

**Post Graduate  
Programme Structure  
P.G. Department of Commerce  
G.M. University, Sambalpur**

Post graduate programme comprising two years, will be divided into 4 (four) semesters each of six months duration.

Year	Semesters	
First Year	Semester I	Semester II
Second Year	Semester III	Semester IV

The detail of title of papers, credit hours, division of marks etc of all the papers of all semesters is given below.

1. There will be two elective groups namely:
  - Discipline Specific Elective in Sem II.
  - Interdisciplinary Elective in Sem III.

A student has to select one of the DSE paper in Sem II and one of the paper in Sem III as offered by the respective department at the beginning of the semester II and semester III respectively.

2. Each paper will be of 100 marks out of which 80 marks shall be allocated for semester examination and 20 marks for internal assessment (Mid Term Examination).
3. There will be four lecture hours of teaching per week for each paper.
4. Duration of examination of each paper shall be three hours.
5. Pass Percentage:
  - The minimum marks required to pass any paper shall be 40 percent in each paper and 40 percent in aggregate of a semester.
  - No students will be allowed to avail more than three (3) chances to pass in any paper inclusive of first attempt.

**Part-I: Semester-I**

Papers		Marks		Total Marks	Duration (Hrs)	Credit Hours
Paper No	Title	Mid Term	End Term			
101	Managerial Economics	20	80	100	3	4
102	Advance Business Statistics	20	80	100	3	4
103	Managerial Accounting	20	80	100	3	4
104	Corporate Accounting	20	80	100	3	4
105	Organizational Theory and Behaviour	20	80	100	3	4
Total				500		20

**Part-I: Semester-II**

Papers		Marks		Total Marks	Duration (Hrs)	Credit Hours
Paper No	Title	Mid Term	End Term			
201	Marketing Management	20	80	100	3	4
202	Emerging Business Laws	20	80	100	3	4
203	Quantitative Technique for Business Decisions	20	80	100	3	4
204	International Business	20	80	100	3	4
205	Financial Management and Policy	20	80	100	3	4
DSE Papers*						
206 A	International Accounting	20	80	100	3	4
206 B	Strategic Cost Management	20	80	100	3	4
206 C	Corporate Reporting & Analysis	20	80	100	3	4
Total				600		24

\*Discipline Specific Elective Paper. Any one paper can be opted by students of this Department.

**Part-II: Semester-III**

Papers		Marks		Total Marks	Duration (Hrs)	Credit Hours
Paper No	Title	Mid Term	End Term			
301	Computer Application in Business	20	80	100	3	4
302	Research Methodology	20	80	100	3	4
303	Financial Institutions and Markets	20	80	100	3	4
304	Strategic Management	20	80	100	3	4
305	Entrepreneurship	20	80	100	3	4
IDSE Papers**						
306 A	Management Information System	20	80	100	3	4

306 B	Buisness Organisation & Enterprenureship Development	20	80	100	3	4
306 C	Fundamentals of Accounting	20	80	100	3	4
Total				600		24

\*\*Inter Discipline Specific Elective Paper. Any one paper can be opted by students of other Departments.

#### Part-II: Semester-IV

Papers		Marks		Total Marks	Duration (Hrs)	Credit Hours
Paper No	Title	Mid Term	End Term			
401	Corporate Governance, ethics and CSR	20	80	100	3	4
402	Corporate Tax Structure & Planning	20	80	100	3	4
403	Human Resource Management	20	80	100	3	4
404	Business Environment	20	80	100	3	4
405	Project Work Report and VIVA VOCE(Non Practical Papers)		100	100	3	4
Total				500		20
<b>22 Papers</b>	<b>Grand Total</b>			<b>2200</b>		<b>88</b>

**SEMESTER: I**  
**MANAGERIAL ECONOMICS**  
**Paper Code: 101**

**Learning objective: To acquaint the students with the basic principles of micro & macro economics for developing the understanding of theory of the firm, markets which would help them in managerial decision making process.**

Units	Contents	No. of Classes
<b>I</b>	<p><b>Concept of Managerial Economics:</b> Nature and Scope of Managerial Economics, uses of Managerial Economics, Objective of Firm particularly profit, wealth and Managerial utility maximization, Role and Responsibilities of Managerial Economists.</p> <p><b>Fundamental Economic Principles:</b> Incremental, Opportunity Cost, Time perspective, Discounting and equimarginal principles. Concept of utility, Total Utility and Marginal Utility, Law of Diminishing marginal utility and its assumptions.</p>	<b>10</b>
<b>II</b>	<p><b>Demand Analysis:</b> Concept and classification of demand, Determinants of demand, Demand function and nature of demand curve, estimation of demand function, Demand Forecasting, Elasticity of Demand: Concept, measurement, price, income and cross elasticities, managerial uses of elasticity.</p> <p><b>Analysis of consumer demand:</b> Theories of Consumer under Cardinal Utility approach, Indifference curve approach, revealed preference approach and risk conditions.</p>	<b>10</b>
<b>III</b>	<p><b>Theories of Production and Cost:</b> Theory of Production: Production Functions with one and two variable inputs, short-run &amp; long-run production functions including law of variable proportion and law of return to scale, Cobb-Douglas production function, estimation of production function.</p> <p><b>Theory of cost:</b> Concept and classification of costs, short-run &amp; long-run cost functions, nature and shape of short-run &amp; long-run cost curves, interrelationship between short-run &amp; long-run cost functions, estimation of short-run &amp; long-run cost function.</p>	<b>10</b>
<b>IV</b>	<p><b>Price Determination:</b>            Concept and characteristics of different market situations, short-run &amp; long-run pricing under perfect competition, monopolistic competition, monopoly and oligopoly.            Pricing Strategies, price determination in practice, pricing of multiple products, transfer pricing, price discrimination, International price discrimination and dumping.</p>	<b>10</b>
	<b>Total</b>	<b>40</b>

**Suggested Readings:**

1. Koutsyiannis, A. Modern Microeconomics, Macmillan press Ltd.
2. Varian H.R., Micro-Economic Analysis, Norton
3. pindyck Robert s., Daniel L. Rubinfeld and Prem L. Mehta, Microeconomics, Pearson Education Asia, New Delhi.
4. Dean Joel, Managerial Economics, Prentice Hall, New Delhi.
5. Chopra O.P., Managerial Economics, Tata McGraw Hill, Delhi.
6. Mithani D.M, Managerial Economics, Hiamlaya.
7. Colell A. mass, wingston M.D., Green J.R, Micro-Economic Theory, Oxford
8. Dholakia R.H & Oza A.L, Micro economics for management students, Oxford University Press.
9. Eaton B., curtis & Diane Faton, Micro Economics, PH Delhi

## ADVANCED BUSINESS STATISTICS

Paper Code: 102

**Learning objective:** To familiarize the students with basic statistical tools used to summarize and analyze quantitative information for decision making.

