Scheme of Instruction and Evaluation for **M.Com**., Programme for the batch of students admitted during 2020-'21 and onwards.

Course Code	Title of the Course	Instruction Hours per week			Credits	Evaluation		
		L	T	P		CIA MARKS	SEE	
							MARKS	DURATION
SEMESTER – I								
COM 101	Management Theory & Practice	4	0	0	4	30	70	3 Hrs.
COM 102	Business Economics	4	0	0	4	30	70	3 Hrs.
COM 103	Business Environment	4	0	0	4	30	70	3 Hrs.
COM 104	Financial Accounting and Packages	4	0	0	4	30	70	3 Hrs.
COM 105	Information Technology for Business	4	0	0	4	30	70	3 Hrs.
COM 106	Quantitative Techniques for Business Decisions	4	0	0	4	30	70	3 Hrs.
SEMESTER – II								
COM 201	Business Laws	4	0	0	4	30	70	3 Hrs.
COM 202	Research Methodology	4	0	0	4	30	70	3 Hrs.
COM 203	Human Resources Management	4	0	0	4	30	70	3 Hrs.
COM 204	Marketing and Public Relations	4	0	0	4	30	70	3 Hrs.
COM 205	Financial Management	4	0	0	4	30	70	3 Hrs.
COM 206	E-Business	4	0	0	4	30	70	3 Hrs.
Generic Elective Courses (Choose any one out of three Courses)								
GE01	MS Excel & Tally Practical's	1	1	1	2	50	-	-
GE02	Human Values & Ethics	1	1	1	2	50	-	-
GE03	Personality Development Lab	1	1	1	2	50	-	-

III SEMESTER									
Course Code	**Title of the Course**	**Instruction Hours per week**			**Credits**	**Evaluation**			
		L	**T**	**P**		**CIA MARKS**	**SEE**		
							MARKS	**DURATION**	
Generic core course									
COM 301	Business Communication Skills	4	0	0	4	30	70	3 Hrs.	
COM 302	Entrepreneurship Development & Business Models	4	0	0	4	30	70	3 Hrs.	
FUNCTIONAL SPECIALISATIONS From the following **three** specialization areas choose any two elective courses each from **two** specialization areas of your choice : **A. Accounting** **B. Banking, Insurance** **C. Finance** **D. Taxation**									
Accounting									
COM 303 A	Advanced Cost Accounting	4	0	0	4	30	70	3 Hrs.	
COM 304 A	Auditing & Assurance	4	0	0	4	30	70	3 Hrs.	
COM 305 A	Financial Statement Analysis	4	0	0	4	30	70	3 Hrs.	
COM 306 A	Cost and Management Accountancy	4	0	0	4	30	70	3 Hrs.	
Banking & Insurance									
COM 303 B	Central Banking	4	0	0	4	30	70	3 Hrs.	
COM 304 B	Non-Banking Financial Corporations	4	0	0	4	30	70	3 Hrs.	

COM 305 B	Principles of Insurance.	4	0	0	4	30	70	3 Hrs.
COM 306 B	Practice of Life Insurance	4	0	0	4	30	70	3 Hrs.
Finance								
COM 303 C	Security Analysis& Portfolio Management	4	0	0	4	30	70	3 Hrs.
COM 304 C	Advanced Auditing	4	0	0	4	30	70	3 Hrs.
COM 305 C	Financial Reporting	4	0	0	4	30	70	3 Hrs.
COM 306 C	Financial Markets and Services	4	0	0	4	30	70	3 Hrs.
Taxation								
COM 303 D	Tax planning & Management	4	0	0	4	30	70	3 Hrs.
COM 304 D	G.S.T. – I	4	0	0	4	30	70	3 Hrs.
COM 305 D	Income Tax Procedure	4	0	0	4	30	70	3 Hrs.
COM 306 D	Business Taxation	4	0	0	4	30	70	3 Hrs.
Generic Elective Courses(Choose any one out of three courses)								
GE04	Computerized Taxation & Return filling	1	1	1	2	50	-	
GE05	Soft and Employability Skills	1	1	1	2	50	-	
GE06	Event Management	1	1	1	2	50	-	
COM307	**Project Work**	-	-	-	2	50	-	
COM308	Comprehensive Seminar	-	-	-	2	50	-	

IV SEMESTER								
Course Code	**Title of the Course**	**Instruction Hours per week**			**Credits**	**Evaluation**		
		L	**T**	**P**		**CIA Marks**	**SEE**	
							Marks	**Duration**
Generic Core Courses								
COM401	**MOOCS:** NPTEL/SWAYAM/edX/Coursera/Stanford Online/Udacity/ Open Classrooms/ Open2Study/ ALISON/ Khan Academy/ NSE-NCFM/IRDA/NISM/ Any course related to MBA from the authentic sources with prior permission.	4	0	0	4	30	70	3 Hrs.
COM402	International Business	4	0	0	4	30	70	3 Hrs.
FUNCTIONAL SPECIALISATIONS From the following **three** specialization areas choose any two elective courses each from **two** specialization areas of your choice : **A. Accounting** **B. Banking, Insurance** **C. Finance** **D.Taxation**								
Accounting								
COM403A	Corporate Restructuring	4	0	0	4	30	70	3 Hrs.
COM404A	Corporate Accounting	4	0	0	4	30	70	3 Hrs.
COM405A	Management and Cost Audit	4	0	0	4	30	70	3 Hrs.
COM406A	International Accounting	4	0	0	4	30	70	3 Hrs.
Banking & Insurance								
COM403B	Financial Institutions	4	0	0	4	30	70	3 Hrs.
COM404B	Banking and Technology	4	0	0	4	30	70	3 Hrs.
COM405B	Insurance and Risk Management	4	0	0	4	30	70	3 Hrs.
COM406B	Practice of General Insurance	4	0	0	4	30	70	3 Hrs.
Finance								
COM403C	Financial Derivatives	4	0	0	4	30	70	3 Hrs.
COM404C	International Financial Management	4	0	0	4	30	70	3 Hrs.
COM405C	Export Finance	4	0	0	4	30	70	3 Hrs.
COM406C	Financing Foreign Trade	4	0	0	4	30	70	3 Hrs.

Taxation								
COM403D	G.S.T. & Customs - II	4	0	0	4	30	70	3 Hrs.
COM404D	Direct Taxes	4	0	0	4	30	70	3 Hrs.
COM405D	Corporate Tax Planning & Management	4	0	0	4	30	70	3 Hrs.
COM406D	International Taxation Management	4	0	0	4	30	70	3 Hrs.
COM407	**Viva-Voce On Project Work**	-	-	-	4	-	100	

SEMESTER – I								
Course Code	**Title of the Course**	**Instruction Hours per week**			**Credits**	**Evaluation**		
		L	**T**	**P**		**CIA MARKS**	**SEE**	
							MARKS	**DURATION**
COM 101	Management Theory & Practice	4	0	0	4	30	70	3 Hrs.
COM 102	Business Economics	4	0	0	4	30	70	3 Hrs.
COM 103	Business Environment	4	0	0	4	30	70	3 Hrs.
COM 104	Financial Accounting and Packages	4	0	0	4	30	70	3 Hrs.
COM 105	Information Technology for Business	4	0	0	4	30	70	3 Hrs.
COM 106	Quantitative Techniques for Business Decisions	4	0	0	4	30	70	3 Hrs.

COM 101: MANAGEMENT THEORY AND PRACTICE (4L + 1T + 1P)

Subject Code :	**COM 101**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: To familiarize the students with basic management concepts and the process of organisation.

Course Outcomes:

CO-1 To provide knowledge and understanding of the Principles of Management will enable the students gain valuable insight into the workings of business and other organizations.

CO-2 To enable the students understand the managerial functions and practices of various

CO-3 To make the students understand elements of organizing and staffing.

CO-4 To evaluate the influence of effective communication, motivation and leadership

CO-5 To understand the significance of managerial control and formulate best control methods.

Unit–I: Introduction: Management, Concept, Significance, Levels, Skills, Functions and Principles - Management as an Art, Science and Profession – Social responsibilities of business.

Unit–II: Planning: Nature, Purpose, Process of Planning, Types of Plans – Premising & Forecasting, Decision Making: Concept, Process, Management By Objectives: Concepts, Process. Advantages and Limitations.

Unit–III: Organizing: Process - Formal and Informal Organizations -Departmentation: Methods of Departmentation, Span of Control; V.A. Graicuna's Theory - Factors Determining Span of Control - Delegation: Concept, Process, Advantages and Principles of Effective Delegation; Decentralization: Factors, Advantages and Disadvantages. Line and Staff: Concept- Reasons for Conflicts between Line and Staff and Measures to Overcome; Committees, Types of Committees.

Unit–IV: Staffing: Nature and Importance of Staffing, Elements of Staffing. Directing: Meaning, Assumptions of Human Behavior by Douglas McGregor, Edgar Shien and Elton Mayo.

Unit–V: Motivation: Significance, Process-Theories of Maslow, Herzberg, Porter and Lawler; Leadership: Trait Approach, Leadership Styles, Managerial Grid; Likert's Four Systems of Leadership- Communication: Importance, Process, Barriers, Measures to overcome Barriers of an Effective Communication. Controlling: Basis - Control Process, Requirements of adequate Control - Techniques of control, PERT and CPM.

Suggested Books:

1. Heinz Wihrich., H.Koontz and MarkvCannice, ***Management,*** 13ed. 2010, Tata McGraw, New Delhi
2. Prasad L.M, Principles and Practice of Management, Edition2019, Sultan Chand and Sons, New Delhi.
3. Rama Swamy T, Principles of Management. First Ed,.2014, Himalaya Publishing House, Mumbai.
4. Stoner, J. ***Management,*** 6th ed., 1995, Pearson Education, New Delhi.

COM 102: BUSINESS ECONOMICS

Subject Code :	**COM 102**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: To enable the students to understand economic concepts and theories and their application in management decision-making.

Course Outcomes:

CO-1 To outline expert knowledge about the concept of managerial economics, to analyze the students to understand the concepts of demand, utility and demand forecasting.

CO-2 To Organize an insight in the basic features of production and cost function.

CO-3 To explain the students to familiarize with different market structures and its importance

CO-4 To experiment impart knowledge on the concepts of pricing and pricing policy.

CO-5 To understand Pricing Practices of Firms

Unit-I: Introduction – Definition, Nature and Scope of Managerial Economics; Economic Goals of a Business Firm: Profit Maximization Vs Wealth Maximization, Sales Revenue Maximization.

Unit-II: Consumer Equilibrium under Cardinal and Ordinal Utility - Demand Analysis – Law of Demand – Demand Function and determinants of Market Demand – Concept of Price, Cross, Income and Promotional Elasticity; their measurement and relevance in Managerial Decision – Making Methods of Demand Forecasting.

Unit-III: Firm's Equilibrium – Iso-quant and Iso-cost analysis; Least – Cost Combination of inputs – The law of Diminishing Marginal Returns in Production – Production Function – Total Product, Marginal and Average Product Curves, their inter – relationships – Cobb – Douglas Production Function and its relevance - Scale and proportion, Cost Functions – Derivation of total, marginal and average cost functions – Long run cost curves

Unit-IV: Market Structures and their characteristics – Pricing and output Decisions of firm under different Market structures – Perfect Competition, Pure Monopoly, Oligopoly, Monopolistic / Imperfect Competition under short and long runs. Discriminative Monopoly Regulation of Monopoly through Prices and Taxes.

Unit-V: Pricing Practices of Firms – Objectives of Pricing Policy – Approaches to Pricing New Products; Skimming Price, Penetration Pricing, Costs Plus Pricing, Managerial Cost Pricing, Psychological Pricing, Odd Number Pricing, Regulated Pricing, Predatory Pricing.

Suggested Books

1. GauvravDatt and AshwaniMahajan, Indian Economy. 5th Ed, 2015, S Chand and Co, New Delhi.
2. Mithani DM,Managerial Economics-Theory and Applications,5th Ed,2010,Himalaya publishing house ,Mumbai.

3. ThomasR, ChristopherCharles, Maurice, "Managerial Economics: Concepts and .Applications", 4th 2012, Tata McGraw-Hill, New Delhi..
4. SudipChaudhuri, AnindyaSen, Economics,19th Ed,2016,Tata Mc Grail Education Pvt Ltd, New Delhi.

COM 103: BUSINESS ENVIRONMENT

Subject Code :	**COM 103**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: To familiarize the students with the business environment prevailing in India and international and understand its implications to business.

Course Outcomes:

CO-1 To understand the concept of business and elements of business environment.

CO-2 To explain the effects of government policy on the economic environment of business.

CO-3 To improve the ability to recognize and manage legal risks in business decision making.

CO-4 To understand and appreciate the social aspects of business.

CO-5 To develop an idea of international environment and recent issues in environment.

Unit-I: Business Environment: Components and Significance - Nature of Business Environment - Techniques of Environmental Scanning and Monitoring – Economic Scope – Cultural, Political, Technological and External Factors Influencing Business Environment –Challenges- Economic systems.

Unit-II: Economic Environment of Business: Significance for Business – Economic Planning – Objectives and Achievements; Government policies – Industrial policy of 1991; Fiscal policy; Economic Reforms and LPG

Unit-III: Political and Legal Environment of Business: Political Institutions – Legislature, Executive and Judiciary – Changing Dimensions of Legal Environment in India; Patents Act-1970, SICA-1985, SEZ Act-2005.

Unit-IV: Cultural and Technological Environment: Elements of Socio – Cultural Environment; Impact on Business – Social Audit - Technological Environment in India; Technology Transfer – Technology Policy.

Unit -V: International and Recent Issues in Environment: Multinational Corporations; Foreign Collaborations and Indian Business; International Economic Institutions: WTO, World Bank, IMF and their importance to India; Foreign Trade Policies.

Suggested Books

1. Francis Cherunilam, ***Business Environment***, 25th revised edition 2017,Himalaya Publishing House, Mumbai.
2. Fernando, A.C., ***Business Environment***, 1st edition 2011, Pearson, Delhi.
3. Suresh Bedi, ***Business Environment,*** 1st edition 2005, Excel Books, New Delhi,
4. Adhikary.M. ***Economic Environment of Business***, 2004, Sultan Chand & Sons, New Delhi.
1. Aswathappa.K. ***Essentials of Business Environment***, 12th revised edition 2014, Himalaya Publishing, Delhi.
5. Justin Paul, ***Business Environment***, Text and Cases, 12th edition 2018, Tata McGraw Hill.
6. H.L.Ahuja, "***Economic Environment of Business",***13th edition 2016,S.Chand, New Delhi.

COM 104: FINANCIAL ACCOUNTING AND PACKAGES

Subject Code :	**COM 104**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: To familiarize and acquaint the student with Financial accounting standards and various financial Accounting reporting practices.

Course Outcomes: By the end of the course, students will be able:

CO 1 To understand the fundamental accounting concepts and the elements of financial statement.

CO 2 To acquire the knowledge on preparation of financial statements.

CO 3 To understand the financial statement analysis.

CO 4 To gain knowledge on various cost management techniques.

CO 5 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial accounts and management.

Unit-I: Introduction to Accounting: Concept – Importance and scope – Generally Accepted Accounting Principles – Objectives, Nature and Scope of Financial Accounting. – Cost Accounting – Management accounting.

Unit-II: Preparation of Financial statements: Income statement and Balance sheet –Inventory valuation (Theory) and Depreciation (Theory).

Unit-III: Financial Analysis: Objectives – Ratio Analysis – Funds Flow & Cash Flow Analysis.

Unit- IV: Management Accounting: Marginal Costing – CVP analysis – Standard costing and Variance analysis.

Unit- V: Accounting Package - Tally (Theory and practical)

References

1. G. Prasad & V. Chandra SekharaRao, Accounting for Managers, Edition 12th, (2010), Narayana offset printers, Jai Bharat Publications,Guntur.
2. Meigs&Meigs, Accounting the Basis for Business Decisions, 9th Edition (1993), Tata McGraw Hill, NewDelhi.
3. Shashi K. Gupta, R.K. Sharma, Accounting for Managerial Decisions, 2nd Edition (2004), Kalyani publishers, New Delhi
4. K. RajeshwaraRao& G. Prasad, Accounting & Finance, 12th Edition, (2010), Jai Bharat Publishers, Guntur
5. Jain, S. P., and Narang, K., Financial Accounting. 5thEdition,(2005)Kalyani Publishers, Ludhiana.

COM105:INFORMATION TECHNOLOGY FOR BUSINESS

Subject Code :	**COM 105**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives : To introduce the subject of Information Technology to explain the role of I.T. in Business and describe Information Systems Support to for Business Functions.

Course Outcomes:

CO-1 To explain the role of Information Technology in Business

CO-2 To illustrate the Information Technology Infrastructure

CO-3 To describe Information Systems Support to for Business Functions

CO-4 To represent Data, Knowledge and Implication of Decision Support Systems

CO-5 To relating Strategic Advantage and Information Technology.

Unit-I: Information Technology (IT) in Business Environment: Business in the Information Age - Pressures and Responses, Why do we need to know about Information Technology, What is an Information System, Capabilities of Information Systems - Basic concepts of Information Systems, organizations - Structures and IT support - IT support at different organizational levels, Managing IT in organizations.

