

**St. Joseph's College of Commerce
(Autonomous)
163, Brigade Road, Bengaluru – 560 025**

Accredited with 'A++' Grade (4th Cycle) by the National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



**Master of Commerce
(Finance & Taxation/ Marketing
& Analytics)
Semester I & II
Academic year 2022 – 2023**

St. Joseph's College of Commerce
(Autonomous)
Affiliated to Bengaluru City University

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011

SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

OBJECTIVES 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 programme has inbuilt provisions to learn a skill based course based on their specializations.

I. ELIGIBILITY FOR ADMISSION:

Admission Requirement and Admission test:

Candidates who have passed B.COM or BBM/BBA of any recognized university and have secured at least 50% of mark in the aggregate of all core papers/courses studied in the qualifying examinations are eligible for admission into this course.

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 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 courses compulsorily.

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 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 course. The minimum SGPA to qualify for the M.Com degree is 5.00 and a pass in all courses.

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:

Credits – Credits are assigned to courses based on the following broad classification

Course Category	Instruction hours/week	Credits
Major Core	4 hours	4
Allied Required	3 hours	3
Allied Optional/ Open Elective	3 hours	3
Graded Courses	2hours	1

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

The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all courses 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 course or is absent then the SGPA is not assigned.

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

CGPA = $\frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the PROGRAMME}}$. 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

SGPA/CGPA/ Course Grade Point	Grade	Result/Class Description
9.00 – 10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
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-Appeal

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
Total			70 Marks

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

Content	I	II	III	IV	Total
ACADEMICS					
Major core	<ul style="list-style-type: none"> Financial Reporting & Analysis - I Advanced Financial Management International Business Environment 	<ul style="list-style-type: none"> Cost Management Financial Reporting & Analysis-II International HRM 	<ul style="list-style-type: none"> Project Appraisal & Finance Company Legislations & Compliance 	<ul style="list-style-type: none"> (Dissertation) 	
Allied Required	<ul style="list-style-type: none"> Business Information System Research Methodology 	<ul style="list-style-type: none"> QT & OR Managerial Economics 	<ul style="list-style-type: none"> Bank Management 	<ul style="list-style-type: none"> Business Policy & Strategic Management 	
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)	-	-	
TOTAL	21 Cr	21 Cr	23 Cr	23 Cr	88
II SKILL ORIENTED/VALUE ADDED PROGRAMMES					
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	-	
TOTAL	3 Cr	2 Cr	3Cr	-	8
III EXTENSION ACTIVITIES, CO-CURRICULAR & OTHERS					
Extension/Extra Curricular & Others		1 Cr		1 Cr	
TOTAL	-	1 Cr	-	1 Cr	2
GRAND TOTAL	24 Cr	24 Cr	26 Cr	24 Cr	98

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

SEMESTER – I

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P120 MC 101	Financial Reporting & Analysis- I	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
P120 AR 101	Business Information System	3	30	70	100	3
P118 AR 102	Research Methodology	3	30	70	100	3
TOTAL		18	150	350	500	18

SEMESTER – II

Course Code	Title of the Pa- per	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P115 MC 201	Cost Manage- ment	4	30	70	100	4
P120 MC 202	Financial Report- ing & Analysis - II	4	30	70	100	4
P115 MC 203	International Hu- man Resource Management	4	30	70	100	4
P116 AR 201	Quantitative Techniques & Operations Re- search	3	30	70	100	3
P120 AR 202	Managerial Eco- nomics	3	30	70	100	3
TOTAL		18	150	350	500	18

CIA – Continuous Internal Assessment

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

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P119 AO 114/ P121 AO 115/ P121 AO 116	Environmental Management / Human Rights & Challenges / Positive Psychology	3	30	70	100	3
TOTAL		3	30	70	100	3

SEMESTER – II

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P118 AO 211/ PG21AO218/ PG21AO219	Creative Dramatics/Technology & Operations Strategy/Managing Service Operations	3	30	70	100	3
TOTAL		3	30	70	100	3

