



K.R. MANGALAM UNIVERSITY
THE COMPLETE WORLD OF EDUCATION

SCHOOL OF MANAGEMENT & COMMERCE
(SOMC)

Bachelor of Commerce Honors ((B.Com) (H))

Programme Code- 07

2021-24

Approved in the 26th Meeting of Academic Council Held on 11 August 2021



Registrar
K.R. Mangalam University
Sohna Road, Gurugram, (Haryana)



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PREFACE

The objective of any programme at Higher Education Institute is to prepare their students for the society at large. The K. R. Mangalam University visualizes all its programmes in the best interest of their students and in this endeavour; it offers a new vision to all its undergraduate courses. It imbibes a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes. The LOCF approach is envisioned to provide a focused, outcome-based syllabus at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner. The LOCF approach has been adopted to strengthen students' experiences as they engage themselves in the programme of their choice. The under-graduate Programmes will prepare the students for both, academia and employability. The programmes also state the attributes that it offers to inculcate at the graduation level. The graduate attributes encompass values related to emotional stability, well-being, critical thinking and also skills for employability.

The new curriculum of B.Com offer courses in the areas of Taxation, Information technology, Accounting for Business, Statistical Approach in Business, Human behavior at work, Financial Decision making. All the courses are having defined objectives and Learning Outcomes, which will help prospective students in choosing the elective courses to broaden their skills in the field of accounting and interdisciplinary areas. The courses will train students with sound theoretical and experimental knowledge that suits the need of academics and industry. The course also offers ample skills to pursue research as career in the field of accounting and finance. The K. R. Mangalam University hopes the LOCF approach of the programme B.Com will help students in making an informed decision regarding the goals that they wish to pursue in further education and life, at large.

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Dean SOMC

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Prof. P. Prakash

Vice Chancellor- KRMU

ACKNOWLEDGEMENT

The development of an outcome-based Model Curriculum for Undergraduate degree courses in the Department of Commerce is a result of thoughtful deliberations at various stages of dedicated and specialized experts. This model curriculum has been framed to meet the expectations of an academically challenging environment, develop problem-solving skills by students, and aligns with current standards and to enrich the students to make them self-enablers and/or match job requirements on successful completion of their degrees. I wish to acknowledge all our experts who have been involved in the process of developing this outcome-based curriculum for Master of Commerce (M.COM).

We are thankful to Dr. Rashmi Jain and Dr. Richa Nangia with their team of Academic and Industry experts who were devotedly committed towards framing this curriculum. I am greatly gratified Ms. Manvi Arora for her supervision contribution, guidance, and support throughout the development of this curriculum. Special thanks and gratitude to Prof. P. Prakash, Vice Chancellor, K.R. Mangalam University and Prof. Pushplata Tripathi, Pro-Vice Chancellor and Registrar, K.R. Mangalam University who have been instrumental and encouraging throughout the process of developing this curriculum. Last, but not the least, I also sincerely thank to Dr. Rashmi Jain who have contributed for development of this curriculum.

Prof. VA Dubey

Dean - School of Management and Commerce

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1. Introduction

The K.R. Mangalam Group has made a name for itself in the field of education. Over a period of time, the various educational entities of the group have converged into a fully functional corporate academy. Resources at KRM have been continuously upgraded to optimize opportunities for the students. Our students are groomed in a truly interdisciplinary environment wherein they develop integrative skills through interaction with students from engineering, social sciences, management and other study streams. The K.R. Mangalam story goes back to the chain of schools that offered an alternative option of world-class education, pitching itself against the established elite schools, which had enjoyed a position of monopoly till then. Having blazed a new trail in school education the focus of the group was aimed at higher education. With the mushrooming of institutions of Higher Education in the National Capital Region, the university considered it very important that students take informed decisions and pursue career objectives in an institution, where the concept of education has evolved as a natural process.

K.R. Mangalam University is established under the Haryana Private University Act 2006, received the approval of Haryana Legislature vide Amendment Act # 36 of 2013 and consent of the Hon'ble Governor of Haryana on 11th April 2013, which was published in the Gazette notification vide Leg. No.10/2013, dated 3rd May 2013.

KRM University is unique because of its

- Enduring legacy of providing quality education and thereby creating achievers who demonstrate leadership in diverse fields.
- Protecting and nurturing environment for teaching, research, creativity, scholarship, social and economic justice.

Objectives

- i. To impart undergraduate, post graduate and doctoral education in identified areas of higher education.
- ii. To undertake research programmes with industrial interface.
- iii. To integrate its growth with the global needs and expectations of the major stakeholders through teaching, research, exchange & collaborative programmes with Foreign, Indian Universities/Institutions and MNCs.
- iv. To act as a nodal center for transfer of technology to the industry.
- v. To provide job oriented professional education to the students.

2. About School

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital, its faculty members. The school boasts of its modern infrastructure and latest technology and resources in the field of General Management, Human Resource, Finance, Operations, Marketing, Information Technology, Economics and International Business. The school aims at creating professionals who are committed to excellence in their personal and professional endeavors by adopting the best of industry practices with a keen focus on research, training and consultancy programmes. The approach to pedagogy

combines fieldwork, case studies and instrumented feedback with a strong emphasis on concepts and theory.

School Vision

To create a School that is truly distinctive in its multidisciplinary and integrated approach, which harnesses talent, provides enabling environment for resources to be converted into competitive capabilities and one which “celebrates and rewards” both success and failure as it marches ahead in its relentless pursuit of providing an enriching educational platform connecting students and organization to deliver social and economic impact.

School Mission

SOMC is committed to:

- **M 1:** Foster employability and entrepreneurship through futuristic curriculum and progressive pedagogy with cutting-edge technology.
- **M 2:** Instill notion of lifelong learning through stimulating research, Outcomes-based education and innovative thinking.
- **M 3:** Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries and professional bodies.
- **M 4:** Enhance leadership qualities among the youth having understanding of ethical values and environmental realities.

Graduate Attributes

- **Deep Knowledge and Intellectual breadth:** In-depth knowledge of subject areas in the program of study through project based education with eventually builds the confidence and leadership skills.
- **Social and civic responsibilities:** The graduates will be capable to take up the social and other civic responsibilities relating to the society and environment.
- **Interpersonal and communication skills:** Graduate will be able to convey ideas and information effectively to a wide array of audiences for different purposes and contribute in a positive and collaborative manner to achieve the ultimate goals.
- **Critical thinking and problem solving:** The graduate will be able to instill the ability to think, assess the problems and find solutions to them.
- **Digital Literacy:** The graduates are well prepared to gear up with the ever-changing digital environment and work in digital society.
- **Self-awareness and sense of responsibility:** The graduates are self-aware and act with integrity and sense of ownership for their actions.
- **Leadership skills and personal attributes:** The graduates exhibit professional behavior and potential to be entrepreneurs and absorb leadership roles in the chosen careers.

3. Programmes offered by SOMC in Postgraduate

Courses

The School offers a wide array of Undergraduate, Postgraduate, and Doctoral programmes under its umbrella. In postgraduate programmes, SOMC offers M.Com Programme to act with an informed awareness of local, regional, national, and global needs ensuring environmental sustainability and community development initiatives.

3.1 Bachelor of Commerce (Hons.) Programme

This programme provides students exposure in the business environment by preparing them to avail opportunities in the field of Finance and Commerce. It also aims to develop understanding and professional competence of Institutional Structure & Processes supporting Global Commerce.

This curriculum is based on Choice Based Credit System (CBCS) and Learning Outcome Based Curriculum Framework (LOCF).

Eligibility Criteria: Pass in 10+2 examination conducted by Central Board of Secondary Education or equivalent examination from a recognized board in Commerce stream or any other stream with mathematics as one of the subjects with a minimum of 50% in aggregate.

Course Outline: The course covers: Business Organization and Management concepts/Micro and Macro Economics/ Business Law/ Financial Accounting/ Business Statistics/ Fundamentals of Computer & Information Systems/ Corporate Law/ Business Communication/ Business Mathematics/ Income-Tax Law & Practice/ Corporate Accounting/ Management Accounting/E-Commerce.../...

Career Options: Finance, Commerce, Accountancy and taxation, Discipline related to Business, banking, insurance, Auditing & taxation, Cost and Work Accounts, investment Banking.

Program Educational Objectives (PEO)

PEO 1: Develop skills & attitude needed for critical thinking and adopting a comprehensive problem solving approach in areas of commerce and management.

PEO 2: Demonstrate inclusive knowledge of area related to banking, accounting & taxation, finance for making a successful professional career in private as well as government owned companies or becoming a successful entrepreneur.

PEO 3: Conduct themselves ethically in professional and personal life while taking informed decisions to deal with issues arising in business world.

PEO 4: Develop competencies with effective communication, cooperation and teamwork keeping the larger business and societal goal in mind.

PEO 5: Understand the intricacies of the business and the economies of the country as well as the world and develop an attitude for lifelong learning.

Program Outcomes (PO)

PO 1 Academic Expertise: The Program is designed to enable students to exhibit knowledge of the discipline and conduct guided academic inquiries in various areas of interest in the chosen discipline.

PO 2 Professional Expertise: The Program is developed to help students display professional expertise in the discipline and identify and create opportunities to launch innovative ventures for socio-economic development, thereby making students exhibit the ability to organize, manage and lead towards the accomplishment of goals and objectives.

PO 3 Creative, Critical Thinking and Problem Solving: The Program synthesizes appropriate theories, principles and data for problem-solving, creating new knowledge in the discipline and making students apply critical thinking and research skills in finding viable solutions to business dilemmas.

PO 4 Effective Communication: The Program explains and presents ideas effectively in multi-dimensional domains and help students to demonstrate competencies for negotiation, conflict management and effective collaboration.

PO 5 Social sensitivity: The Program encourages students to participate actively in initiatives that encourage equity and growth for all. It enables students to act with an informed awareness of local, regional, national and global needs ensuring environmental sustainability and community development initiatives.

PO 6 Professional & Moral Ethics: The Program is developed to enable students to recognize and respect different value systems and makes students demonstrate high standards of academic and professional integrity. Students are encouraged to exhibit accountability and responsibility for moral implications of one's decisions and actions.

PO 7 Self-directed and Life-long Learning: The Program helps students to identify career enhancement opportunities and engage in future academic endeavours by making them display the skills sets in pursuit of continuous learning and adapt to the changing professional and social needs.

Programme Specific Outcomes (PSOs)

This programme is duly developed considering the desired level of knowledge exposure in the context of ever-changing environment in global business.

PSO1:Fundamental Knowledge: To help students to acquire knowledge in the field of Accounting, Taxation, Auditing, Risk Management, Financial Accounting, Managerial Economics, Corporate Law, Business Communications, Banking, Insurance and Finance.

PSO2: Critical Thinking and Innovation: To develop professional skills among students and build a strong foundation in accounts, Finance and Ethics which will benefit them as well as the society.

PSO3: Hands-on Experience: To give students theoretical and hands-on experience in the banking and financial sector and enriching with analytical skills to work with various financial tools.

PSO4: Career Opportunities: To facilitate students with opportunities to explore many career paths like investment and portfolio management, stock market, security analysis, mutual fund and capital market.

PSO5: Research Orientation: To motivate students to further move towards research in the field of Commerce, Accounts and Finance.

4. Duration: 3 Years (6 Semesters)

5. Class Timings

The classes will be held from Monday to Friday from 09:10 am to 04:10 pm.

6. Syllabi

The syllabi of all courses for three year offered by B.Com (H) at SOMC are given in the following pages. For each course, the first line contains; Course Code, Title and credits of the course. This is followed by the course objectives and syllabus

For each course, the first line contains; Course Code, Course Title and Credits of the course.

This is followed by the course objectives, course outcome and the syllabus (Unit I to IV), Textbook and reference books.

6.1 B.Com (H) Programme

PROGRAMME AT A GLANCE

Semester	1	2	3	4	5	6	Total
Courses	8	7	5	6	5	6	37
Credits	26	26	20	25	16	19	132

Scheme of Studies
(Based on Choice Based Credit System and Learning Outcome Based Curriculum Framework)
Bachelors of Commerce (Honors)

SEMESTER I

S.N.	Course Code	Nature of Course	Course Title	L	T	S	P	C
1	UCES125A	Ability Enhancement Compulsory Course (AECC)	Environmental Studies	3	0	0	0	3
2	UCDM301A	Ability Enhancement Compulsory Course (AECC)	Disaster Management	3	0	0	0	3
3	UNIV POOL	Open Elective	Open Elective-I	4	0	0	0	4
4	SMMC191A	Core Course	Management Thought and Applications	4	0	0	0	4
5	SMMC193A	Core Course	Introduction to financial Management and financial Markets	4	0	0	0	4
6		Skill Enhancement Course (SEC)	Foreign Language-I	2	0	0	0	2
7	SMMC123A	Core Course	Business Applications of Economics	3	0	0	0	3
8		VAC	Value Added Course (VAC)	2	0	0	0	0
TOTAL								23

SEMESTER II

EVEN SEMESTER								
S.N.	Course Code	Nature of Course	Course Title	L	T	S	P	C

1	SMMC122A	Core Course	Accounting for Specific Business Entity	4	0	0	0	4
2	SMMA109A	Core Course	Mathematical Analysis of Business Situations	4	0	0	0	4
3	SMMC192A	Core Course	Macro Economic for Financial Market	4	0	0	0	4
4	SMMC118A	Core Course	Human Behaviour at Work	4	0	0	0	4
5	UCIT131A	Core Course	Introduction to Computers & IT, Office Automation	4	0	0	0	4
6	UCIT161A	Core Course	Introduction to Computers & IT, Office Automation Lab	0	0	2	2	1
7	UNIV POOL	Open Elective	Open Elective-II	4	0	0	0	4
8		Skill Enhancement Course (SEC)	Foreign Language-II	2	0	0	0	2
9		VAC	Value Added Course (VAC)	2	0	0	0	0
TOTAL								27

SEMESTER III

S.N.	Course Code	Nature of Course	Course Title	L	T	S	P	C
1	SMMC211A	Core Course	Human Capital Management	0	0	0	0	4
2	SMMC651A	Skill Enhancement Course (SEC)	Communications Skill I	2	0	0	0	2
3	SMAW217A	Core Course	Laws Governing Business in India	4	0	0	0	4
4	SMMC116A	Core Course	Marketing for Contemporary Business	4	0	0	0	4
5	SMMA120A	Core Course	Business Statistics	3	1	0	0	4
6	SMMC194A	Core Course	Banking Sector in India	4	0	0	0	4

7		Elective	Specialisation Elective-I	4	0	0	0	4
8	VAC	VAC	Value Added Course (VAC)	2	0	0	0	0
9	MOOC	MOOC	MOOC	0	0	0	0	2
TOTAL								28

SEMESTER IV

S.N.	Course Code	Nature of Course	Course Title	L	T	S	P	C
1	SMMC218A	Core Course	Research Methodology for Business	4	0	0	0	4
2	SMMC310A	Skill Enhancement Course (SEC)	Chasing The Rainbow: The Enterprenuerial Streak	4	0	0	0	4
3	SMMC501A	Core Course	Analysing Cost for Managerial Decision Making	4	1	0	0	5
4	SMMC215A	Core Course	Direct Tax Framework	3	1	0	0	4
5	SMMC195A	Core Course	Equity Research and Mutual funds	4	0	0	0	4
6		Elective	Specialisation Elective-II	4	0	0	0	4
7		VAC	Value Added Course (VAC)	2	0	0	0	0
8	SMMC652A	Skill Enhancement Course (SEC)	Communications Skill II	2	0	0	0	2
TOTAL								27

SEMESTER V

S.N.	Course Code	Nature of Course	Course Title	L	T	S	P	C
1	SMMC312A	Skill Enhancement Course (SEC)	Summer Training Project Report	0	0	0	0	4

2	SMMC320A	Core Course	Contemporary Practices in Auditing	4	0	0	0	4
3		Elective	Specialisation Elective-III	4	0	0	0	4
4		Elective	Specialisation Elective-IV	4	0	0	0	4
5		VAC	Value Added Course (VAC)	2	0	0	0	-
6	SMMC220A	Core Course	Ethics, Values & Corporate Social Responsibility	4	0	0	0	4
7	SMMC653A	Skill Enhancement Course (SEC)	Communications Skill III	2	0	0	0	2
Total								22

SEMESTER VI

S.N.	Course Code	Nature of Course	Course Title	L	T	S	P	C
1	SMMC302A	Core Course	Strategic Orientation for Business	4	0	0	0	4
2	SMAW218A	Core Course	Laws Governing Companies in India	4	0	0	0	4
3		Elective	Specialisation Elective-V	4	0	0	0	4
4		Elective	Specialisation Elective-VI	4	0	0	0	4
5	SMMC319A	Core Course	Business Environment in India	4	0	0	0	4
Total								20
Total Credits [C]								147

SEMESTER I

UCCS155A	Communication Skills	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. Identify key elements and principles of communication.
2. Demonstrate understanding of the communication process
3. Describe individual communication strengths and growth areas
4. Demonstrate ability to prepare and present a short oral presentation
5. Appreciate the role of body language and voice tone in effective communication
6. Communicate their message in an effective and engaging way for the recipient

Course Outcomes

On completion of this course, the students will be able to

CO1. Understand the basics of Grammar to improve written and oral communication skills

CO2. Understand the correct form of English with proficiency

CO3. Improve student's personality and enhance their self-confidence

CO4. Improve professional communication

CO5. Enhance academic writing skills

Catalog Description

This learning program with its practice-based learning tasks will facilitate the learners to enhance their communication skills in a modern and globalized context, enhance their linguistic and communicative competence and hone their interpersonal skills.

Course Syllabus:

UNIT I

6 lecture hours

Introduction to Communication: Importance of Communication Skills, Meaning, Forms & Types of Communication; Process of Communication; Principles of Effective Communication/7Cs, Barriers in Communication (Interpersonal, Intrapersonal and Organizational).

UNIT II

6 lecture hours

Academic Writing: Précis (Summary – Abstract – Synopsis – Paraphrase – Précis: Methods), Letter & Résumé (Letter Structure & Elements – Types of letter: Application & Cover - Acknowledgement – Recommendation – Appreciation – Acceptance – Apology – Complaint –Inquiry). Writing a proposal and synopsis. Structure of a research paper. Citations and plagiarism.

UNIT III **6 lecture hours**

Technology-Enabled Communication: Using technology in communication tasks, E-mails, tools for constructing messages, Computer tools for gathering and collecting information; Different virtual medium of communication.

UNIT IV **6 lecture hours**

Building Vocabulary: Word Formation (by adding suffixes and prefixes); Common Errors; Words Often Confused; One word substitution, Homonyms and Homophones; Antonyms & Synonyms, Phrasal Verbs, Idioms & Proverbs (25 each); Commonly used foreign words(15 in number);

UNIT V **6 lecture hours**

Personality Development: Etiquettes & Manners; Attitude, Self-esteem & Self-reliance; Public Speaking; Work habits (punctuality, prioritizing work, bringing solution to problems), Body Language: Posture, Gesture, Eye Contact, Facial Expressions; Presentation Skills/ Techniques.

Text book [TB]:

Kumar, Sanjay and Pushplata. *Communication Skills*. Oxford University Press, 2015.

Reference Books/Materials

1. Mitra, Barun K. *Personality Development and Soft Skills*. Oxford University Press, 2012.
2. Tickoo, M.L., A. E. Subramanian and P.R. Subramaniam. *Intermediate Grammar, Usage and Composition*. Orient Blackswan, 1976.
3. Bhaskar, W.W.S., AND Prabhu, NS., “ English Through Reading”, Publisher: MacMillan, 1978
4. Business Correspondence and Report Writing” -Sharma, R.C. and Mohan K. Publisher: Tata McGraw Hill 1994
5. Communications in Tourism & Hospitality- Lynn Van Der Wagen, Publisher: Hospitality Press
6. Business Communication-K.K.Sinha
7. Essentials of Business Communication By Marey Ellen Guffey, Publisher: Thompson Press
8. How to win Friends and Influence People By Dale Carnegie, Publisher: Pocket Books
9. Basic Business Communication By Lesikar & Flatley, Publisher Tata McGraw Hills
10. Body Language By Allan Pease, Publisher Sheldon Press

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Understand the basics of Grammar to improve written and oral communication skills	PO4, PSO1
CO2	Understand the correct form of English with proficiency	PO4, PSO2
CO3	Improve student's personality and enhance their self-confidence	PO4, PO6, PSO5
CO4	Improve professional communication.	PO4, PSO5
CO5	Enhance academic writing skills	PO3, PSO4

		Academic Expertise	Professional expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Lifelong Learning	Fundamental Knowledge	Critical Thinking	Preparedness for Higher Education	Application based Knowledge	Industry Ready
Course	Course Title	PO 1	PO 2	PO3	PO4	PO 5	PO 6	PO 7	PSO 1	PS O2	PSO 3	PS O4	PS O5

Code													
SM EL 155 A	Communication Skills			3	3		3		3	3			3

UCES 125A	Environmental Studies	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure	Basics of Environment				
Co-requisites	--				

Course Objectives

1. To aware the students about the environment.
2. To learn the students concepts and methods from ecological and physical sciences and their application in environmental problem solving.
3. To think across and beyond existing disciplinary boundaries, mindful of the diverse forms of knowledge and experience that arises from human interactions with the world around them.
4. Communicate clearly and competently matters of environmental concern and understanding to a variety of audiences in appropriate forms.

Course Outcomes

On completion of this course, the students will be able to

- CO1. To comprehend and become responsive regarding environmental issues.
- CO2. Acquire the techniques to protect our mother earth, as without a clean, healthy, aesthetically beautiful, safe and secure environment no specie can survive and sustain.
- CO3. Enable the students to discuss their concern at national and international level with respect to formulate protection acts and sustainable developments policies.
- CO4. To know that the rapid industrialization, crazy consumerism and over-exploitation of natural resources have resulted in degradation of earth at all levels.
- CO5. Become consciousness about healthy and safe environment.

Catalogue Description

This course imparts the basic concepts of environment which enable them to solve basic problems related to their surroundings. This course helps them to get an idea adverse effect of industrialization, population and degradation of natural resources on the environment. The course introduces the concepts of renewable and non-renewable resources.

