

# **ST. JOSEPH'S COLLEGE OF COMMERCE**

(Autonomous)

163, Brigade Road, Bangalore – 560 025

Accredited and Re-Accredited with 'A' Grade by the National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as

**“COLLEGE WITH POTENTIAL FOR  
EXCELLENCE”**



**Master of Commerce**

**Semester I & II**

**(2021-2023 BATCH)**

**Academic year 2021-2022**

## **ST. JOSEPH'S COLLEGE OF COMMERCE**

(An Autonomous Institution affiliated to Bengaluru Central University)

**Dedicated to Excellence with Relevance**

St. Joseph's College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the college was handed over to the Jesuits, a worldwide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra – curricular activities. Besides, there has been a constant effort made by the college to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the college was recognized by the UGC as a "College with Potential for Excellence".

The college aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bengaluru Central University and became autonomous in September 2005. The motto of the college is Fide-et-Labore or 'Faith and Toil' and the college

attempts to inculcate the motto in every student through its various programmes.

The College is committed to providing quality education to its students. It offers Bachelors in Commerce/Management and Post-Graduate Programmes; Masters in Commerce (Regular/Financial Analysis/International Business). Highly qualified staff members, quest for research, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

## **GOALS OF THE M.COM PROGRAMME**

1. Choice Based Credit System is followed for the M.Com Programme with Cumulative Grade Point Average for Evaluation.
2. Specialization is available in Finance, Taxation, Human Resource, and Business Administration with PGD.
3. Inbuilt provision for on the job training for those who intend to pursue a career in teaching and other sectors.
4. Focus on preparing professionals for financial analysis, research orientation, investment and risk management, financial management including derivatives, hedge funds and debt funds.
5. Provisions to pursue certificate course in soft skill training, competitive exams and personality grooming programmes.
6. Students will have compulsory research backed paper presentation in state level and national level seminars, research projects, corporate internships, teaching practice and dissertation.
7. The course has inbuilt provisions to learn a skill based course based on their specializations.

## **I. ELIGIBILITY FOR ADMISSION:**

Admission Requirement and Admission test:

- i. Candidates who have passed B.COM or BBM of any recognized university and have secured at least 50% of mark in the aggregate of all papers studied in the qualifying examinations are eligible for admission into this course.
- ii. Admission will be based on an entrance test conducted by the college. Marks scored at the test and qualifying examination will be considered for final selection.

## **II. DURATION OF THE PROGRAMME:**

The programme of the study is 2 years of four (4) semesters. A candidate shall complete his/her degree within four (4) academic years from the date of his/her admission to the first semester.

## **III.MEDIUM OF INSTRUCTION:**

The medium of instruction shall be English.

## **IV. ATTENDANCE:**

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- b. A student who fails to complete the PROGRAMME in

the manner stated above shall not be permitted to take the end semester examination.

## **M.COM (FINANCIAL ANALYSIS) PROGRAMME MATRIX, PROGRAMME STRUCTURE AND SEMESTER SCHEME OF EXAMINATION:**

Refer pages 7 to 9

### **V. TEACHING AND EVALUATION:**

M.Com/MBA/MFA/MBS/Ph.D graduates with B.Com/BBA/BBS as basic degree from a recognized university are only eligible to teach and evaluate the courses including part-B courses of I and II semesters

### **VI. EVALUATION SYSTEM:**

Evaluation for PG programme consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MID-TERM Test for 20 marks and other exercises administered by the teacher such as Surprise test / quiz / business case analysis/ Assignment / Presentation/ Research Project/ Research article/ Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment (CIA). Under the PG programme, a student must score a minimum of 12 marks through CIA.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70 marks.

## **VII. MINIMUM FOR A PASS:**

A PG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each subject. The minimum SGPA to qualify for the M.Com degree is 5.00 and a pass in all subjects.

## **VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

Grading System for Choice Based Credit System (CBCS) – The College adopts a ten point grading system. The modalities and the operational details are as follows:

- i. Credits – Credits are assigned to subjects based on the following broad classification

<b>Subject Category</b>	<b>Instruction hours/week</b>	<b>Credits</b>
Major Core	4 hours	4
Allied Required	3 hours	3
Allied Optional	3 hours	3
Graded Subjects	2hours	1

- ii. Grade points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade

point according to the following table. If a student is absent for the paper the grade point assigned is 0.

% Marks	95-100	90-94	85-89	80-84	75-79	70-74	65-69	60-64	55-59	50-54	45-49	40-44	Below 40
Grade Points	10	9.5	9	8.5	8	7.5	7	6.5	6	5.5	5	4.5	0

- iii. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credit of Part A and Part B in the semester.

$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$  Minimum SGPA for a pass is 5.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

- iv. The cumulative grade point average (CGPA)- is the weighted average of all the subjects undergone by a student over all the six semesters of a PROGRAMME.

$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the PROGRAMME}}$ . SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a PG PROGRAMME.

- v. Interpretation of SGPA/CGPA/ Classification of final result for

<b>SGPA/CGPA/ Subject Grade Point</b>	<b>Grade</b>	<b>Result/Class Description</b>
9.00 – 10.00	O	Outstanding
8.00-8.99	A+	First Class Exem- plary
7.00 – 7.99	A	First Class Distinction
6.00 – 6.99	B+	First Class
5.50 – 5.99	B	High Second Class
5.00 – 5.49	C	Second Class
4.00 – 4.99	P	Pass Class
Below 4	RA	To Re-Appear

## **IX. PATTERN OF QUESTION PAPER:**

**Question Paper Pattern: (3 Hours duration, Max. Marks: 70)**

Section A	Analytical ques- tions	5 marks x 4 questions	20 Marks
Section B	Essay questions	12 marks x 3 questions	36 Marks
Section C	Compulsory questions/Case study	14 marks x 1 question	14 Marks
		<b>Total</b>	<b>70 Marks</b>



## **X. TEACHING PRACTICE AND SUMMER CORPORATE INTERNSHIP:**

As part of the curriculum, the M.Com Regular and IB students can take up either a Corporate internship of eight weeks during their II semester summer break or can take up 60 hours of Teaching Practice alongside regular classes during their III semester for undergraduate courses. The progression of the corporate internship/ teaching practice is supervised and evaluated by an internal guide allocated by the college.

The student will report to the internal guide once/twice a month, thus enabling the tracking of learning and work progress of the student.

Each candidate shall submit a comprehensive Internship/Teaching Practice Report at the end of the stipulated term. Based on the performance of the student the internal guide will assign marks out of 100 for the performance of the student during the internship/teaching practice. The guides will fill out a Matrix based Evaluation form consisting of various criterion spread across academic, inter-personal and soft skill characteristics expected of an employee by an organization.

**M.COM PROGRAMME STRUCTURE PROGRAMME MATRIX**

<b>Content</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>I. ACADEMICS</b>					<b>II.</b>
Major core	<ul style="list-style-type: none"> <li>Financial Reporting &amp; Analysis</li> <li>Advanced Financial Management</li> <li>International Business Environment</li> </ul>	<ul style="list-style-type: none"> <li>Cost Management</li> <li>Business Ethics &amp; Corporate Governance</li> <li>International HRM</li> </ul>	<ul style="list-style-type: none"> <li>Project Appraisal &amp; Finance</li> <li>Company Legislations &amp; Compliance</li> </ul>	<b>(Dissertation)</b>	
Allied Required	<ul style="list-style-type: none"> <li>Business Information System</li> <li>Research Methodology</li> </ul>	<ul style="list-style-type: none"> <li>QT &amp; OR</li> <li>Managerial Economics</li> </ul>	<ul style="list-style-type: none"> <li>Bank Management</li> </ul>	<ul style="list-style-type: none"> <li>Business Policy &amp; Strategic Management</li> </ul>	
Major Optional	NA	NA	Elective Paper I, II & III	Elective Paper IV, V & VI	
Allied Optional	*3 Hrs/3 Credits (as per list given below)	*3 Hrs/3 Credits (as per list given below)	-	-	
<b>TOTAL</b>	<b>21 Cr</b>	<b>21 Cr</b>	<b>23 Cr</b>	<b>23 Cr</b>	<b>88</b>
<b>II SKILL ORIENTED/VALUE ADDED PROGRAMMES</b>					
QT and LR	1 Cr	1 Cr	-	-	
Analysis of Current Business and Economics	1 Cr	1 Cr	-	-	
SPSS / Statistical packages	-	-	1 Cr	-	
Teaching Practice / Corporate Internship	-	-	1 Cr	-	
Managerial Communication	1 Cr	-	1 Cr	-	
<b>TOTAL</b>	<b>3 Cr</b>	<b>2 Cr</b>	<b>3Cr</b>	<b>-</b>	<b>8</b>
<b>III EXTENSION ACTIVITIES, CO-CURRICULAR &amp; OTHERS</b>					
Extension/Extra Curricular & Others		1 Cr		1 Cr	
<b>TOTAL</b>	<b>-</b>	<b>1 Cr</b>	<b>-</b>	<b>1 Cr</b>	<b>2</b>
<b>GRAND TOTAL</b>	<b>24 Cr</b>	<b>24 Cr</b>	<b>26 Cr</b>	<b>24 Cr</b>	<b>98</b>

