



Goa University
P.O. Goa University, Taleigao Plateau, Goa 403 206, India

**Syllabus of M.Com Program offered under OA 18A at the
Goa Business School w.e.f the academic Year 2020-2021**

Course Structure of M.Com. Programme Offered in Commerce, Goa Business School and Affiliated Colleges under OA 18A w.e.f the Academic Year 2020-21

A BRIEF DESCRIPTION OF THE PROGRAMME

The 2-year Master of Commerce course which to be conducted under semester CBCS System, is offered with an objective to provide an extensive specialized knowledge in different domains of Commerce and Business for inculcating an appropriate multiple skills and ethical values in the students. More specifically, the course aims at developing the human potential to serve the various fields of teaching profession and also to serve for research in the social sciences, thereby helping for the needs of industry at micro and macro levels.

OBJECTIVES OF THE COURSE

1. To provide the conceptual knowledge and its applications in various areas of commerce fields.
2. To facilitate the students the various opportunities of studying the professional courses in parallel with Commerce discipline.
3. To provide the knowledge to the students to reach the important positions in teaching, business, industries and related areas of employment opportunities.
4. To provide a scope to the learners to gain the knowledge in understanding the purpose and use of commerce subjects.

PRE-REQUISITES

To seek admission to M. Com Programme a candidate must have passed B. Com Programme with at least 40%. The admission to the M. Com Programme is based on the Common Entrance Examination conducted by the Goa University. The candidates admitted are expected to possess the basic knowledge in the area of all the Commerce Courses covered at B. Com level.

PROGRAMME OUTCOME

M.Com degree program offered by University is outcome based and the outcomes expected are as follows:

1. Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.
2. Developing Problem Analysis Skills and knowledge and applying the same in real life situation.
3. Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems.

4. Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.
5. Developing effective communication skills and ability to work in teams by strengthening group dynamics.
6. Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues.

PROGRAMME SPECIFIC OUTCOME

1. Inculcates managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
2. Imparts advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.
3. Enables the acquiring advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
4. Acquires the expertise in specialized fields like finance, taxation, marketing, management and information technology.
5. Develops the quantitative aptitude and analytical skills of the learner.
6. Facilitates the learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

DURATION OF THE COURSE:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters. (In I and II Semesters there will be a total of 8 courses for a total of 16 credits in each semester and in III and IV Semesters there will be a total of 8 courses of 32 credits inclusive of Dissertation.) The M.Com degree examination Part I & II in aggregate shall be of 64 credits (1600 marks).

CREDITS (THEORY, TUTORIAL, PRACTICAL)

In order to award M. Com degree, the candidate must have earned 64 Credits during two years. Of these 32 Credits are from Core Courses and 32 Credits are from Specialization Courses offered during the Second Year. However, the candidate is allowed to opt for up to a maximum of 16 Credits from any other department to meet the requirement.

SUMMER TRAINING

Every student has to undergo a 4 weeks Summer Training in industrial organizations to gain hands on experience at the end of Semester II. Students are responsible for identifying the Organisations for their Summer Training Program.

DISSERTATION

As a part of M. Com Programme, Dissertation is offered as Optional during the Third and Fourth Semester as per OA-18A in lieu of Two Courses. Those students who are going to be offered the Dissertation Option may opt for 3 Courses each during the Semester III and IV.

SCHEME OF TEACHING

There will be 4 periods of 60 minutes each per week per paper. The College / Department is free to arrange for teaching of Part I and II course courses simultaneously

LIST OF IDENTIFIED COURSES IN M. Com SEMESTER - I

Code No	Name of the Course	Credits	Page No
COC120	Cost and Management Accounting	4	06
COC121	Advanced Financial Management	4	08
COC122	Business Statistics and Research Methodology	4	10
COC123	Business Environment & International Business	4	12

LIST OF IDENTIFIED COURSES IN M. Com SEMESTER - II

Code No	Name of the Course	Credits	Page No
COC220	Advanced Corporate Accounting	4	14
COC221	Human Resource Management	4	16
COC222	Marketing Management	4	18
COC223	Banking and Financial Institutions	4	20

M.COM SEMESTER III & IV –ACCOUNTING AND FINANCE SPECIALISATION

Code No	Name of the Course	Credits	Page No
Specialization Courses in Semester III			
COO330	Financial Derivatives Market	4	22
COO331	International Financial Management	4	25
COO332	Corporate Mergers and Acquisitions	4	27
COO333	Financial Services	4	30
COO334	Capital Markets and Stock Exchange Operations	4	33
COO335	Corporate Valuations	4	35
COO336	Cost Management and Control	4	37
COO337	Accounting Standards and Financial Reporting	4	39
COO338	Basic Financial Econometrics	4	41
COO339	Direct Taxes	4	43
Specialization Courses in Semester IV			
COO430	Security Analysis and Portfolio Management	4	45
COO431	Treasury and Foreign Exchange Management	4	47
COO432	Corporate Governance and Social Responsibility	4	49
COO433	Commodity Derivatives	4	51
COO434	Management of Mutual Funds	4	53
COO435	Venture Capital and Private Equity	4	56
COO436	Insurance Management	4	58
COO437	Goods and Service Tax	4	60
COO438	Advanced Econometrics	4	62
COO439	Financial Research Analytics	4	64

M.COM SEMESTER III & IV –BUSINESS MANAGEMENT SPECIALISATION

Code No.	Name of the Course	Credits	Page No
Specialization Courses in Semester III			
COO340	Advertising and Sales Management	4	66
COO341	Consumer Behavior and Marketing Research	4	69
COO342	Training and Development	4	71
COO343	Performance and Compensation Management	4	73
COO344	Human Resource Development	4	75
COO345	Basic Econometrics	4	77
COO346	Customer Relationship Management	4	79
COO347	Entrepreneurship Management	4	81
COO348	Tourism and Travel Management	4	83
COO349	Marketing Research Analytics	4	85
Specialization Courses in Semester IV			
COO440	Retail Marketing	4	87
COO441	Services Marketing	4	89
COO442	Industrial and Rural Marketing	4	91
COO443	International Marketing	4	93
COO444	Enterprises Resource Planning	4	96
COO445	Industrial Relations and Labour Laws	4	98
COO446	International Trade and Environment	4	100
COO447	Advanced Statistical Analytical Models	4	102
COO448	Digital Marketing and Social Media Management	4	104
COO449	Organizational Behavior	4	106
Field Based Optional Course [Dissertation]			
COO450	Dissertation	8	

ABOUT OPTIONAL COURSES

At the beginning of the III Semester, Department will open the Specialization Courses from the list given above depending on availability of Faculty Members. Specialization Courses will be offered only if **20%** of the students opt for any Specialization Course. The students are required to opt for 4 Courses each during the Semester III and IV from the Specialization Courses offered. Students have the option of choosing any other Optional Courses (maximum of 2 Courses per Semester III and IV) offered by other Departments and also the Courses available at the **SWAYAM portal**. Those students who are going to take up the Dissertation Option may opt for 3 Courses each during Semester III and IV.

Recommended distribution of courses Semester – Wise

SEMESTER – I	No of Courses	SEMESTER – II	No of Courses
	CORE - I		CORE - I
	CORE - II		CORE - II
	CORE - III		CORE - III
	CORE - IV		CORE - IV

SEMESTER – III (including Dissertation)	No of Courses	SEMESTER – IV (Including Dissertation)	No of Courses
	OPTIONAL - I		OPTIONAL - I
	OPTIONAL - II		OPTIONAL - II
	OPTIONAL - III		OPTIONAL - III
	OPTIONAL - IV		OPTIONAL - IV

SUMMER TRAINING:

At the end of Semester – II, students will have to undergo four weeks (10th May to 10th June) Summer Training to gain on the job experience in commercial / industrial organisations / finance & investment companies / professional firms such as CA's, Stock Brokers, Project management Consultants / small and medium enterprises in Goa or outside. At the end of the summer training, students will be required to produce a certificate of experience for duration of four weeks to become eligible for admission to the second year M. Com Course. It is the responsibility of the students to identify and join the Organisations for their Summer Training. Students have to submit the Experience Letter and the Evaluation Form duly filled and certified by the official from where they have completed their Summer Training.

SEMESTER – I - SYLLABUS

Programme : M. Com
 Course Code : **COC120**
 Course Title : **Cost and Management Accounting**
 Number of Credits : 3
 Effective from AY : 2020-21

Need of the Course :	The subject ‘Cost and Management Accounting’ is very important and useful for optimum utilisation of existing resources. It is an indispensable discipline for Corporate Management, as the information collected and presented to Management based on Cost and Management Accounting techniques helps to solve not only specific problems but also guides them in decision making.
Description of the Course :	This course is designed to motivate the students to understand (1) Introduction to Cost and Management Accounting and Marginal Costing (2) Standard Costing and Budgetary Control (3) Preparation and Interpretation of Financial Statements (4) Preparation of Fund Flow and Cash Flow Statement
Objectives of the Course :	<p>To understand the nature, scope and utility of Cost and Management Accounting.</p> <p>To understand how Cost Accounting arises out of the need to make business decisions.</p> <p>To acquire knowledge and understanding of the concepts, techniques and practices of Cost and Management Accounting and to develop skills for decision making.</p>

Course Content

Unit 1	: Introduction to Cost and Management Accounting and Marginal Costing	10 Hours
Cost Accounting- Meaning, Objectives and Scope, Management Accounting-Meaning, Objectives and Scope, Tools and Techniques of Management Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Conflicts in Profit versus Value Maximisation Principle, Role of Management Accountant in Decision Making. Marginal Costing- Meaning, Advantages, Limitations and Applications. Breakeven Analysis, Cost-Volume Profit Analysis, P/V Ratio and its Significance, Margin of Safety, Absorption Costing: System of Profit Reporting and Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing. (Practical Problems)		
Unit 2	: Standard Costing and Budgetary Control	14 Hours
Standard Costing- Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing System-for Material, Labour, and Overhead. Variance Analysis for Materials, Labour and Overheads, Accounting Treatment of Variances. Benchmarking for Setting of Standards, Variance		

Reporting to Management. (Practical Problems)

Budgetary Control- Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various Types of Budgets, Budgetary Control System- Advantages, Limitations and Installation. Zero Base Budgeting, Programme and Performance Budgeting. (Practical Problems)

Unit 3	: Preparation and Interpretation of Financial Statements	11 Hours
Financial Statements- Nature, Attributes, Objectives, Importance, Limitations, Recent Trends in Presenting Financial Statements, Financial Statements Analysis- Types, Methods, Objectives, Limitations, Ratio Analysis- Accounting, Uses, Classification, Advantages, Limitations. (Practical Problems)		

Unit 4	: Fund Flow and Cash Flow Statement	13 Hours
Fund Flow Statement Analysis – Definition, Features, Steps for Preparation of Fund Flow Statement. Cash Flow Statement Analysis – Classification, Preparation of Cash Flow Statement, Uses of Cash Flow statement, Difference between Cash Flow and Fund Flow Statement. (Practical Problems)		

Pedagogy	The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on solving practical problems) Self-study on reading reference books and solving additional problems in Cost and Management Accounting. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s assigned cases.
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Reference/Readings	Advanced Cost & Management Accounting, Saxena, V/ Vashist, C. 4th edition Sultan Chand & Sons Advanced Cost Accounting, Jain, S/ Narang, K. 9th edition Kalyani Cost & Management Accounting, Inamdar, S. M. 14th edition Everest Cost & Management Accounting Kishore, R. M. 4th edition Taxman Allied Service Principles & Practice of Cost Accounting, Bhattacharyya, A. K. 3rd edition PHI
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Course Outcome	Upon Completion of the course the students will be able to: CO1 Apply Cost Accounting concepts and techniques in the decision-making process. CO2 Make decisions such as pricing, special order pricing, make-or-buy and elimination of a part of the company or replacement of equipment. CO3 Understand the relevance of different types of costs in the decision-making process such as relevant costs, sunk costs or controllable costs. CO4 Understand fundamental concepts in Financial, Cost & Management Accounting. CO5 Develop analytical skills associated with the preparation and interpretation of Financial Statement
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Programme : M COM
 Course Code : **COC 121**
 Course Title : **Advanced Financial Management**
 Number of Credits : 03
 Effective from AY : 2020-21

Need of the Course	: This course will enable to the student to understand how corporations make important investment and financing decisions, and how they establish working capital policies. The course also lays a foundation for more complex financial topics that arise in additional elective courses in finance. This course in financial management describes the corporation and its operating environment; it will help any future manager to understand how the finances of a company work, and how they will be interfacing with finance.
Description of the Course	: This course is designed to provide fundamental knowledge about the finances and management of finances of the company linked to the long term and short term decisions. The course provides an ability to manage and run a small company or organization, understanding its competitive and institutional positioning and identifying its strengths and weaknesses and also ability to evaluate the situation and the foreseeable evolution of the company based on the relevant records of information.
Objectives of the Course	: To provide fundamental knowledge about the finances and management of finances of the company. To enable the students to understand the process of financial decision making to enhance shareholder's wealth. To understand the techniques of financial management and apply the techniques in financial decision making. To understand the concept and techniques of earnings management and financial reporting.