CIA – Continuous Internal Assessment

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

Course Code	Title of the Paper	Hours per week	Marks		Total Marks	Credits
			CIA	ESE		
P115 MCE 101	Managerial Communication - I	2	-	-	-	1
P115 ACBE 101	Analysis of Current Business and Economics – I	2	-	-	-	1
P115 QTLR 101	Quantitative Techniques and Logical Reasoning- I	2	-	-	-	1
TOTAL		6	-	-	-	3

SEMESTER – II

Course 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
TOTAL		6	-	-	-	3

Outcome Based Education (OBE)

M.Com (Finance & Taxation/Marketing &Analytics)

PROGRAMME EDUCATIONAL OBJECTIVES

After undergoing the **M.Com (Finance & Taxation/Marketing &Analytics)** 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. Demonstrate requisite competency to pursue higher studies, research, life-long learning for continuous growth and development in the chosen profession.
3. Adapt to a rapidly changing environment with newly learnt and applied skills, become socially responsible and value driven citizens, committed to sustainable development.

PROGRAMME OUTCOMES

At the end of the M.Com (Finance & Taxation/Marketing &Analytics) Programme, the student will be able to:

PO1: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

PO2: Decision making competency

Apply underlying concepts, principles, and techniques of analysis,

both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

PO3: Integrated problem-solving and Research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation.

PO4 Critical thinking competency

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems.

PO5 Creative thinking competency

Develops, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work.

PO6: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy.

PO7 Leadership and team work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

PO8 Ethical Conduct & Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

PO9 Collaboration & Networking Competencies

Work collaboratively and respectfully as members and leaders of diverse teams.

PO10 Self-directed and Life - Long learning

Establish goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

PROGRAMME SPECIFIC OUTCOMES

PSO11 Cross-Disciplinary Integration and Strategic Perspective

Create alternative solutions for business issues and develop systems and processes that meet the specified needs of business for appropriate consideration for social, cultural, economic and environmental issues and challenges.

PSO12 Entrepreneurial perspective

Develop, to organize and to manage a business venture along with any of its risks. (Sustainable business Models)

P120 MC 101: FINANCIAL REPORTING AND ANALYSIS – I

COURSE OBJECTIVES:

1. To orient the students about annual report and financial statements.
2. To impart knowledge on reporting of financial information in statements in adherence to the mandatory requirement.
3. To make understand the disclosure requirements for enabling eliciting of information for decision making.
4. To impart skill on analyzing financial statements.

Module 1:

Orientation To Annual Report And Financial Statements - Annual report – Contents of Annual Report and Purpose of each item; Financial Statements – Meaning , Purpose, Framework – Scope of Framework- Users of Financial statements – Objectives to prepare financial statements – Underlying assumptions – Qualitative aspects of financial statements – Elements of financial statements – Recognitions of elements – Measurement of elements – Financial capital maintenance Vs Physical capital maintenance. IndAS 1- Format of Financial Statements as per Division II of Schedule III of Companies Act, 2013

Module 2:

Indas On Assets Of The Financial Statements – 1- IndAS 2 – Inventories – Definitions, Recognition Criteria, Measurement- Valuation of Closing stock , Cost and Net Realisable value, Presentation , Indas 16 – Property, Plant and Equipment – Definitions, Objectives , Scope, Recognition criteria , Measurement – Cost Model, Revaluation Model, Depreciation, Disposal of asset, Presentation, Disclosure , IndAS 116 – Leases – Definitions, Financial lease , Operating Lease,

Measurement, Accounting for Lessee , Accounting for Lessor, Sale and Lease back , IndAS 23 – Borrowing Cost, Commencement and Cessation of Borrowing cost, Computation of Capitalisation rate , IndAS – 38 – Intangible Assets – Definitions, Recognition criteria, Purchased and Internally generated intangible asset, Measurement after initial recognition, Treatment for research and development expenses, Amortisation , IndAS 36 – Impairment of Assets – Definitions, Indicators of impairment, Recognition and Measurement of Impairment, Reversal of Impairment Loss, Cash Generating Unit, Impairment of cash generating unit, IndAS 40 – Investment Property - Definitions, Measurement – Cost Model, IndAS 105 – Non Current assets held for Sale and Discontinued operations – definition, Recognition criteria, measurement, Discontinued operations , IndAS 41 – Agriculture – Definition, Recognition and Measurement.