Course Content

UNIT I 8 Lectures

Environment and Natural Resources:

Multidisciplinary nature of environmental sciences; Scope and importance; Need for public awareness.

Land resources; land use change; Land degradation, soil erosion and desertification.

Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).

Energy resources: Renewable and non- renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

UNIT II

16 Lectures

Ecosystems and Biodiversity:

Ecosystem: Definition and Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession.

Case studies of the following ecosystems:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots ; India as a mega-biodiversity nation; Endangered and endemic species of India; Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity; Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

UNIT III

15 Lectures

Environmental Pollution and Environmental Policies:

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution

Nuclear hazards and human health risks; Solid waste management: Control measures of urban and industrial waste; Pollution case studies.

Sustainability and sustainable development; Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture; Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

UNIT IV

11 Lectures

Human Communities and the Environment and Field work:

Human population growth: Impacts on environment, human health and welfare; Resettlement and rehabilitation of project affected persons; case studies; Disaster management: floods, earthquake, cyclones and landslides; Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan;

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation; Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems-pond, river, Delhi Ridge, etc.

Text Books

1. Kaushik and Kaushik, Environmental Studies, New Age International Publishers (P) Ltd. New Delhi.

Reference Books/Materials

1. A.K. De, Environmental Chemistry, New Age International Publishers (P) Ltd. New Delhi.
2. S.E. Manahan, Environmental Chemistry, CRC Press.

3. S.S Dara and D.D. Mishra, Environmental Chemistry and Pollution Control, S.Chand& Company Ltd, New Delhi.
4. R. Gadi, S. Rattan, S. Mohapatra, Environmental Studies Kataria Publishers, New Delhi.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3							3				
C02					3		3				3	
C03			2								3	
C04												2
C05							3		1			
1=lightly mapped 2=moderately mapped 3=strongly mapped												

UCDM301A	DISASTER MANAGEMENT	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure	EVS				
Co-requisites	--				

Course Objectives

1. To provide basic conceptual understanding of disasters and its relationships with development
2. To understand Medical and Psycho-Social Response to Disasters
3. To enhance awareness of Disaster Risk Management institutional processes in India
4. To understand the institutional and legal framework for India

Course Outcomes

On completion of this course, the students will be able to

CO1. To increase the knowledge and understanding of the disaster phenomenon, its different contextual aspects, impacts and public health consequences

CO2. To increase the knowledge and understanding of the International Strategy for Disaster Reduction (UN-ISDR) and to increase skills and abilities for implementing the Disaster Risk Reduction (DRR) Strategy.

CO3. To ensure skills and abilities to analyze potential effects of disasters and of the strategies and methods to deliver public health response to avert these effects..

CO4. To ensure skills and ability to design, implement and evaluate research on disasters.

Catalog Description

Under the Disaster Management Act 2005, the Institute inter alia, has been entrusted with the following functions: develop training modules, undertake research and documentation in disaster management and organize training programme, formulate and implement a comprehensive human resource development plan covering all aspects of disaster management; provide assistance in national level policy formulation; provide required assistance to the training and research institutes for development of training and research programmes for various stakeholders; provide assistance to the State Governments and State training institutes in the formulation of State level policies, strategies, disaster management framework and any other assistance as may be required for capacity-building; develop educational materials for disaster management including academic and professional courses; promote awareness among stakeholders including college/ school teachers and students, technical personnel and others associated with multi-hazard mitigation, preparedness and response measures; undertake, organize and facilitate study courses, conferences, lectures, seminars within and outside the

country to promote disaster management; undertake and provide support for publication of journals, research papers and books and establish and maintain libraries etc

Course Content

Unit I: 10 lecture hours

Introduction to Disasters: Concept and definitions- Disaster, Hazard, vulnerability, resilience, risks.**Different Types of Disaster:** Causes, effects and practical examples for all disasters. Natural Disaster: such as Flood, Cyclone, Earthquakes, Landslides etc Man-made Disaster: such as Fire, Industrial Pollution, Nuclear Disaster, Biological Disasters, Accidents (Air, Sea, Rail & Road), Structural failures (Building and Bridge), War & Terrorism etc

Unit II: 10 lecture hours

Disaster Preparedness and Response Preparedness

- i. Disaster Preparedness: Concept and Nature
- ii. Disaster Preparedness Plan
- iii. Prediction, Early Warnings and Safety Measures of Disaster.
- iv. Role of Information, Education, Communication, and Training, Role of Government, International and NGO Bodies.
- v. Role of IT in Disaster Preparedness
- vi. Role of Engineers on Disaster Management.
- vii. Relief and Recovery
- viii. Medical Health Response to Different Disasters

Unit III: 10 lecture hours

Rehabilitation, Reconstruction and Recovery

- i. Reconstruction and Rehabilitation as a Means of Development.
- ii. Damage Assessment
- iii. Post Disaster effects and Remedial Measures.
- iv. Creation of Long-term Job Opportunities and Livelihood Options,
- v. Disaster Resistant House Construction
- vi. Sanitation and Hygiene
- vii. Education and Awareness,
- viii. Dealing with Victims' Psychology,
- ix. Long-term Counter Disaster Planning
- x. Role of Educational Institute

Unit IV: 10 lecture hours

Disaster Management Act, 2005:

Disaster management framework in India before and after Disaster Management Act, 2005, National Level Nodal Agencies, National Disaster Management Authority

Liability for Mass Disaster

- i. Statutory liability
- ii. Contractual liability
- iii. Tortious liability
- iv. Criminal liability
- v. Measure of damages

Epidemics Diseases Act, 1897: Main provisions, loopholes.

Project Work: The project/ field work is meant for students to understand vulnerabilities and to work on reducing disaster risks and to build a culture of safety. Projects must be conceived based on the geographic location and hazard profile of the region where the institute is located.

Text Books

1. Author Title Publication Dr. Mrinalini Pandey Disaster Management Wiley India Pvt. Ltd.
2. Tushar Bhattacharya Disaster Science and Management McGraw Hill Education (India) Pvt. Ltd.

Reference Books/Materials

1. Jagbir Singh Disaster Management: Future Challenges and Opportunities K W Publishers Pvt. Ltd.
2. J. P. Singhal Disaster Management Laxmi Publications.
3. Shailesh Shukla, Shamna Hussain Biodiversity, Environment and Disaster Management Unique Publications
4. C. K. Rajan, Navale Pandharinath Earth and Atmospheric Disaster Management: Nature and Manmade B S Publication
5. Indian Law Institute (Upendra Baxi and Thomas Paul (ed.)), Mass Disasters and Multinational Liability: The Bhopal Case (1986)
6. Indian Law Institute, Upendra Baxi (ed.), Environment Protection Act: An Agenda for Implementation (1987)
7. Asian Regional Exchange for Prof. Baxi., Nothing to Lose But our Lives: Empowerment to Oppose
8. Industrial Hazards in a Transnational World (1989)
9. Gurudip Singh, Environmental Law: International and National Perspectives (1995), Lawman (India) Pvt. Ltd.
10. Leela Krishnan, P, The Environmental Law in India, Chapters VIII, IX and X (1999), Butterworths, New Delhi.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term	Presentation/	End Term
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			Exam	Assignment/ etc.	Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3						2					
CO2	3			2		2				2		
CO3				2	2	2	2					
CO4	3	2			2							3
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC191A	MANAGEMENT THOUGHTS AND APPLICATIONS	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure	Basics of Management				
Co-requisites	--				

Course Objectives

1. The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.
2. Observe and evaluate the influence of historical forces on the current practice of management.
3. To understand the concept of Managerial function.

Course Outcomes

On completion of this course, the students will be able to

CO1. Practice the process of management's four functions: planning, organizing, leading, and controlling.

CO2. Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.

CO3. Evaluate leadership styles and motivation theory to anticipate the consequences of each leadership style and motivation theory.

CO4. Apply course concepts and theory in a practical context.

Catalog Description

This course introduces the student to the management process. The course takes an integrated approach to management by examining the role of the manager from a traditional and contemporary perspective while applying decision-making and critical-thinking skills to the challenges facing managers in today's globally diverse environment. The course examines the techniques for controlling, planning, organizing resources and leading the workforce.

Course Content

Unit I: 10 lecture hours

Introduction: Concept, Nature, Process and Significance of Management; Managerial Levels, Skills, Functions and Roles; Management v/s Administration; Coordination as Essence of

Management; Development of Management Thought: Classical, Neo-Classical, Behavioral, Systems and Contingency Approaches.

Unit II: 12 lecture hours

Planning: Nature, Scope and Objectives of Planning; Types of Plans; Planning Process; Business Forecasting; MBO; Concept, Types, Process and Techniques of Decision-Making; Bounded Rationality.

Organizing: Concept, Nature, Process and Significance; Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization.

Unit III: 12 lecture hours

Staffing: Concept, Nature and Importance of Staffing; Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation-Maslow, Herzberg, X, Y and Z; Leadership - Meaning and Importance; Traits of a Leader; Leadership Styles - Likert's Systems of Management; Tannenbaum & Schmidt Model and Managerial Grid.

Unit IV: 8 lecture hours

Controlling: Nature and Scope of Control; Types of Control; Control Process; Control Techniques - Traditional and Modern; Effective Control System.

TEXT BOOK:

1. Koontz, Cannice, and Weihrich (2014). Management- A Global, Innovative and Entrepreneurial Perspective (14th Edition). New Delhi: Tata McGraw Hill Publishing Company.

REFERENCE BOOKS:

1. Stoner, Freeman and Gilbert Jr. (2013). Management (6th Edition). New Delhi: Pearson Prentice Hall of India.
2. Chopra R. K., Mohan Puneet, & Sharma Vandana (2010). Principles & Practices of Management. New Delhi: Sun India Publication.
3. Tripathi P. C. & Reddy P. N. (2015). Principles & Practices of Management (5th Edition). New Delhi: Tata McGraw Hill Publishing House.
4. Gupta, C.B (2016). Management Concepts and Practices. New Delhi: Sultan Chand and Sons.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	2	2	1	1	2	3	1	2	2	3
C02	3	3	2	2	1	1	2	3	1	2	2	3
C03	3	3	2	2	1	1	2	3	1	2	2	3
C04	3	3	2	2	1	1	2	3	1	2	2	3
C05												
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC193A	Introduction to Financial Management and Financial Markets	L	T	P	C
Version 1.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. To understand different asset class of financial market, how business funds their daily operations, how funds are managed and their sources.
2. To familiarize with financial statement analysis.
3. To provide basic understanding of financial markets and institution and to familiarize them with major financial services in India.

Course Outcomes

On completion of this course, the students will be able to

CO1: Analysis of the financial management and the key strategies and techniques used to manage cash, marketable securities and inventory

CO2: Understand the role and function of the financial system about economy

CO3: Demonstrate an awareness of the current structure and regulation of the Indian financial Services sector.

CO4: Evaluate and create strategies to promote financial products and services

Catalogue Description

This course focuses on the Financial Management and Financial Markets. It provides an overview of financial markets, financial instruments, Derivatives, Stock market regulatory body primary and secondary markets. In addition, some of the major issues related to scope and functions of finance managers and objectives of a Firm, Time value of Money would will be discussed. Student will be exposed to practical aspects related to simple analysis of companies based on stock market related ratios, Balance sheet and P& L ratios . They would be able to understand annual report, Director's report.

Course Content

Unit-1 **10 Lecture Hours**

Markets and Financial Instruments

Types of markets-Equity debt, derivatives commodities, meaning and features of private, public companies, types of investment avenues.

Unit-2 **10 Lecture Hours**

Primary Market & Secondary Market

Initial Public Offer(IPO), Book building through online IPO, eligibility to issue securities, pricing of issues, fixed versus book building issues, allotment of shares, basis of allotment, private placement. Role and functions of Securities Board of India (SEBI), Depositories, stock exchanges intermediaries in the Indian stock market listing, membership, trading clearing and settlement and risk management, investor protection fund (IPF), and do's and don'ts for investors, equity and debt investment.

Unit-3A 05 Lecture Hours

Scope and Functions of Finance Managers and Objectives of a Firm

Introduction; Scope of Finance; Financial Management System; Finance Functions; Role of a Finance Manager. Introduction; Profit Maximization; Shareholders' Wealth Maximization . Financial Planning – Introduction; Meaning of Budget; Types of Budgets; Advantages of Budgeting; Responsibility Accounting.

Unit 3B 05 Lecture Hours

Time Value of Money, Cost of Capital, Introduction; Concept of Time Value of Money; Compounding Method; Discounting Method. Introduction; Cost of Capital; Cost of Debt; Cost of Preference Capital; Cost of Equity Capital; Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital.

Unit- 4 10 Lecture Hours

Derivatives & Financial Statement Analysis

Types of derivatives, commodity and commodity exchanges, commodity versus financial Derivatives, Balance sheet, profit & loss account, stock market related ratios, simple analysis before investing in the shares, understanding annual report, Director's report etc.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3						3	2			
CO2	2						2			3		

CO3		3	2				2				3	
CO4		3	2			2						2
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC123A	Business Applications of Economics	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. To get an overview of economic tools, theories and principles, the exciting concepts of Marginal Decisions and Incremental Decisions.
2. To understand the factors influence Customers choice and how their decisions affect the goods markets by affecting the price, the supply and demand?
3. To understand the various types of elasticity as consumer shift from one market to another as this adds an insight about the fluctuations in commodity market
4. To understand profit maximization and cost minimization as the fundamental goals of any firm through the dynamics of Cost Analysis & Price Output Decisions
5. It helps to understand the concept of market and its various forms which are influenced by the demand and price forces.

Course Outcomes

CO1. Microeconomics as a discipline develops skills in the students to understand functioning of entire economy on the basis of individual.

CO2. Students would be exposed to economic dilemmas as per the course boundaries which will be updated with new thinking and gears while delivering the course.

CO3. Microeconomics enables studying the causes, effects and solutions of general redundancy.

CO4. Structural market framework gives immense understanding about the market at a large level.

Catalog Description

The fundamental and unique course of Micro Economics would encourage the action - leaning and value adding potential business learners who are enthusiastic and passionate with the thought of working in International behemoths and soon-to-be-Indian behemoths of today. Also, then they need to apprehend about Business Economics jargons which are basically related to various disciplines like Management, Accounting, Economics, Basic Finance, Engineering and the like. As Micro economics gives practical inside to solve business dilemmas by using its tools for other disciplines.

Course Content

UNIT – I

8 lecture Hours

Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Difference between Business Economic and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalize, Instrumentalism, Market forces and Equilibrium, Risk, Return and Profits.

UNIT II **8 Lecture Hours**

Consumer Behavior and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along Vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand and Expectation Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods (Brief).

UNIT III **6 Lecture Hours**

Theory of Production: Meaning and Concept of Production, Factors of Production and production function. Fixed and Variable Factors. Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISOQUANTS.

UNIT IV **8 Lecture Hours**

Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale. Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

Text book [TB]:

Dwivedi, D.N.; Managerial Economics, Vikas Publishing House.

Reference book(s) [RB]:

1. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons.
2. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd.
3. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company
4. Chaturvedi, D.D. and S. L. Gupta; Business Economics, Brijwasi Publishers.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term	Presentation/	End Term
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			Exam	Assignment/ etc.	Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2										3	
CO 2		3						3		3		
CO 3							3					
CO 4					3	3			3			
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SEMESTER II

SMMC122A	Accounting for Specific Business Entity	L	T	P	C
Version 2.0		3	1	0	4
Pre-requisites/Exposure	Basics of accounting and company				
Co-requisites	--				

Course Objectives

1. To identify the need for, and nature of accounting records relating to not-for-profit organisations and to List the principal financial statements prepared by not for-profit organisations and explain their nature.
2. To understand the royalty account and how the royalty accounts are prepared in payer's and receiver's book.
3. To know the profit & loss generated by branches and to know the financial position of the individual branches. To know and evaluate the performance of individual branches and comparing them with other branches to find out the optimal practices for the required growth.
4. It focuses on the accounting for all types of transactions that are unique to a partnership, including the contribution of funds to a partnership, capital accounts, the allocation of profits and losses to partners, the admission of a new partner into a partnership, and the liquidation of a partnership.

Course Outcomes

On completion of this course, the students will be able to

CO1. To appraise the students about the application of accounting knowledge in special business activities

CO2. To impart the skills of preparation of final accounts of non-trading concerns/ organizations and Partnership

CO3. To develop the skills of recording of transactions relating to hire purchase system, royalty and Branches

CO4. Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.

Catalog Description

The key to your business lies within the accounting, finance and understanding of the numbers of your company. Accounting and finance refer to the recording and analyzing of business activities. Understanding where your incoming and outgoing cash flow will help you make better decisions moving forward to avoid failure. Accounting professionals know why learning financial accounting is central to a company's success. Financial accounting provides

a clear, accurate, honest picture of a company's fiscal health, and those professionals who can support this process can find success in the aforementioned careers and beyond.

Course Content

Unit I: 8 lecture hours

Receipts and payment accounts: Differences between Receipts and payment accounts and income and expenditure accounts, Preparation of Receipts and payment accounts, income and expenditure accounts, and balance sheet.

Unit II: 12 lecture hours

Royalty Account: Meaning, types of royalty, copyright royalty, Preparation of ledger accounts - Royalty Account, Landlord Account - Short workings Account - Minimum Rent Account, numerical Accounting of non-trading Institutions.

Unit III: 12 lecture hours

Hire Purchase System: Features, Difference between Hire purchase and Installment purchase systems, Accounting Treatment in the Books of Hire Purchaser and Hire Vendor, Default in payment. **Branch accounts-** objective, types of branch, stock and debtors' method, wholesale branch method and independent branch and inter branch transactions, numerical.

Unit IV: 8 lecture hours

Final accounts of partnership firms: Methods of keeping capital accounts of a partner, Admission, retirement and death of a partner including treatment of goodwill. Dissolution of partnership firms, modes of settlement of accounts simple numerical problems.

Text Books

1. Maheshwari S N & Maheshwari S K. Financial Accounting. Vikas Publishing Co.

Reference Books/Materials

1. Jain S.P. & Narang K.L. Advanced Accounting, Kalyani Publishers.
2. Gupta, R.L. and Radhaswamy M. Advanced Accountancy, Sultan Chand & Sons., New Delhi.
3. Maheshwari & Maheshwari. Advanced Accountancy-I, Vikash Publishing Co.
4. Goel D.K., Higher Accountancy, Avichal publications

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
C01	3	3						3				
C02	3	3							3			
C03		3	3							3	2	
C04		3	3									2
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMA109A	Mathematical Analysis of Business Situations	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

- To provide opportunities to experience hand-on practices on numerical analyses, graphical illustrations, and analysis of various parameters
- To enable students by comprising of a mix of practical mathematics, group discussions, and instructor-led demonstrations
- To provide students with a comprehensive mathematical exercises covering key Algebraic formulae.

Course Outcomes

On completion of this course, the students will be able to

CO1. Solve day to day mathematics problems for more elaborative understanding.

CO2. Understanding and creating various mathematics models which helpful for their calculations.

CO3. Understand mathematics from the basics level back-up.

CO4. Speedy calculation and logical mathematics uses with tricks.

Catalog Description

This course will typically use in commerce includes elementary arithmetic, elementary algebra, statistics and probability. Business management can be done more effectively in some cases by use of more advanced mathematics such as calculus, matrix algebra and linear programming. It is also helpful for CAT, MAT and other entrances for making basic mathematics calculations.

Course Content

Unit I: **10 lecture hours**

Principle of Counting: Permutations and Combination, concept of factorial, Principle of Counting, Permutation with restriction Circular Permutation and Combination with restriction. Sequences & Series -A.P.& G.P.

Unit II: 12 lecture hours

Introduction to calculus: Derivative as slope of tangent. Derivative as rate of change. Differentiation of polynomials, exponential functions, and logarithmic functions. Integrations as the inverse operator of differentiation. Indefinite integral formulae. Concept of definite integral – area under curve.

Unit III: 10 lecture hours

Application of calculus: Optimization using calculus, point of inflexion, absolute and local-maxima and minima. Applications in business and finance – Marginal rates of profit, cost, and revenue. Consumer's & Producer's surplus, Learning Curves. Introduction to ordinary differential equations in one variable - separable and homogeneous type.

Unit IV: 8 lecture hours

Matrix Algebra: Definition, Types of Matrices, Operations on matrices, Adjoint, Inverse, Solution to a system of equations by: matrix methods and Gaussian Elimination method, Rank. Application of matrices to business. Creating business models using matrices. Illustrations of models that use matrices effectively.

Text Books

1. Thukral, J.K.; Business Mathematics, BVP Publications- Sancheti and Kapoor; Business Mathematics

Reference Books/Materials

1. Bhardwaj, R.S.; Mathematics for Economics and Business, Excel Books.
2. Raghavachari, M.; Mathematics for Management, Tata McGraw Hill.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3							3	3			
CO2		3						3	3			
CO3					2			3	3			
CO4							3	3	3			
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC192A	Macro-Economics for Financial Markets	L	T	P	C
Version 1.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

Understanding of Economics is a key to discern how the financial markets operate. There are intricate linkages between various economic factors and financial variables which can have both direct and indirect impact on the financial markets. An economic perspective facilitates identification of the causes of different economic developments as well as anticipation of the possible impact of changes in policies. This Subject aims at providing a basic understanding of various macroeconomic concepts and a glimpse of macroeconomic behavior.

Course Outcomes

- CO1.** Develop understanding on various macroeconomic concepts.
- CO2.** Macroeconomics as a discipline develops skills in the students to understand functioning of entire economy.
- CO3.** Students would be exposed to economic dilemmas as per the course boundaries which will be updated with new thinking and gears while delivering the course.
- CO4.** Correct economic policies formulated at macro level make it possible to control business cycles (inflation and deflation) and resultantly, violent booms and depressions rarely occur.
- CO5.** Identify cause of different economic developments as well as anticipation of the possible impact of changes in policies.
- CO6.** Understanding on objectives and functioning of regulatory institution of India.

Catalog Description

Economics is that common term which has its importance in each and everybody's life. One cannot imagine his life without it. This unique and exciting course of Macro Economics would encourage the action-oriented and values adding potential business learners who are passionate and excited with the thought of working in macroeconomic environment. Also, then they need to be abreast of Economics jargons which are basically from various disciplines like Management Accounting, Basic Finance, and the like. Macroeconomic analysis is of paramount importance in getting us an idea of the functioning of an economic system.

