

## **Outcome-Bases Syllabus (OBS)**

**Gangadhar Meher University,  
AMRUTA VIHAR, SAMBALPUR,  
ODISHA**



**POST GRADUATE PROGRAMME IN**  
***Master in Business Administration in Financial Management (MBA-FM)***  
**(Courses effective from Academic Year 2023-24)**  
**SYLLABUS OF COURSES TO BE OFFERED**  
**Core Courses, Elective Courses & Ability Enhancement Courses**

**School of Management**  
***Master in Business Administration in Financial Management (MBA-FM)***  
**Gangadhar Meher University**  
**AMRUTA VIHAR, SAMBALPUR, ODISHA**

**GANGADHAR MEHER UNIVERSITY  
SAMBALPUR**

**Important Regulation for MBA-FM Students**

|   |          |             |
|---|----------|-------------|
| There will be 4 Semester Examination 1st Semester | -        | 800 Marks   |
| 2nd semester                                      | -        | 800 Marks   |
| 3rd Semester                                      | -        | 800 Marks   |
| 4th Semester                                      | -        | 800 Marks   |
| <b>Total</b>                                      | <b>=</b> | <b>3200</b> |

1. There will be one Mid term (Internal) examination in each paper carrying 30 marks except MFM-308(SIP) and MFM(Project report)-408. The 30 marks shall consist of two components i.e. written and Group Discussion/Seminar of 10, marks each. The written end term exam will be of 3 hours duration. Seminar/Group Discussion will be evaluated by two internal examiners of the department (Resource Person/Teachers of the Department). However, there will be no Seminar/Group Discussion in the subjects having practical. In case of non-appearance of mid-term (Internal) Examination there is no provision of repeat examination.

2. A candidate shall be declared to have passed a semester examination if he/she secured a minimum of 40% marks in each theory paper (Internal Assessment and End Term Examination taken together) and 30% in End Term Examination.

However, a candidate can repeat a maximum of two theory papers in each examination if he/she has secured a minimum of 50% in aggregate of the respective examination. A candidate, who has secured pass mark in all the papers but has failed in securing an aggregate of a minimum of 50% of marks, shall be allowed to appear in maximum of two theory papers of the respective examination in order to secure the minimum aggregate marks of 50%.

3. Un-successful students in a semester examination may be permitted to appear the semester examination as repeat examination as in three papers per semester in which he/she failed with in a period of eight numbers of semester from the date of registration to programme.

4. Preservation of valued answer scripts:

The valued answer scripts (End Term/Mid Term/Internal) shall be kept in the examination section only for six months after the publication of results, after which the scripts will be disposed off as per the norms of the Sambalpur University.

5. Re-addition of marks/claiming of photocopy of scripts:

The applicants may apply for re-addition of marks/claim the photocopy of the valued scripts (End Term/Mid Term/Internal) within one month of the publication of the results concerned after depositing the prescribed fees.

6. Issue of Rank Certificate:

Rank certificate shall be issued to rank holders (upto 10th position of the merit list) by depositing a fee of Rs. 100.00 (Rupees One hundred) only.

## COURSES AND ITS CORRESPONDING COLOUR SPECIFICATIONS

|                      |                         |                          |
|----------------------|-------------------------|--------------------------|
| <b>Employability</b> | <b>Entrepreneurship</b> | <b>Skill Development</b> |
|----------------------|-------------------------|--------------------------|

### MBA-FM COURSE STRUCTURE AND DETAIL SYLLABUS (UNDER SEMESTER SYSTEM)

#### SEMESTER-I

| Paper     | Title of Paper                                | Full Marks |          |         |            | Duration for T.E. Exam. |
|-----------|---|------------|----------|---------|------------|-------------------------|
|           |   | Term End   | Mid Term |         | Full Marks |                         |
|           |   |            | Int.     | GD/Sem* |            |                         |
| MFM – 101 | Management Concept And Organization Behaviour | 70         | 20       | 10      | 100        | 3hrs                    |
| MFM – 102 | Economic Analysis For Decision Making         | 70         | 20       | 10      | 100        | 3hrs                    |
| MFM – 103 | Financial Accounting                          | 70         | 20       | 10      | 100        | 3hrs                    |
| MFM – 104 | Quantitative Techniques For Management        | 70         | 20       | 10      | 100        | 3hrs                    |
| MFM – 105 | Marketing Management                          | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 106 | Financial Management                          | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 107 | Business And Financial Environment            | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 108 | Financial Markets And Instruments             | 70         | 20,      | 10      | 100        | 3hrs                    |

#### SEMESTER-II

| Paper     | Title of Paper                               | Full Marks |          |         |            | Duration for T.E. Exam. |
|-----------|--|------------|----------|---------|------------|-------------------------|
|           |  | Term End   | Mid Term |         | Full Marks |                         |
|           |  |            | Int.     | GD/Sem* |            |                         |
| MFM – 201 | Management Of Financial Institutions         | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 202 | Accounting For Managerial Decisions          | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 203 | Risk And Insurance Management                | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 204 | Investment Analysis And Equity Research      | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 205 | Advanced Financial Management                | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 206 | International Business                       | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 207 | Mutual Fund & Portfolio Management           | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 208 | Research Methodology& Business Communication | 70         | 20,      | 10      | 100        | 3hrs                    |

### Semester –III

| Paper     | Title of Paper                                  | Full Marks |          |         |            | Duration for T.E. Exam. |
|-----------|---|------------|----------|---------|------------|-------------------------|
|           |   | Term End   | Mid Term |         | Full Marks |                         |
|           |   |            | Int.     | GD/Sem* |            |                         |
| MFM – 301 | Financial Derivatives & Commodity Market        | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 302 | International Finance                           | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 303 | I.T. For Managers                               | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 304 | Strategic Management                            | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 305 | Tax planning & Management                       | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM- 306  | Services Marketing                              | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 307 | Corporate Restructuring & Financial Engineering | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM-308   | Training Report                                 |            |          |         | 100        |                         |

### Semester-IV

| Paper     | Title of Paper                               | Full Marks |          |         |            | Duration for T.E. Exam. |
|-----------|--|------------|----------|---------|------------|-------------------------|
|           |  | Term End   | Mid Term |         | Full Marks |                         |
|           |  |            | Int.     | GD/Sem* |            |                         |
| MFM – 401 | Strategic Financial Management               | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 402 | Corporate Governance And Business Ethics     | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 403 | Project Appraisal Planning And Control       | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 404 | Retail Management                            | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM –405  | Business & Corporate Law                     | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 406 | Accounting Standards & Corporate Reporting   | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 407 | Entrepreneurship & Small Business Management | 70         | 20,      | 10      | 100        | 3hrs                    |
| MFM – 408 | Final Project And Viva Voce                  |            |          |         | 100        |                         |

## MFM FIRST SEMESTER MANAGEMENT PROCESS AND ORGANIZATIONAL BEHAVIOUR

**Paper Code: MFM-101**

**Course Description:**

*Human resource professionals need to have a basic understanding of human interaction in the workplace. This social science course provides students with tools to understand and evaluate individual, group, and organizational processes. Students will also understand the importance of learning organizational behavior on the practice of human resource management.*

**Pre requisite-** Students should have basic knowledge about an organizational structure.

**COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Describe the concept of modern management thought and its utility in the field of real management.   |
| <b>CO2:</b> | Analyze individual and group behavior, and understand the implications of organizational behavior on the process of management and modern techniques to reduce the employees stress. |
| <b>CO3:</b> | Interpret the concept of planning process and how it can enrich the decision making capacity of the manager in the real world.   |
| <b>CO4:</b> | Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.  |
| <b>CO5:</b> | Describe and assess the basic design elements of organizational structure and evaluate their impact on employees.  |
| <b>CO6:</b> | Explain how organizational change and culture affect working relationships within organizations.   |

| <b>Units</b> | <b>Contents</b>  | <b>No. of Classes</b> |
|--------------|--|-----------------------|
| I.           | <b>Managerial Functions:</b> Planning-concept, significance, types; Organizing-concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; staffing; Directing; Coordinating; Control-nature, process, and techniques elements.   | 10                    |
| II.          | <b>Organizational Behavior:</b> Organizational behavior- concept and significance; Relationship between management and organizational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional Analysis.<br>Motivation: Process of Motivation; Theories of Motivation – Need hierarchy theory, Theory X and Theory Y, Two Factor Theory, Alderfer’s ERG theory, McClelland’s Learned Need Theory, Victor Vroom’s Expectancy Theory, Stacy Adams Equity Theory. | 10                    |
| III.         | <b>Group Dynamics and Team Development:</b> Group Dynamics – definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle centered approach to team development. Organizational Development: Concept; Need for change, Resistance to change; Theories of planned change; Organizational diagnosis; OD intervention. Organizational Conflict, Leadership   | 10                    |

|       |   |    |
|-------|---|----|
| IV.   | <b>Interpersonal and Organizational Communication:</b> Concept of two way communication; Communication Process; Barriers to Effective Communication; Types of Organizational Communication; Improving Communication; Transactional Analysis in Communication. | 10 |
| Total |   | 40 |

### Recommended Books:

1. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi
2. Luthans Fred: Organizational Behavior, Tata McGraw Hill, New Delhi.
3. Aswathappa K: Organizational Behavior, Himalaya Publishing House.
4. Prasad LM: Organization Behavior, Sultan Chand, New Delhi.

### TEACHING PEDAGOGY:

1. Case study base Learning
2. Theories, based on meta analysis
3. Hands on Training (Advance Excel, SPSS & Others)
4. Mentor and mentees for skill enhancement
5. Student Poster Presentations.

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4      | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 2         | 2         | 3         | 3         | 2         | 1         | 3         | 1        | 2         | 3         | 3         | 2         | 3         | 29         |
| CO2          | 3         | 1         | 3         | 2         | 2         | 2         | 2         | 1        | 1         | 3         | 2         | 2         | 3         | 27         |
| CO3          | 2         | 2         | 2         | 3         | 3         | 3         | 3         | 2        | 3         | 3         | 3         | 2         | 3         | 36         |
| CO4          | 3         | 2         | 2         | 3         | 2         | 1         | 3         | 1        | 2         | 2         | 2         | 3         | 3         | 29         |
| CO5          | 2         | 2         | 3         | 3         | 3         | 2         | 2         | 2        | 3         | 2         | 2         | 3         | 2         | 31         |
| CO6          | 3         | 2         | 3         | 3         | 2         | 1         | 3         | 1        | 2         | 3         | 2         | 3         | 2         | 30         |
| <b>Total</b> | <b>15</b> | <b>11</b> | <b>16</b> | <b>17</b> | <b>14</b> | <b>10</b> | <b>16</b> | <b>8</b> | <b>13</b> | <b>16</b> | <b>14</b> | <b>15</b> | <b>16</b> | <b>182</b> |

## ECONOMIC ANALYSIS FOR DECISION MAKING

**Paper Code: MFM-102**

**Course description:** This course develops managerial perspective to economic fundamentals as aids to decision making under given environment.