Course Content

Unit 1	:Introduction to Financial Management	12 hours
Introduction – Meanings and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions – Time Value for Money – Valuation of Bonds and Shares.		
Unit 2	:Financing and Investment Decisions	14 hours
Introduction - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital – Leverage - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage - CAPITAL STRUCTURE – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (Including problems). CAPITAL BUDGETING - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). RISK ANALYSIS IN CAPITAL BUDGETING - Risk adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including problems).		

Unit 3	:Working Capital and Dividend Decisions Concepts of Working Capital	12 hours
<p>- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems]. CASH MANAGEMENT - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems]. Inventory Management: Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems Receivables Management: Introduction - Costs associated with maintaining Receivables - Credit Policy Variables - Evaluation of Credit Policy – Dividend Decisions - Theories of Dividends – Relevancy Models – Gordon’s Model – Walter’s Model – Irrelevancy Model - Miller and Modigliani Model - [Includes practical problems].</p>		
Unit 4	:Business Valuation and Earnings Management	10 hours
<p>Conceptual Framework of Business Valuation, Approaches/Methods of Valuation and other Approaches to Value Measurement; Earnings Management (EM)– concept and definition, objectives and motives of EM, Techniques of EM, means to Check Window Dressing through EM, Corporate Frauds under Companies Act, 2013</p>		
Pedagogy	: Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning.	
Reference/Readings	<p>: Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008. Brealey and Meyers: Principles of Corporate Finance; Tata McGraw Hill, New Delhi, 2008. Keown, Martin, Petty and Scott (Jr): Financial Management; Principles and Applications; Prentice Hall of India, New Delhi, 2002. Gitman, L.J: Principles of Managerial Finance; Addison Wasley, 2009. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002. 8. Kishore Ravi, M: Financial Management; Taxman, 2006</p>	
Course Outcome	<p>CO1 Gain expert knowledge of principles and concepts used in finance; CO2 be able to find out the best course of action among several financial options; CO3 gain the understanding to apply financial concepts and principles in overall management of an enterprise; CO4 learn to manage short-term resources of a business firm; and CO5 have an idea as to how financial management decisions are taken in the Public sector undertakings CO6 gain understanding of the concept of Earnings management.</p>	

Programme : M.Com
 Course Code : **COC122**
 Course Title : **Business Statistics & Research Methodology**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course :	To familiarize students with the meaning and importance of carrying out successful research, its wide applications in various fields of study and the importance of making calculated decisions in the present globalised business world.
Description of the Course :	This course is designed to motivate the students to identify research gap, identification and collection of relevant data (uni-Variate, bi-Variate, and multi-Variate data sets) and finally analysis of data using various statistical techniques starting from reliability/normality testing, organising, describing, relationship and prediction, and testing the significance. Students are also familiarized with intellectual honesty and ethics while preparing a research report.
Objectives of the Course :	<ol style="list-style-type: none"> 1. To understand the significance of research. 2. To develop research questions, objective and related hypothesis. 3. To learn how to process the data and interpret results.

Course Content

Unit 1	: Introduction to Research	8 Hours
Need, Purpose and Importance of research – Application of research – Types and Methods of research – Steps in research. Identification of Research Gap – Content Analysis of the existing literature – Develop Research Questions, related Objectives and Hypothesis – Research Design. Importance of Data (sample Vs population / sampling methods / primary Vs secondary) identification, collection and analysis – Preparation of Questionnaire. Measurement and Scaling Techniques – Validity and Reliability – Collection of data (pilot studies and Pre-tests).		
Unit 2	: Data Analysis - I	16 Hours
Uni / Bi / Multi Variate Data – Organizing sample data (Tabulation and Graphs). [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems on testing Cross Tabulation</i>]. Describe the nature of sampling distribution – How to assess Performance, Reliability, Symmetry and Normality. [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems</i>]. Analysing relationships and prediction using Regression and Time Series Analysis (Predictive Analytics) – Assessing relationships, reliability, cause and effect, lag and lead, and level of significance. [<i>self-study of reading relevant research papers</i>] [<i>Includes practical problems</i>]. Application of probability, Mathematical Expectation and probability distributions (Binomial / Poisson / Normal). [<i>Includes practical problems</i>].		
Unit 3	: Data Analysis - II	18 Hours
Importance of Theory of Estimation and Testing of Hypothesis (Large and Small Sample Testing, Non-Parametric Testing). [<i>includes practical problems</i>]		

Basics of Multi-variate data analysis using Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA) and Structural Equation Modelling (SEM). [*Self-study of reading relevant research papers*].

Unit 4	: Report writing	6 Hours
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What constitutes a research report – Types of reports – Intellectual honesty and ethics (Plagiarism, Cheating, Fabrication and Falsification, Multiple Submission, Misuse of Academic Materials, Complicity in Academic Dishonesty).

Pedagogy	The following methods and forms of study are used in the course Lectures, Case Studies and Practical's. Self-study on carrying out literature review and preparing content analysis. Self-study of solving home assignments using MS Excel and other statistical software's, working with psychometric and econometric data and also doing research based on the web.
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Reference/Readings	Chawla, Deepak and Sondhi, Neena. Research Methodology: Concepts and Cases. 2/e, 2016, Vikas Publishing House Private Ltd. Cooper, Donald R and Schindler, Pamela S, Business Research Methods, 9/e, 2006, Tata McGraw Hill. Krishnaswami, O. R, Ranganathan. M and Harikumar P. N. Research Methodology. 1/e, 2016. Himalaya Publishing house. Gupta, S.C. Fundamentals of Statistics. 17/e, 2019. Himalaya Publishing House. Aizel, Amir D and Sounderpandian, Jayavel. Complete Business Statistics, 6/e, 2019. Tata McGraw Hill.
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Course Outcome (CO)	Upon completion of the course the students will be able to: CO1: Successfully carryout Content Analysis. CO2: Identify and collect relevant data and use appropriate tool for analysing the data. CO3: Ensuring intellectual honesty and ethics while preparing research report.
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Programme : M COM
 Course Code : COC 123
 Course Title : **Business Environment and International Trade**
 Number of Credits : 3
 Effective from AY : 2020-21

Need of the Course	Business success is depending on the favorable environmental conditions, being a student of management one must have an idea about what's going on the surroundings and how it will be going to effect
Description of the Course	This course will cover all the aspect which are important for the survival and growth of the business
Objectives of the Course	To develop ability to understand and scan Business Environment. To understand the various economic factors and policy. To equip with knowledge of social and cultural factor. To enable the learning on international factors.

Course Content

Unit 1	Theoretical Framework of Business Environment	12 Hours
Concept, significance and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring. Constitution of India-Preamble, Features, Fundamental Rights, Directive Principles and Union - State Reations, Critical elements of political environment; Government and business; Competition Act 2002, FEMA and Consumer Protection Act 1986.		
Unit 2	:Economic Environment	12 Hours
Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy. Public Sector, Private Sector, Joint Sector and Co-operative Sector in India; Balance of Payment; Special Economic Zones (SEZs);Micro, Small and Medium Enterprises (MSMEs); Village and Cottage Industry; Parallel Economy; Privatization; Devaluation of Rupee and Disinvestments.		
Unit 3	:Demographical Environment (Socio-Cultural)	12 Hours
Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-a-visIndustrial Development; Responsibility of Business-Rationale, Scope, Responsibility Towards Self, Owners, Creditors, Depositors and Employees, Business Ethics-Meaning, Assumptions, Features, Principles, Need and Importance; Standards, Consumerism; Social Audit-Definition, Characteristics, Importance, Scope, Audit Process and Social Audit in India.		

Unit 4	International Business Environment :	12 Hours
Globalization-Concept, Merits, Demerits, and Interdependency; India's International Trade; MNCs-Meaning; Characteristics; Merits and Demerits; Multinational and Govt. Policy; Foreign Capital Inflows-Concept, Merits, Demerits and Present Trend; Collaborations and Agreements-Bilateral, Multilateral; Memorandum of Understandings (MOUs); International Economic Institutions – GATT, WTO, UNCTAD, World Bank, IMF; Transfer of Technology; Technology Policy. Factors Influencing Technological Environment. Role and Impact of Technology on Business.		
Pedagogy	: The methodology used in the class will combine lectures applications and case discussions.	
Reference/Readings	Adhikary M: Economic Environment of Business, Sultan Chand & Sons, New Delhi. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press, New Delhi. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publishing House, New Delhi. Aswathappa, K: Legal Environment of Business, Himalaya Publishing House, New Delhi. Chakravarty, S: Development Planning, Oxford University Press, New Delhi. Ghosh, Biswanath: Economic Environment of Business, Vikas Publishing House, New Delhi. Francis, Cherunillam: Business Environment and Government (HPH.) Agrawal & Diwan: Business Environment (Excel) Daniel: International Business Environment and Operations (Pearson) Michael V.P.: Business Policy and Environment (S.Chand)	
Course Outcome	After the completion of this course, the students will be able to CO 1: Able to scan the environment and its effects on business. CO 2: Enable to analysis economic system and the policies. CO 3: Equip with provisions of the Government with respect to the business CO 4 : Cop- up with the international practices in the business.	

SEMESTER – II – SYLLABUS

Programme	: M COM
Course Code	: COC 220
Course Title	: Advance Corporate Accounting
Number of Credits	: 4
Effective from AY	: 2020-21

Need of the Course	Success of any organisation is depending on the how well they organised the corporate information and how good they are in complin with law.	
Description of the Course	This course will cover all the aspect which companies normally follows during their entire life.	
Objectives of the Course	The Objective of this course is to gain knowledge in theory as well as Practice in corporate accounting and to get expertise in various accounting procedures and practices in companies.	
Course Content		
Unit 1	:Preparation of Final accounts	12 Hours
Preparation of Final accounts – Schedule VI Part I and Part II – Managerial remuneration –dividend declaration out of the past and the current profits – Issue of Bonus shares –Statement of Profit & Loss /and Balance Sheet.Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet – Introductionto Insurance Company Accounts – Life Insurance and General Insurance – Preparation of Revenue Accounts – Statement of Profit and Loss – Balance Sheet		
Unit 2	:Amalgamation of companies	12 Hours
Amalgamation of companies – Meaning – features – Purchase Consideration – meaning –methods (lump sum payment method, net assets method, intrinsic value of shares method) –accounting entries for amalgamation – practical problems – Absorption and reconstructionof companies – meaning – accounting entries for absorption – practical problems –Reconstruction of companies – external reconstruction – internal reconstruction – meaning– procedure – accounting entries		
Unit 3	:Winding up of companies	12 Hours
Winding up of companies – Meaning – Modes of winding up - Accounts relating to liquidation of companies - Meaning of liquidation - preferential payments - Role of liquidators and their duties - preparation of statement of affairs - Liquidation final statement of account.		
Unit 4	:Holding Company Accounts	12 Hours
Holding Company Accounts - Consolidation of Balance Sheets – consolidated Profit and Loss Account – Inter-company holdings and Non- Controlling Interest -Consolidated Cash flow statement.		
Pedagogy	The methodology used in the class will combine lectures applications and case discussions.	
Reference/Readings	Shukla M.C. &T.S.Grewal, <i>Advanced Accounting</i> , S.Chand& Sons, New Delhi 2014 Edition Gupta R.L. and Radhasamy, <i>Advanced Accounting</i> , Sultan Chand & Sons, New	

	<p>Delhi, 2015 edition Jain & Narang, <i>Advanced Accounting</i>, Kalyani Publication, 2014 Arulanandam and Raman, <i>Advanced Accounting</i>, Himalaya Publishing Publications House 2008 edition 5. Reddy T.S., and others. <i>Corporate Accounting</i>, Chennai, Margam Publications, 2012 D.K Goel & Shelly Goel, <i>Corporate Accounting</i>, Arya publication S N Maheshwari, S K Maheshwari. <i>Corporate Accounting</i>. 5th ed :Vikas Publishing House. M. C. Shukla, T.S. Grewal, S.C. Gupta. <i>Advanced Accounts</i>. 18th .ed :S.Chand Publishing. Vol. II. Ashok Sehgal, Deepak Sehgal. <i>Advance Accounting: Corporate Accounting</i>. 6th. ed. :Taxmann Allied Services Pvt. Ltd. Vol. II. Tulsian, P. C. <i>Introduction to Corporate Accounting</i>. 13. ed. : S. Chand Publisher. Chhavi Sharma, Nirmal Gupta. <i>Corporate Accounting : Theory and Practice</i>. Maheshwaari, S.N : <i>Advanced Accountancy-Vol. II</i>, Vikas Publishing House, New Delhi</p>
Course Outcome	After the completion of this course, the students will be able to deal with all the corporate related affairs.