Units	Contents	No. of Classes
<b>I</b>	<b>Probability Theory:</b> Probability- Approach to Probability, Addition and Multiplication probability models, conditional probability, Baye's theorem and mathematical expectation. <b>Theoretical Distribution:</b> Binomial, Poisson and Normal distributions, their characteristics, constants and fitting of Binomial, Poisson distribution a normal curve and their applications.	<b>10</b>
<b>II</b>	<b>Statistical Decision Theory:</b> Introduction, Types of Decision Problems, Decision Making under uncertainty, solving the decision using the expected payoff criterion, Non-Probabilistic decision –making criteria. Sampling- Population and Sample, Methods of Sampling, central Limit Theorem, Sampling distribution of a statistic and its standard error.	<b>10</b>
<b>III</b>	<b>Statistical Estimation and Testing:</b> Point and Interval estimation of population mean, statistical testing; hypotheses and errors, sampling tests-z tests, T tests, F test & ANOVA. <b>Non-Parametric Test:</b> Chi-square tests, Statistical Quality Control, quality control charts, determination of control limits (X and R charts). Control charts for attributes, Acceptance Sampling Plans.	<b>10</b>
<b>IV</b>	<b>Correlation and Regression:</b> Simple, multiple and partial correlation analysis. Rank correlation. Simple, multiple linear regression analysis (involving up to three variables).	<b>10</b>
	<b>Total</b>	<b>40</b>

Suggested Readings:

1. Fundamentals of Statistics- S.C.Gupta- Himalaya Publishing House. Ltd. Mumbai
2. Statistical Methods: S.P. Gupta- Sultan Chand
3. Fundamental of Statistics: D.N. Elhance- Kitab Mahal
4. Business Statistics: J.K. Thukral- Taxman Publishers
5. Comprehensive Statistical Methods: P.N. Arra- S.
6. R.P. Hooda, advanced Business Statistics, Macmillan Publishing India Ltd.
7. Business Statistics :Digambar Patri .Kalyani Publishers

## MANEGERIAL ACCOUNTING

Paper Code: 103

**Learning Objectives: To enables the students to gain knowledge of concepts, methods & techniques of Management Accounting and to enable them to develop competence with their usage in managerial decision making & control**

Units	Contents	No. of Classes
<b>I</b>	<b>Management Accounting: Nature &amp; Function:</b> Distinction between Financial & Management Accounting, cost & Management Accounting Role of Management Accounting. Cost Control Cost Reduction. Social- cost Benefit Analysis. Variable & Absorption costing, concepts & comparison. Preparation of Income Statements under both the methods.	<b>10</b>
<b>II</b>	<b>Marginal Costing:</b> Concept's & application: contribution, cost-volume-profit Analysis (EVP) p/v Ratio, Margin of Safety, Break Even Analysis, Differential Cost Analysis, Multiple Product Analysis, Optimal use of limited resources. Types of Managerial Decisions : Make or Buy, Product-mix, Pricing Decision etc.	<b>10</b>
<b>III</b>	<b>Standard Costing:</b> Concept, Types of Standards Variance Analysis; Material, Labor Overhead Variances. Managerial uses of Variances <b>Budgetary Control:</b> Budget, Budgeting & Budgetary, Control. Requisites of ideal budgeting. Types of Budgets: Fixed, Flexible Budgeting. Zero-Base Budgeting, Performance Budgeting.	<b>10</b>
<b>IV</b>	<b>RESPONSIBILITY ACCOUNTING &amp; DIVISIONAL PERFORMANCE MANAGEMENT:</b> Concepts of Responsibility Accounting; Responsibility Centers: Cost Centre, Revenue Centre, Profit Centre, Investment Centre: Responsibility Centers Reporting, Financial & Non financial measures of performance. Uniform costing. <b>Transfer Pricing:</b> The concept, Objective, Requisites, Methods of Transfer Pricing, Transfer Pricing in Multinational Companies	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, Management Accounting, Prentice Hall.
2. Horngreen Charles T., and Gary L. Sundem and William O. Stratton, Introduction to Management Accounting, Prentice Hall of India.
3. Drury Colin, Management and Cost Accounting, Thomson Learning.
4. Garison R.H. and E.W. Noreen, Managerial Accounting, McGraw Hill.
5. Ronald W. Hilton, Managerial Accounting, McGraw Hill Education.
6. Jawahar Lal, Advanced Management Accounting, Text, Problems and Cases, S.Chand & Co., New Delhi.

Note: Latest edition of the readings may be used

## CORPORATE ACCOUNTING

Paper Code: 104

**Learning objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.**

Units	Contents	No. of Classes
<b>I</b>	<b>1.1:</b> Final Accounts of Companies including treatment of dividend and dividend tax <b>1.2:</b> Valuation of Goodwill and Shares	<b>10</b>
<b>II</b>	<b>2.1</b> Concept of Amalgamation, Absorption and Reconstruction. Accounting treatments as per AS-14 including Inter-company holding. <b>2.2</b> Internal Reconstruction: Concept and Accounting Treatment.	<b>10</b>
<b>III</b>	<b>3.1:</b> Accounts of Holding Company: Preparation of Consolidated Balance sheet with one subsidiary company as per the relevant provisions of Accounting Standard-21 <b>3.2:</b> Liquidation of Company: Concept of Liquidation, modes and consequences of winding up, statement of affairs, preparation of Liquidator's final statement of accounts, List 'B' contributors.	<b>10</b>
<b>IV</b>	<b>4.1: Banking Companies Accounts:</b> Books and Accounts to be maintained, important provisions of Banking Regulation Act 1949, Non-Performing Assets, Guidelines of RBI for compilation of financial statements, preparation of Final accounts of Banking Companies including preparation of relevant schedules. <b>4.2: Insurance Companies Accounts</b>	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Monga, J.R. Fundamentals of Corporate Accounting, Mayur paper backs, New Delhi.
2. Shukla, M.C., Grewal T.C and Gupta S.C. Advanced Accounts. Vol-II S.Chand & co., New Delhi.
3. Maheswari S.N. & Maheswari S.K., Corporate Accounting Vikas Publishing House, New Delhi.
4. Sehgal Ashok & Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi.
5. Gutpa Nirmal, Corporate Accounting, Sahitya Bhawan Agra.
6. Jain S.P. & Narang K.L., Corporate Accounting, Kalyani Publishers, New Delhi.

## ORGANISATIONAL BEHAVIOUR

Paper Code: 105

**Learning objective: To enable the students to develop a theoretical understanding of about organization structure.**

Units	Contents	No. of Classes
<b>I</b>	<b>Organisation Theory and Behaviour:</b> Organisational Theories - Classical, Neo-classical Theories and Contemporary; Authority, Power, status, formal and informal structure; Bureaucratic structure; Boundary Less organisation; Flat and Tall structures; Impact of Environment on Organisational Design . Organisational Behaviour (OB)-concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behaviour- Foundations of individual behaviour, values, attitudes, personality, and emotions ; Perceptual process and Learning ;McGregor’s Theory X and Theory Y, Chris Argyris behaviour patterns.	<b>10</b>
<b>II</b>	<b>Group Decision and Communication:</b> Concept and nature of decision making process; Individual versus group decision making; Group DynamicsNominal group technique and Delphi technique; communication effectiveness in organisations; Feedback, Improving Inter-personal Communication- Transactional Analysis and Johari Window.	<b>10</b>
<b>III</b>	<b>Motivation: Content Theories-</b> Maslow’s Need Hierarchy, Herzberg’s Two factor theory; Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas), expectancy model; Behaviour modification; Motivation and organisational effectiveness. Leadership, Power and Conflict: Concept and theories of leadership- Behavioural approach, Situational approach, Leadership effectiveness; Leadership across cultures; Power- Bases of Power, power tactics; Conflicts- sources, patterns, levels and strategies.	<b>10</b>
<b>IV</b>	<b>Organisational Culture&amp; Development and Stress Management:</b> Concept and determinants of organisational culture, creating sustaining and changing organisational culture. Managing misbehaviour at work- Aggression and Violence, Sexual abuse, Substance abuse, Cyberslacking. Organisational Development- concept, values, and intervention techniques; Appreciative Inquiry.	<b>10</b>
<b>Total</b>		<b>40</b>

