



K.R. MANGALAM UNIVERSITY
THE COMPLETE WORLD OF EDUCATION

SCHOOL OF MANAGEMENT & COMMERCE

(SOMC)

Bachelor of Commerce (B.Com)

Programme Code- 21

2020-23

Approved in the 23rd Meeting of Academic Council held on 23 June 2020



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



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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 inter-disciplinary 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 stake holders 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 of Management & Commerce

The School of Management & Commerce takes pride in its professional and highly-qualified faculty, modern infrastructure, technology and resources in the fields of General Management, Human Resource, Finance, Operations, Marketing, Information Technology, Economics and International Business. This step towards development of professionals who are committed for its excellence in their personal and professional endeavors and also to match the industry practices through research, training and consultancy programs. Hence, the school makes a meaningful contribution to the socio-economic development of its students and further to nation. The approach to pedagogy combines fieldwork, case studies and instrumented feedback with a strong emphasis on concepts and theory.

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.

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.

3. Programmes Offered

3.1 Bachelor of Commerce 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 framework (LOCF).

4. Programme Duration: - 3 Years (6 Semesters)

Eligibility Criteria: He/She should have passed the 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: Business Organization & Management/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.

5. Career Options

Similarly in **B.Com. (P.)** several options are there like in field of Finance, Commerce, Accountancy, Taxation, Discipline related to Business, Banking, Insurance, Auditing and Taxation, Cost & Works Accounts, Chartered Accountant/ Finance, Investment Banking, PSU, Defense Services and Civil Services.

Programme Duration

B.Com (P) - 3 years (6 semesters)

6. Class Timings:

The classes will be held from Monday to Friday, from 9.10 am to 4 pm.

7. Syllabi:

The syllabi of all courses for all the three year for all the programmes offered by 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, syllabus (Unit I to IV), Textbook and reference books.

Scheme of Studies as per Choice-Based Credit System and Learning Outcome-Based Curriculum Framework

Bachelor of Commerce

SEMESTER I

ODD SEMESTER									
Year	S.N.	Course Code	Nature of Course	Course Title	L	T	S	P	C
FIRST YEAR	1	SMEL145A	Ability Enhancement Compulsory Course (AECC)	Communications Skills	4	0	0	0	4
	2	SMCH125A	Ability Enhancement Compulsory Course (AECC)	Environmental Studies	3	0	0	0	3
	3	SDM301A	Ability Enhancement Compulsory Course (AECC)	Disaster Management	3	0	0	0	3
	4	UNIV POOL	Open Elective	Open Elective-I	4	2	0	0	6
	5	SMMC121A	Core Course	Management Thought and Applications	4	0	0	0	4
	6	SMMC154A	Core Course	Accounting for Business	4	0	0	-	4
	7	SMMC123A	Core Course	Business Applications of Economics	3	0	0	0	3
	TOTAL								

SEMESTER II

S.no.	Course Code	Nature of Course	Course Title	L	T	S	P	C
1	SMMC319A	Core Course	Business Environment in India	4	0	0	0	4
2	SMMC124A	Core Course	Macro Economic Dynamics	3	0	0	0	3
3	UCIT131A	Core Course	Introduction to Computers & IT, Office Automation	4	0	0	0	4
4	UCIT161A	Core Course	Introduction to Computers & IT, Office Automation Lab	0	0	0	2	1
5	SMMC122A	Core Course	Accounting for Specific Business Entity	4	0	0	–	4
6	SMMC118A	Core Course	Human Behaviour at Work	4	0	0	0	4
7	UNIV POOL	OE	Open Elective-II	4	2	0	0	6
8	SMMC153A	Core Course	Modern Computerised Accounting system through Tally ERP.9	–	–	–	2	1
TOTAL							27	

SEMESTER III

	S.no.	Course Code	Nature of Course	Course Title	L	T	S	P	C
SECOND	1	SMMC211A	Core Course	Human Capital Management	4			-	4
	2	SMMA120A	Core Course	Business Statistics	4	0		0	4
	3	SMMC116A	Core Course	Marketing for Contemporary Business	4	-		-	4
	4	SMAW217A	Core Course	Laws Governing Business in India	4	-		-	4
	5		Elective	Elective -I	4	-		-	4
	TOTAL								20

SEMESTER IV

S.no.	Course Code	Nature of Course	Course Title	L	T	S	P	C	
1	SMMC218A	Core Course	Research Methodology for Business	4	-		-	4	
2	SMMC310A	Skill Enhancement Course (SEC)	Chasing The Rainbow: The Entrepreneurial Streak	4	-		-	4	
3	SMMC 501A	Core Course	Analyzing Cost for Managerial Decision Making	4	1		-	5	
4	SMMC215A	Core Course	Understanding Direct Tax Framework	3	1		-	4	
5	SMMC224A	Core Course	Financial Decision Making	4	0		0	4	
6		Elective	Elective -II	4	-		-	4	
	TOTAL								25

SEMESTER V

	S.no.	Course Code	Nature of Course	Course Title	L	T	S	P	C
THIRD	1	SMMC312A	Skill Enhancement Course (SEC)	Summer Training Project Report	-	-		-	4
	2	SMMC320A	Core Course	Contemporary Practices in Auditing	4	-		-	4
	3		VAC	Value Added Course	2	-		-	0
	4		Elective	Elective-III	4	-		-	4
	5		Elective	Elective-IV	4	-		-	4
	TOTAL								16

SEMESTER VI

S.no.	Course Code	Nature of Course	Course Title	L	T	S	P	C
1	SMMC324A	Core Course	Global Business Operations	4	-		-	4
2	SMAW218A	Core Course	Laws Governing Companies in India	4	-		-	4
3	SMEL217A	Skill Enhancement Course (SEC)	Personality Development and Communication Skills	3	-		-	3
4		Elective	Elective-V	4	-		-	4
5		Elective	Elective-VI	4	-		-	4
6		VAC	Value Added Course	2	-		-	0
	TOTAL							19
			Total Credits [C]					82

Specialization 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 Modeling	4

Specialization Electives: Investment Management

S.NO.	Course Code	Course Title	Credit
1	SMMC302A	Strategic Orientation for Business	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	Behavioral Finance	4

Specialization 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 Operations	4
5	SMMC638A	International Banking Operations	4
6	SMMC 610A	Entrepreneurial Finance	4

Specialization 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

S. No.	Course Code	Value Added Course	Credits
1	SMMC651A	Leadership Development	–
2	SMCS652A	Cyber Security	–
3	SMMC653A	SPSS & its Research Applications	–
4	SMEL654A	Soft Skill Development	–
5	SMMC655A	Micro, Small, Medium Enterprises	–
6	SMMC656A	Value Management	–
7	SMMC657A	Green Marketing	–
8	SMMC658A	Yoga Lessons	–

S.no.	Course Code	Course Title	Credit
1	SMMC 663A	Stress Management	6
2	SMMC 664A	Self-Management	6

SEMESTER I

SMMC 121A	MANAGEMENT APPLICATIONS	THOUGHT	AND	L	T	P	C
				4	0	0	4

Overview:

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.

Objectives and Expected Outcome:

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

- On successful completion of the course the students should have:
- Discuss and communicate the management evolution and how it will affect future managers.
- Observe and evaluate the influence of historical forces on the current practice of management.
- Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment.
- Practice the process of management's four functions: planning, organizing, leading, and controlling.
- 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.
- Evaluate leadership styles to anticipate the consequences of each leadership style.
- Gather and analyse both qualitative and quantitative information to isolate issues and formulate best control methods.
- Apply course concepts and theory in a practical context.

Course Content:

UNIT - I

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

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

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

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.

SMMC123A	BUSINESS APPLICATIONS OF ECONOMICS	L	T	P	C
		3	0	0	3

Overview:

“The Quest of knowledge is like searching for pearls in the depth of the ocean”

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, and the like. As Micro economics gives practical inside to solve business dilemmas by using its tools for other disciplines.

Microeconomics is one of the most important parts of economics. It has both theoretical and practical importance. Different theories of microeconomics help in the study of various problems of microeconomics. The analysis of microeconomics has great importance in the fields such as production, pricing, social welfare, optimum allocation of resources etc. Microeconomics is also used in making business decision.

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 business ecosystem in this digital world & sensitizing them of principles of micro economics at firm level.

Objective and Expected Outcome:

While going through this course, students would be exposed to business dilemmas as per the course boundaries which will be rationalized with new thinking and tools while delivering the course. Also, given the recent examples of current markets simulation merger and the like disruptive new models of business forms and its impact of new business ecosystem.

They will appreciate dynamic micro economic principles in action. Moreover, given uncertain and dynamic environment around us, they need to have a global mind set with Indian ethos and values.

On completion of this unique and over-encompassing of these principles of micro economics insightful will take future managers locally and globally acceptable. Most specifically, this course will make learners-

- To understand the factors influence Customers choice and how their decisions affect the goods markets by affecting the price, the supply and demand?

- Overview of economic tools, theories and principles, the exciting concepts of Marginal Decisions and Incremental Decisions.
- Understand the various types of elasticities as consumer shift from one market from to another as this adds an insight about the fluctuations in commodity market
- In a free economy everyone has freedom regarding the consumption and production of goods and services, allocation of resources, modes of production and quantity of production. For the knowledge of this type of free economy to the businessmen microeconomics has a great importance.
- Profit maximization and cost minimization are the fundamental goals of a firm which, one can be understand through the dynamics of Cost Analysis & Price Output Decisions, and thereby leading to optimal costing decisions with the help of interesting curves.
- It helps to understand the concept of market and its various forms which are influenced by the demand and price forces.

UNIT - I

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

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

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

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:

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

REFERENCE BOOKS:

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

SHEL 145 A	COMMUNICATION SKILLS	L	T	P	C
		4	0	0	4

Overview

The world is shrinking into a global village and therefore, communication skills in English have emerged as a major means of empowerment and human resource development. Many professionals fail to make an impact on the global market as they lack the required communicative competence. The course will augment comprehension skills, enhance vocabulary, and enable to acquire impressive writing skills, assist correspondence with others effectively, aid in understanding the non-verbal cues and enrich skills in spoken English through a variety of teaching techniques. The course will be instrumental in acquiring proficiency both in spoken and oral language.

Objectives and Expected Outcomes

The course will help the learners to focus on communication activities in functional and situational contexts as well as enhance the four language skills of reading, writing, listening and speaking through real-life and professional situations. It will build confidence among the students and encourage them to speak fluently. Through practical learning and delivery, the learners will be able to identify their areas of strengths and weaknesses and improvise their personality and soft skills. The learners will be able to strengthen and broaden their communication skills through various insightful ways.

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

Course Level Learning Outcomes

1. Understand the basics of Grammar to improve written and oral communication skills.
2. Understand the correct form of English with proficiency
3. Improve student's personality and enhance their self-confidence.
4. Improve professional communication.
5. Enhance academic writing skills.

Course Content

UNIT I

Introduction to Communication: Meaning, Forms & Types of Communication; Process of Communication; Principles of Effective Communication/7Cs, Barriers in Communication.

Emily Dickinson: "A Bird Came Down the Walk"

UNIT II

Essentials of Grammar: Parts of Speech: Noun, Pronoun, Adjective, Verb, Adverb, Preposition, Conjunction, Interjection; Using tenses; Articles; Types of sentences; Reported Speech; Punctuation. Robert Frost: "Stopping by Woods"

UNIT III

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); O' Henry: *The Gift of Magi*

UNIT IV

Personality Development: Etiquette & Manners; Leadership; Inter & intra personal skills; Attitude, Self-esteem & Self-reliance; Public Speaking; Body Language: Posture, Gesture, Eye Contact, Facial Expressions; Presentation Skills/ Techniques. Rabindranath Tagore: "My Prayer to Thee"

Suggested Readings:

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

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

Tickoo, M.L., A. E. Subramanian and P.R. Subramaniam. *Intermediate Grammar, Usage and Composition*. Orient Blackswan, 1976.

SMMC154A	ACCOUNTING FOR BUSINESS	L	T	P	C
		4	0	0	4

Overview:

Any organization that deals with money or money's worth needs to record every transaction that it enters into. This course gives a complete understanding, right from preparation to analysis of financial statements. The course is supplemented with a number of interactive exercises, in accordance with the 'learn by doing' approach. The course will also give a hands-on experience of maintaining accounts in contemporary and robust accounting software like Tally. The course will bridge the gap between traditional manual accounting and modern computerized accounting.

This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organisations. It includes the preparation of accounting statements, along with providing great emphasis on its uses and limitations.

The course gives students the necessary background to:

- (1) Understand the concepts and measurements that underlie financial statements,
- (2) Develop the skills needed to analyze financial statements effectively, and
- (3) Gain an understanding of the choices enterprises make in reporting the results of their business activities.