Programme : M. Com
 Course Code : **COC221**
 Course Title : **Human Resource Management**
 Number of Credits : 3
 Effective from AY : 2020-21

Need of the Course :	The primary concern of this course is to familiarize students with effective Management of Human Resources and to enable the students to meet HR challenges in the present scenario.
Description of the Course :	This course is designed to motivate the students to understand (1) Human Resource Management (2) Job Analysis, Job Enrichment and Job Enlargement, (3) Recruitment and Selection (4) Training and Development and Performance Management.
Objectives of the Course :	To understand the basic concepts of Human Resource Management (HRM). To explain what Human Resource Management is and how it relates to the Management process. To provide an overview of functions of HRM. To describe how the major roles of HR Management are being transformed.

Course Content

Unit 1	: Introduction to HRM and Recent Trends	11Hours
Introduction, Definitions of HRM, Nature of HRM, Features of HRM, Scope of HRM, Objectives of HRM, Functions and Principals of HRM. Introduction to E-HRM - Scope of E-HRM, Objectives of E-HRM, Types of E-HRM, Advantages and Disadvantages. Global Challenges in HRM- International HR Challenges. Environment of HRM– Internal and External forces affecting the HR function. Recent Trends in HRM: “Work life balance” as an important component of HRM- Corporate Social Responsibility (CSR) and HRM, HRM issues related BPO- KPO- Corporate Restructuring.		
Unit 2	: Strategic Human Resource Management , Job Analysis and Human Resource Planning	11 Hours
Strategic Human Resource Management- HRM and its Role in Creating Competitive Advantage; Creating Strategic HRM System. Job Analysis - Traditional Views, Modern Views, Uses of Job Analysis, Process of Job Analysis, Job Description, Job Specification. Methods for Collecting Job Analysis Information, Job Enrichment, Job Enlargement, Human Resource Planning Process, Steps in HR Planning Process, Affecting Factors and its Link with Strategic Planning.		
Unit 3	: Recruitment, Selection and Induction Process	12 Hours
Recruitment and Selection Process: Planning and Forecasting, Effective Recruiting, Internal and External Sources of Candidates, Recruiting a Diverse Workforce, Employee Testing and Selection, Induction and Placement.		
Unit 4	: Training, Development and Performance Management	14 Hours
Training and Development- Training and Development Process, Methods of Employee Training,		

Methods of Executive Development, Evaluating the Training Efforts. Performance Management-Components of Performance Management, Performance Appraisal Methods, Potential Appraisal, steps in Good Potential Appraisal System

Pedagogy	The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on reading of research papers on various aspects of HRM) Self-study on reading research papers and Reference books in Human Resource Management area to understand the importance of Human Resource Planning concepts, especially on understanding recruitment and selection, training and development of employees, performance management and appraisal decision as Human Resource Executive.
Reference/Readings	Aswathapa, K. 5th ed. Human Resource Management, Tata McGraw Hill. Bernadin , Human Resource Management ,Tata Mcgraw Hill ,8th edition. Decenzo and Robbins, Human Resource Management, Wiley, 8th Edition. Dessler Human Resource Management, Pearson Education Limited, Dipak Kumar Bhattacharyya, Human Resource Management, Excel Books. Ivancevich, JM, Human Resource Management, Tata McGraw Hill. Luis R.Gomez-Mejia, David B.Balkin, Robert L Cardy. Managing Human Resource. MadhurimaLall and SakinaQasim Zaidi, Human Resource Management, Excel Books, PHI Learning. Uday Kumar Haldar, Juthika Sarkar. Human Resource management. Oxford.
Course Outcome	Upon completion of the course the students will be able to: CO1: Understand the basic concepts of Human Resource Management (HRM). CO2: Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes. CO3: Administer and contribute to the design and evaluation of the performance management program. CO4: Develop, implement, and evaluate employee orientation, training, and development programs.

Programme : M. Com
Course Code : **COC222**

Course Title : **Marketing Management**
 Number of Credits : 3
 Effective from AY : 2020-21

Need of the Course :	To familiarize students with the meaning, role and importance Marketing management in the present globalised world. Basically understanding how the potential consumer demand is transformed in to actual demand by the producers using appropriate marketing mix.
Description of the Course :	This course is designed to motivate the students to understand (1) basics of marketing, (2) recent developments in marketing, (3) marketing environment, (4) market segmentation, targeting and positioning, and finally (5) importance of consumer behaviour in marketing.
Objectives of the Course :	1. To understand the significance of marketing mix. 2. To assess how segmentation, targeting and positioning is done. 3. To identify the ways of influencing consumer behaviour. 4. To learn about the latest developments in the field of marketing.

Course Content

Unit 1	: Introduction to Marketing	12 Hours
Nature and scope of marketing – Basics of Demand and Supply – Basics of Marketing mix (4 P’s & 4 C’s and 7P’s & 7C’s) – Importance of Product Life Cycle and New product development – Understanding Marketing Environment – What is strategy – Marketing strategies – Product, price, place, promotional, market leader, service marketing, innovation, rural marketing, recession marketing, relationship marketing and e-marketing strategies.		
Unit 2	: Market Segmentation, Targeting and Positioning	12 Hours
What is segmentation and why to segment – Benefits of segmentation – How to select target market – Criteria for successful segmentation of business markets – Profitability evaluation and selecting market segments for targeting – Positioning strategy – Target marketing.		
Unit 3	: Consumer Behaviour	12 Hours
Buying motives – Factors influencing consumer behavior – Basic model of consumer decision making – Buying process – Theories of buyer behavior – Ethics in marketing – Unfair marketing and advertising practices – Advertising Standards Council of India (ASCI) – Council for Fair Business Practices (CFBP).		
Unit 4	: Marketing in the modern era	12Hours
Recent trends in marketing – Customer relationship Management – Digital Marketing - e-marketing – internet marketing – Marketing through social channels – Societal marketing – Cause related marketing – Rural Marketing – New horizons in marketing – Indian marketing environment – India: the emerging market in the world		
Pedagogy	The following methods and forms of study are used in the course Lectures, Case Studies and Self-study (doing home assignments based on reading of research papers on various aspects of marketing) Self-study on reading research papers in marketing management area to understand the importance of marketing concepts, especially on understanding consumer behaviour, measuring consumer satisfaction	

	and recent developments in marketing.
Reference/Readings	<p>Kotler, P T; Armstrong G and Agnihotri P; <i>Principles of Marketing: Basic Concepts of Marketing</i>, Pearson, 2018.</p> <p>Saxena, R; <i>Marketing Management</i>, McGraw Hill, 2017.</p> <p>Karunakaran, K, <i>Marketing Management, Text and Cases in Indian Context</i>, Himalaya Publishing House, 2017.</p> <p>Sherlekar S A and Krishnamoorthy R, <i>Marketing Management: Concepts and Cases</i>, Himalaya Publishing House, 2017.</p> <p>Gopal, R and Manjrekar, P, <i>Marketing Strategies and Applications</i>, Himalaya Publishing House, 2017.</p>
Course Outcome	<p>Upon completion of the course the students will be able to:</p> <p>CO1: Understand the significance of Marketing Mix.</p> <p>CO2: Perform market segmentation, targeting and positioning based on consumer profiling.</p> <p>CO3: Assess the recent developments in marketing area.</p>

SEMESTER III & IV –ACCOUNTING AND FINANCE SYLLABUS

Programme : M.Com
 Course Code : **COO330**
 Course Title : **Financial Derivatives Market**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course:	<p>There has been an enormous growth in the markets for futures and options on real and financial assets. These markets are used by individuals and institutions to meet a variety of objectives, such as hedging, speculation, and even investment. The derivatives markets were built on a considerable development of methodologies and tools in the academic and financial communities for analyzing futures and options. As demonstrated by the recent financial crisis, the risk embedded in many complex derivatives securities can be multi-dimensional and new sources of risk may emerge in a rapidly changing market environment. Thus, this course stresses the importance of understanding the economic underpinnings of various derivative pricing frameworks rather than the mechanical pricing formulas.</p> <p>The course is structured in two parts. The first part provides students with the necessary economic models and quantitative skills for understanding and valuing derivative securities. This part of the course follows the textbook closely. The second part uses commodity futures markets as a laboratory for understanding how derivatives are used in practice for investment, risk management and speculation purposes. The lectures are based on class notes and assigned research articles, which will be distributed on blackboard. This part of the class will engage students in extensive discussion about policy debates and research papers.</p>
Description of the Course:	<p>(1) Analyzing Various Derivative Contract Specifications from Exchanges (2) Mark to Market Margin Calculation on Real time data from Exchanges (3) Understanding the trading and settlement process and other documentary requirements at Brokers' office to pen the trading account (4) Calculating the futures and options price with cost of carry, binomial and BS Models on real time data from Exchange & analyzing them with current market price (5) Forming of different futures and options trading strategies with the real time data from Exchange (6) Forming of hedging with real time data from commodities and currency Exchanges.</p>
Objectives of the Course:	<p>To understand the derivative markets and the trading mechanism in India. To learn the risk management techniques in derivative markets. To understand possibility of exploring the arbitrage possibilities with an integration of stock and derivatives markets. To learn the logical and analytical skills to understand the applications of risk management techniques in the field of derivatives markets.</p>

Course Content		
Unit 1	: Introduction of Derivatives Markets (Theory)	12 hours
Derivatives – Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Financial Derivatives Market in India – Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives – Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India – Structure of the Market – Trading systems – Badla system in Indian Stock Market – Regulatory Instruments.		
Unit 2	: Forward and Futures Derivatives (Theory and Problems)	12 hours
Forward Market: Trading Mechanism Forward Contract concept Forward Trading Mechanism - Futures Market – Financial Futures Contracts – Types of Financial Futures Contract –Traders in Futures Market in India – Futures Market Trading Mechanism – Specification of the Future Contract – Pricing of Futures - Cost of Carry and Reverse Cost of Carry Pricing Models – Risk Management – Arbitrage – Hedging – Speculation. Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness –Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool –Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.		
Unit 3	: Options Derivatives (Theory and Problems)	12 hours
Options and Swaps – Concept of Options – Types of options – Payoff and Moneyness of Options - Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading Strategies – Greek Letters of Options - Risk Management – Arbitrage – Hedging – Speculation.		
Unit 4	:INTEREST RATE FUTURES AND FORWARD RATE	12 hours
AGREEMENTS: (Theory and Problems) Introduction – short term Interest Rate Futures – Contract Specifications and Settlement – Pricing Interest Rate Futures – Arbitrage with Interest Rate Futures – Cash and Carry – Reverse Cash and Carry – Long-term Interest Rate Futures – Hedging – Forward Rate Agreement (FRA) – Quotes of FRA – FRA’s in Hedging. SWAP : Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt/Equity Swap.		
Pedagogy	ICT enabled Classroom teaching Case study Practical / live assignment Interactive class room discussions	
Reference/Readings	N.D.Vohra and B.R.Bagri, Futures and Options, Tata McGraw Hill, New Delhi. John C Hull, Fundamentals of Futures and Options market, Pearson Education,	