Module 3:

IndAS On Assets Of The Financial Statements – 2 - IndAS 32, 109 and IndAS 107 – Financial Instruments – Scope, Definitions, Classifications of Equity, Liability, Compound Instruments, Preference shares - Initial Recognition, Measurement – Fair value through Profit and Loss , Fair value through Other Comprehensive income, Amortised Cost and Derecognition, Disclosure

Module 4:

IndAS on Liabilities of Financial Statements - IndAS 37 – Provisions, Contingent Liabilities and Contingent Assets – Definitions, Recognition Criteria, Measurement, IndAS 19 – Employee Benefits , Definitions, Types of Employee Benefits – Short term and Long term , Termination Benefits, Accounting for Defined Contribution Plan and Defined Benefit Plan

Module 5:

INDAS 115 – revenue from Contracts with Customers - IndAS 115 - Revenue from Contracts with Customers – Definitions, Five step approach for revenue recognition, Measurement, Presentation in SOPL and SOFP, Disclosures

Module 6:

Ind AS on Accounting Policies and fair value measurement. - IndAs – 8 – Changes in Accounting Policies, Changes in Accounting estimates and Errors – Meaning, Accounting for Changes in Accounting policies, Accounting for Changes in estimates , Accounting for Prior period errors, - , IndAS 10 – Events after the Reporting period – Adjusting event, Non adjusting event, IndAs 113 – Fair value Measurement – Definition, Measurement, Exclusions, Disclosure

BOOKS FOR REFERENCE:

- Wild, Subramanyam and Halsey, “Financial Statement Analysis”, Tata Mc Graw Hill
- Vijaykumar M P, “First Lessons in Financial Reporting”, Snow White.
- 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:

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

P115MC103- 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:

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. IS. 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 Framework 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 Interna- tional, Delhi.
- Gordan B Davis: Management Information Systems, McGraw Hill International.
- Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.
- Laudon & Laudon: 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, Hima-laya Publications.
- O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.
- Sadagopan S: Management Information Systems, PrenticeHall 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 -Atti-

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tude 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,

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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

www.doaj.org

www.eric.ed.gov

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, and 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.

BOOKS FOR REFERENCE:

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

P121 AO 115 HUMAN RIGHTS AND CHALLENGES

COURSE OBJECTIVES:

The students will be able to

1. Explain the importance of human rights, life - based education and social justice.
2. Illustrate holistic understanding of need based growth and development in various community of rural/tribal/urban population in India.
3. List the challenges to human rights and social justice from LPG perspective.
4. Evaluate the government schemes and policies for the upliftment of rural people and tribes that build a more socially just, equitable multicultural society and to establish human rights
5. Examine the roles, functions and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban.

Module 1:

Human Rights and Social Justice

What are Human Rights? Human - Dignity, Liberty, Equality, Justice, Unity in diversity, Meaning and significance of Life based Education, Social justice concept, definition, meaning, need, history, principles, objectives and scope. Types of issues in urban, Rural and tribal community.

Module 2:

Problems Associated With Rural, Urban and Tribal Communities

Understanding of growth and Development - and its Dimensions in Rural, tribal and urban communities, Social- economic, cultural & demographic profile of rural/tribal/urban population in India with special emphasis on vulnerable community & their challenges.

Module 3 :

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Change and Challenges

Liberalization, privatization and globalization and the emerging trends, causes of development in socio- cultural, socio- economic, socio- political and its formal and informal classification of displacement, relocation, violation of basic human rights

Module 4:

Government Schemes and Policies

Prospects of rural life with reference to agriculture and allied activities like land and its use, production

and post-harvest technology, rural infrastructure, health and education. Problems and prospects of vulnerable sections among tribes: Primitive tribes, nomadic, semi nomadic and de-notified tribes in India, their distinct identity, profile of culture, living conditions, livelihood; nature of problems associated and factors affecting their lives in India.