Course Content

UNIT – I

10 lecture Hours

Introduction to Macro Economics & Inflation and Interest Rates

Introduction, Microeconomics and Macroeconomics, macroeconomics an important factor for financial sector, concept of 'equilibrium' in economics. What is inflation, how to measure inflation, theories of inflation, impact of inflation on macroeconomics variables, controlling inflation, interest rates, factors affecting the level of interest rates, concept of real interest rate.

UNIT – II**10 Lecture Hours****National Income Accounting & Government and Fiscal Policy**

National income accounting, other ways of measure National Income, Saving and Investment in India, The changing composition of India's economic environment. Role of the Government in an economy, Government expenditure and revenue, bringing together the revenue and the expenditure side, the deficit indicators, financing of deficit by the government, Fiscal Deficit and sustainability of internal debt, Fiscal policies and their impact on the financial markets.

UNIT – III**10 Lecture Hours****Money and Monetary Policy & the External Sector: Open Economy Macroeconomics**

Role of money, components of money in India, demand, supply, roles of RBI in India, role of commercial banks in money supply, other instruments of money supply, market stabilization scheme, use of Monetary policy, use of Fiscal policy. Why do countries trade, India and International Trade, Balance of Payments, FDI & FPI, Exchange Rates, Foreign Exchange Reserves, Impact of capital flows on money Supply, sterilization of capital flows.

UNIT – IV**10 Lecture Hours****Financial Markets & Regulatory Institutions in India**

Basic roles of the financial market, how financial markets different from other markets, role of different financial systems, role and contribution of different segments in India's Financial Markets, Equity Market, Derivatives markets in India, Debt market. Role of regulatory institutions in a market-based economy, The Reserve Bank of India (RBI), The Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority (IRDA), Forward Markets Commission (FMC), Stock Exchanges in India.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3								3			
CO2		3										
CO3			2		2							
CO4			2								3	

C05						3						3
C06							3					
1=lightly mapped 2=moderately mapped 3=strongly mapped												

UCIT 131A	INTRODUCTION TO COMPUTERS & IT, OFFICE AUTOMATION	L	T	P	C
Version 2.0		3	1	0	4
Pre-requisites/Exposure	Basics of Computer				
Co-requisites	--				

Course Objectives

1. To introduce IT in a simple language to all undergraduate students, regardless of their specialization.
2. To pursue specialized programs leading to technical and professional careers and certifications in the IT industry.
3. To introduce skills relating to IT basics, computer applications, programming, interactive media, Internet basics, etc.
4. To develop good programming skills and to develop problem solving skills.
5. Clearly formulate a program's requirements and develop an algorithm for solving a problem Identify functions for solution of a problem, and identify and classify the parameters.
6. Build sets of test data in order to evaluate computer programs and thoroughly test a program

Course Outcomes

On completion of this course, the students will be able to

CO1. Understand basic concepts and terminology of information technology and their operations

CO2. Understand the process of algorithm development and documentation.

CO3. Illustrate the role of the computer for personal and professional uses.

CO4. Students should develop fundamental skills such as problem solving and abstract reasoning through computer programming.

CO5. Understand the fundamental hardware components that make up a computer's hardware and the role of each of these components.

CO6. Understand the difference between an operating system and an application program, and what each is used for in a computer.

Catalog Description

Computing and programming is essential to leverage the technical skills of a student. These techniques equip the students with know-how of the latest technologies and reduce

considerable time in solving problems. The course of Information Technology Fundamentals has become essentially the present age of computer technology and information, as the applications of information technology can be found in all aspects of our lives.

Course Content

Unit I: 12 lecture hours

Introduction to Computers: The evolution of computers: Computer Generation from First Generation to Fifth Generation. Classifications of Computers: Micro, Mini, Mainframe and super computers, Distributed Computer System, Parallel Computers. Computer Hardware: Major Components of a digital computer, Block Diagram of a computer Input devices, Output Device. Computer Memory: Memory Cell, Overview of Memory Organization, Primary Memory: RAM & ROM, Secondary memory: Magnetic tapes, Magnetic disk, CD-ROM, DVD.

Unit II: 8 lecture hours

Introduction to System Software and Operating System: Computer Software: Machine language, assembly language, high-level languages, fourth generation language, assemblers, compilers, interpreters, linkers, loaders. Operating System concepts: different types of operating systems, functions of operating system, concept of multiprogramming, multitasking, multithreading, multiprocessing, timesharing, real time, single-user & multi-user operating system.

Unit III: 12 lecture hours

Programming Concepts & Techniques: Algorithms, flow chart, decision tables, pseudo code, characteristics of a good programming language, Planning the Computer Program: Concept of problem solving, Problem definition, Program design, Debugging, Types of errors in programming, Documentation. Structured programming concepts, Programming methodologies viz. top-down and bottom up programming, Advantages and disadvantages of Structured programming.

Unit IV: 8 lecture hours

Computer Networks & The Internet: Basic elements of a communication system, Data transmission modes, Data transmission media, Network topologies, Network Types (LAN, WAN and MAN), Client and Servers, Intranet, Extranet. Internet: Terminology related to Internet: Protocols, TCP/IP, HTTP, Internet addressing, Domain Names, DNS, URL, World Wide Web. Overview of various services on Internet: Webservers, E-mail, FTP, Telnet.

Text Books

1. P. K. Sinha & Priti Sinha, "Computer Fundamentals", BPB Publications.
2. Anita Goel "Computer Fundamentals", Pearson.

Reference Books/Materials

1. B. Ram Computer fundamentals Architecture and Organization, New Age Intl.
2. Alex Leon & Mathews Leon, "Introduction to Computers", Vikas Publishing.
3. Norton Peter, "Introduction to computers", TMH.
4. Vikas Gupta, "Comdex Computer Kit", Wiley Dreamtech, Delhi

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3							3				
CO2			3						3		3	
CO3		3							3			
CO4	3	3						3				
CO5		3					3					3
CO6			3								3	
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC118A	Human Behaviour at Work	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure	Basics of Management Studies				
Co-requisites	--				

Course Objectives

1. To help the students to develop cognizance of the importance of human behaviour.
2. To enable students to describe how people behave under different conditions and understand why people behave as they do.
3. To provide the students to analyse specific strategic human resources demands for future action.
4. To enable students to synthesize related information and evaluate options for the most logical and optimal solution such that they would be able to predict and control human behaviour and improve results.

Course Outcomes

On completion of this course, the students will be able to

CO1: Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.

CO2: Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.

CO3: Analyze the complexities associated with management of the group behavior in the organization.

CO4: Demonstrate how the organizational culture and organizational structure can integrate in understanding the motivation (why) behind behavior of people in the organization

Catalogue Description

The main objective of this course is to help the students to acquire and develop skill to take rational decisions in the process of human behavior at work. People have always been regarded as important in managing organizations. Human aspects are critical in each functional aspects of management and equally so for the effective utilization of resources. In view of this, organizational behavior has assumed great importance. This course is designed primarily for students who are being exposed to human behavior at work for the first time.

Course Content

UNIT I **10 hours**

Foundation and background of OB: contemporary challenges -workforce diversity, cross-cultural dynamics, changing nature of managerial work, ethical issues at work, emotional intelligence in contemporary business

UNIT II **10 hours**

Individual behaviour and processes: individual differences – values and attitudes; Perception- concept, process and applications; Personality- concept, determinants and theories applications; Learning and Reinforcement, Stress – symptoms, causes, consequences and management

UNIT III **10 hours**

Interpersonal and team processes: group behaviour, group development, group dynamics, social loafing; developing teams – self-directed work teams, virtual teams; team building; Empowerment - concept, significance, process, prerequisites, Conflict – concept, sources, types, management of conflict, Power – concept, sources, approaches; organizational politics

UNIT IV **10 hours**

Organizational processes and structure: organizational structure and design, Work and job design; organizational learning; organizational culture; organizational change and development.

TEXT BOOK

1. Nelson, Debra L and James C Quick, Organisational Behaviour, Thomson Learning

REFERENCE BOOKS:

1. Pareek, Udai, Understanding Organisational Behaviour, Oxford University Press, New Delhi
2. Robbins, S.P., Organisational Behaviour , Prentice Hall of India, New Delhi
3. Hellgiegel, D & J.W. Slocum, Organisational Behaviour, Thomson Learning
4. McSchane, OrganisationBehaviour, TMH, New Delhi
5. Luthans, Fred, OrganisationalBehaviour, McGraw Hill, New York
6. New Storm and Keith Davis, Organisation Behaviour , TMH, New Delhi

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination
Examination Scheme:**

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1				3	3			3				
CO2						3			3			
CO3							3			1		
CO4						3						
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMHA152A	French-II	L	T	P	C
Version 2.0		2	0	0	2
Pre-requisites/Exposure	French-I (SMHA151A)				
Co-requisites	--				

Course Objectives

- Discuss the French terminology with the help of translator.
- Understand the elements of articles and its applicability
- Understanding the concept of ER, IR verbs
- Gaining the clarity about vocabulary and translation terminology

Course Outcomes

On completion of this course, the students will be able to

CO1. Ability to analyze the language of French and its applicability

CO2. Ability to speak and write the French as a language

CO3. An ability to learn about the various tricks and tips on vocabulary speaking

CO4. Formulation of verbs in day to day speaking and how to deliver remarks

Catalog Description

Offers lower division / novice speakers opportunities to enhance their speaking proficiency in the target language by focusing on oral verbal production. Teaches how to improve authentic pronunciation, reduce errors in authenticity of language structure, generate thought in the target language spontaneously as a substitute for translation, sharpen listening comprehension, and develop conversational strategies such as circumlocution and managing a conversation with useful expressions for starting a conversation, gaining time to think, helping the other speaker, seeking agreement, etc. Contrasts with all other first year courses which must strive to produce mastery of the whole range of language acquisition components, including writing, grammar, etc. Facilitates lowering the affective filter when conversing in the target language by increasing the frequency of speech opportunities and defusing concern for such matters as spelling, etc. Increases mastery of lexical items through increased frequency of oral usage. May be repeated for a maximum of 2 credits toward graduation. Offers lower division / novice speaker's opportunities to enhance their speaking proficiency in the target language by focusing on oral verbal production. Teaches how to improve authentic pronunciation, reduce errors in authenticity of language structure, generate thought in the target language spontaneously as a substitute for translation, sharpen listening comprehension, and develop conversational strategies such as circumlocution and managing a conversation with useful expressions for starting a conversation, gaining time to think, helping the other speaker, seeking agreement, etc. Contrasts with all other first year courses which must strive to produce mastery of the whole range of language acquisition components, including writing, grammar, etc. Facilitates lowering the affective filter when conversing in the target language by increasing

the frequency of speech opportunities and defusing concern for such matters as spelling, etc. Increases mastery of lexical items through increased frequency of oral usage.

Course Syllabus:

UNIT I **6 hours**

Revision and introduction of basic grammar topics (definite and indefinite articles, professions, nationalities, opposites, prepositions, adjectives of colour)

UNIT II **8 hours**

Articles contractes

Articles partitifs

UNIT III **7 hours**

Vocabulary exercises

Translation exercises

Adjectifsqualificatifs

.

UNIT IV **7 hours**

Adjectifsdemonstratifs

Adjectifspossessifs

ER,RE,IR verbs(present and imperative tense)

Text Books

1. JUMELAGE-1

Reference Books/Materials

1. GRAMMAIRE FRANCAISE PAR ETAPES

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3										
CO2		3		3								
CO3					3	2	3					
CO4			2				3					
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SEMESTER III

SMMC 211A	HUMAN CAPITAL MANAGEMENT	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. Students will understand the key terms, theories/concepts, and practices within the field of human capital management
2. Students will develop an understanding and key skills that are required by today's HR professionals and to enable the students to effectively contribute to the dynamic organizations.
3. Students shall be able to identify and appreciate the significance of ethical issues in human capital practices and the management of people in the workplace.

Course Outcomes

On completion of this course, the students will be able to

CO1. Analyze the basic concepts in Concept of HCM its Nature, Scope, Objectives, Importance & Evolution of HRM.

CO2. Understand the elements of HR Planning & acquisition of Human Resources.

CO3. Students will gain the clarity for developing human resources.

CO4. Students will develop an understanding for Managing Performance & Compensation.

Catalog Description

The learners would be able to explain the meaning of Human Capital Management which is used to describe both the people who work for a company or organization and the department responsible for managing resources related to employees. Human capital management is the strategic approach to the effective management of people in an organization, so that they help the business gain a competitive advantage. The overall purpose of this course is to ensure that the organization is able to achieve success through people. The students can specialize in recruiting, training, employee-relations or benefits, recruiting specialists, find, and get hired by top recruiters. Human capital management involves developing and administering programs that are designed to increase the effectiveness of an organization or business. It includes the entire spectrum of creating, managing, and cultivating the employer-employee relationship.

The concept behind human capital management is that employees who are subject to effective human resource management are able to more effectively and productively contribute to a company's overall direction, thereby ensuring that company goals and objectives are

accomplished. Today's human resource management team is responsible for much more than traditional personnel or administrative tasks. Instead, members of a human capital management team are more focused on adding value to the strategic utilization of employees and ensuring that employee programs are impacting the business in positive and measurable ways.

Course Content

UNIT I 8 hours

Introduction to HRM : Concept, Nature, Scope, Objectives and Importance of HRM; Evolution of HRM; Personnel Management vs HRM ; Functions of HRM ;Challenges of HRM; Strategic HRM ; HRIS; International HRM; HRM in Changing Environment.

UNIT II 8 hours

Acquisition of Human Resources: HR Planning; Job Analysis – Job Description and Job Specification; Recruitment; Selection Process, Placement, Induction, Socialization.

UNIT III 7 hours

Developing Human Resources: Training and Development; Executive Development – Process and Techniques; Career Planning and Development; HRD.

UNIT IV 7 hours

Managing Performance & Compensation: Performance and Potential Appraisal; wage and salary administration; Incentive compensation, significance; Employee Welfare; Health and Safety, Social Security.

TEXT BOOK:

1. Dessler, Gary, (2011) Human Resource Management, Pearson Education, (2nd Edition),

REFERENCE BOOKS:

1. Aswathappa, K., Human Resource Management, McGraw Hill Education.
2. VSP Rao, Human Resource Management, Excel Books.
3. C.B. Gupta, Human Resource Management, Sultan Chand & Sons.
4. Jyothi, P. and Venkatesh, D.N, Human Resource Management, Oxford Higher Education.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination
Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	1	2	1	2	2	3	2	2	1	
CO2	2	2	2	2	2	2	3	1	1	2	2	
CO3	1	2	3	1	2	1	3	2	3	3	1	
CO4	2	3	1	1	2	1	2	2	3	3	2	
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMEL217A	Personality Development and Communication Skills	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. To foster soft skills and Leadership traits
2. To develop analytical and critical thinking
3. To build awareness about the various dynamics of personality development.
4. To foster self-confidence, positive attitude, emotional intelligence and social sensitivity.
5. To augment linguistic proficiency for both personal and professional communication

Course Outcomes

On completion of this course, the students will be able to

CO1: Be able to manage and encourage constructive collaboration

CO2: Develop awareness of appropriate communication strategies.

CO3: Improve student's personality and enhance their self-confidence

CO4 Create a basic awareness about the significance of soft skills in professional and inter-personal communications

CO5 Facilitate an all-round development of personality

Catalogue Description

This course makes the students groom their personality and prove themselves as good Samaritans of the Society. This course consists of individual or in-group class presentations pertaining to the applications of concepts, Theories or issues in human development.

Course Content

Course Syllabus:

UNIT I

Remedial Grammar: Errors of Accidence and syntax with reference to parts of speech; Confusion of adjectives and adverbs; Agreement of subject and verb; Simple, Complex and Compound Sentences; Sentence Errors; Indianism & Idiomatic expressionism; *The Chimney Sweeper* by William Blake

UNIT II

Listening & Reading Skills: Listening & Hearing; Tips for effective listening; Role of listening in personality development; Types of reading: Comprehension of unseen passages; Summarizing; *Of Death* by Francis Bacon; *The Diamond Necklace* by Guy De Maupassant

UNIT III

Personality Development: Non-verbal communication; Etiquette & Manners; Self-esteem & Self-confidence; Leadership traits; Effective Communication; Inter & Intra personal skills; Motivation & Appraisal; *Mending Wall* by Robert Frost

UNIT IV

Verbal Communication: Formal speech; Role play; Effective public speaking; Interview; Etiquettes at formal gathering; Etiquettes in Official & Business correspondence; *The Grief* by Anton Chekhov

Text book [TB]:

1. Mitra, Barun K. *Personality Development and Soft Skills*. Oxford University Press, 2012.

Reference Books/Materials

1. Raman Meenakshi & Sharma, Sangeetha. *Technical Communication Principles and Practices*, 2nd Ed. Oxford University Press, New Delhi, 2011
2. Sinha, K.K. *Business Communication*. Galgotia Publishers.
3. Tickoo, M.L, Subramanian A. E. and Subramaniam P.R. *Intermediate Grammar, Usage and Composition*. Orient Blackswan.
4. "Best Poems", <http://100.best-poems.net/>. 20 July 2016.
5. "Classic English Short Stories", <http://www.eastoftheweb.com/short-stories/Collections/ClasEngl.shtml>, 20 July 2016.
6. Mitra, Barun K. *Personality Development and Soft Skills*, OUP, Delhi, 2012.
7. Web Sources: www.slideshare.com
8. www.authorstream.com

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Be able to manage and encourage constructive collaboration	PO2, PSO5

CO2	Develop awareness of appropriate communication strategies.	PO2, PSO2
CO3	Improve student's personality and enhance their self-confidence	PO2, PSO5
CO4	Create a basic awareness about the significance of soft skills in professional and inter-personal communications	PO4, PSO1
CO5	Facilitate an all-round development of personality	PO4, PSO5

		Academic Expertise	Professional expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Lifelong Learning	Fundamental Knowledge	Critical Thinking	Preparedness for Higher Education	Application based Knowledge	Industry Ready
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
SM EL2 17A	Personality Development and Communication Skills		3		3				2	3			3

SMMC217A	LAWS GOVERNING BUSINESS IN INDIA	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. Discuss about the basics of The Indian Contract Act
2. Identify the void agreements, quasi-contracts, contingent contracts and the modes of discharge of a contract and its remedies.
3. Demonstrate awareness of Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency
4. Analyse features of The Sale of Goods Act.

Course Outcomes

On completion of this course, the students will be able to

CO1. Analyze the basic concepts in The Indian Contract Act.

CO2. Understand the elements of void agreements, quasi-contracts, contingent contracts and the modes of discharge of a contract and its remedies.

CO3. Gain the clarity about the Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

CO4. Analyze the features of The Sale of Goods Act.

Catalog Description

The purposes and functions of business law include maintaining order, protecting rights and liberties, establishing standards, and resolving disputes when it comes to businesses and their interactions with individuals, government agencies, and other businesses. As business becomes increasingly globalized, the business laws of various governments and nations may be in conflict. It's important for business owners to understand how business law impacts commerce both domestically and abroad.

Business law standards include having expectations for following laws of other countries, distinguishing between unethical and legal behaviour, and establishing social responsibility as a cornerstone of global citizenship. Most recently, new areas of business law must navigate the effects of modern technology. In fact, computer law is even a subspecialty within business law because of its importance in this realm.

Course Content

Course Syllabus:

UNIT I**8 hours**

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

UNIT II**8 hours**

The Indian Contract Act 1872: Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts.

UNIT III**7 hours**

The Indian Contract Act 1872: Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act.

UNIT IV**7 hours**

Sale of Goods Act 1932. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Text Books

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.
3. Tulsian, P.C., Business Laws, Tata McGraw Hill Education, 2nd Edition.
4. P.P.S Gogna, Mercantile Law, Sultan Chand & Co., New Delhi.

Reference Books/Materials

1. Sulphey, Bashe, Business Laws, PHI Learning Pvt. Ltd., New Delhi.
2. Kuchhal, M.C, Kuchhal, Vivek, Business Law, 6th edition, Vikas Publishing House.
3. Sharma, J.P., Easy Approach to Business Laws, Ane Books Pvt. Ltd.
4. Maheshwari, S.N., Business Laws, Himalaya Publication House(P) Ltd

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3		3					3			3	
CO2	3		3					3			3	
CO3	3		3						3			3
CO4	3		3						3			3
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC 116A	MARKETING OF CONTEMPORARY BUSINESS	L	T	P	C
Version		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course objectives-

1. Students will be able to apply the theoretical marketing concepts to the practical situations, demonstrate the ability to carry out a market research projects & construct written sales plans and professional interactive presentations
2. Students would be able to assess the market opportunities by analyzing customers, competitors, collaborators, context, and the strengths and weaknesses of a company.
3. They will develop an understanding for effective marketing strategies to achieve organizational objectives & would be able to design a strategy implementation program to maximize its chance of success.
4. Students would be able to communicate and defend their recommendations and critically examine and build upon the recommendations both quantitatively and qualitatively.

Course Outcomes-

After completion of the course:

CO1 The students will be able to understand the core concepts, scope & functions of Marketing. Students get an opportunity to understand the the concepts of segmentation, targeting, positioning & marketing mix.

CO2 The students will understand product, its classifications, branding, packaging, labeling, PLC, & pricing

CO3 The students may be able to develop a promotional plan & decisions for a product, channels of distribution & the factors affecting.

CO4 This subject will provide the students with a tool for assessing consumer behaviour. Students get to know about the vivid concepts of advertising, green marketing, e-marketing, international marketing etc.

Catalogue Description

Student is expected to understand the basic philosophy of the marketing in right way. The understanding of the customer's psychology would be gained, by applying various tools. The aim is to assimilate the applicability of the basic strategies in students as, what is to be done for gaining the customer's attention, How they should be targeted, How to be in touch with the market for maintaining the relationship in perpetuity. These are some of the true practices with which candidate would be in regular touch through kind of case studies, discussions and projects etc.

Course Content

UNIT I – 10 LECTURES

Introduction: Core concepts, scope, & functions of marketing; evolution of marketing concepts; selling vs. marketing; classification of market; marketing environment; market segmentation, targeting & positioning; overview of marketing mix.

UNIT II- 10 LECTURES

Product: Meaning; product classifications; concept of product mix; branding, packaging and labeling; product life-cycle.