	<p>New Delhi Robert W Kolb, Understanding Futures Markets, PHI, New Delhi Franklin R Edwards, Futures and Options, Tata McGraw Hill, New Delhi V K Bhalla, Financial Derivatives and Risk Management, S Chand, New Delhi Chance, Introduction to Derivatives and Risk management, Thomson Learning D C Patwari, Options and Futures in an Indian Perspective, Jaico Publishers I.M, Pandey, Advanced Financial Management, Vikas Publishing House, New Delhi. William F. Sharpe, Gordon J Alexander and Jeffery V Bailey, Investments, Prentice Hall New Delhi R.Mahajan, Futures and Options, Vision Books Pvt Ltd, New Delhi. Prafulla Kumar Swain, Fundamentals of Derivatives, HPH Business Dailies</p> <p>List of Journals/Periodicals/Magazines/Newspapers/Web resources, etc. Indian Journal of Finance / International Journal of Financial Markets and Derivatives / Business Standard / The Economic Times / Financial Express / NSE & BSE, SEBI, FMC, RBI Websites / ICFAI journal of Derivative Market / Business Today / Business India / Business World / Finance India / Treasury Management / Financial Risk Management</p>
Course Outcome	<p>CO1: Demonstrate an understanding of the risk management approaches and techniques. CO2: Describe and explain the fundamental features of arrange of key financial derivatives instruments. CO3: Ability to solve problems requiring pricing derivative instruments and hedge market risk based on numerical data and current market trends. CO4: Ability to devise risk management strategies and solutions based on a detailed analysis of risk assessment and associated factors. CO5: Ability to understand the risk management needs of clients and effectively communicate solutions comprising financial derivatives. CO6: Ability to work independently or as part of a team to develop optimal investment strategies integrating financial derivative instruments</p>

Programme : M. Com
 Course Code : COO331
 Course Title : **International Financial Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course:	This course is designed to familiarize the students with coverage of various topic in International Financial Management. This course will help the students to understand how global financial markets works, foreign exchange market and risk associated with it. This course also provides with the knowledge of MNCs financing and investment decision making.
Description of the course:	This course is designed to understand the structure of international monetary system and international financial institutions. This course also covers the finance management by MNCs in global environment. Also, foreign exchange market and various risk management instruments are discussed in this course.
Objectives of the course:	The main objectives of the course are: <ol style="list-style-type: none"> 1. To understand the overview of International financial management 2. To evaluate the Financing and Investment decision of Multinational companies 3. To understand the mechanism to manage the exchange risk by using various instruments 4. To understand the hedging and speculation strategies to manage and measure foreign exchange exposure

Course Content		
Unit 1	Introduction to International Finance	12 Hours
Introduction, Meaning, Objectives, Need and Scope of International Finance, Domestic Financial Management and International Financial Management, Growth of International Finance, International Monetary System – Gold Standard, Gold Exchange Standard, Bretton Wood system, Flexible and Fixed Exchange rate system, The role of IMF and World Bank in International Finance. Financial Instruments – GDR, ADR, Foreign currency convertible bonds, Euro issue, Major Currencies.		
Unit 2	Financial Management of MNCs	12 Hours
Introduction, Foreign Direct Investment, Cross Border Mergers and Acquisitions, Capital Budgeting for foreign investment – selecting projects, Adjusted Present Value Model, Risk Adjustment in Capital Budgeting, Complexities in budgeting the foreign projects, Cash Management – objectives, Investment and borrowings choices with transaction costs, Advantages and Disadvantages of centralised cash management in MNCs, Cost of Capital and International Capital Asset pricing, Capital Structure of Parent and Subsidiary Company- equity financing, bond financing, bank financing.		
Unit 3	Foreign Exchange Market and Rate Mechanism	12 Hours
Foreign Exchange market – Features, Participants, Currency derivatives – Spot, Futures, Forwards, Options, Types of Trading in Foreign Exchange Market – Hedging Speculations, Arbitrage, Covered Interest Rate Arbitrage, Borrowings and Investing Markets, Tax implications, Clearing and Settlement of forex transactions, Developments in Indian Foreign Exchange Markets. Rate Mechanism – Quotation, Types of Quotation, Factors influencing Exchange rate, Theories of Exchange Rates – Law of one price, Purchasing Power Parity, Interest Rate Parity, Fishers Effect (Including Problems)		
Unit 4	Measuring and Management of Foreign Exchange Exposure	12 Hours

Measurement of Foreign Exchange Exposure – Meaning, Types of foreign Exchange exposure – Transaction Exposure, Operating Exposure, Accounting Exposure. **Management of Foreign Exchange Exposure** – Need, Hedging of Transaction Exposure, Hedging Operating Exposure, Management of Accounting Exposure (Including Problems).

Pedagogy	The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment and Group Discussions
Reference/ Readings	<ol style="list-style-type: none"> 1. P.G Apte, SanjeevanKapshe, International Financial Management, Tata McGraw Hill Publication, 2020, 8th edition 2. Cheol S. Eun, Bruce G. Resnick, International Financial Management, Tata McGraw Hill Publication, 2017, 7th edition 3. Maurice D. Levi: International Finance, Routledge Taylor & Francis Group, 2005 4. Jeff Madura, International Financial Management, 6th Edition, south-western, 2000 5. Avadhani V.A, International Finance, Mumbai, Himalaya publishing House, 2006 6. M. Y. Khan, Indian Financial System, Tata McGraw Hill. 2016 7. Alan C. Shapiro, Multinational Financial Management. Prentice Hall of India Pvt. Ltd. New Delhi, 8. Sharan, V. International Financial Management, Prentice Hall of India Pvt. Ltd. New Delhi, 2001 9. Dudley Lockett, Money and Banking, McGraw Hill. 2016 <p><i>Reference Website</i></p> <ol style="list-style-type: none"> 1. www.worldbank.org 2. www.imf.org 3. www.wto.org
Course Outcome	<p>After completion of this course the students will</p> <p>CO1. Understand the International Monetary system, basics of currency markets and foreign exchange markets</p> <p>CO2. Understand the wide range of issues from global financial markets</p> <p>CO3. Understand several products used for managing exchange rate and interest rate risk by MNCs</p>

Programme : M. Com
 Course Code : COO332
 Course Title : **Corporate Mergers and Acquisitions**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course:	Mergers and acquisitions in recent years have become one of the notable trends of Indian economy. Dynamics of M & A market in India is one of the catalysts of high rates of economic growth. Although the crisis of Financial Markets has declined significantly the volume and value of deals in Mergers and Acquisitions, they are still regarded as one of the most effective strategies for the development of Companies. Hence course of “Corporate Mergers and Acquisitions” has been designed to facilitate the candidates in preparing for Certification Examination of Merger and Acquisitions and make their career in Corporate Mergers and Acquisitions which is growing at a fast pace.
Description of the Course:	This course covers all essential topics that will enhance the knowledge of students in “Corporate Mergers and Acquisitions”. It covers topics related to the basics of Various Forms of Corporate Restructuring, Restructuring Underlying Issues – Growing need for Corporate Restructuring in Recent times in India, Theories of Mergers, Types of Mergers & Mergers and Acquisitions Process and Takeover Defenses. It will be immensely useful to all those who want to have a better understanding of Corporate Mergers and Acquisitions
Objectives of the Course:	<ol style="list-style-type: none"> 1. To understand the Mergers and Acquisitions, Various Forms of Corporate Restructuring and Corporate Restructuring in Recent times in India 2. To understand Theories of Mergers, Types of Mergers & Mergers and Acquisitions Process. 3. To acquire knowledge and understanding of Takeover defenses.

Course Content

Unit 1	: Mergers and Acquisitions - An Overview.	10Hours
An overview- Various Forms of Corporate Restructuring- Expansion Mergers and Acquisitions – Amalgamation – Absorption- Tender Offers - Asset Acquisition- Joint Venture–Contraction- Spin-offs- Split-offs – Split-ups– Divestiture- Equity Carve-out- Asset Sale - Corporate Control- Takeover Defenses- Share Repurchase -Exchange Offers- Proxy Contests - Changes in Ownership Structure- Leverage Buyout- Going Private – ESOP – MLPs -Restructuring: Underlying Issues – Growing need for Corporate Restructuring in Recent times in India.		
Unit 2	:Theories of Mergers	12 Hours
Efficiency Theories – Information and Signaling – Agency Problems and Managerialism – Free Cash Flow Hypothesis – Market Power – Taxes and their Impact on Merger Decisions – Hubris Hypothesis.		

Unit 3	:Types of Mergers & Acquisitions and Acquisition Process	14 Hours
<p>Types of Mergers - Horizontal Mergers - Vertical Mergers - Conglomerate Mergers - Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management/Horizontal Mergers - Vertical Mergers - Conglomerate Mergers- Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management.</p>		
Unit 4	:Takeover Defenses	12Hours
<p>Takeover Defenses - Friendly vs. Hostile Takeovers – Bear Hug – Proxy Contests –Impact of shareholder’s value- Proxy Fight Process- Tender offers – Two tiered tender offers –Any–or–all–offers- Partial Offers- Open market Operations- Street Sweeps- Dawn raid – Saturday Night special - Alternative Takeover Tactics –Takeover Defenses – Preventive Anti-Takeover Measures – Active Antitakeover.</p>		
Pedagogy	<p>The following methods and forms of study are used in the course</p> <p>The methodology used in the class will combine lectures, applications and case discussion.</p> <p>Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works that are intended to support learning objectives and will prepare the students adequately for the examinations.</p> <p>In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s assigned cases.</p>	
Reference/Readings	<ol style="list-style-type: none"> 1. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, PHI, 2011. 2. S.Shiva Ramu, Corporate Growth through Mergers & Acquisitions, SAGE Publications Pvt. Ltd; 1st Edition 1998. 3. John Humphrey, Kaplinsky and Saraph, Corporate Restructuring, SAGE Publications Pvt. Ltd; 1st Edition 1998. 4. Sudarshan, The Essence of mergers and acquisitions Pearson P T R; 1st Edition,1995. 5. Weston, Takeovers, Restructuring and Corporate Governance, Pearson; 4thEdition, 2003. 6. T.P Ghosh, Buyback of shares, Taxmann, 1999. 7. Ranjit Kumar Mandal, Corporate Mergers in India: Objectives and Effectiveness,Kanishka Publishers, Distributors, 1995. 8. Vijay Kumar Kaushal, Corporate Takeovers in India Sarup & Sons, 1995. 	

Course Outcome	On successful completion of Course, the candidate will be prepared with a CO1: Comprehensive and in-depth knowledge about Mergers and Acquisitions. And comprehensive and broad-based knowledge about various forms of re-Organizations, CO2: Learn the Theories of Mergers, Types of Mergers, Mergers and Acquisitions Process and Takeover Defenses.
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Programme : M. Com
 Course Code : COO333
 Course Title : **Financial Services**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course:	This course has been designed to facilitate the candidates in understand Financial Services and preparing for Certification Examination of Depository and make their career in Depository, Depository Participants and Stock Broking Firms, Factoring Agencies and Credit Rating Agencies as Researchers which has employment opportunities. It equips the students with the minimum knowledge benchmark of understanding of structuring of Securitization as Financial Instrument of the New Millennium.
Description of the Course:	This course of “Financial Services” covers all essential topics that will enhance the knowledge of students in Financial Services. It covers topics related to Overview of Fund based and Fee based services, understanding practices of Factoring and research work done by Credit Rating Agency with rating process and methodology. Structuring mechanism of Securitization with Legal Aspects. Efficient depository is critical to the efficient functioning of the Capital Market. This course provides deep insight into the functioning of the Depository and outlines the various Operational issues. It has been mandated by the Depository, that all branches of depository participants must have at least one person qualified in Depository Certification program.
Objectives of the Course:	<ol style="list-style-type: none"> 1. Student will be equipped with the knowledge of basic knowledge of financial services and Factoring. 2. Student will learn the process and methodology of Credit rating of Credit Rating Agencies with services provided. 3. Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations

Course Content

Unit 1	:Overview of Financial Services and Factoring	8 Hours
<p>Overview of Financial Services - Growth and Structure. Banking and Non - Banking Companies, Classification of Non –Banking Companies and NBFC’s Activities.</p> <p>Factoring -Definition of Factoring-Meaning of Factoring- features of factoring- Activities of Factoring-Mechanism of Factoring -Various Documents involve in Factoring - Types of Factoring- International Factoring-Two Factor System- Direct Export Factoring - Direct import Factoring - Factoring agreement-Functioning of Factoring- Cost of Factoring- Impact of Factoring - Factoring v/s Forfeiting - Advantages & Disadvantages of Factoring.</p>		
Unit 2	:Credit Rating, Securitization and Legal issues in Securitization	16 Hours

Credit Rating: Introduction - Concept of Credit Rating – Definition - Scope - Need, Types of Credit Rating - General Credit Rating Process and Methodology - Credit Rating Agencies in India Process and Methodology for Credit Rating - Advantages & Disadvantages of Credit rating - Rating services offered by Credit Rating Agencies - Equity rating and Equity Assessment - Rating symbols of Indian Credit Agencies.