Unit-II: IT Infrastructure: Computer Hardware - Input Technologies, Output Technologies - Computer Software - Types of software, general functions of Operating system, Types of application software - Managing organizational Data and Information - Basics of Data arrangement and Access, Traditional file Environment. Databases: Modern Approach, Database Management Systems - Logical Data Models, Data Warehouse. Telecommunications systems and Networks - Network communications software, Internet: Services provided by Internet, World Wide Web, Intranets and Extranets.

Unit-III: Information Systems to Support Business Functions: Transaction Processing Systems, Accounting and Finance Systems, Production Management Systems, Human Resources Management Systems, Integrated Information Systems and Enterprise Resource Planning, Inter-organizational/Global Information Systems. Electronic Commerce - Types, Benefits of E-Commerce, Infrastructure and E-commerce support, Legal and ethical issues in E-commerce. Computer-based Supply chain management and IS Integration: IT supply chain support and systems Integration: Enterprise Resource Planning.

Unit-IV: Data, Knowledge and Decision Support: Decision making and Decision support systems, Enterprise Decision support, Knowledge Management and Organizational Knowledge bases. Intelligent systems in Business: Export systems, Intelligent Agents.

Unit-V: Strategic Advantage and Information Technology: Strategic Organizations in the Information Age, Business Process Re-engineering, Virtual corporations and Information Technology - Implementing IT: Ethics, Impacts and Society, Ethical Issues, Impact of IT on Organizations and Jobs, on Individuals at Work, Societal Impact and Internet Communities, Protecting Information Systems.

Reference Books:

1. V. Rajaraman- Introduction to Information Technology 2nd Edition (2013), PHI
2. Turban/Rainer/Potter- Introduction to Information Technology, 3rd Edition Willey.
3. Alexis Leon, Mathew Leon, Fundamentals of Information Technology, 2nd Edition (2015)

LeonVikas.

4. Turban/Volonino/Wood/O.P. Wali-Information Technology for Management,(2015).

COM 106: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Subject Code :	**COM 106**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To make the students familiar with the statistical and mathematical techniques and their applications in business decision making.

Course Outcomes:

CO-1 To provide students with knowledge of mathematical models for quantitative analysis of managerial problems in Industry.

CO-2 To develop the ability to evaluate the forecasting models like correlation and regression analysis.

CO-3 To enable the students understanding probability concepts and its applications in business.

CO-4 To evaluate the probability distributions and its applications in industry.

CO-5 To understand the significance of testing of hypothesis in managerial decision-making.

UNIT-I: Matrices, Differentiation, Permutations and combinations: Matrices –Basic concepts ,Solving system of equations with Cramer's rule and Inverse method - Differentiation and integration of simple functions and their applications- Permutations and Combinations.

UNIT-II: Correlation and Regression: Correlation: Types of Correlation - Simple and Rank Correlation coefficient in the case of two variables- Regression: Meaning and importance of Regression Analysis. Estimation of Lines of Regression in the case of two variables.

UNIT-III: Probability: Concept of Probability: Definitions of Probability, Addition Theorem of Probability, Conditional Probability and Multiplication theorems of Probability, Baye's Theorem of Probability and its Applications.

UNIT- IV: Theoretical distributions: Binomial Distribution, Poisson distribution and Normal distribution – their Properties and Applications.

UNIT-V: Testing of Hypothesis: Concept of Testing of Hypothesis, Types of Errors, Standard

deviations and Proportions, Z- test for Means, T-test, F-test for two variances and Chi-Square test for goodness of fit and independent of Attributes and their Applications – Confidence intervals.

Suggested Books:

1. S.C. Gupta.-, Fundamentals of Statistics, 7th Revised Edition (2013) Himalaya Publishing House, New Delhi..
2. Sharma, J.K.-, Fundamentals of Business Statistics, 2nd Edition (2000) Pearson Education, New Delhi..
3. Sancheti, Dc & V.K Kapoor, Business Mathematics, 3rd Edition (2014) Sultan Chand &Sons, New Delhi..
4. Arora, P. N., S. Arora- Comprehensive Statistical Methods, 2nd Edition (2007) S. Chand, New Delhi.
5. Sharma, J.K., Quantitative Methods- Theory & Applications,3rdEdition (2010)Macmillan New Delhi.

SEMESTER – II								
Course Code	**Title of the Course**	**Instruction Hours per week**			**Credits**	**Evaluation**		
		L	**T**	**P**		**CIA MARKS**	**SEE**	
							MARKS	**DURATION**
COM 201	Business Laws	4	0	0	4	30	70	3 Hrs.
COM 202	Research Methodology	4	0	0	4	30	70	3 Hrs.
COM 203	Human Resources Management	4	0	0	4	30	70	3 Hrs.
COM 204	Marketing and Public Relations	4	0	0	4	30	70	3 Hrs.
COM 205	Financial Management	4	0	0	4	30	70	3 Hrs.
COM 206	E-Business	4	0	0	4	30	70	3 Hrs.
Generic Elective Courses (Choose any one out of three Courses)								
GE01	MS-Excel & Tally Practical's	1	1	1	2	50	-	-
GE02	Human Values & Ethics	1	1	1	2	50	-	-
GE03	Personality Development Lab	1	1	1	2	50	-	-

COM 201:-BUNINESS LAWS

Subject Code :	**COM 201**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To enable the students to familiarize with the main aspects of Business Law at the organization level and apply the same in company's acts in Business Law.

Course Outcomes: By the end of the course, students will be able:

CO 1 To familiarize the students with the various provisions of Company Act related to health, safety and welfare and SEBI Guidelines.

CO 2 To enable the students to understand Prevention of Money Laundering Act

CO 3 To provide conceptual understanding about Competition Act and Consumer Protection Act

CO 4 To equip the students with the basic concepts of FEMA and Cyber Laws.

CO 5 To impart knowledge on Business Ethics, Ethical practices and guidelines

Unit –I: Companies Act 2013: Definition and Nature of Company - Incorporation of company - Prospectus - Shares and Debentures - Acceptance of Deposits - Appointment and Qualification of Directors - Meetings of Boards and its powers - Inspection and investigation - Compromises, arrangements and amalgamations - Prevention of oppression and Mismanagement - SEBI Act, 1992

Unit- II: Depositories Act, 1996 – Prevention of Money Laundering Act, 2002.

Unit- III: Consumer Protection Act, 1986 – Competition Act, 2002 – Environment Protection Act – Right to Information Act, 2005

Unit –IV: Foreign Exchange Management Act, 1999- Cyber laws-Information Technology Act, 2000.

Unit – V: Corporate Governance and Business Ethics – Ethical practices and guidelines: Internal to the Organization –Power and freedom: External to the organization.

References Books:

1. Bulchandani RR : Business Law, Himalaya Publishing House.

2. SC Kuchal: Business Law, Vikas publishing House.

3. Agarwal UK : Consumer Protection in India (Deep & Deep)

4. Gulshan SS : Business Law (Excel)

5. Bare Acts

COM 202: RESEARCH METHODOLOGY

Subject Code :	**COM 202**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: The Objective of this course is to develop research orientation among the students and develop analytical skills.

Course Outcomes: By the end of the course, students will be able:

CO-1 To understand basic concepts of research and formulate research problems and process.

CO-2 To generate an awareness of research design and data collection methods.

CO-3 To develop and understand of sampling design and techniques.

CO-4 To understand how to analyse and interpretation of the data.

CO-5 To provide expert knowledge about to write a research report and thesis.

Unit –I : Introduction-Importance of Research, Types of research , Research Process - Problem Identification – Formulation - Classification, Concept and Construction of Hypothesis – Steps in Testing Hypothesis.

Unit-II: Research Design-Meaning, purpose and Principles – Types of Research Design – Exploratory- Descriptive- Experimental, Data Collection-Sources of Data-Methods of Data Collection-Questionnaire Design and Pre Testing of Questionnaire.

Unit-III: Sampling & Sampling Designs-Determination of Sample Size-Census Survey Vs Sample Survey –Advantages of Sampling-Sampling Methods-Probability Sampling-Non Probability Sampling.

Unit-IV: Data Tabulation-Analysis and Interpretation: Tabulation of data and general rules of tabulation Graphic and Diagrammatic Representation of Data-ANOVA-One way and Two way classification.

Unit-V: Research Report Writing and Presentation: Concept, Purpose, Guidelines for Research Report Writing –Steps in Report Writing-Layout of Report-Types of Research Reports-Presentation of Research Report.

Reference Books:

1. PanneerSelvam-Research Methodology, 2nd Edition (2014)PHI

2. Bhattacharya D.K., "Research Methodology" New Delhi. 2nd Edition (2006) Excel Books
3. Cooper, "Business Research Methods", , New Delhi. 11th Edition (2012)Tata McGraw Hill

COM 203: HUMAN RESOURCE MANAGEMENT

Subject Code :	**COM 203**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To enable the students to familiarize with the main aspects of Human Resource Management at the organization level and apply the same in management of Human Resources.

Course Outcomes: By the end of the course, students will be able:

CO-1 To cover the basic concepts of Human Resource management.

CO-2 To contribute the development of human resource planning, implementation, and evaluation of employee recruitment, selection, and retention plans and processes)

CO-3 To develop, implement, and evaluate employee orientation, training, and development programs

CO-4 To administer and contribute to the design and evaluation of the performance management program

CO-5 To develop the students' ability to learn concepts like compensation, employee welfare, and industrial relation issues

Unit- I: Human Resource Management: Nature and significance, functions of HRM, Qualities and Role of HR Manager, HRM Model, HRM in a changing Environment.

Unit-II: Human Resource Planning: Objectives, process, factors affecting HR Planning, Acquiring Human Resources, Development of Human Resources,. Requisites for successful HR Planning, Recruitment – Factors influencing, Sources of Recruitment–E- Recruitment-Selection Process – Placement, induction and Socialization –Promotion and Transfers

Unit-III: Employee Training: Significance – Identification of Training Needs – Employee Training Methods – Executive Development Methods – Evaluation of Training ,-- Motivation—Communication—Leadership and Development Programs – Methods of Evaluation -Limitations to its effectiveness

Unit-IV: Performance Appraisal: Scope & Significance – Methods of Appraisal – Limitations of Appraisal - Career Planning and Development – Ethics-Counseling- Mentoring-Coaching. The Future –The Challenges

Unit – V: Wage and Salary Administration: Wage Structure and Policy – Wage Differentials – Wage Payment Methods – Incentives – Fringe Benefits –Industrial Relations: Causes of Disputes

and Settlement - Role of State in Industrial Relations - Collective Bargaining -Employee Participation in Management - Quality of Work Life.

References:

1. Aswathappa. Human Resource Management 6thEdition(2010). Tata McGraw Hill, New Delhi.
2. BiswanathGhosh. Human Resource Development and Management, (2005) Jain Book Depot , New Delhi
3. C. B. Mamoria. Personnel management 21stEditiion(2012). Himalaya Publishing House , New Delhi:
4. Edwin Flippo. Personnel management 5thEdition(1994). Tata McGraw Hill, New Delhi.
5. RajashreeShinde, A. Abhilasha, A. RamakumarHuman Resource Management 1st Edition (2017). Himalaya Publishing House, New Delhi.
6. Sahni Personnel Management 5th Edition (2005). Kalyani Publisher, New Delhi.
7. SubbaRao. Human Resources management 12thEdition(2011). Himalaya Publishing House, New Delhi.
8. V.S.P.Rao, Human Resources Management, 3rd Edition(2010). Excel Books,New Delhi.

COM 204: MARKETING AND PUBLIC RELATIONS

Subject Code :	**COM 204**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: To develop an understanding of the concepts, strategies and issues involved in marketing and Insurance its Management.

Course Outcomes: By the end of the course, students will be able:

CO-1 Understand the concepts of marketing and to know the changing context of marketing environment.

CO-2 Appreciating the knowledge of consumer behavior in implementing the marketing strategies to satisfy target customer and also distinguish between Marketing Information System and Market Research.

CO-3 Conceptual understanding of product management and issues relating with marketing of services.

CO-4 Understand different price strategies and the dynamics of channel management.

CO-5 Be able to know the elements of promotion mix and the importance of integrated marketing communications.

Unit-I: Marketing-Concepts-Approaches to the Study of Marketing – Functions of Marketing-Marketing Environment.- Insurance, Marketing, & Services- Quality in Services.

Unit-II: Consumer Behavior – Factors affecting Consumer Behavior- Consumerism and Social Responsibility- Market Segmentation –Market Targeting and Positioning – Marketing Information System and Marketing Research.

Unit-III: Marketing Mix: Product Planning – New Product Development – Product Life Cycle– Branding &Packaging – Product line- Product Mix Management- Product Vs Service. Rural Markets.

Unit-IV: Pricing and Distribution: Pricing Objectives – Methods and Strategies ; Channels of distribution – Channel Selection and Management -Retail Management.

Unit-V: Promotion: Promotion Mix-Personal Selling-Advertising - Sales Promotion, Publicity and Public Relations – Direct Marketing; Promotional strategies- Web Marketing – Integrated Marketing Communications. Strategies for insurance Marketing.

References

1. AparnaTembulkar, Marketing Management, 2nd Edition. (2014) NiraliPrakashan, Pune.
2. Kazmi S H, marketing Management: Text and Cases, 1st Edition, (2007), Excel Books, New Delhi.
3. Philip Kotler, Kevin Lane Keller, Marketing Management –Global Edition,15thEdition. (2016) Pearson India Education Services Pvt Ltd.
4. RajanSuxsena, Marketing Management, 5th Edition.(2017) McGraw Hill Education (India) Private Limited.
5. Ramaswamy, Namakumari, Marketing Management: planning, Implementation & Control, 6thEdition, (2018), Sage Publisher, New Delhi.
6. Sherlekar S.A, Marketing Management, 13thEdition, (2008), Himalaya Publishing House, Mumbai.
7. Insurance Institution of India (III) Study Material

COM 205: FINANCIAL MANAGEMENT

Subject Code :	**COM 205**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To develop an understanding of the Finance functions and relevant techniques of financial administration.

Course Outcomes: By the end of the course, students will be able:

CO 1 To understand theperspective on financial management function in the company and in its relation to domestic and international economy.

CO 2 To provide illustration on financial management practices and policies, processes, techniques and strategies those are used in the financial management.

CO 3 To develop knowledge on the type and characteristics of problems and the possibility of the occurrence of financial management problems,

CO 4 To develop planning skill and monitoring skill in financial management functions effectively.

CO 5 To apply the appropriate working capital management strategy to face the company challenges.

Unit–I: Introduction: Nature, Scope and Objectives of Financial Management: Finance Function– Profit Goal vs. Wealth Goal Maximization - Financial Manager in Modern business Organizations (Theory)

Unit–II: Investment decision: Capital Budgeting process –Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods – NPV vs. IRR - Capital rationing (Theory & problems)

Unit–III: Financing decisions: Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure – Theories of Capital Structure – Net Income approach – Net Operatingincome approach – Traditional view – MM Hypothesis Cost of Capital: Types of Cost of Capital - Weighted average Cost of capital. Capital Structure Determinants.(Theory & problems)

Unit–IV: Dividend decisions: Kinds of dividends, Dividend Policy types, Dividend Theories – Walter's Model – Gordon's Model – M-M Hypothesis (Theory & problems)

Unit–V: Working Capital Management: Meaning, Significance, Types of Working capital, Determinants of working capital, and Methods of Measuring working Capital Requirements - Operating cycle -Financing of Working Capital-Management of Cash, Receivables, and Inventory (Theory & problems)

References

1. Chandra Bose D., Fundamentals of Financial Management, 2nd Edition (2006) Prentice Hall of India.
2. Khan M Y and Jain P. K., Basic Financial Management: Text and Problems, 2nd Edition (2005) Tata McGraw Hill.
3. Pandey I M.,Financial Management, 11th Edition (2015)Vikas Publishing House Pvt. Ltd.
4. Pandey&Bhat, Cases in Financial Management, 2nd Edition (2000) Tata McGraw Hill.
5. Prasanna Chandra, Financial Management - Theory and Practice, 10th Edition (2019) Tata McGraw Hill.

COM 206: E-BUSINESS

Subject Code :	**COM 206**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: this course is to provide basic concepts of e-business and equip the student with the skill of integrating business process with electronic technology.

Course Outcomes: By the end of the course, students will be able:

CO-1 To remember and understand the basic concepts of E-commerce, E-business Internet and World Wide Web.

CO-2 To understand how different technologies are implemented in e-Business.

CO-3 To analyse the role of e-marketing and advertisements in e- Business.

CO-4 To analyse the impact of CRM and SCM on e-Business.

CO-5 To learn about different types of electronic payment system, protocols, security schemes and cash less economy.

Unit-I : Historyof E-commerce and Indian Business Context: origin of E-commerce – Traditional vs. E-Commerce - Internet and World Wide Web- Business Models for e-Commerce- B2C, B2B, C2C & C2B, Merits and Limitations- Advantages and Disadvantages of E-commerce

- Introduction to E-business -E-commerce vs E-business

Unit-II: Technologies of the World Wide Web- Internet client-server application-Telnet, PTP, IRC, Chat, ICQ & MIME, Networks & Internet :communication switching -Network routers-URL-IPv6-TCP web site-Website goals & Objectives Strategies for website Development-ISP Broadband Technologies- Hypertext- JavaScript and XML

Unit-III: E-Marketing- Traditional Marketing, Online Marketing- Advantages of online Marketing - Advertisements in E-commerce- various means of advertising- advertisement strategies-Intelligent Agents.