**M.COM PROGRAMME STRUCTURE  
(For I & II Semesters) SEMESTER SCHEME OF  
EXAMINATION  
CORE SUBJECTS**

**SEMESTER – I**

Subject Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P115 MC 101	Financial Reporting & Analysis	4	30	70	100	4
P115 MC 102	Advanced Financial Management	4	30	70	100	4
P115 MC 103	International Business Environment	4	30	70	100	4
P115 AR 101	Business Information System	3	30	70	100	3
P118 AR 102	Research Methodology	3	30	70	100	3
<b>TOTAL</b>		<b>18</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>18</b>

## SEMESTER – II

Subject Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P115 MC 201	Cost Management	4	30	70	100	4
P115 MC 202	Business Ethics & Corporate Governance	4	30	70	100	4
P115 MC 203	International Human Resource Management	4	30	70	100	4
P116 AR 201	Quantitative Techniques & Operations Research	3	30	70	100	3
P115 AR 202	Managerial Economics	3	30	70	100	3
<b>Total</b>		<b>18</b>	<b>150</b>	<b>350</b>	<b>500</b>	<b>18</b>

*CIA – Continuous Internal Assessment*

**M.COM PROGRAMME STRUCTURE (for I & II Semesters) SEMESTER SCHEME OF EXAMINATION  
ALLIED OPTIONAL  
SEMESTER – I**

Subject Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CI A	ESE		
P119 AO 114/ P121 AO 116	Environmental Management / Positive Psychology / Human Rights	3	30	70	100	3
<b>TOTAL</b>		<b>3</b>	<b>30</b>	<b>70</b>	<b>100</b>	<b>3</b>

**SEMESTER – II**

Subject Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P119 AO 214/ P120 AO 217/ PG20AM004	Disaster Management/Startup Launchpad/Human Behaviour	3	30	70	100	3
<b>TOTAL</b>		<b>3</b>	<b>30</b>	<b>70</b>	<b>100</b>	<b>3</b>

*CIA – Continuous Internal Assessment*

**M.COM PROGRAMME STRUCTURE (for I & II Semesters) SEMESTER SCHEME OF EXAMINATION  
GRADED SUBJECTS (VALUE ADDED COURSE)  
SEMESTER – I**

Subject Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P415 MCE 101	Managerial Communication - I	2	-	-	-	1
P115 ACBE 101	Analysis of Current Business and Economics – I	2	-	-	-	1
P115 QTLR 101	Analysis of Current Business and Economics – I	2	-	-	-	1
<b>TOTAL</b>		<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>

**SEMESTER – II**

Subject Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P115 ACBE 201	Analysis of Current Business and Economics – II	2	-	-	-	1
P115 QTLR 201	Quantitative Techniques and Logical Reasoning- II	2	-	-	-	1
P115 EA 201	Extension Activity	2	-	-	-	1
<b>TOTAL</b>		<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>

**Outcome Based Education (OBE)**  
**M.Com**  
**Program Educational Objectives (PEO)**

After undergoing the **M.Com** Programme, the student will be able to:

1. attain higher levels of proficiency for a successful career in commerce, the industry and entrepreneurship with adequate theoretical knowledge about the core and domain disciplines
2. professional competence to pursue higher studies, research, life-long learning for continuous growth and development
3. adapt to a rapidly changing environment with new learned and applied skills, become socially responsible and value driven citizens, committed to sustainable development

**Program Outcomes (POs)**

At the end of the **M.Com** Programme, graduates will be able to:

**PO1. Business Environment and Domain Knowledge (BEDK):**

demonstrate conceptual managerial knowledge across functional domains and advanced knowledge in the area of specialization, with an integrative ability, awareness

and relationship between business and its environments, both in the national and global context

- PO2. Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI):** demonstrate critical business thinking in core functional areas of business and the ability to take decisions with a holistic perspective
- PO3. Research and Design thinking:** design and develop conceptual knowledge, using contemporary research tools for effective performance, and recognize the need for self-motivation to engage in life-long learning
- PO4. Economic, Social and Environmental Sustainability:** understand the impact of the professional management solutions in societal, economic and environmental contexts, demonstrate the knowledge and need for sustainable development.
- PO5. Leadership and Teamwork (LT):** function effectively as an individual and a member or leader in diverse teams, in multidisciplinary settings.
- PO6. Modern Tool Usage:** create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations.
- PO7. Entrepreneurial Perspective:** able to identify, assess and shape entrepreneurial opportunities, and evaluate their potential for business success.



**PO8. Social Responsiveness and Ethics (SRE):** develop responsiveness to contextual social issues/problems and explore solutions, understand business ethics and resolve ethical dilemmas.

**PO9. Global Perspective:** demonstrate a global outlook with the ability to identify aspects of the global business and cross-cultural understanding

**PO10. Independent and life-long learning:** achieve higher levels of proficiency and self-actualization through the pursuit life-long learning

### **Program Specific Outcomes (PSOs)**

**PO11. Cross-Disciplinary Integration and Strategic Perspective:** conceptualize, organize and resolve complex business problems/ issues using the resources available at their disposal

**PO12. Integrative experience and experiential learning:** formulate an integrative business project through the application of multidisciplinary knowledge.

# **P116 MC 101: FINANCIAL REPORTING AND ANALYSIS**

## **COURSE OBJECTIVES:**

The students should be able to

1. Outline the contents of Annual Report and Financial statements that comply with IND AS Report Framework.
2. Illustrate Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.
3. Show the treatment of the items as per IND AS 12, 17, 21, 23, 24,33,34,36, 37, 38 and 40.
4. Examine the implications and applicability of list of IND AS and
5. IFRS in India.
6. Conduct Financial Statement Analysis by using Ratio , Cash flow and Prospective Analysis.

## **Module 1:**

### **ORIENTATION TO ANNUAL REPORT AND FINANCIAL STATEMENTS**

**Annual Report** – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of Income Statement, Balance Sheet and Notes to Accounts **IND AS** per Schedule III of Companies Act, 2013; Environmental Reporting and Corporate Social Reporting.

## **Module 2:**

### **ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS – I**

**Accounting Concepts:** Income Statement Concepts and Balance Sheet Concepts; Accounting Conventions. Accounting Standards: Accounting Standard (IND AS) 1 – Presentation of financial statements, (IND AS) 2-Inventories, (IND AS) 8- Policies, Changes in Accounting Estimates and Errors, (IND AS) 10 Events after the Reporting Period, (IND AS) 16 Property, Plant and Equipment, (IND AS) 18 Revenue.

## **Module 3:**

### **ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS – II**

(IND AS) 21- Effects of changes in Foreign Exchange, (IND AS) 23 Borrowing Costs, (IND AS) 24- Related Party Disclosures, (IND AS) 17 Leases, (IND AS) 33- Earnings Per Share, (IND AS) 12 Income Taxes, (IND AS) 34 – Interim Financial Reporting, (IND AS) 38- Intangible assets, (IND AS) 36 - Impairment of assets, (IND AS) 37 - Provisions, Contingent Liabilities and Contingent assets, (IND AS) 40- Investment Property,

## **Module 4:**

### **IND IND AS AND IFRS**

Implementation and Applicability in India, List of Ind IND AS [Indian Accounting Standards] issued on date – International

Accounting in Current Scenario – List of International Financial Reporting Standards. Difference between Companies Accounting Standard Rules, 2006 and IND IND AS.