Securitization: Introduction to Securitization as Financial Instrument of the New Millennium – Definition – Concept - Need for Securitization - Securitization in India - Securitization asset classes - Benefits of securitization Players involved in Securitization - Securitization structure - Process of Securitization-. Pass Through Certificate and Pay Through Securities structure.

Legal issues in Securitization - Securitization laws- (SARFAESI) Act –Purpose – Outcome - Powers conferred on Secured Creditor under the SARFAESI Act - Banks utilize for Effective tool for bad loans (NPA) Recovery- Rights of Borrowers.

Unit 3	:Depository Functioning and Bye- Laws	12 Hours
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Overview of Depository - Key features of the depository system in India -Depository System- Depository - Bank An Analogy - Depository - Bank –The difference - Legal Framework- Depositories Act, 1996 - Securities and Exchange Board of India (Depositories & Participants) Regulations, 1996ByeLaws approved by SEBI - and Business Rules framed in accordance with the Regulations and Byelaws. - Section 4, 7, 8, 9, 10, 14, and 16.

Internet Initiatives at Depository by NSDL - SPEED-e- SIMPLE- SPICE Ideas-and STEADY - Eligibility Criteria for a Depository– Registration-Commencement of Business- Agreement between Depository and Issuers-Rights and Obligations of Depositories- Records to be maintained by Depository – Functions of Depository. Business Rules of Depository –Functions- Services Offered by Depository - Electronic linkage – Technology and connectivity of Depository System with Business Partners.

Business Partners of Depository- The eligibility criteria are prescribed by the SEBI (Depository & Participants) Regulations, 1996- Business Restrictions – Application for becoming a DP – Conditions for Grant of Registration – Steps for joining as a DP- Validity and Renewal of Registration Certificate –Pre-requisites for DPs for commencing operations -Rights and Obligations- Agreement with Beneficial Owners- Direct and Indirect benefits of Depository System.

Unit 4	:Depository Core services	12Hours
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Types of Accounts- Documents for Verification- Beneficiary Account-Procedure for opening an account. Dematerialization- International Securities Identification Number (ISIN) - Securities that can be Dematerialized- Dematerialization request form- Procedure for Dematerialization- Rejection Reason-Precautions to be taken while processing DRF. Rematerialisation- Rematerialisation Request form-Prerequisites for Rematerialisation request - Rematerialisation Process.

Settlement of Off-Market Transactions- Settlement of Market-Transaction. Pledge and Hypothecation- Procedure for Pledge/Hypothecation- Creation of Pledgor- Procedure for Confirmation of Creation of Pledge/Hypothecation by Pledgee – Pledge of Demat Shares-Closure of a Pledge/Hypothecation by Pledgor- Closure of a Pledge/Hypothecation by Pledgee or - Invocation of Pledge by Pledge-Invocation of Hypothecation.

Pedagogy	The methodology used in the class will combine lectures, applications and case discussion.
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	<p>The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations.</p> <p>In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion's reading and understanding of Reports on the CreditRating and Structuring of Securitization with Legal issues.</p>
Reference/Readings	<p>Khan M.Y, Financial Services, McGraw Hill Education; Eight Edition, 2015.</p> <p>V.A. Avadhani, Marketing of Financial Services and Markets, HimalayaPublishing House, 1999.</p> <p>Indian Institute of Banking and Finance, Mutual Funds- Products & Services,Taxmann Publications Private Limited, 2010.</p> <p>Gordan & Natarajan, Financial Markets and Services, Himalaya Publishing House,Tenth Edition, 2018.</p> <p>K. Ravichandran, Merchant Banking & Financial Services, Himalaya PublishingHouse, Second Edition, 2016.</p> <p>NCFM- Depositories Module</p> <p>NISM – Mutual Funds Module Series</p>
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p>CO1: Student will be equipped with the knowledge of basic knowledge of Financial services and Factoring.</p> <p>CO2: Student will learn the process and methodology of Credit rating of Credit Rating Agencies etc.</p> <p>CO3: Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations</p>

Programme : M. Com.
 Course Code : COO334
 Course Title : **Capital Markets and Stock Exchange Operations**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course:	The course is designed to provide a good understanding in the field of investments and to learn about the theoretical frame work of Indian Capital Markets. This course will equip the student with the knowledge of Indian Capital markets and its working mechanism. The course will enable the student to make their careers in stock broking services.
Description of the Course:	This course focuses on Overview of Indian capital markets that incorporate both Primary and Secondary markets. Further, the students will be exposed to the trading and settlement procedures in the Indian capital markets. Students shall be equipped with the knowledge of stock market indices and the risk management and surveillance system in Indian capital markets.
Objectives of the Course:	The objective of the course is to enable students to develop the comprehensive knowledge on the Indian stock markets and its operations.

Course Content		
Unit 1	: Introduction to Capital Markets	15 Hours
An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Functions, Intermediaries, Role of Primary Market – Methods of floatation of Capital – problems of New Issues Market –IPO’s –Investor protection in primary market – recent trends in primary market – SEBI measures for primary market. Secondary Market: Meaning, Nature, Functions of Secondary Market – Organization and Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for secondary market – Overview of major stock exchanges in India Meaning Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting		
Unit 2	: Trading and Settlement System in Indian Stock Exchanges	15 Hours
Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE – BOLT System – Different types of settlements – Pay –in and Pay out –Trading – Settlement – Shortages – Auctions – Bulk deals – Block deals – Short Selling – Margin Trading – BSE SME Platform. NSE – Market segments – NEAT system options – Market types, order types and books – Trading, Clearing & Settlement – Demat settlement – Physical settlement – Funds settlement – Valuation debit – Valuation price – Auctions.		
Unit 3	: Indian Stock Market Indices	10 Hours
Stock Market Index – Meaning – Purpose and Consideration in developing index –Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free Float method) – BSE Sensex –Scrip selection criteria – Construction – BSE Investment Strategy Indices – BSE Thematic Indices – BSESectoral Indices - NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction.		
Unit 4	: Risk Management and Surveillance System in Indian Stock Exchanges	8 Hours
Risk Management system in BSE &NSE – Margins – Exposure limits – Surveillance system in BSE &		

NSE –Circuit breakers – Surveillance activities – Online surveillance – off-line surveillance – Rumour verification –Risk management – Risk containment measures – Settlement guarantee Mechanism – Asset/capital adequacy –margins – Inspection of books and investigation – Penal Charges and on-line monitoring

Pedagogy	: The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/case study/ individual or group projects/ assignments/Class activities or a combination of some of these. The sessions shall be interactive to enable peer group learning.
Reference/Readings	<p>Punithavathy Pandian Security Analysis and portfolio Management, Vikas Publishing House Pvt. Ltd.</p> <p>V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.</p> <p>Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw –Hill.</p> <p>Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers</p> <p>Chandra, Prasanna, Investment Analysis, Tata McGraw Hill, Latest Edition</p> <p>P R Joshi, Global Capital Markets – shopping for finance, Tata Mc Graw Hill</p> <p>Capital Market (Dealers) Module, Workbook from NSE</p> <p>Financial Markets: A Beginners’ Module, Workbook from NSE</p>
Course Outcome	<p>Upon completion of this course the student shall be able</p> <p>CO1: To understand the theoretical background of the Indian Capital markets.</p> <p>CO2: To learn the trading and settlement system in Indian stock exchanges.</p> <p>CO3: To discuss about the Indian stock market indices and learn to calculate the same.</p> <p>CO4: To explore the risk management and surveillance system in Indian stock exchanges.</p>

Programme : M. Com
 Course Code : COO336
 Course Title : Cost Management and Control
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course:	The success of business depends on many factors and one attribute to measure success is profit. In order to increase the profit of the enterprise, management must know the various tools and techniques which can be used to control and to reduce cost. This course will help the students to understand the basics of cost management, and to familiarised with practical applications of the latest tools and techniques used for controlling cost.
Description of the course:	This course is designed to provide knowledge about the basics of Cost management. This course also helps the students to understand the various techniques and performance evaluation methods used for controlling cost. It will also help the students to understand how to take decision to control the various costs by using LPP model, transportation and assignment problems.
Objectives of the course:	The main objectives of the course are: <ol style="list-style-type: none"> 1. To understand the basis of cost management 2. To have an in-depth knowledge of various cost management techniques used to control costs 3. To understand the application of learning curve and linear programming 4. To acquire knowledge regarding how to solve problems related to transportation and assignment

Course Content		
Unit 1	Introduction to Cost Management	10 Hours
Introduction, Meaning, Uses of Cost Management, Cost Control, Cost Reduction, Cost Avoidance, Strategic Cost Management – Competitive Advantage, Cost Leadership, Differentiation, Focusing. Contemporary Business Environment, Classification of Costs for Decision Making.		
Unit 2	Cost Management Techniques and Performance Evaluation	12 Hours
Activity Based Costing – Meaning, Objectives, ABC and Traditional costing, Advantages and Limitations of ABC, Cost Pools, Cost Drivers and Cost objects, Criteria for successful implementation of ABC system (Including problems). Target Costing – Meaning, Steps, Benefits of target costing, Value engineering in target costing. Transfer Pricing – Meaning, Objectives, Methods of transfer pricing, Transfer pricing in MNCs and Service Organisations. Balanced Scorecard – Balanced Scorecard perspective.		
Unit 3	Linear Programming, Network Analysis & Learning Curve	14 Hours
Linear Programming – Meaning, assumptions, Applications of LP techniques in cost control, Constraints, Limitations (Including Problems). Network Analysis – Introduction, objectives, stages, drawing network diagram, PERT and CPM (Including Problems). Learning Curve Model – Phases,		

factors affecting learning curve, Applications of learning curve (Including Problems)		
Unit 4	Transportation and Assignment Problems	12 Hours
Transportation Problems – Introduction, applications of Transportation in Cost reduction and control, conditions, stages, Methods for initial basic feasible solution, Unbalanced Transportation problems (Including problems). Assignment Problems – Introduction, stages, Application of Assignment problems in cost control, unbalance and assignment problems, maximize the objective function (Including Problems)		
Pedagogy	The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment and Group Discussions.	
Reference/ Readings	Ravi M. Kishore, <i>Strategic Cost Management</i> , Taxmann, 5 th edition, 2018. Jawahar Lal, <i>Strategic Cost Management</i> . Himalaya Publishing House, 2016 Edward Blocher, <i>Cost Management: A Strategic Emphasis</i> , Tata McGraw Hill. 2012 Hilton, Maher, & Selto, <i>Cost Management</i> , Tata McGraw-Hill Publishing Co. 2015 Frederick S. Hillier, Gerald J. Lieberman, Bodhibrata Nag, Preetam Basu, <i>Introduction to Operation Research</i> , McGraw Hill, 2017, 10 th edition Horngreen, Foster, & Datar, <i>Cost Accounting: A Managerial Emphasis</i> , Prentice Hall. 2010 L.R. Potti, <i>Operations research</i> , Yamuna Publications	
Course Outcome	CO1: Understand the basics of Cost Management and elements of costs CO2: Understand various techniques to be used to control the costs CO3: Understand and apply cost tools for taking managerial decision CO4: Able to do project planning and review of controlling techniques	

Programme : M. Com
 Course Code : COO337
 Course Title : Accounting Standards and Financial Reporting
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course:	The students must have knowledge of Accounting standards and Financial reporting in order to prepare and present the financial statements. This course will help the students to understand the various aspects of accounting standards. It will also familiarise the students the various forms of reporting other than financial information. It is a perfect choice to understand the various Accounting standards and financial reporting aspects to shape an individual towards career opportunity.
Description of the course:	This course is designed to provide knowledge about the various accounting standards adopted by India for preparation and presentation of financial statements. This course also covers specific accounting standards which students must be aware. This course will provide the knowledge of various development in financial reporting which are followed by the corporate firms while preparing and presenting their financial statements.
Objectives of the course:	The main objectives of the course are: <ol style="list-style-type: none"> 1. To understand the framework for preparation and presentation of financial statements 2. To acquire ability to solve problems in practical scenarios of Accounting standards 3. To develop an understanding of various forms of reporting