Suggested Readings:

1. Robbins, Stephen P. and Timothy A. Judge, Organizational Behaviour, Prentice -Hall, New Delhi.
2. Robins S.P., and Mathew, M.,Organisational Theory: Structure, Design and Application, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, Organizational Behaviour, McGraw-Hill, New York.
4. Sekaran, Uma, Organisational Behaviour: Text and Cases, Tata McGraw-Hill Publishing Co. Ltd.
5. Aswathappa, K., Organisation Behaviour, Himalaya Publishing House, New Delhi.
6. Singh, K., Organizational Behaviour: Text and Cases, Pearson.
7. Pareek, U. and Khanna, S., Understanding Organizational Behaviour, Oxford University Press.



8. Newstorm, John W., Organizational Behaviour: Human Behaviour at work, Tata McGraw- Hill Pub. Co. Ltd. New Delhi.
9. Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, Management of Organisational Behaviour, Prentice-Hall of India, New Delhi.
10. Terrance R. Motchell, People in Organization An Introduction to Organisational Behaviour, McGrawHill, New York.

Note: Latest edition of the readings may be used.

## SEMESTER: II

### MARKETING MANAGEMENT

Paper Code: 201

**Learning objective: To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.**

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction:</b> Nature and Scope of Marketing; Core Marketing Concepts; Evolution of modern marketing concept; Modern marketing concepts; Marketing Mix; Marketing management process-a strategic perspective; Customer quality, value and satisfaction; Planning and control. Marketing Environment: Significance of scanning marketing environment; economic, demographic, socio-cultural, technological, political and legal segments of Macro Environment; Impact of micro and macro environment on marketing decisions. Consumer behaviour: Need for studying buyer behaviour; Consumer vs. business buying behaviour; Consumer buying decision process and influences. Market Segmentation, Targeting and Positioning: Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.	<b>10</b>
<b>II</b>	<b>Product and Pricing Decisions:</b> Product - concept and classification; Major product decisions; New product development; Packaging and labelling; Product support services; Branding decisions; Product life cycle – concept and appropriate strategies adopted at different stages. Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in product and pricing decisions	<b>10</b>
<b>III</b>	<b>Distribution Decisions:</b> Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems, Online Marketing concept and Scope, Advantages and Problems of online Marketing.	<b>10</b>
<b>IV</b>	<b>Promotion Decisions:</b> Role of promotion in marketing; Promotion methods; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions. Marketing Planning, Organising and Control: Marketing planning process; Different ways of organising marketing department; Sales, cost and profit analysis. Marketing research: Concept and Scope of Marketing Research, Marketing Research process.	<b>10</b>
	<b>Total</b>	<b>40</b>

#### **Suggested Readings:**

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson.
2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Mktg, Cengage Learning.

3. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
4. Czinkota, Miachel, Marketing Management, Cengage Learning.
5. Kazmi, SHH, Marketing Management Text and Cases, Excel Books.
6. Kumar, Arun and N. Meenakshi, Marketing Management, Vikas Publishing House.
7. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, South-Western College Pub.

**EMERGING BUSINESS LAWS**  
**Paper Code: 202**

**Learning Objective:** The course aims to acquaint the students with knowledge & understanding of emerging business Laws.

Units	Contents	No. of Classes
<b>I</b>	<b>Laws Relating to Intellectual Property;</b> Concept & development of intellectual property law in India. Laws& Procedure relating to patents, trademarks, copy rights, geographical indications. Overview of laws relating other intellectual property rights: Intellectual property appellate board.	<b>10</b>
<b>II</b>	<b>Laws Relating to Competition &amp; Consumer Protection;</b> Concepts of completion, competition Act, 2002. Anti competitive agreements, abuse of dominant position. Combination, regulation of combination, competition commission of India, Compliance of competition law. Consumer Protection in India, Consumer Protection Act, 1986: Rights of Consumers, Consumer Disputes. Reversal Agencies.	<b>10</b>
<b>III</b>	<b>Laws Relating To Information;</b> Right to Information Act, 2005, Definition, Right to information, Obligation of public authorities, request, exemption from disclosure of information, grounds for discloser of information grounds for rejection to access in certain cases. Central information commission-its constitution, terms of office, conditions appeals &penalties.	<b>10</b>
<b>IV</b>	<b>Law Relating To Pollution Control&amp; Environmental Protection;</b> Concept of sustainable Development: Bio-diversity& carbon credit: Government policy regarding Environment. Laws relating to prevention of air & water pollution: Environment (Protection) Act 1986. National Green Tribunal(NGT)	<b>10</b>
	<b>Total</b>	<b>40</b>

**Suggested Readings:**

1. Bulchandani KR – Buisness Laws – Himalaya Publishing House
2. N. D. Kapoor- Mercantile Law- Sultan Chand & Sons.
3. Maheswari, Maheswari – A Manual of Business Law – Himalaya
4. Corporate Laws, Dr. S..K.Kapoor, Taxman Publication
5. SEBI Act- 1992 6. FEMA ACT 1999 7. MRTP ACT 1969 8. Consumer Protection Act – 1986.

## QUANTITATIVE TECHNIQUE FOR BUSINESS DECISIONS.

Paper Code: 203

**Learning Objective: The subject can provide an in depth knowledge about different tools and technique for business data analysis**

Units	Contents	No. of Classes
<b>I</b>	<b>Fundamentals of Quantitative Techniques and Operation Research.</b> <b>Quantitative Techniques :</b> Meaning and Characteristics of Quantitative Technique, Classification of Quantitative Techniques, Role, Functions and Uses of Quantitative Techniques in Business and Industry, Benefits and limitations of Quantitative Techniques. <b>Operation Research:</b> Origin and Development of Operation Research, Phases/Stages of Operation Research Study, Operation Research Models, Scope, Use and Limitations of Operation Research.	<b>10</b>
<b>II</b>	<b>Decision Analysis and Game Theory</b> <b>Decision Analysis:</b> Elements and Steps in Building Decision Making Models, Decision Making Situations: Decision Making Under Certainty, Under Uncertainty, Under Risk, Under Conflict. Decision Tree Analysis. <b>Game Theory:</b> Properties of Game Theory, Type of Games: Pure Strategy Games, Mixed Strategy Games. Value of the Games, Rule of Dominance.	<b>10</b>
<b>III</b>	<b>Network Analysis.</b> Concepts of PERT and CPM Techniques and its Applications and Limitations, Network Construction under PERT and CPM: Determining Critical path, Calculations of floats, Time- Cost Trade-offs, Resource Allocation and Resource Leveling.	<b>10</b>
<b>IV</b>	<b>Queuing Theory and Simulation.</b> Concept and Application of Queuing Theory, Queuing System, Queuing Models, Kendall's Notation. Mante Carlo Simulation, Application of simulation in inventory management and queuing situation.	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested:

1. Kapoor V K: Operation Research: Concept Problems and Solution, Sultan Chand and Sons.
2. Swarup Kanti, Gupta P K, Manmohan : Operation Research, Sultan Chand and Sons.
3. Vora N D: Quantitative Techniques in Management, Tata McGraw Hill Companies.
4. Sharma Anand:Quantitative Techniques for Decision Making HPH, Mumbai
5. Koyhari, C.R.: Quantitative Techniques, Vikas Publishing House Pvt. Ltd.
6. B.R.K Kashyap, M.L. Chaudhury, An Introduction to Queuing Theory, Arkay Publishing.

