, micro insurance scheme - Business Facilitators and Business Correspondents in rural financing- SHGs/NGOs, linkages with banking, latest guidelines of GOI and RBI.	
4	Priority Sector Financing and Govt. initiatives: Components of priority sector RBI Guidelines; Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes-Rural housing and Urban housing schemes under priority Sector-Educational loans.	
5	Problems and prospects of Rural Banking: Problems of rural branches of commercial banks and regional rural banks-emerging trends in rural banking-financing poor as bankable opportunity.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai. 2. Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi. 3. Pai Panandikar & NC Mehra, Rural Banking, National Institute of Bank Management, Pune. 4. Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi. 5. Uppal RK, & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi. 6. Indian Institute of Banking & Finance, Rural Banking, Mumbai. 7. Uppal RK & Pooja, Transformation in Indian Banks-Search for better tomorrow, Sarup Book Publisher Private Ltd., New Delhi. 8. Shyam Ji Mehrotra, New Dimensions of Bank Management, Skylark Publications, New Delhi. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

INTERNATIONAL TRADE

SEMESTER - III					
Course Code	Course Name	L	T	P	Credits
MCO203 F	Foreign Trade Documentation	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain export documentation and framework	Apply
CO 2	Documentation of export cargo shipment	Understand
CO 3	Explain cargo & marine insurance concepts and procedure for claiming	Understand
CO 4	Explain Export credit insurance policies and procedure	Understand
CO 5	Illustrate provisions quality control and pre-shipment inspection procedure	Apply

b. Syllabus

Module	Content	Hours
1	Export Documentation - Framework - Standardised pre-shipment Export Documents - Commercial and Regulatory Documents - Export credit instruments and procedure - Letters of credit and types Documents required for export credit - Central Excise and Customs clearance of export cargo - Procedure and documents.	
2	Shipment of Export cargo by sea, by air and by post - Procedure and Documents required for shipment of cargo – Multi-model transport - procedure and documentation - Export incentives - EPCG scheme - Duty drawback - Central excise and j sales tax exemption - exemption of export profit from income Tax Procedure for availing export incentives - Documents required for export incentives.	
3	Cargo insurance - Marine insurance - institute cargo clauses - specific policy -Open policy -procedure for cargo insurance - Procedure for marine insurance claims - Necessary documents for filling claim.	
4	Export credit insurance - services of Export Credit and Guarantee corporation in export credit insurance - specific policy and small exporters Policy - Guarantees - Procedure for availing credit insurance and necessary documents.	
5	Quality control and Pre-shipment inspection - Quality maintenance provisions of Exports (Quality Control and Inspection) Act - Types of pre-shipment inspection - Procedure and documents for pre-shipment inspection.	
	Readings 1. Tianwah,Goh, “Export-Import Procedures & Documentation How to start, finance and manage your own import-export (revised edition)”,1990. 2. Nabhi, “New Import Export Policy And Handbook Of	

	Procedures”, Vol.1 2002-07: As Amended Upto 4.4.2002, Oscar Publications.	
	3. S.Ramakrishna & Others – Quality Control and Pre-shipment Inspection for exports.	
	4. Johnson,Thomas E., “Export/Import Procedures and Documentation” ,New York, AMACOM, 1994.	
	5. Seyoum, Belay, “Export-Import Theory, Practices and Procedures”, NY, Haworth Press, 2000.	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

SEMESTER - III

Course Code	Course Name	L	T	P	Credits
MCO204 F	Forex Management	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

	Course Outcome	Level
CO 1	Explain the foreign exchange market	Understand
CO 2	Examine exchange rate systems and factors influencing exchange rate	Analyze
CO 3	Explain foreign exchange transaction concepts and principal	Apply
CO 4	Explain the application of Forward Exchange Contracts	Apply
CO 5	Explain management of exchange risk	Understand

b. Syllabus

Module	Content	Hours
1	Foreign Exchange – The Foreign Exchange Market – Organization of the Foreign Exchange Market – The Spot Market – The Forward Market – Relationship between the Forward Rate and the Future Spot Rate – Interest Rate Parity Theory.	
2	Exchange Rates – Exchange Rate Systems – Gold and the Bretton woods Systems – Fixed Exchange Rates – Flexible Exchange Rates – Factors which influence the Determination of Exchange Rates – Exchange Control – Objectives and Methods of Exchange Control	
3	Foreign Exchange Transactions - Purchase and Sale Transactions – Spot and Forward Transactions –Ready Exchange Rates – Principal types of Buying Rates – Principal types of Selling Rates – Ready	