**Pre requisite-** students should have basic knowledge on economics.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Describe the concept of Economics and evolution of Managerial Economics; Application of economic theories in decision making. |
| <b>CO2:</b> | Analyze the theory of demand and measurement of demand in response to change in its price.                                    |
| <b>CO3:</b> | Discuss and interpret the concept of theory of firm with the help of production and cost theory.                              |
| <b>CO4:</b> | Evaluate the appropriateness of the theory of cost minimization and profit maximization through numerical examples.           |
| <b>CO5:</b> | Appraise and understand the basic structure of market and pricing under different market conditions with some real examples.  |
| <b>CO6:</b> | Explain how government policies affect economic conditions and thereby taking decision accordingly for an organization.       |

| Units | Contents   | No. of Classes |
|-------|--|----------------|
| I.    | <b>Nature and Scope of Managerial Economics:</b> Nature and scope of Managerial Economics, Role of Managerial Economist and Business decision making. Demand Analysis – Law of demand, Determinants of demand, Elasticity of demand, measures and types of elasticity of demand, Elasticity of demand and business decision making, Demand Estimation and demand Forecasting, Supply Analysis. | 10             |
| II.   | <b>Production Function:</b> Production function with one and two variable inputs; cost minimization and output maximization; Economies of scale and economies of scope (simple numerical problems to be solved).<br>Cost Concepts, Cost Functions (short run and long run).  | 10             |
| III.  | <b>Price and Output Determination under Different Market conditions:</b> Characteristics of different market structures; Price and output decisions under perfect competition, monopolistic competition and monopoly. Pricing Practices: Pricing of multiple products; Full cost pricing, product pricing; Price skimming, penetration pricing. Input pricing.                                 | 10             |
| IV.   | <b>Business Cycles:</b> Nature and phases of a business cycle; the concepts of GDP, GNP, GDP deflator, Inflation: Definition, Characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation. Monetary and fiscal policies to curb inflation. Balance of Payment.  | 10             |
| Total |  | 40             |

**Recommended Books:**

1. Managerial Economics- Petersen, Lewis, Jain, Pearson
2. Managerial Economics, Geetika, Ghosh, Raychoudhury, TMH
3. Managerial Economics, Salvatre, Srivastava, Oxford
4. Managerial Economics–Analysis of Managerial Decision Making, H. L. Ahuja, S. Chand
5. Managerial Economics Theory and Applications, DM Mithani HPH
6. Managerial Economics, P L Mehta Sultan Chand. 7. Managerial Economics, DN. Dwivedi, Vikash

**References:**

1. Baumol, William J: Economic Theory and Operations Analysis, PH , London
2. JalanBimal: India’s Economic Policy, Penguin Publisher
3. MathurVibha: India’s Trade Policies

**TEACHING PEDAGOGY/ ANDRAGOGY**

1. Theories based on practical knowledge
2. Project work by students.
3. Use of computer for understanding various economics theories.

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 1    | 2    | 3    | 3    | 1   | 3   | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 33    |
| CO2   | 2    | 2    | 2    | 3    | 2   | 3   | 2   | 2   | 2   | 3   | 2   | 3   | 3   | 31    |
| CO3   | 2    | 2    | 3    | 3    | 2   | 3   | 2   | 3   | 3   | 3   | 2   | 2   | 3   | 33    |
| CO4   | 1    | 1    | 3    | 2    | 3   | 2   | 3   | 2   | 3   | 3   | 2   | 2   | 3   | 30    |
| CO5   | 2    | 1    | 3    | 3    | 2   | 3   | 3   | 3   | 2   | 3   | 3   | 3   | 2   | 33    |
| CO6   | 2    | 2    | 2    | 3    | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 2   | 3   | 29    |
| Total | 10   | 10   | 16   | 17   | 12  | 16  | 16  | 15  | 15  | 17  | 14  | 14  | 17  | 189   |



## FINANCIAL ACCOUNTING

**Paper Code: MFM-103**

**Course description:** The objective of this course is to enable students understand accounting principles, tools and technique used for taking business decisions.

**Pre requisite-** student should have basic knowledge about accounting and data recording.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Describe the Conceptual knowledge on accounting and financial accounting.               |
| <b>CO2:</b> | Analyze accounting methods in an organization and balance sheet preparation.            |
| <b>CO3:</b> | Interpret the concept of how to prepare a profit and loss account for a company.        |
| <b>CO4:</b> | Evaluate the final accounts of company form of organizations.                           |
| <b>CO5:</b> | Understand the concept of Nonprofit organization and their financing.                   |
| <b>CO6:</b> | Interpreter the Financing Statements and manage the financial data of the organization. |

| <b>Units</b> | <b>Contents</b>  | <b>No. of Classes</b> |
|--------------|--|-----------------------|
| I.           | <b>Introduction:</b> Accounting: the language of business and an information system; Nature, scope and importance of financial accounting; Generally Accepted Accounting Principles; Accounting Equation; Accounting Standards, IFRS.<br><b>Accounting Books:</b> Journal, Ledger and Subsidiary Books.  | 10                    |
| II.          | <b>Final Accounts:</b> Preparation of Trial Balance; Trading and Profit & Loss account and Balance Sheet;<br>Bank Reconciliation Statement: need, and method.  | 10                    |
| III.         | <b>Final Accounts of Companies</b> –Profit & Loss A/C, Balance Sheet, Understanding corporate Income statement and Balance Sheet as presented in the Annual Reports of companies and Cash Flow Statement.<br>Final Accounts of Non-profit Organizations: Receipt & Payment A/C, Income & Expenditure A/C, Treatment of Surplus, Balance sheet. | 10                    |
| IV.          | <b>Analysis and interpretation of Financing Statements:</b> Horizontal Analysis, Vertical Analysis, Trend Analysis, Common size statement, Ratio Analysis, Corporate Financial Reporting.  | 10                    |
| Total        |  | 40                    |

**Recommended Books:**

1. Maheswari: Accounting For Management, Taxman
2. Jain S.P., Narang K.L. Financial Accounting, Kalyani Publisher
3. Jawahar Lal & Srivastava Seema: Financial Accounting, S. Chand

**References:**

1. Narayana Swamy: Financial Accounting, PHI
2. Benerjee, Ashok: “Financial Accounting: A Managerial Emphasis”, Excel Books
3. Bhattacharya: Accounting for Management, Vikas
4. Tulsian: Financial Accounting, Pearson Education

**TEACHING PEDAGOGY/ ANDRAGOGY**

1. Practical problems solve in groups
2. Doubt clearing in groups
3. Understanding real P/L account and Balance sheet of real firms.
4. Analysing real financial statements of real firms.
5. Project work for students.

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1      | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 2         | 2         | 3         | 3         | 1        | 3         | 3         | 1         | 3         | 3         | 2         | 2         | 3         | 31         |
| CO2          | 2         | 2         | 3         | 2         | 2        | 2         | 3         | 2         | 3         | 2         | 1         | 2         | 2         | 28         |
| CO3          | 3         | 3         | 2         | 3         | 1        | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 32         |
| CO4          | 2         | 3         | 3         | 2         | 2        | 3         | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 33         |
| CO5          | 3         | 2         | 3         | 2         | 2        | 2         | 2         | 2         | 2         | 3         | 2         | 3         | 2         | 30         |
| CO6          | 3         | 3         | 2         | 2         | 1        | 3         | 3         | 3         | 2         | 3         | 2         | 3         | 3         | 33         |
| <b>Total</b> | <b>15</b> | <b>15</b> | <b>16</b> | <b>14</b> | <b>9</b> | <b>16</b> | <b>16</b> | <b>12</b> | <b>16</b> | <b>15</b> | <b>12</b> | <b>15</b> | <b>16</b> | <b>187</b> |

## QUANTITATIVE TECHNIQUES FOR MANAGEMENT

**Paper Code: MFM-104**

**Course description:** The objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

**Pre requisite-** students should have knowledge about basic statistics.

### COURSE OUTCOME

After completing this course the students should be able to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of average (central Tendency) in data analysis in an organization and its utility in the field of real management. |
| <b>CO2:</b> | Analyze the role of dispersion in real management.  |
| <b>CO3:</b> | Interpret the concept of correlation and regression and how it can enrich the decision making capacity of the manager in the real world.  |
| <b>CO4:</b> | Evaluate the appropriateness of Probability theory and how it is used in organizations.   |
| <b>CO5:</b> | Describe and assess the basic design Probability distribution.  |
| <b>CO6:</b> | Learn the use of various statistical inferences and Apply the non parametric tests to make various decision of the organization           |

| Units | Contents  | No. of Classes |
|-------|---|----------------|
| I.    | <b>UNIT- I</b><br>Introduction to descriptive statistics. Data, measures of central tendency, dispersion and skewness.  | 10             |
| II.   | <b>UNIT-II</b><br><b>Correlation and Regression Analysis:</b> Two variable cases.<br><b>Probability Theory:</b> Probability- classical, relative and subjective probability; Addition and multiplication probability models; Conditional probability and Baye"s theorem.<br><b>Probability Distributions:</b> Binomial, Poisson and Normal Distributions; Their characteristics and applications. | 10             |
| III.  | <b>UNIT- III</b><br><b>Statistical inference-:</b><br>Statistical Estimation and Testing: Point and interval estimation of population mean, Sampling technique: concept and process; Statistical testing – hypotheses and errors; sample size; Large and small sampling tests – Z tests, T tests and F tests.   | 10             |
| IV.   | <b>UNIT-IV</b><br><b>Non Parametric Tests:</b> Chi-square test; Sing test; Wilcox on Signed- R and Wald – Wolfowitz tests Kruskal-Wallis test.  | 10             |
| Total |   | 40             |

### Suggested Reading:

1. Levin, Richards I, and David S Rubin: Statistics of Management, PH, Delhi
2. Patri D. Kalyani Publisher
3. Gupta S.P., Business Statistics, Sultan Chand.
4. Gupta S.C. Business Statistics, Himalaya Publication House.

### References:

1. Kothari C.R.: Quantitative Technique
2. Chakroborty S.K. New Age International Publication.

### TEACHING PEDAGOGY/ ANDRAGOGY

1. Data production by students.
2. Group problem solving and discussion.
3. Demonstration based on class generated data.
4. Project work by students.
5. Relying on computers for solving problems.

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 1    | 2    | 1    | 2    | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   | 3   | 32    |
| CO2   | 2    | 1    | 2    | 2    | 2   | 2   | 2   | 3   | 3   | 3   | 2   | 3   | 3   | 30    |
| CO3   | 1    | 2    | 2    | 2    | 3   | 3   | 2   | 3   | 3   | 3   | 2   | 2   | 3   | 31    |
| CO4   | 2    | 1    | 2    | 2    | 3   | 2   | 3   | 3   | 2   | 2   | 3   | 3   | 2   | 30    |
| CO5   | 2    | 2    | 2    | 1    | 2   | 2   | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 32    |
| CO6   | 2    | 2    | 2    | 2    | 2   | 2   | 2   | 3   | 3   | 3   | 2   | 3   | 3   | 31    |
| Total | 10   | 10   | 11   | 11   | 15  | 14  | 15  | 18  | 16  | 17  | 15  | 17  | 17  | 186   |

## MARKETING MANAGEMENT

**Paper Code: MFM-105**

**Course description:** The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**Pre requisite-** student should have basic idea about marketing.

### COURSE OUTCOME

|             |  |
|-------------|--|
| <b>CO1:</b> | Describe the concept and evolution of Marketing and business environment                       |
| <b>CO2:</b> | Demonstrate how consumers behave while making any buying decision                              |
| <b>CO3:</b> | Explain product and development of new product and pricing the product                         |
| <b>CO4:</b> | Categories how to promote and advertise a product and service and different marketing strategy |
| <b>CO5:</b> | Evaluate the marketing concept in real managerial decision making process                      |

| Units | Contents   | No. of Classes |
|-------|--|----------------|
| I.    | <b>UNIT I:<br/>Basics of Marketing:</b> Meaning, Importance, Scope of Marketing; Marketing elements and Strategies, Marketing Environment; Marketing and Economic Development Process Selling v/s Marketing ; Introduction to the Concept of Marketing Mix   | 10             |
| II.   | <b>UNIT II:<br/>Marketing Management and Studying Consumers Behavior:</b> Marketing Management Process:<br>- Planning & Market Segmentation, Marketing Research & Marketing Information System; Consumers Behavior and Marketing Strategies.   | 10             |
| III.  | <b>UNIT III:<br/>Product Management &amp; Pricing Strategies:</b> Meaning and Importance of product decision, Product Classification, Product Life Cycle (PLC) and marketing Strategies Branding ; Brand equity; Packaging; Meaning, Importance and Factors Influencing pricing decisions. Setting the Price: Setting pricing objectives; Determining demand; Estimating costs; Analyzing competitors' pricing; Selecting pricing method | 10             |
| IV.   | <b>UNIT IV:<br/>Promotion &amp; Placement Strategies:</b> The role of marketing communications in marketing effort. Communication Mix Elements : Introduction to Advertising, Sales Promotion, Personal Selling, Public Relations, Direct Marketing, Meaning and importance of Distribution, Physical Distribution System, Wholesaling and Retailing practices in India.   | 10             |
| Total |  | 40             |

### Suggested Reading:

1. Kotler, P.: Marketing Management, Pearsons, New Delhi.
2. Ramaswamy&Namkumari: Marketing Management, McMillan, New Delhi.
3. Ramaswamy, Namkumari : Marketing Management , McMillan, Calcutta

### References:

1. Etzel, M.J.: Marketing-Concepts and Cases, Tata McGraw Hill, New Delhi.
2. Saxena R., Marketing Management, Tata McGraw Hill
3. Etzel, Walker, Stanton, Pandit, Marketing Management, Tata McGraw Hill
4. S. Sherleker: Marketing Management, Kalyani Publishers

### TEACHING PEDAGOGY/ ANDRAGOGY

1. Case study base Learning
2. Theories, based on meta analysis
3. Hands on Training (Advance Excel, SPSS & Others)
4. Mentor and mentees for skill enhancement
5. Student Poster Presentations.