## INTERNATIONAL BUSINESS

Paper Code: 204

**Learning objective: To familiarize the students with concept and development of International business with regard to foreign policy and investment.**

Units	Contents	No. of Classes
<b>I</b>	<b>INTRODUCTION:</b> <b>International business:</b> - nature and importance; stages of international business, Basic entry decisions: - Modes of entry: Exporting, licensing, franchising , Mergers & acquisitions <b>Multinationals (MNCs) in International Business:</b> Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances.	<b>10</b>
<b>II</b>	<b>INTERNATIONAL TRADE:</b> Reasons for International trade; Theories of International trade; Gains from trade, foreign trade multiplier; Terms of trade. <b>Structure of India's foreign trade:-</b> Composition and direction , EXIM Bank, EXIM Policy of India <b>World Trade and Protectionism:</b> GATT, The Uruguay Round, Evaluation of WTO, WTO- its functions and policies , Important Agreements of WTO-GATS, TRIPS; WTO and Developing Countries	<b>10</b>
<b>III</b>	<b>INTERNATIONAL ECONOMIC INSTITUTIONS:</b> - IMF, World Bank, IFC, ADB, UNCTAD, International commodity trading and agreements <b>INTERNATIONAL FINANCIAL ENVIRONMENT:</b> - International monetary system; Types of Exchange rate systems in the world; Movements in foreign exchange and interest rates. <b>FOREIGN DIRECT INVESTMENT:</b> - Types of FDI;, Government Policy and FDI, Instruments : GDRs, ADRs, and FIIs	<b>10</b>
<b>IV</b>	<b>Levels of Regional Economic Integration:</b> - Structure and functioning of EC, NAFTA, SAARC and ASEAN. <b>Balance of payment Account:</b> - Components of BOP, Disequilibrium in BOP; Correction of Disequilibrium. <b>Contemporary Issues in International Business:</b> - Environmental and Labour issues in International Business.	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. P. subha Rao, 'International Business: Text & Cases,' Himalaya Publishing House, Mumbai
2. Cherunilam Francis, 'International Business Environment,' Himalayan Publishing House, Mumbai
3. Adhikary. M, 'Economic Environment of Business,' Sultan Chand & Sons, New Delhi
4. Ahluwalia, J.J., ' Industrial growth in India,' Oxford University press New Delhi

5. Alagh, Yoginder K., ' Indian development Planning and Policy,' Vikash Publishing House, new Delhi
6. Ghosh, Biswanath, ' Economic Environment of Business,' Vikash Publishing House, New Delhi
7. Government of India: Economic Survey, various Issues
8. Raj Agarwal and Parag Diwan, ' Business Environment,' Excel Books, New Delhi
9. Sengupta, N.K., 'Government and Business in India,' Vikash publishing House, New Delhi

**FINANCIAL MANAGEMENT AND POLICY**  
**Paper Code: 205**

**Learning objective: Students can actualize the financial decision making issues faced by present business.**

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction to Financial Management:</b> Concept of Finance and Financial Management, Role of finance Manager, Goals of Financial Management, Finance Decisions, Types of Risk, Time value of Money and Valuation of Securities and Bonds.	<b>10</b>
<b>II</b>	<b>Capital Structure:</b> Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice.	<b>10</b>
<b>III</b>	<b>Dividend Policy:</b> Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory). Types of dividend police in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy) Determinants of dividend policy. Meaning of Random Walk hypothesis and Efficient Market Hypothesis. Meaning and need of behavioural finance. Different bias under behavioural finance.	<b>10</b>
<b>IV</b>	<b>Working Capital Planning and Management:</b> Concept and types of working capital. Operating and cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baumol's Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management.	<b>10</b>
	<b>Total</b>	<b>40</b>

**Suggested Readings:**

1. Pandey, I. M., *Financial Management*, Vikas Publishing.
2. Chandra, P. *Financial Management*, Tata McGraw Hill.
3. Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
4. Rabi M Kishore: Taxman Publishing.
5. Brealey, Richard A and Steward C. Myers: *Corporate Finance*, McGraw Hill, Int. New York.
6. Hampton, John: *Financial Decision Making*, Prentice Hall, Delhi.
7. Van Horne, J.C. and J.M. Wachowicz Jr.: *Fundamentals of Financial Management*, Prentice-Hall, Delhi.
8. Van Horne, James C: *Financial Management and Policy*, Prentice Hall, Delhi.



**INTERNATIONAL ACCOUNTING**  
**Paper Code DSE – 206A**

**Learning objective: Students can assemble knowledge about accounting in international context.**

Units	Contents	No. of Classes
<b>I</b>	<b>International Dimensions of Accounting-</b> Historical and contemporary perspective, global competition, cross-border mergers and acquisitions, financial innovation. Reporting and disclosure practices, cash flow and funds flow statements, social responsibility disclosures, corporate governance, disclosures, internet business reporting and disclosure	<b>10</b>
<b>II</b>	<b>Foreign Currency Translation:</b> reasons for translations, financial statement effects of alternative translation rates, foreign currency transactions, translation accounting development, foreign currency translation and inflation, current trends.	<b>10</b>
<b>III</b>	<b>Consolidation of Foreign Financial Statement:</b> Analysis of Foreign Financial Statement, Introduction, Techniques & difficulties. Accounting for Price level Changes; Types of Changes: General, Specific & Relative price level changes, Techniques ( GPP, CPP & CAA) & difficulties.	<b>10</b>
<b>IV</b>	<b>International Accounting Harmonization:</b> meaning, advantages criticisms of international standards major international organizations promoting accounting harmonization, IASB, new IASB structure, European union harmonization efforts, international organization of securities commissions (IOSCO), international federation of accountants (IFAC) International financial statement analysis, accounting analysis international financial analysis – ratio analysis, cash flow analysis..	<b>10</b>
	<b>Total</b>	<b>40</b>

**Suggested Readings:**

1. Mohapatra A.K.Das, International Accounting’, PHI Learning Pvt. Ltd.
2. Choi Frederick & Meek Gray, ‘International Accounting’, Pearson Publication.