The first part of the course emphasizes the measurement concepts and the mechanics of moving from business transactions to the principal financial statements: balance sheet, income statement, and statement of cash flows. The second part introduces tools for analyzing financial statements, with an emphasis on integrating industry economic and business strategic factors into the analysis and interpretations. The third part focuses on generally accepted accounting practices (GAAP) for particular topics, such as the timing of revenue recognition, inventory valuation, and measuring the amount and cost of debt financing, with an emphasis on how management's choices among alternative GAAP affect the quality of earnings and reported financial position. The course emphasizes interactive case discussions based on analysis of actual companies' financial statements. Accordingly, the course provides an opportunity to develop skills necessary to critically evaluate firms' actions and the efficiency with which they have managed their resources.

Objectives and Expected Outcomes:

After completing this course the students will be conversant with:

- Accounting Concepts
- Accounting Equation

- Rules of Accounting
- Recording the transaction
- Adjusting and rectifying the books
- Preparation of Financial Statements
- Analyzing Financial Statements

Further the students will be able to:

- State the uses of accounting information;
- Explain and apply accounting concepts, principles and conventions;
- Record accounting transactions and prepare annual financial statements; and
- Analyse, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.

Course Contents:

UNIT I

Accounting: Meaning, Difference between accounting and book keeping, Branches of accounting; Importance and Limitations of Accounting, Users of Accounting information, Accounting Principles, Conventions and Concepts. Accounting standard- (Indian & International) Recording: Accounting Cycle/process, Journal, Golden Rules of recording, Compound journal entry, Opening entry, Numerical of Journal Entries Subsidiary Books: Cash Book, Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Journal Proper, Debit Note and credit note.

UNIT II

Ledger: Meaning, Need, Posting Transaction to Ledger, Closing different types of Ledgers, Numerical Problem Trial Balance: Meaning, Preparation of Trial Balance, Errors Revealed (Merits) and Errors Not Revealed (Demerits) by Trial Balance, Numerical Problems on preparation and correction of Trial Balance.

UNIT III

Capital and Revenue: Classification of Income; Classification of expenditure; Classification of Receipts.

Rectification of Errors: Classification of errors; Location of errors: Suspense account.

UNIT IV

Preparation of Final Accounts: Manufacturing accounting, Trading accounting, P/L A/c and Balance Sheet with adjustments. Reserves and provisions: Depreciation Accounting- Meaning Causes of depreciation, Calculating Depreciation - Straight Line & Written-Down Value Met Preparation of Bank Reconciliation State

TEXT BOOKS:

Maheshwari S. N. & Maheshwari S. K. Advanced Accountancy Vol. I, Noida, Vikas publications

REFERENCE BOOKS:

1. Shukla, M. C., Grewal, T. S. and Gupta, S. C. Advanced Accounts. New Delhi: S.Chand & Co.
2. Tulsian, P. C. Financial Accounting. New Delhi: Pearson Education.
3. Grewal, T.S. Introduction to Accountancy. New Delhi: S. Chand Publication.
4. Sehgal, A. & Sehgal, D. Advanced Accountancy Vol. I. New Delhi: Taxman Publication
5. Goel, D.K. & Goel, S. Financial Accounting Arya Publication

SMDM301A	DISASTER MANAGEMENT	C
		3

COURSE OBJECTIVE: The objective of the course is to create awareness about various types of disasters and to educate the learners about basic disaster management strategies. The course examines disaster profile of our country and illustrates the role played by various governmental and non- governmental organizations in its effective management. It also acquaints learners with the existing legal frame work for disaster management.

LEARNING OUTCOME:

The course will -

1. Provide students an exposure to disasters, their significance and types.
2. Ensure that the students begin to understand the relationship between vulnerability, disasters, disaster prevention and risk reduction.
3. Provide the students a preliminary understanding of approaches of Disaster Risk Reduction (DRR)
4. Develop rudimentary ability to respond to their surroundings with potential disaster response in areas where they live, with due sensitivity.

UNIT I : 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: Disaster Preparedness and Response Preparedness

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

UNIT III : Rehabilitation, Reconstruction and Recovery

Reconstruction and Rehabilitation as a Means of Development. Damage Assessment ,Post Disaster effects and Remedial Measures. Creation of Long-term Job Opportunities and Livelihood Options, Disaster Resistant House Construction Sanitation and Hygiene Education

and Awareness, Dealing with Victims' Psychology, Long-term Counter Disaster Planning Role of Educational Institute.

UNIT IV : Disaster Management in India

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, Statutory liability, Contractual liability, Tortious liability, Criminal liability, 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.

Reference Books:

- Government of India, Department of Environment, Management of Hazardous Substances Control
- Act and Structure and Functions of Authority Created Thereunder.
- Indian Chemical Manufacturers' Association & Loss Prevention Society of India, Proceedings of the National Seminar on Safety in Road Transportation of Hazardous Materials: (1986).
- Author Title Publication Dr. Mrinalini Pandey Disaster Management Wiley India Pvt. Ltd.
- Tushar Bhattacharya Disaster Science and Management McGraw Hill Education (India) Pvt. Ltd.
- Jagbir Singh Disaster Management: Future Challenges and Opportunities K W Publishers Pvt. Ltd.
- J. P. Singhal Disaster Management Laxmi Publications.
- Shailesh Shukla, Shamna Hussain Biodiversity, Environment and Disaster Management Unique Publications
- C. K. Rajan, Navale Pandharinath Earth and Atmospheric Disaster Management: Nature and Manmade B S Publication
- Indian Law Institute (Upendra Baxi and Thomas Paul (ed.)), Mass Disasters and Multinational Liability: The Bhopal Case (1986)
- Indian Law Institute, Upendra Baxi (ed.), Environment Protection Act: An Agenda for Implementation (1987)
- Asian Regional Exchange for Prof. Baxi., Nothing to Lose But our Lives: Empowerment to Oppose
- Industrial Hazards in a Transnational world (1989)

- Gurudip Singh, Environmental Law: International and National Perspectives(1995), Lawman (India)Pvt.Ltd.
- Leela Krishnan,P, The Environmental Lawin India, Chapters VIII,IX and X(1999),Butterworths, New Delhi.

SMCH125A	ENVIRONMENTAL STUDIES	C
		3

Overview:

Everything that surrounds and affects living organisms is environment. Environment includes all those things on which we are directly or indirectly dependent for our survival, whether it is living or biotic components like animals, plants or non-living or abiotic components like soil, air and water etc. It belongs to all, influences all and is important to all.

Environmental Protection Act (1986) defined “Environment as the sum total of water, air and land, their interrelationship among themselves and with the human beings, other living organisms and materials.” Environmental studies are important since it deals with the most mundane problems of life like hygienic living conditions, safe and clean drinking water, fresh air, healthy food and sustainable development.

The syllabus for Environmental Studies includes conventional class room teaching as well as field work. In this course the teacher simply acts as a catalyst to infer what the student observes or discovers in his/her own environment. Involvement of students in project work is one of the most effective learning tools for environmental issues. This syllabus is beyond the scope of text book teaching and also the realm of real learning by observing the surroundings. The content of this course provides an overview of introduction to environment, concept of an ecosystem, various renewable and non-renewable resources, how are various biodiversity occur and different means to conserve these. This course also includes various types of pollution and environmental policies & practices related with environs. Finally, it also highlights the relationship of human population with environment. The course further integrates to project work such as visit to an area to document environmental assets river/ forest/ grassland/ hill/ mountain, visit to a local polluted site-Urban/Rural/Industrial/Agricultural, study of common plants, insects, birds, and study of simple ecosystems. These studies are as imperative as it forms a unique synergistic tool for comprehensive learning process. This will help students to recognize and appreciate how the technological advancement at global level, exponential growth of human population and their unlimited demands has put the environment at stake and has contaminated the environment worldwide.

Objective and expected Outcome:

The main objective of the course is to create consciousness among the students with the idea about healthy and safe environment. This course is aimed to explain students that the rapid industrialization, crazy consumerism and over-exploitation of natural resources have resulted in degradation of earth at all levels. These changes need the discussion, concern and recognition at national and international level with respect to formulate protection acts and sustainable developments policies. It can be possible only if every citizen of the nation is environmentally educated and gets involved into this matter at the grass root level to mitigate pollution.

After studying the course, the learners will be able to comprehend and become responsive regarding environmental issues. They will 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. This is the only inheritance which every genera of specie passes to their future generation.

UNIT I

Introduction of Environmental Studies: Multidisciplinary nature of environmental studies; Scope and importance; Concept of sustainability and sustainable development.

Natural Resources: Renewable and Non-renewable Resources

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

Ecosystems: 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: Levels of 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

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.

Environmental Policies and practices: 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. International agreements: Montreal & Koyoto protocol and convention on biological diversity. Nature reserves, tribal population and rights, human wild life conflicts in Indian context.

UNIT IV

Human Communities and the Environment: 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).

Field work:

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. ErachBharucha, Textbook of Environmental Studies, Universities Press (P) Ltd., Hyderabad, India.
2. Anubha Kaushik and C. P. Kaushik, Environmental Studies, New Age International Publishers(P) Ltd. New Delhi.

REFERENCE BOOKS:

1. A.K. De, Environmental Chemistry, New Age International Publishers(P) Ltd. New Delhi.
2. P. H. Raven, D. M. Hassenzahl& L. R. Berg, Environment, John Wiley & Sons, New Delhi.
3. J. S. Singh, S. P. Singh and S. R. Gupta, Ecology, Environmental Science and Conservation, S. Chand Publication, New Delhi.

SEMESTER II

SMMC124A	MACRO ECONOMIC DYNAMICS	C
		3

Overview:

Economics is that common term which has its importance in each and everybody's life. One cannot image 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.

Macro Economics gives practical inside about the external environment to solve business dilemmas. It is very essential for a proper and accurate knowledge of the behavior pattern of the aggregative variables as the description of a large and complex economic system is impossible in terms of numerous individual items.

To make this course student-friendly, the learning would be anecdotal; various examples from the eyes of the instructor which includes economic policy formulation, study of National Income, study of economic development, understanding and controlling economic fluctuations and it also highlights the new challenges in ever-growing and changing business ecosystem in this digital world & sensitizing them of ideologies of Government at the Country level..

Objective and Expected Outcome:

While going through this course, 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. Also, the recent example American- Indian Trade relations the like disruptive new simulations of economic form and it are impact of new economic environment. They will appreciate dynamic integrated Economic principles in action.

Macro Economics is aggregative economics which examines the interrelation among various aggregates, their determination and causes of fluctuations in them. The practical importance of macroeconomics has been carefully analyzed in points below.

- Various national problems like overpopulation, inflation, balance of payment are underpinning the underdeveloped economies. The study of macroeconomics helps to bring a check on these issues.

- Macroeconomics enables studying the causes, effects and solutions of general redundancy.
- The study of macroeconomics is very important for evaluating the overall performance of the economy in terms of national income. The national income data helps in anticipating the level of fiscal activity and understanding the distribution of income among different groups of people in the economy.
- Macroeconomics helps to evaluate the resources and capabilities of an economy, churn out ways to increase the national income, boost productivity, and create job opportunities to upscale an economy in terms of monetary development.
- Correct economic policies formulated at macro level makes it possible to control business cycles (inflation and deflation) and resultantly, violent booms and depressions rarely occur.
- Macroeconomics as a discipline includes diverse theories of consumption and saving. It explains the importance of saving in the national economy and its role in the investment.
- Macroeconomics studies the behavior of individual units. For instance, the reasons for increase in the cost of a firm or industry cannot be examined without evaluating or understanding the average cost conditions of the whole economy.

UNIT - I

Introduction to Macro Economics: Nature and Scope of Macro Economics, Macroeconomic Aggregates: Aggregate demand, Aggregate Supply, Aggregate Output, Aggregate Consumption.

Circular flow of Economic Activities and Income: Two Sector Economy, Three Sector Economy and Four Sector Economy, National Income: Concept, GDP, GNP, NDP, NNP, Per Capita Income, Personal Disposable Income, Measurement of National Income, Uses of National Income Data, Difficulties in the measurement of National Income.

UNIT – II

Income Determination: Consumption Function; Psychological Law of Consumption Function, Investment Function, Balance of payments.

UNIT – III

Money and Inflation: Functions of Money, Theories of Demand for Money, Determinants of Money Supply, Inflation: Introduction, Causes of Inflation, Inflation and Unemployment, Control of Inflation.

UNIT - IV

Business Cycle: Introduction, Features of Business Cycles, Phase of Business Cycles, Causes and Effects of Business Cycle, Measures to Control Business Cycles: Fiscal Policy and Monetary Policy, IS-LM model- The interaction of Real and Monetary sectors of the economy.