Unit-IV: CRM-Traditional methods-Technology support-E-CRM-Customer Life Cycle- CRM Capabilities and Customer Life Cycle-Data Mining in CRM - e-Supply Chain- Old ways of Managing supply and information flow-new ways of managing supply chain- several ways to reduce inventory- Real time benefits of e-Supply Chain- objectives of SCM -E-supply chain Components and architecture-Major trends in E-SCM

Unit-V: E-Commerce Payment Systems-Electronic Payments with Protocols-Security schemes-Electronic Fund Transfer and Debit Cards-E-Cash, Properties of E-Cash-E-Cash in Action-Operational Risk and E-Cash-Legal issues- E-Cheque- Risk and E-Payments Systems- Cashless Economy

References

1. PT Joseph SJ E-Commerce, An Indian Perspective, 3rd Edition, Volume 2, (2010), Prentice Hall of India.
2. Effraim Turban, Joe Lee, David Kind-H Michael Chung E-Commerce, A Management Perspective, 6th Edition (2009), Pearson Education Asia.
3. Pandey US &ShuklaEr.S., E-Commerce & M- Commerce Technology, Revised Edition (2018), S.Chand& Company New Delhi.
4. Gary P. Schneider, E-Commerce Strategy Technology & Implementation,9th Edition (2012),Cengage Learning, New Delhi.
5. Trepper, E-Commerce Strategies, Prentice Hall of India (2006) revised Edition, New Delhi.
6. Jonathan Reynolds, E-Business A Management Perspective2ndEdition (2009), Oxford University Press.

GE.01 :MS EXCEL &TALLY PRACTICALS (1L + 1T + 1P)

Subject Code :	GE01	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01Hour/Week	Exam Hours	03

Course Objective: This course is familiarize Students with basic to intermediate skills for using Excel in the classroom vis-à-vis Business Applications,

Course Outcomes: By the end of the course, students will be able:

CO 1 To familiarize Students with basic to intermediate skills for using Excel in the classroom vis-à-vis Business Applications,

CO 2 To provide students hands on experience on MS Excel Utilities,

CO 3 To gain proficiency in creating solutions for Data Management and Reporting.

CO 4 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial account and management.

CO 5 To acquire knowledge on ledger creation and inventory creation.

UNIT- I: Introduction: Understanding Excel's Files, Ribbon and Shortcut - Create a workbook – Enter data in a Worksheet - Format a Worksheet, Format Numbers in a Worksheet – Create an Excel Table-Filter Data by Using an AutoFilter, Sort Data by using an AutoFilter-Essential Worksheet Operations: Using Help (F1), Key Board Shortcuts – Working with Cells and Ranges: Formatting Cells, Name Manager - Visualizing Data Using Conditional Formatting: Apply Conditional Formatting - Printing Your Work: Print a Worksheet , Using Print Preview & Other Utilities -

UNIT- II: Lab based Evaluation-1: Working with Dates and Times & Text: Working with Dates & Time, Creating Formulas that Manipulate Text - Upper, Proper, Lower, Concatenate, Text to Column-Creating Formulas That Look Up Values: VLookup, HLookup, Match & Index -

UNIT- III: Lab based Evaluation-2: Creating Formulas for Financial Applications: Introduction to Formulas e.g. PV, PMT, NPER, RATE, Creating Balance Sheet, Investment Calculations, Depreciation Calculations - Creating Charts and Graphics: Chart Your Data, Creating Sparkline Graphics, Using Insert Tab Utilities - Using Custom Number Formats: Right Click, Format Cells Window - Using Data Tab and Data Validation: Getting external Data, Remove Duplicates, Apply Data Validation &using Utilities from Data Tab - Analyzing Data with the Analysis Tool Pak: ANOVA, Correlation, Covariance, Descriptive Statistics, Histogram, Random Number Generation, Rank and Percentile, Regression, t-Test, Z Test.

UNIT- IV: Computers and Accounting: Fundamentals of Computerized Accounting - Computerized Accounting Vs Manual Accounting - Features of Tally - Procedure for Creating a New Company-Directory Name / Mailing Name / Address / Groups Creation –Editing and Deleting Groups-Display of Predefined Vouchers - Voucher Creations and Alteration of Vouchers while or after Entering Transaction - Types of Vouchers - Payment Voucher - Receipt Voucher - Sales Voucher- Purchase Vouchers.

UNIT- V: Accounting Tally: Ledger - Groups in Tally - Primary Groups, Sub-groups, Creation of Ledger-process of Creation of Ledger - Balance Sheet at the Gateway of Tally - Method of Showing Trading, Profit and Loss account and Balance Sheet Creation of Inventory Reports - Creation of Stock Categories - Stock Items - Stock Groups.

References:

1. Tally - Accounting software S. Palanivel - Marghan Publications
2. Computer Applications in Business - Dr. Rajkumar

Learning Resources:

1 Text Books Excel 2010 Bible [With CDROM]by John Walkenbach, John Wiley & Sons, 2010Edition.

2. Reference Books Excel 2007 for Dummies by Greg Harvey New Perspectives on Microsoft Office Excel 2007

3. Supplementary www.hrdiap.gov.in/Downloads/04.MS%20Excel.pdf
   Reading Material www.stern.nyu.edu/~jsimonof/classes/1305/pdf/excelreg.pdf
   www.goodwin.edu/computer_resources/pdfs/excel_2010_tutorial.pdf
   www.microagecs.com/apps/training/courseware/excel.pdf
   www.lfpl.org/jobshop/docs/Intermediate-Excel.pdf

4. Websites
   http://office.microsoft.com/en-us/
   http://office.microsoft.com/en-us/excel-help/excel-help-and-how-to-FX102693827.aspx
   http://office.microsoft.com/en-us/excel/
   http://office.microsoft.com/en-us/excel-help/excel-functions-by-category-HP005204211.aspx
   http://www.baycongroup.com/el0.htm
   http://www.computerhope.com/shortcut/excel.html

GE.02 :HUMAN VALUES AND ETHICS(1L + 1T + 1P)

Subject Code :	GE02	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	03

Course Objective: This course is familiarize Students to provide the basic understanding about importance of Value Education, Self-Exploration, and Human aspirations.

Course Outcomes: By the end of the course, students will be able:

CO 1 To provide the basic understanding about importance of Value Education, Self-Exploration, and Human aspirations.

CO 2 To understand the importance of Process for Value Education

CO 3 To gain knowledge on Understanding Harmony in the Human Being

CO 4 To understand the concept of Harmony in Myself

CO 5 Understanding Harmony in the Family and Society – harmony in Human - Human Relationship

Unit – I: Introduction –Need, Basic Guidelines and Content

1. Understanding the need , basic guidelines, content and process for value Education
2. Self-Exploration – What is it? – its content and process: 'Natural Acceptance' and Experiential Validation – as the mechanism for self-explanation.
3. Continuous Happiness and Prosperity – A look at basic Human Aspirations

Unit – II: Process for Value Education

1. Right Understanding, Relationship and Physical Facilities – basic requirements for fulfillment of aspirations of every human being with their correct priority
2. Understanding Happiness and prosperity correctly – A critical appraisal of the current Scenario 17
3. Method to fulfill the above human aspirations; understanding and living in harmony at various levels

Unit – III: Understanding Harmony in the Human Being

1. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
2. Understanding the needs of Self ('I') and 'Body'
3. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)

Unit –IV: Harmony in Myself

1. Understanding the characteristics and activities of 'I' and harmony in 'I'
2. Understanding the harmony of I with the Body - correct appraisal of Physical needs, meaning of Prosperity in detail.
3. Programs to ensure Sanyam and Swasthya – practice exercises and Case Studies will be taken up in Practice Sessions.

Unit – V: Understanding Harmony in the Family and Society – harmony in Human - Human Relationship

1. Understanding harmony in the family – the basic unit of human interaction.
2. Understanding values in human relationship; meaning of Nyaya and Program for its fulfillment to ensure Ubhay-tripti.
3. Trust (Vishwas) and Respect (Samman) as the foundational values of relationship.

Text Books

1. R R Gaur, R,Sangal, G.P Bagaria, 2009, A Foundation Course in value Education(English)
2. Pradeep Kumar Ramancharla, 2013, A foundation course in value education (Telugu)
3. R R Gaur, R Sangal G P Bagaria, 2009, Teacher's Manual (English)
4. Pradeep Kumar Ramancharla, 2013, Teacher's Manual (Telugu)

Reference Books

1. Ivan IIIich, 1974, Energy& Equity, The Trinity Press, Worcester, and harper Collins, USA
2. E.F. Schumacher, 1973, small is Beautiful; a study of economics as if people mattered, Blond & Briggs, Bratain.
3. A Nagraj, 1998, Jeevanvidya to Na Prayanam, Hyderabad.
4. R.Pradeep Kumar, 2013, JeevanVidya to Na Prayanam, Hyderabad.
5. Sussan George, 1076, How the other half Dies, Penguin Press, Peprinted 1986, 1991.
6. PL Dhar, RR Gaur, 1990, Science and Humanism, common wealth publishers 18
7. A.N. Tripathy, 2003, Human values, New Age International Publishers
8. SubhasPalekar, 2000, How to practice natural Farming, Pracheen (Vaidik) Krishitantrashodh, Amravati.
9. Donella H. Meadows, Dennis L. Meadows,Jorgen Randers, William W. Behrens III,1972, Limits to Growth – club of Rome's report, universe Books
10. E.G. Seebauer& Robert, L BERRY, 2000, Foundationals of Ethics for Scientists & Engineers, Oxford University Press.
11. M. Govindrajran, S Natrajan& V.S. Senthi Kumar, Engineering Ethics (including human Values), Eastern Economy Edition, Prentice hall of India Ltd.
12. B P Banerjee, 2005, Foundations of Ethics and Management, Excel books.
13. B.L. Bajpai, 2004, Indian Ethos and Modern Management , New Royal book Co; Lucknow, Reprinted 2008

Relevant CDs, Movies, Documentaries & Other Literature

1. Value Education Website, http://www.uptu.ac.in
2. Story of Stuff, http://www.storyofstuff.com
3. AlGore, An Inconvenient Truth, paramount Classics, USA
4. Charlie Chaplin, Modern Times, United Artists, USA

GE.03 :PESONALITY DEVELOPMENT LAB(1L + 1T + 1P)

Course Objectives: This course is familiarize Students to provide the basic understanding various mechanisms of conflict resolution and to know the importance of interpersonal relationships

Subject Code :	GE03	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able

CO-1 To develop orientation towards business etiquettes and the proper etiquette practice for different business scenarios.

CO-2 To learn the etiquette requirements for meeting, telephone, entertaining, internet business interaction scenarios.

CO-3 To minimize nervousness in social situations.

CO-4 To understand various mechanisms of conflict resolution and to know the importance of interpersonal relationships.

CO-5 To know the importance of time management and the techniques that cope up with Stress.

UNIT- I: Introduction to Personality: Concept, Meaning and Definition of Personality – Physical Appearance and Body Language – Voice Modulation and Diction – Communication styles.

UNIT- II: Business Style and Professional Image: Dress Code – Guidelines for Appropriate Business Attire – Multi-cultural Dressing – Personal Grooming for Success – Business Etiquettes, Media Etiquettes, and Table Etiquettes.

UNIT- III: Impression Management: Impression Formation – Tactics – Self presentational Motive – Compass Qualities – Toxic Traits – Social Context: Norms and Roles – Powerful Persuasion Strategies.

UNIT- IV: Interpersonal Relations & Conflict Management: Analysis of different Ego States – Analysis of Transactions – Causes of Conflicts – Conflicts Resolution and Management.

UNIT -V: Stress and Time Management: Causes of Stress, Types of Stress – Coping with Stress and stress Management Techniques – Time as a Resource – Individual Time Management Styles – Better Time Management Techniques.

Reference Text Books:

1. MitraBarun, *Personality Development and Soft Skills*, Oxford University Press.
2. E.H. McGrath, *Basic Managerial Skills for all*, Prentice Hall.

III SEMESTER									
Course Code	**Title of the Course**	**Instruction Hours per week**			**Credits**	**Evaluation**			
		L	**T**	**P**		**CIA MARKS**	**SEE**		
							MARKS	**DURATION**	
Generic core course									
COM 301	Business Communication Skills	4	0	0	4	30	70	3 Hrs.	
COM 302	Entrepreneurship Development & Business Models	4	0	0	4	30	70	3 Hrs.	
FUNCTIONAL SPECIALISATIONS From the following **three** specialization areas choose any two elective courses each from **two** specialization areas of your choice : **A. Accounting** **B. Banking, Insurance** **C. Finance** **D. Taxation**									
Accounting									
COM 303 A	Advanced Cost Accounting	4	0	0	4	30	70	3 Hrs.	
COM 304 A	Auditing & Assurance	4	0	0	4	30	70	3 Hrs.	
COM 305 A	Financial Statement Analysis	4	0	0	4	30	70	3 Hrs.	
COM 306 A	Cost and Management Accountancy	4	0	0	4	30	70	3 Hrs.	
Banking & Insurance									
COM 303 B	Central Banking	4	0	0	4	30	70	3 Hrs.	
COM 304 B	Non-Banking Financial Corporations	4	0	0	4	30	70	3 Hrs.	
COM 305 B	Principles of Insurance.	4	0	0	4	30	70	3 Hrs.	
COM 306 B	Practice of Life Insurance	4	0	0	4	30	70	3 Hrs.	
Finance									
COM 303 C	Security Analysis& Portfolio Management	4	0	0	4	30	70	3 Hrs.	
COM 304 C	Advanced Auditing	4	0	0	4	30	70	3 Hrs.	
COM 305 C	Financial Reporting	4	0	0	4	30	70	3 Hrs.	

COM 306 C	Financial Markets and Services	4	0	0	4	30	70	3 Hrs.
Taxation								
COM 303 D	Tax planning & Management	4	0	0	4	30	70	3 Hrs.
COM 304 D	G.S.T. – I	4	0	0	4	30	70	3 Hrs.
COM 305 D	Income Tax Procedure	4	0	0	4	30	70	3 Hrs.
COM 306 D	Business Taxation	4	0	0	4	30	70	3 Hrs.
Generic Elective Courses(Choose any one out of three courses)								
GE04	Computerized Taxation & Return filling	1	1	1	2	50	-	
GE05	Soft and Employability Skills	1	1	1	2	50	-	
GE06	Event Management	1	1	1	2	50	-	
COM307	**Project Work**	-	-	-	2	50	-	
COM308	**Comprehensive seminar**	-	-	-	2	50		

COM 301: BUSINESS COMMUNICATION SKILLS

Subject Code :	**COM 301**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To equip the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.

Course Outcomes:

CO-1 To explain the importance of business correspondence and differentiate between formal and informal communication.

CO-2 To impart knowledge in completing forms and learning and understanding the different accents and dialects.

CO-3 To prepare and deliver effective business presentation with modern days technology.

CO-4 To develop the art of business reporting system with good vocabulary and with lucid numerical presentations.

CO-5 To explain the importance of feedback mechanism motivating others and building team management skills.

UNIT – I: Business Correspondence – Significance – Formal, informal and semiformal correspondence – Written Correspondence – Differences between formal and informal writings – Use of formal vocabulary and functional language in business letter writing–e-mail writing skills, call taking etiquette/skills.

UNIT – II: Business Information– Polite phrases of confirmation and communication breakdown – understanding native speaking accents and dialects – Functional language used in making verbal agreements.

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UNIT – III: Business Presentations– Use of information in presenting product features –Giving and Interpreting numerical data, Business abbreviations, and acronyms – 7C's of Communication.

UNIT – IV: Business Reporting– Effective presentation of oral and written instructions – Presenting and describing company information: Summarizing important information concisely – Report Writing.

UNIT – V: Feedback and Evaluation– Giving feedback to others – Use of questions in self – Assessment elicitation – Agreement/disagreement and opinion giving – Feedback – Strategies for effective relationship – Team building skills.

References :

1. Barry, R. E., & Ellison, P. T. (1997). *Business Communication for 21st Century* (3rd ed.) Prentice Hall.
2. Bhatia, R. C. (2006). *Business Communication*. New Delhi, India: AneBooks .
3. Guffey, M. E., &Seefer, C. M. (2016). *Business English* (12th ed.). Massachusetts, US: Cengage Learning.
4. Henderson, G. L., & Voiles, P. R. (1986). *Business English Essentials* (7th ed.). New York, US: Gregg Division McGraw-Hill.
5. Stewart, Marie M, Hutchinson, Lois, & Zimmer, Kenneth . (1961). *Business English & Communication*. New York, US: McGraw-Hill .

COM 302: ENTREPRENEURSHIP DEVELOPMENT & BUSINESS MODELS

Subject Code :	**COM 302**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: The objective of this course is to expose the students to the subject of Entrepreneurship Development ,small business management and Business Models, so as to prepare them to establish and a new enterprise and effectively manage the same.

Course Outcomes:

CO-1 To understand the concept of Entrepreneurship and role of women entrepreneurs.

CO-2 To know the importance of ideas in entrepreneurship and the ability to assess business potentiality of ideas.

CO-3 To know the need for financial planning and preparation of business plans.

CO-4 To analyze various business models in the emerging scenario.

CO-5 To provide insights of business excellence models.