**STRATEGIC COST MANAGEMENT**  
**Paper Code DSE – 206B**

**Learning objective: Students can know diversified sphere on emerging concepts of cost accounting knowledge about accounting in international context.**

Units	Contents	No. of Classes
<b>I</b>	<b>Cost Management-Nature;</b> Cost Management System; Strategic Cost Management (SCM); SCM and Strategy; Components of SCM. <b>Activity-Based Management [ABM]:</b> Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM	<b>10</b>
<b>II</b>	<b>Life Cycle Costing-Meaning and Benefits;</b> Product Life Cycle and Pricing Decisions; Life Cycle Budgeting. <b>Target Costing:</b> Concept; Target Costing and Target Pricing; Key Principles of Target Costing; ABC and Target Costing; Target Costing Process; Market Driven Costing, Product Level Costing, Component Level Costing, Chained Target Costing; Target Costing and Cost Management; Role of Value Engineering in Target Costing.	<b>10</b>
<b>III</b>	<b>Kaizen Costing- Meaning;</b> Implementation Steps in Kaizen Costing; Target Costing and Kaizen Costing; General Kaizen Costing and Item Specific Kaizen Costing; Bench Marking. <b>Total Quality Management(TQM):</b> Meaning and Characteristics; Types of Quality Costs; Traditional and Modern View of Quality, Measuring Quality Costs; Reporting Quality Costs; Success Factors for TQM; Implementing TQM; Quality Cost Information and Managerial Decision Making.	<b>10</b>
<b>IV</b>	<b>Pricing Strategies-</b> Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. <b>Activity-Based- Budgeting (ABB):</b> ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.	<b>10</b>
	<b>Total</b>	<b>40</b>

**Suggested Readings:**

1. Edward J. Blocher, Kung H. Chen, Gary Cokins and Thomas W. Lin, Cost Management: A Strategic Emphasis, McGraw Hill Education (India) Ltd.
2. Don R – Hansen and Maryanne M. Mowen, Cost Management, Accounting and Control, Cengage Learning (India) Ltd.
3. Ronald W. Hilton, Michael W. Maher and Frank A. Selto, Cost Management: Strategies for Business Decisions, McGraw Hill Irwin.
4. Robert S. Kaplan and Robin Cooper, Cost and Effect, Harvard Business School Press.
5. John K. Shank and Vijay Govindarajan, Strategic Cost Management, The Free Press.
6. Leslie G. Eldenburg and Susan K. Wolcott, Cost Management, John Wiley and Sons.

## CORPORATE REPORTING AND ANALYSIS

Paper Code DSE – 206C

**Learning objective: Students can gather information on accounting in regard to reporting.**

Units	Contents	No. of Classes
<b>I</b>	<b>Financial Reporting: An Overview:</b> Concept, objective, development, users, purpose, characteristics, significance, benefits of financial reporting, Issues in corporate reporting disclosure requirements. Conceptual frame work of IASB, Issues in accounting standard setting. International Financial Reporting Standards (IFRS) vs. Indian Accounting Standards (Ind AS).	<b>10</b>
<b>II</b>	<b>Reporting of Contemporary Issues:</b> Meaning, Importance and Benefits of Interim Reporting, Segment Reporting, Sustainability Reporting and Corporate Social Reporting.	<b>10</b>
<b>III</b>	<b>Voluntary Disclosures:</b> Disclosure issues, Value Added Statements, Economic Value Added, Market Value Added, Shareholders' Value Added, Human Resource Accounting, and Environmental Accounting. Financial reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock and Commodity market intermediaries.	<b>10</b>
<b>IV</b>	<b>E Reporting:</b> Theoretical Aspects of Extensible Business Reporting Language (XBRL): Main Features of XBRL, Evolution and Advantages of XBRL, Taxonomy, What XBRL Not? , International Scenario of XBRL, XBRL India. Difference between XML and XBRL.	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Institute of Cost Accountants of India: Corporate Financial Reporting. [icmai.in/upload/Students/Syllabus-2012/Study...New/Final-Paper18-Revised-2.pdf](http://icmai.in/upload/Students/Syllabus-2012/Study...New/Final-Paper18-Revised-2.pdf)
2. Jawaharlal, Accounting :Theory and practice, Himalaya, 2010
3. Das Gupta, N.: Accounting Standard: Indian & International, Sultan Chand, N. Delhi
4. ICAI.: Compendium of Statements &Standard Accounting ICAI, Delhi
5. Narayanswamy R.: Financial Accounting: A Managerial Perspective. PHI, New Delhi.
6. Lal Jawahar.: Corporate Financial Reporting Theory and Practice.Taxman, New Delhi,
7. Vijaykumar M P.: First lesson to Accounting Standards, Snow White, Delhi,
8. Porwal L S.: Accounting Theory- an Introduction, TMG, New Delhi.
9. 8. ICAI'S Relevant Publication.: [www.icai.org](http://www.icai.org)

## SEMESTER: III

### COMPUTER APPLICATION IN BUSINESS

Paper Code: 301

**Learning objective: Students can gather information on software, e accounting methods, inventory management etc.**

Units	Contents	No. of Classes
<b>I</b>	<b>Computer Networks and Internet:</b> Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business. Basic idea of DOS, WINDOWS, Introduction and working with MS-Word in MS-Office , MS-Excel, MSPower Point- Basic Commands, Formatting Texts and Documents, working with Graphics and Creating Presentation the Easy Way. Introduction to Cyber Crime	<b>10</b>
<b>II</b>	<b>Introduction to E-commerce:</b> Meaning and Concept, Objectives, Advantages and Disadvantages, E-Commerce and E-Business, Traditional Commerce vs. E-Commerce, Forces Driving E-Commerce, Growth of E-Commerce, E-Commerce Opportunities for Industries, Future of E-Commerce. Forms of E-Commerce-Business to Consumer, Business to Business, Business to Government, Other Models: Brokerage Model, Aggregator Model, Info- mediary model, Community Model and Value Chain Model, Transaction Process.	<b>10</b>
<b>III</b>	Introduction to Accounting Packages and DBMS Maintaining of Ledgers, Preparation of Vouchers and Invoice; Pay Slip Generation through pay roll, Maintenance of Inventory Records, Accounting Books and Final Accounts; Financial Reports Generation as per revised schedule –VI Traditional File Management; Processing Techniques; Limitation of File Management Systems;	<b>10</b>
<b>IV</b>	<b>Meaning and Features of DBMS:</b> Components of DBMS; Architecture of DBMS; Functioning of DBMS. Enterprise Resource Planning <b>Websites Generation Concept:</b> Meaning ,Objectives and Advantages, Types of Websites, Website Designing Principles, Methods of Promoting Website , Searching the Website , Factors for Growth of Websites .	<b>10</b>
	<b>Total</b>	<b>40</b>

#### **Suggested Readings:**

1. Date, C.J.: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Sudalaimuthu – Computer Application in Business – Himalaya
3. Dienes, Sheila S : Microsoft office, Professional for Windows 95 ; Instant Reference ; BPB Publication, Delhi.
4. Mansfield, Ron: The Compact Guide to Microsoft office; BPB Publication, Delhi.
5. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
6. O’Brian, J. A.: Management Information Systems, Tata McGraw Hill, New Delhi
7. Ullman, J.O.: Principles of Database Systems, Galgotia Publications, New Delhi.
8. . Korth, Data Based Management System 9. Silvershatiz, Galvin, Operating System Concepts

## RESEARCH METHODOLOGY

Paper Code: 302

**Learning objective: To enable the students understanding concepts and process of conducting research. Also the course aims to prepare the students for planning and carrying out Business Researches.**