TEXT BOOKS:

1. Diwedi, D. N. Macro Economics. New Delhi: Tata McGraw Hill

REFERENCE BOOKS:

1. Froyen, T. R. Macro-Economics. New Delhi: Pearson Education
2. Agarwal, V. Macro-Economic. New Delhi: Pearson Education
3. Geetika, Ghosh, P., & Chodhury, P. R. Managerial Economics. New Delhi: Tata McGraw Hill.

SMMC122A	ACCOUNTING FOR SPECIFIC BUSINESS ENTITY	C
		4

Overview:

The role of accounting is to provide information to investors, policy-makers, regulators, and other decision-makers to facilitate the allocation of resources in society. The purpose of this course is to understand the accounting process and to develop skills necessary to evaluate an enterprise's financial position and its operating, investing and financing activities.

The course is intended to impart knowledge about the conceptual aspects of accounting done for specific business entities like Organisation for Not for profit, Partnerships and other entities.

Objectives and Expected Outcomes:

This course on advanced accounting would promote the accounting knowledge of students to a higher level, with the following objectives:

- To appraise the students about the application of accounting knowledge in special business activities
 - To impart the skills of preparation of final accounts of non-trading concerns/ organizations and Partnership
 - To develop the skills of recording of transactions relating to hire purchase system, royalty and Branches.

Upon the successful completion of this subject the students would be able to:

- Apply conceptual principles when selecting appropriate accounting policies.
- Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.
- Classify and account for various financial instruments using International Financial Accounting Standards.
- Explain the concept of business combinations and the main theories and methods of accounting for business combinations.
- Prepare consolidated financial statements at acquisition and in subsequent years for both fully owned and partially owned subsidiaries.
- Apply the equity method of accounting for joint ventures (IFRS 11).
- Translate foreign currency transactions and account for fair value and cash flow hedges.
- Choose and apply the proper method to translate and consolidate foreign operations.
- Explain the objectives of not-for-profit organizations and account for these organizations using the guidelines in Part III of the CPA Canada Handbook. Apply the deferral method and the restricted fund method. Apply fund accounting and budgetary control.

- Describe the financial reporting objectives for government and discuss the reporting issues relevant to government

Course Content

UNIT I

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

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

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

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:

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 & Maheswari. Advanced Accountancy-I, Vikash Publishing Co.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication

SMMC319A	BUSINESS ENVIRONMENT IN INDIA	L	T	P	C
		4	-	-	4

Overview:

This course helps to understand the theoretical framework of Business Environment – its concept, significance and changing dimensions. The purpose of Business Environment is to analyse macro environmental factors such as economic, political, legal, socio-cultural, technological and international. The study of economic environment includes economic systems, economic planning, government policies, role of public sector banks and development banks, economic reforms like Liberalisation, Privatisation, Globalisation and their impact on business entity.

Study of Political and legal environment is also significant for a business firm as changing laws and regulations can critically impact a business firm. In Socio-cultural environment, the importance of social institutions and systems, social values and attitudes is also analysed from the perspective of a business firm. Other important dimensions which are emerging in today's business environment are also studied in detail like emerging rural sector in India, social responsibility and consumerism. Finally, the impact of International and Technological environment on a business firm is analyzed through the importance of multinational corporations, foreign collaborations, international economic institutions, foreign trade policies, patent laws, policy on research and development and technology transfer.

Objective and Expected Outcome:

Upon successful completion of this course, students would be able to:

- Understand the concept, significance and changing dimensions of Business Environment.
- Identify various types of Business Environment and tools for scanning the Environment.
- Gain insights on role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business.
- Appreciate the importance and impact of changing laws and regulations on a business firm.
- Learn about emerging dimensions in socio-cultural environment and its relevance for a business firm.
- Understand the importance of Multinational corporations, foreign collaborations and international institutions in business.
- Gain insights on patent laws, policy on research and development and new technological developments in Business Environment.

COURSE CONTENT

Unit I

Structure of Indian Economy: Concept of Economic Growth and Economic Development, Growth and Development. Basic Characteristics of Indian Economy Changes in structure of Indian Economy (Primary Sector, Secondary Sector & Tertiary Sector).

Unit II

Planning and Economic Development: Objective of Economic Planning in India, Introduction & Functions of NITI Aayog in current perspective. Background of Industrial Policy with New Economic Policy, Disinvestments of Public Enterprises.

Trends in National Income in India: Growth performance in the FYP, Features of National Income Growth, Per Capita Income Trends, and Service Led Growth, and Industry Origin Growth.

Unit III

Problems in Indian Economy: Economic Problems: Poverty, Parallel Economy, Unemployment, Inequality and Concentration of Economic Power, Low Capital Formation, and Industrial Sickness.

Unit IV

Indian Economy & Foreign Trade: Balance of Payment, Current Foreign Policy, Foreign Exchange Management Act (FEMA), FDI and FIIs.

Indian Economy – Emerging Issues: WTO and various agreement & Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS.

Text Books:

Mishra, S.K., and Puri, V.K., *Problems of Indian economy*, New Delhi: Himalaya Publishing House.

Reference Books:

1. Datt, and Sundhram, R, *Indian Economy* (61st ed). New Delhi: Sultan Chand & Sons
2. Dhingra, I. C., *Indian economy*, New Delhi: Sultan Chand & Sons.
3. Jaiganta, Sarkar, *Indian economy: policies and practices* (1st ed.). New Delhi: Pearson Education.
4. Prakash, B. A., *the Indian economy since 1991 – Economic reforms & performances* (1st ed.). New Delhi: Pearson Education.

SMMC118A	HUMAN BEHAVIOUR AT WORK	L	T	P	C
		4	-	-	4

Overview:

To thrive in the universal market, and to run the business effectively for a long term, it is critical for the organizations to shape their business with the current trends. For this, organizational behaviour is an important factor to operate the business. This course sheds light on understanding the employees in a better way to maximize the profits which are only possible by satisfying customer’s needs which are the ultimate target of an organization. It also considers factors that hamper or foster job satisfaction. This course focuses on how managers become effective leaders by addressing the human side of enterprise. This helps examine teams, individuals, and networks in the context of job satisfaction, organization culture, leadership and conflict resolution, understanding employees better, establishing productive relationships with peers and seniors over whom the manager has no formal authority, managing the performance of individual subordinates, introduces a model for strategic career management.

The course will help students examine the contemporary principles, techniques and research findings in management and organizational behaviour that are driving high performance and continuous improvement in business today. To understand management and organizational behaviour, concepts associated with continuous improvement in individual and group processes will be discussed. The focus in this course structure is laid on Organizational Behaviours, Diversity in Organization, Attitudes and Job Satisfaction, Personality and Values, Perceptions and Individual Decision Making, Motivation Concepts, Foundations of Group Behaviour, Communication, Leadership, Power and Politics, and Conflict and Negotiation. The course will be taught with a combination of lectures and experiential learning techniques so that students will learn the specifics of a particular subject matter and about their own strengths and weaknesses as a learner (i.e. learning how to learn from experience). Each topic will be presented as an educational intervention to facilitate each stage of the experience- based learning process. Personal Application assignments and simulations are designed to relate personal experiences. Observational methods and team project are added to facilitate the understanding of these experiences. Theories and models are introduced to form generalizations and mental models. And finally, the intervention is structured with the purpose that will encourage students to experiment with and test what they have learned in class as well as in other areas of their lives.

Objective and Expected Outcome

The main objective of this course is to understand the human interactions in an organization, find what is driving it and influence it for getting better results in attaining business goals. The organizations in which people work have an effect on their thoughts, feelings, and actions. These thoughts, feelings, and actions, in turn, affect the organization itself.

This study aids to achieve the goals as it controls and develops human activity at work. The managers are responsible for the productivity. They need to make an impact on the employee behaviour, develop their skills, motivate them to work in a team collectively for better productivity and thus, ultimately achieve their targets.

This course will enable students to list and define basic organizational behaviour principles, and analyse how these influence behaviour in the workplace. This will help analyse individual human behaviour in the workplace as influenced by personality, values, perceptions, and motivations. They would be able to outline the elements of group behaviour including group dynamics, communication, leadership, power & politics and conflict & negotiation and understand their own management style as it relates to influencing and managing behaviour in the organization systems. This course will enhance critical thinking and analysis skills through the use of management case studies, personal application papers and small group exercises.

Course Content:

UNIT I

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

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

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

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

TEXT BOOK

1. Robbins, S.P., Organisational Behaviour , Prentice Hall of India, New Delhi

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, Organisation Behaviour, TMH, New Delhi
5. Luthans, Fred, Organisational Behaviour, McGraw Hill, New York
6. New Storm and Keith Davis, Organisation Behaviour , TMH, New Delhi
7. Nelson, Debra L and James C Quick, Organisational Behaviour, Thomson Learning

SMCA 131A	INTRODUCTION TO COMPUTERS & IT, OFFICE AUTOMATION	L	T	P	C
		4	-	-	4

Course Overview:

Computing and programming are 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.

Objectives and Expected Outcomes:

The main objective is to introduce IT in a simple language to all undergraduate students, regardless of their specialization. It will help them to pursue specialized programs leading to technical and professional careers and certifications in the IT industry. The focus of the subject is on introducing skills relating to IT basics, computer applications, programming, interactive media, Internet basics, etc. At the end of this course, students should be able to

- Understand basic concepts and terminology of information technology.
- Have a basic understanding of personal computers and their operations.
- Understand the process of algorithm development and documentation

UNIT – I

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, Optical disks - CD ROM and it's type (CD ROM, CD ROM-R, CD ROM-EO, DVD ROM), Flash Memory, Blu-ray Disk

UNIT – II

Introduction to Computer Software: Open source Software, Copylefted and Non-copylefted Software; System Software; Application Software; Utility Software; Shareware, Firmware, Freeware, Free Software. Compiler and Interpreter, Generations of languages: Machine Level, Assembly, High Level, 4GL.

Operating System concepts: different types of operating systems, functions of operating system, concept of multiprogramming, multitasking, multithreading, multiprocessing, time-sharing, real time, single user & multi-user operating system.

UNIT – III

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

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: Protocols, TCP/IP, HTTP, Internet addressing, Domain Names, DNS, URL, World Wide Web. Overview of various services on Internet: Webservers, E-mail, FTP, Telnet.

TEXTBOOKS

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

REFERENCE BOOKS

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.

SMCA 161A	INTRODUCTION TO COMPUTERS & IT, OFFICE AUTOMATION LAB	L	T	P	C
		-	-	2	1

Course Overview:

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.

Objectives and Expected Outcomes: The main objective is to introduce IT in a simple language to all undergraduate students, regardless of their specialization. It will help them to pursue specialized programs leading to technical and professional careers and certifications in the IT industry. The focus of the subject is on introducing skills relating to IT basics, computer applications, programming, interactive media, Internet basics, etc. At the end of this course, students should be able to

- Understand basic concepts and terminology of information technology.
- Have a basic understanding of personal computers and their operations

LIST OF EXPERIMENTS

1. MS-Windows: Operating system-Definition & functions, basics of Windows. Basic components of windows, icons, types of icons, taskbar, activating windows, using desktop, title bar, running applications, exploring computer, managing files and folders, copying and moving files and folders. Control panel – display properties, adding and removing software and hardware, setting date and time, screensaver and appearance. Using windows accessories.

2. Documentation Using MS-Word - Introduction to Office Automation, Creating & Editing Document, Formatting Document, Auto-text, Autocorrect, Spelling and Grammar Tool, Document Dictionary, Page Formatting, Bookmark, Advance Features of MS-Word-Mail Merge, Macros, Tables, File Management, Printing, Styles, linking and embedding object, Template.

3. Electronic Spread Sheet using MS-Excel - Introduction to MS-Excel, Creating & Editing Worksheet, Formatting and Essential Operations, Formulas and Functions, Charts, Advance features of MS-Excel-Pivot table & Pivot Chart, Linking and Consolidation, Database Management using Excel-Sorting, Filtering, Table, Validation, Goal Seek, Scenario.

4. Presentation using MS-PowerPoint: Presentations, Creating, Manipulating & Enhancing Slides, Organizational Charts, Excel Charts, Word Art, layering art Objects, Animations and Sounds, Inserting Animated Pictures or Accessing through Object, Inserting Recorded Sound Effect or In-Built Sound Effect.

5. Hand-on experience on Outlook Application Software: Calendar to organize day-to-day activities, Creating an appointment & Repetitive Appointment, Working with event, Planning a meeting, create, view and delete group schedule.