Price: Concept & significance; factors affecting price of a product; pricing policies and strategies.

UNIT III- 10 LECTURES

Promotion: Significance; introduction of elements of promotion mix, factors affecting promotion mix decisions.

Channels of distribution: Concept, importance & functions; levels of distribution channels; factors affecting choice of distribution channel.

UNIT IV – 10 LECTURES

Consumer Behavior: Concept & significance; consumer buying process and factors influencing consumer buying decisions.

Introduction to new trends in marketing: Green marketing; e-marketing; international marketing; rural marketing; retail marketing and digital marketing.

SUGGESTED READINGS

1. Kotler, P., Keller, K., Koshy, L., & Jha, M. (2016). *Marketing management* (16thed.). New Delhi: Pearson.
2. Kurtz, D. L., & Boone, L. E. (2013), *Principles of contemporary marketing* (16th ed.). New Delhi: Cengage Learning India.
3. Etzel, M. J., Bruce, J., W., Stanton, W. J., & Pandit, A. (2010). *Marketing* (14thed.). New Delhi: Tata McGraw-Hill.
4. Kumar, A., & Meenakshi, N. (2011). *Marketing management* (2nded.). New Delhi: Vikas Publishing House.
5. Ramaswamy, V. S., & Namakumari, S. (2013). *Marketing management: Global perspective Indian context* (5thed.). New Delhi: McGraw Hill Education (India) P. Ltd.
6. Kumar, S. R. (2012). *Case studies in marketing management*. New Delhi: Pearson.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	1	1	3	2	3	3	2	2	1	
CO2	3	3	1	1	3	2	3	2	3	1	1	
CO3	3	3	1	1	3	2	2	1	2	1	3	
CO4	3	3	1	1	3	1	1	1	3	2	1	
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMA120A	Business Analysis Using Statistical Tools	L	T	P	C
Version 1.0		3	1	0	4
Pre-requisites/Exposure	Knowledge of Statistics				
Co-requisites	Basics of Marketing Management				

Course Objectives

1. To Estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision and also understand the concept of measure of central tendency and dispersion.
2. To obtain a point estimate for the variance and standard deviation of the conditional distribution of the response variable given a value for the predictor
3. To obtain an interval estimate for the mean of the conditional distribution of the response variable given a value for the predictor and use this information to inform a business decision
5. Students will Learn to Construct a prediction interval for the response given a value of the predictor and use this information to inform a business decision,
4. To fit a simple linear regressions model and Interpret the slope and intercept (when appropriate),

Course Outcomes

At the end of the course, students will be able to:-

CO1: Understanding the fundamentals of statistics and its application in different fields of management i.e. marketing, HR, Finance, cricket and data collection & presentation methods.

CO2: Critical understanding of central tendency and dispersion measures in field of management of business decision making.

CO3: Impart hands on practices with respect to the statistical tools like, regression and correlation methods in job, business and life.

CO4: Establishment of understanding about probability concepts and sampling methods with its application in fields of marketing HR and Finance and off course life decision making.

Catalog Description

Statistics, quite simply, is about learning from sample data. You face a group of individuals – perhaps people, but maybe cans of tomatoes, or automobiles, or fish in a lake, or even something as nebulous as calendar weeks. This group is the population of interest to you. There is something you would like to know about this population: How likely are the people to try a new product you are thinking of bringing to the market? Are the cans properly sealed? What determines the cost of keeping the cars in working condition? How many fish are there? What will demand for your product be in the weeks to come? The answer to your question will guide you in making a decision. If you could simply collect data from all the members of your population, you would know what you need to know. However, there can be many reasons why this might not be possible. It might be too expensive: If the potential purchasers of your product are all the adult consumers in the United States, the sheer size of the population makes

contacting every individual prohibitively costly. It may be that collecting data does direct damage: If you open all the cans of tomatoes to test the contents, you have nothing left to sell. More subtly, the population is often somewhat ill-defined. If you manage a fleet of automobiles, you might consider the population of interest to be cars actually in your fleet in recent months, together with cars potentially in your fleet in the near future. In this case, some members of the population are not directly accessible to you.

For any of these reasons, you might find yourself unable to examine all members of the population directly. So, you content yourself with collecting data from a sample of individuals drawn from the population. Your hope is that the sample is representative of the population as a whole, and therefore anything learned from the sample will give you information concerning the entire population, and will consequently help you make your decisions.

Course Content

UNIT I 12 lecture hours

Introduction to managerial statistics: Concept; applications in different fields of management i.e. marketing, HR, Finance and quality etc.; critical analysis of Duckworth Lewis method; distrust and limitations.

Data overview: Collection & presentation methods.

UNIT II 10 lecture hours

Representative measures: Mean, median, mode, partition values.

Dispersion measures: Absolute & relative measures- range, quartile deviation, average deviation, standard deviation, skewness, case lets.

UNIT III 12 lecture hours

Linear regression models: Generating solutions; applications in marketing.

Test of association between variables: Types of correlations; Measures: Karl Pearson and Spearman; Case lets.

UNIT IV 12 lecture hours

Probability distribution: Introduction; types of events; theorems: Bayes' Theorem and applications; introduction to probability distribution – discrete (Binomial & Poisson) & continuous (normal);

Sampling: Meaning; types; sampling distributions; application of sampling in field of Marketing, HR, Finance.

Text Books

Gupta, S. P. & Gupta, M. P. (2014). *Business statistics*, New Delhi: S. Chand Publication.

Reference Books/Materials

1. Levin, R. & Rubin, D. S.,(1998). *Statistics for management*(7th ed.). United States: Pearson Education.

2. Black, K., (2017). *Business statistics: for contemporary decision making*(9th ed.).Singapore: John Wiley & Sons (Asia) Pvt. Ltd.
3. Business Statistics – by J. K Sharma, Pearson education.
4. Complete Business Statistics Amir D Aczel&Jayavel Sounder pandyan.
5. Introductory Statistics by Weiss. Seventh edition, Pearson education.
6. Statistics for Business and Economics – by Anderson, Sweeney and Williams – Cengage publishing.
7. Business Statistics with CD-ROM by Naval Bajpai, Pearson Publication.
8. Statistics for management – by Gerald Keller, Cengage Learning.
9. Statistics for management - by T N Srivastava and ShailajaRego, The McGraw-Hill companies.
10. Introduction to Business Statistics- by Ronald M.Weiers; Duxbury Thomson Learning.
11. Statistical techniques in Business and Economics – by Lind, Marchal and Wathen, The McGraw-Hill companies.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		2			2			2				
CO2			3						2			
CO3							2					
CO4					2		2				3	
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SEMESTER IV

SMMC218A	Research Methodology for Business	L	T	P	C
Version 2.0		3	1	0	4
Pre-requisites/Exposure	Knowledge of Statistics				
Co-requisites	Basics of Marketing Management				

Course Objectives

1. To develop a research orientation among the students and to acquaint them with fundamentals of research methods
2. To impart education in the foundational methods and techniques of academic research in social sciences and business management context.
3. To develop critical thinking in students, avoiding biasness way.
4. To examine and be practically exposed with the main components of research framework i.e., problem identification, research design, data collection, ethical issues in research, report writing, and presentation.

Course Outcomes

At the end of the course, students will be able to:-

CO1. Understanding of the concept of business research, process and its significance.

CO2: Familiarize with hands on learning with the methods of data collection as per the requirement of the research problem in with proper consideration of research ethics.

CO3. Gaining the clarity about fundamentals of sampling design and sampling methods, in accordance with modern statistical tools and methods.

CO4. Understanding the concept of research hypothesis – formulation –test of significance and report writing. It will facilitate to be a successful person in routine life as well as to pursue career in research and analytics section of an organization.

Catalog Description

“Either change the business model with time, or get ruined”, this statement provides base for the content delivery of the given course. Thus, the purpose of this course is to enhance students’ abilities to think critically and apply and apply the learning in their real life situations, business development as well as in jobs. This would pave the way for gaining competitive edge over others in the concern field. In organizations/businesses when managers have to integrate the different functional areas of business (e.g. accounting, finance, human resources, information systems, marketing, operations management, etc.) with the organizational policy and strategy into a cohesive whole. The main task here is, keep on doing best to be and keep being the market leader in the across the industries. *Kizen* philosophy is basic – continuous improvement to meet the contingencies in profitable way and be the boss – a market leader in the field.

Course Content

UNIT I

10 lecture hours

Introduction: Meaning of Research, Objective of research, motivation in research, types of research, research approaches, Significance of research, Research process and criteria for good research. Problem identification and formulation of research design, Introduction to research design.

UNIT II

10 lecture hours

Data Collection Methods: Collection of primary data, observation method, interview method, collection of data through questionnaire and schedules, Measurement in research, measurement scales, sources of errors in measurement, Test of sound measurement, Techniques of developing measurement tools, important scaling techniques, Likert's scale, Thurstone scale. Questionnaire design, Steps in constructing a questionnaire, Types of questions.

UNIT III

10 lecture hours

Sampling: Sampling decisions, Steps in sample design, criterion of selecting a sampling procedure, characteristics of a good sample design, different types of sample design, Sample selection methods - Probability and non-probability, how to select a random sample, random sample for an infinite universe, Complex random sampling design, Systematic sampling, stratified sampling, Sampling error and error in sampling.

UNIT IV

10 lecture hours

Testing of Hypothesis: Basic Concepts, Procedure for Hypothesis testing, Test of Hypothesis, Important parametric tests Test of significance Z and T, Correlation and regression techniques, Cluster analysis.

Report Writing: Types of research report, significance of report writing, steps in writing report, layout of research report, Examination of the research procedure, selected applications of marketing research, Identifying market segments, Product research, and Advertising research.

Text Books

1. Zikmund, Babin, et al. *Business Research Methods*, 8th edition, Cengage Learning.
2. Kothari C R, *Research Methodology (Methods and Techniques)* 2nd edition, New age international (P) ltd

Reference Books/Materials

1. Chawla Deepak, *Research Methodology*, 2nd edition, Vikas Publications.
2. Dash Priaranjan, *Research Methodology*, 3rd edition, Vrinda Publication.
3. *Research Methodology* - R. Panneerselvam - PHI
4. *Research Methods for Business Students* - Saunders - Pearson
5. *Business Research* - Collis J & Hussey R - Palgrave

6. *Business Research Methods* – Donald R. Coopers and Schindler.
7. MLA handbook for researchers

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1		2			2			2				
CO2			3						2			
CO3							2					
CO4					2		2				3	
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC310 A	Chasing The Rainbow: The Entrepreneurial Streak	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

The purpose of the course is that the students acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analysing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities. The objective of the course is, further on, that the students develop the ability of analysing various aspects of entrepreneurship – especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development and, finally, to contribute to their entrepreneurial and managerial potentials.

Course Outcomes

On completion of this course, the students will be able to

CO1. Develop idea generation, creative and innovative skills

CO2. Aware of different opportunities and successful growth stories

CO3. Learn how to start an enterprise and design business plans those are suitable for funding by considering all dimensions of business.

CO4. Understand entrepreneurial process by way of studying different case studies and find exceptions to the process model of entrepreneurship.

Catalog Description

A fundamental outcome of entrepreneurship is the creation of new value, usually through the creation of new products and services which may lead to the creation of a new business entity. The objective of this course is to demonstrate and understand that exploiting a new opportunity is a process that can be planned, resourced, and managed. To start a successful business, an entrepreneur must exercise motivation as well as enterprising and managerial skills. He or she requires access to resources to grow the business; not just investment but social resources as well. Overall success is not just related to the nature of market opportunities but to the entrepreneurial and managerial motivations and skills of the entrepreneur.

Course Content

Course Syllabus:

UNIT-I**10 lecture hours**

Entrepreneurship – Concept, knowledge and skills requirement, characteristics of successful Entrepreneurs, role of entrepreneurship in economic development, entrepreneurship process, factors impacting emergence of entrepreneurship, managerial vs. entrepreneurial approach and emergence of entrepreneurship

UNIT-II**8 lecture hours**

Creating Entrepreneurial Venture – Environmental scanning, competitor and industry analysis; feasibility study – market feasibility, technical/operational feasibility, financial feasibility; drawing business plan; preparing project report; presenting business plan to investors

UNIT-III**12 lecture hours**

Sources of Finance – Debt or equity financing, commercial banks, venture capital; financial Institutions supporting entrepreneurs; legal issues – intellectual property rights patents, trademarks, copy rights, trade secrets, licensing, franchising .

UNIT-IV**10 lecture hours**

Role of Central and State Governments in promoting entrepreneurship – Start-up India, Standup India, PM YuvaYojna, NITI Aayog, Various incentives, subsidies, fiscal and tax concessions; agencies in entrepreneurship development – District Industries Centres (DICs), Small Industries Service Institute (SISI), Entrepreneurship Development Institutes of India (EDII); Women Entrepreneurs – role, problems, prospects .

References:

1. Tendon ,C: Environment and Entrepreneur; Clough Publications, Allahabad.
2. Siner A David: EntrepreneurialMegabuks; John Wiley and Sons, New York.
3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra: Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi.
5. Paudey I.M: Venture Capital - The Indian Experience; Prentice Hall of India. New Delhi
6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India. New Delhi

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3							3				
CO2		3							3			
CO3						3					3	
CO4			3									3
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC501A	ANALYSING COST FOR MANAGERIAL DECISION MAKING	L	T	P	C
Version 2.0		4	1	0	5
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. Discuss the importance of Costing and management accounting in decision making
2. Analyse profitability liquidity, solvency position of a business using various analytical tools like Ratio Analysis, FFS,CFS
3. Appreciate the importance of budgetary control and different types of budgets as well as understand the relevance of standard costing in managerial decision making.
4. Understand the basics of marginal costing and cost volume profit analysis

Course Outcomes

On completion of this course, the students will be able to

CO1. Understand the difference between management, cost and financial accounting and role of management accounting in business

CO2. Analyze the financial Statements using various tools such as ratio analysis, Fund flow statement and cash Flow Statements

CO3. Gain clarity about different types of budgets and learn budgetary and standard costing as a tool of managerial decision making.

CO4. Take business decisions using Marginal costing and Cost-Volume-Profit analysis

Catalog Description

This course focuses on the importance of Costing and management accounting in managerial decision making. It provides an overview of important analytical tools such as Ratios, CFS, FFS for analyzing profitability liquidity, solvency position of a business. In addition, some of the major issues associated with Management Accounting – Budgetary control, standard Costing, Marginal Costing will be discussed. Student will be exposed to Real life Managerial decision-Making skill.

Course Syllabus:

UNIT I

08 Lecture hours

Costs overview: Basic cost concepts - Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet.

Management Accounting: Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

UNIT II **12 Lecture hours**

Ratio Analysis: Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios.

Fund Flow and Cash Flow Analysis: Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, basic awareness of Funds Flow Statement, Accounting Standard 3 (AS 3: Revised-), basic awareness of Cash Flow Statement.

UNIT III **12 Lecture hours**

Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, , Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centers

Standard Costing and Variance Analysis: Meaning of Standard Cost, Significance of Variance Analysis, Computation of Material, Labour Variances.

UNIT IV **08 Lecture hours**

Marginal Costing and Profit Planning: Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

Decisions Involving Alternative Choices: Concept of Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-Down or Continue. Basic awareness of Activity-based costing with at least two managerial illustrations/case-let.

Text book

1. Bhattacharya, Management Accounting, 1st edition, Pearson Education.
2. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.
3. Arora, M.N., A Textbook of Cost and Management Accounting, Vikas Publishing House.

Reference book

1. Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.
2. Gurusamy, Murthy,S., Management Accounting, McGraw Hill. Education.

3. Horngren, C.T.(2012).Cost Accounting-A Managerial Perspective, London, UK: Pearson Education.
4. Arora, M.N. &Katyal, Priyanka (2016) Cost Accounting, New Delhi: Vikas Publishing.
5. Gupta S.K. & Sharma R.K. Management Accounting, Kalyani Publishers

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2							3	2			
CO2		3	3				3		2			
CO3		3				2	3			3		
CO4		3	3				3				3	3
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC215A	Understanding Direct Tax Framework	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure	--				
Co-requisites	--				

Course Objectives

1. To acquaint the students with the legal regime governing the direct taxes.
2. To gain knowledge and understanding of the provisions of the direct tax laws.
3. To acquire the ability to apply the knowledge of the provisions of the direct tax laws to the various situation in actual practice.
4. To develop the skill of independent thinking and creativity in the field of direct tax laws

Course Outcomes

On completion of this course, the students will be able to

CO1- Collect the basic concepts and definitions of Income Tax Act 1961

CO2- Know the residential status of assessee and incomes exempted from tax

CO3- Familiar with the computation of income from salary

CO4- Familiar with the computation of income from house property, income from business and profession and Capital Gain.

CO5- Know about the aggregation of income and deduction u/s 80C to 80U

Catalog Description

This course focuses on provisions of direct Tax, residential status of an assessee and calculation of Income under various heads. In addition, it focuses on Agriculture Income and Incomes which are exempted from Tax. Students will be able to compute Income from various heads and gain the knowledge about deduction u/s 80C to 80U. Direct taxation is intended to give students the immense opportunity to widen and deepen their knowledge of various tax segments and how they can get advantage by getting exemptions, deduction, rebate and relief in overall direct tax filing.

Course Content

UNIT I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

UNIT II

Income from Salaries: Income from Salaries (including retirement benefits).

UNIT III

Income from House property: Profits and Gains of Business or Profession, Depreciation, Capital Gains.

UNIT IV

Income from other sources: clubbing of incomes & Aggregation of incomes, Set off and carry forward of Losses, Deductions to be made in computing total income.

TEXT BOOKS:

1. Singhania, V.K. and Singhania, Monica (2016-17). Student guide to income tax, New Delhi: Taxman Publications.

REFERENCE BOOKS:

1. Singhania, V.K., Singhania, Kapil&Singhania, Monica (2016-17). Direct taxes planning and management, Taxman Publications.
2. Lal, B.B (2016-17). Direct taxes, Pearson Education.
3. Singhania. V.K (2016-17). Direct taxes & practice. N.Delhi :Taxmann Publication.
4. Prasad. Bhagwati (2016-17). Direct taxes law & practice, N.Delhi: WishwaPrakashan.
5. Ahuja. Girish (2016-17). Simplified approach to income tax, Agra: SahityaBhawan Publishes & Distributors.
6. Mahrotra&Goyal (2016-17) Income tax law & practice, Agra: SahityaBhawan Publications.
7. Appropriate Websites

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3						3				
CO2	3	3	3						3			
CO3						3	3			3		
CO4			3		2						3	
CO5	3	3		3								2
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMMC195A	Equity Research and Mutual Funds	L	T	P	C
Version 1.0		3	1	0	4
Pre-requisites/Exposure	Basics of Financial instruments and stock market				
Co-requisites	--				

Course Objectives

1. The course will enable students to be a smart investor and provide with an understanding of how to select, analyze the financial statements of a company and invest in companies with better investment decisions.
2. The course aims at educating students about mutual fund and the benefits of a diversified portfolio and expert fund management.
3. This subject aims at providing a comprehensive and in-depth knowledge about mutual funds, its tax related and other regulatory provisions,

Course Outcomes

On completion of this course, the students will be able to

CO1. Student will be able to understand concept of Equity research

CO2. Student can develop an understanding of how to select, analyse the financial statements of a company and invest in companies with better investment decisions.

CO3. Students will gain a comprehensive and in-depth knowledge about mutual funds and learn about the tax and regulatory issues related to mutual funds.

CO4. To know about the roles of different players viz., custodians, asset management companies, sponsor etc. in the mutual fund industry.

Catalog Description

Equity Research will help you to be a smart investor and provide you an understanding of how to select, analyse the financial statements of a company and invest in companies with better investment decisions. The mutual fund industry has come to occupy an important place in India. It forms an important part of the capital market, providing the benefits of a diversified portfolio and expert fund management to a large number of investors, particularly small investors. With the improvement in deployment of investment through markets, the need and scope for mutual fund operations has increased tremendously. This subject aims at providing a comprehensive and in-depth knowledge about mutual funds

Course Content

Unit I:

8 lecture hours

Introduction to Equity Market, Debt Market Introduction to Equity Securities, Types of Equity Securities Introduction to Debt Securities, Concept of Time Value of Money, Loan Amortization Schedule for companies' debt.

Unit II: 12 lecture hours

Basic Excel required to perform Quantitative Equity Research (Modeling) – Getting started with MS Excel, Excel Charts & Conditional Formatting, Mathematical Functions in Excel, Finance functions in Excel and Application, Stats functions in Excel, Logical functions in Excel & Dealing with practical problems in Finance using Logical Functions, Look up Functions & Dealing with practical problems in Finance using Lookup Functions.

Unit III: 12 lecture hours

Qualitative Equity Research & Quantitative Equity Research Interpretation of Annual Reports, Equity research Terminology, Financial statement analysis using ratios (Profitability, Activity, Solvency, Liquidity Ratios), Fundamental Analysis of a company. Concept of Dividend, Concept of Cost of Capital, Absolute Valuation with practical case (using DDM/FCFE), Relative Valuation with practical case (Comparable Comps).

8 lecture hours**Unit-4A:**

Mutual Funds Products and Features Concept and structure of mutual funds in India; Role of custodian; Registrar and transfer agent; AMC; New fund offer's & procedure for investing in NFO; Investors rights and obligations. Concept of open ended and close ended fund; Types of funds - equity, index, diversified large cap funds, midcap fund, sec or fund and other equity schemes; Concept of entry and exit load Expense ratio; Portfolio turnover; AUM; Analysis of cash level in portfolio.

Unit-4B:

Gold ETF's, Debt Funds, Liquid Funds, Introduction of exchange traded funds, Market making by authorized Participants; Creation Units; Portfolio deposits and cash Component. Salient features of debt fund; Concept of interest rate and credit risk; Pricing of debt instrument. Salient features of liquid fund; Floating rate scheme and portfolio churning in liquid funds.

Text Books**Reference Books/Materials**

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Quiz II	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4
C01	2	2									3			
C02			2			2						2		
C03	2	2											2	
C04	2	2												2
C05														
1=lightly mapped 2=moderately mapped 3=strongly mapped														

SEMESTER V

SMMC320A	CONTEMPORARY PRACTICES IN AUDITING	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. To familiarise students with auditing principles and procedures.
2. To make the students learn the concepts of auditing in order to reduce the possibility of frauds and errors in the financial statements of different organizations.
3. To develop an understanding to vouch and verify Assets and Liabilities.