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction:</b> Meaning, Objectives, Significance and Types of research, Selection and Formulation of Research Problems, Meaning and scope of Business Research, Ethics in Business Research, Plagiarism	<b>08</b>
<b>II</b>	<b>Research Design:</b> Meaning and Contents of Research Design. Developing Research Proposal. Major Contents of Research Proposal, Review of Literature- <b>Necessities and tools</b> , Preparation of Research Proposal for Financial Assistance Sampling: Need and Importance of Sampling, Methods of Sampling- Probability and Non-Probability Sampling	<b>10</b>
<b>III</b>	<b>Testing of Hypothesis:</b> Meaning and Formulation of Hypothesis, Research Hypothesis, Types of Errors, Level of Significance, Two tailed and One tailed test, Acceptance and Rejection Region. Testing of Hypothesis: Concepts of Parametric and Non-Parametric Test, Large and Small Sample size test t-test, Z-test, F- test, ANOVA (One Way only), Chi-Square test	<b>15</b>
<b>IV</b>	<b>Report Writing:</b> Types of Report, Components of Full Length Research Paper, Essential of Good Research Report. Citation and Referencing: Meaning, Styles of Referencing(APA, MLA, Harvard, Chicago)	<b>07</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Bennet, Roger : Management Research, Routledge, New York
2. Fowler, Floyd, J. JR. : Survey Methods, Sage Publication, New Delhi
3. Gupta, S.P. : Statistical Methods, Vikas Publishing House, New Delhi
4. Kothari, C.R. : Research Methodology, New Age International, New Delhi
5. Aggarwal, S.C. : Business Research Methods, VK Publications, New Delhi
6. Bajpai, Naval: Business Research Methods, Pearson, New Delhi
7. Cooper, Donald R., and Schindler, Pamela S. Business Research Methods: Tata McGraw Hill
8. Sekaran Uma, and Bougie Roger, Research Methods for Business, A Skill Building Approach, Wiley India.
9. Srivastava, T. N. and Rego, Shailja, Business Research Methodology, Tata McGraw Hill.
10. William G. Zikmund, Business Research Methods ,Thomson.
11. Damodar Gujarati, Dawn, C. Porter and Sangeetha Gunasekar, Basic
12. Econometrics, Publisher Tata McGraw Hill.
13. Gupta, S.C., Fundamentals of statistics, Himalaya Publishing House

## FINANCIAL INSTITUTIONS AND MARKETS

Paper Code: 303

**Learning objective: It can foster the interest of students to diagnosis the financial market concepts.**

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction:</b> Overview of Financial Markets and Institutions, Nature and Functions, Role of Financial Institutions in Economic Development, Financial system. An Overview of Indian Financial system, financial sector reforms in India including contemporary issues, Capital Adequacy Norm, NPA Norms.	<b>10</b>
<b>II</b>	<b>Financial Markets:</b> Money Market- Meaning, composition and functions, Capital Market- Primary and Secondary Market and their functions. <b>Financial Institutions:</b> IDBI, IFCI, SFCs, UTI, SIDBI <b>Structure of Indian Banking System:</b> RBI, NABARD, Rural Banking, E-banking	<b>10</b>
<b>III</b>	<b>Financial services:</b> Meaning and features, Kinds of Financial services- Assets/Fund Based services, Fee Based services; Financial Intermediaries rendering financial services, SEBI guidelines. <b>Mutual Funds:</b> Types, Risks associated with Mutual Funds, Growth of Mutual Funds in India.	<b>10</b>
<b>IV</b>	<b>Financial Inclusions:</b> Extent of Exclusions, Financial Inclusions initiative, SHG-Bank Linkage. <b>Micro Finance:</b> Emerging issues and regulations	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Gordon Natarajan: Financial Markets and Services, Himalaya Publishing House.
2. Sashi K. Gupta & Nisha Agrawal: Financial Services, Kalyani Publishers.
3. Kohn Meir: Financial Institutions and Markets, Oxford University Press.
4. Bhole L.M: Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
5. Various Recent Publications of RBI & SEBI.

**STRATEGIC MANAGEMENT**  
**Paper Code: 304**

**Learning objective: To familiarize the students with concept and development of business strategy in Global level.**

<b>Units</b>	<b>Contents</b>	<b>No. of Classes</b>
<b>I</b>	<b>Introduction:</b> Concepts of Strategy, Levels of Strategy, Vision, Mission, Goal of Organization, Approaches of Strategic Decision making, Strategic Intent, Global Strategy and Global Strategic Management	<b>8</b>
<b>II</b>	<b>Environmental Analysis:</b> Scanning of Global Business Environment, Techniques: ETOP, PEST, SWOT Analysis and SWOT matrix, Porters s' Five Forces Analysis, Value Chain Analysis, International Product Life Cycle	<b>12</b>
<b>III</b>	<b>Formulation of Strategy:</b> Meaning, Analysis of alternative in Strategy Formulation. Diversification, Merger and Takeover, Turnover Strategy, Liquidation Strategy Why and how to Internationalize, Mode of entry into International Market-Joint Venture, Merger and Acquisition, Foreign Technology Agreements, Outsourcing Strategies	<b>12</b>
<b>IV</b>	<b>Strategy Implementation and Evaluation:</b> Meaning, Issues in global Strategy Implementation, Resource Allocation, Strategic Evaluation and Control, Techniques of Strategy Evaluation	<b>8</b>
	<b>Total</b>	<b>40</b>

**Suggested Readings:**

1. Sharma, R. A. Strategic Management in Indian Companies. Deep & Deep Publications, New Delhi
2. David, Fred R.; Strategic Management, Prentice-Hall
3. Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell Publishers, Massachussets, U.S.A.
4. Hitt M.A. et. al., Strategic Management, South Western, 2009.
5. Ansoff, H. Igor, R.P. Declorch and R.I. Hayes, From Strategic Planning to Management, Wiley.
6. Kazmi Azhar, Strategic Management & Business Policy- Mc Graw Hill

## ENTREPRENEURSHIP

Paper Code: 305

Learning objective: To enhance entrepreneurship temper among students.

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction:</b> Concept and Definitions, Entrepreneur v/s Intrapreneur; Role of entrepreneurship in economic development; Entrepreneurship process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs	<b>8</b>
<b>II</b>	<b>Creating Entrepreneurial Venture:</b> Generating Business idea- Sources of Innovation, methods of generating ideas, Creativity and Entrepreneurship; Challenges in managing innovation; Business planning process; Drawing business plan; Business plan failures; Entrepreneurial leadership- components of entrepreneurial leadership; Entrepreneurial Challenges; Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights – importance for startups, Legal Acts Governing Business in India.	<b>12</b>
<b>III</b>	<b>Functional plan:</b> Marketing plan for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems; Financial plan – pro forma income statements, pro forma cash budget, funds Flow and Cash flow statements; Pro forma balance sheet; Break Even Analysis; Ratio Analysis.	<b>12</b>
<b>IV</b>	<b>Entrepreneurial Finance &amp; Management:</b> Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India; <b>Enterprise Management:</b> Managing growth and Sustenance- growth norms; Factors for growth; Time management, Negotiations;	<b>8</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
3. Taneja, Entrepreneurship, Galgotia Publishers.
4. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA)
5. Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi
6. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi
7. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi.