UNIT-I: Entrepreneur: Evolution, Characteristics, Types, Functions of Entrepreneur - Factors influencing entrepreneurship - Barriers to entrepreneurship - Growth of Entrepreneurship in India -Women entrepreneurship in India - Role of Entrepreneurship in Economic Development

UNIT-II: Idea Generation and Opportunity Assessment: Importance of Ideas in Entrepreneurship - Sources of New Ideas – Techniquesfor generating ideas- Steps in assessing business potential of an idea- Opportunity Recognition- sources and process- Steps in tapping opportunity.

UNIT-III: Financing Of Enterprises: Need for Financial Planning- Sources of finance, Capital Structure, Term-loan, - Sources of Short-Term Finance, Venture capital, Export Finance,- Institutional Finance To Entrepreneurs, - Preparation of Business Plans.

UNIT-IV: Business Model: Definition –- Generating a business model – Nine building blocks of a canvas (Value Propositions; Key Activities; Key Partners; Key Resources; Customer Relationships; Customer Segments; Channels; Cost Structure and Revenue Streams)

UNIT-V: Business Excellence Models: Core values and concepts – Business Excellence frameworks of USA (MBNQA); Europe (EFQM) and CII-EXIM Model of India.

TEXT BOOKS

1. Osterwalder, Alexander and Yves Pigneur; "Business Model Generation", John Wiley & Sons, New Jersey, 2012.
2. Roy Rajeev,"Entrepreneurship" Oxford Latest Edition,2008

REFERENCE

1. Arya Kumar, Entrepreneurship, 1st Edition, Pearson, Delhi, 2012.
2. Poornima M. Ch., Entrepreneurship Development- Small Business Enterprises, 1st Edition, Pearson,Delhi, 2009
3. Afuah, Allan; "Business Models: A Strategic Management Approach", 1st Edition, McGraw-Hill, New York, 2004.
4. E. Gordon & K. Natarajan "Entrepreneurship Development" 6th Revised Edition, Himalaya Publishing house, 2008,
5. Coulter, Entrepreneurship inAction, 2nd Edition,PHI, 2002

A. Accounting								
COM 303 A	Advanced Cost Accounting	4	0	0	4	30	70	3 Hrs.
COM 304 A	Auditing & Assurance	4	0	0	4	30	70	3 Hrs.
COM 305 A	Financial Statement Analysis	4	0	0	4	30	70	3 Hrs.
COM 306 A	Cost and Management Accountancy	4	0	0	4	30	70	3 Hrs.

COM 303A :ADVANCED COST ACCOUNTING

Subject Code :	**CO303**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives; To impart conceptual knowledge of Advanced cost accounting and to equip with skills of ascertainment and control of costs.

Course Outcomes:

CO-1 To understand the basic concepts and processes used to determine product costs. And to interpret cost accounting statements.

CO-2 To analyse and evaluate information for cost ascertainment in process, batch and job costing.

CO-3 To analyse and evaluate the methodology for costing of operating and service industry.

CO-4 To scrutinize various types of manufacturing waste and present a comprehensive cost system for recognizing and reporting waste costs.

CO-5 To appraise the need for reconciliation between cost and financial accounts along with the preparation of a reconciliation statement. And explain the utility – concept and preparation of different types of budgets.

UNIT – I: Overview of basic concepts in Accounting – Elements of Cost – Material – Labour and Overheads – Material Purchase procedure – Storage and Inventory control – Methods of pricing of issues – Methods of inventory control – Labour – Classification of Labour – Principles and Methods of Remuneration – Overheads – Meaning – classification – allocation – apportionment and absorption (Theory & Problems).

UNIT – II : Methods of Costing– Job Costing– Batch Costing – Unit Costing and Process Costing (Theory & Problems).

UNIT – III : Operating Costing – Operating Costing – Costing and Service Industry – Hospital– Hotel – Transportation – Electricity – Power House and Telecommunication (Theory)

UNIT – IV: Treatment of certain items – General Principles of Treatment of Depreciation – Amortization – interest on capital – Cost of Finance – Research and Development Cost – Material Losses – Waste – Scrap – Spoilage – Defectives (Theory).

UNIT – V: Cost Book Keeping and Reconciliation between Cost and Financial Accounts – Cost Book-Keeping – Cost Ledgers – Interlocking and Integral Accounts – Reconciliation of Cost and Financial Accounts – Reasons – Need. Cost Audit: Meaning – Advantages – Propriety Audit and efficiency Audit – Cost Audit Program. (Theory&Problems)

References:

1. M.Y Khan and P.K. Jain - Cost Accounting, 2nd edition, 2000,Tata McGraw Hill – New Delhi
2. A Murthy and S Gurusamy - Cost Accounting, 2nd edition, 2012, Tata McGraw Hill – New Delhi.
3. M.N. Arora – Accounting for Management, 3rd edition, 2010 – Himalaya Publishing House - New Delhi.
4. Periaswamy – Financial Cost & Management Accounting, 3rd edition, 2011 – Himalaya Publishing House - New Delhi.
5. Mitra J.K. Advanced Cost Accounting, 3rd edition, 2009 New Age International Pvt. Ltd. New delhi.

COM 304 A :AUDITING AND ASSURANCE

Subject Code :	**COM 304 A**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objectives: To familiarize the students with basic Auditing management concepts and the process of organization Assurance.

Course Outcomes: By the end of the course, students will be able:

CO 1 To make student aware of the concepts, principles, and objectives of Auditing.

CO 2 To provide an understanding of Auditing and Assurance Standards.

CO 3 To develop an idea of planning and organization of Audit.

CO 4 To acquaint the students with the various processes and principles of Investigating Accounts.

CO 5 To understand the requisites of a good Audit Report and knowing the liabilities of an auditor.

UNIT-I : Introduction – Basic Principles of Auditing – Evolution of Auditing – Accounting and Auditing – Objectives of an Audit – Ethical Principles of Auditing – Detection and Prevention of Errors and Fraud – Qualities of an Auditor.

UNIT-II : Auditing and Assurance Standards – An Overview, Standards setting process, Guidance Notes, Auditing, and Assurance Standards in India – Differences between Auditing & Assurance Standards and International Standards of Auditing – Role of Auditing and Assurance Standards Board of India.

UNIT-III : Organisation of Audit – Audit Planning, Letter of Engagement – Preparation for Audit, Audit Program, Audit Note Book, Audit Working Papers, Audit Files, Audit Manual and Audit Evidence, Delegation and Supervision of Audit work

UNIT-IV : Investigation of Accounts – Differences between Auditing and Investigation – Investigation Features and Reasons, Guiding Principles and Stages of Investigation – Representation by Management as Audit Evidence

UNIT-V : Auditor's Report and Liabilities – Object and Importance, Audit Report and Audit Certificate, Types of Audit Reports, Contents of Audit Report, Special matters to be considered in Auditing Report – Requisites of a good Audit Report – Liability of Joint Auditors, Liability of Honorary Auditor, Liability of an Auditor appointed by Private and Public Limited Company.

References:

1. Kamal Gupta & Ashok Gupta - "Fundamentals of Auditing" 2nd Edition (2004), Tata McGraw Hill Education, New Delhi.
2. R.G. Saxena - "Principles and Practice of Auditing", 5th Edition (2011) , Himalaya Publishing House, New Delhi
3. Spicer and Pegler "Practical Auditing", 5th Edition (2004), Allied Publications, New Delhi.
4. Ghatalia, "Principles of Auditing" 5th Edition (2010) PHI, New Delhi.

COM 305A FINANCIAL STATEMENT ANALYSIS

Subject Code :	**CO M 305A**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objectives; To impart conceptual knowledge of Financial Statement Analysis, Gabelli Utility Trust Balance Sheet to equip with skills of ascertainment and control of costs.

Course Outcomes: By the end of the course, students will be able:

CO 1 To make student aware of the concepts, principles, and objectives of Financial Statement.

CO 2 To provide an understanding of Gabelli Utility Trust Balance Sheet .Earnings etc.

CO 3 To develop an idea of Ratio Analysis and Classifications of Ratios.

CO 4 To acquaint the students with the various Statement of Changes of Financial Ratios

CO 5 To understand the Methods of Calculating Cash Flows from Operating Activities

Unit-I : Financial Statements Analysis – Introduction – Nature – Objectives – Types of Financial Statement Analysis – procedure – Methods/ Devices – Comparative Statements – Trend Analysis – Common Size Statements

Unit-II: The Gabelli Utility Trust - Balance Sheet - Financial Condition, Assets and Liabilities - Stockholders' Equity - Income Statement - Statement of Retained Earnings - Statement of Shareholders' Equity - Earnings Quality – Inflation

Unit-III : Ratio Analysis – Introduction – Nature and Significance – Classification – Position Statement Ratios - Revenue/ Income Statement Ratios – Inter-Statement Ratios – Du Pont Control Chart

Unit-IV: Statement of Changes in Financial Position – Funds Flow Statement – Introduction – Meaning & Concept – Current and Non-Current Accounts – Uses, Significance and Importance – Procedure for preparing for a Funds Flow Statements – Changes in Working Capital – Depreciation as a Source of Funds

Unit-V: Cash Flow Statement - Introduction – Classification of Cash Flows – Treatment of Some Typical Items – Format of Cash Flow Statement - Procedure for preparing for a Cash Flow Statements – Methods of Calculating Cash Flows from Operating Activities

References

1. Management Accounting Advanced Management Accounting By Ravi M.Kishore – Taxman Publication.
2. Kaplan & Atkinson, Advanced Management Accounting, Prentice Hall of India – 1999.
3. S.N.Maheswari – Management Accounting, Sultan Chand, New Delhi – 1998.
4. V.K.Saxana & C.D.Vashist, Advanced Cost of Management Accounting, Sultan Chand & Sons, New Delhi, 1998.
5. Dr.Manmohan & S.N.Goyal, Principles of Management Accounting Shakithabhavan Publication, Agra,
6. R.L. Gupta and M. Radhaswamy, Advanced Accountancy Sultan Chand & Sons, New Delhi.

COM 306 A : COST AND MANAGEMENT ACCOUNTANCY

Subject Code :	**CO M 306A**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objectives; To impart conceptual knowledge of cost and Management accounting and to equip with skills of ascertainment and control of costs

Course Outcomes:

CO-1 To understand the basic concepts and processes used to determine product costs. And Management accounting statements.

CO-2 To analyse and evaluate information for cost ascertainment in process, batch and job Activity based on costing System.

CO-3 To analyse and evaluate the Life Cycle Costing of operating and service industry.

CO-4 To scrutinize variousMethods of cost Engineering and present a comprehensive cost system for recognizing and reporting waste costs.

CO-5 To appraise the need for reconciliation between cost control and cost reduction and financial accounts along with the preparation of a reconciliation statement. And Meeting the Cost Reduction Challenges Role of Cost Accountant.

Unit – I: Cost Management – Nature and Scope – Management of Value Chain – Tools of Cost Management - Product Costing Systems – Concepts and Design Issues.

Unit – II: Activity Based Costing System – Meaning and Scope – Limitations of Traditional Costing Allocation Methods – Application of ABC System – Activity – Based Management – Concept and Scope – Target Costing – Benchmark Costing.

Unit – III: Quality Cost Systems – Meaning and Application – Conflict Between Quality and Cost – Trade–off Between Quality and Price – Value Analysis – Life Cycle Costing – Learning Curve Analysis – JIT.

Unit – IV: Cost Estimation – Methods – Costing Engineering – Using Regression Analysis – Evaluating Performance – Variance Analysis – Kaizen Costing.

Unit – V: Cost Control and Cost Reduction – Managerial and Technical Aspects – Meeting the Cost Reduction Challenges Role of Cost Accountant.

References

1. Cost Management' – Strategies for Business Decisions HILTON, MAHER and SELT, Tata McGraw Hill, II ed. 2002.
2. Cost Accounting' – Principles and Practice, B.M.Lall Nigam, Prentice Hall of India.
3. Cost Accounting: Theory and Practice, Bhabatosh Benarjee, Prentice Hall of India.
4. Principles of Quality Costs' Principles, Implementation and Use Jack Companella, Prentice Hall of India Pvt. Ltd. 2000 (3 Ed.)
5. Cost Accounting' – Jain and Narang.
6. Cost Accounting' – A Managerial Emphasis' Chrles Tn Horngren.
7. Cost Accounting' – B. Benerjee, World Press, Calcutta.

B.Banking & Insurance								
COM 303 B	Central Banking	4	0	0	4	30	70	3 Hrs.
COM 304 B	Non-Banking Financial Companies	4	0	0	4	30	70	3 Hrs.
COM 305 B	Principles of Insurance	4	0	0	4	30	70	3 Hrs.
COM 306 B	Life Insurance	4	0	0	4	30	70	3 Hrs.

COM 303B: CENTRAL BANKING

Subject Code :	**CO M 303 B**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To familiarize the students with the functions and performance of Central banks in general and Central banks in USA, UK, European Union and India in particular.

Course Outcomes: By the end of the course, students will be able:

CO-1 To make student aware of the concepts,. Evolution and Functions of Central Banking.

CO-2 To provide an understanding of RBI Act, Banking Regulation Act, Foreign Exchange Management Act, Banking Ombudsman Scheme, Financial Sector Reforms.etc..

CO-3 To develop an Central Banking in USA, UK and, European Union.

CO-4 To acquaint the students with the RBI and Supervision of Indian Financial System.

CO-5 To understand the Methods of Financial Development Vs. Financial Stability

Unit I: Evolution and Functions of Central Banking-Development of Central Banks in Developed and Developing countries. Functions of a Central Bank-Regulatory and Developmental functions

Unit II : Central Banking in USA, UK and, European Union-Organisational evolution, Constitution and Governance-Role, functions and performance-Recent Developments

Unit III: Reserve Bank of India :Organisational evolution, constitution and governance, major organizational and functional developments over time-RBI Act, Banking Regulation Act, Foreign Exchange Management Act, Banking Ombudsman Scheme, Financial Sector Reforms-Recent Developments

Unit IV: RBI and Supervision of Indian Financial System: Constituents of Indian Financial Markets and their Regulation-Evolution of Bank Regulation and supervision.

Unit V: RBI and Financial Stability: Financial Development Vs. Financial Stability, Risks to Financial Stability, Liquidity Management, Risk Management in Banks, The Basle Norms, Prudential Norms, Effect of liberalisation and Globalisation on Financial Stability.

Suggested Books:

1. Khan, M.Y. Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Decock, MH, Central Banking, UBS Publisher Distributors Pvt. Ltd., New Delhi.
3. Hawtrey, The Art of Central Banking, Augustus M Kelley Publishers, New York
4. Vasudevan A., Central Banking for Emerging Market Economies, Academic Foundation, New Delhi
5. Charles Albert Goodhart, Evolution of Central Banks: a natural development?,London School of Economics & Political Science, London
6. Indian Institute of Banking & Finance, Central Banking, Mumbai RBI , History and Evolution of Central Banking in India, Mumbai

COM 304 B: NON-BANKING FINANCIAL COMPANIES

Subject Code :	**CO M 304 B**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: To acquaint the student with the different types of NBFCs and their contribution to the overall development of the Indian financial system.

Course Outcomes: By the end of the course, students will be able:

CO-1 To explain the role of information Structure of Financial System in India.

CO-2 To explain the role of Structure and growth of NBFCs in India.

CO-3 To explain Regulatory Framework of NBFCs in India.

CO-4 To explain Progress and Problems of NBFCs.

CO-5 To explain the importance of Non-Bank Financal Services Companies

Unit I: The Nature and role of Financial system – Structure of Financial System in India-An overview of Indian Financial System.

Unit II: Nature and categories of NBFCs-Importance of NBFCs-Structure and growth of NBFCs in India.

Unit III: Regulatory Framework of NBFCs in India-Role of RBI.

Unit IV: Progress and Problems of NBFCs – Leasing companies, Hire-purchase Finance Companies,Housing Finance Company, Investment Company, Loan Company, Mutual Benefit Financial Companies, Miscellaneous Non-Banking Company & Residuary Non-Banking Companies.

Unit V: Non-Bank Financal Services Companies-Merchant Banks-Venture Capital Funds-Credit Rating Agencies.

Suggested Books:

1. Bhole. LM. Financial Institutions and Markets, Structure, Growth and Innovtions, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
2. Srivatsava, RM, Management of Financial Institutions, Himalaya Publishing Company Ltd.,Mumbai.
3. Khan, MY, Indian Financial System, Tata McGraw Hill Publishers, New Delhi.
4. Vasant Desai, Financial Markets & Services, HPH, Mumbai.

COM 305 B PRINCIPLES OF INSURANCE

Subject Code :	**CO M 305 B**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objectives: This course exposes the students to the various concepts of investment, security Markets and other concepts and provides an in-depth study of various issues there under.

Course Outcomes: After completion of the course, the student is able to

CO-1 Understand the various forms of investment, security Markets and other concepts

CO-2 Understand risks associated with investment

CO-3 Measure risk and return of different security instruments and portfolio

CO-4 Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities

CO-5 Evaluate the performance of portfolio.

Unit-I: Risk Management: Managing Personal Risks: Premature Death, Disability, Managing Risks Associated with Premature Death - Approaches for Estimating Optimal Life Insurance - Protection: - Needs Analysis for Disability Risk - Available Resources to Meet the Disability Risk - Evaluating Medical expenses Exposure - State Unemployment Insurance Programs, Risk Retention and Risk Reduction.