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 1    | 2    | 2    | 2    | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 3   | 28    |
| CO2   | 1    | 2    | 3    | 2    | 2   | 3   | 3   | 3   | 2   | 3   | 2   | 1   | 3   | 30    |
| CO3   | 1    | 3    | 3    | 3    | 3   | 3   | 3   | 2   | 2   | 2   | 2   | 2   | 3   | 32    |
| CO4   | 1    | 1    | 2    | 2    | 2   | 3   | 3   | 3   | 2   | 3   | 2   | 1   | 3   | 28    |
| CO5   | 2    | 2    | 2    | 2    | 3   | 3   | 3   | 3   | 2   | 3   | 2   | 2   | 3   | 32    |
| Total | 6    | 10   | 12   | 11   | 13  | 14  | 14  | 14  | 10  | 13  | 10  | 8   | 15  | 150   |

## FINANCIAL MANAGEMENT

### Paper Code: MFM-106

**Course description:** The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a corporate entity. It attempts to acquaint them with different dimensions of financial management with a focus on the application of the relevant tools and techniques of financial decision-making aimed at shareholder's wealth maximization.

**Pre requisite-** student should know the basic concept of finance.

### COURSE OUTCOME

After completing this course the students should be able to know:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of what is finance and objectives of financial management in business study and Apply this skill to deal financial decision making of the organization.       |
| <b>CO2:</b> | Analyze the concept of Time value of money.  |
| <b>CO3:</b> | Interpret the techniques and formulas how to invest for evaluating different investment options and how it can enrich the decision making capacity of the manager in the real world. |
| <b>CO4:</b> | Evaluate the concept and calculation of cost of investment and different techniques for the same   |
| <b>CO5:</b> | Describe and assess the basic understanding of various sources of finance.   |
| <b>CO6:</b> | Explain what is working capital and factors influencing working capital.   |

| Units | Contents   | No. of Classes |
|-------|--|----------------|
| I.    | <b>Financial management</b> – Introduction to finance, objectives of financial management – profit maximization and wealth maximization. Changing role of finance managers. Organization of finance function.<br>Time value of money – Time Lines & notation, Future value of single cash flow & annuity, present value of single cash flow, annuity& perpetuity.  | 10             |
| II.   | <b>Investment decisions</b> -- Investment evaluation techniques – Net present value, Internal rate of return, Modified internal rate of return, Profitability index, Payback period, discounted payback period, Accounting rate of return. Estimation of cash flow for new project, replacement projects.<br>Sources of long term funds  | 10             |
| III.  | <b>Cost of capital</b> – Basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital (Dividend discounting and CAPM model) Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital<br><b>Capital structure decisions</b> – Planning the capital structure. Leverages – Determination of operating leverage, financial leverage and total leverage.<br><b>Dividend policy</b> – Factors affecting the dividend policy - dividend policies- stable dividend, stable payout. | 10             |
| IV.   | <b>Working capital management-</b> concept, types, factors influencing working capital requirements.<br>Determination of operating cycle and cash cycle. Estimation of working capital requirements of a firm.   | 10             |
| Total |  | 40             |

### Suggested Reading:

1. Bhattacharya, Hrishikas : Working Capital Management; Strategies and Techniques, Prentice Hall, New Delhi.
2. Brealey, Richard A and Steward C. Myers : Corporate Finance, McGraw Hill, Int. Ed.,New York.
3. Chandra, Prasanna : Financial Management, Tata McGraw Hill, Delhi.
4. Hampton, John : Financial Decision Making, Prentice Hall, Delhi.
5. Pandey, I.M. : Financial Management, Vikas Publishing House, Delhi.
6. Van Horne, J.C. and J.M.Wachowicz Jr., : Fundamentals of Financial Management, Prentice Hall, New Delhi.
7. Van Horne, James C : Financial Management and Policy, Prentice Hall, New Delhi.
8. Pinches, George E : Essentials of Financial Management; Harper and Row, New York.
9. Khan M Y, Jain P K : Financial Management; Tata McGraw Hill, Delhi.
10. Archer, Stephen, H., Choata G Marc, Racette, George : Financial Management; John Wiley, New York.
11. Block, Stanloy B, Geoffrey A Hilt : Foundations of Financial Management; Richard D. Irwin, Hoomewood, Itlinois.

### Reference:

1. Brealey, R.A., & Myers, S.C., Principles of Corporate Finance, New Delhi: Tata McGraw Hill, 10th Edition 2012.
2. Van Horne, J.C., and Wachowicz Jr., J.M., Fundamentals of Financial Management, Pearson, Latest Edition.
3. Damodaran, A., Corporate Finance: Theory and Practice, New Delhi: John Wiley, Latest Edition.
4. Ross, S. A., Randolph Westerfield and Bradford Jordan Fundamentals of Corporate Finance, McGraw Hill, 2012
5. Chandra, P., Financial Management, New Delhi: Tata McGraw Hill, 8th Edition 2012.

### TEACHING PEDAGOGY/ ANDRAGOGY

1. Case study base Learning
2. Models explanation by students
3. Hands on Training
4. Mentor and mentees for skill enhancement
5. Student Poster Presentations.

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 2    | 3    | 3    | 3    | 3   | 2   | 2   | 2   | 1   | 2   | 2   | 2   | 3   | 30    |
| CO2   | 1    | 2    | 3    | 3    | 3   | 3   | 2   | 2   | 2   | 2   | 2   | 2   | 3   | 30    |
| CO3   | 1    | 2    | 2    | 2    | 3   | 3   | 2   | 2   | 1   | 2   | 2   | 2   | 3   | 27    |
| CO4   | 3    | 3    | 3    | 3    | 3   | 3   | 2   | 2   | 2   | 2   | 2   | 2   | 3   | 33    |
| CO5   | 2    | 1    | 3    | 3    | 3   | 3   | 2   | 2   | 1   | 2   | 2   | 2   | 2   | 29    |
| CO6   | 2    | 2    | 3    | 3    | 3   | 3   | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 31    |
| Total | 11   | 13   | 17   | 17   | 18  | 17  | 12  | 12  | 9   | 12  | 12  | 12  | 18  | 180   |



## BUSINESS AND FINANCIAL ENVIRONMENT

**Paper Code: MFM-107**

**Course description:** The Course develops ability to understand and scan business environment analysis opportunity and take decisions under uncertainty.

**Pre requisite-** student should have basic idea about the environment surrounding a business.

### COURSE OUTCOME

After completing this course the students should be able to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Identify the concept of broad business environment and changing pattern of business and business environment            |
| <b>CO2:</b> | Analyzing different policies to curb changing scenarios with the help of GOVT policies like fiscal and monetary policy. |
| <b>CO3:</b> | Evaluate different types of business environment and understand how to deal with the changing environment               |
| <b>CO4:</b> | Apply and understand how government policies are related with business environment                                      |
| <b>CO5:</b> | Design the proper action plan for the organization in an changing business environment.                                 |

| Units | Contents  | No. of Classes |
|-------|---|----------------|
| I.    | <b>Glimpse of Business Environment:</b> Business in 21st century, Relevance of Business Environment, and Types of Business Environment. Competitive structure of industries, Environmental analysis, Managing diversity.  | 10             |
| II.   | <b>Scanning of Business Environment:</b> Fiscal Policy, Monetary Policy, and industrial Policy. National Economic Planning in India and Business Economic Problems in India. Poverty, Unemployment–infrastructure, Inflation, Industrial Sickness, Non Economic Policy and MNCs.  | 10             |
| III.  | <b>Economics Environment of Business:</b> Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies –monetary policy, EXIM policy; Public sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment programs. | 10             |
| IV.   | <b>Government and Business:</b> Social Responsibility of Business, Institutional Frame work of Business, Globalization and Indian Business. Foreign capital inflows: concept, merit, demerit, present trends. Foreign collaborations & agreements: bilateral, multilateral agreements.  | 10             |
| Total |   | 40             |

### Suggested Reading:

1. Cherunillam, International Business, PHI
2. Gupta C.B., Business Environment , Sultan Chand Publication
3. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi
4. Dhingra: The Indian Economy, Sultan Chand
5. Govt. of India; Economic Survey, Various Issues.

## **TEACHING PEDAGOGY/ ANDRAGOGY**

1. Case study base Learning
2. Theories, based on meta analysis
4. Mentor and mentees for skill enhancement
5. Student Poster Presentations.

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 3    | 2    | 2    | 3    | 3   | 2   | 1   | 1   | 2   | 3   | 2   | 2   | 3   | 29    |
| CO2   | 3    | 2    | 1    | 3    | 2   | 3   | 3   | 2   | 3   | 3   | 2   | 2   | 3   | 32    |
| CO3   | 3    | 2    | 2    | 3    | 3   | 2   | 2   | 2   | 2   | 3   | 1   | 2   | 3   | 30    |
| CO4   | 3    | 2    | 2    | 3    | 3   | 3   | 3   | 2   | 3   | 3   | 2   | 2   | 3   | 34    |
| CO5   | 3    | 2    | 2    | 3    | 2   | 3   | 3   | 2   | 3   | 3   | 2   | 2   | 3   | 33    |
| Total | 15   | 10   | 9    | 15   | 13  | 13  | 12  | 9   | 13  | 15  | 9   | 10  | 15  | 158   |

## FINANCIAL MARKETS AND INSTRUMENTS

**Paper Code: MFM-108**

**Course description:** This course aims to provide students with an understanding of the structure, organization and working of financial markets and institutions in India.

**Pre requisite-** student should know about important sources from where a business can access funds.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Identify the concept of financial market and its growth since independence   |
| <b>CO2:</b> | Analyze different types of market operating in India and its role in the Indian economic performance   |
| <b>CO3:</b> | Interpret and understand the banking system in India; RBI and the role of RBI as a regulatory body   |
| <b>CO4:</b> | Evaluate the role of RBI as a policy maker and hence controlling financial market.   |
| <b>CO5:</b> | Describe and assess the basic design of development banks and insurance sector and its functioning and contribution towards the economic growth. |
| <b>CO6:</b> | Applying the financial concepts and understanding the function of NBFCs/Mutual Funds as institutions in India's financial market                 |

| Units | Contents   | No. of Classes |
|-------|--|----------------|
| I.    | <p><b>Introduction:</b> Nature and role of financial system; Financial markets; Financial system and economic development; Indian financial system overview, Growth of Indian Financial System – Pre-1951 Scenario, 1951 to Mid-Eighties, Post Mid-Eighties and Present Position.</p> <p><b>Financial Markets:</b> Money and capital markets; constituents, function and instruments. Recent trends in Indian Financial Market. Regulation of the Indian Financial Market.</p> | 10             |
| II.   | <p><b>Reserve Bank of India:</b> Management and basic functions. Regulatory Role of RBI</p> <p><b>Commercial Banks:</b> Functions; Present structure of banking; recent developments and Challenges in commercial banking, Role in Industrial Finance and Working Capital Finance</p>  | 10             |
| III.  | <p><b>Development Banks and Merchant Banking:</b> Concept; objectives, and functions of development banks; IFCI, SIDBI; State Development Banks, State Financial Corporations. Changing Role and Challenges faced by DFI's Concept, function and growth, Future of merchant banking in India</p> <p><b>Insurance Sector:</b> Objectives, Functions, Changing Role, Risk Management; Product Profile; Insurance Regulatory and Development Authority-Role and Functions.</p>    | 10             |

|       |  |    |
|-------|--|----|
| IV.   | <p><b>Non-Banking Financial Institutions:</b> Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions<br/>Investment policies of non-banking financial institutions in India and recent guidelines.</p> <p><b>Mutual Funds:</b> Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes<br/>Latest mutual fund schemes in India-an overview.</p> | 10 |
| Total |  | 40 |

### Suggested Readings:

1. Avdhani : Investment and Securities markets in India, Himalaya Publications, Delhi.
2. Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosh, D : Banking Policy in India, Allied Publications, Delhi.
4. Giddy, I.H. : Global Financial Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y. : Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.