Course Content		
Unit 1	Framework for Preparation and Presentation of Financial Statements	10 Hours
Preparation and presentation of financial statements, Framework & its Purpose, Users and their information needs, Assumptions, Qualitative characteristics of financial statements, Constraints on relevant and reliable information, Recognition and Measurement of the elements of financial statements (Including problems and cases). Disclosure of Accounting Policies as per AS-1.		
Unit 2	Introduction to Accounting Standards and Financial Reporting	12 Hours
Accounting standards – Meaning, Objectives, Benefits, International Accounting Standards Committee (IASC), International Accounting Standards Board (IASB), Accounting Standard Board of India (ASB). Financial Reporting – Objectives, Users, Benefits, Qualitative Characteristics of Financial reporting information, International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (GAAP) – Indian GAAP and US GAAP, IFRS Adoption/ Convergence, Indian Accounting Standards (IND AS), Process of formulation of accounting standards in India.		
Unit 3	Accounting Standards	14 Hours
Accounting standards – Meaning, Significance, AS-2 (Valuation of Inventories), AS-9 (Revenue Recognition), AS-10 (Accounting for Fixed Assets), Ind AS-16 (Property Plant and Equipment), AS-18 (Related Party Disclosures), AS-22 (Accounting for Taxes on Income), AS-26 (Intangible Assets), AS-29 (Provisions, Contingent Liabilities and Contingent Assets) Ind AS- 113 (Fair Value Measurement)		

(Including Practical Problems as per relevant accounting standards)		
Unit 4	Developments in Financial Reporting	12 Hours
Sustainability Reporting – Meaning, Benefits. Triple Bottom Line – Meaning, Benefits, Implementation, Reporting. Business Responsibility Reporting, Corporate Social Responsibility – Meaning, Reporting. Interim Financial Reporting, Segment Reporting (Including practical problems as per relevant accounting standards)		
Pedagogy	The pedagogy for this course constitutes a mixture of Lectures, Case study, Assignment and Group Discussions	
Reference/ Readings	<p>10. Jawaharlal, Sucheta G. Financial Reporting and analysis, Himalaya Publishing House, 2018.</p> <p>11. Saini, D. & Saini, R. Accounting Standards, Himalaya Publishing House, 1st edition, 2018.</p> <p>12. Sharma, D.G., Accounting Standards, Taxmann.</p> <p>13. Rawat, D.S. Students guide to accounting standards, Taxmann, 5th edition.</p> <p>14. Bhalla, K. Financial Reporting Problems & Solutions, Taxmann, 2nd edition.</p> <p>15. ICAI, Corporate financial reporting module</p> <p>16. ICAI, Financial reporting module</p> <p>Reference Website</p> <p>1. www.icaai.org.in</p> <p>2. www.mca.gov.in</p>	
Course Outcome	<p>After completion of this course the students will</p> <p>CO1. Understand the fundamentals for preparation and presentation of Financial statements</p> <p>CO2. Able to solve any accounting problems by using relevant accounting standards</p> <p>CO3. Achieve desired level of technical competence</p>	

Programme : M. Com.
 Course Code : **COO339**
 Course Title : **Direct Taxes**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	: Direct taxation is required to be understood by everyone as all of us pay the tax in some way or other to the government. This course makes the student aware of various direct tax laws and procedures that are required in planning the individual tax assessment. This course would enable students to build their careers in tax planning.	
Description of the Course	: This course enables the student to understand and compute the income from salaries, house property, business income, capital gains and income from other sources. Further, it provides a comprehensive knowledge on deductions from gross total income; tax rates available for the respective assessment year, tax deducted at source, filing of returns and advance payment of tax. The student while learning this course has to follow the current financial year as their assessment year.	
Objectives of the Course	: This course aims at providing the students a comprehensive introduction to Income Tax so as to enable them in computing income from different sources and calculation of tax liability for individual and corporate.	
Course Content		
Unit 1	: Direct Tax Laws - I	15 Hours
Introduction – Basic concepts under Income Tax Act of 1961 - Residential Status – Incomes exempt from tax under section 10. Income from Salaries – tax treatment of different forms of Salary Income, Perquisites – Valuation of Perquisites. (<i>Includes Practical Problems</i>), Income from House Property – chargeability – computation of income from let out and self-occupied house property (<i>Includes Practical Problems</i>).		
Unit 2	: Direct Tax Laws - II	15 Hours
Profits and gains of Business or Profession – chargeability – deductions allowed in respect of expenses/ allowances – depreciation – expenditure on scientific research – amortization of preliminary expenses – amounts expressly disallowed under the Act. (<i>Includes Practical Problems</i>), Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short term and long-term capital gains charged to tax (<i>Includes practical problems</i>).		
Unit 3	: Direct Tax Laws - III	10 Hours
Income from Other Sources, Computation of Gross total income and tax liability. Clubbing of income – set off and carry forward of losses, Deductions from gross total income – Return of income and assessment TDS –TCS - Advance Payment of tax – Interest (<i>Includes Practical Problems</i>) Tax Planning, Tax Avoidance, Tax Evasion and Tax Management. Filing of Income tax returns.		
Unit 4	: Taxation of Companies	8 Hours

<p>Corporate Tax Planning: Meaning and objectives – Scope of corporate tax planning – Types of companies – residential status of a company and tax incidence – Areas for corporate tax planning – Tax management – Assessment of income – Filing of returns.</p> <p>Taxation of Companies: Computation of income under the heads of income applicable to corporate assesses – Set off and carry forward of losses – Deductions available in respect of gross total income – Computation of taxable income – Tax liability of a company (<i>Only Theory</i>)</p>	
Pedagogy	<p>: The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/individual or group projects/ assignments/Class activities or a combination of some of these. Practical Exercises to be solved in the classroom as well as for home work. Self-study with respect to topics assigned.</p>
Reference/Readings	<ol style="list-style-type: none"> 1. Singhania, V.K., Direct Taxes: Laws and Practices, Taxman Publications, New Delhi. Latest Edition. 2. Singhania, V. K., Students’ Guide to Income Tax, Taxmann Publications, New Delhi. Latest Edition. 3. Singhania , et al, Direct Taxes: Planning and Management, Taxman Publication, New Delhi. Latest Edition. 4. Bhagwati Prasad, Direct Taxes, New Age, New Delhi. Latest Edition. 5. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhaavan, Agra. Latest Edition. <p>Reference Websites: www.incometaxindia.gov.in</p>
Course Outcome	<p>Upon completion of this course the student shall be able to:</p> <p>CO 1: Explain the Income tax Act provisions as per the recent Finance bill.</p> <p>CO 2: Discuss the tax provisions with reference to computing the gross total income and tax liability.</p> <p>CO 3: Compute the gross total income and tax liability of an individual.</p> <p>CO 4: Discuss the taxation of companies.</p>

Programme : M.Com.
 Course Code : **COO430**
 Course Title : **Security Analysis & Portfolio Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	: Security analysis is about valuing the assets, debt, warrants, and equity of companies from the perspective of outside investors using publicly available information. Also, building a successful investment plan require a fundamental change in the way we think about investing. The purpose of this course is to provide analytical skills for better analysis of securities and management of portfolios.
Description of the Course	: The course outlines the topics such as Analysis of Risk & Return, Valuation and Analysis of Equity & Debt, Portfolio Analysis & Selection, and Portfolio Performance Evaluation & Revision, which are essential components for investment and trading in financial markets.
Objectives of the Course	: The following are the main objectives of the course - 1. To enable students to understand the analysis of Return and Risk of Securities. 2. To enable students to analyse the Equity and Debt of companies. 3. To enable students to analyse and select a Portfolio. 4. To enable students to evaluate Portfolio performance and revise the portfolios.

Course Content

Unit 1	: Introduction to Security Analysis	12 Hours
Risk and Return Analysis - Security return and risk – Systematic and Unsystematic Risk – Sources of Risk - Measurement of Risk and Return- Risk and Return analysis (Including problems) - Fundamental Analysis: Meaning – Objectives – Economy Analysis – Economic Forecasting –Forecasting Techniques – Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis - Technical Analysis: Meaning – Assumption of Technical Analysis – Dow Theory – Trends and Trend Reversal –Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns – Other Technical Indicators		
Unit 2	: Equity and Debt Valuation and Analysis	12 Hours
Valuation of Equity: Share valuation Model – Dividend Discount Model - One Year Holding Period -- Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including problems) - Valuation of Debt: Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems)		
Unit 3	: Portfolio Analysis and Selection	12 Hours
Meaning of portfolio management – Portfolio Management Process - Objectives of Portfolio -		

Traditional and Modern Portfolio Theories - Feasible Set of Portfolios – Efficient Frontier – Optimal Portfolios – Corner Portfolios - Return on Portfolio – Risk on Portfolio – Diversification of Portfolio - Efficient Frontier – Minimum Variance Analysis - Portfolio theory - Markowitz Model - Sharpe’s single index model - Efficient frontier – Capital Asset Pricing Model - Arbitrage Pricing Theory (Including problems)		
Unit 4	: Portfolio Performance Evaluation and Revision	12 Hours
Portfolio Performance Evaluation - Need – Meaning – Risk Adjusted Returns – Performance Evaluation Ratios – Sharpe’s Ratio – Treynor’s Ratio – Jenson Ratio – Portfolio Revision - Need for Revision – Meaning – Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging. (Including problems)		
Pedagogy	: Lectures / classroom discussion / presentation / case studies / group project / assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning.	
Reference/Readings	<ol style="list-style-type: none"> 1. Chandra, P. (2017). <i>Investment Analysis and Portfolio Management</i>. McGraw-Hill Education. 2. Fischer, D. E. & Jordan, R. J. (2016). <i>Security Analysis and Portfolio Management</i>, Pearson Education India. 3. Graham, N., & Dodd, D. L. (2009). <i>Security Analysis</i> (Sixth Edition). Tata McGraw-Hill Education. 4. Punithavathy, P. (2013). <i>Security Analysis and Portfolio Management</i> (Second Edition). Vikas Publishing House. 5. Ranganathan, M. (2006). <i>Investment Analysis and Portfolio Management</i>. Pearson Education India. 6. Reilly, F. K., & Brown, K. C. (2012). <i>Analysis of Investment and Management of Portfolios</i>. South-Western Cengage Learning. 	
Course Outcome	: Upon completion of this course, students will be able to: CO1: Perform Return and Risk analysis of Companies. CO2: Analyse the Equity and Debt of companies. CO3: Analyse and Select a Portfolio. CO4: Evaluate Portfolio Performance and Revise the Portfolios.	

Programme : M.Com
 Course Code : **COO431**
 Course Title : **Treasury and Foreign Exchange Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	: The Committee on Capital Market and Investors Protection conducts Certificate Course on Forex and Treasury Management (FXTM) for professional development of the members in this field. This course covers foreign exchange market, money market, bond market operations and related financial products. It therefore analyses the international finance environment within which banks, other intermediaries and companies operate and how it affects their operations in treasury	
Description of the Course	: This course aims at enabling the students to acquire skills for treasury management and understand the intellectual foundations of global financial markets, instruments and products, as also their use in managing financial risks.	
Objectives of the Course	: The object of the study is enable the students understand 1. Objectives of Treasury Management 2. Function and scope of Treasury Management	
Course Content		
Unit 1	: Introduction to Treasury Management	12 Hours
Meaning, Objectives, Significance, Functions and Scope of Treasury Management, Relationship between Treasury Management and Financial Management, Present Status of Treasury Management in India.		
Unit 2	: Treasury Organization	12 Hours
Picking the Right Model, Organisation Models: Dimensions, Role and Responsibilities of Chief Finance Officer Tools of Treasury Management; Internal Treasury, Controls; Liquidity Management, Regulation, Supervision and Control of Treasury Operations, Implications of Treasury on International, Treasury Operations in Banking.		
Unit 3	: Introduction to Forex Management	12 Hours
Introduction, Nature of Forex Management, Scope of Forex Management, Significance of Forex Management, Forex Manager and his Skills, Foreign Exchange Market and its Structure, Organisation of Foreign Exchange Market in India, Participant in Forex Market.		
Unit 4	: Foreign Exchange Exposure Management	12 Hours
Foreign Exchange Rates and its Determination, Exchange Rate Quotes; Types of Exchange Rates; Forex Trading; Currency Futures and Options, Foreign Exchange Risk Exposures and their Management; Exchange Rate Forecasting; Risk in Foreign Exchange Business		
Pedagogy	: The following methods and forms of study are used in the course •Lectures/ classroom discussion/ presentation/case study/ group project/	

	assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning.
Reference/Readings	<ol style="list-style-type: none"> 1. Bharati Pathak, Indian Financial System, 2. Dr. P. K. Srivastava, Banking theory and Practice, Himalaya Publishing House. 3. Dudley Lockett, Money and Banking, McGraw Hill. 4. Gerald Hatler, Bank Investments and Funds Management, Macmillan 5. M. Y. Khan, Indian Financial System, Tata McGraw Hill. 6. Principles of Banking, Indian Institute of Banking and Finance, Macmillan. 7. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House. 8. Stigum, Managing Bank Assets and Liabilities, Dow-Jones Irwin. 9. Vasant Desai, Banks and institutional management, Himalaya Publishing House. 10. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead”, Response Books.
Course Outcome	<p>: After the completion of the course the students will be able to:</p> <p>CO1:To have a contextual appreciation of the changes taking place in the global financial market, the issues facing the corporate financial manager, the development of academic theory and of practice in explaining and managing the financial risk which these changes bring.</p> <p>CO2:Understand and conquer the complexities of FX and treasury management</p> <p>CO3: Be able to solve integrated and practical treasury problem and Identify and evaluate exchange rate risks facing domestic and multinational companies.</p>