6. Access Application Software: Creating form, Reports and database management using queries

SEMESTER III

SMMC211A	HUMAN CAPITAL MANAGEMENT	L	T	P	C
		-	-	-	4

OVERVIEW

Human capital management 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.

OBJECTIVES AND EXPECTED OUTCOMES

Today's competitive business environment owes its success to effective management of its human resource. The quality of the organization's employees, their attitude, behaviour and satisfaction with their jobs, and their behaviour towards ethics and values and a sense of fair treatment all impact the firm's productivity, level of customer service, reputation, and survival. The objective of this course is to give knowledge, understanding and key skills that are required by today's HR professionals and to enable the students to effectively contribute to the dynamic organizations. Students will also gain an understanding of key terms, theories/concepts and practices within the field of human capital management. Students shall learn to identify and analyse the problems in the field of human capital management and be able to provide innovative solutions. They shall be able to identify and appreciate the significance of ethical issues in human capital practices and the management of people in the workplace.

The students of human capital management must be aware of basic aspects of functioning of human capital management in an organizational setting. Therefore, this course on Human Capital Management is designed for students to have an understanding of the basic concepts,

functions and processes of human capital management. During the study of this course, student will be able to understand about the theory and application of human capital management, the broad range of influences acting on human capital management, human resources planning and policies through its information system, training and development of human capital of the organization. This course emphasis on the knowledge of performance assessment methods, improvements and resultant in terms of employee service condition reviews. This course helps students to be aware of the role, functions and functioning of human resource department of the organizations and to design and formulate various HRM processes such as recruitment, selection, training, development, performance appraisals and reward systems, compensation plans and ethical behaviour. This allows the students to develop various ways in which human capital management might analyse a business strategy and then facilitate the necessary internal change to accomplish the strategy.

Course Contents

UNIT I

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

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

UNIT III

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

UNIT IV

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.

SMAW217A	LAWS GOVERNING BUSINESS IN INDIA	L	T	P	C
		-	-	-	4

Overview:

The purposes and functions of laws governing business in India 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 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.

Objectives and Expected Outcomes:

- The objective of this course is to provide the students with practical legal knowledge of general business law issues.
- The primary objective to course is to familiarise the student with various principles of contract formation enunciated in the Indian Contract Act 1872 and sales of Goods Act 1930.
- To explain the framework within which business activities shall be carried out.

It aims at providing a rich fund of contemporary knowledge , time tested principles, basic concepts, emerging ideas, evolving theories, latest technique , ever changing procedures & practices in the field of Law.

Course Content

UNIT I

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

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

UNIT III

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

UNIT IV

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:

1. Sulphrey, 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.

SMMC116A	MARKETING FOR CONTEMPORARY BUSINESS	L	T	P	C
		-	-	-	4

Overview:

Marketing is the core of an operating business. It is an organizational philosophy and a set of guiding principles for interfacing with customers, competitors, collaborators, and the environment. Marketing entails planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services. It starts with identifying and measuring consumers' needs and wants, assessing the competitive environment, selecting the most appropriate customer targets and developing marketing strategy and implementation program for an offering that satisfies consumers' needs better than the competition. This course will help students to improve their ability to make effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans. The course focuses on situation analysis (5Cs: company, customers, competitors, collaborators, and context), market opportunity identification, and formulating marketing strategy. It introduces the key constructs such as value of products, customers and brands, customer segmentation, and product positioning. The course examines how to use these ideas to make specific decisions about the marketing mix (4Ps: product, price, promotion, and place) and also provides the skills needed to design a marketing strategy and its implementation plan.

Objectives and Expected Outcomes:

The course investigates marketing from a managerial perspective, including the critical analysis of functions of marketing opportunity assessment, marketing planning, marketing implementation, evaluation and control of the marketing effort. This course is appropriate for majors in all functional areas of business. While marketing managers develop and implement marketing strategy, managers in other functional areas (finance, management, accounting, and operations) need to understand how marketing strategies impact their own operations. Entrepreneurial ventures and start-ups rarely succeed without an excellent marketing strategy. It is impossible to value a firm and its stocks and bonds, to plan its financial needs, or to establish its credit rating without understanding its revenue sources. Revenues largely come from customers and are a direct consequence of firm marketing strategy.

This course helps students to improve their ability to:

- Assess market opportunities by analysing customers, competitors, collaborators, context, and the strengths and weaknesses of a company.
- Develop effective marketing strategies to achieve organizational objectives.
- Design a strategy implementation program to maximize its chance of success.
- Communicate and defend your recommendations and critically examine and build upon the recommendations of your classmates both quantitatively and qualitatively.
- Understand the dynamics of marketing in business

- Apply the theoretical marketing concepts to the practical situations
- Demonstrate the ability to carry out a market research projects
- To communicate unique marketing mixes and selling propositions for specific products
- Construct written sales plans and professional interactive presentations

Course Contents:

UNIT I

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

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

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

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.

TEXT BOOKS:

Kotler, P., Keller, K., Koshy, L., & Jha, M. (2016). *Marketing management* (16thed.). New Delhi: Pearson.

REFERENCE BOOKS:

1. Kurtz, D. L., & Boone, L. E.(2013), *Principles of contemporary marketing* (16th ed.). New Delhi: Cengage Learning India.
2. Etzel, M. J., Bruce, J., W., Stanton, W. J., & Pandit, A. (2010). *Marketing* (14thed.). New Delhi: Tata McGraw-Hill.
3. Kumar, A., & Meenakshi, N.(2011). *Marketing management* (2nded.). New Delhi: Vikas Publishing House.

4. Ramaswamy, V. S., & Namakumari, S. (2013). *Marketing management: Global perspective Indian context* (5thed.). New Delhi: McGraw Hill Education (India) P. Ltd.
5. Kumar, S. R.(2012). *Case studies in marketing management*. New Delhi: Pearson.

SMMA120A	BUSINESS STATISTICS	L	T	P	C
		-	-	-	4

Overview:

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.

Objective and Expected Outcomes:

Learning objectives

1. Students will Learn 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. Students will Learn 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. Students will Learn to Construct a confidence interval for the slope of the regression line,
4. Students will Learn 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,
6. Students will Learn to Fit a simple linear regressions model and Interpret the slope and intercept (when appropriate),

Learning Outcomes

1. Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
2. Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
3. Student will able to interpret the meaning of the calculated statistical indicators
4. Student will able to choose a statistical method for solving practical problems
5. Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
6. Student will able to Understand and appreciate the need to solve a variety of business related problems using a systematic approach involving accepted statistical techniques

UNIT I

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

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

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

UNIT III

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

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:

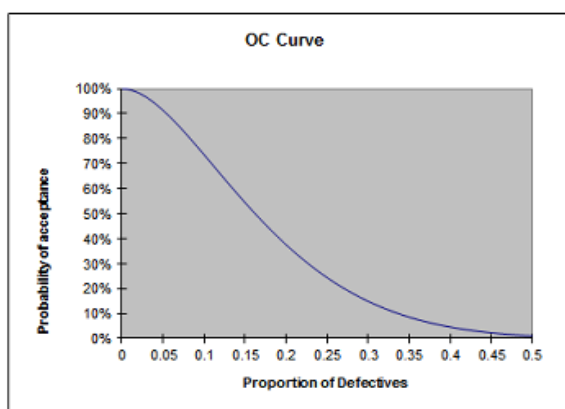
1. Levin, R. & Rubin, D. S.(1998). *Statistics for management*(7th ed.). United States: Pearson Education.
2. Black, K., (2017). *Business statistics: for contemporary decision making*(9th ed.).Singapore: John Wiley & Sons (Asia) Pvt. Ltd.
3. Business Statistics – by J. K Sharma, Pearson education.
4. 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.

SEMESTER IV

SMMC218A	RESEARCH METHODOLOGY FOR BUSINESS	L	T	P	C
		-	-	-	4

OVERVIEW

Research methodology for business is something that anyone can do, and everyone ought to do. Research is about understanding and explaining – about ‘knowing’. This course is designed to introduce students, about some of the methods and techniques of research, their methodological frameworks in their diverse and pluralistic nature, and to validate their purpose, relevance and effectiveness. This course provides a full coverage of the area of research, attempting to integrate all popular methodologies and methods, in both theory and practice. This course provides students with an overview of the variety of research methods used and the skills to determine which research method/s to use in order to satisfy their results. Research challenges, including appropriate selection of design, research participants, sample size, data collection, and selection of appropriate measures, data analysis and interpretation of results will be deliberated. Concepts such as validity, reliability, and rigidity are examined in relation to the methodological approaches explored throughout the subject. Statistical tools and techniques used to analyse the data will also be discussed.



OBJECTIVES AND EXPECTED OUTCOMES

The primary objective of this course is to develop a research orientation among the students and to acquaint them with fundamentals of research methods. Specifically, the course aims at introducing them to the basic concepts used in research and their approach.

Research for Business is a hands on course planned to impart education in the foundational methods and techniques of academic research in social sciences and business management context. Through this course the students would examine and be practically exposed to the main components of a research framework i.e., problem definition, research design, data collection, ethical issues in research, report writing, and presentation. Once equipped with the proper knowledge, the students would be well placed to conduct disciplined research under

supervision in an area of their interest. In addition to their application in an academic setting, many of the methodologies discussed in this course would be similar to those deployed in professional research environments.

At the completion of this course, students will have an understanding of the historical, theoretical and methodological foundations of research. They would be able to critically understand the research process: what it is, what it does, how it is used, when it is used and for what purpose, what methods it employs, how good they are and a host of other issues. This course would help to considerate the steps in research project planning using different methods and techniques, their relevance and their advantages and disadvantages. Also, the process of data collection; how data is analysed and interpreted, focusing on both quantitative and qualitative analysis.

Course Contents

UNIT I

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

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

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

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, Advertising research.

Text Book:

1. Kothari C R, Research Methodology (Methods and Techniques) 2nd edition, New age international (P) ltd

Reference Book:

1. Zikmund,Babin,et.al.Business Research Methods,8th edition,Cengage Learning.
2. Chawla Deepak, Research Methodology, 2nd edition,Vikas Publications.
3. Dash Priaranjan, Research Methodology,3rd edition, Vrinda Publication

SMMC310A	CHASING THE RAINBOW: THE ENTREPRENEURIAL STREAK	L	T	P	C
		-	-	-	4

Overview:

This course introduces students to the theory of entrepreneurship and its practical implementation. It focuses on different stages related to the entrepreneurial process, including business model innovation, monetization, small business management as well as strategies that improve performance of new business ventures. Centred on a mixture of theoretical exploration as well as case studies of real-world examples and guest lectures, students will develop an understanding of successes, opportunities and risks of entrepreneurship. Students will also develop skills in written business communication and oral presentations that allow students to integrate entrepreneurship concepts and interact with business experts.

Objective and Expected Outcome:

At the end of the course, students should be able to

1. Explore and experience the joy of creating unique solutions to market opportunities
2. Create and exploit innovative business ideas and market opportunities
3. Turn market opportunities into a business plan
4. Build a mind-set focusing on developing novel and unique approaches to market opportunities
5. Demonstrate and present successful work, collaboration and division of tasks in a multidisciplinary and multicultural team
6. Demonstrate understanding and application of the tools necessary to create sustainable and viable businesses industrial growth so as to prepare them to set up and manage their own small units.

UNIT-I

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

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

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

Role of Central and State Governments in promoting entrepreneurship – Start-up India, Standup India, PM Yuva Yojna, 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: Entrepreneurial Megabucks; 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

SMMC501A	ANALYSING COST FOR MANAGERIAL DECISION MAKING	L	T	P	C
		4	1	-	5

Overview:

This unique and exciting course in ‘Analyzing cost for managerial decision making’ would make students learn how to use accounting to facilitate and align decisions made by owners, managers, and employees. Students will learn how accountants create, organize, interpret, and communicate information that improves internal processes, and allows organizations to identify and leverage opportunities to create value within the supply chain and with customers.

Business students need to have an edge in VUCA times and as chaos and disruption is order of the day, costing and professional professionals need to be abreast of new accounting tools & techniques in the local/global context as forewarned is forearmed.

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 managerial accounting ecosystem in this digital world & sensitizing them of costing implications.

Objective and Expected Outcome:

Upon successful completion of this course, students will be able to:

- Understand what managerial accounting is and why it is important.
- Describe fundamental concepts of managerial accounting.
- Apply the financial perspective of accounting for costs.
- Identify problems associated with relying on financial accounting information for internal decision making.
- Organize cost information according to the decision-making needs of the organization.
- Apply activity-based costing (ABC) and recognize the influence of setting and decision characteristics on the relevance of ABC systems.
- Address common "what-if" questions using cost-volume-profit (CVP) analysis.
- Apply CVP analysis in a variety of scenarios.