Module 5:

Governing Systems and Directive Principles of State Policy Provisions to urban, rural and tribal communities, Ministry of Tribal Affairs: National policies and implementation of PESA Act and Article 244 provision of constituting tribal Councils. Rural Constitution 73rd amendment and its implications. Role of co-operatives and rural banks, Development policies; programs: urban local bodies systems and departments, responsibilities in the implementation of policies and programs with emphasis on lower middle class and urban poor.

BOOKS FOR REFERENCE:

- Social Movements in India, Sage Publication, Ghanasham Shah
- Rajeswari Dayal: Community Development, programmes in India, Kitab
- Mahal publications Ltd.
- Mukerji, B.: Community Development in India: Orient Longmans, New Delhi.
- Govt. of India: Five Year plans: publication division New Delhi
- Social Policy & Social Development in India: Kulkarni P D
- Pedagogy of the Oppressed – Paulo Freire
- Everyone likes a Good Drought – Palagummi Sainath
- Dr. B.R Ambedkar Biography
- Shah D.C: Tribal Issues in India.
- Jain P.C: Planned development among Tribals.
- Behura N.K: Tribals and the Indian Constitution.
- Hettne Bjorn-1982. : Development theory and the third world –Ideas and action
- Tudipura, Jacob: Urban Community Development.
- Bosco A.B.: Social welfare planning in India.

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- Paul wiebe(1975) :Social life in Indian slum
- Chaandra and Punalekar :Urban Community Development in India

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.

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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, For-

giveness 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

BOOKS FOR REFERENCE:

- Hefferon K., Boniwell, I., (2011). Positive Psychology. Theory, Research, and Applications. UK: McGraw Hill.
- Snyder, C. R., Lopez, S. J. (Eds.) (2009). Handbook of Positive Psychology. New York: Oxford University Press.
- 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.
- 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

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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%

BOOKS FOR REFERENCE & 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 go 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 non-financial 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.

PI20 MC 202: FINANCIAL REPORTING AND ANALYSIS – II

COURSE OBJECTIVES:

1. To orient the students about first time adoption of IndAS
2. To impart knowledge on reporting of financial information in statements in adherence to the mandatory requirement.
3. To make understand the disclosure requirements for enabling eliciting of information for decision making.
4. To impart skill on analysing financial statements.
5. To orient the students about Integrated reporting

Module 1:

INDAS 101 – First Time

Adoption of Indian Accounting Standards - First time adoption of IndAS – 101 – Process of Adoption / Transition , Exceptions to retrospective application and Exemptions from other IndASs, Disclosure,

Module 2

Other Indian Accounting Standards - IndAS – 20 Government Grants –Definitions, Approaches for accounting for Government Grants, Recognition, Measurement, Presentation and Disclosure, IndAS 12 – Income Taxes – Definitions, Current Tax Assets and Liabilities, Deferred Tax Assets and Liabilities, Recognition and Measurement, IndAS 21 – Effects of changes in Foreign Exchange Rates -Definitions, Functional Currency, Foreign Currency, Exchange rates, Treatment of Exchange differences

Module 3:

IndAS on Disclosure in the financial statements - IndAS 24 – Related party disclosure – Definition – Related Party, Related party Transactions, Need for disclosure, IndAS 33 – Earnings per share – Basic EPS, Bonus Issue, Rights issue, Diluted EPS, Presentation, Disclosure , IndAS 108 – Oper-

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ating Segments – Definitions – Operating Segment, CODM, Identification of reportable segments, Disclosure

Module 4:

Analysis of Financial Statements - Analysis of Financial Statements – on basis of Characteristics of good financial statements, best practices – use of financial ratio –

Module 5:

Integrated reporting

- Introduction to ITRC (International Integrated Reporting Council), Issuing authority, Meaning, purpose, Features of Integrated Reporting Framework, Principles for preparation and presentation of Integrated Report.