### TEACHING PEDAGOGY/ ANDRAGOGY

1. Case study base Learning
2. Theories, based on meta analysis
3. Mentor and mentees for skill enhancement
4. Student Poster Presentations.

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 2         | 2         | 3         | 3         | 3         | 2         | 2         | 2         | 2         | 3         | 2         | 2         | 2         | 30         |
| CO2          | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 2         | 2         | 3         | 2         | 2         | 3         | 33         |
| CO3          | 2         | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 3         | 2         | 2         | 2         | 3         | 32         |
| CO4          | 2         | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 3         | 2         | 2         | 2         | 3         | 32         |
| CO5          | 2         | 2         | 3         | 3         | 2         | 3         | 3         | 2         | 2         | 3         | 2         | 2         | 3         | 33         |
| CO6          | 2         | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 3         | 2         | 2         | 2         | 3         | 32         |
| <b>Total</b> | <b>12</b> | <b>15</b> | <b>18</b> | <b>18</b> | <b>14</b> | <b>17</b> | <b>14</b> | <b>13</b> | <b>15</b> | <b>15</b> | <b>12</b> | <b>12</b> | <b>17</b> | <b>192</b> |

## MFM SECOND SEMESTER MANAGEMENT OF FINANCIAL INSTITUTIONS

**Paper code: MFM-201**

**Course description:** The objective of the present course is to provide a comprehensive Knowledge to the students about the role of the depository financial institution in the economy and the way this institutions, specially the commercial banks manage the asset and liabilities side of the balance sheet. It will provide a deep knowledge of financial institutions.

**Pre requisite-** students should have basic understanding about financial institutions.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of Financial Institutions and its utility in the field of real management.                            |
| <b>CO2:</b> | Analyze the role of this institutions and the challenges faced by them   |
| <b>CO3:</b> | Interpret the concept of finance and will understand its role the decision making capacity of the manager in the real world. |
| <b>CO4:</b> | Evaluate the concept of Risk and Return which will be used in organizations.   |
| <b>CO5:</b> | Describe and assess the basic term Income and Liquidity which are very crucial for an organization.                          |
| <b>CO6:</b> | Explain how organizations manage risk exposures and how to make financial inclusion possible.                                |

| UNIT       | CONTENTS  | NO. OF HOURS |
|------------|---|--------------|
| <b>I</b>   | <b>Introduction:</b> Financial Intermediaries and their functions, Efficiency and stability of the financial institutions – Role of financial regulations in Measuring the efficiency of Financial Intermediaries, Challenges before the Financial institutions.  | <b>10</b>    |
| <b>II</b>  | <b>Management of Loans and Investments:</b> Loan Management – Principles of sound bank lending – Credit analysis and pricing of Commercial loan, Management of Non-performing Assets. Investment Management – Objectives of Investment Portfolio – Risk v/s Return Characteristics- Investment strategies.  | <b>10</b>    |
| <b>III</b> | <b>Management of Income and Liquidity:</b> Income determination – Structure of Income and Expenditure – Allocation of Income – Determining factors of Income allocation. Liquidity – Sources of liquidity – Asset v/s liability liquidity – Estimation of liquidity needs and liquidity management theories – Management of Primary reserve and Secondary reserve – Problems of Liquidity management. | <b>8</b>     |
| <b>IV</b>  | <b>Strategic Management:</b> Management of risk exposures, Corporate Governance in Banks, Commercial Banks and Inclusive growth.  | <b>12</b>    |
|            | <b>TOTAL</b>  | <b>40</b>    |

**Recommended Books:**

1. Bhole. L.M. MahakudJitendra: Financial Institutions and Markets: TMH
2. TripathyNaliniPrava: Financial Services, PHI
3. Bhalla V.K. , Management of Financial Services, Anmol Publication House

**References:**

1. Srivastava R.M and Nigam Divya “Management of Indian Financial Institutions” Himalaya Publishing House
2. Altman, Edward “Handbook of Financial Markets and Institutions” Wiley New York
3. Fabozzi, Frank J & Franco M.G “Financial Markets and Institutions” Prentice Hall of India

**TEACHING PEDAGOGY/ ANDRAGOGY**

1. Case study base Learning
2. Theories, based on meta analysis
3. Mentor and mentees for skill enhancement
4. Student Poster Presentations.

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PO8      | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|------------|
| CO1          | 3         | 2         | 3         | 2         | 3         | 3         | 3         | 2         | 1         | 2         | 2         | 1        | 2         | 29         |
| CO2          | 1         | 2         | 3         | 3         | 2         | 3         | 3         | 2         | 1         | 2         | 3         | 1        | 3         | 29         |
| CO3          | 2         | 3         | 3         | 3         | 2         | 3         | 3         | 3         | 2         | 3         | 2         | 1        | 3         | 33         |
| CO4          | 3         | 3         | 3         | 3         | 2         | 3         | 3         | 2         | 2         | 3         | 2         | 1        | 3         | 33         |
| CO5          | 2         | 2         | 3         | 2         | 2         | 3         | 3         | 2         | 2         | 2         | 2         | 1        | 2         | 28         |
| CO6          | 3         | 3         | 3         | 3         | 2         | 3         | 3         | 2         | 2         | 3         | 2         | 1        | 3         | 33         |
| <b>Total</b> | <b>14</b> | <b>15</b> | <b>18</b> | <b>16</b> | <b>13</b> | <b>18</b> | <b>18</b> | <b>13</b> | <b>10</b> | <b>15</b> | <b>13</b> | <b>6</b> | <b>16</b> | <b>185</b> |

## ACCOUNTING FOR MANAGERIAL DECISIONS

### Paper code- MFM-202

**Course description:** The objective of this course is to acquaint students with the accounting concepts, tools and techniques which will be helpful for managerial decisions. *It will teach the fundamentals of financial accounting and how to prepare a balance sheet, income statement, and cash flow statement, analyze financial statements, and calculate and interpret critical ratios. The course will teach basics of financial reporting practices followed by business organizations.*

**Pre requisite-** student should have basic knowledge about accounting, its basic concept and its tools.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the basic concept of management accounting and how it is different from financial accounting. |
| <b>CO2:</b> | Analyze the financial statements and judge the financial health of the organization.                     |
| <b>CO3:</b> | Interpret various ratios which will help to judge the financial position of the company.                 |
| <b>CO4:</b> | Evaluate the budget which will be used in organizations.   |
| <b>CO5:</b> | Describe the various tools of cost control which are very crucial for an organization.                   |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <b>Introduction:</b> Nature, Scope and Functions of Managerial Accounting; Difference between Managerial Accounting and Financial Accounting; Functions of Management Accountant.  | <b>10</b>    |
| <b>II</b>  | <b>Analysis of Financial Statements:</b> Nature, Objectives and Viewpoints of Financial Statements Analysis; Horizontal and Vertical Analysis; Ratio Analysis – Capital Structure Ratios, Profitability Ratios, Turnover Ratios and Liquidity Ratios.  | <b>10</b>    |
| <b>III</b> | <b>Budgetary Control:</b> Concepts of Budget and Budgetary Control; Essentials for an Effective Budgeting; Types of Budget; Preparation of Sales Budget, Production Budget, Cash Budget and Flexible Budget.   | <b>8</b>     |
| <b>IV</b>  | <b>Standard Costing and Variance Analysis:</b> Concept of Standard Costing; Setting of Standards; Analysis of Material Variances, Labour Variances and Overhead Variances.<br>Marginal Costing, Break-even Analysis and Reporting : Break-even Analysis and its uses; Marginal Costing and its Applications; Reporting to Management-Objectives, Essentials and Types of Managerial Reports. | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

### Recommended Book:

1. Sharma , Gupta , Management Accounting , Kalyani Publisher
2. Jain , Narang, Cost Accounting, Kalyani Publisher
3. Maheswari, S. N., Principles of Cost Accounting, Sultan Chand

### References:

1. Arora M.N.: Cost Accounting, Vikas Publication
2. Jawahar Lal, Advance Management Accounting, Sultan Chand

3. Jawahar Lal, Advanced Cost Accounting, Tata McGraw
4. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana.
5. Lal Jawahar ; Managerial Accounting , Himalya Publishing House, New Delhi.

### **TEACHING PEDAGOGY/ ANDRAGOGY**

3. Case study base Learning
4. Theories, based on meta analysis
5. Mentor and mentees for skill enhancement
6. Student Poster Presentations.

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7      | PO8      | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|-----------|------------|
| CO1          | 3         | 2         | 2         | 2         | 3         | 2         | 2         | 1         | 1         | 2         | 2        | 2        | 2         | 26         |
| CO2          | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 2         | 2         | 1        | 2        | 3         | 33         |
| CO3          | 2         | 3         | 2         | 3         | 3         | 3         | 3         | 2         | 1         | 2         | 2        | 2        | 3         | 31         |
| CO4          | 3         | 3         | 3         | 3         | 2         | 3         | 3         | 2         | 3         | 2         | 2        | 1        | 3         | 33         |
| CO5          | 3         | 2         | 3         | 3         | 2         | 3         | 3         | 3         | 3         | 2         | 2        | 2        | 3         | 34         |
| <b>Total</b> | <b>14</b> | <b>13</b> | <b>13</b> | <b>14</b> | <b>13</b> | <b>14</b> | <b>14</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>9</b> | <b>9</b> | <b>14</b> | <b>157</b> |



## RISK AND INSURANCE MANAGEMENT

### Paper code- MFM-203

**Course description** This course aims at developing necessary skills for applying the principles of financial analysis to management of funds by commercial banks and the insurance sector. It will enable the students to understand how to diversify the risk.

**Pre requisite:** the student should have basic knowledge about the various types of risks involved in a business and should know about the insurance sector.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of risk management, methods of dealing with risk and its utility in the field of realmanagement.           |
| <b>CO2:</b> | Interpret the insurance market and the various Acts involved with insurance sector which will help the manager in the real world. |
| <b>CO3:</b> | Evaluate the concept of life insurance, various policies involved with this and various calculations.                             |
| <b>CO4:</b> | Assess the basic terms like Fire insurance, Marine insurance, reinsurance, etc. which are very crucial for an organization.       |
| <b>CO5:</b> | Explain how organizations manage risk exposures and apply this knowledge to deal with organizational risk management.             |

| UNIT       | CONTENTS  | NO. OF HOURS |
|------------|---|--------------|
| <b>I</b>   | <b>Basic Concepts of Risk Management and Insurance:</b> Meaning of risk: Basic categories of risk, methods of dealing with risk; Meaning and objective of risk management; Concepts and features of insurance; Types of insurance contract and fundamental principles of insurance; Cost benefit of insurance to the society                  | <b>10</b>    |
| <b>II</b>  | <b>Insurance Regulatory Act, 1999 and Insurance Market:</b> IRDA ACT 1999, Meaning, Objectives, Duties, Powers and Functions of Authority, Globalization of Indian Insurance, Privatization and Challenges before the Insurance Industry, Need for Reforms and Reforms Strategy.  | <b>10</b>    |
| <b>III</b> | <b>Life Insurance:</b> Definition, Features and Principles of Life insurance, Procedure for taking a policy, Policy conditions, Premium Plans, Calculation of Premium, and Settlement of Claims.  | <b>8</b>     |
| <b>IV</b>  | <b>Fire insurance, Marine Insurance and Re-Insurance:</b> Principles, Policy conditions, Types of policies, Clauses and factors of Marine Insurance, Settlement of claims (Both Fire and Marine Insurance). General Features, Common terms, Features and Objects, Rights and Liabilities of Re-insurance, Principles of Reinsurance, Methods. | <b>12</b>    |
|            | <b>TOTAL</b>  | <b>40</b>    |

### Recommended Books:

1. Darfman, Introduction to Risk Management and Insurance
2. Rejda George. E.: Principles of Risk Management and Insurance, Pearson
3. Mishra M. N. "Insurance principles & Parctice", S. Chand
4. Gupta P.K. Insurance and Risk Management, Himalya Publication House

**References:**

1. Arif Khan, "Theory and Practice of Insurance" Educational Book House.
2. Sharma R. S., "Insurance Principles and practice" Vora, Delhi.
3. Palande, Shah & etc. "Insurance in India" changing policies & Emerging Opportunities, Response Books.