Course Content

UNIT I

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

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

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 Centres

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

UNIT IV

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 atleast two managerial illustrations/caselet.

TEXT BOOKS:

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 BOOKS:

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.

SMMC215A	DIRECT TAX FRAMEWORK	L	T	P	C
		-	-	-	4

Overview:

Understanding Direct Tax Framework is the course that is highly interactive, comprising of a various segment of direct tax and how it is applicable on the various segment of person(s) in India on the basis of their citizenship and status in India.

Understanding Direct Tax Framework in India is overseen by the Central Board of Direct Taxes or the CBDT, which was formed as a result of the Central Board of Revenue Act, 1924. The CBDT is a part of the Department of Revenue in the Ministry of Finance and is responsible for the administration of the direct tax laws. It also provides inputs and suggestions for policy and planning of the direct taxes in India.



Objective and Expected Outcomes:

Direct taxations 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. Students are expected to use Excel through which they can file ITR-1 and ITR-2 to understand the calculations and summarized sheet formulas to reach to final tax with easiness.

Direct Taxation helps to understand the benefits of tax planning and tax management by availing all benefits as a tax planner. In direct taxations, students will learn various aspects of assessing tax planning such as:

- Tax benefit and Tax Planning
- Residential status of an Assesse
- Online ITR filing and its implication
- Importance of PAN Card/Form49 knowledge.
- Computation of Various head of Income

This course will typically use to understand the Direct Tax framework and its working in real time scenario. Students also aware about various tax slabs applicability and its planning to become more rational tax

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: Wishwa Prakashan.
5. Ahuja. Girish (2016-17). Simplified approach to income tax, Agra: Sahitya Bhawan Publishes & Distributors.
6. Mahrotra & Goyal (2016-17) Income tax law & practice, Agra: Sahitya Bhawan Publications.
7. Appropriate Websites

SMMC224A	FINANCIAL DECISION MAKING	L	T	P	C
		-	-	-	4

Overview:

The course introduces the role of financial managers, core concepts in corporate finance and financial terminology. It discusses the financial manager's role within a company, including financing decisions, investing decisions and risk/return tradeoffs. Additional topics include stock valuation, cash flow valuation and project evaluation criteria.

Course subjects will include the following:

- Risk and return trade-off
- Corporate decision making
- Merging transactions
- IPO's
- Valuation

This is an introductory course in financial management, with an emphasis on the major decisions made by the financial executive of an organization. The student studies topics in the financial management of profit-seeking organizations. A major objective is the development of analytical and decision-making skills in finance through the use of theory questions and practical problems.

Objective and Expected Outcome:

Upon successful completion of this course, students will have reliably demonstrated the ability to:

1. Explain the goals and functions of financial management.
2. Prepare and present Cash Flow statements.
3. Analyze financial statements and describe the economic health of a company.
4. Explain the benefits of financial forecasting and prepare proforma financial statements.
5. Calculate and explain operating and financial leverage.
6. Decide the form and amount of short term financing that best suits a given corporate need, based on historical and projected analysis.
7. Recommend techniques for managing working capital effectively.

The students will learn to interpret financial statements, plan, and measure performance through budgets and different financial strategies, create financial decisions and manage financial risks.



UNIT I

Nature and Scope of Financial Management: Financial objectives, financial decisions, importance, Impact of financial and economic environment on financial management; Time Value of Money

UNIT II

Sources of Finance: Planning for sources of finance; Capital Structure Theories: net income approach, net operating income approach, traditional approach and MM approach, determinants of capital structure; Cost of Capital: calculation, EBIT – EPS Analysis; Leverage.

UNIT III

Capital Budgeting: Conventional and DCF Methods; Inflation and Capital Budgeting; Risk Analysis and Capital Budgeting-Certainty Equivalent Factor; Risk Adjusted Discounting Rate; Decision Tree; Independent and Dependent Risk Analysis; Replacement Decisions, Sensitivity Analysis.

UNIT IV

Dividend Decision: Retained Earning Vs. Dividend Decision, Gordon Model, Walter Model, MM Approach, Lintner Model, dividend policies in practice; Working Capital Management: working capital estimation, Management of Cash (Various Theoretical Models), Inventory management and Receivables management

TEXT BOOKS:

1. Rustagi, Dr.R P, Elements of Financial Management, Taxman Publishers

REFERENCE BOOKS:

1. Kishore, Ravi M., Financial Management, Taxmann Publishers.

2. Prasanna, Chandra (Financial Management: Theory and Practice, Tata McGraw Hill

. 3. SheebaKapil Financial Management, Pearson Education.

4. Shashi K Sharma, R k Mittal , Management Accounting, Principles and Practice, Kalyani Publications

5. Khan, M. Y. and Jain P. K. , Financial Management, Text, Problems & Cases, Tata McGraw Hill Company, New Delhi.

SEMESTER V

SMMC312A	SUMMER TRAINING PROJECT REPORT	L	T	P	C
		-	-	-	4

Summer Internship Project (SIP) is an integral part of the academic curriculum of BBA/B.Com. After completion of the 2nd year of the program and before the commencement of the third year of the program, the students are required to work with an organization for hands on experience.

The duration of the SIP is six to eight weeks. SIP aims at widening the student's perspective by providing an exposure to real life organizational and environmental situations. This will enable the students to explore an industry/organization, build a relationship with a prospective employer.

SIP also provides invaluable knowledge and networking experience to the students. During the internship, the student has the chance to put whatever he/she learned in the 1st & the 2nd year of BBA/ B.COM into practice.

The student should ensure that the data and other information used in the study report are obtained with the permission of the organization concerned. The students should also behave ethically and honestly with the organization.

The Dean of the respective school will nominate a panel of internal faculty members along with him. The student/s is/are expected to make a 10 minute presentation before the examiners regarding the SIP project work undertaken, which will be followed by question- answer session.

The Summer Training Project report evaluation will be based on the content of the report and its validity in the current business scenario. The report has to be in the prescribed format as laid down by the university. The student will submit written report and make an oral presentation before the panel of internal examiners & the Dean of School. The assessment of the report and its presentation will be jointly done by the internal faculty & the Dean.

The total marks for the SIP project will be 100 and it carries 4 credits. The marks will be awarded for the following aspects:

Introduction, Literature Review, Objectives of the study, formulation of the problem, scope, and rationale of the study, Methods/methodology adopted for the study: Analytical, Survey, Field Work or any other method with appropriate justification and reasoning, Analysis and conclusions, Contribution and learning from the project, Acknowledgements: References/Citations and Bibliography and Presentation of the report to the examiner.

SMMC320A	CONTEMPORARY PRACTICES IN AUDITING	L	T	P	C
		-	-	-	4

Overview:

This course provides an intensive conceptual and applied introduction to auditing in society. It focuses on concepts and applications related to financial-statement auditors' professional responsibilities as well as major facets of the audit process including risk assessment and audit reporting. In the U.S. financial-statement audits and related services generally are provided by Certified Public Accountants (CPAs). In India, it could be CAs/Cost Accountants. To succeed in this course, you should anticipate engaging in critical thinking.

Auditing is a form of Assurance. There is a demand for the high quality auditing. It focuses on audit risk and materiality and the value of audits. Accountancy firms usually have a clear career path from trainee to manager and on up the ladder. Stay on track and you could pull in serious money as a partner in the firm

Objective and Expected Outcome:

If a student is interested in accountancy, audit is just one of the many roles available. For example you could also get into:

- corporate finance – financial analysis during mergers & acquisitions
- forensic accounting – looking for evidence of fraud
- insolvency – sorting out the finances when a business goes bust
- management accountancy – making plans to achieve your company's financial goals
- risk management – assessing financial risks to a company
- tax accounting – completing and submitting tax returns and giving tax advice

The basic objective of this course is to familiarize the students with auditing principles and procedures.

On completion of this exciting course, learners, as future managers/auditors/finance executives will be able to:

- Appreciate and understand the scope and objectives of auditing.
- Appreciate vouching, verification of assets and liabilities.
- Understand audit of public companies.
- Understand audit report and investigation.

Course Content

Course Objective: The objective of this course is to familiarise students with auditing principles and procedures.

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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:

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.

SEMESTER VI

SMMC302A	STRATEGIC BUSINESS	ORIENTATION	FOR	L	T	P	C
				-	-	-	4

Overview:

This course gives an overview of all essential aspects of strategic orientation & strategic management. The intention is to provide students with strategy insights; reflect on strategic dilemmas; and practice strategy tools to enable students to become strategic thinkers. The course will cover strategy analysis, formulation of strategies at different levels of the organization, and strategy implementation. This course will also reflect on the purpose of organizations, their governance, and their role towards shareholders, stakeholders and society in general.

Objective and Expected Outcome:

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, to integrate the different functional areas of business (e.g. accounting, finance, human resources, information systems, marketing, operations management, etc.) 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.

To provide an integrative framework that will allow students to synthesize knowledge from other business courses into a comprehensive understanding of competitive advantage.

- To provide a basic understanding of the nature and dynamics of the strategy formulation and implementation processes as they occur in complex organizations.
- To encourage students to think critically and strategically.
- To develop the ability to identify strategic issues and design appropriate courses of action.

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

1. Analyze the main structural features of an industry and develop strategies that position the firm most favourably in relation to competition and influence industry structure to enhance industry attractiveness.
2. Recognize the different stages of industry evolution and recommend strategies appropriate to each stage.
3. Appraise the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.

4. Demonstrate understanding of the concept of competitive advantage and its sources and the ability to recognize it in real-world scenarios.
5. Formulate strategies for exploiting international business opportunities including foreign entry strategies and international location of production.
6. Recognize strategic decisions that present ethical challenges and make appropriate recommendations for ethical decision-making.

Course Content:

Unit I

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

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

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

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

Ghosh, P. K., Strategic planning and management, Sultan Chand & Sons, New Delhi

Reference Books

1. Thompson, Arthur A. and A. J. Strickland; Strategic management, McGraw Hill, New York

2. Wheelen L.Thomas & Hunger David J., Concepts in strategic management and Business policy: Towards global sustainability
3. Ansoff,H.Igor, Corporate strategy (Pelican), Published by Penguin Books Ltd
4. McCarthy, Minichiello & Curran, Business policy and strategy: Concepts and readings, Richard D. Irwin and AITBS, Delhi-4
5. Jauch and Glueck; Business policy and strategic management, McGraw-Hill
6. Kazmi, Azhar, Business policy, Tata McGraw-Hill, New Delhi, 2000.
7. Suri R.K., Business policy & strategic management, Brijwasi Publisher &Distributor.

SMAW218A	LAW GOVERNING COMPANIES IN INDIA	L	T	P	C
		-	-	-	4

Overview:

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 Programme. 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.

Objectives and Expected Outcomes:

- To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.
- To encourage the development of students' skills in legal reasoning and analysis through study of statutes, case law and regulatory practice relating to Company Law.
- To introduce students to the economic function of the company as a legal structure for business, to its advantages and disadvantages compared to other structures available such as the partnership and the limited liability partnership, and in particular to the company's limited liability.
- To explain the legal nature and significance of limited liability and the price which those using a company as a business structure are required to pay for it.
- To provide students with knowledge and appreciation of the major core topics in Company Law including the legal nature of the company as a business structure, the legal implications of separate corporate personality including limited liability, the validity of contracts made with companies, the role of the board of directors and their legal duties as directors and the legal protection of shareholders.
- To facilitate an appreciation of the legal basis of the control exercised by a company's board of directors over a company's management and affairs, the legal limitations and constraints on this control and the effectiveness of these limitations and constraints in practice.

- To facilitate an appreciation of the legal nature of the relationships between a company and its management on the one hand and the various groups with an interest in the affairs of the company (or 'stakeholders') on the other, these stakeholders including the company's shareholders, creditors and employees.
- To provide students with an awareness of current policy trends and developments in Company Law.

UNIT I

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

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

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

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 BOOK:

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

REFERENCE BOOK:

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

SMEL 217A	PERSONALITY DEVELOPMENT & COMMUNICATION SKILLS	L	T	P	C
		-	-	-	4

Overview:

Communication Skills are designed to support candidates to develop a range of transferable 21st century communication skills that can have a positive impact in both education and the workplace. The exams assess the following skills through a range of contexts:

- ▶ Verbal and non-verbal communication skills
- ▶ Conversation and discussion skills
- ▶ Critical thinking and problem-solving skills
- ▶ Research and reflection skills
- ▶ Presentation skills
- ▶ Persuasion and negotiation skills
- ▶ Planning and preparation skills
- ▶ Skills in using equipment and materials to aid communication
- ▶ Interpersonal skills

By working towards these exams, a range of other skills are developed that are highly valued by employers but are not assessed directly: self-motivation, ability to learn and adjust, working to deadlines and under pressure, teamwork, organisational skills, numeracy and IT skills.