Module 6:

Environmental and

Corporate Social Responsibility (CSR) Reporting - Introduction, Meaning, Statutory Provisions
– Compliant companies, CSR Committee, CSR Activities, Accounting for CSR, Reporting of CSR
– Presentation and Disclosure in the financial statements.

BOOKS FOR REFERENCE:

- Wild, Subramanyam and Halsey, “Financial Statement Analysis”, Tata Mc Graw Hill
- Vijaykumar M P, “First Lessons in Financial Reporting”, Snow White.
- Vijaykumar M P, “First Lessons in Accounting Standards”, Snow White.

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

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/ (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, and 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

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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:

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

P116 AR 201: 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 Minimizations 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 Assign-

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ments, 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:

- Anderson Sweeney Williams: An Introduction to Management Science Quantitative Approaches to Decision, Thomson.
- George K Chacko: Applied Operations Research/Systems Analysis in Hierarchical Decision Making, North Holland Publishing Co.

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- Hamdy A Taha: Operations Research – Prentice Hall India.
- Hiller / Lieberman: Introduction to Operations Research, Tata McGraw Hill.
- Sharma S. D.: Operations Research, Kedarnath Ramnath & C.

P120 AR 202: MANAGERIAL ECONOMICS

COURSE OBJECTIVES:

To provide a unifying theme of managerial decision making around the theory of the firm with applications in a globalized economy.

Module 1:

The Nature and Scope of Managerial Economics - 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. **Optimization Analysis- New Management tools for Optimization: Bench marking, TQM, Reengineering, Other Management Tools for Optimization.**

Module 2:

Demand Analysis, Estimation and Forecasting - Demand Analysis, Estimation and Forecasting: Demand theory, Elasticity of Demand –types –methods and its influence of Business - Demand Forecasting: Qualitative and Quantitative Forecasts and methods.

Module 3:

Production Theory and Estimation- Production Theory and Estimation: The Organization of Production and the Production Function with One-variable and Two-variable inputs, Optimal Combination of Inputs: Isocost Lines, Optimal input Combination for Minimizing Costs or Maximizing output, Profit maximization, -Economies to scale and Scope –Economies of multi product production-Influence on externalities on business.

Module 4:

Cost theory and Estimation - Cost theory and Estimation: The Nature of Costs and types of cost -

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Empirical Estimation of Cost functions .Relationship between different cost curves –Break even Analysis and business implication

Module 5:

Macro-Economic Indicators and influence on business - Business Cycles-meaning-phases-features-effects and policy implications- Monetary and Fiscal policy-meaning-objectives - Instruments on Business Operations.

BOOKS FOR REFERENCE:

- Atmanand, Managerial Economics, EB
- Sk Misra 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. macMillan.

P118 AO 211: CREATIVE DRAMATICS

Objectives:

During this course the students learn to:

1. Develop artistic sensitivity and creativity
2. Analyze The Human behavior in difficult situations
3. Develop basic skills of an actor i.e. - Physical expressions, voice culture, body and mind co-ordination.
4. Identify spaces of creative possibility,
5. Personality development with critical thinking

Module - 1:

The Space - Tuning into Space (Theatre Games, Creative exercises, Body centering, Voice and breath - Understanding space and body and their creative possibilities - Theater Games, Trust games, games on Imagination, Games on Team Building - Voice, breath and vocal exercises for Actor

Module 2 :

The Act- Introduction to Acting (Rituals to realism- Journey through stylization to Method acting) - Introduction to Ritual and Folk Theatre - Ancient Greek mythological Acting-Mask - Avanthgarde : Stanislavsky, Grotowsky and contemporary Acting - Alternative Theatre , Educational Theatre and Psychodrama

Module 3:

The Back Stage - Setting up a show - Use of props and sets on stage - Lighting and sounds

Module 4:

Ensemble: Run Through - Improvisations for poetry and short narratives - Ensemble works for

Theatrical Situations - Construction of Visual Images using Augusto Boal techniques