## **Module 5:**

### **ANALYSIS OF FINANCIAL STATEMENTS**

Meaning and Purpose of Financial Statement Analysis; Tools and Techniques of Financial Statement Analysis – Ratio Analysis, Cash Flow Analysis, Prospective Analysis.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the contents of Annual Report and Financial statements that comply with IND AS Report Framework.
2. Apply Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.
3. Justify the treatment of the items as per IND AS 12, 17, 21, 23,24,33,34,36, 37,38 and 40.
4. Evaluate the implications and applicability of list of IND AS and IFRS in India.
5. Interpret Financial Statement Analysis by using Ratio, Cash flow and Prospective Analysis.

### **BOOKS FOR REFERENCE:**

- *Wild, Subramanyam and Halsey, “Financial Statement Analysis”, Tata Mc Graw Hill*

- *Vijaykumar M P, “First Lessons in Financial Reporting”, SnowWhite.*
- *Vijaykumar M P, “First Lessons in Accounting Standards”, Snow White.*

# **P115 MC 102: ADVANCED FINANCIAL MANAGEMENT**

## **COURSE OBJECTIVES:**

The students should be able to

1. Explain the Role of Financial Manager in the present state of Affairs.
2. Design an optimum Capital structure that minimises the overall Cost of Capital
3. Calculate Risk and Return of portfolio by using CAPM.
4. Evaluate Investment Decision by using Capital Budgeting Technique under Risk and Uncertainty.
5. Examine the extent to which Capital Markets are efficient and its implications on the role of Capital Market in Merchant Banking.

## **Module 1:**

Financial Management Function – The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for –profit organizations. Financial Management Environment – The economic environment for business, The nature and role of financial markets and institutions, The nature and role of money market. Time value of Money – present value, future value, discounting, compounding and annuity.

## **Module 2:**

Source of Finance- Sources of, and raising business finances, Estimating the cost of capital, Sources of finance and their relative costs, Capital Structure theories and practical considerations, Finance for small and medium sized entities.

## **Module 3:**

Risk and Return- Capital market theory – single asset and expected return and risk, portfolio theory and assets pricing models – 2 assets case, minimum variance portfolio, efficient portfolio and mean variance criterion, capital asset pricing model (CAPM), beta estimation and cost of equity.

## **Module 4:**

Investment Appraisal Techniques: capital budgeting and its importance in decision making, estimating cash flows, techniques of investment appraisal – NPV, IRR. Allowing for inflation and taxation in investment appraisal. Projects with different lives, investment timing and duration, Risk analysis in capital budgeting.

## **Module 5:**

Capital Markets in India & Capital Market Efficiency– introduction, capital market efficiency, forms of capital market efficiency, primary and secondary markets in India, role of capital markets in merchant banking.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the Role of Financial Manager in the present state of Affairs.
2. Plan for an optimum Capital structure that minimises the overall Cost of Capital
3. Compute Risk and Return of portfolio by using CAPM.
4. Examine Investment Decision by using Capital Budgeting Technique under Risk and Uncertainty.
5. Relate the extent to which Capital Markets are efficient and its implications on the role of Capital Market in Merchant Banking.

## **BOOKS FOR REFERENCE:**

- Prasanna Chandra, Financial Management, TMH
- Khan and Jain, Basic Financial Management, TMH
- S Bhat, Financial Management, EB
- James Van Horne and John Wachowicz, Financial Management, Pearson
- Brigham & Houston, Fundamentals of Financial Management, Thomson
- Paresh P Shah, Financial Management, Biztantra
- Prasanna Chandra, Fundamentals Financial Management, TMH
- John Wild, Subramanyam & Robert Halsey, Financial Statement Analysis, TMH



## **P115 MC103 - INTERNATIONAL BUSINESS ENVIRONMENT**

### **COURSE OBJECTIVES:**

The students should be able to

1. Describe the drivers of International Business in the context of Theories of International Trade and Globalisation.
2. List the variables that influence International Business decisions in the context of International Business Environment.
3. Examine the forms of International Trade and its implications on International Business.
4. Evaluate the Role of International Bodies in promoting the trade and Development of a country (s) in the context of Free Trade and Protection Regime.
5. Identify the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations.

### **Module 1:**

**Nature of International Business (IB)** - Drivers of International Business, Comparison of IB and Domestic Business, Routes of globalization, Players in International Business. Theories of international trade, Concepts on international trade: classical, factor endowment factor price equalization terms of trade, new trade theories.

## **Module 2:**

**International Business Environment** - Unipolar world: US hegemony over the global economy - The global economic performance: The US slowdown – The recession in the Japanese Economy

**Socio-cultural environment**, Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture, Cross cultural literacy, Managing Diversity, Strategy , Compatibility, Social Responsibility of Business.

## **Module 3:**

**International Trade** – Licensing, Franchising, Joint Ventures, Electronic Commerce – International Sale Contracts – Imports – Exports – Customs – International Carriage – Restrictions in trade – Dispute resolution mechanisms.

## **Module 4:**

**Trade and Development** - Developing Countries Free Trade Versus Protection Debate, Quota Tariff other Methods of Restricting Trade , an overview of Gains from Trade, FDI, MNC, FII- Labour Migration, Outsourcing Technology Transfer International Cartel, Need and Problems

**Trade Liberalization** – Process of Globalization. overview and Principles of GATT, WTO. Provisions AGRI, MFA, TRIMS TRIPS, GATS, Relevance to Developing Countries. Trading Blocks: Impacts – Levels of Integration Agreements

on Subsidies and Countervailing Measures (SCM)- Anti-Dumping Measures-

## **Module 5:**

**International Payment Mechanisms** – Letters of Credit (LC) – DA – DP (UCPDC & URC of ICC) – FEMA – Double Taxation Agreements (DTA) – FDI – Laws and Regulations.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the drivers of International Business in the context of Theories of International Trade and Globalisation.
2. Identify the variables that influence International Business decisions in the context of International Business Environment.
3. Compare and Contrast the forms of International Trade and its implications on International Business.
4. Relate the Role of International Bodies in promoting the Trade and Development of a country (s) in the context of Free Trade and Protection Regime.
5. Choose the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations

## **BOOKS FOR REFERENCE:**

- *Charles W Hill: International Business, TMH Publishing Company Ltd.*

- *Darrell Mahoney: International Business, Longman, 1998.*
- *Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.*
- *John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.*
- *John. J. Wild (et al): International Business, Prentice Hall of India, 2003.*
- *Michael Zinkata (et al): Global Business, Dryden Press 1988.*
- *M. Schaffer (et al): International Business Law and its environment, Thomson 2002.*
- *WTO Annual Reports, Geneva.*
- *WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.*
- *International Business Environment – Sundaram & Black – Prentice Hall.*
- *World Resources & Trade - Khanna & Gupta.*
- *International Trade – Law & Practice – Motiwal & Awasthi.*
- *Legal Environment Today – Miller & Roger Leroy.*

## **P115 AR 101 – BUSINESS INFORMATION SYSTEM**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the role of Management information system in providing information for Managerial/ Business decision making.
2. Develop information system Audit for Business information system of hypothetical organization.
3. Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology.
4. Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world.
5. Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.
6. Illustrate the phases of developing Business continuity Planning and Disaster recovery planning.

### **Module 1:**

**Management Information System , Importance of a System & IT** – Importance, functions, characteristics, evolution of MIS, implementation issues, MIS resistance, System approach. Need for MIS, advantages, disadvantage, Event in MIS, management and Decision-making. Definition of a system-Types , Establishing the type of Information needed by

the management, Information System (IS) – Data and information, Knowledge, Intelligence, Classification, Components, Information Support for Functional areas of Management, Impact of business and Information system, Information technology (IT), IT vs. IT. System Development Life Cycle – Basics-Methodology-Water fall Approach, Role of Accountants in SDLC.

### **Module 2:**

**Information System Audit** – Objectives of Information System Audit, Maintenance of System effectiveness, Ensuring System Efficiency, Information System Audit Approached, Information System Audit Methodology, Broad Frame Work for Conducting IS Audit- Planning of Information Systems Audit.