Objective and Expected Outcome:

- Develop a range of transferable communication skills, including problem-solving, creativity, team working and organisational skills, that will have a positive impact in both education and the workplace
- Feature practical tasks that reflect real-world situations such as preparing and delivering CVs for interview, stories for broadcast, and presentations that debate current issues
- Now offer Group Initial exams, giving beginner candidates a goal and preparation for Grade 1 onwards
- Offer candidates the choice to have their skills assessed individually or within a group
- Provide clear instructions for teachers and candidates, with the specifications now in a new format
- Are accompanied by digital support resources that provide: advice and support on exam structure and preparation, and interviews with examiners, teachers and past candidates

On successful completion of this exam, the candidate will be able to:

- ▶ Participate clearly and with some fluency in simple conversational exchanges
- ▶ Describe and discuss objects or pictures and a prepared topic with some clarity
- ▶ Prepare and organise material and present it with some understanding
- ▶ Use appropriate body language and facial expression to help convey a mood or attitude as part of presenting the prepared material
- ▶ Listen and respond appropriately in conversation on prepared material.

Course Level Learning Outcomes

1. To develop fluency in language skills LSRW
2. To enable students to read and appreciate literary works
3. To make students capable of expressing their views using apt vocabulary and sentences.

Course Contents

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

Suggested Readings

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



K.R. MANGALAM UNIVERSITY
THE COMPLETE WORLD OF EDUCATION

Specialisation B.Com (P) 2020-2023

**SPECIALIZATION ELECTIVE
B.COM(P)
2020**

Specialization 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 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 aims 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.

The experiential learning through real life case studies would help students to apply acquired knowledge in to 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
- 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 Modelling, 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

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:

1. Understand the various models of international trade along with its implication on the economy and compare them.
2. The various trade instruments like tariffs, quotas, export subsidies, free trade areas, customs union and common markets.
3. Critically evaluate the LPG and main arguments of protection & realism of arguments of free trade.
4. To understand WTO and latest developments relating to formulation of trade policy.
5. 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.

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

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.

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 insights into this context.

The course will make the learner to understand how securities are analyzed 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.

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., & Sjoman, 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 over confident 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 behavior 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 also connect to the individuals' emotions while making financial decisions.

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 perspective , Allais and Elsborg'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

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 Operations	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 OPERATIONS	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. The 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.

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. Singhania. 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 complicacies 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.

UNIT I

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filling 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:

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

REFERENCE BOOKS:

5. Metrick, Andrew, and Ayako Yasuda. *Venture Capital and the Finance of Innovation*. Wiley, 2010. ISBN: 9780470454701.
6. Bhavesh, M Patel, Project Management, Vikas Publishing House, New Delhi.
7. Machiraju, H. R., Project Finance, Vikas Publishing House, New Delhi.
8. 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. Singhania, 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:

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

VALUE ADDED COURSE

SMMC651A	LEADERSHIP DEVELOPMENT	C
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Overview:

Leadership development refers to activities that improve the skills, abilities and confidence of leaders. Leadership development expands the capacity of individuals to perform in leadership roles within organizations. Leadership roles are those that facilitate execution of a company's strategy through building alignment, winning mindshare and growing the capabilities of others. Leadership roles may be formal, with the corresponding authority to make decisions and take responsibility, or they may be informal roles with little official authority (e.g., a member of a team who influences team engagement, purpose and direction; a lateral peer who must listen and negotiate through influence). Traditionally, leadership development has focused on developing the leadership abilities and attitudes of individuals. Different personal trait and characteristics can help or hinder a person's leadership effectiveness and require formalized programs for developing leadership competencies.

Leadership within a subject area is a rewarding but challenging role. The rewards lie in the sense of achievement resulting from successful outcomes, both for the students and for the subject team. The challenges lie in balancing the need to maintain high standards of classroom teaching with the demands of developing a high performing team. Developing a shared subject vision, monitoring the quality of provision, and securing progress for all learners are all key aspects of the leadership role. With little preparation for managing and leading, it is easy for ineffective leadership behaviors to take hold early—at a high cost to the business, since research indicates that poor leadership practices cost companies an amount equivalent to approximately 8 percent of annual revenues. At the same time, the benefits of effective leadership are also significant.

Objectives and Expected Outcome:

The purpose of this paper is to make students competent and get understanding to function effectively, manage and influence the employees in future as professionals. It will also help in improving the critical skill- visioning process and eventually aiding in analysing the past, understanding the present and exploring options to craft a clear future vision.

1. **Focus:** If there are no set goals or targets, then the individual would act to the spur of the moment and there would be a drifter mind-set. Thus clarity or focus is one essential skill of the leader and the leadership program aims at developing this quality.
2. **Communication:** A leader should be in a position to explain his opinions, goals and ideas to others clearly and make others work in accordance to it so there is no disagreement. This

helps in avoiding miscommunication and issues arising due to it. Excellent communication is a *must-have* skill.

3. **Prioritising, planning, and delegating:** For effective achievement of goals the leader should be able to learn strengths and weakness of the group and delegate tasks in a way that it taps the strengths of each of them.
4. **Rationalizing Conflict:** The leader is someone who must ensure there is harmony in the group. He must be tactful to identify issues at budding stage and resolve it to avoid conflict. Thus understanding the differences in personalities of group members and making path for them to complement each other would foster cohesive environment.
5. **Inspiring and motivating:** One unique quality for a successful leader is to inspire and motivate self and others. The effective leader is one who remains stable and resilient to challenges, aware of self and clear with their goals. Also, it is essential that he inspires his employees and keep them motivated by developing their confidence and acknowledging their efforts. The program ensures these needs are met and thus making competent and potential leaders stand out from others.

Course Content:

UNIT- I

Introduction to Leadership and Leadership Effectiveness: Understand behaviors exhibited by successful Leaders; Tools and techniques to improve your Leadership skills. The Nature of Management: The types of activities, roles, and responsibilities of typical management positions; the challenges faced in day-to-day job; Techniques of time management and problem-solving; similarities and dissimilarities in the roles of managers and leaders.

UNIT-II

Managerial Traits and Skills of the effective leadership; the difference in managerial and leadership behaviors; Determinants of traits and skills: organizational type, location, size, etc.; Effects of traits and skills on management performance.

UNIT- III

Strategic Leadership: Define strategic leadership; Integrate leadership and the strategic process; Personal and Organizational Missions and Visions.

Ethical Leadership: Characteristics of Ethical Leaders; Importance of Ethical leadership; Analyze the role of power in Ethical leadership.

UNIT- IV

Culture and Leadership: global leadership; Difference in Cultural approaches & leadership; Development of Cultural Intelligence and Leadership. Servant leadership; the role of courage in leading; Possess a big picture view of leadership.

Text Book:

1. James Kouzes and Barry Z. Posner, *the Leadership Challenge* published by Wiley. First published in 1987, the book's fifth edition was released in 2012.

Reference Books:

2. [James M. Kouzes](#), *the five Practices of Exemplary Leadership Technology*. Published by John Wiley & Sons, 2014.

SMCS652A	CYBER SECURITY	C
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Overview:

Cyber security breaches are costly and damaging to any organization, in terms of both capital and reputation. Reports show that business organizations had experienced a data breach involving sensitive customer or business information in the recent years. Organizations have faced a serious breach in which a significant amount of confidential data is compromised. Lots of reports on data breach are in the news. A store may have had their credit card data stolen. A health insurance company may have lost the records of those they cover. The government loses records of those with clearances—while what was supposed to be private emails are now being published on activist websites. It seems as though no organization, private or public, is safe from cyber attacks.

The nature of cyber attacks is changing drastically. Initially, the most common target was the email, like the messages from ‘banks’ asking for account details or even the inheritance claim from a relative that was unknown. As various avenues of computing advanced, cyber attacks advanced as well to larger scale operations which are no longer limited to targeting an individual but rather enterprises from the financial markets to the government sector. The cost of such advanced cyber attacks cannot be measured in capital losses alone but must also be measured in the intangible such as reputation.

Cyber security describes the discipline dedicated to protecting that information and the systems used to process or store it. As the volume and sophistication of cyber attacks grow, companies and organizations, especially those that are tasked with safeguarding information relating to national security, health, or financial records, need to take steps to protect their sensitive business and personnel information.

Objectives and Expected Outcome:

With technology becoming increasingly sophisticated, the skills of the criminals often outpace the ability of security professionals inside organizations. The proof of this is the number of attacks that succeed. With the increased importance of cyber security, qualified and well-trained people are in great demand. Organizations need people who have mastered the skills to secure networks and to protect systems, computers, and data from attack, damage and/or unauthorized access. The aim of the course is to make the student understand the issues, challenge and policies related to Cyber Security.

At the successful completion of the course students would be able to

- Understand Information systems, Information security, Threats to Information Systems, Information Assurance.
- Aware of various types of security threats such as Viruses, Worms, Trojan Horse, Bombs, Trapdoors, Spoofs, E-mail viruses, Macro viruses, Malicious Software, Network and Denial of Services Attack,
- Aware of security Threats to E-Commerce- Electronic Payment System, E-Cash, Credit/Debit Cards, Digital Signature, public Key Cryptography.
- Able to detect intrusion and take security measures such as Backups, Archival Storage and Disposal of Data, Security Technology-Firewall and VPNs, Intrusion Detection, Access Control.
- Understand Security Policies, WWW policies, Email Security policies,
- Aware of Cyber Security and the law such as Information Security Standards-ISO, IT Act, Copyright Act, Patent Law, IPR. Cyber Laws in India; IT Act 2000 Provisions, Intellectual Property Law: Copy Right Law, Software License, Semiconductor Law and Patent Law.

Course Content:

UNIT I

Introduction to information systems, Types of information Systems, Development of Information Systems, Introduction to information security, Need for Information security, Threats to Information Systems, Information Assurance, Cyber Security, and Security Risk Analysis.

UNIT II

Application security (Database, E-mail and Internet), Data Security Considerations-Backups, Archival Storage and Disposal of Data, Security Technology-Firewall and VPNs, Intrusion Detection, Access Control. Security Threats -Viruses, Worms, Trojan Horse, Bombs, Trapdoors, Spoofs, E-mail viruses, Macro viruses, Malicious Software, Network and Denial of Services Attack, Security Threats to E-Commerce- Electronic Payment System, e-Cash, Credit/Debit Cards. Digital Signature, public Key Cryptography.

UNIT III

Developing Secure Information Systems, Application Development Security, Information Security Governance & Risk Management, Security Architecture & Design Security Issues in Hardware, Data Storage & Downloadable Devices, Physical Security of IT Assets, Access Control, CCTV and intrusion Detection Systems, Backup Security Measures.

UNIT IV

Security Policies, Why Policies should be developed, WWW policies, Email Security policies, Policy Review Process-Corporate policies-Sample Security Policies, Publishing and Notification Requirement of the Policies. Information Security Standards-ISO, IT Act, Copyright Act, Patent Law, IPR. Cyber Laws in India; IT Act 2000 Provisions, Intellectual Property Law: Copy Right Law, Software License, Semiconductor Law and Patent Law.

Text Book:

1. Charles P. Pfleeger, Shari Lawerance Pfleeger, “Analysing Computer Security ”, Pearson Education India.

Reference Books:

1. V.K. Pachghare, “Cryptography and information Security”, PHI Learning Private Limited, Delhi India.
2. Dr. Surya Prakash Tripathi, Ritendra Goyal, Praveen kumar Shukla ,”Introduction to Information Security and Cyber Law” Willey Dreamtech Press.
3. Schou, Shoemaker, “ Information Assurance for the Enterprise”, Tata McGraw Hill.
4. CHANDER, HARISH,” Cyber Laws And It Protection ” , PHI Learning Private Limited ,Delhi ,India

SMMC653A	SPSS AND IT'S RESEARCH APPLICATIONS	C
		0

Overview:

There is no question that business, education, and all fields of science have come to rely heavily on the computer. This dependence has become so great that it is no longer possible to understand social and health science research without substantial knowledge of statistics and without at least some rudimentary understanding of statistical software. The number and types of statistical software packages that are available continue to grow each year. In this book we have chosen to work with SPSS, or the Statistical Package for the Social Sciences. SPSS was chosen because of its popularity within both academic and business circles, making it the most widely used package of its type. SPSS is also a versatile package that allows many different types of analyses, data transformations, and forms of output - in short; it will more than adequately serve our purposes. The SPSS software package is continually being updated and improved, and so with each major revision comes a new version of that package

Objectives and Expected Outcome:

The objectives of the course are

- I. To gain an increased understanding of the application of scientific methods to the study of psychological phenomena.
2. To learn to collect data for the purpose of answering a psychological scientifically derived question and report the results in conformance to APA style.
3. To enable the student to determine the appropriate statistical techniques used to observational designs.
4. To familiarize the student with shortcomings inherent in various observational designs.