PG21AO218: TECHNOLOGY AND OPERATIONS STRATEGY

COURSE OBJECTIVES:

The students will be able to:

1. Define the role of operations and technology strategy in the change in Business Models, Productivity and Capability strategy
2. Examine the factors that determine Sustainable competitive advantage through technology for the promotion of technology - based operations.
3. Evaluate the supply chain issues and challenges of cross industry associated with design and development of Product and Process strategy
4. Justify the applicability and implications of trends in Technology and Operations in the wake of Digital transformation and PESTEL challenges to Industry 4.0
5. Evaluate the impact of Technology and Operations strategy on development of industry, society, government in the context of SDGs (SDG 9)
6. Relate the Joint Benefits of Technology and Operations with supply chain management; Finance and Technology, Services and Technology and New Markets from established firms.

Module 1:

Introduction to Operations and Technology Strategy - Concept of Operations Strategy, Operation strategy mix, Technology Strategy, Framework of technology strategy, Structure of technology strategy, Relationship between strategy and enterprise technology architecture, Change in Business Models, Operations technology and Productivity, Capability strategy

Module 2:

Technology and Competitive Advantage - Sustainable competitive advantage through technology; Concept of value chain, Growing along the value chain, Value Chain Dynamics, Value Chain Mapping of Organizational Supply Chain - Technology Supply Chain - Capability Chain; Creating an edge through new process development, superior project management, machine learning, artificial intelligence, data analytics; Protecting business ideas and innovation.

Module 3:

Design & Development Strategy - Concept of design strategy, Fallacies of product and process development, Process Concepts, Process technology strategy, Improvement strategy, Idea marketplace, Clockspeed concept, Supply chain dynamics, Supply Chain Business Issues, Volatility amplification in supply chain, End-to-end integration for supply chain, Supply network strategy, Supplier relations, Cross-industry challenges; Innovation in Process Technology

Module 4:

Trends in Technology and Operations - Digital transformation; PESTEL challenges to Industry 4.0; Skills needed for digitization; Competing through quality; Managing operations risk quality; Innovation in the era of digital economy; Substitutes of strategy - lean and agile operation, TQM, BPR, ERP; Future technology trends in manufacturing and service industry; Research and Development Organizations, Technology governance

Module 5:

Technology Strategy and Society - Government strategy for digital economy, Technology trends for government, Shared economy, Impact on employment, Ethical technology and trust, Privacy, Issues in Privacy; Evolving technologies and SDGs (SDG 9);

Module 6:

Capturing the Joint Benefits of Technology and Operations - Future impact of technology in supply chain management; Finance and Technology, Services and Technology, New Markets from established firms.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Define the role of operations and technology strategy in the change in Business Models, Productivity and Capability strategy
2. Examine the factors that determine Sustainable competitive advantage through technology for the promotion of technology - based operations.
3. Evaluate the supply chain issues and challenges of cross industry associated with design and development of Product and Process strategy
4. Justify the applicability and implications of trends in Technology and Operations in the wake of Digital transformation and PESTEL challenges to Industry 4.0
5. Evaluate the impact of Technology and Operations strategy on development of industry, society, government in the context of SDGs (SDG 9)
6. Relate the Joint Benefits of Technology and Operations with supply chain management; Finance and Technology, Services and Technology and New Markets from established firms.

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BOOKS FOR REFERENCE:

- Hayes R. Pisano G. Upton D. Wheelright S. (2005) Operations, Strategy, and Technology: Pursuing the Competitive Edge. First Edition. John Wiley and Sons.
- Turban, E., L. Volonino, and G.R. Wood. (2015). Information Technology for Management: Digital Strategies for Insight, Action, and Sustainable Performance. 10th Edition. Danvers, MA: John Wiley and Sons.
- Slack N. and Lewis M. (2009). Operations Strategy. Second Edition. Pearson.

- Hewitt E. (2008) Technology Strategy Patterns: Architecture as Strategy. O'relly Publishers.