### **Module 3:**

**Communication Technology & Electronic Data Interchange** – Telecommunication, Computer Networks, Internet, internet architecture, intranet, extranet. What is EDI -Internet EDI, Value added networks, Financial EDI,

### **Module 4:**

**E-Commerce and Transaction Processing Systems:** Evolution – Role- Elements of e-commerce application, conceptual framework - categories - e-commerce consumer application. E-commerce in internet, e-commerce using e-mail, technology behind the web. E-Commerce framework – E-commerce application framework, Security Techniques for e-com. - Need

of security in e-commerce, Cryptography techniques, digital signatures and certificates, virtual private network. Transaction Processing Systems, M Commerce.

### **Module 5:**

**Publishing on the Web and Security** – Web Publishing, Learning HTML, Multimedia Security – Security Life Cycle, Information Technology and IT enabled services, SOHO infrastructure, the BPO and KPO infrastructure.

### **Module 6:**

**Business Continuity Planning and Disaster Recovery Planning** - Meaning-Objectives-Methodology-Eight Phases in Developing BCP-Types of Plans-Threats-Different back up techniques-Alternate Processing Sites.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of Management information system in providing information for Managerial/Business decision making.
2. Develop information system Audit for Business information system of hypothetical organization.
3. Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology.

4. Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world.
5. Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.
6. Illustrate the phases of developing Business continuity Planning and Disaster recovery planning

### **BOOKS FOR REFERENCE:**

- *Agarwala K. N. &DeekshaAgarwala: Business on the Net, Bridge to the online store front, MacMillan, New Delhi.*
- *Diwan Parag & Sunil Sharma: Electronic Commerce, A Manager Guide to E-Business, Vanity Books International, Delhi.*
- *Gordan B Davis: Management Information Systems, McGraw Hill International.*
- *Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.*
- *Lauden & Laudan: Management Information Systems, Prentice all of India, New Delhi.*
- *Martin J: Management Information Systems, Prentice Hall of India.*
- *Murthy C V S: E-Commerce, Himalaya Publishing House.*
- *Murthy C V S: Management Information System, Himalaya Publications.*
- *O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.*
- *Sadagopan S: Management Information Systems, Prentice Hall of India.*



- *Schneider Gary P: Electronic Commerce Course, Technology Delhi.*
- *Watson R T: Electronic Commerce, Strategic Perspective, Dryden Press.*
- *Young Margaret Levine: Complete Reference to Internet, TMH.*

## **P118 AR 102: RESEARCH METHODOLOGY**

### **COURSE OBJECTIVES:**

Students should be able to

1. Design review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
2. Choose an appropriate sampling technique for a given study.
3. Differentiate from one to other methods of collecting primary and secondary data for given study
4. Choose appropriate tool of analysis of data for testing of hypothesis.
5. Develop a research report for research article, Project report and Thesis.

### **Module 1:**

**Introduction to Research** - Research - Meaning, Purpose, Scope, Research approaches, Types of research, Research process; Literature review – need, sources, taking notes, identification of research gap, writing a literature review; Research problem – Identification, Selection and Formulation; Research design (Plan) – concepts, meaning, components, process of preparation.

## **Module 2:**

**Hypothesis Construction & Sampling** - Concept of hypothesis – Role, Formulation of Hypothesis. Sampling design: Meaning, logic and application of sampling - Sampling terminology: universe, population, sampling frame, sample – Determination of sample size – Methods of sampling: Probability and Non-Probability, criteria of choosing an appropriate sampling method.

## **Module 3:**

**Data Collection, Measurement and Scaling** - Primary method of data collection – Schedule and questionnaire design – types of questionnaires, procedure, types of questions, criteria for question designing, questionnaire structure.-Secondary method of data collection – Classification of secondary data, Evaluation of secondary data.- Qualitative method of data collection – types of methods -Attitude measurement and scaling –types of scales, classification of scales, measurement errors.

## **Module 4:**

**Data Analysis** - Data Processing –validation, editing, coding, transcription, tabulation. – Measures of central tendency – mean, mode, median; Measure of dispersion, Normal distribution, Cross tabulation. Descriptive and inferential analysis - Hypothesis testing – steps; Parametric and Non-parametric tests; Methods of hypothesis testing – case of single population, test for difference between two population means – t-test, z test; ANOVA, Chi-square test. Correlation – types, testing

the significance of correlation coefficient, Regression – simple linear regression equation, significance of  $r^2$ .

## **Module 5:**

**Research Report and Ethics** - Need for effective documentation, guidelines for effective documentation, types of research reports, report preparation and presentation, report structure, Bibliography, Citation - APA, MLA, Chicago, Harvard, Vancouver – Research Ethics- Importance of ethical considerations in research and publication Significance of plagiarism, Ethical codes, Importance of ICT in research.

## **COURSE OUTCOMES:**

1. After completion of the course the students will be able to
2. Develop review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
3. Choose an appropriate sampling technique for a given study.
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Select appropriate tool of analysis of data for testing of hypothesis.
6. Design a research report for research article, Project report and Thesis.

## BOOKS FOR REFERENCE

- *“Business Research Methods” - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.*
- *“Methodology of Research in Social Sciences”- O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.*
- *Israel .D. Data Analysis in Business Research: A step by-step Nonparametric Approach, Sage Publications, New Delhi.*
- *Research Methodology: Methods and Techniques” C. R. Kothari,2008. New Age International Publishers.*
- *“Methodology and Techniques of Social Research” - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.*
- *Business Research Methods” - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.*
- *“Business Research Methods” - William G. Zikmund, 2009. Cengage Learning – India edition.*
- *A Practical Guide for Undergraduates & Postgraduates “Jill Collis & Roger Hussey, 2009. Palgrave Macmillan – India.*
- *“Research Methodology – A Step-By-Step Guide for Beginners” -Ranjit Kumar, 2008. Pearson Education.*
- *SPSS 17.0 for researchers- Dr.S.L.Gupta& Hitesh Gupta, International Book House Pvt Ltd, Mumbai.*
- *Working papers on commerce/management/ social science research.*
- *Research articles from peer reviewed journals.*

## **Websites**

[www.google.com](http://www.google.com)

[www.doaj.org](http://www.doaj.org)

[www.eric.ed.gov](http://www.eric.ed.gov)

[www.ssrn.com](http://www.ssrn.com)

## **P119 AO 114: ENVIRONMENTAL MANAGEMENT**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the role of stakeholders participation in environment management practices and its implications on sustainable Development in the wake of major environmental issues
2. Relate the enactment of Environmental laws and its impact on Green Product and Green Marketing in the context of various international summit on environmental issues
3. Illustrate the process of Environment Impact Assessment practice in compliance with the ISO 14000.
4. Examine the applicability of ethical theories and its implication
5. of establishing of symbiotic relationship between people and environment
6. Justify the relevance of Solid waste management practices in alignment with 3 R's of waste management with current waste management issues in your locality.

### **Module 1:**

Meaning and scope – environment management concepts – sustainable development – stakeholder concept – major environmental issues – pollution, global warming, climate change – need for renewable energy – biodiversity and eco systems – exploitation of natural resources and related conflicts.

## **Module 2:**

Environmental Laws – Stockholm convention, the Earth Summit, Kyoto protocol – Environment governance and laws in India – green products and production, green marketing – public participation and public interest litigations.

## **Module 3:**

Environment Impact Assessment – planning, relevance – EIA process – EIA practices in India – Corporate Environmental Responsibility – ISO 14000 and Environment Managing System.

## **Module 4:**

Environment Ethics – Application of ethical theories to environment – fundamental concerns – ethical conflicts – relationship of business and people to environment.

## **Module 5:**

Solid waste management – disposal of garbage – issues – effects of garbage dumping – hazardous wastes and related issues – solid waste management practices –the 3 R's of waste management : reuse, reduce, recycle – relevance to India Class activities: Case study analysis and presentations of live environmental issues by the students.



## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of stakeholder's participation in environment
2. management practices and its implications on sustainable Development in the wake of major environmental issues
3. Relate the enactment of Environmental laws and its impact on Green Product and Green Marketing in the context of various international summit on environmental issues.
4. Illustrate the process of Environment Impact Assessment practice in compliance with the ISO 14000.
5. Examine the applicability of ethical theories and its implication of establishing of symbiotic relationship between people and environment
6. Justify the relevance of Solid waste management practices in alignment with 3 R's of waste management with current waste management issues in your locality.

## **REFERENCE BOOKS:**

- *Environmental Management – Text and Cases*, Bala Krishnamoorthy, PHI, 2nd ed, 2012
- *Introduction to Environmental Management*, M.M. Sulphery and M.M. Safeer, 3rd ed, PHI, 2015

# **P121 AO 116 POSITIVE PSYCHOLOGY**

## **COURSE OBJECTIVES:**

The students will be able to:

1. Explain the fundamental ideas of Positive Psychology and its implications on Virtue and Character and Positive thinking
2. Develop the Positive Emotions of Happiness, Hope, Optimism, Love, Motivation to attain the well-being
3. Integrate the Happiness traits with Well-being through Happiness and Well Being Therapy.
4. Create Mindfulness and Positive Thinking in the quest of Social / Emotional Wellbeing and mental health.
5. Combine the effect and implications of Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness that give rise to Personal transformation and well-being.
6. Perform activities that stem from Positive Psychology at work, health, education and everyday life

## **Module 1:**

**Introducing Positive Psychology:** Positive Psychology; Concept, History, Nature, Dimension and Scope of Positive Psychology; Virtue and Character; Positive thinking, Seligman's PERMA, Fundamental ideas of Positive Psychology.

## **Module 2:**

**Positive Emotions and well-being:** Positive Emotions: Happiness, Hope, Optimism, Love, Motivation; understanding Emotional Intelligence and well-being.

## **Module 3:**

**Happiness and Well-being:** Types of Happiness, Happiness Traits, Measurement of Happiness, Habits of Happiness; Happiness and Well Being Therapy.

## **Module 4:**

**Mindfulness and Well-being:** Neuroscience of Well-being, Social / Emotional Wellbeing, Mindfulness-Based Interventions, Mindfulness and mental health, Mindfulness and Positive Thinking.

## **Module 5:**

**Gratitude, Forgiveness and Well-being:** Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness, Personal transformation and Role of suffering, Trust and Compassion, Cultivating gratitude and well-being.

## **Module 6:**

**Positive Psychology in Practice:** Positive Psychology at work, health, education and everyday life; Developing and maintaining positivity; Future of positive psychology.

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the fundamental ideas of Positive Psychology and its implications on Virtue and Character and Positive thinking
2. Develop the Positive Emotions of Happiness, Hope, Optimism, Love, Motivation to attain the well-being
3. Integrate the Happiness traits with Well-being through Happiness and Well Being Therapy.
4. Create Mindfulness and Positive Thinking in the quest of Social / Emotional Wellbeing and mental health.
5. Combine the effect and implications of Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness that give rise to Personal transformation and well-being.
6. Perform activities that stem from Positive Psychology at work, health, education and everyday life

## **REFERENCE BOOKS:**

1. Hefferon K., Boniwell, I., (2011). *Positive Psychology. Theory, Research, and Applications*. UK: McGraw Hill.
2. Snyder, C. R., Lopez, S. J. (Eds.) (2009). *Handbook of Positive Psychology*. New York: Oxford University Press.
3. Seligman, M. E. P. (2002). Positive Psychology, Positive Prevention, and Positive Therapy. In C. R. Snyder and S. J. Lopez (Eds.), *Handbook of Positive Psychology*, Oxford University Press.
4. Carr, A. (2004), *Positive Psychology: The Science of Happiness and Human Strengths*, New York: Brunner – Routledge.



## **P115 MCE 101: MANAGERIAL COMMUNICATION – I**

### **COURSE OBJECTIVES:**

The students should be able to

1. Illustrate the process of different formats of Managerial communication.
2. Evaluate the scope of modes of oral communication in the context of large group communication.
3. Examine the scope of mode of written communication in the context of creative expression.
4. Develop an effective communication by using master listening skills , non-verbal communication and interpersonal skills.
5. Design a model of role plays, cases, lectures, individual and group exercises, films as business communication.

### **Module 1:**

**Foundation of Management Communication:** importance of Communication Concepts and Dimensions; Forms of Communication; Process of Communication: Different Stages; Introduction, Barriers and Gateways in Communication; Difference between Oral and Written Communication, Listening and Feedback; Communicating in teams.

### **Module 2:**

### **Effective Oral Communication: (Large Group Communication)**

Demonstrate improved persuasion skills and Influencing skills,  
Negotiation Skills,, Public Speaking, and Presentation Skills.

### **Module 3:**

**Business Writing And Creative Expression: (Commercial Communication)** - Routine /Business/Sales Letter, Proposal writing, Report writing, Content writing Brochures, Flyers, News Letter.

### **Module 4:**

**Mastering Listening Skills/Non Verbal Communication/ Interpersonal Skills** - Understanding Listening Process, Overcoming Barriers to Effective Listening, Recognizing Different Types of Listening, Note Taking, Using Nonverbal Communication Effectively. Communication for Giving and Receiving Constructive Criticism and Conflict Resolution.

### **Module 5:**

**Business Vocabulary:** Fundamentals Of Executive English, Errors Analysis, Punctuation and Global English. Role-Plays, Cases, Lectures, Individual & Group Exercises, Films, Presentations by Students and Videos.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the process of different formats of Managerial communication.
2. Evaluate the scope of modes of oral communication in the context of large group communication.
3. Examine the scope of mode of written communication in the context of creative expression.
4. Develop an effective communication by using master listening skills, non-verbal communication and interpersonal skills.
5. Design a model of role plays, cases, lectures, individual and group exercises, films as business communication

### **Methodology and Evaluation**

Quiz, Assignments & Presentation - 50%

End Term Exam 50%

### **TEXTBOOKS & COURSE MATERIAL**

*Essentials of Business Communication, 6th Edition, Mary Ellen Guffey, South-Western College Publishing, 2003.*

- *Excellence in Business Communication, 8th Edition, Thill, John V., Courtland L. Bovee Prentice Hall, 2007.*
- *Business Communication, 2nd Edition, Prof. Dr. Asha Kaul, PHI Learning P.Ltd., 2009.*
- *Secrets of Face-to-Face Communication, 1st Edition, Peter Bender & Dr. Robert Tracz, Macmillan India, 2007.*
- *Soft Skills, 1st Edition, Prof. Dr. K. Alex, S. Chand & Co. Ltd., 2009*



- *Personal Development, All-in-One, 1st Edition, Edited by: Gillian Burn, Wiley India, 2009*
- *The Economist: Style Guide, 9th Edition, Profile Books, Indian Edition: Viva Books, 2009*

## **P115 QTLR 101: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- I**

### **COURSE OBJECTIVES:**

The students should be able to

1. Choose the appropriate arithmetic in accordance with nature of problem.
2. Apply geometric techniques to solve the problems related go geometrical in nature.

### **Module I:**

**Quantitative Aptitude:** Number System ; LCM & HCF – Problems & Its Application; Speed, Time & Distance, Problems on Trains & Boats; Time & Work, Pipes & Cisterns; Percentage; Problems on Ages; Average; Ration & Proportion, Allegation & Mixtures; Partnership; Profit, Loss & Discount; Simple Interest & Compound Interest; Permutations & Combination; Probability; Clocks; Calendar.

### **Module II:**

**Geometry:** Lines and angles, Plane and plane figures. Areas of squares, rectangles, parallelograms, triangle and circle. Surface area and volume of cuboids, lateral surface and volume of right circular cones and cylinders, surface area and volume of spheres.

## **COURSE OUTCOMES:**

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

1. Choose the appropriate arithmetic in accordance with nature of problem.
2. Apply geometric techniques to solve the problems related to geometrical in nature

## **BOOKS FOR REFERENCE:**

- *Quantitative Attitude* by R.S.Agarwal, Chand Publisher.
- *Verbal and nonverbal reasoning* by R.S. Agarwal, Chand Publications

## **P115 MC 201: COST MANAGEMENT**

### **COURSE OBJECTIVES:**

Students should be able to

1. Illustrate the role of cost manager in developing cost ascertainment systems.
2. Examine the applications and implications of marginal cost statement analysis in the context of product mix, pricing, make or buy decisions.
3. Evaluate the applicability of budgetary control in managerial decision making by using functional, fixed and flexible budgets
4. Compare and contrast the implications of different pricing decisions.
5. Justify the applicability of contemporary cost concepts in accordance with the merit of the case.