Programme : M. Com
 Course Code : **COO434**
 Course Title : **Management of Mutual Funds**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	This course “Management of Mutual Funds” has been designed to facilitate the candidates in preparing for Certification Examination of Mutual Fund and make their career in Mutual Fund industry, which is growing at a fast pace. It equips the students with the minimum knowledge benchmark of understanding the concept of Mutual Funds, Mutual fund industry, working of Asset Management Companies as well as individuals investing in Mutual Funds.
Description of the Course	This course covers all essential topics that will enhance the knowledge of students in Mutual Fund industry. It covers topics related to the basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features. Further, it also covers Offer Document along with investment plans. This course discusses the various services offered to present and prospective investors. It will be immensely useful to all those who want to have a better understanding of Indian Mutual Fund industry.
Objectives of the Course	<ol style="list-style-type: none"> 1. The basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features 2. Mutual funds Organization structure and role of different parties in the structure. 3. Offer documents of different schemes and SEBI requirement on preparation on Offer documents. 4. Suitability of Scheme Information Document (SID), Statement of Additional Information (SAI) and Key Information Memorandum (KIM) 5. Investment plans, products and services offered to present and prospective investors in the financial market 6. Different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP)

Course Content

Unit 1	: The Concept, Role and Types of Mutual Funds	12 Hours
The Concept of Mutual Funds - Advantages of Mutual Fund Investing - Portfolio Diversification - Professional Management - Reduction of Risk - Transaction Costs and Taxes - Liquidity and Convenience - Growth and Trends of Mutual Fund Industry in India - Types of Funds - Open-end Funds/Closed-end Funds/Fixed Term Plans - Load Funds/No Load Funds - Tax Exempt/Non-Tax-Exempt Funds - Money Market Funds - Equity Funds - Debt Funds - Hybrid funds - Commodity Funds -		

Real Estate Funds - Exchange traded funds -Index traded funds - Funds of Funds.		
Unit 2	: Organisation, Management and Procedure of setting up of Mutual Funds	12 Hours
Structure of Mutual Funds in India - Parties to Mutual Funds - The Fund Sponsor - Mutual Fund as a Trusts -Trustees - Rights of Trustees - Obligations of Trustees - The Asset Management Company - its appointment and functions - Obligations of AMC and Directors - Independent Directors and its Trustees - Other Fund Constituents – Custodians - Depositories - Bankers- Transfer Agents and Distributors.		
Unit 3	: The Offer Document	12 Hours
The Offer Document – What it is - Importance - Contents - Regulation and Investors Rights - Contents of the Offer Document - Standard Offer Document for Mutual Funds (SEBI format) - Summary Information - Glossary of Defined Terms - Risk Disclosures - Legal and Regulatory Compliance – Expenses - Condensed Financial Information of Schemes - Constitution of the Mutual Fund - Investment Objectives and Policies - Management of the Fund - Offer Related Information - Scheme Information Document (SID) - Statement of Additional Information (SAI) and Key Information Memorandum (KIM).		
Unit 4	: Different Investment Plans and Services for Investors.	12 Hours
Accumulation Plans - Systematic Investment Plans - Automatic Reinvestment Plans - Retirement Plans - Switching Within Family of Funds - Voluntary Withdrawal Plans - Redeeming Shares - Services Performed by Mutual Funds - Nomination Facilities - Phone Transactions/Information - Check Writing, Pass Books - Periodic Statements and Tax Information – Statutory - Others - Loans Against Units.		
Pedagogy	<ul style="list-style-type: none"> • The methodology used in the class will combine lectures, applications and case discussion. Lectures will address the assigned reading materials. • The required readings, lecture notes, and the assigned home works and cases of Offer Document and Various schemes are intended to support learning objectives and will prepare the students adequately for the examinations. • In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasions to examine Offer documents as assigned cases. 	
Reference/Readings	<ol style="list-style-type: none"> 1. National Institute of Securities Markets (NISM), Mutual Funds Foundation, Taxmann Publications Pvt. Ltd.; 2017 Edition. 2. National Institute of Securities Markets (NISM), Mutual Funds Distributor, Taxmann Publications Pvt. Ltd.; July 2017 Edition. 3. National Institute of Securities Markets (NISM), Mutual Funds Distributor (Level2), Taxmann; August 2017 Edition. 4. AMFI Workbook 5. Sanjeev Agarwal, Guide to Indian Capital Market, Bharat Law House; 1st Edition, 2000. 6. Seema Vaid, Mutual fund operation in India, Rishi Publications, 1994. 7. Lalit Bansal, Mutual Funds: Management and Working, Deep & Deep Publications, 1993. 8. H.R. Singh & Dr. Meera Singh, Mutual fund & Indian Capital Market, 	

	<p>Kanishka Publishers Distributors, 2001.</p> <p>9. L.M. Bhole, Financial Institutions & Markets, McGraw Hill Education; 5th Edition, 2009.</p> <p>10. H. Sadhak, , Mutual Funds in India, Marketing strategies & Investment Practices, SAGE Response; Second Edition, 2003.</p> <p>11. K.G. Sahadevan & M. Thiripalraju, Mutual Funds Data, Interpretation & analysis, Prentice-Hall of India Pvt. Ltd, 2006.</p> <p>Reference Websites:</p> <p>1. www.amfiindia.com</p> <p>2. www.mutualfundsindia.com</p> <p>3. www.moneycontrol.com.</p>
Course Outcome	<p>Upon Completion of the course the students will be able to:</p> <p>CO1: Understand the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features.</p> <p>CO2: Get oriented to distribution and acquainted with Offer Document – NFO, SID, SAI and KIM</p> <p>CO3: Investing schemes as an approach to investing in Mutual Funds.</p>

Programme : M.Com.
 Course Code : **COO438**
 Course Title : **Advanced Econometrics**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	: A significant amount of empirical research work in finance that facilitates policy making at macroeconomic level and management of risk at individual and institutional level transactions is well supported by the discipline of econometrics. However it is important to acquire skills in using advanced tools and techniques available in the field of econometrics and hence the need for this course in advanced econometrics.
Description of the Course	: Advanced econometrics develops on the basics of financial econometrics course and extends to the study of advanced econometric models with applications in cross-section, time series and panel data. Special advanced regression models designed for limited dependent variable, advanced multivariate time series models with vector autoregression specification, models for examining long-run relationship between variables of interest are covered in this course. Similarly, advanced volatility models and panel data econometrics with detailed procedures for identifying right panel data models are also included in this course.
Objectives of the Course	: (i) To enable learners apply cross-section regression models on limited dependent variables. (ii) To enable learners acquire skills in time series modelling and forecasting with advanced analytical techniques for short term and long-term relationships in variables of interest. (iii) To enhance skills in estimation and forecasting of volatility. (iv) To provided skills in building panel data models for examining dependency relationships amongst financial variables.

Course Content

Unit 1	:Limited Dependent Variable Models	12 Hours
Nature – Linear Probability Model – Limitations of LPM – Logit and Probit Models: Structure and specifications, Estimation, Interpretations, Computing marginal effects – Tobit Model: estimations and specification issues.		
Unit 2	: Multivariate Time Series Analysis	12 Hours
Vector autoregressive (VAR) models – Estimation and forecasting with VAR – Forecast error variance decomposition - Impulse response function – Generalized VAR - Forecasting with VAR models - Granger causality test – VAR based Granger causality test – Johansen Co-integration test – VECM model – ARDL model.		
Unit 3	: Advanced Volatility Models	12 Hours
Multivariate GARCH and conditional correlations models – Constant and Dynamic Conditional		

Correlations models – BEKK GARCH model – Stochastic volatility models: Concept, structure, Kalman filter.

Unit 4	: Panel Data Econometrics	12 Hours
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Panel data structure – Advantages of Panel Data –Pooled OLS Regression – Fixed Effects model – Random effects model – Properties of Various Estimators - Fixed Effects versus Random effects model – Wald test - Breush and Pagan Lagrange Multiplier Test – Hausman Test – Non-Stationary Panel - Panel unit root and cointegration tests.

Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab
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Reference/Readings	<ol style="list-style-type: none"> 1. Fabozzi, F., Focardi, S., Rachev, S. and Arshanapalli, B. (2014) The Basics of Financial Econometrics: Tools, Concepts and Asset Management, Wiley. 2. Guidolin, M. and Pedio, M. (2018) Essentials of Time Series for Financial Applications, Academic Press, UK. 3. Asteriou Dimitrious,(2006), Applied Econometrics, Palgrave Macmillan, New York 4. Cameroon Samuel (2005), Econometrics, McGraw Hill, New York. 5. Davidson, J. (2000) Econometric Theory, Blackwell, USA 6. Goldberger, A.S. (2000) Introductory Econometrics, Harvard University Press, Cambridge. 7. Greene, W. (2004) Econometric Analysis, Prentice Hall, New York. 8. Gujarati, D. (2004) Basic Econometrics, McGraw Hill, New Delhi. 9. Hayashi, F (2000), Econometrics, Princeton University Press, Princeton. 10. Pattreson, Kerry (2000) An Introduction to Applied Econometric: Time Series Approach, Palgrave Macmillan, New York 11. Wooldridge (2006), Introductory Econometrics, Thomson-South Western, Singapore.
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Course Outcome	<p>: Upon completion of the course learners will be able to:</p> <p>CO1 Apply probability based models including LPM, logit and probit models to data in social sciences.</p> <p>CO2 Perform forecasting by developing VAR models.</p> <p>CO3 Estimate Granger causality models including the VAR framework.</p> <p>CO4 Develop models for examining long-run relationship between financial variables using Johansen’s cointegration and ARDL models.</p> <p>CO5 Forecast financial market volatility using advanced GARCH volatility models and Kalman filter.</p> <p>CO6 Demonstrate ability to develop useful panel data models with appropriate diagnostic procedures.</p>
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Programme : M.Com.
 Course Code : **COO345**
 Course Title : **Basic Econometrics**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	: Econometrics as a discipline provides tremendous opportunity for understanding observed phenomena and relationships in the domain of social sciences. While the discipline of econometrics offers simple to very complex models for examining these relationships, a course in basic econometrics is needed to create foundation for grasping these advanced techniques and developing models that are able to explain more complex behaviour of economic variables. Basic econometrics course serves as the preliminary step in understanding econometric tools and modelling procedures.
Description of the Course	: Basic econometrics course is designed to provide knowledge of fundamental concepts in econometrics and familiarise learners with basic econometric tools. The course details on regression methodology of modelling including its forms, assumptions and diagnostics. It further includes topics in econometric analysis of cross-section data with particular focus on dummy variables and basic time series econometric models for forecasting.
Objectives of the Course	: (i) To provide foundational knowledge of regression analysis and develop skills in applying regression models to data. (ii) To provide knowledge and skills of diagnostic testing with respect to regression models. (iii) To enable learners master basic econometric techniques for analysis of cross-section data. (iv) To enable learners acquire skills in basic time series analysis and forecasting using econometric and event study methodology.

Course Content

Unit 1	:Introduction to Econometric Methodology and Regression Analysis	10 Hours
Econometrics – meaning, and significance of econometrics in business decisions - Methodology of econometric analysis – Nature and sources of data for econometric analysis – Preparation of data for analysis - Introduction to classical linear regression model - Assumptions of CLRM – Specification and estimation of bivariate and multiple regression models – Hypothesis testing and statistical inference – Properties of least square estimators (BLUE) – Basic model diagnostics using goodness of fit statistics– Regression terminology – Regression vs causation – Regression vs correlation – Reporting the results of regression analysis.		