Course Outcomes

On completion of this course, the students will be able to

CO1. Understand the meaning of audit, types of audit, audit process and audit programme

CO2. Know the meaning of Internal Control, Internal Check and Internal Audit

CO3. Acquire knowledge on vouching of different transactions and verification of assets and liabilities. Comprehend the knowledge about appointment, powers, duties and liabilities of auditor.

CO4. Acquire knowledge on Audit Reports, Investigation and Professional ethics of auditing

Catalog Description

This course imparts the basic concepts of audit and its types. Aim of this course is to make the students learn the concepts of auditing in order to reduce the possibility of frauds and errors in the financial statements of different organizations. The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

Course Content

Unit I: 8 lecture hours

Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.

Unit II: 12 lecture hours

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.

Unit III: 12 lecture hours

Audit of Public company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.

Unit IV: 8 lecture hours

Audit Report and Investigation; Audit Report: Meaning, objectives, contents and types.
Investigation: meaning, Nature and objectives.

Text Books

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.

Reference Books/Materials

1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
2. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
3. Kumar, Ravinder, and Sharma, Virender, Auditing: Principles and Practices, PHI.
4. Jha Aruna, Auditing, Taxmann Publishers.
5. Meenakumari, S. and Nagarajan, I., Fundamentals of Auditing, APH Publishing
6. Singh A.K., Gupta Loveleen, Auditing Theory and Practice, Galgotia Publishing Company(Added by Course teacher)
7. IR1:
<https://www.icsi.edu/docs/webmodules/publications/FULL%20FAA%20PDF.pdf>

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	1	1	2	1	2	3	1	2	
CO2	1	2	2	2	1	2	2	1	3	1	1	
CO3	2	2	1	1	1	2	1	1	2	1	1	
CO4	2	2	1	2	2	2	1	2	2	2	2	
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SEMESTER VI

SMMC302A	Strategic Orientation for Business	L	T	P	C
Version 1.0		4	0	0	4
Pre-requisites/Exposure	Basics of Management Studies				
Co-requisites					

Course Objectives

1. To provide an integrative framework that will allow students to synthesize knowledge from other business courses into a comprehensive understanding of competitive advantage.
2. To provide a basic understanding of the nature and dynamics of the strategy formulation and implementation processes as they occur in complex organizations.
3. To encourage students to think critically and strategically.
4. To develop the ability to identify strategic issues and design appropriate courses of action.

Course Outcomes

At the end of the course, students will be able to:-

CO1. Understanding of the principles of business policy strategic management and the concept that decisions made today have implications on results in the future

CO2. Familiarize with the nature of environment analysis and its factors affecting business. Demonstrate and develop conceptual its framework generate interest in international business to sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.

CO3. Understanding of the concept of competitive advantage and its sources and the ability to recognize it in real-world scenarios. Analyze the main structural features of an industry and develop strategies that position the firm most favorably in relation to competition and influence industry structure to enhance industry attractiveness.

CO4. Formulate strategies for exploiting international business opportunities including foreign entry strategies and international location of production. Recognize strategic decisions that present ethical challenges and make appropriate recommendations for ethical decision-making.

Catalog Description

The purpose of this course is to enhance students' abilities to do the job of higher level which makes them responsible for strategic performance. Specifically, when managers have to integrate the different functional areas of business (e.g. accounting, finance, human resources, information systems, marketing, operations management, etc.) with the organizational policy and strategy into a cohesive whole. The challenge is not only in identifying weaknesses and

threats but to appreciate the strengths of the firm and anticipate opportunities in the external environment.

Course Content

UNIT I **10 lecture hours**

Introduction: Nature, scope and importance of the course on Business Policy; Evolution of this course– Forecasting, Long-range planning, strategic planning and strategic management.
Strategic Management Process: Formulation Phase – vision, mission, environmental scanning, objectives and strategy; implementation phase – Strategic Activities, Evaluation and Control.

UNIT II **08 lecture hours**

Environmental Analysis: Need, Characteristics and categorization of environmental factors; approaches to the environmental scanning process – structural analysis of competitive environment; ETOP a diagnosis tool.

UNIT III **10 lecture hours**

Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value - Chain Approach to Internal Analysis; Methods of analysis and diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile ; SWOT analysis.

UNIT IV **12 lecture hours**

Formulation of Strategy: Approaches to Strategy formation; major strategy options – Stability, Growth and Expansion, Diversification, Retrenchment, Mixed Strategy; Choice of Strategy– BCG Model; Stop - Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model; Major Issues involved in the Implementation of strategy: Organization structure; leadership and resource allocation.

Text Books

1. Ghosh, P. K.; Strategic Planning and Management, Sultan Chand & Sons, New Delhi.

Reference Books/Materials

1. C.B. Gupta ;S.Chand; Strategic Management Publisher & Distributor
2. Jauch and Glueck; Business Policy and Strategic Management, McGraw-Hill
3. Kazmi, Azhar;Strategic Management,Tata McGraw-Hill, New Delhi

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Quiz II	Mid Term	Presentation/	End Term
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			Exam	Assignment/ etc.	Exam
Weightage (%)	10	10	20	10	50

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3						2				
CO2	2								2			
CO3		3									3	
CO4			3									
1=lightly mapped 2=moderately mapped 3=strongly mapped												

SMAW 218A	LAWS GOVERNING COMPANIES IN INDIA	L	T	P	C
Version 1.0		3	0	0	3
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. Discuss the basics of The Companies Act, 2013.
2. Identify the documents involved in the process of formation and incorporation of a company.
3. Demonstrate awareness of management of a company.
4. Analyse about the types of meetings of a company and also about the process of winding up of a company.

Course Outcomes

On completion of this course, the students will be able to

- CO1.** Analyze the basic concepts in The Companies Act, 2013.
- CO2.** Understand the kind of documents involved in the process of formation and incorporation of a company.
- CO3.** Gain the clarity about management of a company.
- CO4.** Comprehend the concept of meetings of a company, its types and also the process of winding up of a company.

Catalog Description

Corporate world is the most complex, dynamic and ever growing area of the whole economic system. The number of registered companies in India has grown from 30,000 in 1956 to nearly a million, as of date. Companies are mobilizing huge resources at a rapid pace and are entering into new range of activities. In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative milieu, as it deals with structure, management, administration and conduct of affairs of Companies. A thorough study of various provisions of the Companies Act is a must for becoming a competent and efficient in conducting business. In the light of this, the syllabus has been designed to impart thorough knowledge to the students preparing for the Company Law paper of the CS Executive Program. The study material is based on those sections of the Companies Act, 2013 and the rules made there under which have been notified by the Government of India and came into force w.e.f. April 01, 2014 (including Amendments/clarifications/circulars issued there under up to June, 2014). In respect of sections of The Companies Act, 2013 which have not been notified, applicable sections of Companies Act, 1956 have been dealt with in the course.

Course Content

Course Syllabus:

UNIT I

8 hours

Introduction – Introduction to the concept of company, characteristics of a company; types of companies including one person company, small company and producer company; association not for profit; illegal association; lifting of corporate veil; formation of company –promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.

UNIT II

8 hours

Documents –Memorandum of Association, Articles of Association, doctrine of constructive notice and indoor management, shelf and red herring prospectus, mis-statement in prospectus; book building.

Share Capital – Nature, types of shares, issue, allotment and forfeiture of share, transfer and transmission of shares, provisions regarding buyback, issue of bonus shares, debentures, and dividend provisions.

UNIT III

7 hours

Management- Classification of directors, women directors, independent director, small shareholders' director; disqualifications, director identity number (DIN); appointment; legal positions, powers and duties; removal of directors; key managerial personnel, managing director, manager, oppression and mismanagement.

UNIT IV

7 hours

Meetings - Types of meetings, meetings of shareholders and the board; convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.

Winding up: concept and modes of winding up; national company law tribunal (NCLT).

Text Books

1. Dr. G.K. Kapoor, Company Law and Practice, Taxmann's

Reference Books/Materials

1. Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press
2. Kershaw, David, Company Law in Context, Oxford University Press, UK

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50
Programme and Course Mapping					

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3		3					3				
C02	3		3						3			
C03	3		3								3	
C04	3		3									3
1=lightly mapped 2=moderately mapped 3=strongly mapped												

Specialisation of B.Com (H): 2021-24

Specialisation Electives: Accounts and Finance

S.NO.	Course Code	Course Title	Credit
1	SMMC304A	Project Planning and Evaluation	4
2	SMMC213A	Corporate Accounting	4
3	SMMC214A	Accounting for Financial and Public Utility Undertakings	4
4	SMMC609A	Auditing for Specific Business Undertakings	4
5	SMMC611A	Human Resource Audit	4
6	SMMC636A	Financial Modelling	4

SMMC 304A	PROJECT PLANNING AND EVALUATION	C
		4

Overview

This exciting course in Project Planning and Evaluation would encourage the action-oriented business learners to appreciate the post economic liberalization era, "**Project Management**" is a subject that is assuming greater importance and is bound to be one of the dominant topics of discussion and study during the 21st century. This is as it should be, with the accelerated growth of industry in particular and economy in general in India.

Project management is a critical tool for the success of ventures. Its importance enhances with the growth of business activities as well as projects.

It is a unique subject that has assumed greater importance and is continued to be one of the dominant topics of discussion during the next millennium. This is as it should be, with the accelerated process of industrial development in India. This study on Project Management should be read by anyone interested in economic revitalization, rapid industrialization, growth and development of an area, and also by economic planners, big and small entrepreneurs, bankers, industrialists, members of chambers and industry and every concerned citizen, who is an entrepreneur at heart.

Course Outcome:

- To appreciate and understand the overview of Capital Investments and Strategy and Resource Allocations.
- To appreciate market and demand analysis, market planning, technical analysis and project charts and project implementation.
- Understanding financial analysis, project financing, institutional finance, working capital management.
- Appreciating risk analysis, portfolio related risk measures.

They would be asked/encouraged to go through interesting book on-*The Productivity Project: Proven Ways to Become More Awesome Kindle Edition*
by *Chris Bailey (Author)*

COURSE CONTENT

UNIT I

Overview: Capital Investments: Importance and Difficulties, Types of Capital Investments, Phases of Capital Budgeting, Levels of Decision Making, Facets of Project Analysis, feasibility Study, Objectives of Capital Budgeting, Strategy and Resource Allocation: Portfolio strategy and Business Level Strategies, Strategic Planning and Capital Budgeting, Generation and Screening of Project Ideas.

UNIT II

Market and Demand Analysis: Situational Analysis and Specification of Objectives, Collection of Secondary Information, Conduct of Market Survey, Characterization of Market, Demand Forecasting, Uncertainties in Demand Forecasting, Market Planning Technical Analysis:

Manufacturing Process/ Technology, Technical Arrangements, Environmental Aspects, Project Charts and Layouts, Schedule of Project Implementation, Need for Considering Alternatives.

UNIT III

Financial Analysis: funds flow analysis, ratio analysis, investment process, profitability analysis, social cost benefit analysis; Sources of Development finance, project financing, Institutional finance to entrepreneurs, working capital management, Incentives and Subsidies.

Unit IV

Risk Analysis- Firm Risk and Market Risk: Portfolio Related Risk Measures, Mean Variance Portfolio Construction, Portfolio Theory and Capital Budgeting, Capital Asset Pricing Model, Developing the Inputs Required for Applying CAPM, Empirical Evidence on Capital Asset Pricing Model, Capital Asset Pricing Model and Capital Budgeting.

TEXT BOOKS:

1. Desai, Vasant. *Project management* (5th edition). New Delhi: Himalaya Publishing House

REFERENCE BOOKS:

- 1 Maheshwari, S.N. *Management accounting & financial control*. New Delhi: Sultan Chand & Sons.
2. Chandra, Prasanna. (2015). *Projects: planning, analysis, financing, implementation and review* (8th edition). New Delhi: Tata McGraw Hill Publishing Company Limited.
3. Nagarajan, K. *Project management*, New Age International (P) limited Publishers.

SMMC 213A	CORPORATE ACCOUNTING	C
		4

Overview:

Corporate accounting concerns itself with the activities of only one firm, the firm that employs the accountant. In this course the students will study the type of work that a corporate accountant performs. Students will also look at some of the major factors that differentiate corporate accounting from the public accounting.

Corporate accounting is a branch of financial accounting that studies the accounting process of those operations that present specific unique features according to the legal studies of the future engaging in the business activity. Accounting is the process of giving people information about the finance of an organization which is often referred to as the language of business because the information provided is generally in a consistent format and is based on generally accepted principles.

Objective and Expected Outcome:

Students will develop knowledge of accountancy, more in-depth and broader study of its contents and study the accounting problems associated with the incorporation of public limited or joint stock companies, modifications of company capital, external financing through debt securities and application of income. Students will have numerical and quantitative skills that will be developed through understanding, recording and evaluation of figures within a business context.

COURSE CONTENT

UNIT I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares; Redemption of preference share; Issue of Bonus Share.

UNIT II

Debenture: Meaning, Types. Issue and Redemption of Debentures.

UNIT III

Valuation of Goodwill: Meaning, objectives, determinates and main methods.

Valuation of Shares: Meaning, objectives, determinates and main methods.

UNIT IV

Final accounts of companies: Profit or loss before and after incorporation.

TEXT BOOKS:

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & comp.,New Delhi.
2. Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J.R ,Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

REFERENCE BOOKS:

1. Sehgal, Ashok & Sehgal, Deepak, Advanced Accounting Vol. II, Taxmann, New Delhi
2. Mukherjee & Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi
3. Arulanandam & Raman, Corporate Accounting, Himalaya Publishing House, New Delhi
4. Monga, J.R., Corporate Accounting, Margin Paper Bank, New Delhi
5. Maheshwari, S.N., Advanced Accounting, Vikas Publications

SMMC214A	ACCOUNTING FOR FINANCIAL AND PUBLIC UTILITY UNDERTAKINGS	C
		4

Overview:

This type of accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies’ financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets.

This type of accounting is also performed so as to ensure that the financial activities of a company comply with the laws and regulations stipulated by oversight bodies. It also ensures that the business activities stay in tune with organizational policies. Corporate accountants usually perform much of their work internally. They generate reports that are used by management to make strategic decisions for the company.

Objective and Expected Outcome:

Students will develop knowledge of accountancy, more in-depth and broader study of its contents and study the accounting problems associated with the incorporation of public limited or joint stock companies, modifications of company capital, external financing through debt securities and application of income. They will have numerical and quantitative skills that will be developed through understanding, recording and evaluation figures within a business context. They will have problem-solving and analytical ability as well. They will have good communication skills both verbal and written as they should communicate with upper management and other employees within an organization.

The course is beneficial to assist in the intellectual, social and personal development of the student and also prepare them well for the entrance to a range of specialist and generalist business profession/courses. It is beneficial for students to move into areas such as MBA, M.Com, CA, CS, ICWA, Finance, Insurance, Consultancy, Computer Accounting etc. Graduates can work in many occupations, including financial analyst and human resources officer, as well as in marketing, accountancy, international trade, administration, and advertising.

Students may have following career options or chances of growth in Private Practice Accounting Offices, Auditing Sector, Taxation Offices, Forensic Accounting, Financial Services etc.

This course will help students to maintain financial records and can specialize in one or several areas of accounting and finance. A corporate accountant specializes in business accounting and maintains an organization’s financial records to ensure compliancy with laws, regulations and the organization’s policies. Much of the work of corporate accountants is used internally to help executives make financial decisions for the organization. This will also help to gain insight on a real-world phenomenon.

COURSE CONTENT

UNIT I

Amalgamation of companies: External Reconstruction in the nature of merger and purchase
Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction

UNIT II

Liquidation of companies: Financial Reporting for Financial Institution

UNIT III

Final Accounts of Banking Companies.

Final Accounts of Insurance Companies

UNIT IV

Accounts of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

TEXT BOOKS:

1. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi
2. Maheshwari, S.N., Corporate Accounting, Vikas Publishing House, New Delhi

REFERENCE BOOKS:

1. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., Advanced Accounts, S.Chand& Co. New Delhi
2. Tulsian, P.C. Corporate Accounting, Tata McGraw Hill Publications
3. Sehgal, A., Fundamentals of Corporate Accounting, Taxmann Publications.
4. Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.
5. Dicksee , Lawrence R., The Student's Guide to Accountancy. Marcel Press.

SMMC609A	AUDITING FOR SPECIFIC BUSINESS UNDERTAKINGS	C
		4

Overview:

Auditing means an examination of the books of accounts and vouchers of the business by an independent person who should be qualified for the job so that he can express his opinion about accuracy and fairness with which books of account are maintained in the business.

Auditing has gained a lot of importance in the current business scenario of tougher regulatory environment as well as high standards of international financial reporting. Independent auditing assures Key business stakeholders as well as relevant revenue and review committees that a thorough investigation is done into an organisation's finances and accounting processes. This credibility is particularly important to small and start-up companies, as well as companies that may have suffered a data breach and thus be working to repair their reputation and restore faith in customers, shareholders and the public. It is the job of an external auditor to identify areas of non-compliance to the regulations, as well as any issues with fraud or abuse within the organisation.

In addition to pinpointing areas where compliance efforts may be lacking, the role of auditor is also to highlight other areas for improvement. It is the auditor's job to locate any functional areas of the business where processes could be tightened in order to reduce waste and inefficiency. They can provide recommendations to key decision makers within the organisation to enhance internal controls or perhaps implement automation in order to streamline business and accounting practices.

Objectives and Expected Outcome:

The course aims to provide knowledge of Auditing and assurance standard both International and Indian required in audit engagements. The courses aim to provide working knowledge of auditing by emphasises on the special points related to audit of different types of organisations such as clubs, hospitals, electricity companies Banking and Insurance companies etc. Students would be able to appreciate and understand branch audit, joint audit, special audit.

The course begins with the basic understanding of the audit standards followed by the study of audit procedures required in a sole proprietor business, small firm to small corporate. After completing the course, students will be able to design audit programme for the different types of organisations such as Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies, Banks, electricity companies, cooperative societies, and insurance companies.

Students will also understand nuances of government audit, audit of Local bodies and not-for-profit organizations, as well as constitutional role of Comptroller and Auditor General. Students will be made conversant with the Current Issues in Auditing such as Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

Experiential learning through real life case studies would help students to apply acquired knowledge into problem solving.

COURSE CONTENT:

UNIT I

Auditing and Assurance standards- Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. Audit of a sole trader, Audit of a firm, Audit of a small company.

Company Audit - Audit of Shares, Branch audit, Joint audit, Special audit, reporting requirements under the Companies Act, 1956.

UNIT II

Special points in audit of different types of undertakings- Audit of Educational institutions, Audit of Hotels, Audit of Clubs, Audit of Hospitals, Audit of Hire-purchase and leasing companies, Audit of Banks, Audit of electricity companies, Audit of cooperative societies, and Audit of insurance companies.

UNIT III

Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role

UNIT IV

Current Issues in Auditing : Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

TEXT BOOKS:

1. Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.

REFERENCE BOOKS:

1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
2. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
3. Kumar, Ravinder, and Sharma, Virender, Auditing: Principles and Practices, PHI.
4. Jha, Aruna, Auditing, Taxmann Publishers.
5. Meenakumari, S. and Nagarajan, I., Fundamentals of Auditing, APH Publishing
6. Pagare Dinkar: Principles & Practice of Auditing: Sultan Chand, New Delhi
7. Sekhar & Sekhar: Auditing: Vikas Publishing House Ltd., New Delhi.
8. S.D Sharma: Auditing Principles, Taxman publication New Delhi.
9. Ravinder Kumar & Virender Sharma: Auditing Principles & Practice: Prentice Hall of India, New Delhi

SMMC611A	HUMAN RESOURCE AUDIT	C
		4

Overview:

HR Audit is like an annual health check-up, it plays a vital role in instilling a sense of confidence in the Management and the HR functions of an organization. The word “audit” comes from the Latin verb *audire*, which means, to *listen*. Listening implies an attempt to know the state of the affairs as they exist and as they are expected/ promised to exist. Auditing as a formal process is rooted in this feature of listening. Consequently, it is a diagnostic tool to gauge not only the current status of things but also the gaps between the current status and the desired status in the area that is being audited. Auditing has been a routine exercise in the area of finance, especially because it is a statutory obligation. An Accounting and Audit of Human Capital is very much useful to achieve the organizational goal and also is a vital tool which helps to assess the effectiveness of HR functions of an organization. Human Resource auditing is something that many companies do annually, just as they audit their financial information. This gives them an accounting of their workforce and the efficiency with which the organization as an entity deals with its people, from recruiting to firing. Human Resource auditing can be likened to a person going to the doctor for a general check-up to stay well. The process allows a company to get a general idea of where it stands so it can better correct any potential problems and plan for the future.

Objectives and Expected Outcome:

The main objective of this course is to understand An Accounting and Audit of Human Capital (HR Audit). This study aids to achieve the goals as it controls and develops human activity at work. This also helps to have an understanding of audits and how regular accounting audits carried out in accordance with specific statutory regulations. However, in the case of, an Accounting and Audit of Human Capital (HR Audit) there is no legal obligation, but enlightened managements have voluntarily accepted its usefulness depending upon the circumstances. Students will be able to understand the following circumstances felt concern by top management, compulsions of the external forces necessitating a situational audit, business changing significantly influenced by international business decisions affecting human resource management, and an urge on the part of human resource management professionals towards advancement of the practices and systems.

Course Content:

UNIT-I

Human Resource Management Practices: Introduction, Human Resources Concept and its Functions, Conceptual Understanding of Human Resource Audit: Introduction, Need for Human Resource Audit, Identifying the Human Resource Audit Goal, Defining the Audit Team, Approaches to Human Resource Audit, and Benefits of Human Resource Audit

UNIT II

HR Audit Methodology and Issues: Introduction, Conducting a Human Resource Audit, Preliminary Steps, Goals of the Audit, Areas of the Audit, Issues in HR Audit. The HR Audit Process: Introduction, Audit of Human Resource Function, Planning Questions, Collecting Data, Analysing the Audit Data, Interpretation: Assessing the Ability for Change, Post Audit Steps

UNIT III

Areas for HR Audit: Introduction, Audit of HR Planning, Audit of HR Development, Audit of Training, Audit of Industrial Relations, Audit of Managerial Compliance, Audit of HR Climate, Audit of Strategies. Audit and HR Scorecard: Introduction, Approach to implement Human Resource Scorecard, Reason for Implementing the Human Resource Scorecard.