	Rates based on Cross Rates.	
4	Forward Exchange Contracts – Factors that Determine Forward Margins – Calculation of Fixed Forward Rates and Option Forward Rates – Forward Exchange Rates Based on Cross Rates – Execution of Forward Contract – Cancellation / Extension of Forward Contract – Inter Bank Deals (Theoretical Aspects only)	
5	Exchange Risk Management – Currency Futures and Option Contracts – Financial Swaps – Forward Rate Agreement – Interest Rate Options.	
	Readings <ol style="list-style-type: none"> 1. C. Jeavanandam: Foreign Exchange Practice and Concepts, Sultan Chand & Sons, New Delhi. 2. Apte P.G. International Financial Management Tata Mc Graw Hill, New Delhi 3. Alan C. Shapiro: Multinational Financial Management Prentice-Hall of India, New Delhi. 4. Cheul S Eun & Bruce Gresnick, International Financial Management Tata McGraw Hill Co., New Delhi. 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	2	3	3	3	3	3
CO5	1	3	3	3	3	3

SEMESTER - IV

Course Code	Course Name	L	T	P	Credits
MCO209 F	International Trade Relations	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcomes	Level
CO1	Understand the overview of emerging dimensions of International Economic Relations	Understand
CO2	Explain the Historical perspectives for monetary reserves	Understand
CO3	Analyze the quantitative quota restrictions and qualitative obligations	Analyze
CO4	Establish various organizations to monitor the functions of international trade	Create
CO5	Learn the role of MNCs and gain practical expertise in international trade through the technology	Skill

b. Syllabus

Module	Content	Hours
1	Meaning – Importance and theories – economic interdependence – Emerging dimensions of international economic relations.	
2	Historical perspective – its implications – monetary reserves.	
3	Quota- quantitative restrictions and state trading - role of Hard currency in international liquidity -tariff plans - Triffin - UNCTAD - GATT- WTO - obligations of the member Countries.	
4	Functions and role of IMF, IBRD, IDA, UNDO - International Financecorporation - Asian development bank- European Payment union. Inter – American development USAID - Trade Blocks - USAID Trade among common Wealth countries -Trade among SAARC countries.	
5	South - north and south - south dialogue - role of Multinational corporations -SDR - role of technology - new International economic order - Asian common market - Euro- Currency market.	
Readings	<p>1. Richard D. Ways, Christopher M.Korth & Manuchar Roudiani, International Business, New Delhi, Prentice Hall.</p> <p>2. Nigam, R. S. A Study Of The European Common Market And Its Impact On India's Foreign Trade, Delhi, S.Chand.</p> <p>3. Reubens Edwin P., The Challenges Of The New International Economic Order, Westiew Press, Inc.</p> <p>4. Blackhurst, Richard and Tumlir, Jan, "Trade Relations Under Flexible Exchange Rates. GATT - Studies In International Trade", Geneva, 1980.</p> <p>5. Archer, Clive , "International Organisations", Routledge Publisher.</p>	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	2	2
CO5	3	3	3	3	2	3

SEMESTER - IV					
Course Code	Course Name	L	T	P	Credits
MCO210 F	International Economics	2	1	1	4

a. Course Outcome (CO)

On the successful completion of the course, the student will be able to

S No	Course Outcomes	Level
CO1	Understand the in-depth knowledge of the application of economic concepts and theories to global business	Understand
CO2	Study the various theories to understand the international economics	Apply
CO3	Explore the various policies of trade such as free trade, trade restrictions, tariffs, quotas, and dumping	Analyze
CO4	Find the solutions and remedial measures for foreign exchanges and balance of payments	Create
CO5	Gain knowledge of international organizations and its role	Understand

b. Syllabus

Module	Content	Hours
1	Nature and scope of International Economics – Importance – Need for separate theory – distinction between internal trade and international trade.	
2	Theory of International Trade - Classical Theory of International Trade -Comparative cost theory - Modern Theory - Hecksher - Holin theorem - Sale cted Modern approaches to international trade theory.	
3	Trade Policy - Free Trade - Case for and against - policy of protection case for and against - trade restrictions - Tariff, Quota, Dumping, cartels- WTO - Economicintegration -Customs Union.	
4	Foreign Exchange and Balance of payments - Theories of Exchange rate of determination - Foreign Exchange market - Factors influencing foreign exchange - fixed vs flexible exchange rate, Balance of trade vs Balance of Payments - causes of disequilibrium in Balance of payments- Remedial measures.	
5	International Economic Relations - Foreign Aid and Economic Development -Private Foreign investment - Role of MNC IMF - International liquidity SDR - World Bank and its affiliates.	
	<p>Readings</p> <ol style="list-style-type: none"> 1. Jones, Ronald W. and Peter B. Kenen, eds , “Handbook of International Economics”. Two Volumes, North- Holland, 1984. 2. Jepma, Catrinus J. with Henk Jager and Elise Kamphuis, “Introduction to International Economics”, Longman Publishing Group. 3. Wilson, Peter, “International Economics.Theory, Evidence and Practice”, Harvester Press, 1986. 4. Thompson, Henry, “International Economics: Global Markets and International Competition”, Powell’s Books. 5. Harvey E. Lapan , “ International Economics: Theory & Policy” 	

c. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	3	3	2	2	3
CO2	2	2	3	3	3	3
CO3	3	3	3	3	3	3
CO4	2	2	1	3	2	2
CO5	2	2	2	2	2	3