On completing this course students will:

- be comfortable using SPSS as a data analysis tool
- understand how to work with SPSS
- understand how to learn to use new features of SPSS on their own
- understand how to acquire information (samples)
- understand how to enter and reorganize information within SPSS
- understand how to effectively summarize research finds using SPSS through the use of appropriate indexes and tables
- be able to choose charts to successfully highlight their research results
- be able to understand and interpret charts

- understand the basic principles behind inferential statistics
- be able to carry out inferential statistical analysis using SPSS
- be able to integrate information and build models
- be able to edit SPSS output
- be able to use SPSS output to produce scientifically sound research reports

Course Content:

Unit I

Introduction Introduction to different data types, Scale of measurements, classification techniques Basics of SPSS, Data entry in SPSS, missing values, multi response Data transformation through SPSS: selection of cases, recoding of variables, identification of duplicate cases, compute variable, visual binning,

Unit II

files Exploratory data analysis Frequency tables and different types of charts, measures of central tendency, measures of dispersion, distribution of data set Parametric tests Hypothesis, logic behind hypothesis testing, procedure of hypothesis testing, p-value Logic and assumptions for parametric test, normal probability plot,

Unit III

merge one sample t-test, two independent sample t-test, paired t-test, one way ANOVA, two way ANOVA, post hoc test Non parametric tests Logic and assumptions for non parametric tests, Wilcoxon test, Mann-Whitney U test, Kruskal Wallis II test, Run test, Chi-square test

Unit IV

Correlation and regression Simple correlation, partial correlation, simple linear regression, assumptions of regression analysis, Residual analysis, multiple linear regression, curve linear regression, logistic regression Data reduction techniques Factor analysis, discriminant analysis, Cluster analysis Time series analysis Stationary time series, Auto correlation function, partial autocorrelation, model fitting through expert modeler

TEXT BOOKS:

Keith **McCormick**, Jesus Salcedo with Aaron Poh [SPSS for Dummies](#) Wiley (3rd edition, 2015)

John **MacInnes** [An Introduction to Secondary Data Analysis with IBM SPSS Statistics.](#) (Sage 2017)

SMEL654A	SOFT SKILL DEVELOPMENT	C
		0

Overview:

Soft skills also known as people skills play a very crucial role, especially in the corporate world as good soft skills prove that a person possesses good personal traits suggesting how cordially and effectively they interact with others.

Hence, soft skills development is becoming an integral part on the professional front.

For once, even critical technical knowledge like SQL, SAP, business development, or mathematics can be acquired to face the industry. However, soft skills are not easy enough to be adopted. It is only after continuous and multidisciplinary learning that soft skills can be developed.

In today's world the key to excel is "great communication". What matters more is the way one communicates, and how well one is able to influence, listen and negotiate with others.

What remains a mystery is how to combine the practical knowledge that the candidate already has with the soft skills they may be lacking, especially if the job is their first or they're transitioning into a new role.

Soft skills are traditionally challenging to teach as they vary for every learner. Some most crucial soft skills are:

- Communication
- Leadership
- Critical thinking
- Listening
- Adaptability
- Organization
- Teamwork
- Punctuality

Soft skills also include things like being able to get along with the people in the office and on a team by being a considerate officemate and human being. Essentially, soft skills are how accomplished people navigate the world. It's how they solve problems, communicate well, and adapt to challenges in their lives.

Objectives and Expected Outcome:

The primary objective of soft skill development is to exchange ideas, opinions, thoughts, beliefs and information. In the fields of business, the main objective is to help managers in

performing all managerial functions smoothly. Through this course the students will be capable in the following:

- Leadership
- Ability to work in a team
- Written communication skills
- Problem-solving skills
- Strong work ethic
- Analytical/Quantitative skills
- Technical skills
- Verbal communication skills
- Computer skills
- Flexibility/adaptability
- Interpersonal skills

Soft skills are both qualitative and quantitative. Daily prompts and warm-up activities are also opportunities to foster critical thinking and social emotional skill building. Journal prompts, discussing current events and tackling riddles and other investigative challenges can boost these skills in an easy and enjoyable manner, while helping to get students right to work upon entering a classroom. Fostering problem-solving skills, teamwork and critical thinking skills also provides an opportunity for students to be successful in a new area, therefore having the potential to boost their confidence and ability to connect with and lead groups of peers in activities.

Course Content:

Unit I

Introduction to Personality: Basic of Personality, Human growth and Behavior, Theories in Personality and Motivation.

Unit II

Forms of Communication: Written Communication: Principles of Effective Written Communication; Commercial Letters, Report Writing, Speech Writing, Preparing Minutes of Meetings; Executive Summary of Documents: Non-verbal Communication, Oral Communication: Art of Public Speaking, Effective Listening.

Unit III

Applications of Communication: Writing a Summer Project Report, Writing CVs & Application Letters, Group Discussions & Interviews, The Employment Interview.

Unit IV

Concepts of effective communication: Components of effective communication process and handling them, KISS (Keep it short and sweet) in communication – Composing effective

messages. Non – Verbal Communication its importance and nuances: Facial Expression, Posture, Gesture, Eye contact, appearance (dress code).

TEXT BOOK:

1. Prasad, P. Functional Aspects of .Communication Skills.4th Ed. S.K. Kataria & Sons, New Delhi.2008

REFERENCE BOOKS:

1. Sinha, K.K. Business Communication. Galgotia Publishers.
2. Mitra, Barun K. Personality Development and Soft Skills. Oxford University Press.

SMMC655A	MICRO, SMALL, MEDIUM ENTERPRISES	C
		0

Overview

MSMEs are the power engines of the economy. Micro, Small and Medium Enterprise (MSMEs) constitute over 90 percent of total enterprises in most of the economies and are credited with generating highest rate of employment growth and also account for a major share of industrial production and exports.

The MSME sector plays a significant role in the Indian economy. A catalyst for socio-economic transformation of the country, the sector is critical in meeting the national objectives of generating employment, reducing poverty, and discouraging rural-urban migration. These enterprises help to build a thriving entrepreneurial eco-system, in addition to promoting the use of indigenous technologies. The consistent growth over the last few years, made this course popular these days.

Objective and Expected Outcome:

While going through this course, students would be exposed to business dilemmas as per the course boundaries which will be updated with new thinking and concepts while delivering the course. Also, given the recent *DFM Foods, Mynd solutions, Ankur scientific energy Technologies and Staragri Warehousing and Collateral Management* disruptive new models of business forms and its impact on new business ecosystem.

They will appreciate dynamic micro, small, medium enterprises in action. Moreover, given uncertain and dynamic environment around us, they need to have a global mind set with Indian ethos and values.

On completion of this unique and over-encompassing of these micro, small, medium enterprises insightful will take future managers locally and globally acceptable. Most specifically, this course will make learners-

- To appreciate and understand what factors influence Micro, Small and Medium Enterprises?
- Overview of Start-up India, Stand-up India, Digital India, GST regulations and implications
- Understand the Impact of Globalization Changing scenario of SMEs in the era of liberalization and globalization, Competitiveness, Quality control and branding,
- Understanding the dynamic Institutional role of various agencies in the Entrepreneurship Development
- To appreciate the concept Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006: Objectives and Definition, Provisions pertaining to promotion and development of MSMEs.

UNIT I

Introduction: Micro, Small and Medium enterprises–Definition, characteristics and their role in economic development, Problems of small–scale industries, Growth of small scale sector in India.

UNIT II

Start-up India, Stand-up India, Digital India, GST regulations and implications

UNIT III

Institutional Role Role of the following agencies in the Entrepreneurship Development: DIC – District Industrial Center, SISI – Small Industries Services Institute, EDII – Entrepreneurship Development Institute of India, NIESBUD – National Institute of Entrepreneurship and Small Business

UNIT IV

Impact of Globalization Changing scenario of SMEs in the era of liberalisation and globalisation, Competitiveness, Quality control and branding, Need for professionalism in management of small business in India, social responsibilities of small business owners, Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006: Objectives and Definition, Provisions pertaining to promotion and development of MSMEs.

Text Books

1. C.B. Gupta and S.S. Khanka, Entrepreneurship and Small Business Management, Sultan Chand and Sons, New Delhi

Reference books

1. M.B. Shukla, Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad
2. Sahay and V. Sharma, Entrepreneurship and New Venture Creation , Excel Books, New Delhi
3. V. Desai, Dynamics of Entrepreneurial Development and Management, Himalya Publishing House
4. V. Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House
5. Measuring and Improving Social Impacts: A Guide for Nonprofits, Companies, and Impact Investors Berrett-Koehler. Hanna, Julianna. (June 14, 2010).
6. The Hard Work of Measuring Social Impact. HBS Working Knowledge. Boston, MA: Harvard Business School Publishing.

SMMC656A	VALUE MANAGEMENT	C
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Overview:

Values are the beliefs that guide people’s action. They represent a person’s belief about what is right or wrong. Values lay standards against which individual behavior is judged. They determine the overall personality of an individual and the organization he is working for. Developing values in a person that he should respect his elders and be fair and honest in his dealings with others, not only develops the personality of that person as an individual but also shapes the culture of the organization where he is working. These are inculcated in an individual by his family, peer group, educational institutions, environment and the work place.

Values are set of principles that people cherish. They enhance the quality of individual and collective life. They involve personal and community discipline and sacrifice of immediate gratification needs. Quality life is a product of physical, social, environmental, mental and spiritual health and wholeness. Values refer to intrinsic worth or goodness. Value management and its related disciplines have become a hot topic in the business press, within leading companies and among consultants. Advocates and we are among them, assert that value creation and capture can and should be what companies optimize. By value is meant the value provided to customers, not the value extracted from customers or shareholder value.

Value management delivers profitable growth. It does so in the following ways: • Innovation is focused on products and services that provide value to the customer (innovation that does not provide additional value relative to the best alternatives is money that is thrown away) • Markets are segmented and pricing architecture structured around how the customer gets value (this helps to maximize prices across the full range of potential customers) • Value is communicated in marketing messages (so that messages can rise above the noise of generalized claims) • Prices are based on how and how much value customers get from your solution (helping to manage discounting and commoditization pressure) • Sales negotiations are shifted from demands about price to tradeoffs on value (controlling discounting and managing costs)

Objectives and Expected Outcome:

This course of Value Management (VM) is a subject that maximizes the functional value of a project by managing its development from concept to occupancy through the audit of all decisions against a value system determined by the client. VM consist of the combined application of value methodologies and other methodologies at organizational level in order to improve organizational effectiveness. A clear definition of what the owners and end users mean by value, thus providing a precise basis for making decisions throughout the project.

Students will be aware of the importance of communication and it will improve communication as well between all the stakeholders so that each can understand and respect the other's constraints, expectations and requirements. A basis for ensuring the project is the most effective way of delivering business benefits and satisfying business needs. A functional basis for design development and management, through improved communications, mutual learning and enhanced collaborative working, leading to better technical solutions with enhanced performance and quality, often through innovative solutions. Value management can be a very low-cost, high-benefit exercise. When integrated into the project management methodology early in the project life cycle, the cost may become almost negligible because of the reduced need for subsequent reviews and opportunities for substituting value management for some of the routine appraisals and quality audits that are always necessary.

Course Content:

UNIT -I

Definitions and Concepts of Value Management; Introductory Principles and Applications of Value Management; Major Components of Value: Function, Quality and Cost; History of Value Management.

UNIT-II

Value management methodology and techniques, including function analysis, function cost analysis, environment for creativity, life cycle costing. Structured job plan (information, analysis, creativity, evaluation, development, presentation) and alternative VM approaches; Ground Rules of FAST Diagram. Defining Quality in Value. Cost & Value Perspectives.

UNIT-III

Group dynamics, teamwork, group problem-solving methods, and facilitation skills. Project selections for VM studies, applications in overseas, limitations. Case studies of the practice of value management. Comparison of value management and traditional cost management techniques. Value engineering - the North American approach and other approaches. Guided VM workshop for real life projects.

UNIT-IV

Concept of the Value Based Management (VBM) on the background of modern enterprise objectives; Criteria classifications and types of enterprise value; analysis of the determinants of enterprise value creation; the operational, investment and financial value drivers; Valuation of enterprise – objectives and methods.