Unit-II: Life Insurance – Types of Contracts, Term and Cash Insurance -Life Insurance Products ,Types Life insurance General Classifications of Life Insurance , Computation of Life Insurance premium: Mortality, Interest, Net Single Premium, Net Level Premium, reserves on Life Insurance policies, Benefits-Certain and Benefits-Uncertain contracts.

Unit-III: Life Insurance Contracts: General Provisions of Life Insurance: Clauses – provisions and Options .Insurance Benefits: Waiver of Premium Provision, Accidental Death Benefit Rider, Cost of Living Rider, Buying Life Insurance, Determining the Cost of Life Insurance, Rate on saving Component, Taxation and Life Insurance, Shopping for Life Insurance.

Unit-IV: Health Insurance: Individual Health and Disability Income Insurance, Types of Individual Health Insurance Coverage - Long Term Care Insurance,: Short Term Versus Lang term Disability Coverage Health Insurance Employee Benefits: Group Life and Health Insurance, Group Insurance, Group life Insurance Plans, Group Health Insurance Plans, Group Disability - Income Insurance.

Unit-V: Insurance Company Operations: Insurance Company Operations: Rate Making, Underwriting, Production, Claim Settlement, Reinsurance, Life Insurance Industry in India. Government Insurance Units, Private Players, Emerging Scenario, Marketing Systems, Distribution Channels - Agents and Brokers, Changes in Distribution System, Government regulation of Insurance, Rationale of Regulation, Function of IRDA, IITDA Regulations.

Suggested Books:

1. Mishra M.N., *Insurance Principles and Practices,* S.Chand and Co. Ltd., New Delhi.
2. Life Insurance Corporation Act, 1956, G.O.I.
3. Gupta O.S. *Life Insurance,* Frank Brothers, New Delhi.
4. Balachandran S., *Customers-Driven Services Management,* Response Books (A Division of Sage Publications) New Delhi.
5. Insurance Institution of India (III) Study Material

COM306 B – PRACTICE OF LIFE INSURANCE

Subject Code :	**CO M 306 B**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of insurance and Need for Security against economic difficulties, risk and uncertain other concepts and provides an in-depth study of various issues there under.

Course Outcomes: After completion of the course, the student is able to

CO-1 Understand the Significance of insurance and Need for Security against economic difficulties, risk and uncertain other concepts.

CO-2 Understand risks associated with Distinguishing characteristics.

CO-3 Measure to Methods of calculating economic risk in life insurance proposal.

CO-4 Analyse the fundamentals of ULIPS & Traditional Insurance, LIC Act, 1956,IRDA Act.

CO-5 Evaluate the performance of portfolio.

UNIT – I : Introduction **-** Need for Security against economic difficulties, risk and uncertain individual life insurance – Nature and uses of life insurance, Life insurances a collateral, measure of financing business continuation, as protection of property, and as a measure investment.

UNIT – II : Life Insurance Contract **-** Distinguishing characteristics – Utmost good faith – Insurable interest –Caveat emptor – Unilateral and allegory nature of contract – Proposal and application form – Warranties – Medical examination – Policy constructionand delivery – Policy provision – Lapse, Revival – Surrender value – Paid up policies – Maturity, nomination and assignment – Suicide and payment of insured amount – Loan to policy holders.

UNIT – III : Life Insurance Risk **-** Factors governing sum assured – Types of risks – Methods of calculating economic risk in life insurance proposal – Measurement of risk and morality tables, Calculation of premium – Treatment of sub-standard risks – Life insurance fund – Valuation and investment surplus – Payment of bonus.

UNIT – IV : Life Insurance Policies - Applications in different situations – Important Life insurance Policies –Life insurance annuities – Important legal provisions and judicial pronouncements in India – ULIPS & Traditional Insurance, LIC Act, 1956,IRDA Act.

UNIT – V : Rules of agency – Essential qualities of an ideal insurance salesman – Rules to canvas

business from prospective customers – After sale service to policyholders – Recent Trends in Agency system.

References

1. Vaughan, E.T & T.Vaughan: Fundamentals of Risk Insurance, Johan Willey & Sons.
2. Course material and books published by "Insurance Institute of India, Mumbai"
3. Rejda, G.E: Principles of Risk Management and Insurance (Seventh Edition), Pearson.
4. Treischmann: Risk Management & Insurance, Thomson.
5. Chance: Introduction to Risk Management and Derivatives, Thomson.
6. Insurance Institution of India (III) Study Material.

C.Finance								
COM 303 C	Security Analysis& Portfolio Management	4	0	0	4	30	70	3 Hrs.
COM 304 C	Advanced Auditing	4	0	0	4	30	70	3 Hrs.
COM 305 C	Financial Reporting	4	0	0	4	30	70	3 Hrs.
COM 306 C	Financial Markets and Services	4	0	0	4	30	70	3 Hrs.

COM 303C: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Subject Code :	**CO M 303 C**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: to enlighten the students with the Concepts and Practical applications of Measure risk and return of different security instruments and portfolio.

Course Outcomes: After completion of the course, the student is able to

CO-1 Understand the various forms of investment, security Markets and other concepts.

CO-2 Understand risks associated with investment.

CO-3 Measure risk and return of different security instruments and portfolio.

CO-4 Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.

CO-5 Evaluate the performance of portfolio.

UNIT – I : Concept of Investment – Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information – Security Markets – Primary and Secondary – Market Indices.

UNIT – II : Return and Risk – Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non-systematic Risk – Measurement of Total Risk.

UNIT – III : Fundamental Analysis of Stocks – Economy, Industry and Company Analysis, Intrinsic Value –Approach to Valuation of Bonds, Preference Shares and Equity Shares.

UNIT – IV : Technical Analysis– Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.

UNIT – V: Elements of Portfolio Management – Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen's Model for PF Evaluation – Portfolio Revision.

References :

1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI.
2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India.

3. Avadhani VA, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House.
4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education
5. P. Pandian, Security Analysis and Portfolio Management, 1e (2014), Vikas Publishing House Pvt Limited.
6. Bhalla, VK, Investment Management,19e (2017), S Chand.
7. Preeti Singh, Investment Management,9e (2000), Himalaya Publishers.

COM 304C: ADVANCED AUDITING

Subject Code :	**COM 304C**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: to enlighten the students with the Concepts of Advantages of an Audit, Qualities and Qualifications of an Auditor, Independence of an Auditor; Critical appraisal of Auditing

Course Outcomes: By the end of the course, students will be able:

CO-1 To make student aware of the concepts, principles, and objectives of Auditing.

CO-2 To provide an understanding of Meaning and Objectives of Verification; Process of Verification etc.

CO-3 To develop an idea Internal Control Procedures, Techniques.

CO-4 To acquaint the students with the various Special requirements of company audit.

CO-5 To understand the Mutual Funds and Co-operative Societies.

UNIT – I: INTRODUCTION: Auditing – Origin, Meaning, Nature & Scope, Definition; Advantages of an Audit, Qualities and Qualifications of an Auditor, Independence of an Auditor; Critical appraisal of Auditing.

UNIT – II : VERIFICATION AND VALUATION OF ASSETS: Meaning and Objectives of Verification; Process of Verification – Auditor's position as regards valuation of Assets.

UNIT – III : INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT: Objectives of Internal Control – Distinction between Internal Control, Internal Check and Internal Audit - Evaluation of Internal Control Procedures, Techniques, Co-ordination between Internal Audit and External Audit.

UNIT – IV: AUDIT OF LIMITED COMPANIES: Preliminaries to the Audit of a Limited Company, Audit of Pre-incorporation profit, Share Capital, Debentures, Audit of Divisible Profits and Dividends, Special requirements of company audit.

UNIT –V: AUDIT OF SPECIAL ENTITIES: Special Audits like, Audit of Banks, Insurance Companies, Educational Institutions, Stock and Commodity Exchanges, Financial Institutions, Mutual Funds and Co-operative Societies.

Suggested Books:

1. R.G. Saxena, "Auditing", Himalaya Publishing House, New Delhi, 2011.
2. Basu, S. K., "Auditing Principles and Techniques", Pearson Education, New Delhi, 2007.
3. Basu, S. K., "Fundamentals of Auditing, Pearson Education, New Delhi, 2008.
4. T. N. Tandon, "Practical Auditing", Kalyani Publishers, New Delhi.
5. Jagadish Prakash. "Principles and Practice of Auditing", Kalyani Publishers, New Delhi..

COM 305C :FINANCIAL REPORTING

Subject Code :	**COM 305C**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: to enlighten the students with the Concepts and Practical applications of fundamental strength of Consolidated profit and loss account, balance sheet and cash flow statement.

Course Outcomes: After completion of the course, the student is able to

CO-1 Understand the various forms of Corporate Financial Reporting.

CO-2 Understand Corporate Restructuring.

CO-3 Measure of Consolidated Financial Statements of Group Companies.

CO-4 Analyse the fundamental strength of Consolidated profit and loss account, balance sheet and cash flow statement.

CO-5 Evaluate the Accounting and Reporting of Financial Instruments.

UNIT – I : Corporate Financial Reporting – Issues and problems with special reference to published financial statements.

UNIT – II : Accounting for Corporate Restructuring (including inter – companyholdings)

UNIT – III : Consolidated Financial Statements of Group Companies - Concepts of a Group, purposes of consolidated financial statements, minority interest, Goodwill, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit.

UNIT – IV : Consolidation with two or more subsidiaries, consolidation with foreign subsidiaries, Consolidated profit and loss account, balance sheet and cash flow statement.

UNIT – V : Accounting and Reporting of Financial Instruments – Meaning, recognition, De recognition and offset, compound financial instruments – Measurement of Financial instruments

Suggested Books

1. RSN Pillai, Bagarathi & s. uma, Fundementals of Advanced Accounting, Vol. 1, S.Chand, New Delhi.
2. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
3. Hawkins David Financial Statements corporations Dow Jones- Irwin Homewood 1973.

COM 306 C: FINANCIAL MARKETS & SERVICES

Subject Code :	**COM 306C**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To equip the students with the necessary techniques and skills of investment particularly strategic investment and finance decision-making.

Course Outcomes: By the end of the course, students will be able:

CO-1 To create awareness among the students about the significance of investment particularly strategic investment and finance decision-making.

CO-2 The objective of the course is to provide students with the knowledge of merchant banking services along with guidelines of SEBI.

CO-3 To understand Mutual Funds and the origin of venture capital.

CO-4 To understand the types of lease agreements and factoring services in India.

CO-5 To examine the emerging trends in financial services.

Unit - I: Structure of Financial System – Role of Financial System in Economic Development- Financial Markets and Financial Instruments- Capital Markets – Money Markets –Primary Market Operations- Role of SEBI – Secondary Market Operations - Regulation – Functions of Stock Exchanges – Listing - Formalities -Financial Services Sector Problems and Reforms.

Unit - II: Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India - Merchant Banking – Meaning – Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

Unit - III: Venture Capital – Growth of Venture Capital in India – Financing Pattern Under Venture Capital – Legal Aspects and Guidelines for Venture Capital. Leasing – Types of Leases – Evaluation of Leasing Option. Vs. Borrowing.

Unit - IV: Credit Rating – Meaning, Functions - Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting –Types of Factoring Arrangements-Factoring in the Indian Context.

Unit - V: Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. Debt Securitisation - Concept and Application - De-mat Services-need and Operations-role of NSDL and CSDL.

Suggested Books:

1. I.M. Bhole, Financial Institutions and market, Tata McGraw Hill.
2. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai.
3. Vasant Desai, Indian financial system, Himalaya Publisher.
4. Benton E.G., Financial Intermediaries An introduction.
5. Edminister R. D, Financial Institution, Markets and Management.
6. Verma J.C A manual of Merchant Banking.
7. West Lake. M, Factoring.
8. N. Vinaykan, A Profile of Indian Capital Market.

D.Taxation								
COM 303 D	Tax planning & Management	4	0	0	4	30	70	3 Hrs.
COM 304 D	G.S.T. – I	4	0	0	4	30	70	3 Hrs.
COM 305 D	Income Tax Procedure	4	0	0	4	30	70	3 Hrs.
COM 306 D	Business Taxation	4	0	0	4	30	70	3 Hrs.

COM303D: TAX PLANING AND MANAGEMENT

Subject Code :	**COM 303D**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: The course is to make student aware of the concepts, functions, processes and practices of Measures of the State for Tax Evasion .

Course Outcomes: By the end of the course, students will be able:

CO 1 To develop of the course is to make student aware of the concepts, functions, processes and practices of Measures of the State for Tax Evasion .

CO 2 Students are able to understand the benefits and perquisites of salaried persons.

CO 3 It provides an understanding of the tax planning for firms and Hindu Undivided Family.

CO 4 It provides an understanding of the tax planning on managerial decisions.

CO 5 Students are able to understand the tax planning on foreign collaborations and joint ventures.

UNIT-I : Introduction – Tax Planning and Management – Types of Taxes – Concept – Objectives and factors to be considered for Tax Planning -Tax Avoidance - Tax Evasion – Tax Evasion in India – Measures of the State for Tax Evasion.

UNIT-II : Tax Planning for Salaried Persons – Definition of Salary – Benefits and perquisites – Profit in lieu of salary and tax planning avenues for salary income.

UNIT-III : Tax Planning for Firms and HUF – Partnership firm under income tax law – Provisions related to interest and remuneration paid to partner – Computation of partnership firms – Book profit – Set off and carry forward to losses of firms and taxation of HUF.

UNIT –IV : Tax Planning on Managerial Decisions – Own or Lease – Make or buy decisions – Repair, Replace, Renewal or Renovation of Assets – Shutdown or Continue Decision.

UNIT-V : Tax Planning on Foreign Income – Selling in Domestic or Foreign Market – Avoidance of Double Taxation Agreement – Foreign Collaborations and Joint Ventures

References:

1. Dr. V.K. Singhnia& Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. Bhagavati Prasad, Direct Taxes Law and Practice, WishwaPrakashan, New Delhi.

COM 304D: GOODS AND SERVICE TAX-1

Subject Code :	**COM 304 D**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of develop an idea about GST, CGST, SGST and IGST. other concepts and provides an in-depth study of various issues there under.

Course Outcomes:

CO-1 To develop an idea about GST, CGST, SGST and IGST.

CO-2 To have an idea on GST Act 2017.

CO-3 To understand the registration process in GST.

CO-4 To understand various problems and advantages on input tax credit.

CO-5 To know the importance of practical work in GST.

UNIT – I : Introduction: Evolution, Meaning and salient features of GST, objectives of GST, basic schemes and benefits of GST. Constitutional Amendments – GST Councils powers, functions. Structure of GST, Types of GST – CGST, SGST, UTGST, and IGST.

UNIT – II : GST Act 2017: Definition**s:-** Goods, Place of supply, principle place of business, agent, Principle, Associated enterprises, Job works, Reverse charge mechanism, nature of Supply- composite, mixed, exempted, outward, inward, rates of GST.

UNIT – III: Registration and Filing: Persons liable for registration, persons not liable for registration, Deemed registration, Procedure for registration, types of dealers- regular and composite,

UNIT – IV: Input tax credit & IGST: Meaning, Eligibility and condition for claiming Input tax credit –Inputs on capital goods problems on utilization of input tax credit, Major advantages of IGST model – Interstate goods and service tax, transactions with in a state under GST, Inter transaction under GST.

UNIT – V: Payment and refund of Tax& practical work : Payment of Tax interests, Penalties and other amount refund of tax .**Practical Work:-**Way bills, GSTR 1**,**GSTR2**,** GSTR3B

Reference Books:

1. Goods and services tax Himalaya publicatios.
2. Business taxation –IV (GST) DR Ravi, Mr Bhanu prakashn Dr Suman setty Profession book publishers.
3. GST , K.P.C Rao, ALT Publications, Hydrabad .

COM 305 D: INCOME TAX PROCEDURE

Subject Code :	**COM 305 D**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objectives: This course exposes the students to the various concepts of develop an idea about Income of Individuals; Salaries, income from house property other concepts and provides an in-depth study of various issues there under.

Course Outcomes:

CO-1 To develop an idea about Residential Status and incidence of tax

CO-2 To have an idea on Income of Individuals; Salaries, income from house property

CO-3 To understand the business or profession, capital gains

CO-4 To understand various problems and advantages on income from other sources

CO-5 To know the importance of practical computation of total income.

UNIT -I : Concept of Taxation; Residential Status and incidence of tax, Incomes exempted from tax u/s 10, Income Tax Act of 1961.

UNIT-II : Heads of Income of Individuals; Salaries, income from house property

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UNIT-III : Gain from business or profession, capital gains,

UNIT- IV : income from other sources, clubbing up of income set off and carry forward of losses

UNIT – V : deductions from gross total income, computation of total income and tax liability. Assessment of Individuals

.**Suggested Books:**

1. Singhania, C.K., *Direct Taxes*, Taxmann Publications, New Delhi.
2. Lal B.B., *Direct Taxes*, Pearson Education, New Delhi.
3. Girish Ahuja and Ravi Gupta, *Direct Taxes*, Bharat Publications.
5. Gaur and Narang, *Direct Taxes*, Kalyani Publications.
6. Manoharan T.N., *Direct Taxes*, Snow White Publications

COM 306 D: BUSINESS TAXATION

Subject Code :	**COM 306 D**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objectives: This course exposes the students to the various concepts of develop an idea about Income of Individuals; Salaries, income from house property other concepts and provides an in-depth study of various issues there under

Course Outcomes:

CO-1 To develop an idea about Income from Business or Profession

CO-2 To have an idea on Income from Other Sources

CO-3 To understand the Minimum Alternative Tax (MAT)

CO-4 To understand various problems and advantages Tax Authorities and Administration

CO-5 To know the importance of practical Filing of Return and Assessment

Unit-I: Tax Provisions of Companies: Income from Business or Profession, Tax Provisions for certain types of businesses.