UNIT IV

The HR Audit for Legal Compliance and Safe Business Practices: Introduction of Human Resource Audit Cover, Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices. HR Audit as Intervention: Introduction, Effectiveness of Human Resource Development Audit as an Intervention, Human Resource Audit and Business Linkages.

Text Books

1. Rao, T.V. (2008). HRD Audit - Evaluating the Human Resource Function for Business Improvement, 1/e; New Delhi: Response Books

Reference Books

1. Kelli W. Vito, Auditing Human Resources, Institute of Internal Auditors Research Foundation, 2007
2. Brian E. Becker, Mark A. Huselid, David Ulrich, The HR Scorecard, Harvard Business Press, 2001.
3. John H. McConnell, Auditing Your Human Resources Department: A Step-by-Step Guide to Assessing the Key Areas of Your Program, American Management Association.

SMMC636A	FINANCIAL MODELLING	C
		4

Overview:

The course gives ample opportunities to experience hand-on practices on numerical analyses, graphical illustrations, and customized formatting that arise out of application on forecasting financial statement, estimating costs of capital, constructing efficient portfolio, computing covariance matrix, measuring value at risk, pricing financial & real options, and fixed-income analytics

Objective and Expected Outcome:

Financial Modeling is intended to give students the opportunity to widen and deepen their knowledge of financial theory and practice by explaining how financial models and techniques may be implemented. Students are expected to use Excel to model a number of common applications including the construction of portfolios, tests of market efficiency, estimation of risk measures, performance measurement, and the valuation of options.

Financial Modeling helps reach at optimal business solutions by analyzing various parameters such as operations, investment, financing and valuation. Financial modeling usually relates with corporate and quantitative finance applications. In financial modeling, you will learn various aspects of business for

- Understanding and creating financial model template
- Learning excel skills – shortcuts, formulas, array function and pivot tables
- Understanding of the business model and operating model
- Performing Valuation using DCF and Comparable analysis
- Working Capital & Term Loan Modeling – Debt Infusion
- Estimating value of a Merger Transaction
- Calculating Enterprise value and Implied Market capitalization
- Building flexible Charts in Excel
- Understanding VBA – Sub & Functions
- Understanding Monte Carlo Simulation
- Breaking Circular Loops using Macro
- Building Primary & Secondary Axis in a Chart
- Making of different charts: Radar Charts, Waterfall Charts, Football field, Gantt chart etc.

This course will typically use to anatomize and analyze a company's performance and make predictions about the company's future. By having knowledge in building a financial model, students will open up to a wide variety of career choices in Investment Banking, Equity Research, Fixed Income Research, Credit Rating and Risk Management.

COURSE CONTENT:

UNIT-I

Introduction to Excel, Introduction to Modeling, Advanced Features of Excel, Database Functions in Excel, Creating Charts, using Forms and Control Toolbox, Finance Functions, Dynamic Models

UNIT-II

Sensitivity Analysis using Excel, Scenario Manager and Sensitivity Analysis Features, Simulation using Excel, Use of Statistical Distributions used in Simulation, Random Numbers, and Building Models

UNIT-III

Excel in Project Appraisal, Determining Project Viability, Risk Analysis in Project Appraisal, Simulation in Project Appraisal, Excel in Valuation, Value Drivers, DCF Valuation, Risk Analysis in Valuation

UNIT-IV

Excel in Portfolio Theory, Efficient Portfolio, Dynamic Portfolios, Portfolio Insurance, Fixed Income Portfolio Management, Excel in Derivatives, Black and Scholes Model in Excel, Greeks in Excel Real Options Valuation

TEXT BOOKS:

Chandan Sengupta. Financial Analysis and Modelling using Excel and VBA. Wiley

REFERENCE BOOKS:

1. Wayne I. Winston. Microsoft Excel 2013: Data Analysis and Business Modeling ,PHI
2. Humphrey K.K. Tung and Donny C.F. Lai. Professional Financial Computing Using Excel and VBA (WILEY Finance)

Specialisation Electives: Capital Markets

S.NO.	Course Code	Course Title	Credit
1	SMMC324A	Global Business Operations	4
2	SMMC317A	Management of Financial Institutions and Services	4
3	SMMC318A	Investment Management	4
4	SMMC645A	Financial Derivatives	4
5	SMMC646A	Investment in Emerging Markets	4
6	SMMC612A	Behavioural Finance	4
7	SMMC196A	Capital Market Operation	4
8	SMMC197A	Financial Planning and Wealth Management	4
9	SMMC198A	Technical Analysis	4

SMMC324A	GLOBAL BUSINESS OPERATIONS	C
		4

Overview:

The course deals with imparting knowledge about international trade and policies relating trade. Taking business off the national boundaries is essential in today's era for many good reasons. It focuses on analyzing the gains from international trade; assess the impact of liberalizing the trade between countries, impact on the growth of economy and relationship between two countries. It is also imperative for the students to know the export and import documentation and other formalities for doing the international trade with ease. The various international trade theories are an absolute necessity to assess on what basis the country would possibly base its exports and imports and what it could expect out of it as a whole on its economy.

Objective and Expected Outcome:

The course aims at providing students the knowledge about the theories and connects its relevance to the current pattern of international trade, trade policies, and the economic implications for both the economies involved in the trade. On successful completion the student will be able to:

- Understand the various models of international trade along with its implication on the economy and compare them.
- The various trade instruments like tariffs, quotas, export subsidies, free trade areas, customs union and common markets.
- Critically evaluate the LPG and main arguments of protection & realism of arguments of free trade.
- To understand WTO and latest developments relating to formulation of trade policy.
- Understand the EXIM policy and role of govt. & semi-govt. organizations in trade promotion.

Students will increase their understanding of global markets and the way they trade with other countries. Students studying international business will have in-depth insights into the global economic and business climates. Students can expect career in the public, private, and non-profit sectors, with work profile of revolving around international trade, global business operations and planning, or industrial development.

COURSE CONTENT:

UNIT- I

Overview: International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and Opportunities; An overview of Domestic versus International Business; Major risks and challenges of International Business; stages of internationalization of business; international business approaches, concept of globalization.

International Business Environment- Significance, determinants and various Components affecting business strategies.

UNIT- II

Theories of International Trade: Absolute Advantage Theory, Comparative Advantage Theory, Factor Proportions Theory, Leontief Paradox Theory, Product Life Cycle Theory of Trade and Porter's Diamond Model,

Instruments of Trade Control- Tariff and Non-Tariff Barriers, Role of WTO, IMF and World Bank in International Trade.

UNIT-III

Entering and Operating in International Markets: Various Modes of Entry into International Business; International Investment & Finance- Nature of Multinational Enterprise and Foreign Direct Investment; Foreign Exchange Market- Determination of Exchange Rate; Balance of Payments.

UNIT-IV

International Business Functions: Global Production, Outsourcing, Logistics; Global Marketing and R&D; Global HRM; Accounting and Finance in the International Business.

TEXT BOOKS:

1. Cherunilam, Francis,. (2011) International business: Text and cases. (5th ed.) New Delhi: PHI Learning Private Limited.

REFERENCE BOOKS:

1. Charles, W. L. Hill, & Jain K. Arun (2014) International business: Competing in the global Marketplace (10th ed.). New Delhi: Tata McGraw Hill Education.
2. Tamer, Cavusgil, Gary, & Knight, International business: Strategy, Management and the New Realities. New Delhi: Pearson Education.
3. Joshi Rakesh Mohan, International business. New Delhi: Oxford University Press.
4. Paul Justin, (2012) International business (5th ed.). New Delhi: PHI Learning Private Limited.
5. Sharan. International business: Concept, environment and strategy (3rd ed.) Pearson Education.

SMMC317A	MANAGEMENT OF FINANCIAL INSTITUTIONS AND SERVICES	C
		4

Course Overview: The subject familiarizes the students with components of Indian financial system and major institutions. It helps in acquiring the necessary skills to manage a financial firm, to describe and apply financial concepts, theories, and tools, and to evaluate the role of technology. Financial institutions including the Central bank, commercial banks, insurance companies, mutual funds, development agencies, primary market, secondary market, depository services, money market etc. need to be studied by the students of commerce and management to understand the financial system and take right decisions. The syllabus has been structured in a way which provides sufficient information about the roles of financial intermediaries and its regulating bodies in the country.

Objective and Expected Outcome

- Understand the various financial institutions and risk involved with each of them in context to investments.
- Understand how each of these financial institutions perform and contribute towards nation's economy development.
- Evaluate the role of government and economic policies and its impact on financial institutions.
- Know and understand the various innovative financial products and learn the significance of financial engineering.
- Examine the current scenario and the developments that have taken place in the finance sector.
- The students will be able to understand the entire financial system of the country and its relevance in the economy development. The knowledge would enable them to take right investment decisions and also guide people towards selecting the right product for building the portfolio.

COURSE CONTENT

UNIT I

Financial System: components, features, financial system and economic development.

UNIT II

Financial Markets: Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary markets, recent developments in capital market.

UNIT III

Financial Institutions: Indian banking industry- RBI, commercial banking, features, instruments, recent developments; Development Financial institutions (DFIs): overview and role in Indian economy; Life and non-life insurance organizations in India; Mutual Funds; Non-banking financial companies (NBFCs).

UNIT IV

Financial Services: Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.

TEXT BOOKS:

1. Bhole, L.M. Financial Markets and Institutions. Tata McGraw-Hill Publishing Company.
2. Khan, M.Y. Indian Financial System – Theory and Practice. New Delhi: Vikas Publishing House.

REFERENCE BOOKS:

1. Avadhani, V.A., Indian Financial System, Bombay: Jaico Publishing Company.
2. Prasanna, Chandra. Financial Management: Theory and Practice. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
3. Sharma, G.L. and Y.P. Singh. eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.
4. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.

SMMC318A	INVESTMENT MANAGEMENT	C
		4

Overview:

Analyzing security before committing funds into it is the most important and primitive step one starts with. The analysis of various financial instruments traded in the market is security analysis which determines the real worth of the security. We see its application in normal life routines as well, like we make sure the price what we pay for any item we purchase is worth it or not. It may be overpriced and sometimes it could be underpriced as well if compared with the benefits it possesses and a rational buyer would undoubtedly go for the one which is underpriced. The stock is analyzed in all the contexts possible and the overall net worth is thus accurately arrived at. It's important to reduce the cost line to enhance the bottom line and same goes with the investment. The stock which is bought should be assessed in light of all past, present and hidden information's. The investor puts his investments in group of assets to make sure the portfolio he makes gives the maximum return and carries less risk. The portfolio construction which in other words is diversification is built optimally and managed from time to time and revised if the need arises.

Objective and Expected Outcome:

The course would help the learner to fundamentally and technically study the security or any stock before considering it for investments. Since the investor makes a portfolio and makes investment in a group of assets, the learner studies to select the securities in a way that would combat the risk of other security keeping the portfolio theory as the base. The beauty of the course is that it enables one to plan investments for oneself as well as act as financial advisors for others. The investment objective and the risk appetite of the individual differs from others, and this acts as a stepping stone before suggesting or considering the stock for investments and the course provide a deep insight into this context.

The course will make the learner to understand how securities are analysed and a portfolio is built, managed/revised to enjoy the optimum return from the investment in the given risk. It enables one to decide at what rate the security will be a good buy and how much funds to hold in each security.

COURSE CONTENT

UNIT I

Investment: meaning, nature and process; Investment alternatives, concept and Measurement of Investment risk and return, Identification of Investment Opportunity;

UNIT II

Trading of Securities: Stock Exchange; Functions, trading system, Regulation and listing of securities.

UNIT III

Valuation of Securities: equity, bonds and convertible securities.

UNIT IV

Investment Analysis: Fundamental analysis; company analysis; industry analysis and economy analysis; Technical, Fundamental analysis; Implications for investment decision-making; Technical analysis; Dow theory, Charting techniques, Volume indicators; Efficient market hypothesis.

TEXT BOOKS:

1. Pandian, P. (2013). Security analysis and portfolio management (2nd edition). New Delhi: Vikas publication.

REFERENCE BOOKS:

1. Chandra, Prasanna. Investment analysis and portfolio management. Tata McGraw Hill.
2. Kevin, S. Security analysis and portfolio management. Prentice Hall of India.
3. Khatri, Investment management and security analysis. Macmillan.
4. Ranganatham, M. Investment analysis and portfolio management. Pearson Education.
5. Jones, C.P. Investments analysis management. Wiley

SMMC645A	FINANCIAL DERIVATIVES	C
		4

Overview:

A Derivative is a financial security with a value that is reliant upon, or derived from, an underlying asset, or group of assets. The derivative itself is a contract between two or more parties, and its price is determined by fluctuations in the underlying asset. The Financial Derivatives have become increasingly popular and is most commonly used in the world of finance. This has grown with so phenomenal speed all over the world that now it is called as derivatives revolution. Financial derivatives like futures, forward options and swaps are important tools to manage assets, portfolios and financial risks. Thus, it is essential to know the terminology and conceptual framework of all these financial derivatives in order to analyse and manage the financial risks.

Objectives and Expected Outcomes:

The course aims to develop an understanding of the importance of financial derivatives and the institutional structure of the markets on which they are traded as well as developing the analytical tools necessary to price such instruments. The course will have four main parts:

First, the most commonly traded derivative instruments will be introduced, and their role in the modern capital markets, in particular for risk management, explained both from a theoretical as well as practical point of view.

Second, there will be discussion on the institutional structure of the markets on which such instruments are traded.

Third, the pricing of the derivatives instruments and the risk characteristics of derivatives will be discussed in detail.

Fourth, the students would be given an insight about the Regulatory Framework for Derivatives

The course will conclude with a discussion on derivatives application in India, namely index options and futures, computations of the index and its impact cost, and the analytical issues relating to trading in Indian markets.

After the successful completion of the course the students will be able to:

- Use Hedging strategies & various derivatives.
- Have complete knowledge about the financial markets & uncertainty.
- Use Statistics & statistical distributions & their properties.
- Derive statistics from information theoretical arguments.
- Derive the stochastic differential equations & partial differential equations. The meaning of equivalent descriptions at the micro & macro evolution levels.
- The portfolio of assets & derivatives & the maximization of its efficiency. The Black-Scholes equation, a backwards Fokker-Planck etc.

COURSE CONTENT:

UNIT I

Financial Derivatives: An Introduction to Financial Derivative Markets; Past and Present, Concept, Purpose and Types of Financial Derivative Instruments; Forwards, Futures, Options, Swaps, and Other Derivatives; Weather Derivatives, Energy Derivatives and Insurance Derivatives. Hedgers, Arbitrageurs and Speculators. Difference between Exchange Traded and OTC Derivatives.

UNIT II

Financial Forward and Futures Contracts: Financial Forward Contracts; Concept Characteristics, and Type of Financial Forward Contracts; Equity Forward, Currency Forward, Bond and Interest Rate Forward, Forward Rate Agreements.

Financial Future Contracts: Concept, Characteristics, and Type of Financial Future Contracts; Stock Future, Index Future, Currency Future, Interest Rate Future and Commodity Future. Future Market-Trading and Mechanism; Future Pricing-Theories, Cost of Carry Model, Valuation of Individual Contracts.

UNIT III

Financial Option and Swap Contracts: Financial Options; Concept, Characteristics and Types of Financial Options; Stock Options, Index Options, Currency Options, Commodity Options, Option on Futures, Interest Rate Options. Option Pricing Models-the Black-Scholes Option Pricing Model, Binomial Option Pricing Model, Trading with Option, Option Strategies; Straddle, Strangle, Spreads. Option Greeks; Delta, Gamma, Theta, Vega, Rho. Exotic Option; Types of Exotic Options; Bermuda Option, Forward Start Option, Barrier Option, Chooser Option, Compound Option, Basket Option, Binary Option, Look Back Option, Asian Option. Swaps; Concept, characteristics and Types of Swaps.

UNIT IV

Regulatory Framework for Derivatives: Regulation of Financial Derivatives in India; Securities and Contracts (Regulation) Act, Guidelines of SEBI and RBI.

TEXT BOOK :

1. Hull, J. C., & Basu, Shakaran.(2016) Options, Futures and other Derivatives. New York, NY: Pearson Education.

REFERENCE BOOKS:

1. Chako, G., & Sjomana, A., & Motohashi, H., & Dessain, V. (2016)Credit Derivatives: A Primer on Credit Risk, Modelling and Instruments. London, UK: Pearson FT
2. Bernstein, J. (2000)How the Future Markets Work. New Jersey, US: Prentice Hall Press
3. Summa, J.F., & Lubow, J. W. (2001) Options on Futures: New Trading Strategies. New York, NY: John Wiley and Sons Inc.

SMMC646A	INVESTMENTS IN EMERGING MARKETS	C
		4

Overview:

Emerging economies will likely provide substantial growth opportunities for global investors. But the risks of investing in these economies are not only substantial but also different from those in developed economies. The objective of this introductory course on emerging markets is to provide students with a basic conceptual framework and practical knowledge regarding investments in emerging markets. The unit of analysis of the course ranges from countries to multinational and domestic companies in emerging markets. The course deals with macroeconomics, but also focuses on the unique political and institutional context in emerging and frontier markets. The course consists of four interrelated modules that affect growth and business opportunities in emerging markets. First module helps to understand the process of economic growth and development, and in so doing develop the ability to analyse an emerging market at the level of the country. Second module concerns institutional context of investment decisions in emerging markets. In third module, we will examine companies working in emerging markets and how they must manage investment risks as well as develop strategies to overcome the institutional weaknesses of the environment.

Objective and Expected Outcome:

Students will augment their understanding and knowledge of the emerging markets that help future managers/economists make better investment decisions in emerging markets. On successful completion of this module, students should be able to develop personal synthesis and approaches to identifying and solving the key problems that you may face as business managers.

The course is aimed at all future managers, who will handle general management responsibilities or will work in a specialist position. Due to increasing complexity and specialization, it is important that specialists acquire the capability to perceive the company as a whole, to understand its mission, and to work effectively within the company or within the company’s business partners. You need to know the general purposes that you serve as a investor in order to manage well. To this end, the course will briefly review key concepts and frameworks introduced during the core strategy course and extend them to emerging market contexts.

In order to capture the pragmatic, action-oriented nature of strategic management, this course is taught through the case method, supplemented with readings, lectures, and discussions. The objective is for you to develop your personal synthesis and approaches to identifying and solving the key problems that you may face as business managers. Finally, in the fourth module you will study about the critical look of the arguments for investing in the emerging markets and the future of the emerging markets.

COURSE CONTENT:

UNIT-I

Introduction to Emerging Markets: Introduction to emerging markets. Classification of emerging markets. Countries vs. Asset Class.

UNIT-II

Emerging Markets, the International Monetary and Financial System and Global Governance: Key supranational institutions and their role: IMF, World Bank, EBRD, IADB, IFC and ADB. Emerging markets and global governance. The Group of 20 (G20). The emergence of Sovereign Wealth Funds.

UNIT-III

Determinants and Impact of Capital Flows to Emerging Economies: Balance of Payment and capital flows. Factors that determine size and composition of capital flows to emerging markets.

UNIT-IV

Emerging Markets: Future Prospects of an evolving asset class: A critical look at the arguments for investing in the emerging markets, including demographics, growth, gains from the adoption of best practices, and the growth of local institutional investors.

REFERENCE BOOKS:

1. Hale, David, "The Importance of Emerging Markets", CFA Institute Conference Proceedings Quarterly
2. Gosh, Atish, and Qureshi, Mahvash S., "What drives surges in capital flows?," Vox, 26 January 2012
3. Reinhart, Carmen H., Calvo, Guillermo and Leiderman, Leonardo, "The capital inflows problem: Concepts and issues," Contemporary Economic Policy 3.12 (1994)
4. Truman, Edwin, "Sovereign Wealth Funds: Threat or Salvation?" (PIIE, 2010), Chapter 1, Sovereign Wealth Funds and the Global Economy

SMMC612A	BEHAVIORAL FINANCE	C
		4

Overview:

Behavioral finance borrows concept from behavioral psychology and applies the concept to the financial decisions to assess how people react and behave while taking an investment decision. This is a somewhat new discipline yet growing and making its presence felt among all researchers and financial analysts. It helps us fathom why even rational investors at time end up making irrational decisions.

The decisions are sometimes taken in isolation and investors anchor on just one readily and conveniently available information. The other information's which could be vital and relevant are easily ignored and thereby making the investors takes the wrong investment decisions. Investors get overconfident and feel themselves to be smarter than actually they are and hence set up unrealistic goals. The over confidence also give birth to something which is known as confirmation bias and people make wrong calculations in contact to the success of the stock, this could be other way round as well resulting in a missing the right stock for investment consideration.

Behavioral finance is majorly based on herding which technically called as snowball effect. People just replicate what other people do and when most of the people get into same behavior it causes major fluctuations in the market.

Objective and Expected Outcome:

The subject has been designed in a manner which would make the learners to understand the anomalies of the stock market and why the stock market does witnesses such major peaks and lows even without sufficient logical evidences behind it. The basic purpose is to help learner to understand why people make certain investment decisions and to identify the human psychology playing behind it. It takes one beyond the theory and how theory contradicts when behavioral psychology gets into it and effects the decision of the rational investors. It defies the old and traditional models which focus on the rationality of the investors who bases decisions only on wealth maximizing parameter.

The subject fills the vacuum which left unattended by the traditional theories and models. People react differently and act against the rationalism because of the psychological biases which behavioral finance studies and complete the package of learning who then assess the decisions of the investors accurately.

The course will make the learners to go beyond numbers and connect to the individuals' emotions while making financial decisions.