**TEACHING PEDAGOGY/ ANDRAGOGY**

1. Case study base Learning
2. Theories, based on meta analysis
3. Mentor and mentees for skill enhancement
4. Student Poster Presentations.

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 3    | 2    | 3    | 3    | 2   | 3   | 2   | 2   | 2   | 3   | 2   | 2   | 3   | 32    |
| CO2   | 3    | 3    | 2    | 3    | 2   | 3   | 3   | 3   | 2   | 2   | 2   | 2   | 3   | 33    |
| CO3   | 3    | 2    | 2    | 3    | 3   | 3   | 3   | 3   | 2   | 3   | 2   | 2   | 3   | 34    |
| CO4   | 3    | 3    | 2    | 3    | 2   | 3   | 3   | 2   | 3   | 2   | 2   | 2   | 3   | 33    |
| CO5   | 3    | 3    | 2    | 3    | 2   | 3   | 3   | 3   | 2   | 2   | 2   | 2   | 3   | 33    |
| Total | 15   | 13   | 11   | 15   | 11  | 15  | 14  | 13  | 11  | 12  | 10  | 10  | 15  | 165   |

## INVESTMENT ANALYSIS AND EQUITY RESEARCH

### Paper code- MFM-204

**Course description** This course exposes the students to the various concepts of investment management and provides an in-depth study of various issues there under. It will improve their knowledge about analysis of an investment.

**Pre requisite-** students should have basic understanding about investment and about financial market.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of investment and its utility in the field of real management.   |
| <b>CO2:</b> | Analyze the approaches of investment decision making, risk in investment and various investment alternatives.                             |
| <b>CO3:</b> | Interpret the role of Securities Market, Primary Equity Market and Secondary Equity Market which will help the manager in the real world. |
| <b>CO4:</b> | Evaluate the concept of stock market indices depositories.  |
| <b>CO5:</b> | Assess the basic tools used in fundamental analysis which are very crucial for an organization before making any investment decision.     |
| <b>CO6:</b> | Explain how to take various investment decisions by analyzing the market.   |
| <b>CO7:</b> | Apply this knowledge to deal with organizational investment making challenges.  |

| UNIT       | CONTENTS  | NO. OF HOURS |
|------------|---|--------------|
| <b>I</b>   | <b>Elements of Investment:</b> Meaning and Objective of Investment, Investment Vs. Speculation v/s Gambling, Approaches to Investment Decision Making, Risk in Investment, Investment Alternatives. Non-marketable Financial Assets, Non-Financial Assets, Bonds, Equities and Hybrid investments.                          | <b>10</b>    |
| <b>II</b>  | Securities Market, Primary Equity Market, Secondary Equity Market, trading and Settlement, Buying and Selling of Shares, Stock Market Indices Depositories.   | <b>10</b>    |
| <b>III</b> | <b>Fundamental Analysis:</b> Economic analysis, Industry analysis and Company analysis. Technical Analysis: The Dow Theory, Different Charting Techniques, Technical Indicators   | <b>8</b>     |
| <b>IV</b>  | <b>Efficient Market Analysis:</b> Weak, Semi-strong and Strong market, Testing of Different forms of Market, Efficiency and their significance.<br><b>Bond Valuation:</b> Bond Characteristics, Risk in Bond, Bond prices and Bond Yields Duration. Equity Valuation: Balance Sheet Valuation, Dividend Discounting Models. | <b>12</b>    |
|            | <b>TOTAL</b>  | <b>40</b>    |

### Recommended Books:

1. Pandiyani Punitavati: Security Analysis and Portfolio Management, Vikas Publications
2. Kevin S: Security Analysis & Portfolio Management, Prentice Hall, New Delhi
3. Chandra, P., Investment Analysis and Portfolio Management, McGraw Hill.

### References:

1. Bhalla V. K., Investment Management, S. Chand.
2. Clark James Francis: Investment Analysis and Management, McGraw Hill,
3. Smith Richard D: Profit Investments, West Publishing Company.

## **TEACHING PEDAGOGY/ ANDRAGOGY**

1. Case study base Learning
2. Theories, based on meta analysis
3. Mentor and mentees for skill enhancement

|              | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|--------------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| <b>CO1</b>   | 3    | 2    | 3    | 3    | 3   | 2   | 2   | 2   | 1   | 3   | 2   | 2   | 2   | 30    |
| <b>CO2</b>   | 3    | 3    | 3    | 3    | 2   | 3   | 2   | 2   | 1   | 3   | 2   | 2   | 3   | 32    |
| <b>CO3</b>   | 3    | 2    | 3    | 3    | 3   | 3   | 2   | 2   | 1   | 3   | 2   | 1   | 3   | 31    |
| <b>CO4</b>   | 2    | 3    | 3    | 3    | 3   | 2   | 3   | 3   | 1   | 3   | 2   | 1   | 2   | 31    |
| <b>CO5</b>   | 2    | 3    | 3    | 3    | 2   | 3   | 3   | 3   | 1   | 3   | 2   | 1   | 2   | 31    |
| <b>CO6</b>   | 2    | 3    | 3    | 2    | 3   | 3   | 2   | 2   | 2   | 3   | 2   | 1   | 2   | 30    |
| <b>Total</b> | 15   | 16   | 18   | 17   | 16  | 16  | 14  | 14  | 7   | 18  | 12  | 8   | 14  | 185   |

## ADVANCED FINANCIAL MANAGEMENT

### Paper code- MFM-205

**Objective-** this paper aims at providing advance knowledge about the management of finance in an organization. It aims at developing advanced skills in the students to tackle the financial challenges faced by an organization.

**Pre requisite-** the students should have basic knowledge about financial management concepts of an organization.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of working capital management and different sources of its financing in the field of real management. |
| <b>CO2:</b> | Analyze the concept of long term working capital and short term working capital.   |
| <b>CO3:</b> | Evaluate various models for cash flow forecasting. And its interpretation.   |
| <b>CO4:</b> | Assess the basic concept of receivable management.   |
| <b>CO5:</b> | Explain how to take capital structure decision and how to make dividend decision.  |
| <b>CO6:</b> | Apply this knowledge to deal with organizational financial challenges.   |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <b>Working capital management</b> – Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. (No problems on estimation of working capital) Working capital financing: Short term financing of working capital, long term financing of working capital. Working capital leverages  | <b>10</b>    |
| <b>II</b>  | <b>Cash Management</b> – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-orr model, stone model. Strategies for managing surplus fund.   | <b>10</b>    |
| <b>III</b> | <b>Receivables Management</b> – Credit management through credit policy variables, Numerical credit scoring and Discriminate analysis. Control of accounts receivables, Factoring.   | <b>8</b>     |
| <b>IV</b>  | <b>Capital structure decisions</b> – Capital structure & market value of a firm. Theories of capital structure – NI approach, NOI approach, Modigliani Miller approach, traditional approach. Arbitrage process in capital structure. Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy.<br><b>Dividend policy</b> – Theories of dividend policy: relevance and irrelevance dividend decision. Walter’s & Gordon’s model, Modigliani & Miller approach. Dividend policies – stable dividend, stable payout and growth. | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

### Suggested Readings:

1. Prasanna Chandra: Financial Management, (TMH)
2. M.Y. Khan & P.K. Jain – Financial Management, (TMH)
3. I.M. Pandey – Financial Management (Vikas)
4. Van Horne, Financial Management & Policy, Pearson / PHI
5. Keown, Martin, Petty. Scott, Financial management :principles and applications--PHI

6. Brearly and Myers, Principle of Corporate Finance– TMH– 7/e, 2004

7. AshwathDamodaran, Corporate Finance – Theory & Practice – John

Wiley, 2003

### **TEACHING PEDAGOGY/ ANDRAGOGY**

1. Case study base Learning
2. Theories, based on meta analysis
3. Mentor and mentees for skill enhancement
4. Lecture Method

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 2    | 2    | 3    | 3    | 2   | 2   | 2   | 2   | 1   | 2   | 1   | 2   | 2   | 26    |
| CO2   | 2    | 2    | 3    | 3    | 3   | 3   | 2   | 2   | 1   | 2   | 1   | 2   | 2   | 28    |
| CO3   | 3    | 3    | 3    | 3    | 2   | 2   | 2   | 2   | 2   | 2   | 1   | 2   | 2   | 29    |
| CO4   | 2    | 3    | 3    | 3    | 3   | 2   | 2   | 2   | 2   | 3   | 1   | 2   | 3   | 31    |
| CO5   | 2    | 3    | 3    | 3    | 3   | 2   | 2   | 2   | 2   | 3   | 1   | 2   | 3   | 31    |
| CO6   | 2    | 3    | 3    | 3    | 3   | 3   | 2   | 2   | 2   | 3   | 1   | 2   | 3   | 32    |
| Total | 13   | 16   | 18   | 18   | 16  | 14  | 12  | 12  | 10  | 15  | 6   | 12  | 15  | 177   |

## INTERNATIONAL BUSINESS

**Paper code- MFM-206**

### Objective

The objective of the course is to help students understand the conceptual framework of international business and thereof make financial decisions

**Pre requisite-** students should know about the international market and its environment.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of international business and its various strategies.  |
| <b>CO2:</b> | Analyze different types of barriers in International business.  |
| <b>CO3:</b> | Interpret the international environment and various legal aspects involved here.  |
| <b>CO4:</b> | Evaluate various procedures for import, export trade and various procedures involved here.  |
| <b>CO5:</b> | Assess various procedures involved in export import trade.  |
| <b>CO6:</b> | Explain various theories relating to International trade and apply this knowledge to deal with organizational foreign trade challenges. |

| UNIT       | CONTENTS  | NO. OF HOURS |
|------------|---|--------------|
| <b>I</b>   | <b>Nature of International Business:</b> Relevance of International Business, Process of Internationalization, Collaborative Strategies, Strategies for International business. Barriers to trade- Tariff and Non-Tariff, Triad and international Business      | <b>10</b>    |
| <b>II</b>  | <b>International Environment:</b> Economic Environment: Economic system, structure, FDI, Free trade, competition, privatization, deregulation, Cultural Environment, Political & Legal Environment Export Import Strategies: Export Challenges.                 | <b>10</b>    |
| <b>III</b> | <b>Export-Import Procedures:</b> - Export transaction framework. Export procedure flowchart and process. Steps in Export Procedure, Pre-Import Procedure – Steps in Import Documents.   | <b>8</b>     |
| <b>IV</b>  | <b>International Trade Theories:</b> Comparative Cost Theory, Theories of Specialisation, Theory of Country size, Factor Proportion Theory, Product Life Cycle Theory, Country similarities Theory. Financing of Foreign Trade and Institutional Infrastructure | <b>12</b>    |
|            | <b>TOTAL</b>  | <b>40</b>    |

### Recommended Books:

1. Justin, P., International Business, PHI
2. Cherunillum, International Business, PHI
3. Subbarao P., Internaional Business , Himalaya Publication House
4. Hull Charles: International Business, TMH
5. International Business- Daniels, Radebaugh& Sullivan, Pearson Education
6. International Business- Rugman & Hodgetts, Pearson Education
7. International Business- Bennett, Pearson
8. International Business- Sharan

## TEACHING PEDAGOGY/ ANDRAGOGY

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 2    | 2    | 2    | 2    | 2   | 2   | 2   | 2   | 1   | 2   | 1   | 2   | 2   | 26    |
| CO2   | 2    | 2    | 2    | 2    | 2   | 3   | 2   | 2   | 1   | 2   | 1   | 2   | 2   | 23    |
| CO3   | 2    | 2    | 2    | 2    | 2   | 2   | 2   | 2   | 1   | 2   | 1   | 2   | 2   | 24    |
| CO4   | 2    | 3    | 3    | 3    | 2   | 2   | 2   | 2   | 2   | 2   | 1   | 2   | 3   | 29    |
| CO5   | 2    | 2    | 2    | 2    | 2   | 2   | 2   | 2   | 2   | 3   | 1   | 2   | 2   | 26    |
| CO6   | 2    | 2    | 2    | 3    | 3   | 2   | 2   | 2   | 2   | 3   | 1   | 2   | 3   | 29    |
| Total | 12   | 13   | 13   | 14   | 13  | 13  | 12  | 12  | 9   | 14  | 6   | 12  | 14  | 157   |



# MUTUAL FUND AND PORTFOLIO MANAGEMENT

**Paper code: MFM-207**

**Course description:**

The objective of the course is to impart conceptual knowledge and skills relating to mutual fund and portfolio management.