### **Module 1:**

Basic Concepts – Types of costing, methods and techniques of costing, nature of variable, semi variable, fixed costs, sunk costs, opportunity cost, differential costs and revenues.

### **Module 2:**

**Marginal costing & CVP Analysis** - Marginal costing (practical application technique), key or limiting factors analysis, profit planning, optimizing product mix, make or buy decision, price fixation, discontinuance of product, diversification of

product line, accept or reject new order, close down of operations. Relevant Cost Analysis, incremental costing, short term decision making. Uses of CVP analysis, simple, elaborate, cash, control, profit volume charts.

### **Module 3:**

**Budgeting and Budgetary Control** - Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi variable and activity-based categorizations of cost and their application in projecting financial Results, Zero Base Budgeting (ZBB), Budgetary Control.

### **Module 4:**

**Pricing decisions** – differential price, shadow price, transfer price, export pricing, relation of cost and prices, mechanism of price fixation.

### **Module 5:**

**Contemporary concepts-** Activity based costing, life cycle costing, target costing, Cost of quality and TQM, Responsibility accounting & divisional performance measurement, Financial and nonfinancial performance measurement (roi, ri, eps, npv etc.), target costing, Kaizen costing, Balance Score Card.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of cost manager in developing cost ascertainment systems.
2. Examine the applications and implications of marginal cost statement analysis in the context of product mix, pricing, make or buy decisions.
3. Evaluate the applicability of budgetary control in managerial decision making by using functional, fixed and flexible budgets
4. Compare and contrast the implications of different pricing decisions.
5. Justify the applicability of contemporary cost concepts in accordance with the merit of the case.

### **BOOKS FOR REFERENCE:**

- *Arora M. N.: A Text Book of Cost Accountancy, Vikas Publishing Pvt. Ltd.*
- *AsishBhattarcharya: Principles and Practice of Cost Accounting, Sultan Chand.*
- *Bhabatosh Banerjee: Cost Accounting, World Press.*
- *Bhar B. K.: Cost Accounting - Method & Problems, Academic Publishers.*
- *Edmonds, Edmonds & Tsay: Fundamental Managerial Accounting Concept, Irwin McGraw Hill.*
- *Eldon S. Hendriksen: Accounting Theory, Richard D. Irwin.*
- *Horngren, Foster & Datar: Cost Accounting – A Managerial Emphasis, Prentice Hall.*
- *Moriarity & Allen: Cost accounting, John Wiley.*
- *Most K. S.: Accounting Theory, Holt, Rinehart & Winston.*
- *Owler & Brown: Wheldon's Cost Accounting, Macdonald.*

- *Prasad N. K. & A. K. Prasad: Cost Accounting, Book Syndicate.*
- *Saxena & Vashist: Cost Accounting (Text), Sultan Chand.*
- *Saxena V. K. & C. D. Vashist, Advanced Cost & Management Accounting – Problems & Solutions, Sultan Chand.*
- *Van Horne J. C.: Financial Management and Policy, Prentice Hall.*
- *Weston & Brigham, Essentials of Managerial Finance, Dryden Press.*

## **PI15 MC 202: BUSINESS ETHICS AND CORPORATE GOVERNANCE**

### **COURSE OBJECTIVES:**

Students should be able to:

1. Illustrate the role of code of conduct and ethical behaviour of a manager at personal, professional, business in corporate governance level.
2. Identify the ethical and unethical issues and practices in the marketing management of a firm.
3. Distinguish between the ethical and unethical issues and practices of Human Resource Management.
4. Examine the implications of issues and unethical practices in the area of finance and accounts.
5. Identify the principles, issues and techniques of Corporate Governance and determine Corporate Governance model in India and its obligations to the stakeholders.
6. Justify the applicability and implications of sustainable practices of a firm under the companies Act.2013 in CSR.

### **Module 1:**

**Business Ethics an overview:** Nature - Need - Importance, Sources of Ethics: Religion, Philosophical System. Ethical Concepts: Values - Moral Standards – Principles of Rights – Justice – Equality- Care – Virtue- Agency – Prisoners Dilemma - Types and codes of ethics. Kantianism -Kohlsberg Vs



Utilitarianism, Individualism Vs Collectivism. Ethical Decision Making Model.

## **Module – 2:**

**Ethical issues in Marketing Management** – Marketing Strategy, Marketing Mix – Pricing and Distribution- Advertising and its Impact. Product Safety - Due Care theory -Contractual theory – Strict Liability Theory.

## **Module 3:**

**Ethical issues in Human Resource Management** – Nature of employment contracts, Ethical hiring, equality of opportunity, Ethics and Remuneration; Ethics in Retrenchment.

## **Module 4:**

**Ethical issues in Finance and Accounts** – Importance of Financial Statements, Importance of Transparency in Disclosure, Ethical issues in Mergers and Acquisition, Insider trading, Money Laundering. Banking Ombudsman Scheme. Right to information Act.

## **Module 5:**

**Corporate Governance:** Meaning – Definition- Significance – Principle of Corporate Governance- Issues- Strategies and Techniques to Sound Corporate Governance- Indian Model. Obligation: investors, employees, customers, Managerial. Legislative Changes.

## **Module 6:**

**Corporate Social Responsibility:** Definition – importance – Scope – Advantages – Steps- Theoretical Justification for CSR- CSR as a Business strategy for sustainable Development- External Standards on CSR- Indian perspective- Ethics and CSR of business. Companies Act (Amendment) 2013 on CSR.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of code of conduct and ethical behaviour of a manager at personal, professional, business in corporate governance level.
2. Identify the ethical and unethical issues and practices in the marketing management of a firm.
3. Distinguish between the ethical and unethical issues and practices of Human Resource Management.
4. Examine the implications of issues and unethical practices in the area of finance and accounts.
5. Identify the principles, issues and techniques of Corporate Governance and determine Corporate Governance model in India and its obligations to the stakeholders.
6. Justify the applicability and implications of sustainable practices of a firm under the companies Act.2013 in CSR.

## **BOOKS FOR REFERENCE:**

- *Ferrell, O.C., Fraedrich, John, and Ferrell, Linda (2008). Business Ethics, Ethical Decision Making & Cases, Seventh Edition. Boston, MA: Prentice Hall.ISBN (10 digits) – 0-618-74934-9.*
- *Manuel G. Valasquez, Business Ethics – Concepts and Cases, Pearson Education, 2002.*
- *John R. Boatright., & Bibhu Prasan Patra., Ethics and conduct of Business, sixth edition, Pearson, 2011.*
- *Parthasarathy S, Rangarajan P, Concepts and realities in Business Ethics, Sadagopan Publishers, 2003.*
- *Bhatia SK, Business ethics and managerial values, Deep and Deep Publications, 2001.*
- *Banerjee, R P., Ethics in business management, concepts and cases, Himalaya Publishing House, 2001.*

## **PI15 MC 203: INTERNATIONAL HUMAN RESOURCE MANAGEMENT**

### **COURSE OBJECTIVES:**

The students will be able to

1. Distinguish between the nature of Human Resource Management and International Human Resource Management and approaches to them.
2. Explain the functions of Human Resource Management and its implementations in the International context.
3. Illustrate the HRM practices with respect to Expat training, repatriation programme and International compensation.
4. Examine the benefits of Human resources information system in context of Virtual organization and Global Talent Search.
5. Justify the need for frame work of international industrial relations in the context of emerging trends in Employee relations and employee involvement and issues

### **Module 1:**

**IHRM Practice and Environment** - Functions, Objectives of IHRM. Model of IHRM, Human Resources in a Comparative Perspective, Difference between Domestic HRM and IHRM, Managing International HR activates- HR planning, Recruitment & Selection. Stages in Internationalization, Path to Global Status (Modes of growth of a domestic business into being international). Employees participation – Practices in

various countries: Comparative study of HRM practices in major global economies (Germany, Japan, US, India).