Unit-II: Tax Provisions of Companies: Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.

Unit-III: Computation of Taxable Income: Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT).

Unit-IV: Filing of Return and Assessment: Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases.

Unit-V: Tax Authorities and Administration: Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

References:

1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
2. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.

3. R. Bupathy, A study on Income Tax & CST, Prime Knowledge Series, Chennai.
4. Mehrotra & Sr. Goyal, Income tax Law and Accounts, Sahitya Bhavan Publication
5. Vinod. K. Singhania; Direct Taxes – Law and Practice, Taxman Publications

GE 04 : Computerized Taxation and Return Filing

Subject Code :	**GE04**	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	1 ½

Course Objective: The course is to make student aware of the concepts, functions, processes and practices of Measures of the Computerized Taxation and E-Filing .

Course Outcomes:

CO-1 To develop orientation towards PAN, Quoting of Adhaar number, New Form 26AS .

CO-2 To have an idea on presentation in E-filing.

CO-3 To understand the View e-filed return ,e-verification

CO-4 To understand various mechanisms of Computation of GTI and tax payable(individual, company),

CO-5 To know the importance of generation of return verification form

UNIT I: Return Form, Mode of Submission, PAN, Quoting of Adhaar number, New Form 26AS, Use of e-tax calculator, E-Pay tax, Calculation of relief

UNIT II: e-filing without using digital signature and using digital signature and electronic verification code

UNIT III: Uploading of Return, View e-filed return ,e-verification

UNIT IV: Computation of GTI and tax payable(individual, company),e-filing of return in proper form

UNIT V: e-verification generation of return verification form

Suggested Readings:

1. Datey, V.S., Indirect Taxes: Law and Practice, Taxmann.
2. Datey, V.S., GST Law & Practice with Customs and FTP, Taxmann

3. Bare Act: Central Goods and Services Tax Act, 2017
4. Bare Act: West Bengal State Goods and Services Tax Act, 2017
5. Bare Act: Integrated Goods and Services Tax Act, 2017
6. Central Goods and Services Tax Rules, 2017
7. West Bengal Goods and Services Tax Rules, 2017

GE05: SOFT AND EMPLOYABILITY SKILLS

Subject Code :	**GE05**	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	1 ½

Course Objective: The course is to make student aware of the concepts, functions, processes and practices of Self Employment skills.

Course Outcomes:

CO-1 To develop orientation towards soft skills, technical skills, problem solving skills and overcoming the techniques of stress management.

CO-2 To have an idea on presentation skills and communication skills.

CO-3 To understand individual action plans and training towards event management.

CO-4 To understand various mechanisms of team building and know the importance of team work.

CO-5 To know the importance of Business and Corporate Etiquettes.

UNIT-I : Soft skills – Meaning of Soft skills – Global competition – Hard skills (technical skills) versus soft skills – Interpersonal Skills – Leadership Skills – Decision Making – Negotiation skills – Problem Solving Skills – Conflict Management – Stress Management – Crisis Management – Teamwork.

UNIT–II : Presentation Skills – Writing Oral Presentations – Using Visual Aids in Oral Communication – Communicating Across Cultures – 7 Cs of Communication – Body Language – Tips on how to Create a Power Point and other Presentations.

UNIT–III : Goal Setting – Creating Individual Action Plans – Article Writing – SWOT Analysis – Event Management – (Training Students to Organize Events and present a report on Event organized).

UNIT–IV : Case Study – Case Analysis – Discussion and Presentation –Team Building and Team Work – Innovation and Creativity – Emotional Intelligence – Self Management

UNIT–V : Business and Corporate Etiquettes – Overview of Interview – Self introduction at

Various Forums and During Interview – Mock Interview – CV Preparation-Group Discussion.

References:

1. Chaturvedi&Chaturvedi, (2006), Business communication, Pearson Education, New Delhi.
2. NamartaPalta,The art of Effective communication,2007.Lotus Press, New Delhi,
3. PriyadarshiniPatnaik,Group Discussion and Interview Skills, Cambridge University Press Pvt. Ltd.
4. Sabina Pillai,AgnaFernandez Soft Skills and Employability, First Ed, 2017, Cambridge University Press, New Delhi.

GE06 : Event Management

Subject Code :	**GE06**	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	1 ½

Course Objective: The course is to make student aware of the concepts, functions, processes and practices of Event Management skills

Course Outcomes:

CO-1 To develop orientation towards Event Management: Design, Size and Types of Events – Event Team – Code of Ethics.

CO-2 To have an idea of Event Marketing – Marketing Mix – Sponsorship. Promotion.

CO-3 To understand Developing the Theme – Conducting Rehearsals – Providing Services: Catering, Accommodation – Managing the Environment

CO-4 To understand Managing Meetings. Operations and Logistics: Logistics – Policies – Procedures – Performance Standards – Functional Areas

CO-5. To know the importance of Occupational Safety and Health – Incident Reporting, Crowd Management and Evacuation: Crowd Management Plan – Major Risks Management

Unit – I Introduction to Event Management: Design, Size and Types of Events – Event Team – Code of Ethics. Concept and Design: Analyzing the Concept – Logistics of the Concept. Feasibility: Keys to Success – SWOT Analysis.

Unit – II Marketing: Nature and Process of Event Marketing – Marketing Mix – Sponsorship. Promotion: Image / Branding – Advertising – Publicity – Public Relations. Financial Management: Budget Preparation – Cash Flow Analysis – Income and Expenditure Statement – Balance Sheet – Financial Control Systems – Panic Planning.Risk Management: Process of Risk Management– Incident Reporting – Emergency Response Plans – Standards for Risk Management.

Unit – III Planning: Developing a Mission Statement – Establish the Aim and Objectives – Prepare Event Proposal – Planning Tools. Protocol: Titles - Dress for Formal Occasions – Protocol for Speakers – Religious and Cultural Protocol – Protocol for Sporting Ceremonies – Preparing for Dignitaries – Rules of Flag Flying. Staging: Selection of Event Site – Developing the Theme – Conducting Rehearsals – Providing Services:

Catering, Accommodation – Managing the Environment.

Unit – IV Staffing: Developing Organizational charts–Job Description–Recruitment and Selection – Drawing Up Rosters–Training–Managing Legal Requirements–DevelopingRecognition Strategies – Managing Volunteers. Leadership: Developing Leadership Skills – Managing Temporary and Diverse Teams – Group Development – Improving Communication – Time Management – Managing Meetings. Operations and Logistics: Logistics – Policies – Procedures – Performance Standards – Functional Areas – Staff Motivation.

Unit – V Safety and Security: Security – Occupational Safety and Health – Incident Reporting, Crowd Management and Evacuation: Crowd Management Plan – Major Risks Management – Emergency Planning– Implementing Emergency Procedures. Monitoring, Control and Evaluation: Monitoring and Control Systems–Operational Monitoring and Control–Evaluation– Broader Impact of Events.

References

1. Event Management: For Tourism, Cultural, Business and Sporting Events, Lynn Van Der Wagen, Pearson, 2005.
2. Event Marketing & Management - Sanjaya Singh Gaur & Sanjay V. Saggere, Vikas Publication House, 2003.
3. Successful Event Management - Anton Shone: Thomson, 2004.
4. Bhatia A.K. (2001), Event Management, Sterling Publishers, New Delhi.
5. David C. Watt (1998), Event Management in Leisure and Tourism, Pearson, UK.
6. Joe Gold Blatt (1997), Special Events - Best Practices in Modern Event Management, John Wiley and Sons, New York.
7. Arvich Barry (1994), Event and Entertainment Marketing, Vikas Publishers, New Delhi.
8. Panwar J.S. (1998), Marketing in the New Era, Sage Publications, New Delhi.

IV SEMESTER								
Course Code	**Title of the Course**	**Instruction Hours per week**			**Credits**	**Evaluation**		
		L	**T**	**P**		**CIA Marks**	**SEE**	
							Marks	**Duration**
Generic Core Courses								
COM401	**MOOCS:** NPTEL/SWAYAM/edX/Coursera/Stanford Online/Udacity/ Open Classrooms/ Open2Study/ ALISON/ Khan Academy/ NSE-NCFM/IRDA/NISM/ Any course related to MBA from the authentic sources with prior permission	4	0	0	4	30	70	3 Hrs.
COM402	International Business	4	0	0	4	30	70	3 Hrs.
FUNCTIONAL SPECIALISATIONS From the following **three** specialization areas choose any two elective courses each from **two** specialization areas of your choice : **A. Accounting B. Banking, Insurance C. Finance D.Taxation**								
Accounting								

COM403A	Corporate Restructuring	4	0	0	4	30	70	3 Hrs.
COM404A	Corporate Accounting	4	0	0	4	30	70	3 Hrs.
COM405A	Management and Cost Audit	4	0	0	4	30	70	3 Hrs.
COM406A	International Accounting	4	0	0	4	30	70	3 Hrs.
Banking & Insurance								
COM403B	Financial Institutions	4	0	0	4	30	70	3 Hrs.
COM404B	Banking and Technology	4	0	0	4	30	70	3 Hrs.
COM405B	Insurance and Risk Management	4	0	0	4	30	70	3 Hrs.
COM406B	Practice of General Insurance	4	0	0	4	30	70	3 Hrs.
Finance								
COM403C	Financial Derivatives	4	0	0	4	30	70	3 Hrs.
COM404C	International Financial Management	4	0	0	4	30	70	3 Hrs.
COM405C	Export Finance	4	0	0	4	30	70	3 Hrs.
COM406C	Financing Foreign Trade	4	0	0	4	30	70	3 Hrs.
Taxation								
COM403D	G.S.T. & Customs - II	4	0	0	4	30	70	3 Hrs.
COM404D	Direct Taxes	4	0	0	4	30	70	3 Hrs.
COM405D	Corporate Tax Planning & Management	4	0	0	4	30	70	3 Hrs.
COM406D	International Taxation Management	4	0	0	4	30	70	3 Hrs.
COM407	**Viva-Voce On Project Work**	-	-	-	4	-	100	

COM 401 : MOOCS

Subject Code :	COM401	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	3hr

Course Objectives: The course is to make student aware of the concept to **provide opportunity for learner to interact directly with world class teachers who are offering courses on MOOCs platform.**

Course Outcomes:

CO-1 To provide students with audio and video content relating with the contemporary subjects.

CO-2 To improve the self-learning capabilities of the students

CO-3 To help the learners to learn continuously while doing the course and after the course completion.

CO-4 To provide opportunity for learner to interact directly with world class teachers who are offering courses on MOOCs platform.

CO-5 To expose the learners with peer learning facility

MOOCS: NPTEL/SWAYAM/edX/Coursera/Stanford Online/Udacity/ Open Classrooms/ Open2Study/ ALISON/ Khan Academy/ NSE-NCFM/IRDA/NISM/ Any course related to MBA from the authentic sources with prior permission.

Typical Structure of a MOOC: The common duration of a MOOC is from 6 to 12 weeks. A MOOC is accessible 24 hours a day, 7 days a week. The majority of the content is delivered asynchronously (meaning students can access it in their own time and at their own pace). However, sometimes there can be optional synchronous events such as 'live' webinars (interactive sessions) which require participants to join in at specific dates/times.

A standard class becomes in a MOOC a set of videos of 5-10 minutes each.

The learning of students in a MOOC is usually assessed by multiple-choice questions.

An important component of MOOCs is assignments. Students have to upload assignment solutions into the MOOC platform.

Assignments can be evaluated and graded:

- Automatically when possible.
-
- Peer-to-peer: students evaluate and grade themselves.

Another component is the forum, where students post questions that other students can answer.

Usually, there are no pre-requisites for taking a MOOC, apart from having access to a computer with an internet connection. Most of the time, the educational or academic background of students isn't important. Students usually don't need to buy any books for these courses, because all reading is either be provided within the MOOC content or is linked to open access texts.

COM 402-INTERNATIONAL BUSINESS

Subject Code :	**COM402**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: The course is to make student aware of the International Business and develop Foreign exchange market mechanism

Course Outcomes: By the end of the course, students will be able:

CO 1 To identify the new projects of International Business

CO 2 To understand Role of world Trade Organization (WTO)

CO 3 To develop Foreign exchange market mechanism

CO 4 To enable the students to understand The European Union and NAFTA

CO 5 To imparts skills in the Developing global competitiveness

UNIT–I: International Business: Concept of international business – Stages of internationalization of business – Impact of globalization - Anatomy of international business environment – International economic, political, legal, competitive, social demographic and cultural frame work - International trade theories.

UNIT –II: International trade regulatory frame work – Trade barriers – Export promotion and import substitution - Regional trade organizations - Free trade pacts - Most favored nation status - Role of world Trade Organization (WTO) - Integrity pact.

UNIT –III: International financial frame work - Balance of payments – Foreign exchange market mechanism, export financing, and incentives – International liquidity - Global Competitiveness; Technology and Global Competition – Role of MNCs in International Business.

UNIT –IV: International Economic Institutions Agencies and Agreements: Regional Trading agreements – The European Union and NAFTA – Implications of Barriers to Trade – Debate on Trade Policy i.e. Free Trade Vs Protectionism.

UNIT –V: Organizing for international business – Designing global organization structure – Developing global competitiveness - EOUs, EPZs - Role of State and Centre to promote international trade - Strategy of International Business - Host Country Heterogeneity and International Business Strategy.

References

1. Francis Cherunilam, International Business, PHI.
2. Bhattacharya, International Business, Excel Books, New Delhi.
3. John D.Daniels & Lee H. Radebaugh., International Business, Pearson Education.
5. P. Subba Rao, International Business, Himalaya Publishing House.
6. R. Chandran, International Business, Jaico Publishing House
7. Vyuptakesh Sharam, International Business, Pearson education, 2006.

A.Accounting								
COM403A	Corporate Restructuring	4	0	0	4	30	70	3 Hrs.
COM404A	Corporate Accounting	4	0	0	4	30	70	3 Hrs.
COM405A	Management and Cost Audit	4	0	0	4	30	70	3 Hrs.
COM406A	International Accounting	4	0	0	4	30	70	3 Hrs.

Subject Code :	**COM403A**	**I A Marks**	**30**
No. of Hours / Week	**05**	**End Exam Marks**	**70**
Total Number of Hours	**75**	**Total Marks**	**100**
Practical Component	**0 Hour/Week**	**Exam Hours**	**03**

COM 403A: CORPORATE RESTRUCTURING

Objectives: The course is to make student aware of the new projects and investment opportunities and imparts skills in the use of network techniques for project implementation.

Course Outcomes: By the end of the course, students will be able:

CO 1 To identify the Corporate restructuring- scope and modes of restructuring

CO 2 To understand SEBI takeover regulations-procedural aspects-economic aspects etc..

CO 3 To develop funding through various types of financial instruments

CO 4 To enable the students to Factors influencing valuation-methods of valuation

CO 5 To imparts Concepts of demerger and reconstruction modes of demerger.

Unit -1: Introduction: Corporate restructuring- scope and modes of restructuring- global scenario-

Strategic planning- Competitive advantage - strategy formulation- routes for executing strategy – start up, mergers, acquisitions, takeovers, disinvestments and strategic alliances.

Unit-2: Mergers and Amalgamations, Takeovers: Mergers and Amalgamations- legal aspects procedural aspects - economic aspects -accounting aspects-financial aspects - taxation aspects stamp duty and allied matters- filing of various forms - Takeovers- legal aspects - SEBI takeover regulations-procedural aspects-economic aspects- financial aspects- accounting aspects- taxation aspects- stamp duty and allied matters- bail out takeovers- takeover of sick units

Unit-3: Funding of Mergers and Takeovers: Financial alternatives-funding through various types of financial instruments-buy-back of shares- hybrids, options and securities with differential rights, employer stock options and securities -takeover finance-ECBs-funding through financial institutions and banks- rehabilitation finance- management buyouts.

Unit-4: Valuation of Shares and Business, Revival and Restructuring of Sick Companies: Factors influencing valuation-methods of valuation- problems of sick industries and their revival – Legal aspects of restructuring of sick industries

Unit-5: Corporate Demergers, Splits and Divisions: Concepts of demerger and reconstruction modes of demerger - tax aspects, tax reliefs- reverse mergers-Indian scenario

References :

1. Tata McGraw Hill Publishers, Mergers et. Al; S. Ramanujam
2. Snow White Publications Pvt, Ltd; , Takeover of Companies, J.M Thakur
3. Sarup & Sons, New Delhi, Corporate Takeovers in India, V.K Kaushal
4. Bharat Publishing House, Corporate Merger and Takeovers, Dr. J.C. Varma
5. Company Law Journal, New Delhi , Acquisition, Amalgamation, Merger Takeovers, L.M .Sharma
6. Jossey Bases Publisher, Complete Guide to Merger and Acquisition, Galpin Timothy J. Mark Headim

COM 404 A: CORPORATE ACCOUNTING

Subject Code :	**COM404A**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objectives: This course exposes the students to the various concepts of develop an idea user perspective such an equity investor, lender, financial analyst and management.