COURSE CONTENT

UNIT I

Conventional finance and challenges- Market efficiency, Building Blocks of Behavioural Finance – Cognitive Psychology and the Limits to Arbitrage, Psychology of investors behaviour, Neurophysiology of risk-taking, Personality traits and risk attitudes

UNIT II

Brief History of Rational Thought-Pascal-Fermat to Friedman-Savage, Prerequisites for Rational Choice and Quasi-Rational Choice

UNIT III

Decision-making- Risk and uncertainty, Expected Utility Theory, Decision-making in historical prospective, Allais and Elsberg's paradoxes, Errors in Decision-Making
Prospect theory, Loss aversion theory, and Mental Accounting

UNIT IV

Heuristics and biases, overconfidence and emotion, financial decision-making stemming from heuristics and biases, overconfidence and emotion
Group Behaviour-Conformism, herding, fatal attractions

TEXT BOOK:

H. Kent Baker, John R. Nofsinger : Behavioural Finance: Investors, Corporations, and Markets, John Wiley and Sons

REFERENCE BOOKS:

1. William Forbes : Behavioural Finance, John Wiley and Sons
2. Lucy Ackert, Richard Deaves : Behavioral Finance: Psychology, Decision- Making, and Markets. Cengage Learning

SMMC196A	Capital Market Operation	C
		4

Course Objective:

To provide the basic understanding of capital market, to familiarize them with capital market back-end operation, trading set up. This course shall help in developing knowledge about one of the critical parts of financial market i.e. legal framework, also a brief about financial valuation.

Course Outcomes:

After completing this course, students should be able to:

- Remember the eligibility criteria for seeking membership at NSE.
- Understand the other important regulatory aspects
- Apply the concepts of trading system
- Analysis the key terminologies in clearing and settlement
- Evaluate the risk in terms of trade and settlement
- Understand the concept of Time Value of Money

COURSE CONTENT

UNIT-I:

An Overview of the Indian Securities Markets, Trading Membership & Trading Market segments, key indicators of securities markets, products and participants, market segments and their products, reforms in Indian securities markets. Stock brokers, NSE membership, surrender of trading membership, suspension & expulsion of membership, Declaration of defaulters, Authorized person, sub-brokers, brokers-client's relations, sub-brokers clients' relations, investor service cell and arbitration, code of advertisement. Introduction, NEAT system, Market types, Trading system users hierarchy, Local database, Market phases, logging on, Log off/exit from the application, Neat screen, invoking an inquiry screen, order management, trade management, limited physical market, block trading session, Retail debt Market (RDM), trading information downloaded to members, internet broking, wireless application protocol (wap), computer to computer link (ctcl) facility

UNIT-II:

Clearing and Settlement Introduction, key technologies and used in clearing and settlement process, transaction cycle, settlement agencies, clearing and settlement process, securities and funds settlement, shortages handling, risks in settlement, risk management, international securities identification number, Data and report downloads.

UNIT-III:

Legal Framework SEBI (intermediaries) regulations, 2008, SEBI (prohibition of insider trading) regulations, 1992, SEBI (prohibition of fraudulent and unfair trade practices relating to securities markets) regulations 2003, the depositories act, 1996, Indian contract act, 1872, Income tax act 1961

UNIT-IV:

Fundamental Valuation Concepts Time value of money, understanding financial statements

TEXT BOOK/REFERENCE BOOK

1. "Indian Financial System" by H.R. Machiraju: This textbook provides a comprehensive overview of the Indian financial system, including financial markets, institutions, instruments, and regulatory framework.
2. "Security Analysis and Portfolio Management" by Donald E. Fischer and Ronald J. Jordan: This book covers topics such as security analysis, portfolio theory, and investment management, with a focus on the Indian context.
3. "Indian Financial Market: A Practical Approach" by Kevin Francis and V. Lokanathan: This textbook offers practical insights into the functioning of Indian financial markets, including equity, debt, derivatives, and money markets.
4. "Mutual Funds: Concept, Regulations, and Taxation" by H.R. Machiraju: Authored by an expert in the field, this book provides a detailed understanding of mutual funds in India, including their structure, regulation, taxation, and investment strategies.

SMMC197A	Financial Planning and Wealth Management	C
		4

Course Objective:

This subject will help student to understand different asset class of financial market, how business funds their daily operations, how funds are managed and their sources. An overview of financial statement analysis. The aims at providing basic understanding of financial markets and institution and to familiarize them with major financial services in India.

Course Outcomes:

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

- Analysis of the financial management and the key strategies and techniques used to manage cash, marketable securities and inventory
- Understand the role and function of the financial system about economy
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services

COURSE CONTENT:

UNIT-1

Markets and Financial Instrument Types of markets-Equity debt, derivatives commodities, meaning and features of private, public companies, types of investment avenues.

UNIT-2

Primary Market & Secondary Market Initial Public Offer (IPO), Book building through online IPO, eligibility to issue securities, pricing of issues, fixed versus book building issues, allotment of shares, basis of allotment, private placement. Role and functions of Securities Board of India (SEBI), Depositories, stock exchanges intermediaries in the Indian stock market listing, membership, trading clearing and settlement and risk management, investor protection fund (IPF), and do's and don'ts for investors, equity and debt investment.

UNIT-3A

Scope and Functions of Finance Managers and Objectives of a Firm Introduction; Scope of Finance; Financial Management System; Finance Functions; Role of a Finance Manager. Introduction; Profit Maximization; Shareholders' Wealth Maximization. Financial Planning – Introduction; Meaning of Budget; Types of Budgets; Advantages of Budgeting; Responsibility Accounting.

UNIT 3B

Time Value of Money, Cost of Capital, Introduction; Concept of Time Value of Money; Compounding Method; Discounting Method. Introduction; Cost of Capital; Cost of Debt; Cost of Preference Capital; Cost of Equity Capital; Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital.

UNIT- 4

Derivatives & Financial Statement Analysis Types of derivatives, commodity and commodity exchanges, commodity versus financial derivatives Balancing sheet, profit & loss account, stock market related ratios, simple analysis before investing in the shares, understanding annual report, Director's report etc.

TEXT BOOK/REFERENCE BOOK

1. "Personal Financial Planning" by Lawrence J. Gitman, Michael D. Joehnk, and Randy Billingsley: This textbook provides a comprehensive overview of personal financial planning, covering topics such as budgeting, taxation, investment planning, retirement planning, estate planning, and risk management.
2. "Fundamentals of Financial Planning" by Michael A. Dalton, James F. Dalton, and Thomas P. Langdon: This book offers a practical introduction to financial planning principles and practices, including the financial planning process, client communication, ethics, and regulatory considerations.
3. "Financial Planning & Wealth Management: An Introduction to the Industry" by Paul McLaughlin and David McLaughlin: This textbook provides insights into the financial planning profession, including its history, regulatory environment, professional standards, and career opportunities.
4. "Personal Finance" by Jack Kapoor, Les Dlabay, and Robert J. Hughes: While not exclusively focused on financial planning, this textbook covers essential personal finance topics relevant to wealth management, including budgeting, saving, investing, insurance, and retirement planning.
5. "Wealth Management: The Financial Advisor's Guide to Investing and Managing Client Assets" by Harold Evensky and Stephen M. Horan: This book offers a comprehensive guide to wealth management strategies, including asset allocation, investment selection, portfolio construction, and client relationship management.

SMMC198A	Technical Analysis	C
		4

Course Objective:

Technical Analysis gives you insights on technical patterns, Moving Averages, Indicators, Oscillators, and Trend-lines Technical Analysis will enhance your knowledge base, understand market dynamics and help to predict future price movements. You will get understanding and get skills to analyse trends and trading volumes and demonstrate how to use various tools to identify bullish and bearish signals in the stock market.

Course Outcomes:

- Understanding of different technical analysis techniques
- Develop trading strategies using technical analysis
- Understanding on trading psychology
- Understanding on risk management using technical analysis

UNIT-1:

Introduction to Technical Analysis, Candle Charts & Pattern Study What is technical analysis, price discounts everything, price movements are not totally random, Technical Analysis, strengths and weakness of technical analysis The Charts, Candlestick analysis, One candle pattern, two candle pattern, three candle pattern What are support and resistance lines support, head and shoulders, double top and double bottom, Gap theory

UNIT-2:

Major Indicators & Oscillators & Using multiple indicators for trading signals What does a technical indicator offer, trend following indicator, oscillators, moving average convergence/divergence Price sensitive techniques, volume sensitive techniques, composite methods, how to use tools kit of trading techniques, trading market tool kit applications, bull market tool kit application, bear market tool kit application

UNIT-3:

Trading Strategies & Dow Theory and Elliot Wave Theory Day trading, strategies, Introduction, principles of Dow Theory, significance of Dow Theory, problems with Dow Theory, Elliot Wave.

UNIT-4:

Trading Psychology and Risk Management Introduction, Risk Management, rules of stop losing money, choosing the right market to trade.

Specialisation Electives: Banking and Insurance

S.NO.	Course Code	Course Title	Credit
1	SMMC317A	Management of Financial Institutions and Services	4
2	SMMC637A	Corporate Restructuring	4
3	SMMC 608A	International Financial Management	4
4	SMMC325A	Banking and Insurance Management	4
5	SMMC638A	International Banking Operations	4
6	SMMC 610A	Entrepreneurial Finance	4

SMMC317A	MANAGEMENT OF FINANCIAL INSTITUTIONS AND SERVICES	C
		4

Course Overview: The subject familiarizes the students with components of Indian financial system and major institutions. It helps in acquiring the necessary skills to manage a financial firm, to describe and apply financial concepts, theories, and tools, and to evaluate the role of technology. Financial institutions including the Central bank, commercial banks, insurance companies, mutual funds, development agencies, primary market, secondary market, depository services, money market etc. need to be studied by the students of commerce and management to understand the financial system and take right decisions. The syllabus has been structured in a way which provides sufficient information about the roles of financial intermediaries and its regulating bodies in the country.

Objective and Expected Outcome

1. Understand the various financial institutions and risk involved with each of them in context to investments.
2. Understand how each of these financial institutions perform and contribute towards nation's economy development.
3. Evaluate the role of government and economic policies and its impact on financial institutions.
4. Know and understand the various innovative financial products and learn the significance of financial engineering.
5. Examine the current scenario and the developments that have taken place in the finance sector.

The students will be able to understand the entire financial system of the country and its relevance in the economy development. The knowledge would enable them to take right investment decisions and also guide people towards selecting the right product for building the portfolio.

COURSE CONTENT

UNIT I

Financial System: components, features, financial system and economic development.

UNIT II

Financial Markets: Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary markets, recent developments in capital market.

UNIT III

Financial Institutions: Indian banking industry- RBI, commercial banking, features, instruments, recent developments; Development Financial institutions (DFIs): overview and role in Indian economy; Life and non-life insurance organizations in India; Mutual Funds; Non-banking financial companies (NBFCs).

UNIT IV

Financial Services: Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.

TEXT BOOKS:

1. Bhole, L.M. Financial Markets and Institutions. Tata McGraw-Hill Publishing Company.
2. Khan, M.Y. Indian Financial System – Theory and Practice. New Delhi: Vikas Publishing House.

REFERENCE BOOKS:

1. Avadhani, V.A., Indian Financial System, Bombay: Jaico Publishing Company.
2. Prasanna, Chandra. Financial Management: Theory and Practice. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
3. Sharma, G.L. and Y.P. Singh. eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.
4. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.

SMMC637A	CORPORATE RESTRUCTURING	C
		4

Overview:

The course aims to facilitate understanding of corporate merger and acquisition activity, restructurings and corporate governance. The focus will be on fundamental concepts of valuation and analytical tools of corporate finance related to restructuring. The aim of the course is for the students to understand the motivations, decision processes, transaction execution, and valuation consequences of financial, business, and organizational restructuring by corporate units. It combines applied theoretical approach with the case study method through detailed analysis of domestic and global restructuring cases. The course is designed so as to create an interface or link between the academic and the practitioner perspectives of various dimensions of corporate finance and restructuring process.

Objective and Expected Outcome:

The objective of this course is to familiarize students with the financial, legal, and strategic issues associated with the corporate restructuring process. The main focus of the course is restructuring financially distressed firms. We begin by reviewing the financial instruments commonly used by risky firms (leveraged loans and high-yield bonds) and learn to interpret the contracts that govern them (credit agreements and bond indentures).

We survey a variety of restructuring methods (exchange offers and out-of-court workouts, prepackaged and pre-negotiated bankruptcies, distressed asset sales) available to troubled firms, and study the dynamics of the restructuring process through a number of case studies. Finally, we'll consider distressed debt as an asset class and develop techniques for investing in distressed securities.

The course will provide students with tools to value distressed companies, understand the legal framework governing bankruptcy and reorganization in India and other countries, and navigate the key strategic issues facing managers and investors in distressed companies. It will also provide students with a specialized vocabulary and important facts about the restructuring industry, distress investing, and leveraged financial markets. The course will be delivered as a mixture of lectures, case studies, and guest speakers. The objective of the cases is to use the logic of financial theory to arrive at sensible conclusions when faced with real world problems.

COURSE CONTENT:

UNIT-I

Legal Aspects of Mergers/ Amalgamation and Acquisition, Provisions of Companies Act, Regulation by SEBI, Takeover Code: Scheme of Amalgamation, Approval from Court.

UNIT-II

Valuation of a Business; Methods of Valuation – Cash flow Basis, Earning Potential Basis, Growth Rate, Market Price etc. Motives for Merger; Financial Evaluation, Types of Mergers.

UNIT-III

Computation of Impact on EPS and Market Price, Determination of Exchange Ratio, Impact of Variation in Growth of the Firms, MBO, LBO, Boot Strapping; Financing of Merger.

UNIT-IV

Defense against Hostile Takeover, Poison Pill, Bear Hug, Greenmail, Pacman. Post-Merger H.R. and Cultural Issues. Criteria for Negotiating for Friendly Takeover.

TEXT BOOKS:

Ramanujan, S. Mergers: The New Dimensions for Corporate Restructuring. Tata McGraw Hill.

REFERENCE BOOKS:

1. Prasad G Godbole. Mergers Acquisitions and Corporate Restructuring. Vikas Publications
2. Irene Rodgers, Successful Mergers, Acquisitions, and Strategic Alliances: How to Bridge Corporate Cultures, Tata McGraw Hill.
3. Depamphilis Donald , Mergers Acquisitions and Other Restructuring Activities, Academics Press

SMMC608A	INTERNATIONAL FINANCIAL MANAGEMENT	C
		4

Overview:

This unique and exciting course would encourage the action-oriented and value adding potential business learners who are passionate and excited with the thought of working in International behemoths and soon-to-be-Indian behemoths of today,-as SBI is one of them- it could be in IT, print & media, FMCGs and the like. Also, then they need to be abreast of exciting world of international finance with global finance jargons & frameworks to conceptualize finance strategies.

Also, our business students need to have an edge in our VUCA times and as chaos and disruption is order of the day, the finance professionals need to be abreast of new financial tools & techniques in the global context as forewarned is forearmed. They need to be aware of financial engineering and exciting hedging tools and financial jargon.

To make this course student-friendly, the learning would be anecdotal, personal examples from the eyes of the instructor and including amazing CFOs and it will highlight their new roles in ever-growing and changing financial ecosystem in this digital world & sensitizing them of Corporate Governance issues.

Objective and Expected Outcome:

International boundaries are blurring therefore MNCs can raise funds domestically and globally. The purpose of this paper is to equip the students with financial and investment decision of MNCs/TNCs.

While going through this course, students would be exposed to financial-sourcing dilemmas as per the course boundaries which will be updated with new thinking and tools while delivering the course. Also , given the recent Brexit from EU, etc.& its implications on foreign trade & TNCs.

They will appreciate pros and cons of globalization, CACs and FCACs, international flows, financial derivatives and the like so they truly get into mindset today's global manager and surely make India INC. proud in the global and competitive era. And at the same time it will be emphasized that business has values which are most significant than valuations.

On completion of this exciting course, learners, as future managers and leaders of MNCs or their own businesses, will be able to:

- To appreciate and understand an overview of multinational financial management
- To appreciate euro currency market, euro bond market and placement of bonds.
- Understanding the advantages of cash management-netting, currency diversification, pooling and financial efficiency.
- Understand the concept of optimal portfolio and CAPM and understand the benefits of international diversification.
- Understand the techniques to measure country risk and explain how the assessment of country risk is used by MNC when making financial decisions. Also to appreciate GDRs, ADRs and IDRs.

- Understand the types of tax-havens.
- Understand the concept of double taxation and ways to avoid it.

UNIT I

An overview of multinational financial management - International monetary and financial systems, IBRD and development banks, finance function in multinational firms, international flow of funds.

UNIT II

International working capital management: International cash management, international receivable management, managing short term assets and liabilities, international capital money markets, euro dollar and currency market; Financial market instruments – GDRs, ADRs, Euro issues, CP and ECB.

UNIT III

Multinational capital budgeting, cost of capital and capital structure decisions, dividend policy of multinational firm.

UNIT IV

Developments in foreign exchange markets, exchange rate determination, measuring and managing various risks and exposure, country risk analysis, taxation in multinational firms.

TEXT BOOK:

1. Apte, P.G. (2011). International financial management (6th ed.). Noida, Uttar Pradesh: Tata McGraw Hill.

SUGGESTED READINGS:

1. Shapiro, A. (2002). Multinational financial management (7th ed.). New Jersey, United States: John Wiley & Sons.
2. Levi, M. D. (2009). International finance (5th ed.). Abingdon, United Kingdom: Routledge.
3. Jeff, M. (2015). International financial management (12th ed.). New Delhi: Cengage Learning.
4. Sharan, V. (2012). International financial management (6th ed.). New Delhi: PHI.
5. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2016). Multinational business finance (14th ed.). Noida, Uttar Pradesh: Pearson Education.

SMMC 325A	BANKING & INSURANCE MANGEMENT	C
		4

Overview:

Recent years have witness the expansion of banking and insurance sector in terms of both volume of business and employee base. There is a growing demand for qualified manpower for the banking and insurance sector. Banking and Insurance industry require professionally qualified manpower endowed with banking and insurance knowledge and skills together with technology-familiarity, customer-orientation and hands-on application skills who can be assigned to various desks / jobs with minimal training intervention at the bank level.

This course provides the students an insight into the various aspects of banking and insurance sector including technology-familiarity and customer-orientation. The students would be able to apply their knowledge for solving real life banking and insurance decision.

Objective and Expected Outcome

The aim of the course is to provide general exposure of the financial system pertaining to banking and insurance. The students will understand the essence of commercial banking business, latest trends and regulations in commercial banking arena. After going through this course, the students are expected to develop a clear understanding and knowledge about the functioning of a Commercial bank. After completion of the course, students are expected to have good command on banking system, banking regulations, credit creation by commercial banks, banking operations, products, services, Value chain analysis in banks, banking ombudsman, E-banking, s threats in online banking and preventive measures.

Students would be able to appreciate insurance as a technique of risk management. They will become aware of structure of insurance industry, principles of Life Insurance, principles of general insurance, various types of policies under Life insurance, Fire Insurance and Marine Insurance, policy documents, operations in a insurance company.

Students would be able to apply their knowledge of practices of Banking and Insurance for their personal as well as professional arena.

COURSE CONTENT

UNIT I

Evolution of banking; Systems of banking - Mixed, branch, unit, group, chain; Brief structure of banks; RBI-Organization, functions, methods of credit control; Commercial banking; Balance sheet of a bank; Credit creation. Functions of commercial banks & central banks, process of credit creation and its limitations.

UNIT II

Sources and uses of funds in banks; Value chain analysis in banking industry; Emerging trends in banking: Universal Banking, Venture Capital, Project Financing, Merchant Banking, E-Banking, Credit Cards, Banking Ombudsman Scheme.

UNIT III

Insurance - History and development, meaning, importance, nature; Main Principles - Principles of cooperation, probability, utmost good faith, proximate cause, insurable interest, indemnity, subrogation, warranty.

Life insurance: Main elements, importance, important life insurance policies, annuities, premium determination under life insurance.

UNIT IV

General insurance: Principles of general insurance, insurance documents; Marine insurance- Main elements, marine losses, types of marine insurance policies; Fire insurance- Elements, premium determination, types of policies.

TEXT BOOKS:

Mohapatra S. R., & Acharya, D. (2012). Banking and Insurance. New Delhi : Pearson.

REFERENCE BOOKS:

1. Sundharam, K. P. M., & Varshney, P.N. (2004). Banking theory law & practice (1st ed.). New Delhi: Sultan Chand & Sons
2. Chaturvedi, D.D., & Mittal. A. (2012). Business economics-II. New Delhi: Brijwasi Book Distributors.
3. Arthur, C. & William Jr, C. (2001). Risk management and insurance. Noida, Uttar Pradesh: Tata Mcgraw Hill.
4. Principles of Insurance (2011) - Insurance Institute of India.
5. Varshney, P. N., & Malhotra, T. D. (2005). Principles of banking. New Delhi: Sultan Chand & Sons.

SMMC638A	INTERNATIONAL BANKING OPERATIONS	C
		4

Overview:

This is a distinctive course that provides a comprehensive postgraduate study in the area of banking and finance law.

The program will enable us to develop knowledge and skills in relation to the legal rules regulating the financial and capital markets in the India, as well as at a global level. It also provides an opportunity to learn about the international regulatory frameworks in which banks and other financial institutions operate, as well as commercial financial issues such as the legal framework for international syndicated loans, bond issues, secured credit and insolvency.

It also helps to investigate and apply the complex rules of banking and finance law to novel problems and real-world and hypothetical scenarios.

Objective and Expected Outcome:

This course aims to introduce those students interested in commercial law, international law, and wider development studies to the operation of the international banking system.

It aims to give the opportunity to explore the development and purpose of banking regulations, and to discuss their operation in context. While a key aim is to give you the opportunity to acquire an in-depth knowledge of the law in this area, it also intends to enable you to evaluate the competing pressures on the banking market today, and the innovative sustainable finance. It also imparts students interested in pursuing a career in the area of commercial law. It provides key principles and practices of international banking law also.

On completion of this insightful course, learners, as future managers/ C&F Agents and leaders of MNCs or their own businesses, will be able to:

Appreciate and understand international banking and assets liability management

- Appreciate General principles of lending with special reference to MNCs
- Appreciate exchange risk management by banks.
- Appreciate the contract for the international sale of goods
- Understand the role of commercial arbitration for settlement of international disputes.

COURSE CONTENTS:

UNIT I

International Banking: Meaning, purpose and functions; universal banking; TQM in banking; relationship banking; role of commercial banks in international banking; forms of international banking; operation of foreign branches of Indian banks.