Unit 2	: Econometric Modeling and Diagnostic Testing	16 Hours
Selection of model variables – Selection of functional form of regression – Model selection criteria – Issues in regression modelling - Autocorrelation, Heteroscedasticity, Multicollinearity – Consequences, tests for detection and remedial measures – Model misspecification errors – Types, consequences and tests of misspecification errors – Errors of measurement and relevant consequences.		
Unit 3	: Econometric Analysis of Cross-Section Data	10 Hours
Cross-section data – Data considerations and preparation, Sources of cross-sectional data – Cross-section data models - Dummy variables: Nature, ANOVA & ANCOVA Models – Cautions in the use of Dummy Variable – Interaction Effect using Dummy Variable – Applications of Dummy Variables - Seasonal Analysis, Structural breakpoint analysis using dummy variables.		
Unit 4	: Econometric Analysis of Time Series Data	12 Hours
Time series concepts – Stationarity in time series: Concept, Significance, Tests of stationarity in time series, ACF and PACF functions, Unit root tests, Transforming non-stationary time series – Econometric modelling and forecasting using time series data – AR, MA, ARMA and ARIMA modelling – Diagnostics and forecasting using ARIMA – Event study methodology.		
Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab	
Reference/Readings	<ol style="list-style-type: none"> 1. Asteriou Dimitrius,(2006), Applied Econometrics, Palgrave Macmillan, New York 2. Cameroon Samuel (2005), Econometrics, McGraw Hill, New York. 3. Davidson, J. (2000) Econometric Theory, Blackwell, USA 4. Goldberger, A.S. (2000) Introductory Econometrics, Harvard University Press, Cambridge. 5. Greene, W. (2004) Econometric Analysis, Prentice Hall, New York. 6. Gujarati, D. (2004) Basic Econometrics, McGraw Hill, New Delhi. 7. Hayashi, F (2000), Econometrics, Princeton University Press, Princeton. 8. Pattreson, Kerry (2000) An Introduction to Applied Econometric: Time Series Approach, Palgrave Macmillan, New York 9. Ramanathan Ramu (2002), Introductory Econometrics with applications, Thomson South Western, Singapore 10. Wooldridge (2006), Introductory Econometrics, Thomson-South Western, Singapore. 	
Course Outcome	<p>Upon completion of the course learners will be able to:</p> <p>CO1. Apply methodology of regression analysis in developing models for data in social sciences.</p> <p>CO2. Perform diagnostic tests on regression models and improvise their models.</p> <p>CO3. Demonstrate application of dummy variables for varied purposes in the context of cross-section data.</p> <p>CO4. Develop basic time series models for forecasting using ARIMA structure.</p> <p>CO5. Apply event study methodology on time series data for research and analytical purposes.</p>	

Programme : M.Com
 Course Code : **COO346**
 Course Title : **Customer Relationship Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	In today's corporate world staying competitive, efficient and effective, are key to being successful. Corporations employ best practices in the quest for excellence and the need for a student to understand and adopt the change is necessary. A student needs to get a real world understanding of customer relationship management.
Description of the Course	This course is focused on the holistic understanding of customer relationship management. It defines the CRM process, its concepts and goals. Value creation and its benefits to customers and organisations is highlighted. It finally explains CRM as a strategy and manner of implementation.
Objectives of the Course	For a student to be able to: <ol style="list-style-type: none"> 1. Understand and describe a customer relationship management application 2. Understand how it has been successfully implemented in various organizations and what does it take to ensure a successful implementation 3. To participate in an implementation of CRM by understanding the business case and importance of implementing such a system in an organization.

Course Content

Unit 1	Introduction to CRM:	8 Hours
Definition and concepts of CRM, Components of CRM, Understanding the goal of CRM and Customer Touch Points.		
Unit 2	CRM Process:	12 Hours
Introduction and Objectives of a CRM Process; The CRM cycle i.e. Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's (Elements) of CRM Process		
Unit 3	The Value Creation Process:	14 Hours
The value the customer receives: the nature of value, value proposition, value assessment. The value organisation receives: customer profitability, , customer acquisition and its economics, customer retention and it economics		
Unit 4	Developing CRM Strategy and CRM Implementation:	14 Hours

Role of CRM in business strategy, Understanding Service Quality: Technical, Functional, and dimensions of service quality, Managing Customer communications.
 Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects: Development Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support CRM LINKS IN E-BUSINESS: E-Commerce and Customer Relationships on the Internet. Future of CRM.

Pedagogy	: lectures/ case analysis/assignments/class room interaction/lab
Reference/Readings	<ol style="list-style-type: none"> 1. Judith W .Kincaid , Customer Relationship Management Getting it Right, Pearson Education 2 .H.Peeru Mohamed , A Sagadevan, Custmer Relationship Management, A Step by Step Approach, Vikas Publishing House 3. Adrian Payne, HANDBOOK OF CRM: Achieving Excellence in Customer Management, Butterworth-Heinemann is an imprint of Elsevier 2005
Course Outcome	<p>CO1. Students will gain an insight into business drivers, and what it takes to successfully implement a CRM application in a company.</p> <p>CO2. Students will design customer relationship management strategies by understanding customers’ preferences for the long-term sustainability of the Organizations.</p>

Programme : M.Com
 Course Code : COO347
 Course Title : **Entrepreneurship Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course :	Entrepreneurship is important, as it has the ability to improve standards of living and create wealth, not only for the entrepreneurs but also for related businesses. Entrepreneurs also help drive change with innovation, where new and improved products enable new markets to be developed.
Description of the Course :	The course will inspire students and help them imbibe an entrepreneurial mind-set. The students will learn what entrepreneurship is and how it has impacted the world and their country. They will be introduced to key traits and the DNA of an entrepreneur, and be given an opportunity to assess their own strengths and identify gaps that need to be addressed to become a successful entrepreneur.
Objectives of the Course :	At the completion of this course, students should be able to: <ol style="list-style-type: none"> 1. The objective of this course is to develop and strengthen entrepreneurial quality and motivation amongst the students. 2. To motivate the entrepreneurial instinct and to develop necessary knowledge and skills among the students.

Course Content

Unit 1	: Entrepreneur & Entrepreneurship	12 Hours
Meaning and Importance, Evolution of term 'Entrepreneurship', Factors influencing entrepreneurship', Characteristics of an entrepreneur, Types of entrepreneurs, New generations of entrepreneurship viz. social entrepreneurship, Entrepreneurship, Health entrepreneurship, Tourism entrepreneurship, Women entrepreneurship etc., Barriers to entrepreneurship.		
Unit 2	: Business Planning Process:	12 Hours
Meaning of business plan - Business plan process - Advantages of business planning - Marketing plan - Production/operations plan - Organization plan - Financial plan - Final Project Report with Feasibility Study - preparing a model project report for starting a new venture.		
Unit 3	: Organization Assistance	12 Hours
Assistance to an entrepreneur, New Ventures, Industrial Park (Meaning, features, & examples), Special Economic Zone (Meaning, features & examples), Financial assistance by different agencies, MSME Act Small Scale Industries, Carry on Business (COB) license, Environmental Clearance, National Small Industries Corporation (NSIC), Financial assistance to MSME, Modernization assistance to small scale unit, The Small Industries Development Bank of India(SIDBI), The State Small Industries Development Corporation(SSIDC).		
Unit 4	: International Entrepreneurship Opportunities	12Hours

The nature of international entrepreneurship - Importance of international business to the firm - International versus domestic entrepreneurship - Stages of economic development - Entrepreneurship entry into international business - exporting - Direct foreign investment - barriers to international trade.	
Pedagogy	The following methods and forms of study are used in the course <ul style="list-style-type: none"> Lectures/ classroom discussion/ presentation/case study/ group project/ assignment or a combination of some of these. The sessions shall be interactive to enable peer group learning.
Reference /Readings	<ol style="list-style-type: none"> David Holt Entrepreneurship , New Venture Creation , Prentice Hall India. S.S. Khanka ,Entrepreneurial Development S.Chand& Company Ltd. New Delhi Peter F. Drucker , Innovation and Entrepreneurship Vasant Desai, Dynamics of Entrepreneurship Development ,Himalaya Publication house
Course Outcome	<p>Upon completion of the course the students will be able to:</p> <p>CO1: Develop awareness about entrepreneurship and successful entrepreneurs.</p> <p>CO2: Develop an entrepreneurial mind-set by learning key skills such as design, personal selling, and communication.</p> <p>CO3: Understand the DNA of an entrepreneur and assess their strengths and weaknesses from an entrepreneurial perspective.</p>

Programme : M.Com
 Course Code : **COO348**
 Course Title : **Tourism and Travel Management**
 Number of Credits : 4
 Effective from AY : 2020-21

Need of the Course	Tourism and Travel industry is one of the top ranked industries in the world responsible for transforming any economy. The role and importance of this industry enables a student to identify either the job opportunities available or start own business venture in tourism and travel related areas. Students are also encouraged to learn the double impact, positive and negative, of this industry to the local destination so that sustainability can be maintained and ensured for future generations.	
Description of the Course	The course begins with basic understanding of tourism and travel industry clearly providing various reasons for people to travel and what constitutes tourism industry, i.e., tourism industry is in a way invisible but becomes visible in the form of a mixture of various other ancillary industries. The course provides detailed background on the demand for tourism and the related supply of tourism, so students can easily make out how to equate the demand-supply equation of tourism and travel industry. Marketing of tourism is also covered in detail by giving the importance and role of various marketing intermediaries. The course ends with providing a bird's eye view of the potential future implications of tourism and travel industry.	
Objectives of the Course	Ensuring that the student is getting the complete clarity about the importance of tourism and travel industry, and also the significance of these two industries in transforming the economy in manifold ways by learning the multiplier effects.	
Course Content		
Unit 1	Introduction to Tourism and Travel:	12 Hours
Structure and Components of the Tourism and Travel Industry – Types of tourism - Economic and other impacts of tourism – Economics of Tourism – Tourism Investments Vs Returns – Tourism Vs Balance of Payment / Employment / Socio-Economic Trade off – Social Evils of Tourism Industry – Responsible Vs Irresponsible Tourism – Sustainable Tourism.		
Unit 2	Demand for Tourism and Tourist Destination	12 Hours
Demand: Concepts and Definitions of Demand for Tourism – Consumer Behaviour and Tourism Demand – Determinants of Tourism Demand – Measuring the Demand for Tourism – Patterns of Demand – Assessment of Quality and Satisfaction [IPA, SERVQUAL, SERVPERF, and HOLSAT].		

Tourist Destination: The Geography of Tourism – Patterns and Characteristics of the Supply of Tourism – The Socio-cultural and Environmental Impacts – Tourist Motivation – Skills for the Key Sectors of the Travel and Tourism Industry – The Economic Impact of Tourism – Tourism and Development Planning – Determination of Carrying Capacity.		
Unit 3	Marketing of Tourism.	12 Hours
Role of Government organizations and marketing of tourism – Accommodation – Transportation – Intermediaries (tourism and travel agents) – Attractions – Marketing for Tourism (The Historical Roots) – Marketing Management – Marketing Planning – Marketing Mix – The Future of Tourism marketing		
Unit 4	Future of Tourism and Travel Industry	12 Hours
The future of travel and tourism around the world – Emergence of Medical, Health and Wellness tourism as a modern trend – Space Tourism: Problems and Prospects – Virtual Tourism: Role of Social Networking Sites and impact on Destination Image – What to Look for in the Next Century.		
Pedagogy	: The following methods and forms of study are used in the course: Lectures / Case studies /Self-Study (literature) and fact based assignments to better understand the importance of supply of tourism and demand for tourism.	
Reference/Readings	<ol style="list-style-type: none"> 1. Charles R Goeldner and J.R. Brent Ritchie, Tourism: Principles, Practices, Philosophies, Wiley India, 2011. 2. Pran Nath Seth & Sushama Seth Bhat, An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 2010 3. K. Bhatia, An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 2010 4. K. Bhatia, International Tourism, Sterling Publishers Private Limited. 2010 5. Chris Cooper / John Fletcher / David Gilbert / Stephen Wanhill, Tourism : Principles and Practice, Pitman Publishing. 2008 6. Rob Davison, Tourism, Pitman Publishing. 2008 7. Melanie Smith and László Puczko, Health and Wellness Tourism, Elsevier. 2015 	
Course Outcome	Students will be able to identify: CO1. The mechanisms of demand and supply in the tourism industry. CO2. How to market tourism as a quality product through different promotional mediums in a sustainable manner.	