**Pre requisite-** student should have basic idea about investment in mutual fund.

**COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of mutual fund for investment decisions of the organization and apply this in real life situations. |
| <b>CO2:</b> | Analyze the risk involved in the mutual fund.  |
| <b>CO3:</b> | Interpret the management of a portfolio and construction of portfolio.   |
| <b>CO4:</b> | Evaluate various types of risk involved in a portfolio.  |
| <b>CO5:</b> | Assess how to analyze a portfolio, which are very crucial for an organization.   |
| <b>CO6:</b> | Know the Capital Asset Pricing Model.  |

| <b>UNIT</b> | <b>CONTENTS</b>   | <b>NO. OF HOURS</b> |
|-------------|---|---------------------|
| <b>I</b>    | <b>Evolution of Mutual Funds:</b> Concept of mutual fund, Organization of mutual funds, Players of mutual funds, types of mutual funds, Advantages and disadvantages of mutual funds, Key Financial measures. Mutual fund evaluation- Measures of mutual fund evaluation, Risks involved in mutual fund investment, mutual fund selection, and styles in choosing the right Mutual fund scheme. | <b>10</b>           |
| <b>II</b>   | <b>Portfolio Management:</b> Meaning, importance, objectives and various issues in portfolio construction, revision of portfolio and evaluation Risk & Return, Measurement & Analysis, Non- satiation and risk aversion, diversification, borrowing and lending, utility theory and indifference curves, choice of portfolio and efficient set theorem  | <b>10</b>           |
| <b>III</b>  | <b>Portfolio Analysis:</b> Estimating rate of return and standard deviation of portfolio returns, Effects of combining securities; Markowitz risk-return optimization. Portfolio total risk, portfolio market risk and unique risk, Marketing optimization, Sharpe's optimization solution.   | <b>12</b>           |
| <b>IV</b>   | <b>CAPM:</b> Factors Models, APT, Construction of Portfolio, Investment Strategy, execution, assets pricing, revision and measures of return and performance  | <b>8</b>            |
|             | <b>TOTAL</b>  | <b>40</b>           |

**Recommended Books:**

1. PandiyanPunitavati: Security Analysis and Portfolio Management, Vikas Publications
2. Kevin S: Security Analysis & Portfolio Management, Prentice Hall, New Delhi
3. Chandra, P., Investment Analysis and Portfolio Management, Mc Grow Hill

## TEACHING PEDAGOGY/ ANDRAGOGY

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 2    | 2    | 3    | 3    | 2   | 2   | 2   | 2   | 1   | 2   | 1   | 2   | 2   | 26    |
| CO2   | 2    | 2    | 3    | 3    | 3   | 3   | 2   | 2   | 1   | 2   | 1   | 2   | 2   | 28    |
| CO3   | 3    | 3    | 3    | 3    | 3   | 2   | 2   | 2   | 2   | 2   | 1   | 2   | 2   | 30    |
| CO4   | 2    | 3    | 3    | 3    | 3   | 2   | 2   | 2   | 2   | 3   | 1   | 3   | 3   | 32    |
| CO5   | 3    | 3    | 3    | 3    | 3   | 2   | 2   | 2   | 2   | 3   | 1   | 2   | 3   | 32    |
| CO6   | 2    | 3    | 3    | 3    | 3   | 3   | 2   | 3   | 2   | 3   | 1   | 2   | 3   | 33    |
| Total | 14   | 16   | 18   | 18   | 17  | 14  | 12  | 13  | 10  | 15  | 6   | 13  | 15  | 181   |

## **RESEARCH METHODOLOGY & BUSINESS COMMUNICATION**

**Paper code: MFM-208**

**Course description:** This course aims at familiarizing the students with the process and techniques of scientific research and its relevance in the management decision making. This course also aims to help the students to acquire a broad view of communication skills..

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand research as a knowledge generation process through use of scientific methodology and its utility in the field of real management. |
| <b>CO2:</b> | Analyze how to differentiate conceptual and empirical research and the components thereof  |
| <b>CO3:</b> | Interpret the different steps of a research process which will help the manager in the real world.   |
| <b>CO4:</b> | Evaluate how to use advanced statistical packages for data analysis  |
| <b>CO5:</b> | Assess get an overview of writing a research report such as a thesis/dissertation/scholarly research article for a journal                   |
| <b>CO6:</b> | Apply this knowledge to undertake various research work.   |

| <b>UNIT</b> | <b>CONTENTS</b>   | <b>NO. OF HOURS</b> |
|-------------|---|---------------------|
| <b>I</b>    | <b>Basics of Business Research</b><br>Nature and scope of research, Defining Research Problems, Statement of research Objectives, and formulation, research Process. Issues in research process, Ethics in research.  | <b>10</b>           |
| <b>II</b>   | <b>Sampling Design &amp; Measurement Scaling</b><br>Concept of Sampling, good sample design, Process of sampling design, Probability Sampling Types- random, systematic, stratified, cluster, Methods of non-probability sampling- convenience, quota, snowball Sampling adequacy test.<br><b>Measurement Scaling:</b> Data Types- Nominal, ordinal, interval and ratio. Features of Sound measurement, Measurement Rating scales-types, Ranking scale, Tests of reliability, validity testing- types, Types of statistical errors.   | <b>10</b>           |
| <b>III</b>  | <b>Methods of Data collection &amp; Data Analysis</b><br><b>Methods of Data collection:</b> Sources of research data- primary vs secondary data, Methods of Primary data collection, Survey Methods Design of Questionnaire<br><b>Data Analysis:</b><br>Selecting an appropriate statistical technique, field work and tabulation of data, analysis of data, use of SPSS and other statistical software packages, advanced techniques , Tests of significance: t-test, chi-square test, Z test, ANOVA, Correlation & regression Non-parametric tests: Sign test, Wilcoxon signed rank test, Run test, Man-Whitney, Factor analysis. | <b>8</b>            |
| <b>IV</b>   | <b>Report Writing:</b> Research Proposal Writing, Report Writing, Categories of Report, Layout and Parts of a Report, Presentation of a Report, Summer Placement Report, Preparation of Dissertation.   | <b>12</b>           |
|             | <b>TOTAL</b>  | <b>40</b>           |

**Recommended Books:**

1. Kothary, C. R. "Research Methodology, Methods & Technique" (Wiley Eastern)
2. Lesiker"sFlatlee, Business Communication , Tata MC Grow hill
3. BoveethillSchatzman , Business Communication Today , Pearson
4. Roy Urmila, Business Communication , Himalaya Publication House
5. Bhattacharya Deepak , Research Methodology, Excel Book Publication

**References:**

1. Wilkinson &Bhandarkar, "Methodology & Techniques of Social Research" (Himalay)
2. Bajpai S. R., "Methods of Social Survey and Research" (Kitab Mahal, Kanpur).
3. Pannerselvam, Research Methodology, PHI

**TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 2         | 2         | 2         | 2         | 2         | 3         | 3         | 3         | 2         | 2         | 1         | 2         | 3         | 29         |
| CO2          | 2         | 3         | 2         | 3         | 2         | 3         | 3         | 3         | 2         | 2         | 1         | 2         | 3         | 31         |
| CO3          | 2         | 2         | 2         | 3         | 3         | 3         | 2         | 3         | 3         | 3         | 2         | 3         | 3         | 34         |
| CO4          | 2         | 2         | 2         | 3         | 3         | 3         | 2         | 3         | 3         | 3         | 2         | 3         | 3         | 34         |
| CO5          | 2         | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 3         | 3         | 35         |
| CO6          | 2         | 2         | 2         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 3         | 3         | 35         |
| <b>Total</b> | <b>12</b> | <b>13</b> | <b>12</b> | <b>17</b> | <b>16</b> | <b>18</b> | <b>16</b> | <b>18</b> | <b>16</b> | <b>16</b> | <b>10</b> | <b>16</b> | <b>18</b> | <b>198</b> |

## MFM THIRD SEMESTER

### FINANCIAL DERIVATIVES AND COMMODITY MARKET

**Paper code: MFM-301**

**Course description:** This course will familiarize the students in the application of various tools and techniques of financial risk management.

**Pre requisite- student** should have basic idea about commodity market.

**COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept characteristics of different types of derivative securities. |
| <b>CO2:</b> | Interpret the concept of various types of forward and future derivatives.           |
| <b>CO3:</b> | Evaluate the concept options and risk management using options.                     |
| <b>CO4:</b> | Assess various hedging practices which are very crucial for an organization.        |
| <b>CO5:</b> | Explain how to manage risk using swaps and various other commodity derivatives.     |
| <b>CO6:</b> | Apply this knowledge to deal with various hedging practices.                        |

| UNIT       | CONTENTS  | NO. OF HOURS |
|------------|---|--------------|
| <b>I</b>   | <b>Financial Derivatives:</b> Introduction, Features, Types, Use of Derivatives, Critiques of Derivatives. Traders in Derivative Markets, Factors contributing to the growth of Derivatives. Financial Derivatives Market in India.<br><b>Forward contract-</b> Introduction, Features of Forward contract, Classification of Forward Contract. Risk management using forward. Valuation of long and short forwards.                                  | <b>10</b>    |
| <b>II</b>  | <b>Future Contract:</b> Introduction, Financial Futures contracts, Types, Evolution of Futures Market in India, Operators/Traders in Future Market, Functions and growth in Future Market, Future Market trading Mechanism, valuation. Theories of Future prices. Risk management, Hedging Concepts– Long, Short, Cross. Forward Vs Future. Arbitrage opportunity.  | <b>10</b>    |
| <b>III</b> | <b>Swap Contract:</b> Introduction to swap concept, concept, Nature, Evolution, Features, Types- Interest rate Swaps and Currency Swaps; Mechanics of Interest rate swaps, Valuation of Currency swaps.<br><b>Commodity Derivatives-</b> commodity future market and commodity forward market in India, structure. Trading and settlement of commodity derivative contracts.  | <b>8</b>     |
| <b>IV</b>  | <b>Option Contract-</b> Introduction, Features, Types. Put- Call parity, mechanics of options- stock options- options on stock index- options on futures – interest rate options. Concept of exotict option.<br>Determinants of option pricing. Valuation of options- basic model, One-step Binomial model, Black and Scholes option pricing model. Option Greeks. Hedging and Trading with option. Distinction between option and futures contracts. | <b>12</b>    |
|            | <b>TOTAL</b>  | <b>40</b>    |

**Suggested Readings:**

1. John C. Hull : Options, Futures & other derivatives, Pearsons
2. Gupta, Financial Derivatives, PHI
3. Vorha& Bagri: Options & Futures, TMH
4. Pandey I.M. : Financial Management: Vikas Publication
5. Bhalla V.K.: Financial Derivatives: Sultan Chand

### **TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Lecture Method
- Stock Market Analysis

|              | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|--------------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| <b>CO1</b>   | 3    | 2    | 2    | 3    | 2   | 3   | 2   | 3   | 1   | 2   | 3   | 1   | 3   | 30    |
| <b>CO2</b>   | 2    | 2    | 3    | 2    | 2   | 3   | 3   | 3   | 2   | 1   | 3   | 1   | 3   | 30    |
| <b>CO3</b>   | 2    | 3    | 3    | 3    | 2   | 2   | 3   | 2   | 2   | 2   | 3   | 2   | 2   | 31    |
| <b>CO4</b>   | 3    | 3    | 2    | 3    | 1   | 3   | 2   | 3   | 2   | 2   | 2   | 1   | 3   | 31    |
| <b>CO5</b>   | 2    | 2    | 3    | 2    | 2   | 3   | 3   | 3   | 1   | 1   | 3   | 2   | 3   | 30    |
| <b>CO6</b>   | 3    | 3    | 3    | 3    | 2   | 3   | 3   | 2   | 1   | 1   | 3   | 1   | 2   | 30    |
| <b>Total</b> | 15   | 15   | 16   | 16   | 11  | 17  | 16  | 16  | 9   | 9   | 17  | 8   | 16  | 182   |

## INTERNATIONAL FINANCE

**Paper code: MFM-302**

**Course description:** This course will help the students understand conceptual framework of international finance and its use in making financial decisions.