Course Outcomes:

CO-1 To understand financial statements (comprising statement of comprehensive income, balance sheet, statement of cash flow, statement of changes in equity and notes to accounts) from a user perspective such an equity investor, lender, financial analyst and management.

CO-2 To analyse the user perspective on the role of International financial reporting system.

CO-3 To describe the importance of valuation of shares and elaborate the methods of valuation of shares.

CO-4 To prepare the consolidated statement of financial statement and the consolidated statement of profit or loss.

CO-5 To know the concepts of new trends in inflation accounting and human resource accounting.

UNIT – I : Corporate Financial Accounting– Objectives-Scope –Analysis and Interpretation of Financial Statements – Common Size Balance Sheet – Comparative Balance Sheet.

UNIT – II : IFRS – Introduction – Meaning – scope – An overview of the IFRS, Role of IASB – Arguments for Global Convergence – Required disclosure as per IFRS - Achievements of IASB and obstacles in convergence – Difference between IFRS and IAS.

UNIT – III : Valuation of Shares – Need for Valuation of Shares – Factors Effecting Value of Shares – Methods of Valuation – Impact of Earnings on Share Valuation – Fair Value of a Share – Buy Back of Equity Shares.

UNIT – IV : Consolidated Financial Statements – Definition of Parent or Holding and its Subsidiary – Need for Consolidated Financial Statement – Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary – Consolidation of Profit of Loss Account –

Consolidated Statement of Changes in Financial Position.

UNIT-V : Human Resource Accounting– Objectives – Methods of Valuation – Advantages and disadvantages **–** Accounting for price level changes **–** CPP **–** CCA.

References :

1. Ashok Sehgal& Deepak Sehgal, Advanced Accounting – Corporate Accounting Vol. 2 2008, Taxmann Allied Services Pvt Ltd, New Delhi.
2. R.L. Gupta &Radhaswami,Advanced Accounting – Volume – 2; 2015, S. Chand & Co. Delhi.
3. R. Narayana Swami, Financial Accounting – A Managerial Perspective — 5th edition 2014, Prentice Hall of India, New Delhi.
4. S.N. Maheswari& S.K. Maheswari Corporate Accounting –, 6th edition 2018, Vikas Publishing House, NewDelhi.
5. Dr. S. Anil Kumar Dr. V. Rajesh Kumar Dr. B. Mariyappa, Advanced Corporate Accounting, 1st edition 2015**,**Himalaya Publishing House, NewDelhi.

Subject Code :	**COM 405A**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

COM405A:MANAGEMENT & COST AUDIT

Course Objective: To expose the student with the managerial issues of cost and management audit.

Course Outcomes: By the end of the course, students will be able to

CO-1 Understand importance of Managerial uses of cost and management audit

CO-2 Describe the Techniques for assessing managerial efficiency

CO-3 Develop user perspective on Familiarity with industry cost structure-Precautions for including Cost Audit Report.

CO-4 Prepare the method of Post checking work..

CO-5 Know the concepts and new trends in Process of manufacturing-various expenses-Sales Prescribed

Unit I : Objectives of Audit-Meaning and scope of cost and management audit-Managerial uses of cost and management audit .Cost Audit-Distinction between Financial and Cost Audit-Maintenance

of Statutory Cost Audit.

Unit II : Management Audit-Nature and Scope –Statutory audit Vs. Management Audit. Management Audit-Efficiency Measures-Questionnaire for evaluation of management functions-Techniques for assessing managerial efficiency-Preparing for management audit report.

Unit III: Appointment of Cost Auditor-Powers and Duties of cost Auditor-Professional Ethics for Cost Auditor Cost Audit Planning-Checking of basic records-Study of cost structure of the company- Familiarity with industry cost structure-Precautions for including Cost Audit Report

Unit IV: Practical aspects of Cost Audit-Material checking –Payroll checking-Overhead checking-Depreciation checking-Production records checking-Stock valuation checking-Post checking work.

Unit V: Cost Audit Report Writing- The main certificate-Cost Accounting system-Financial position- Production –Process of manufacturing-various expenses-Sales Prescribed

References :

1. Ramanathan, A.R., Cost and Management Audit, Tata McGraw Hill, New Delhi
2. Greenwood W.T., Business Policy-A Management Audit Approach,MacMillan, New York.
3. Kamal Gupta, Contemporary Auditing, Tata McGraw Hill, New Delhi

Subject Code :	**COM 406A**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

COM 406A: INTERNATIONAL ACCOUNTING

Course Objectives: This course exposes the students to the various concepts of perspective on the role of accounting for price level changes and harmonization of accounting practices

Course Outcomes: By the end of the course, students will be able to

CO-1 Understand importance and difficulties of international accounting comprising GAAP – IAS and its adaptation in India.

CO-2 Describe the techniques of foreign currency translation and treatment of gains and losses.

CO-3 Develop user perspective on the role of accounting for price level changes and harmonization of accounting practices.

CO-4 Prepare the methods of transfer pricingand identify the process and utility of horizontal, vertical and ratio analysis.

CO-5 Know the concepts and new trends in segment reporting and knowing the guidelines of SEBI.

UNIT – I : International Accounting – An Overview – Development of International Accounting – Scope of International Accounting – Importance of International Accounting – Difficulties in International Accounting – GAAP – IAS and its adaptation in India.

UNIT – II : Foreign Currency Transaction and Translation – Definition of Foreign Currency transaction and Translation, Need for and issues involved in Foreign Currency Translation, Process of recording foreign (international) Transactions, Accounting Treatment of Forward Currency Translations, Techniques of Foreign Currency Translations, Treatment of Translation Gains and Losses – Consolidation of Financial Statements – Need for Consolidation – Consolidation Techniques – IAS 27 and Consolidation – Indian Accounting Standard (AS 21) and Consolidation

UNIT – III : Accounting for Price Level Changes – Concepts and Forms of Price Level Changes – Types of Price Level Changes – Common Phenomenon of Price Level Changes – Need for Price Level Changes Adjustments – Factors Causing Distortions to Accounting Profit vis – à – vis Financial statements – Consequences of Distorted Profits – Techniques of Price Level Adjustments – Harmonization of Accounting Practices – Concept and Need For Harmonization – Harmonization Process – IAS 7 Vs AS 3 – Institutional Efforts in Harmonization – Impediments to Harmonization

UNIT – IV : Transfer Pricing – Need For Transfer Pricing – Factors Governing Transfer Pricing Policy – Methods of Transfer Pricing – Transfer Pricing Methods – Comparison – Transfer Pricing Methods in practice – Fixing a minimum Transfer Pricing – Transfer Pricing Methods for Services – Foreign Financial Statement Analysis – Techniques of Financial Statement Analysis – Process and utility of Horizontal, Vertical and Ratio Analysis – Modern Techniques used in Financial Statement Analysis – Difficulties in Analyzing Foreign Financial Statements

UNIT – V : Segment Reporting – International GAAP on Segment Reporting – Difference between Business, Geographical, Reportable Segment – Disclosure Requirements – Indian GAAP on Segment Reporting – Segment Reporting in Practice – Corporate Disclosure in Practice – **International Financial Reporting –** Provision of International GAAP on Interim reporting – IAS 34 on Interim Financial Reporting – Disclosures in Interim Financial Reporting – Comparative statements – Indian GAAP on Interim Financial Reporting – SEBI GUIDELINES ON Interim Reporting and Disclosure – Interim Reporting in Practice

References:

1. A.K. Das Mohappatra, International Accounting, Prentice Hall of India, 2007.
2. Frederick D.S.Choi, Gary K. Meek, International Accounting, Pearson Education,2007

3. Shahrokh M. Saudagaran, International Accounting – A user Perspective, Thomson south – western,2007

B. Banking & Insurance								
COM403B	Financial Institutions	4	0	0	4	30	70	3 Hrs.
COM404B	Banking and Technology	4	0	0	4	30	70	3 Hrs.
COM405B	Insurance and Risk Management	4	0	0	4	30	70	3 Hrs.
COM406B	Principles of General Insurance	4	0	0	4	30	70	3 Hrs.

COM403B: FINANCIAL INSTITUTIONS

Course Objectives: This course exposes the students in acquiring analytical skills in the market analysis in the context of raising medium and long term funds.

Subject Code :	COM403B	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Outcomes:

CO-1 To examine the role of the financial system in the economy.

CO-2 To familiarize the students with the financial institutions, markets and its regulations.

CO-3 To help the students in acquiring analytical skills in the market analysis in the context of raising medium and long term funds.

CO-4 To give the students an understanding of the behaviour of banks and other financial firms.

CO-5 To make the students understand the role and functions of organized financial markets and financial Service Firms.

UNIT-I : Structure of Indian Financial System – **Role of Financial System in Economic Development – Financial Markets and Financial Instruments** – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Functions of Stock Exchange – Financial Services Sector Problems and Reforms.

UNIT-II : Financial Institutions – **Banking & Non-banking Financial Institutions – New Financial Institutions–** the Discount Finance House of India, Stock Holding Corporation of India Limited, Infrastructural Leasing and Financial Services Limited– Indian Banking System: An Overview, Role of Reserve Bank of India.

UNIT-III : Development Banks– **Objectives and Scope of Development Banks – Industrial Finance Corporation of India**(IFCI Ltd.), – National Bank for Agricultural and Rural Development(NABARD), National Housing Bank(NHB), Export and Import Bank of India(EXIM Bank of India), Small Industrial Development Bank of India(SIDBI).

UNIT-IV : International Financing Institutions:Objectives of International Financial Institutions – Source of Funds – The International Bank for Reconstruction and Development(IBRD), International Finance Corporation(IFC),International Development Association (IDA), Asian Development Bank(ADB) and International Monetary Fund(IMF).
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References:

1. .BholeLM, Financial Institutions and Market-Structure, Growth and Innovations, 6th,2018 . Tata McGraw Hill, Chennai.
2. N K Gupta,Monika Chopra, Financial Markets and Services,2nd 2008,New Delhi.
3. V A.Avadhani, Financial Services in India,2nd 2010, Himalaya Publishers, Mumbai.
4. Vasant Desai, Financial Markets and Financial,4th 2013, Himalaya Publisher, Mumbai.

COM 404 B :BANKING AND TECHNOLOGY

Subject Code :	**COM404 B**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: To expose the students explain how integrated communication networks works in banks and the role of CRM.

Course Outcomes: By the end of the course, students will be able:

CO-1 To explain the role of information technology in Indian Banking Industry.
CO-2 To explain the role of electronic banking and electronic fund management.
CO-3 To explain how integrated communication networks works in banks and the role of CRM.
CO-4 To explain how to manage disaster management and computer security. The role of computer audit and security control aspects.
CO-5 To explain the importance of data warehousing and data mining techniques and its advantages.

UNIT – I

IT in Banking – Information Technology and its implications – Information Technology – Indian Banking Scenario – Initiatives and Trends.

UNIT – II

Applications in Banking – Computer based information System for Banking and Electronic Banking, Electronic Fund Management.

UNIT – III

Enabling Technologies of Modern Banking – Electronic Commerce and Banking – Customer Relationship Management – Integrated Communication Networks for Banks

UNIT – IV

Security and Control Systems – Computer Security and Disaster Management System – Audit and Computer Crime – Security and Control Aspects of Emerging Banking Technologies

UNIT – V:

Planning and Implementation of Information System – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector

References:

1. Hawtrey. The Art of Central Banking. (1970) New York: Augustus M Kelley Publishers.
2. Desai, Vasant,Indian Banking, Nature and Problems 1st Edition (1980)Mumbai, Himalaya Publishing House.
3. Murdick, R.G., Ross, J.E., ClaggetJ.R, Information Systems for Modern Management.3rd Edition (1988) PHI

COM 405 B: RISK MANAGEMENT

Subject Code :	**COM405 B**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: To expose the students explain how integrated Commercial Liability Insurance – Commercial Risk Management Applications

Course Outcomes: By the end of the course, students will be able:

CO 1 To develop and understand what risk is, how it can be measured and transferred.
CO 2 To familiarize students with Commercial risk management applications.
CO 3 To discuss the matter related to Personal risk management applications
CO 4 To make the students understand Health and Life risk insurance in India.
CO 5 To make them understand the controlling authorities existing in insurance industry.

UNIT-I : Risk Management process – Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Types of Risks – Insurance and risk.

UNIT-II : Commercial Liability Insurance – Commercial Risk Management Applications –

Property – Liability – Commercial Property Insurance, Different policies and contracts – Business Liability and Risk Management – Workers compensation and Risk Financing.

UNIT-III : Property and liability Insurance Coverage – Personal Risk Management Applications– Property – Liability – Risk Management for Auto Owners – Risk Management for Home Owners.

UNIT-IV : Risk Management Applications – Loss of Life – Loss of Health – Retirement Planning and Annuities – Employee Benefits – Financial and Estate Planning.

UNIT-V : Risk Management Scenario – Functions and organization of Insurers – Government Regulation of Insurance Sector – IRDA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Bank Assurance – Foreign Insurers in India.

References:

1. Dr. Sunilkumar "Insurance and Risk Management", 1st Edition, (2016)Galgotia Publishing Company.
2. Dr. P. Periasamy, "Principles and Practice of Insurance", 1st Edition, (2011)Himalaya Publishing House, Mumbai.
3. George E. Rejda, "Principles of Risk Management", 13th Edition, (2016), Pearson, New Delhi.
4. Michael J. McNarmara, "Principles of Risk Management and Insurance", (2017), Addison-Wesley,
5. GangulyAnand, "Insurance Management" 1st Edition, (2011), New Age International Publisher, New Delhi.
6. Insurance Institution of India (III) Study Material.

COM 406B : PRACTICE OF GENERAL INSURANCE

Subject Code :	**COM406 B**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To enlighten the students with the Concepts and Practical applications of Rate-Making in General Insurance - Insurance Laws and Insurance Regulation in India, General Insurance Industry in India.

Course Outcomes: After completion of the course, the student is able to

CO-1 Understand the various Risk Management and Insurance: Risk, Uncertainty, Peril and Hazard.

CO-2 Understand Principles of Indemnity, Insurable Interest.

CO-3 Measure to Property Loss Exposures and General Insurance Coverage

CO-4 Analyses the fundamental of Third Party Property Damage and Bodily Injury Cover, Liability Exposures, Types of Liability Damages.

CO-5 Insurance Laws and Insurance Regulation in India

Unit-I: Risk Management and Insurance: Risk, Uncertainty, Peril and Hazard-Increasing Severity of Losses-Risk Management by Individuals, Businesses and Society-Property and Liability risk Exposure, Life, Health and Loss of Income Exposure, Methods of Risk Management: Non Insurance Methods, Risk Avoidance, Loss Control, Risk Retention, Risk Transfer - Law of Large Numbers-Risk Reduction through Pooling Benefits and Costs of Insurance.

Unit-II: Principles of Insurance: Principles of Indemnity, Insurable Interest, Subrogation and Utmost Good Faith, Proximate Cause Requisites of Insurance Risks, Insurance and Law of Contracts, Distinguishing Legal Characteristics of Insurance Contracts. Insurance Policy provisions, Declarations, Insuring Agreement, Exclusions, Conditions, Miscellaneous provisions, Endorsements, Cover Note, Warranties, Interpretation of Insurance Policy.

Unit-III: Property Loss Exposures and General Insurance Coverage: General Insurance Policies - Types of Coverage - Commercial Property Loss Exposures, Personal Property Loss Exposure, fire and Allied perils, Declaration and Floating Policy, Business Interruption Insurance, House Owners policy, Boiler and Machinery Insurance, Marine Cargo Insurance - Law and practice.

Unit-IV: Automobile Insurance: Act only Cover, Third Party Property Damage and Bodily Injury Cover, Liability Exposures, Types of Liability Damages, Criminal and Civil Law, Torts, Law of Negligence, Defense against Negligence Claims, Types of Liability Exposures, Professional Liability Insurance.

Unit-V: Rate-Making in General Insurance: Claims Procedures, Surveying and Loss adjusting, Agents and Brokers, Insurance Laws and Insurance Regulation in India, General Insurance Industry in India, Public Sector Players, Private Sector Players, Channels of Distribution Of Insurance, relative Merits and Drawbacks of Different Channels, changes in the Distribution System in India, Co-insurance and Reinsurance, Essential Principles of Reinsurance, Reinsurance in India.

References

1. Vaughan,E.Tand T.Vaughan: Fundamental of Risk and Inswance, John Wiley & Sons.
2. Rejda, G.E: Principles of Risk Management and insurance, Pearson Education.
3. Luthardt: Property and Liability Insurance Principles, Insurance Institute of America.
4. Stulz: Risk Management management & Derivatives, 2e, Thomson.
5. Chance: Introduction to Risk Management and Derivatives, Thomson.
6. Insurance Institution of India (III) Study Material.

C. Finance								
COM403C	Financial Derivatives	4	0	0	4	30	70	3 Hrs.
COM404C	International Financial Management	4	0	0	4	30	70	3 Hrs.
COM405C	Export Finance	4	0	0	4	30	70	3 Hrs.
COM406C	Financing Foreign Trade	4	0	0	4	30	70	3 Hrs.