## MANAGEMENT INFORMATION SYSTEM

Paper Code: IDSE-306A

**Learning objective: To effectively utilize technology and information systems to support organizational decision-making, streamline processes, and achieve strategic goals.**

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction:</b> Introduction: Concept, evolution and meaning of MIS, Goals of MIS, Information system for competitive advantage, systems approach to problem solving; challenges in the development of MIS function in an organization.	<b>10</b>
<b>II</b>	<b>Information and Managerial Effectiveness:</b> Information as a corporate resource, pervasiveness of information, types of information-Operational tactical. <b>Information System:</b> Information systems and their role in business systems, changing role of information systems; users of information systems; Types of information systems transaction processing systems, MIS decision support systems, executive support system; Enterprise Resource Planning (ERP) system.	<b>10</b>
<b>III</b>	<b>System Development Life Cycle:</b> Sequential process of software development, computer Aided software Engineering (CASE); Tools and the modular approach to software development; Information system audit. <b>Development &amp; Management of Data Bases:</b> Relational databases, Data base management systems (DBMS) and their components; Concept of entity and relationships; Data dictionary, SQL and other related concepts in DBMS, Normalization process.	<b>10</b>
<b>IV</b>	<b>Data Communication and Networking:</b> Uses of computer networks, types of networks, network topologies, Network media and hardware: Data communication over telephone, internets collaborative processing. <b>Implementation, Evaluation and Maintenance of System:</b> Methods and steps in implementation of system; Approaches and process of evaluating MIS.	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Laudon, K. C., & Laudon, J. P. (2020). Management information systems: Managing the digital firm (16th ed.). Pearson.
2. Turban, E., Pollard, C., Wood, G., & Jay, E. (2018). Information technology for management: On-demand strategies for performance, growth, and sustainability (11th ed.). Wiley.
3. Oz, E. (2020). Management information systems (8th ed.). Cengage Learning.

## BUSINESS ORGANISATION & ENTERPRENURESHIP DEVELOPMENT

Paper Code: IDSE-306B

**Learning objective: Students can acquire knowledge about business start up and management.**

Units	Contents	No. of Classes
<b>I</b>	<b>BASIC CONCEPT OF BUSSINESS</b> Nature & scope, Objectives, Classification of Business essential of successful businessman.	<b>10</b>
<b>II</b>	<b>FORMS OF BUISNESS-I</b> Sole Proprietorship –Meaning ,definition Characteristics, Advantages& Limitation <b>Partnership</b> -Meaning , Definition, characteristics, Advantages &Imitation, Types of Partnership, Partnership Deed, Dissolution of Partnership, firms and Settlement of accounts.	<b>10</b>
<b>III</b>	<b>FORMS OF BUISNESS –II</b> <b>Joint stock Company-</b> Meaning, Definition, characteristics, Advantages &limitation, types of Company. Memorandum of association & Articles of association, Prospectus. Company vs Partnership, Public Company vs. Private Company. <b>Corporative Society-</b> Meaning, Definition, characteristics, Advantages &limitation, Classification Cooperative Society vs Company.	<b>10</b>
<b>IV</b>	<b>Fundamentals of Entrepreneurship:</b> Meaning, Definition, characteristics, Determinants & importance of Entrepreneurship, Types of Entrepreneur vs Manager, Entrepreneurship vs Intrapranureship. Concept of MSME	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Lall, Madhurima, and Shikha Sahai, Entrepreneurship, Excel Books, New Delhi
2. Charantimath, Poornima, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi
3. Natarajan., K and E. Gordon, Entrepreneurship Development, Himalya Publication, India.
4. Vasant, Desai., Small- Scale Industries and Entrepreneurship, Himalya Publication, India.
5. Kuratko, D.F., and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage Learning

## FUNDAMENTALS OF ACCOUNTING

Paper Code: IDSE-306C

**Learning objective: Accounting knowledge can be very much helpful for other discipline students in their future professional life.**

Units	Contents	No. of Classes
<b>I</b>	<b>Basic Concept of Accounting:</b> Meaning, Definition of Bookkeeping & Accounting. Branches of Accounting, system & Basis of accounting, Basic accounting terms, accounting principles. Accounting Equation.	<b>12</b>
<b>II</b>	<b>Meaning &amp; classification of accounts:</b> Traditional Classification & Modern Application. Rules of Debit & credit: Golden Rules & Modern Rules of Basic Accounting Process: Journals, ledger & Trial Balance.	<b>10</b>
<b>III</b>	<b>Subsidiary Books: Recording &amp; posting:</b> Cash Book, Purchase book, Purchase return book, Sales Book, Sales Return Book, Bill Receivable Book Bills Payables Book, Journal proper.	<b>8</b>
<b>IV</b>	<b>Final Accounting with Adjustments, Budgeting:</b> Preparation Manufacturing Account, Trading Account, Profit & loss Account & Balance sheet; Budget, Budgeting and Budgetary Control, Types of Budgets.	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

#### Suggested Reading

Shukla, M.C, T.S. Grewal and S.C. Gupta. Advanced Accounting. Vol-I. S. Chand & Co., New Delhi

Maheswari, S.N & S.K. Maheswari. Financial Accounting. Vikas Publication House, New Delhi.

Tulsian, P.C. Financial Accounting, Pearson Education.

Jain, S.P and K.L Narang. Financial Accounting, Kalyani Publisher, New Delhi

## SEMESTER: IV

### CORPORATE GOVERNANCE, ETHICS AND CORPORATE SOCIAL RESPONSIBILITY OF BUSINESS

**Paper Code: 401**

**Learning Objective: to familiarize students with the knowledge of ethics emerging trends in good governance practice and corporate social responsibilities in global & Indian context.**

Units	Contents	No. of Classes
<b>I</b>	<b>Business Ethics</b> The concept of ethics; ethics & related connotations; business value s& ethics, concept of business ethics; various approaches to business ethics; ethical theories; the concept of corporate ethics; benefits of adopting ethics in business; ethics programme; code of ethics; ethics committee.	<b>10</b>
<b>II</b>	<b>Conceptual Framework Of Corporate Governance</b> Evolution of corporate governance; Development in india, Regulatory Framework of Corporate Governance in India. SEBI Guidelines & Clause.49; Reforms in companies Act; Secretarial Audit; NCL; Insider Trading, Rating Agencies; Green Governance/E-Governance; Shareholders Framework of Corporate Governance - an international perspective	<b>10</b>
<b>III</b>	<b>Major Corporate Failures , Whistle Blowing And Corporate Governance</b> Major corporate failures in India & abroad, common governance problems noticed in various corporate failures ; policy actions including major codes & standards , whistle blowing –Types of whistle blowers Whistler –Blower Policy, The Whistle Blower Legislations across countries ; Developments in India.	<b>10</b>
<b>IV</b>	<b>Corporate Social Responsibilities (CSR)</b> Meaning of CSR, Corporate Philanthropy, Corporate Sustainability, corporate social Sustainability Reporting ; CSR & business ethics; legal framework on CSR, CSR & Corporate Governance; Major Codes on CSR, initiatives in India	<b>10</b>
	<b>Total</b>	<b>40</b>

#### **Suggested Readings:**

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.
4. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
5. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

Note: Latest edition of the readings may be used

## CORPORATE TAX STRUCTURE & PLANNING

Paper Code: 402

**Learning objective: To familiarize the student with latest provisions of the Indian Corporate tax laws and related judicial pronouncements having implications for corporate tax planning.**