PG21AO219: MANAGING SERVICE OPERATIONS

COURSE OBJECTIVES:

The students will be able to:

1. Explain the role of service operations in effective business decision making and Facilitating Role of Services in an Economy
2. Examine the factors that determine service strategies to match the competitive business environment
3. Evaluate the role of Technology and New Service Development of existing enterprises and its impact on the designing elements of services offer
4. Integrate service operations of an organization with Facility location strategy so as to ensure Process Flow, Process Improvement and Service Quality
5. Propose a service plan for a firm so as to solve the challenges of managing capacity in the context of demand and supply of Service and its Relationship
6. Justify the suitability and implications of Domestic Growth and Expansion Strategies in the form of Franchising Generic International Strategies and Global Service Strategies

Module 1:

Fundamentals of Service operations - Facilitating Role of Services in an Economy, Service- Dominant Logic, Distinctive Characteristics of Service Operations, Service Package, Grouping Services by Delivery Process, Open-Systems View of Service Operations Management.

Module 2:

Understanding Service Strategy - The Strategic Service Vision, Understanding the Competitive Environment of Services, Competitive Service Strategies, Winning Customers in the Marketplace, Competitive Role of Information in Services, Virtual Value Chain, Stages in Service Firm Competitiveness

Module 3:

Role of Technology and New Service Development -Self-service Technologies, Classification of Service Automation, Technology Convergence, Service Process Dimensions, Economics of Scalability, Adoption of New Technology in Services; Service Design Elements, Strategic Positioning through Process Structure, Service Blueprinting, Taxonomy for Service Process Design, Generic Approaches to Service System Design.

Module 4:

Process Flow, Process Improvement and Service Quality - Facility design, Process analysis, Facility layout, Quality tools for analysis of problem, Benchmarking, Improvement programs, SERVQUAL, Quality Service by Design, Achieving Service Quality; Service encounter - Role of technology in the service encounter, service organization, contact personnel, Customer Service Recovery, Strategic location considerations, Geographic information systems, Facility location modeling considerations, Facility location techniques.

Module 5:

Managing Capacity – Demand and Service Relationships -

Generic strategies of level capacity or chase demand, Strategies for managing demand and capacity; The Economics of Waiting, Strategies for Managing Customer Waiting, Essential Features of Queuing Systems; Service Supply Relationships, Outsourcing Services, Professional Service Firms.

Module 6:

Managing Service Projects and Globalization of Services -

Domestic Growth and Expansion Strategies, Franchising, Generic International Strategies, Global Service Strategies; Techniques for Project Management, Resource Constraints, Activity Crashing, Incorporating Uncertainty in Activity Times, Problems with Implementing Critical Path Analysis, Monitoring Projects

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role of service operations in effective business decision making and Facilitating Role of Services in an Economy
2. Examine the factors that determine service strategies to match the competitive business environment
3. Evaluate the role of Technology and New Service Development of existing enterprises and its impact on the designing elements of services offer
4. Integrate service operations of an organization with Fa-

- cility location strategy so as to ensure Process Flow, Process Improvement and Service Quality
5. Propose a service plan for a firm so as to solve the challenges of managing capacity in the context of demand and supply of Service and its Relationship
 6. Justify the suitability and implications of Domestic Growth and Expansion Strategies in the form of Franchising Generic International Strategies and Global Service Strategies

BOOKS FOR REFERENCE:

- Fitzsimmons, J. A., Fitzsimmons, M. J., Bordoloi, S. (2014). *Service Management: Operations, Strategy, Information Technology*. Eighth Edition, McGraw-Hill.
- Johnston, R., & Clark, G. (2008). *Service Operations Management: Improving Service Delivery*. Second Edition, Pearson Education.
- Hollins Bill & Shinkins Sadie (2006). *Managing Service Operations: Design and Implementation*. First Edition. SAGE Publication Ltd.
- Metters R, King-Metters K, Pullman M., Walton S. (2007). *Successful Service Operations Management*, Second Edition, Cengage Learning
- Davis, M. M., and Heineke, J. N. (2003). *Managing Services: Using Technology to Create Value*. Irwin/McGraw-Hill.

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