COM 4O3C: FINANCIAL DERIVATIVES

Subject Code :	**COM 403C**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: to enlighten the students with the derivative products and the development of derivative trading in India.

Course Outcomes: By the end of the course, students will be able:

CO 1 Understand the derivative products and the development of derivative trading in India.

CO 2 Get familiar with the characteristics of the derivative options and mechanism of trading.

CO 3 Able to identify suitable option trading strategies suitable to market movement.

CO 4 Able to calculate option price using binomial model and BS model.

CO 5 Able to develop knowledge about functioning of SWAPs and hedging strategies.

UNIT-I : Introduction – Financial Derivatives – Products and Participants in Derivative Markets – Forward Contracts – Forward Contracts Vs. Future Contracts – Types of Futures – Other Financial Derivatives – Derivatives Trading in India.

UNIT – II : Options Contracts – Call and Put Options – Determinants of Option Price – Stock and Index Option Properties and Mechanics – Options Trading in India – Warrants and Convertible Securities.

UNIT – III : Option Trading Strategies – Basic of Option Positions – Strategies involving Options – Covered Call, Protective Put, Spread – Combinations – and Other Strategies.

UNIT – IV : Options Valuation – Binomial Options Pricing Model – The Black – Scholes Options Pricing Model – Log – normal Property of Stock Prices – Volatility – Causes of Volatility.

UNIT – V : Financial Swaps – Currency Swaps – The Structure of Swaps – Interest Rate Swaps – Equity Swap – Valuation of Financial Swaps – Credit Derivatives – Caps and Floors – Hedging & speculation in Futures, Index futures.

References:

1. Bhalla, V.K. Financial Derivatives, Sultan Chand, New Delhi.
2. BishnuPriya Mishra, Financial Derivatives, Excel Books, New Delhi.

3. Don M. Chance & Robert Brooks, Derivatives and Risk Management Basics, Cengage, New Delhi.
4. John C, Hull: Options, Futures and Other Derivatives Pearson, New Delhi.
5. Franklin Edwards and Cindy Ma: Futures and Options, Tata McGraw Hill, New Delhi.
6. Gupta S. L., Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India, New Delhi.

COM 404C: INTERNATIONAL FINANCIAL MANAGEMENT

Subject Code :	**COM 404C**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: to enlighten the students with the Concepts and Practical applications of International Financial Management.

Course Outcomes:

CO-1 To create awareness about the importance of international financial management and to understanding the business environment in which modern multinational corporations operate.

CO-2 To describe the IMF's role in dealing with the financial crisis and learning about *foreign exchange markets* including international Parity conditions.

CO-3 To explore concepts of portfolio management in a global market. Understand the principles of financing.

CO-4 To bring the cognizance of how corporate and country characteristics influence an MNC's cost of capital.

CO-5 To study the nature of management exposure and discusses about the techniques of international capital budgeting.

UNIT-I : Finance function in International Context– Additional dimensions in achieving the wealth maximization goal – Scope & relevance to different business entities – Understanding foreign currency risk and exposure – Nature and types of Exposures

UNIT – II : Foreign Exchange Markets– Nature, Functions, Transactions, Participants, Exchange rates, Exchange rate Arithmetic. – Fundamental parity relations – Purchasing Power Parity, Covered and Uncovered Interest Rate Parity – their influence on determining the exchange rates.

UNIT – III : A brief exposition of significant theories of Exchange Rate determination, Forecasting of Exchange Rates – International Capital Markets, Sources of International Finance, Debt and Equity markets.

UNIT – IV : Export Finance in India– Forfaiting– Role of EXIM Bank – International Capital Structure and Cost of Capital.

UNIT – V : International Capital Budgeting– Key Issues– Calculating of Cash flows– Adjusted Present value approach – International Cash Management– techniques–Centralised Vs Decentralised.

References:

1. Eun & Resnick, International Financial Management, Tata McGraw Hill Co. Ltd. (3rd Edition) – TEXT – I
2. Maurice D. Levi, International Finance, McGraw Hill, Inc.
3. Alan C Shapiro, Multinational Financial Management, John Wile Y & Sons.
4. C. Jeevanandam, Foreign Exchange & Risk Management, Sultan Chand Publishers
5. P. G. Apte, International Financial Management, Tata McGraw Hill Co. Ltd.

COM 405C: EXPORT FINANCE

Subject Code :	**COM 405C**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of L Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objective: To expose the students explain the nature of post shipment finance and identifying merits and limitations of foreign currency loans and concepts of Financing Institutions & Export Promotion.

Course Outcomes:

CO-1 To create awareness about the importance of Global Trade & Finance.

CO-2 To describe the forms of credit, letter of credit, negotiation, rediscounting and procedures of settlement.

CO-3 To study the nature of post shipment finance and identifying merits and limitations of foreign currency loans.

CO-4 To explore concepts of Financing Institutions & Export Promotion.

CO-5 To bring the cognizance of import and export financing strategies.

UNIT - I : Global Trade & Finance – Foreign Trade Policy, Procedure & Documentation – Balance of Payment – Visible & Invisible Trade; Customs & Excise – Procedure & Documentation; Shipment Finance – Pre & Post, Sources of Funds – Financing Instruments – Forex & Export

Management.

UNIT - II : Pre-Shipment Finance – Forms of Credit, Purpose, Selection Criteria, Credit Terms – Domestic Currency Loans; Letter of Credit – Types & Procedures – Export Bills – Purchase, Negotiation, Discounting, Rediscounting – Procedures of Settlement.

UNIT - III : Post Shipment Finance – Forms of Credit, Purpose, Selection Criteria, Credit Terms – Foreign Currency Loans – Merits & Limitations, Procedures, Repayment – Credit Risk –Assessment &Management.

UNIT - IV: Financing Institutions & Export Promotion – Role of World Trade Organization, Economic Unions, Reserve Bank of India, EXIM Bank of India, Export Credit Guarantee Corporation, Banks & Financial Institutions – Export Promotion – Export Councils & Boards, Export Oriented Units, Special Economic Zones, Economic Promotion Zones, Economic Processing Zones, Agricultural Export Processing Zones – Logistics Financing for Export Promotion – Issues & Challenges.

UNIT - V: Financing Strategies – Import Vs Export Financing Strategies – Framework, Determinants, Implementation & Management – Financial Collaboration – Competitive Advantage, Market Expansion, Hybrid Financing Strategies.

References:

1. Agrawal D.K (2003), 'Text Book of Logistics and Supply Chain Management', Mac Millan Publishers India Ltd.2003.
2. Anders Grath (2008), The Handbook of International Trade and Finance, Kogan Page Publishers2008 Reprint.
3. James Calvin Baker (2003), Financing International Trade, Greenwood Publishing Group. 2003 latest edition.
4. Nabhi'sMannual, "New Import Export Policy and Handbook of Procedures", Vol.1 2002-07: As Amended Upto 4.4.2002, Oscar Publications.
5. David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, (2005) 'Fundamentals of Logistics Management', McGraw Hill. 2006 reprint

COM 406C FINANCING FOREIGN TRADE

Subject Code :	**COM 406C**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: To make the students aware of different concepts and techniques involved in financing foreign trade in India.

Course Outcomes:

CO-1 To create awareness about the Methods of Foreign Trade.

CO-2 To describe the Methods of exchange control measures in India.

CO-3 To study the nature of post and pre shipment.

CO-4 To explore the Methods of finance project exports.

CO-5 To bring the cognizance of import and export financing strategies.

Unit I: Foreign Trade-Meaning - Need for Foreign Trade-Balance of Trade- Methods of Foreign Trade-Instruments of Foreign Trade.

Unit II: Exchange controls-Meaning, need for exchange controls-Methods of exchange control measures in India.

Unit III: Import Finance (Documentary credit) – Finance Exports (pre and post shipment)

Unit IV: Project Exports – Meaning and importance – Methods of finance project exports

Unit V: Role of commercial banks and Exim Bank of India in financing India's foreign trade.

Suggested Books:

Text Book:

1. Chaudhuri B.K & Agarwal O.P. A Text Book of Foreign Trade and Foreign Exchange, Himalaya Publishing House, Mumbai.

Books and Reference:

1. Jeevanandam, C. Foreigh Exchange-Practice, Concepts and Control, Sultan Chand & Sons, New Delhi.
2. Jhingan M.L., Money, Banking & International Trade, Konark Publications, New Delhi.

3. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, Mumbai.
4. Prabhakar, J.V. & Rangandhachary, A.V. International Business (International Trade & Finance), Kalyani Publishers, Ludhiana

D.Taxation								
COM403D	G.S.T. & Customs - II	4	0	0	4	30	70	3 Hrs.
COM404D	Direct Taxes	4	0	0	4	30	70	3 Hrs.
COM405D	Corporate Tax Planning & Management	4	0	0	4	30	70	3 Hrs.
COM406D	International Taxation Management	4	0	0	4	30	70	3 Hrs.

COM 403D:GOODS AND SERVICE TAX & CUSTOMS

Subject Code :	**COM 403D**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: This course exposes the students to the various concepts of develop an idea about GST, CGST, SGST and IGST. other concepts and provides an in-depth study of various issues there under .and explain the Salient features of Customs Act 1962

Course Outcomes: By the end of the course, students will be able:

CO 1 The objective of the course is to make student aware of the concepts, functions, processes and practices of GST.

CO 2 Students are able to understand SGST, CGST, and IGST.

CO 3 It provides an understanding of procedure for registrations and filing process of GST returns.

CO 4 To acquaint the students with different duties which are involved in Customs Act.

CO 5 Students are able to understand the valuation of goods along with Customs value inclusions and exclusions.

UNIT-I: Introduction to GST – Meaning of GST – Nature, scope of GST – Merits and demerits of GST – Definition: adjudicating- authority, agent, business, goods, places of business, input tax credit – Chargeability – Collection at Source – Composition Levy – Tax under Central GST and State GST – Returns under GST –Taxation of Services–Remission of Tax – Adjustment and Refund of GST. - sec9 (3) reverse charge mechanism.

UNIT-II : SGST, CGST, IGST – Meaning of SGST, CGST, IGST – Definitions: export of goods-exports of services-import of goods-import of services-intermediary-location of the recipient of services-location of supply of services-supply.

UNIT-III : Registration and Filing of GST Returns – Persons liable for registration- Persons not liable for registration – Procedure for registration – GST returns filing process.

UNIT –IV : Customs Act– Salient features of Customs Act 1962 – Definitions: Adjudicating authority – Assessment Bill of entry – Bill of Export – customs area – Customs port – customs airport Dutiable goods – export Exporter Import – Importer – India – Types of Duties – Basic customs duty Surcharge on Basic customs duty Special Additional duty o of customs -Additional or countervailing duty. Customs authorities Administrative set up – Power to grant exemption from duty -Remission of duty – Powers of customs Officers to inspect -Power to stop and inspect conveyance – Power of search -Seizure -Confiscation.

UNIT –V : Valuation of Goods – Value for the purpose of Customs Act – Tariff Value – Customs value as per section 14(1) Major requirements of Customs value – Customs value Inclusions and Exclusions.

Reference Books

1. A bird view of GST By R K Jha and P K Singh ,Asia Law House, Hydrabad.
2. GST , K.P.C Rao, ALT Publications, Hydrabad.
3. Indirect Taxes By : V.S.DateyTaxmann Publication (P) Ltd., New Delhi.

COM 404D:DIRECT TAXES

Subject Code :	**COM 404D**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Course Objectives: The course is to make student aware of the concepts, of the Calculation of income tax of agricultural income, salary income, and other incomes.

Course Outcomes:

CO-1 To aware of the concepts, functions, processes and practices of Income tax.

CO-2 To understand the income tax exemptions under various heads and carry forward provisions.

CO-3 To provide an understanding of the Calculation of income tax of agricultural income, salary income, and other incomes.

CO-4 To acquaint the students with different modes of submission of income tax statements.

CO-5 To understand the calculation of wealth tax and changes in wealth tax act.

UNIT–I : Concepts of Taxation– Residential Status and Incidence of Tax - Incomes Exempt from Tax.

UNIT-II : Heads of Incomes – Salaries – Income from house property and gain from business or profession – Capital gains, income from other sources.

UNIT-III : Set off and carry forward of losses– Deductions from gross total income – Computation of total income and tax liability.

UNIT- IV : Assessment of Individuals– Hindu Undivided Families – Firms and Companies.

UNIT – V : Tax Administration– Income Tax Authorities – Assessment procedure – Collection and recovery of tax, refunds, penalty and procedures, appeals and revisions.

References:

1. Singhania, C.K., Direct Taxes, Taxmann Publications, New Delhi.
2. Lal B.B., Direct Taxes, Pearson Education, New Delhi.
3. GirishAhuja and Ravi Gupta, Direct Taxes, Bharat Publications.
4. Gaur and Narang, Direct Taxes, Kalyani Publications.
5. Manoharan T.N., Direct Taxes, Snow White Publications.

COM 405D:CORPORATE TAX PLANING AND MANAGEMENT

Subject Code :	**COM405 D**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: To make the students aware of the concepts, functions, processes and practices of corporate tax.

Course Outcomes: By the end of the course, students will be able:

CO-1 The objective of the course is to make student aware of the concepts, functions, processes and practices of corporate tax.

CO-2 Students are able to understand the benefits and perquisites of salaried persons.

CO-3 It provides an understanding of the tax planning for firms and Hindu Undivided Family.

CO-4 It provides an understanding of the tax planning on managerial decisions.

CO-5 Students are able to understand the tax planning on foreign collaborations and joint ventures.

UNIT-I : Introduction – Tax Planning and Management – Types of Taxes – Concept – Objectives and factors to be considered for Tax Planning -Tax Avoidance - Tax Evasion – Tax Evasion in India – Measures of the State for Tax Evasion.

UNIT-II : Tax Planning for Salaried Persons – Definition of Salary – Benefits and perquisites – Profit in lieu of salary and tax planning avenues for salary income.

UNIT-III : Tax Planning for Firms and HUF – Partnership firm under income tax law – Provisions related to interest and remuneration paid to partner – Computation of partnership firms – Book profit – Set off and carry forward to losses of firms and taxation of HUF.

UNIT –IV : Tax Planning on Managerial Decisions – Own or Lease – Make or buy decisions – Repair, Replace, Renewal or Renovation of Assets – Shutdown or Continue Decision.

UNIT-V : Tax Planning on Foreign Income – Selling in Domestic or Foreign Market – Avoidance of Double Taxation Agreement – Foreign Collaborations and Joint Ventures.

References:

1. Dr. V.K. Singhnia& Dr. KapilSinghania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.

2. Bhagavati Prasad, Direct Taxes Law and Practice, WishwaPrakashan, New Delhi.

COM406D: INTERNATIONAL TAXATION MANAGEMENT

Subject Code :	**COM 406 D**	I A Marks	30
No. of Hours / Week	05	End Exam Marks	70
Total Number of Hours	75	Total Marks	100
Practical Component	0 Hour/Week	Exam Hours	03

Objective: to enlighten the students with the Understand steps and procedures for regulating international marketing and corporate law and International Taxation Management.

Course Outcomes: By the end of the course, students will be able to

CO-1 Understand the Legal Environment of International business.

CO-2 Explain the basic principles of World Trade Organization.

CO-3 Understand steps and procedures for regulating international marketing and corporate law.

CO-4 Describe the agreement that relates the theories of international taxation in practice.

CO-5 Develop an idea about corporate tax competition and coordination in the European Union.

UNIT– I : Legal Environment of International business – International Law and the world's legal system – International sales, credits and commercial transaction – sales contracts and excuses for non-performance – the documentary sale and terms of trade – the carriage of goods and the liability for air and sea carriers – Bank collections, trade finance and letters of credit – UN convention on contracts for international sale of goods.

UNIT – II : Basic principles of WTO – Laws governing access to foreign markets – regulating import competition and unfair trade – Imports, customs and Tariff law – the regulation of exports – Northern American free trade law – The European Union and other regional trade areas.

UNIT - III : Regulations of the international market place – international marketing law – sales representatives, advertising and ethical issues – licensing agreement and the protection of Intellectual property rights – host country regulation – Corporate law, taxation and currency risk – Nationalization – Expropriation and Privatization – Labour and employment discrimination law – Environmental law – Regulating the competitive environment.

UNIT – IV : International Taxation Theory – The evolution of international taxation; description and extensions of the capital income effective tax rate literature – Empirical modeling of spatial interdependence in tax competition – Labor mobility and income tax competition – Optimal International Taxation in Practice – Globalization, multinationals and tax base allocation – advance pricing agreements as shifts in international taxation; Documentation of transfer pricing.

UNIT – V : Corporate tax competition and coordination in the European Union – Corporate taxation in Europe – competitive pressure and cooperative targets – The economics of taxing cross – border savings income – an application to the EU savings tax – Tax misery and tax happiness – a comparative study of selected Asian countries.

References :

1. International Taxation Handbook – Policy, Practice, Standards and Regulation, Greg Gregoriou, Colin Read, CIMA Publishing, 2007
2. International business law – A transactional Approach —, Larry Dimatto, Lucien. J. Dhooge.
3. International Business Law 5th Edition , Ray .A.August, Don Mayer, Michael Bixby,
4. International Business Law and Environment, Richard Schaffer, Filiberto August, Lucien. J. Dhooge, Beverley Earle, 7th Edition, South Western Cengage Learning, 2009.