Units	Contents	No. of Classes
<b>I</b>	<b>Introduction to Tax planning and Management:</b> Meaning, Nature and Scope of Tax Planning and Management, Tax evasion and Tax avoidance, Justification of Corporate tax planning and Management.	<b>10</b>
<b>II</b>	<b>Assessment of Companies:</b> Residential status of corporate assessee and incidence of tax, computation of corporate tax: carry forward and set-off of losses for certain companies under section-79 of Income Tax Act-1961, Deductions available to corporate assessee, computation of taxable income and tax liability. Minimum alternate tax, Tax on Income distributed to unit holders.	<b>10</b>
<b>III</b>	<b>Tax Planning and Specific Management Decisions:</b> Tax concessions and Incentives available on setting up a new business, Location of Business & Nature of Business. Tax Planning in respect of amalgamation, demerger, slump sale, conversion of a firm into company, conversion of a sole-proprietorship into a company & conversion of a company into a limited liability partnership.	<b>10</b>
<b>IV</b>	<b>Tax planning and Financial Management Decisions:</b> Tax Planning in respect of capital structure decisions, Dividend policy decision, Issue of bonus shares, Investment and Capital gains, owning or leasing of an asset, Acquisition of an asset by Installment purchase or hire purchase system, purchase of an asset out of own fund or out of borrowed funds, manufacturing or buying decisions, Repairing, Replacing, renewing or renovating an asset, sale of assets used for scientific research study, down or continuing operations, private equity.	<b>10</b>
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. Srinivas E.A., Corporate Tax planning, Tata McGraw Hill
2. Singhanian, Vinod K., Taxman's Direct Taxes Laws and practice
3. Ahuja Girish and Gupta ravi, Bharat's professional Approach to Direct Taxes, Law & practice, Bharat Law House Pvt. Ltd.
4. Lal B.B. & N. Vasisth, Direct Taxes: Income Tax, Wealth Tax and Tax planning.
5. Bhagbati Prasad, Direct Taxes Law & Practice, Wishwa Prakashan.
6. Lakhotia R.N., Corporate Tax Planning, Vision Publication, Delhi.
7. Meherotra H.C., Income Tax Law and Accounts, Sahitya Bhawan, Agra

## HUMAN RESOURCE MANAGEMENT

Paper Code: 403

**Learning Objective:** The objective of the course is to familiarize the students about the different aspects of managing people in the organizations from the stage of acquisition to development and retention. This course would make the students capable of employing these techniques to get the best of each individual working in the organization.

Units	Contents	No. of Classes
I	<b>Introduction:</b> - Evolution of Human Resource management in India. Conceptual framework, meaning, definition. <b>Nature and Scope of Human Resource Management:-</b> Scope, Role, functions and Importance <b>Competencies of HR Manager:</b> - changing role of HRM- Workforce diversity, Technological change, Restructuring and rightsizing, Empowerment; TQM, Managing ethical issues.	10
II	<b>Human Resource Planning:</b> - meaning, definition and Importance of human Resource Planning; factors affecting Human Resource Planning, Human Resource Planning process, Requisites for successful human Resource Planning, Barriers to Human Resource Planning. <b>Job Analysis and Job Design:-</b> Assessing Human Resource requirements; Human resource forecasting; Job analysis technique ; Job evaluation technique, job description and specifications; Job characteristic approach to job design.	10
III	<b>Recruitment, Selection, Training, and Development:</b> - Factors affecting recruitment; Sources of recruitment, method and test of selection; Interviewing; Placement and Induction; Job Changes- Transfers, Promotions, and Separations; Emerging trends in Recruitment, Selection, and development.	10
IV	<b>Compensation Management, Performance Appraisal, and Audit:</b> - Compensation Management- Wage versus salary, determination of compensation, incentives schemes, fringe benefits and labour welfare Performance Appraisal- Concept, Objectives and Methods; Traditional and Modern Method, Human Resource Audit.	10
	<b>Total</b>	<b>40</b>

### Suggested Readings:

1. D'Ceazo, David A., Stephen P. Robbins, and Susan L. Verhulst, Human Resource Management, John Wiley and Sons, NewDelhi.
2. Gomez-Mejia, Luis R., D. B. Balkin, and R. L. Cardy, Managing Human Resources, Prentice Hall, NewJersey.

3. Ian, Beardwell, and Len Holden, Human Resource Management, Prentice Hall.
4. Dessler, Garry, Human Resource Management, Prentice Hall of India.
5. Saiyadain, Mirza S., Human Resource Management, Tata McGraw-Hill Pub. Co. Ltd., New Delhi.
6. Noe, Raymond A., John R. Hollenbeck, BarryGerhart and Patrick M. Wright , Human Resource Management, Tata McGraw Hill.
7. Chhabra T. N., Human Resource Management, DhanpatRai and Co. Pvt. Ltd. New Delhi.
8. Aswathappa, K., Human Resource Management-Text and Cases, Tata McGraw Hill
9. Bernardin ,H. John, Human Resource Management, Tata McGraw Hill.
10. Singh B. P. and T. N. Chhabra, Personnel Management & Industrial Relations, DhanpatRai and Co.Pvt. Delhi.
11. Flippo, Edwin B., Principles of Personnel Management, McGraw Hill, New York.
12. Harzing, A. W. and Joris Van Ruysseveldt, International Human Resource Management: An Integrated Approach, Sage Publication, London.
13. Subbarao P. 'Essentials of HRM & IR', Himalaya Publishing House, Mumbai
14. Sharma A.M., ' Human Resource Management', HPH, Mumbai
- 15 Gomez Mejia, 'Managing Human Resource', PHI
- 16 Reddy Dr. B. Rathan , 'Effective HR Training and Development Strategy', HPH

Note: Latest edition of the readings may be used.

**Business Environment**  
**Paper Code: 404**

**Learning objective: The course aims to develop the understanding level of students in changing dimensions of Business Environment.**

<b>Units</b>	<b>Contents</b>	<b>No. of Classes</b>
<b>I</b>	<b>Introduction:</b> Concept, component and significance of Business Environment. Internal and External Business Environment, Changing dimensions of Business Environment <b>Economic Environment of India-</b> Significance and elements of Economic Environment, Economic Policies and Economic Planning, Fiscal Policy and Monetary Policy	<b>12</b>
<b>II</b>	<b>Political Environment and Legal Environment in India:</b> Meaning and Elements, Changing scenario of Political and Legal Environment and impact on Business, Competition Policy, FEMA, Consumer Protection	<b>10</b>
<b>III</b>	<b>Socio-Cultural Environment:</b> Meaning and Elements, Social Systems, Social Groups, Values and attitudes, Social Responsibility of Business	<b>8</b>
<b>IV</b>	<b>International Business Environment:</b> Meaning, Liberalisation-Privatisation-Globalisation Policy, Multinationals, Transnational Business, International Financial Institutions – <b>Bretton Wood Twins, WTO</b>	<b>10</b>
	<b>Total</b>	<b>40</b>

**Suggested Readings:**

1. Shukla, M.B.: Business Environment, Taxmann, New Delhi
2. Sinha, V.C., Business Environment, Sahitya Bhawan, Agra
3. Cherunilam, Fransis, Business Environment, Himalya Publishing House, Mumbai
4. Ashwathappa, K.: Essentials of Business Environment, Himalaya Publishing House, Mumbai
5. Mishra and Puri, Business Environment, Himalaya Publishing House, Mumbai
6. Jain & Verma, Business Environment, Sahitya Bhawan, Agra



**PROJET WORK REPORT AND VIVA-VOCE.**  
**Paper Code: 405**