## **Module 2:**

**Global workforce staffing** - Staffing approaches, Developing International Staff and Multinational Teams, Managing Global, Diverse Workforce. Expatriates – meaning, expat selection, expat failures, how to minimize failures. Factors in Expatriate selection Technical ability, Cross-cultural suitability / (CCT), Understanding the various cultural factors that affect International HRM, Understanding the various functions of HRM and its implementation in international context, International HRM strategies adopted by various MNCs. ,Family requirements, MNE requirements.

## **Module 3:**

**HRM practices in international context** - Role of expat training, pre-departure training, developing staff through international assignments, Re-entry and career issues – culture shock, repatriation process, repatriation programme,

**International compensation** – Approaches to International Compensation , objectives, key components, approaches, Performance appraisal and management of international employees. Performance management, issues in performance management, Remuneration, Expatriate Compensation, Understanding the various cultural factors that affect an expatriate,

Performance appraisal and management of international employees.

#### **Module 4:**

**HRIS and Virtual Organization** - HR Information System – Meaning, Need, Advantages and uses. Designing of HRIS, Computerized HRIS, Limitation of HRIS. Computerized skill inventories, Global Talent Search.

**Virtual Organisation** – Meaning, Types of virtual organization, Difference between traditional & virtual organizations, Advantages and disadvantages of virtual organizations, Features of virtual organization, Managing HR in virtual organization.

#### **Module 5:**

**Industrial Relations and Other Issues in IHRM** - A framework for international industrial relations; Cross border ethics management; Designing organisations for dynamic international environment; HRM in cross border mergers and acquisitions; Joint ventures, alliances and SMEs; IHRM trends-Complexities, challenges, and choices in future, Emerging Trends in Employee Relations and Employee Involvement, Trade unions, Collective bargaining, Participative management & Quality circles.

**Industrial relations** – key issues - Cross Cultural Issues and Cross Cultural Relations in IHRM, Trade Unions, Who handles relations, ILO (Including its difference from the Indian Labour laws).

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Distinguish between the nature of Domestic Human Resource Management and International Human Resource Management and its approaches.
2. Explain the role and functions of Human Resource Manager in the International context.
3. Illustrate the HRM practices with respect to Expat training, Repatriation programme and International compensation.
4. Evaluate the benefits of Human resources information system in context of Virtual organization and Global Talent Search.
5. Justify the need for frame work of international industrial relations in the context of emerging trends in Employee relations and Employee involvement and issues.

## **BOOKS FOR REFERENCE:**

1. *Anne Wil Harzing & Joris Van R: International Human Resource Management, Sage Publications.*
2. *Cynthia D. Fisher (etal): Human Resource Management, Houghton Mifflin.*
3. *Hilary Harris (etal): International Human Resource Management, VMP Publishers and Distributors.*
4. *Peter J. Dowling & Denice E. Welch: International Human Resource Management, Thomson Learning.*

# **P116AR201:QUANTITATIVE      TECHNIQUES      & OPERATIONS RESEARCH**

## **COURSE OBJECTIVES:**

The students will be able to

1. Develop optimum solution for business decisions by using linear programming models.
2. Develop optimum solution for business decisions by using Transport problems models
3. Generate optimum solution for business decisions by using Assignment problems models
4. Design a solution for Business decision problems by using Monte- Carlo Technique of simulation
5. Select an appropriate business application or analytical tool for solution in accordance with the basis of the type of probability distribution.
6. Generate optimum solution for business decisions by using Decision Tree Technique.

## **Module 1:**

**Introduction to Operations Research & Linear Programming-** Origin of OR, Scope, Methodology, Models. Linear Programming Problem- Model Formulation, Graphical Method of solving Linear Programming, Simplex Method –



Maximization and Minimization case, Duality in Linear Programming, Special Cases in Linear Programming. Solving problems using MS- Excel.

## **Module 2:**

**Transportation Problems** - Transportation Problem, Mathematical Formulation, Methods for Initial Basic Feasible Solution. Optimality Test using Modified Distribution Method, Transshipment Model (concept only). Special cases- Unbalanced, Maximization, Multiple Optimal Solutions, Prohibited and Preferred Routes, Degeneracy. Solving problems using MS- Excel.

## **Module 3:**

**Assignment Problems**- Mathematical Formulation, Solution using Hungarian Method. Special Cases- Unbalanced, Maximization, Multiple Optimal Solutions, Prohibited and Preferred Assignments, Travelling Salesman Problem. Solving problems using MS- Excel.

## **Module 4:**

**Simulation**- Essence of simulation, applications of simulation, generation of random numbers, Problems using Monte-Carlo Technique. Solving problems using MS- Excel.

## **Module 5:**

**Probability Distribution-** Baye's Theorem, Random variable, expectation and variance of random variable, Probability distributions-Binomial, Poisson and Normal distributions with business applications.

## **Module 6:**

**Decision Theory-** Process of Decision Making, Elements, Types of decision making situations, Decision making under certainty, uncertainty and risk, Bayesian approach, Decision Tree Technique

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Develop optimum solution for business decisions by using linear programming models.
2. Develop optimum solution for business decisions by using Transport problems models.
3. Generate optimum solution for business decisions by using Assignment problems models.
4. Design a solution for Business decision problems by using Monte - Carlo Technique of simulation.
5. Select an appropriate business application or analytical tool for solution in accordance with the basis of the type of probability distribution.
6. Generate optimum solution for business decisions by using Decision Tree Technique.

## **BOOKS FOR REFERENCE:**

1. *Anderson Sweeney Williams: An Introduction to Management Science Quantitative Approaches to Decision*, Thomson.
2. *George K Chacko: Applied Operations Research/Systems Analysis in Hierarchical Decision Making*, North Holland Publishing Co.
3. *Hamdy A Taha: Operations Research – Prentice Hall India*.
4. *Hiller / Lieberman: Introduction to Operations Research*, Tata McGraw Hill.
5. *Sharma S. D.: Operations Research*, Kedarnath Ramnath & C.

## **P115 AR 202: MANAGERIAL ECONOMICS**

### **COURSE OBJECTIVES:**

Students should be able to:

1. Integrate the basic concepts of economics with the tools of mathematics and statistics in order to analyze and make optimal business decisions.
2. Illustrate the role of basic factors/ principles of managerial economics in business decision making.
3. Develop demand forecasting technique.
4. Construct a production functions of short and long term in the context of multi-product firms.
5. Use the implications of cost theory and revenue concepts in determining Cost and revenue functions.
6. Explain the Government Regulations to support Business and to protect consumers, workers and the environment .

### **Module 1:**

**The Nature and Scope of Managerial Economics:** Definition of Managerial Economics, Relationship to Economic Theory, Relationship to Decision Sciences, The Basic process of Decision making. Theory of the Firm: Reasons for the existence of Firms and their Functions, Objective and Value of the Firm, Constraints on the operation of firm, Limitations of the

Theory of the Firm. Business versus Economic Profit. Theories of Profit. Functions of Profit. International Framework of Managerial Economics.

## **Module 2:**

**Optimization Techniques and New Management Tools:** Methods of Expressing Relationships: Total, Average and Marginal Relationships. Optimization Analysis. Constrained Optimization, New Management tools for Optimization: Bench marking, TQM, Reengineering, Other Management Tools for Optimization.

## **Module 3:**

**Demand Analysis, Estimation and Forecasting:** Demand theory, Price Elasticity of Demand: Point, Arc, Price Elasticity, Total Revenue and Marginal Revenue, Using Elasticities in Managerial Decision Making. Demand Estimation: Identification Problem, Marketing Research Approaches to Demand Estimation: Consumer Surveys and Observational Research. Demand Forecasting: Qualitative and Quantitative Forecasts.

## **Module 4:**

**Production Theory and Estimation:** The Organization of Production and the Production Function with One-variable and Two-variable inputs, Optimal Combination of Inputs: Iso-cost Lines, Optimal input Combination for Minimizing Costs or Maximizing output, Profit maximization, Effect of Change

in Input Prices. Returns to Scale. Empirical Production Functions (Cobb-Douglas). The Innovation Process.