**Pre requisite-** student should have basic knowledge about international trade.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of international financial monetary system.   |
| <b>CO2:</b> | Analyze the role of various international linkages in international trade and apply this knowledge to deal with organizational international trade finance |
| <b>CO3:</b> | Interpret the various concepts of foreign exchange market.   |
| <b>CO4:</b> | Evaluate the concept of life insurance, various policies involved with this and various calculations.  |
| <b>CO5:</b> | Assess the how to various risk involved in foreign trade and its management, which are very crucial for an organization.                                   |
| <b>CO6:</b> | Explain what the international capital and international money market instruments are.   |

| UNIT       | CONTENTS  | NO. OF HOURS |
|------------|---|--------------|
| <b>I</b>   | <b>International Monetary and Financial System:</b> Importance of International Finance; Bretton Woods Conference and afterwards, Role of IMF and the World Bank; European Monetary System.<br><b>Balance of Payment and International Linkages:</b> Components; International flow of Goods, Services and Capital; Coping with current account deficit.  | <b>10</b>    |
| <b>II</b>  | <b>Foreign Exchange Markets:</b> Determining Exchange Rates; Fixed and Flexible Exchange Rate System; Exchange Rate Theories; Participants in the Foreign Exchange Markets; Spot Markets; Exchange Rate Quotes; LERMS; Factors affecting Exchange Rates- spot rates, forward exchange rates, forward exchange contracts; Foreign Exchange and Currency Possession; Information and Communication. | <b>10</b>    |
| <b>III</b> | <b>Foreign Exchange Risk:</b> Transaction Exposure, Translation Exposure and Economic Exposure; Management of Exposures- internal techniques, netting, marketing, leading and lagging, Pricing Policy, Asset and Liability Management and Techniques.   | <b>8</b>     |
| <b>IV</b>  | <b>International Capital and Money Market Instruments;</b> Salient features of different international markets, GDRs, ADRs, IDRs, Eurobonds, Euro loans, Repos, C.P.s, Floating Rate Instruments, Loan Syndication and Euro Deposits, Innovations in International Financial Instruments.   | <b>12</b>    |
|            | <b>TOTAL</b>  | <b>40</b>    |

### **Suggested Readings:**

1. Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi
2. Bhalla V.K. International Finance , Sultan chand
3. Madurai Jeff: International Financial Management, Thomson
4. Vij Madhu: International Financial Management, TMH

**TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 3    | 3    | 3    | 2    | 2   | 2   | 2   | 2   | 1   | 3   | 2   | 2   | 3   | 30    |
| CO2   | 3    | 3    | 2    | 3    | 2   | 2   | 1   | 1   | 2   | 3   | 3   | 1   | 3   | 29    |
| CO3   | 2    | 2    | 3    | 2    | 2   | 2   | 1   | 1   | 2   | 3   | 2   | 2   | 3   | 27    |
| CO4   | 3    | 3    | 2    | 3    | 2   | 2   | 2   | 2   | 1   | 3   | 2   | 2   | 2   | 29    |
| CO5   | 2    | 2    | 3    | 2    | 1   | 1   | 2   | 2   | 2   | 3   | 3   | 2   | 3   | 28    |
| CO6   | 3    | 3    | 3    | 3    | 2   | 2   | 1   | 2   | 2   | 3   | 3   | 1   | 3   | 31    |
| Total | 16   | 16   | 16   | 15   | 11  | 11  | 9   | 10  | 10  | 18  | 15  | 10  | 17  | 174   |



## IT FOR MANAGERS

**Paper code: MFM-303**

**Course description:** The objective of this course is to provide an understanding of computers, computer operating system, and application of relevant software in managerial decision making.

**Pre requisite-** students should have basic understanding of Computer application.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the knowledge of different software and hardware system relevant in maintaining business transaction. |
| <b>CO2:</b> | Analyze the experience of computer usage in business organization.   |
| <b>CO3:</b> | Interpret the computer knowledge with specific reference to commercial data processing systems.                  |
| <b>CO4:</b> | Evaluate the concept of management information system.   |
| <b>CO5:</b> | Assess the various methods of data processing, which are very crucial for an organization.                       |
| <b>CO6:</b> | Apply this knowledge to solve various problems associated with organizational.                                   |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <b>Modern Information Technology:</b> Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN), E-mail, Concept and evolution of Internet, access devices, concept of a World Wide Web and internet browsing.  | <b>10</b>    |
| <b>II</b>  | <b>Introduction to E-Commerce:</b> Meaning and Concept; Electronic commerce versus traditional commerce; E-commerce and e-business; Business applications of e-commerce; Need for e-commerce, Ecommerce models, Electronic Payment Systems: Special features required in payment systems for e-commerce; Types E-cash and currency servers. e-cheques, credit cards, smart cards, electronic purses and debit cards; Security in e-commerce. | <b>10</b>    |
| <b>III</b> | <b>Financial Application of Spread Sheets:</b> working with EXCEL-formatting, Financial functions, chart features, working with graphics in Excel, <b>Introduction to Accounting Packages:</b> Company Creation, Group and Ledger Creation, Voucher Entry, Maintenance of accounting books and final accounts, financial reports generation. Practical Knowledge on Tally Package.   | <b>8</b>     |
| <b>IV</b>  | <b>Management Information System:</b> Concept, definition, Role and Importance, MIS Decision Making, System Development Model, Information Concept, System Concept, Application of MIS.  | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

### **Recommended Books:**

1. Sinha & Sinha : Computer Fundamentals
2. Jawedkar W.S. Management Information system, Tata McGraw Hill
3. O'Brian, J.A.: Management Information Systems, Tata McGraw Hill, New Delhi.
4. Gupta A. K., Management Information Systems, S. Chand.

## TEACHING PEDAGOGY/ ANDRAGOGY

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement
- Computer lab practical

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 2    | 2    | 3    | 2    | 2   | 3   | 2   | 2   | 3   | 2   | 3   | 2   | 3   | 31    |
| CO2   | 2    | 1    | 3    | 1    | 2   | 3   | 2   | 3   | 3   | 1   | 3   | 1   | 3   | 29    |
| CO3   | 1    | 1    | 2    | 2    | 1   | 2   | 3   | 3   | 2   | 2   | 3   | 2   | 2   | 28    |
| CO4   | 2    | 2    | 3    | 1    | 1   | 2   | 3   | 2   | 2   | 1   | 3   | 2   | 2   | 27    |
| CO5   | 2    | 2    | 3    | 2    | 2   | 3   | 2   | 1   | 3   | 1   | 3   | 2   | 3   | 30    |
| CO6   | 1    | 2    | 3    | 2    | 1   | 3   | 2   | 2   | 3   | 1   | 3   | 3   | 3   | 31    |
| Total | 10   | 10   | 17   | 10   | 9   | 16  | 14  | 13  | 16  | 8   | 18  | 12  | 16  | 176   |

## STRATEGIC MANAGEMENT

**Paper code: MFM-304**

**Course description:** The objective of this course is to enhance decision making abilities of students in situation of uncertainty in a dynamic business environment. It will enhance strategy formulation skill in the students.

**Pre requisite-** students should know basic decision formulation concepts.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of risk, methods of dealing with risk and its utility in the field of real management.                     |
| <b>CO2:</b> | Analyze the role of insurance in risk management.   |
| <b>CO3:</b> | Interpret the insurance market and the various Acts involved with insurance sector which will help the manager in the real world. |
| <b>CO4:</b> | Evaluate the concept of life insurance, various policies involved with this and various calculations.                             |
| <b>CO5:</b> | Assess the basic terms like Fire insurance, Marine insurance, reinsurance, etc. which are very crucial for an organization.       |
| <b>CO6:</b> | Explain how organizations manage risk exposures.  |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <b>Concept of Strategy:</b> Conceptual framework for strategic management, The Concept of Strategy and the Strategic Management Process – Stakeholders in business -Vision, Mission, Purpose, Objectives and Goals<br><b>Environmental Analysis and Diagnosis:</b> Concept of environment and its components; Environment scanning and appraisal; Organizational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis, BCG matrix and Porter’s five force model. | <b>10</b>    |
| <b>II</b>  | <b>Strategy Formulation and Choice of Alternatives:</b> Strategies- stability, growth, modernization, diversification, integration; Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Factors affecting strategic choice; Generic competitive strategies-cost leadership, differentiation focus, value chain analysis, bench marking.   | <b>10</b>    |
| <b>III</b> | <b>Functional Strategies:</b> Marketing, production/operations and R&D plans and policies. Personnel and financial plans and policies.<br><b>Strategy Implementation:</b> Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.   | <b>8</b>     |
| <b>IV</b>  | <b>Strategy Evaluation:</b> Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control, Problem in management and evaluation, Global Issues in Strategic Management.  | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

### Recommended Books:

1. Kazmi, Azhar: Business Policy, Tata McGraw Hill, Delhi
2. Aswathappa. K. and Reddy G. S., Business Environment for Strategic Management, Himalaya Publishing House.
3. Prasad L.M. , Starectic Management, Sultan Chand

### References:

1. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
2. Coulter, Mary K: Strategic Management in Action, Prentice Hall New jersey.

3. Gupta, Golakata and Srinivasan, Business Policy and Strategic Management, PHI.

**TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 2         | 1         | 1         | 2         | 3         | 3         | 2         | 2         | 2         | 3         | 3         | 2         | 3         | 29         |
| CO2          | 1         | 2         | 2         | 3         | 2         | 3         | 1         | 2         | 2         | 2         | 3         | 1         | 3         | 27         |
| CO3          | 2         | 2         | 1         | 3         | 3         | 3         | 2         | 2         | 2         | 3         | 3         | 1         | 3         | 30         |
| CO4          | 1         | 2         | 2         | 2         | 2         | 3         | 2         | 3         | 2         | 3         | 2         | 2         | 3         | 29         |
| CO5          | 2         | 1         | 2         | 2         | 3         | 3         | 1         | 2         | 2         | 2         | 2         | 2         | 2         | 26         |
| CO6          | 2         | 2         | 2         | 2         | 3         | 2         | 3         | 2         | 2         | 3         | 3         | 2         | 3         | 31         |
| <b>Total</b> | <b>10</b> | <b>10</b> | <b>10</b> | <b>14</b> | <b>16</b> | <b>17</b> | <b>11</b> | <b>13</b> | <b>12</b> | <b>16</b> | <b>16</b> | <b>10</b> | <b>17</b> | <b>172</b> |

## **TAX PLANNING AND MANAGEMENT**

**Paper code: MFM-305**

**Course description:** To provide a conceptual idea about the various provisions of the Income Tax Act. related to the corporate sector and the implications of this provisions on the tax planning of the companies.