Text Book:

1. J. Jerry Kaufman, Value Management: Creating Competitive Advantage, published by Financial World, 2001

Reference Book:

1. Dell'Isola, A. J. (1982), Value Engineering in the Construction Industry, 3rd Ed., Van Nostrand Reinhold.
2. Flanagan, R., Norman, G., Meadows, J. and Robinson, G. (1989), Life Cycle Costing: Theory and Practice, BSP Professional.
3. Ruegg, R. T. and Marshall, H. E. (1990), Building Economics: Theory and Practice, Van Nostrand Reinhold.
4. Kelly, J. and Male, S. (1993), Value Management in Design and Construction: The Economic Management of Projects, E & F N Spon.

SMMC657A	GREEN MARKETING	C
		0

OVERVIEW

We may overcome the financial meltdown but the crisis, resulting from the Environment meltdown is going to most intractable. Today, 'Climate Change' has become a major life-threatening challenge of our time. The recent trends in 'Global Warming' are alarming globally. The weather seems to be getting wilder and fiercer with extreme temperatures, high pollution levels and most importantly plastic pollution and worst water crisis in its history. Now business risk from Climate Change has become a top priority, on every Board agenda.

So every marketer needs to be re-designated as –'Green Marketer' and in the light of the above environmental disruption, our students need to have a green edge.

Objectives and Expected Outcomes:

On completion of this insightful course, students will be able to:

- Define, explain and illustrate the rationale of green marketing.
- Appreciate sustainable development through triple bottom-line.
- *Understand green marketing and household consumption.*
- Appreciate to create values with Green Marketing and creating eco-friendly messaging.

Course Contents:

UNIT I

Green Marketing: Concept & rationale, stakeholders involved, CSR & ethics in Green Marketing, incorporating green perspective in mission statement of the firm, interaction between marketing strategy and the environment.

UNIT II

Green marketing analysis: Market segmentation, targeting and positioning; communication green marketing values - green branding, labelling and de-marketing.

UNIT III

Green Marketing Pricing Strategies: Internal pricing constraints, Pricing objectives and strategies, Price elasticity, Competitive action, legal constraints.

UNIT IV

Green Marketing Innovation: Idea Generation, Product development, Pre and Post purchase decision, future trends in green marketing,

TEXT BOOKS:

Grant, J."The green marketing manifesto". Wiley publication house.

REFERENCE BOOKS:

1. Ottman, J. (2011)."*The New Rules of Green Marketing*",Greenleaf-publishing.
2. Dahlstrom, R.(2010)."*Green marketing management*". South-Western.
3. Belz, F.M. & Peattie, K.(2012)."*Sustainability marketing: a global perspective*".(2nd ed.). John Wiley & Sons.
4. New reports on UN Sustainable development summit.

SMMC658A	YOGA LESSONS	C
		0

Overview:

The aim of all education, undoubtedly, is the attainment of human excellence and perfection, not just in any field of knowledge or activity, but life in totality. Nurturing of the qualities of head and heart in a way congenial to the growth and development of oneself and others around. In practical life, this has to be translated as qualities of truthfulness, righteous living, purity in personal life, self-confidence, integration of body, mind and intellect, love and compassion towards all living beings. Practicing Yoga in the true sense will support this.

Objectives & Expected Outcomes

Yoga education can supplement school and university education. It can prepare the learners physically and mentally for the integration of their physical, mental, emotional and spiritual faculties so that the learners can become healthier, saner and more integrated members of the society and of the Nation.

Yoga education helps in self-discipline and self-control, leading to immense amount of awareness, concentration and higher level of consciousness. Yoga education enables the student to have good health; to practice mental hygiene; to possess emotional stability; to integrate moral values; to attain higher level of consciousness.

Learners who complete the yoga lessons will demonstrate to communicate effectively, to establish healthy therapeutic and professional relationships; will have advanced knowledge of diverse Yoga practices and their appropriate application; ease anxiety and tension (such as pre-test or performance jitters); learners will have opportunities for reflection, patience and insight, reducing impulsivity and reactivity; character building activities that support social and emotional intelligence; practices may include asana or postures, pranayama, meditation and relaxation techniques, and lifestyle modifications, including basic yogic dietary concepts; knowledge of the interconnections between the body, the mind, and the emotions in the context of maintaining resilience and well-being.

For learners, this course will ignite improved physical abilities, mental abilities, emotional & spiritual abilities; mind/body awareness and connection; build confidence and self-esteem; develop listening skills; improved focus, concentration, comprehension and memory; effective organizational and communication skills; to gain improved respect for oneself and others.

To gain understanding of, and ability to integrate wellness concepts such as healthy eating, positive thinking and having gratitude, which ultimately support health.

Unit I

Asana: Introduction to the various asanas in a systematic manner with progressively increasing level of difficulty. Asana flows, adjustments and subtle aspects of breath & awareness will be brought into focus.

Unit II

Shatkarma: These yogic cleansing practices will be integrated into the daily morning schedule and will work in conjunction with the asana practices.

Unit III

Yoga Anatomy: Anatomy and Physiology relevant to yoga in order to strengthen the classroom explanations, cues, and corrections of asanas.

Yoga Philosophy: Concepts and History of yoga, Traditional philosophies and viewpoints, insights from modern research and ways in which the essence of this holistic life-view can be integrated into a modern lifestyle.

Unit IV

Pranayama, chanting & meditation: Techniques to work with vital energy centers in the body.

Text Books

1. APMB Nityananda Saraswati, Swami. Asana Pranayama Mudra Bandha : Bihar School of Yoga : 2010.

Reference Books

1. AHY Coulter, David H., Anatomy of Hatha Yoga : 2010
2. YA Kaminoff, Leslie. Matthews, Amy. Yoga Anatomy, Second edition : 2011

OPEN ELECTIVE

SMMC466A	STRESS MANAGEMENT	L	T	P	C
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Overview:

Stress management offers a range of strategies to help learners to better deal with stress and adversity in their life. Managing stress can help learners to lead a more balanced & healthier life. Stress is an automatic physical, mental and emotional response to a challenging event and a normal part of everyone's life. Negative stress can lessen the quality of life but when channelled positively, stress can lead to growth, action and change.

Objective and Expected Outcome:

Through diligent individual and group study, learners will understand the complex relationship between stress and physical health, mental health & emotional health and practice a wide range of stress management techniques/grievance redressal techniques/relaxation techniques and evaluate their effectiveness in dealing with their own personal challenges.

Learners will understand through discussions & audio/video/podcasts play on -how stress works and develop sustainable development; how learners can develop their personal resources and avoid stress, recognise negative stress and its symptoms, identify the causes of unwanted stress, avoid negative stress whilst enhancing positive experience, develop a balanced lifestyle in order to control stress in the long term. Learners will be able to manage work-life balance; mapping the causes and effects of stress, evaluating stress levels and dealing with stress positively, learn about the sources and symptoms of different types of stress. Learners will develop a Personal Action Plan for Stress Management through practical approach like effective relaxation technique, introspection & contemplation.

This course will ignite & make learners aware of their stressors and their emotional and physical reactions; recognize what can be changed; manage personal stress and work related stress respond to stressful situations by using effective relaxation techniques; moderate their physical reactions to stress; utilize their own inner resources to find greater health and well-being; overcome stress and respond to it in a positive manner & maintain an optimum level of stress. The basic purpose of this subject is transforming the learners from the inside out so that they can see the world in a new way, without the filters of their limitations.

Course Content:

Unit I

Understanding the Nature of Stress, its Symptoms, Causes, Relaxation Technique: The concept of focussed & unfocussed mind, the journey from unfocussed to focussed mind. Keeping an object as an ideal to deal with stress. The technique of Relaxation & its outcome.

Unit II

Stress & its Management with Meditative Practices through Yogic Transmission: Methods of managing stress through Meditation with Transmission & the outcome. Cumulative effect of numerous meditations on personality. Reaching the finest stages of consciousness through various tools, viz: right attitude, no expectations & acceptance.

Unit III

Stress Detox through Cleaning: Understanding the pattern of thinking, emotional reactivity & behavioural tendencies through points in heart's region. Removal of mental & emotional complexities from its roots. Dealing stress at sub-conscious level. The Primal & Proximal causes of mental & emotional states. Cleaning, its method & outcome.

Unit IV

The Overall Stress Solution- Connecting through Prayer: The Art of expressing Gratitude. Creating inner emptiness/vacuum in order to be filled up. Some pearls as solution to Stress are- The concept of passion & compassion, generosity of heart, humility & selfless intentions.

Text Books:

1. Patel. Kamlesh D., Pollok Joshua "Heartfulness Way": Heart based Meditations for Spiritual Transformation Westland Publications Private Ltd, 61,2nd Floor, Silverline Building, Alpakkam, Main Road Maduravoyal, Chennai 600095.
2. Allen James "As a Man Thinketh" Paperback Publications

Reference Books:

1. Patel. Kamlesh D., "Designing Destiny", Westland Publications Private Ltd, 61,2nd Floor, Silverline Building, Alpakkam Main Road Maduravoyal, Chennai 600095.
2. Nanette Tummers, Stress Management: A Wellness Approach, Champaign, IL: Human Kinetics.
3. Kottler, J. A. & Chen, D. D. (2011). Stress management and prevention: Applications to daily life (2nd Ed.). London and New York: Routledge.

4. Allen Elkin, *Stress Management for Dummies*, Wiley Publication
5. Edward A. Charlesworth and Ronald G. Nathan, *Stress Management: A Comprehensive Guide to Wellness*, Penguin Random House.

SMMC468A	SELF MANAGEMENT	L	T	P	C
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Overview:

The course on Self-Management is developed to offer the students an aspirational set of values to live by; to help them achieve a balanced life focused on a spiritual goal and an ethical material life; and to contribute to self-development & nation building.

How does it happen? To develop a set of practical and interactive curriculum spanning: Evolution of human mind (philosophy) and the good and evil of modernization, explore spiritual systems and tools that interface the ever--changing human situation with the unchanging Absolute; personal transformation and “how to” sessions for self-development.

Following formats, mix and match would be used to keep the interest and attention of the students.

Talks and Lectures from Scholars and Professionals, Videos – Podcasts, DVDs Group Discussions, Workshops, Practical Sessions.

Time Expected: 50% classroom (25% listening 25% interacting) 50% off classroom (25% self-study and 25% Group/community) Volunteer work to inculcate social responsibility (2- 3 outdoor projects) Continuous assistance available from the faculty / assigned facilitators Emails and Handouts.Understanding Aspiration, Ambition, Attitudes, Aptitude, Selfishness vs Self Development. Listen to Inspiring speeches Interaction, Group discussion, Observation, Introspection, Contemplation, Meditation and Concentration, any stories of inspiration and transformation. Practice and Life Practical Sessions and Individual Attention with a couple of weeks on Integration of a spiritual life into the material, social & business lives.

Objective and Expected Outcome:

This course gives students an understanding of the concepts and tools needed for understanding and working on the “Self”. It is useful for harnessing the immense powers hidden “with in” the self and these are the secret tools for self-change. The powers again emerge in the self as it withdraws from body consciousness activity and attitudes.

This course will ignite creative thoughts and will develop better understanding of self & others, students will get inspired and self- motivated to pursue a balanced life which will eventually lead to honest and capable life with hopes of a better India and humanity.

Course Content:

Unit-I

Understanding the Self-M.I.S Anatomy of the self-The mind-The intellect-The sub-conscious mind-Consciousness- The cyclic process with in the self- States of awareness-Innate and acquired qualities of the self- Powers to act.

Unit-II

Process of thinking process-Developing thought pattern-Transforming thought pattern-External influences on thoughts-The power and effects of thoughts-Principles of positive thinking-Benefits of positive thinking- Methods to change thinking-Steps to change cycle of thinking.

Unit-III

Powers of the self-Power to withdraw- Power to pack up and let go- Power to love or tolerate-Power to accommodate- Power to discriminate-Power to decide-Power to face-Power to co-operate- Proactivity of powers-Interactivities of powers.

Unit-IV

Managing interferences Perceptual Challenges-Attitudinal Challenges-Experience Challenges-Habituation Challenges Mental positioning-Mental limits-Mental assumptions-Associated memories Development of life skills Communication skills-Body language-Verbal and Non-verbal-Team building-Nurturing relationships-Purpose of living-Time managing skills-Time wasters and time killers-3Qs-conflict management.

Text Books:

1. Brahma Kumaris, The Spiritual powers of the soul, Literature department, 1998
Brahma Kumaris Ishwariya Vishwa Vidyalaya, Pandav Bhawan, Mount Abu, Rajasthan
2. B.K.Chandra Shekhar, "Science of Mind Simplified",Diamond Pocket Books(p) Ltd, New Delhi 110 020,2010