### **Module 5:**

**Cost theory and Estimation:** The Nature of Costs: Plant size and Economies of Scale, Learning Curves, Minimizing Costs internationally- the New Economies of Scale. Logistics Management. Cost-Volume- profit Analysis and operating Leverage. Empirical Estimation of Cost functions.

### **Module 6:**

**Regulation and Anti-Trust: the Role of Government in the Economy:** Government Regulation to Support Business and to Protect Consumers, workers and the environment. Externalities and Regulation. Public Utility Regulation. Antitrust: Government Regulation of Market structure and Conduct. Enforcement of Antitrust Laws and the Deregulation Movement. Regulation of International Competition. The Effect of Taxation on Business Decisions.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Integrate the basic concepts of economics with the tools of mathematics and statistics in order to analyze and make optimal business decisions.
2. Illustrate the role of basic factors/ principles of managerial economics in business decision making.
3. Develop demand forecasting technique.

4. Construct production functions of short term and long term in the context of multi-product firms.
5. Use the implications of cost theory and revenue concepts in determining Cost and Revenue functions.
6. Explain the Government Regulations to support Business and to protect consumers, workers and the environment .

### **BOOKS FOR REFERENCE:**

- *Atmanand, Managerial Economics, EB*
- *SkMisra and VK Puri, Indian Economy, HPH*
- *Dominick Salvatore, Managerial Economics, Thomson*
- *Damodaran, Managerial economics, Oxford*
- *Keating and Wilson, Managerial Economics, Biztantra*
- *Craig Peterson, Chris Lewis and Sudhir Jain, Managerial Economics, Person*
- *Chirstopher Thomas and Charles Maurice, Managerial Economics, TMH*
- *Mankar, Business Economics, McMillan*
- *Paul Keat and Philip Young, Managerial Economics, Pearson Johnston, J., Econometric Methods, McGraw Hill Book Company, New Delhi, 1994.*
- *Gujarati, D.E., Essentials of Econometrics, 3rd ed. mac-Millan.*

## **P119 AO 214: DISASTER MANAGEMENT**

### ***Objectives***

- *To familiarize the students with the concepts, terminologies and developments in the field of Disaster Management*
- *To inform them about the necessity of studying Disaster Management and the prospects of a Disaster Manager.*
- *To create awareness about mitigation, preparedness, response and recovery strategies and action plans related to disasters*

### **Module 1:**

**Introduction to Disaster Management** - Disaster – Definition; Types of disasters; History of disasters; Components of disaster; Dimension of disasters; Phases of disaster. iii) Hazard – Definition; types of hazards; characteristic features, occurrence and impact of different types of hazards viz. natural hazards (including geo hazards), human induced hazards, environmental hazards, bio hazards. iv) Vulnerability – Definition; Types of vulnerability – physical vulnerability, socioeconomic vulnerability, vulnerability related to gender and age, rural & urban vulnerability;.

### **Module 2:**

**Disaster Management and Planning** - Nature and scope and disaster management process – policy – types of plans – SWOT analysis – hazard and vulnerability analysis with spe-



cial reference to India – identifying crisis situations – organisation structure – roles, skills and competencies – importance of control process- team building for disaster management.

### **Module 3:**

**Disaster Management Cycle** - Pre-Disaster – Risk Assessment and Analysis, Risk Mapping, zonation and Microzonation, Prevention and Mitigation of Disasters, Early Warning System; Preparedness, Capacity Development; Awareness During Disaster – Evacuation – Disaster Communication – Search and Rescue – Emergency Operation Centre – Incident Command System – Relief and Rehabilitation – Post-disaster – Damage and Needs Assessment, Restoration of Critical Infrastructure – Early Recovery – Reconstruction and Redevelopment.

### **Module 4:**

**Contemporary issues in Disaster Management-** Roles and responsibilities of government and agencies- national and international agencies – state and local bodies - NGOs –role of stakeholders - impact and role of media – community based approach to disaster management

### **Module 5:**

**Challenges in Disaster Management-** Education - promoting public awareness – public health system – charting hazard maps - environmental degradation – behavioural aspects –

psychological and humanitarian considerations.

### **Module 6:**

**Class activities** - Case study analysis and group/individual presentations of live disaster related issues by the students. Assignments based on natural and manmade disasters which happened in India and abroad, and the lessons to be learnt from them.

### **RECOMMENDED BOOKS:**

1. Disaster Management, Dr. Mrinalini Pandey, Wiley India, 2019

## **P120 AO 217: STARTUP LAUNCHPAD: How to build your own startup**

### **Objective:**

*The objective of this course is learning to build startups from scratch by rapidly developing and testing ideas, engaging customers through the Design Thinking model, calculating risks, costs and how to be profitable and sustain businesses. To also develop an understanding of Artificial intelligence.*

### **Module 1:**

**Exploring business opportunities through research** - Many startups fail by not validating their ideas early on with real-life customers. In order to mitigate that, students will learn how to get out of the building and search for the real pain points and unmet needs of customers. Only with these can the entrepreneur find a proper solution and establish a suitable business model.

### **Module 2:**

**Ideating solutions & prototyping startup ideas** - Students will learn to have numerous brainstorming sessions to prioritise the best idea and prototyping solutions. This will enable them to have a Minimum Viable Product and use the tools to test feasibility, cost & time to go to market.

### **Module 3:**

**Iteration & gathering feedback** -Building a startup is not simply building an execution plan for a business model that the entrepreneur thinks will work, but rather, a search for the actual business model itself.

### **Module 4:**

**Business models & value proposition**- Understand Value Proposition through Customer Segments and generate Revenue streams. Customer Development Processes help us develop multiple MVP and conduct Market Opportunity Analysis

### **Module 5:**

**No Code Product Development** - We will build a Social Media Platform through No Code Product development where the students will actually build a tech product and will be able to apply the same skill to build a product/service of their own and take it to the market without writing a single line of code!

### **Module 6:**

**Understanding & experimenting with AI** - Understanding what is AI, how it works & relevant it is in today's world. AI is changing the way Commerce works. This module will take a real world case studies and small AI experiments which students can undertake.

## **Module 7:**

**How to get your first investor & Startup demo day** - Students will learn to create pitches & deliver their pitches to potential investors. They will present their startup journey and their business models on a decided demo day.

### ***BOOKS OF REFERENCE:***

- 1. The Lean Startup by Eric Ries, 2011*
- 2. Zero to One by Blake Masters and Peter Thiel, 2014*
- 3. Superintelligence by Nick Bostrom, 2014*
- 4. Built to Last: Successful Habits of Visionary Companies by James C. Collins and Jerry I. Porras, 1994*
- 5. Hooked: How to Build Habit-Forming Products by Nir Eyal, 2013*
- 6. The Design of Everyday Things by Don Norman, 1988*

## **P115 QTLR 201: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- II**

### **COURSE OBJECTIVES:**

The students should be able to:

1. Select appropriate charts and graphs to represent the tabulated data.
2. Solve problems of logical reasoning in nature
3. Solve problems of Verbal reasoning in nature

### **Module 1:**

**Charts & Graphs** - Bar Chart; Histograms; Pie-Chart; Table Chart; Line Chart.

### **Module 2:**

**Logical Reasoning** - Series & Sequences – Alphabetic Series, Number Series & Alphanumeric Series; Linear Arrangement (Seating Arrangement) – Single Row, Double Row & Circular; Complex Arrangement (Puzzle Solving Test); Coding-Decoding; Blood Relations; Direction sense & Distance test; Syllogisms; Statement & Conclusion/Arguments/ Course of Action/ Assumption; Venn Diagrams & Logical Diagrams; Ranking & Order Test; Mathematical Operations; Data Interpretation & Data Sufficiency; Analytical Reasoning.

### **Module 3:**

**Verbal Reasoning** - Analogy; Verbal Classification; Sentence Completion; Paragraph completion

### **COURSE OUTCOMES:**

After completion of the course, the students will be able to

1. Select appropriate charts and graphs to represent the tabulated data.
2. Solve problems of logical reasoning in nature
3. Solve problems of Verbal reasoning in nature

### **BOOKS FOR REFERENCE:**

- *Quantitative Attitude* by R.S.Agarwal, Chand Publisher.
- *Verbal and nonverbal reasoning* by R.S. Agarwal, Chand Publications