Asset liability management: Whole sale and retail banking; international financial centers; risks in international banking. exposure management. Foreign exchange risk management by banks.

UNIT II

Borrowing function: General principles of lending with special reference to MNCs; lending process; assessment of risks (particularly credit risk), syndicated loans; project loans; concept of asset classification and management of NPAs in Indian Context; purpose of security in international banking, Negative Pledge, General Lien. Law regulator in international banking and jurisdiction of courts.

UNIT III

International business law: Meaning; public law and private law; sovereignty; introduction to countervailing duty; antidumping law and anti-trust law. representation abroad: forms; legal aspects; essential clauses in agency agreements.

The contract for the international sale of goods: Concept; formation of the contract-offer, acceptance form of sales agreement; obligations of seller, obligations of the buyer; seller's remedies for breach of contract; rejection of the goods; non-performance by the seller.

UNIT IV

Commercial arbitration for settlement of international disputes: concept and role; arbitration vs. litigation; arbitration vs. conciliation and mediation; salient features of UNICITRAL - model law, jurisdiction, choice of applicable law/proper law of contract; appointment of arbitrators; courts, assistance and control over arbitration proceedings; venue of arbitration; enforcement of arbitral awards.

TEXT BOOKS:

1. Indian Institute of Bankers : International Banking – Legal and Regulation Aspects
2. Wood P. : Law & Practices of International Finance

REFERENCES:

1. Indian Institute of Bankers: International Banking Operations.
2. Indian Institute of Bankers: International Corporate Finance.
3. Srivastava, R.M.: Management of Financial Institutions.
4. Maurice D. Levi: International Finance.
5. Alan C. Shapiro: Foundations of Multinational Financial Mgmt.
6. Faud A. Abdullah: Financial Mgmt. for the Multinational Firms.
7. Dennis J.D. Connor & Alberto T. Buero: International Dimensions of Financial Management.

SMMC610A	ENTREPRENEURIAL FINANCE	C
		4

Overview:

Entrepreneurial Finance gives a detailed insight to the student about the various intricacies related to financial management and valuation of new ventures and young firms throughout business lifecycle. It addresses key questions which bothers all entrepreneurs: how much money can be raised; should be raised; when should it be raised and who is going to foot the bill; what is a reasonable valuation of the start up; and how should funding contracts and exit decisions be structured.

Objective and Expected Outcome:

Entrepreneurial Finance is primarily designed for students who plan to get involved with a new venture at some point in their career -- as a founder, early employee, advisor or investor. However, the course is also appropriate for students interested in gaining a broader view of the financing landscape for young firms, going beyond the basics of venture capital and angel financing to look at venture debt, bank finance, corporate venture capital and receivables financing. The goal of Entrepreneurial Finance is to prepare students make better investment and financing decisions in entrepreneurial settings both as entrepreneurs and as investors.

The course begins with taking an idea from its inception to a business plan and bringing it into reality with various financing options such as venture capital, angel investors and venture debt etc. The strategic financial decisions, evaluation of projects, risk assessment and forecasting within the venture will be analysed. Valuation of firms, exit strategies and harvesting will be covered.

After completing the course, students will be able to weigh the various financial decisions related to real-world business phenomenon and provide a sound feasible solution at every stage of business life.

COURSE CONTENT:

UNIT I

Business Evaluation and Valuation: Tools to evaluate early stage business opportunity, review the standard tools of valuation applied to start-up situations, venture capital method, the real options approach to valuation.

UNIT II

Financing: Ways to finance entrepreneurs , analyze the role of financial contracts in addressing information and incentive problems in uncertain environments.

UNIT III

Venture Capital Funds: structure of venture capital funds and their fund raising process, issues of corporate venture capital and private equity funds in emerging market economies.

Exit: how founders should exit. Should they sell to another company, take it public, or continue independently as a private company

UNIT IV

Employment Strategies for attracting and compensating employees in start-ups.

TEXT BOOKS:

Levin, Jack S. *Structuring Venture Capital, Private Equity, and Entrepreneurial Transactions*. Aspen Publishers, 2009. ISBN: 9780735581609.

REFERENCE BOOKS:

1. Metrick, Andrew, and Ayako Yasuda. *Venture Capital and the Finance of Innovation*. Wiley, 2010. ISBN: 9780470454701.
2. Bhavesh, M Patel, *Project Management*, Vikas Publishing House, New Delhi.
3. Machiraju, H. R., *Project Finance*, Vikas Publishing House, New Delhi.
4. Rao, P.C.K., *Project Management and Control*, Sultan Chand & Sons, N.Delhi.

Specialisation Electives: Taxation

S.NO.	Course Code	Course Title	Credit
1	SMMC639A	Strategic Financial Management	4
2	SMMC640A	Principles and Practices of Taxation	4
3	SMMC208A	Indirect Tax Framework	4
4	SMMC 610A	Entrepreneurial Finance	4
5	SMMC642A	Corporate Tax Planning	4
6	SMMC637A	Corporate Restructuring	4

SMMC639A	STRATEGIC FINANCIAL MANAGEMENT	C
		4

Overview:

Strategic financial management refers to specific planning of the usage and management of a company's financial resources to attain its objectives as a business concern and return maximum value to shareholders over the long run. Financial goals and strategy involves precisely defining a company's business objectives or goals, identifying and quantifying its available or potential resources, and devising a plan for utilizing finances and other capital resources to achieve its goals. After the initial planning phase, strategic management requires establishing ongoing procedures for collecting and analyzing data, making consistent financial decisions, and tracking and analyzing variance or differences, between budgeted and actual results to identify problems and take appropriate corrective actions as a dynamic process of adjustment and fine-tuning.

Objective and Expected Outcomes:

1. Consolidate knowledge of and apply the technical language and practices of financial management;
2. Undertake sophisticated financial analysis with regard to Corporate valuation, interest rate and currency risk management and present the information in an appropriate format;
3. Evaluate, synthesise and apply the contemporary theories and empirical evidence concerning Financial Management to a range of problems and situations;
4. Critically evaluate the impact of macroeconomics and recognize the role of international financial institutions in the financial management of multinationals
5. Identify and assess the potential impact of emerging issues in finance and financial management.
6. Apply appropriate communication and numerical skills, including the ability to present quantitative and qualitative information, together with analysis, argument and commentary, in form which will be understood by its intended audience.

COURSE CONTENT:

UNIT I

Financial Goals and Strategy: Shareholder Value Creation (SCV): Market Value Added (MVA) – Market-to-Book Value (M/BV) – Economic Value Added (EVA) – Managerial Implications of Shareholder Value Creation.

UNIT II

Financial Strategy for Capital Structure: Leverage Effect and Shareholders' Risk – Capital Structure Planning and Policy – Financial Options and Value of the Firm – Dividend Policy and Value of the Firm.

UNIT III

Investment Strategy: Techniques of Investment Appraisal Under Risk and Uncertainty – Risk Adjusted Net Present Value – Risk Adjusted Internal Rate of Return – Capital Rationing – Decision Tree Approach for Investment Decisions – Evaluation of Lease Vs Borrowing Decision.

UNIT IV

Merger Strategy : Theories of Mergers – Horizontal and Conglomerate Mergers – Merger Procedure – Valuation of Firm – Financial Impact of Merger – Merge and Dilution Effect on Earnings Per Share – Merger and Dilution Effect on Business Control.

Takeover Strategy: Types of Takeovers– Negotiated and Hostile Bids –Takeover Procedure – Takeover Defenses – Takeover Regulations of SEBI – Distress Restructuring Strategy – Sell offs – Spin Offs – Leveraged Buyouts.

TEXT BOOK:

1. Van Horn, JC, Financial Management and Policy, Prentice Hall, New Delhi

REFERENCE BOOKS :

1. PG Godbole, Mergers, Acquisitions and Corporate Restructuring, Vikas, New Delhi
2. Weaver, Strategic Corporate Finance, Cengage, ND
3. Weston JF, Chung KS & Heag SE., Mergers, Restructuring & Corporate Control, Prentice Hall.

SMMC640A	PRINCIPLES AND PRACTICES OF TAXATION	C
		4

Overview:

This course looks at how tax systems work and the principles that lie behind tax systems. Topics covered include the reasons for taxation and the main types of tax, how income is taxed, how the tax administration operates, the interpretation of tax legislation and tax avoidance. The course uses examples from the tax systems of the India and other countries to illustrate the issues discussed. The course is suitable for those who have not studied taxation before, as well as for those with a background in tax who are interested in studying the principles of taxation in greater depth.

Objectives and Expected Outcome:

This course aims to foster an understanding of the policy, principles and practice that underpin the Indian taxation system. The main emphasis is on taxation principles associated with the Income Tax Act, 1961 together with those acts which are complementary to the this Act. The course provides students with the skills and expertise to move more confidently through the tax law maze and enhance student's ability to identify and evaluate taxation issues and tax planning opportunities.

Students upon completion of this course would be able to:

- Critically evaluate the various principles of taxation based on the taxation legislation and landmark taxation decisions issued by the courts and the Administrative Appeals Tribunal.
- Apply advanced knowledge of the principles that distinguish between the concepts of income, capital and gifts and general and specific deductions; and incorporate these into a tax planning environment.
- Critically analyse the complexities of taxation principles in relation to various taxable entities and analyse and critically address the key issues related to tax planning opportunities.
- Apply knowledge of research principles to work individually or collaboratively in diverse groups to research and develop appropriate and relevant solutions to taxation issues and problems.

COURSE CONTENT:

UNIT I

Introduction: Principles of taxation, Tax-GDP Ratio: Meaning, Significance & Determinants. Tax Equity: Benefit Principle of Taxation; Ability to-pay principle of taxation. Tax Capacity & Tax Effort, Tax bases and tax policy – Determinants of tax yield – Classification of taxes.

UNIT II

International Double Taxation: Assignment Rules of Foreign Income- Source Versus Residence; Methods to alleviate international tax duplication: Exemption, Tax Credit Method, Bilateral Tax Treaty, Multilateral Tax Treaty, OECD Model & United Nations Model- Tax Convention, International Tax Avoidance and Evasion; Transfer Pricing; Tax Heavens, Tax Treaty Shopping – Anti Avoidance Measures. Indian Law on Double Tax Relief.

UNIT III

Incidence of Taxation: Types of tax incidence, Factors determining extent of tax shifting, taxation and efficiency: Excess Burden of Taxation; Administrative Costs; Compliance Costs. Distribution of Tax Burden, - Buoyancy and elasticity of tax revenue-Tax evasion in India, causes and consequences of tax evasion, Methods to curb tax evasion, Tax Incentives: Rationale, benefits and costs of tax incentives, forms of tax incentives: Tax Holidays, investment allowance, deductions, reinvestment incentives etc.

UNIT IV

Constitutional Provisions Pertaining to Taxes: Rationale for constitutional arrangements. Distribution of taxation powers between the Center and States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes. Recommendations of the Thirteenth Finance Commission.

Tax treatment of capital gains: exemption, presumptive tax, Tax amnesties.

TEXT BOOKS:

1. Musgrave. Richard and Peggy Musgrave, Public Finance in Theory and Practice, McGraw Hill Book Company.
2. Sury, M.M. Fiscal Policy Development in India: 1947 to 2007, Indian tax foundation in association with New Century publications, New Delhi.

REFERENCE BOOKS:

1. Peerzode, Sayal Afzal, Economics of Taxation, Atlantic Publishers & Distributors Pvt. Ltd.
2. Goode. Richard, Government Finance in Developing Countries, New Delhi. Tata – McGraw Hill publishing Company Ltd.
3. Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee
4. Government of India, Ministry of Finance, Speeches of Union Finance Ministers, 1947-48 to 1984-85
5. Singhanian. Vinod K, Direct Taxes: Law and Practice (Delhi: Taxmann Publications (p)

SMMC208A	INDIRECT TAX FRAMEWORK	C
		4

Overview:

This course provides an overview of the basic structure of indirect taxes and covers key concepts in the field. At the end of this study unit, students will be able to analyze indirect taxes, more specifically of GST and its working.

To gain expert knowledge of the principles of the indirect tax laws and the relevant rules and principle emerging from leading cases. (Topics are covered based on the amendments made from time to time).

Objective and Expected Outcome:

Learning Objectives

At the end of this course, students should be able:

1. To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
2. To understand the provisions and procedure to compute total income and tax payable by an individual. HUF, Firms and AOP/BOI.
3. To understand various tax rebate & relief and procedure to file IT return.
4. To understand the concept of TDS and advance payment of tax.
5. To understand the concept of recovery and refund of tax.
6. To understand the concept of GST and Its applicability.
7. To understand the concept of DTAA, Transfer Pricing and Tax Planning in Case of Merger and Acquisition

Learning Outcomes

After completion of the study students will be able to:

1. Define the procedure of direct tax assessment.
2. Able to file IT return on individual basis.
3. Define tax complications and structure.
4. Aware about Income Tax Authority Tribunal.
5. Aware about how to appeal & revision the returns, tax penalties, offences and prosecutions.
6. Filing of GST and its multiple application form in different rates.

COURSE CONTENT

UNIT I

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filing and Filing of return (ITR – I and II)

UNIT II

Assessment of Hindu undivided families, Assessment of firms & Association of persons.

UNIT III

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax, Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions.

UNIT IV

Indirect Taxes; GST - Overview, Implementation, Liability of tax payer, GST council, Levy of GST , Compliances.

TEXT BOOKS:

1. Singhanian, V. K. Direct Taxes & Practice. New Delhi: Taxmann Publication.
2. Nitya Tax Associates, Basics of GST, Taxmann's Publication

REFERENCE BOOKS:

1. Singhanian, V.K., & Singhanian, M. Student Guide to Income Tax. New Delhi: Taxman Publications.
2. Singhanian, V.K., Singhanian, K., & Singhanian, M. Direct Taxes Planning and Management. New Delhi: Taxmann Publications.
3. Lal, B.B. Direct Taxes. New Delhi: Pearson Education.
4. Bhagwati, P. Direct Taxes law & Practice. New Delhi: Wishwa Prakashan.
5. Ahuja., G., & Gupta, R. Simplified Approach to income Tax. Agra: Sahitya Bhawan Publishes & Distributors.
6. Dr. Vandana bangar, Dr. Yogendra Bangar, Comprehensive Guide to Indirect Tax Laws , Aadhya Prakashan Publishing

SMMC610A	ENTREPRENEURIAL FINANCE	C
		4

Overview:

Entrepreneurial Finance gives a detailed insight to the student about the various intricacies related to financial management and valuation of new ventures and young firms throughout business lifecycle. It addresses key questions which bothers all entrepreneurs: how much money can be raised; should be raised; when should it be raised and who is going to foot the bill; what is a reasonable valuation of the start up; and how should funding contracts and exit decisions be structured.

Objective and Expected Outcome:

Entrepreneurial Finance is primarily designed for students who plan to get involved with a new venture at some point in their career -- as a founder, early employee, advisor or investor. However, the course is also appropriate for students interested in gaining a broader view of the financing landscape for young firms, going beyond the basics of venture capital and angel financing to look at venture debt, bank finance, corporate venture capital and receivables financing. The goal of Entrepreneurial Finance is to prepare students make better investment and financing decisions in entrepreneurial settings both as entrepreneurs and as investors.

The course begins with taking an idea from its inception to a business plan and bringing it into reality with various financing options such as venture capital, angel investors and venture debt etc. The strategic financial decisions, evaluation of projects, risk assessment and forecasting within the venture will be analysed. Valuation of firms, exit strategies and harvesting will be covered.

After completing the course, students will be able to weigh the various financial decisions related to real-world business phenomenon and provide a sound feasible solution at every stage of business life.

COURSE CONTENT:

UNIT I

Business Evaluation and Valuation: Tools to evaluate early stage business opportunity, review the standard tools of valuation applied to start-up situations, venture capital method, the real options approach to valuation.

UNIT II

Financing: Ways to finance entrepreneurs , analyze the role of financial contracts in addressing information and incentive problems in uncertain environments.

UNIT III

Venture Capital Funds: structure of venture capital funds and their fund raising process, issues of corporate venture capital and private equity funds in emerging market economies.

Exit: how founders should exit. Should they sell to another company, take it public, or continue independently as a private company

UNIT IV

Employment Strategies for attracting and compensating employees in start-ups.

TEXT BOOKS:

1. Levin, Jack S. *Structuring Venture Capital, Private Equity, and Entrepreneurial Transactions*. Aspen Publishers, 2009. ISBN: 9780735581609.

REFERENCE BOOKS:

1. Metrick, Andrew, and Ayako Yasuda. *Venture Capital and the Finance of Innovation*. Wiley, 2010. ISBN: 9780470454701.
2. Bhavesh, M Patel, *Project Management*, Vikas Publishing House, New Delhi.
3. Machiraju, H. R., *Project Finance*, Vikas Publishing House, New Delhi.
4. Rao, P.C.K., *Project Management and Control*, Sultan Chand & Sons, N.Delhi.

SMMC642A	CORPORATE TAX PLANNING	C
		4

Overview:

The whole content meant to understand how an individual to corporate can plan their financials in such a way which maximize the net wealth and minimize the tax incidence in a planned manner.

Objectives & Expected Outcomes:

- This course is designed to make the students aware of the corporate tax laws of India.
- Understanding the corporate tax laws and use it for tax planning is the basic objective of the course.
- The course is designed so that the students are aware of what business income is and when it gets taxed.
- The course also provides students with knowledge the difference between tax avoidance and tax planning.
- This course will be a step above Personal Financial Planning where they will learn tax laws for personal income.
- The main objective of the course is to give an understanding of income tax laws in India and be able to do tax planning.

Learning Outcomes:

- Students who complete this course will be able identify the difference between tax evasion and tax planning.
- By the end of the course students will able to describe how the provisions in the corporate tax laws can be used for tax planning.
- Students of the course will able to explain different types of incomes and their taxability and expenses and their deductibility.
- Students who complete this course will be able to outline the corporate tax laws.
- Students of the course will able to state the use of deductions of expenses to reduce the taxable income.

COURSE CONTENT:

UNIT I

Tax Planning: Meaning of tax planning and management, tax evasion and tax avoidance; tax planning and management in the corporate sector- Nature and scope;

UNIT II

Assessment of Companies: Residential Status and incidence of Tax, Computation of tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Deductions, Computation of taxable income; Computation of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies;

UNIT III

Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

Business Restructuring: Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Conversion of Sole Proprietorship into Company, Conversion of company into Limited Liability Partnership.

UNIT IV

Tax Planning and Financial Management Decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing or replacing an asset;

TEXT BOOKS:

1. Srinivas.E.A, *Corporate Tax Planning*, Tata McGraw Hill,
2. Singhanian, Vinod. K, *Taxmann's Direct Taxes, Law & Practice*.

REFERENCE BOOKS:

1. Ahuja. Girish&Ravi Gupta, *Bharat's Professional Approach to Direct Taxes, Law & Practice*, Bharat Law House Pvt. Ltd.
2. Lal. B. B & N. Vashisht, *Direct Taxes Income Tax, Wealth Tax and Tax Planning*. Taxman, The Tax and Corporate Law Weekly.
3. Bhagmati Prasad, *Direct Taxes And Laws And Practice*, Wishwa Prakashan,

SMMC637A	CORPORATE RESTRUCTURING	C
		4

Overview:

The course aims to facilitate understanding of corporate merger and acquisition activity, restructurings and corporate governance. The focus will be on fundamental concepts of valuation and analytical tools of corporate finance related to restructuring. The aim of the course is for the students to understand the motivations, decision processes, transaction execution, and valuation consequences of financial, business, and organizational restructuring by corporate units. It combines applied theoretical approach with the case study method through detailed analysis of domestic and global restructuring cases. The course is designed so as to create an interface or link between the academic and the practitioner perspectives of various dimensions of corporate finance and restructuring process.

Objective and Expected Outcome:

The objective of this course is to familiarize students with the financial, legal, and strategic issues associated with the corporate restructuring process. The main focus of the course is restructuring financially distressed firms. We begin by reviewing the financial instruments commonly used by risky firms (leveraged loans and high-yield bonds) and learn to interpret the contracts that govern them (credit agreements and bond indentures).

We survey a variety of restructuring methods (exchange offers and out-of-court workouts, prepackaged and pre-negotiated bankruptcies, distressed asset sales) available to troubled firms, and study the dynamics of the restructuring process through a number of case studies. Finally, we'll consider distressed debt as an asset class and develop techniques for investing in distressed securities.

The course will provide students with tools to value distressed companies, understand the legal framework governing bankruptcy and reorganization in India and other countries, and navigate the key strategic issues facing managers and investors in distressed companies. It will also provide students with a specialized vocabulary and important facts about the restructuring industry, distress investing, and leveraged financial markets. The course will be delivered as a mixture of lectures, case studies, and guest speakers. The objective of the cases is to use the logic of financial theory to arrive at sensible conclusions when faced with real world problems.

COURSE CONTENT:

UNIT-I

Legal Aspects of Mergers/ Amalgamation and Acquisition, Provisions of Companies Act, Regulation by SEBI, Takeover Code: Scheme of Amalgamation, Approval from Court.

UNIT-II

Valuation of a Business; Methods of Valuation – Cash flow Basis, Earning Potential Basis, Growth Rate, Market Price etc. Motives for Merger; Financial Evaluation, Types of Mergers.

UNIT-III

Computation of Impact on EPS and Market Price, Determination of Exchange Ratio, Impact of Variation in Growth of the Firms, MBO, LBO, Boot Strapping; Financing of Merger.

UNIT-IV

Defense against Hostile Takeover, Poison Pill, Bear Hug, Greenmail, Pacman. Post-Merger H.R. and Cultural Issues. Criteria for Negotiating for Friendly Takeover.

TEXT BOOKS:

Ramanujan, S. Mergers: The New Dimensions for Corporate Restructuring. Tata McGraw Hill.

REFERENCE BOOKS:

- Prasad G Godbole. Mergers Acquisitions and Corporate Restructuring. Vikas Publications
- Irene Rodgers, Successful Mergers, Acquisitions, and Strategic Alliances: How to Bridge Corporate Cultures, Tata McGraw Hill.
- Depamphilis Donald , Mergers Acquisitions and Other Restructuring Activities, Academics Press