**Pre requisite- students** should have basic idea about corporate taxation.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of corporate tax and its utility in the field of real management.                                   |
| <b>CO2:</b> | Analyze the head wise concept tax planning and tax management.   |
| <b>CO3:</b> | Interpret various important concepts involved in taxation planning.  |
| <b>CO4:</b> | Evaluate the concept of tax planning with reference to: Depreciation, Capital gain, House Property, Amalgamation & Merger. |
| <b>CO5:</b> | Assess the application o GST law.  |
| <b>CO6:</b> | Explain concept of supply including composite and mixed supplies Charge of tax Exemption from tax.                         |

| <b>UNIT</b> | <b>CONTENTS</b>  | <b>NO. OF HOURS</b> |
|-------------|--|---------------------|
| <b>I</b>    | Corporate Tax in India, Assessment of Corporate Assessee- Head wise Concept of Tax Planning. Tax Management.   | <b>10</b>           |
| <b>II</b>   | MAT, TDS, Advance Payment Tax, Self assessment, Tax Planning as residential status, Specific Management decision, Make or Buy, Lease or Own, retain or replace, Shut down or Continue, Double taxation relief. | <b>10</b>           |
| <b>III</b>  | Tax Planning with reference to: Depreciation, Capital gain, House Property, Amalgamation & Merger.   | <b>8</b>            |
| <b>IV</b>   | <b>Goods and Services Tax(GST)Laws</b> Application of CGST/IGST law, Concept of supply including composite and mixed supplies Charge of tax Exemption from tax Composition levy                                | <b>12</b>           |
|             | <b>TOTAL</b>   | <b>40</b>           |

### **Recommended Books:**

1. Singhania, V.K.: Direct Taxes: Law and Practic, Taxman"s Publication, Delhi.
2. Bhagabati Prasad," Direct Tax Laws & Practices".

### **References:**

- 1 .R.N.Lakhotia&SubashLakhotia,"Tax Planning for non-resident Indians", Vision books(P) ltd.
- 2 R.N.Lakhotia and Subash-Lakhotia, Tax Planning for non-resident Indians, Vision Books (P) Ltd.
- 3 R.N.Lakhotia, „Corporate Tax Planning“ , Vision Books (P)Ltd.
- 4 Singhani, V.K.D:Direct Taxes : Law and Practice, Taxman"s Publication, Delhi.

### **TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement
- Special Lecture by Chartered Accountants

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 2    | 2    | 3    | 3    | 2   | 2   | 1   | 1   | 1   | 2   | 2   | 1   | 1   | 23    |
| CO2   | 2    | 2    | 2    | 2    | 3   | 2   | 2   | 2   | 2   | 2   | 1   | 2   | 1   | 25    |
| CO3   | 2    | 2    | 2    | 3    | 2   | 2   | 2   | 1   | 1   | 2   | 1   | 1   | 2   | 23    |
| CO4   | 2    | 2    | 3    | 3    | 2   | 2   | 2   | 1   | 2   | 2   | 2   | 1   | 2   | 26    |
| CO5   | 3    | 3    | 3    | 3    | 3   | 1   | 1   | 2   | 1   | 2   | 1   | 1   | 2   | 26    |
| CO6   | 3    | 3    | 2    | 3    | 3   | 2   | 2   | 2   | 1   | 2   | 2   | 2   | 3   | 30    |
| Total | 14   | 14   | 15   | 17   | 15  | 11  | 10  | 9   | 8   | 12  | 9   | 8   | 11  | 153   |

## MARKETING OF SERVICES

**Paper code: MFM-306**

**Course description:** The objective of this paper is to get the students conceptually clarified and getting them being acquainted with applications of the marketing concepts and strategies to services.

**Pre requisite-** student should have basic idea about marketing management.

**COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of service and its utility in the field of real management. |
| <b>CO2:</b> | Analyze the role of service marketing and its various elements.                    |
| <b>CO3:</b> | Interpret the management and planning of service marketing.                        |
| <b>CO4:</b> | Evaluate various strategies involved in marketing of services.                     |
| <b>CO5:</b> | Assess the concept of customer relationship in case of services.                   |
| <b>CO6:</b> | Explain how to know and fulfil the expectations of customers in case of services.  |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <b>INTRODUCTION TO SERVICES:</b> Meaning, definition, features and classification of services, Seven P's of Service Marketing. Products Vs. Services; Evolution & Growth of Service sector in India; Role of women in service economy, Services Marketing Elements; Services Marketing Triangle; Strategic Planning; Factors stimulating the transformation of service economy.  | <b>10</b>    |
| <b>II</b>  | <b>SERVICES MARKETING PLANNING:</b> Service Marketing Research; Service Marketing Planning, Market Segmentation (STP) and Positioning; Consumer Behavior, Customer Expectations, and Perception ; Managing Demand of Services; Service Encounter Management; Strategic Services Marketing and developing Service Competitive Advantage (SCA).  | <b>10</b>    |
| <b>III</b> | <b>SERVICES MARKETING STRATEGIES:</b> Gap Model and Service Quality Management; Service Expectations and Service Product Planning, Blue Printing and Interactive Marketing; Pricing of Services.   | <b>8</b>     |
| <b>IV</b>  | <b>CUSTOMER RELATIONSHIP MANAGEMENT:</b> Managing People, Process and Physical Evidence; Basics of Customer Relationship Management-Understanding Customers expectations, Perceptions and Building Customers Relationship. Services Recovery and Managing Customer Waiting lines and Reservations. Financial services, Tourism Services, Education and Professional Services, Health services and I.T. & Communication services. | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

**Recommended Books:**

1. Lovelock,C., “Services Marketing”, Pearson Education Inc, New Delhi.
2. Zethimal,V.A., and Bitner,M.J., “Services Marketing”, TataMacGraw Hill, New Delhi
3. Jha, S.M., “Services Marketing”, Himalayan Publishing House, New Delhi.
4. Shanker, Ravi., “Services Marketing”, Excell Book, New Delhi.
5. Apte,G., “Services Marketing”,OxfoedPublication,New Delhi.
6. Balaji,B., “Services Marketing & Management”, S.Chand& Company Ltd, New Delhi
7. Gupta S.L., Marketing of services, IBH, Publication

**References:**

1. Shajahan, S., “Services Marketing”, Himalayan Publishing House, New Delhi.
2. Rao, R., “Services Marketing”, Pearson Education Inc, New Delhi.
3. Dyche,Jill., “The CRM Hand Book”, Pearson Education Inc, New Delhi.

**TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|--------------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| <b>CO1</b>   | 1    | 1    | 2    | 2    | 2   | 2   | 1   | 2   | 2   | 3   | 3   | 2   | 2   | 25    |
| <b>CO2</b>   | 1    | 1    | 2    | 2    | 2   | 2   | 2   | 2   | 2   | 3   | 3   | 2   | 2   | 26    |
| <b>CO3</b>   | 2    | 2    | 2    | 2    | 3   | 3   | 2   | 2   | 2   | 2   | 2   | 2   | 2   | 28    |
| <b>CO4</b>   | 2    | 1    | 2    | 2    | 2   | 2   | 1   | 2   | 2   | 3   | 3   | 2   | 2   | 26    |
| <b>CO5</b>   | 2    | 2    | 2    | 2    | 2   | 3   | 3   | 2   | 3   | 2   | 2   | 3   | 3   | 31    |
| <b>CO6</b>   | 2    | 2    | 2    | 2    | 2   | 3   | 3   | 2   | 3   | 2   | 2   | 3   | 3   | 31    |
| <b>Total</b> | 10   | 9    | 12   | 12   | 13  | 15  | 12  | 12  | 14  | 15  | 15  | 14  | 14  | 167   |



## CORPORATE RESTRUCTURING AND FINANCIAL ENGINEERING

**Paper code: MFM-307**

**Course description:** The objective of the present course is to provide the necessary knowledge and making the students aware of the various issues involved in M & A including corporate restructuring practices. The present paper also attempts to provide elementary knowledge, relations and the concepts of financial engineering to the students.

**Pre requisite-** students should know about the basics of corporate mergers and acquisitions.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of merger, acquisition and amalgamation.                                  |
| <b>CO2:</b> | Analyze various strategic perspectives and approaches in corporate restructuring.                |
| <b>CO3:</b> | Interpret different methods involved in corporate restructuring.                                 |
| <b>CO4:</b> | Evaluate various strategies involved in merger process and takeover.                             |
| <b>CO5:</b> | Assess the concept of different valuation approaches.  |
| <b>CO6:</b> | Explain what the methods in financing merger and the concept of accounting for amalgamation are. |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <p><b>Mergers-</b> Nature of acquisitions and amalgamations. types of merger – motives behind mergers – theories of mergers – operating, financial and managerial synergy of mergers – value creation in horizontal, vertical and conglomerate mergers – internal and external change forces contributing to M &amp; A activities</p> <p><b>M &amp; A – A strategic perspective-</b> industry life cycle and product life cycle analysis in M&amp;A decision, strategic approaches to M&amp;A.</p> | <b>10</b>    |
| <b>II</b>  | <p><b>Corporate restructuring</b> – different methods of restructuring – joint ventures – sell off and spin off – divestitures – equity carve out – leveraged buy outs (LBO) – management buy outs – master limited partnerships – employee stock ownership plans (ESOP)</p>   | <b>10</b>    |
| <b>III</b> | <p><b>Merger Process:</b> Dynamics of M&amp;A process- identification of targets- negotiation-closing the deal. Five-stage model – due diligence (detailed discussion).</p> <p><b>Takeovers,</b> types, hostile takeover approaches, Takeover defences – financial defensive measures – Coercive offers and defences – anti-takeover amendments – poison pill defences</p> <p><b>Process of merger integration</b> – organizational and human aspects – managerial challenges of M &amp; A</p>     | <b>8</b>     |

|           |  |           |
|-----------|--|-----------|
| <b>IV</b> | <b>Valuation</b> – valuation approaches – discounted cash flow valuation – relative valuation – valuing operating and financial synergy – valuing corporate control – valuing of LBO<br>Methods of financing mergers – cash offer, share exchange ratio – mergers as a capital budgeting decision<br><b>Accounting for amalgamation</b> – pooling of interest method, purchase method – procedure laid down under Indian companies act of 1956 | <b>12</b> |
|           | <b>TOTAL</b>   | <b>40</b> |

**Suggested Readings:**

1. Weston J. Fred: Corporate Restructuring, TMH
2. Kumar Rajesh: Mergers & Acquisitions, TMH
3. Das Bhagwan , Corporate Restructuring, Himalaya publication House

**TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 2         | 1         | 2         | 2         | 3         | 1         | 1         | 1         | 2         | 2         | 2         | 1         | 1         | 21         |
| CO2          | 2         | 2         | 3         | 3         | 3         | 2         | 2         | 3         | 2         | 2         | 3         | 2         | 2         | 31         |
| CO3          | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 3         | 36         |
| CO4          | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 3         | 36         |
| CO5          | 3         | 3         | 2         | 3         | 2         | 3         | 3         | 2         | 3         | 2         | 2         | 2         | 3         | 33         |
| CO6          | 3         | 3         | 2         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 2         | 1         | 3         | 34         |
| <b>Total</b> | <b>16</b> | <b>15</b> | <b>15</b> | <b>17</b> | <b>17</b> | <b>15</b> | <b>15</b> | <b>15</b> | <b>14</b> | <b>14</b> | <b>13</b> | <b>10</b> | <b>15</b> | <b>191</b> |

## **TRAINING REPORTS**

**Paper code: MFM-308**

*Course description:*

### **SUMMER TRAINING PROJECT REPORT & VIVA VOCE**

**Full Marks: 100 (Project Report: 70, Viva Voce : 30)**

The candidates are required to undergo summer training for a period of six to eight weeks during the summer vacation in an organization (Service/Industry/Business) under the supervision of an officer of the organization concerned not below the rank of Deputy Manager. After the successful completion of summer training the candidate has to submit a project report to the department within 3 weeks of completion of the training.

The project report will be evaluated both by the internal examiner (HOD/Coordinator) and an External Examiner, preferably an officer of an organization, or an academician. They will also conduct the viva voce examination.

# MFM FOURTH SEMESTER

## STRATEGIC FINANCIAL MANAGEMENT

**Paper code: MFM-401**

**Course description:** The objective of the course is to examine role of finance managers in the management of Strategic financial position of the firm. The strategic choices in investment and financing which enhance the share holder's value have been inducted in the course.

**Pre requisite-** students should have basic idea about strategy management and financial management of a business.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of Strategic Financial Management and its various types.             |
| <b>CO2:</b> | Analyze various strategies for Strategic Financial Planning Process.                        |
| <b>CO3:</b> | Interpret different methods involved in Management of Global Finance.                       |
| <b>CO4:</b> | Evaluate various Innovations in Financial Instruments.                                      |
| <b>CO5:</b> | Assess the Emerging Area in Strategic Financial Management.                                 |
| <b>CO6:</b> | Apply this knowledge to deal with strategy formulation relating finance of an organization. |

| UNIT       | CONTENTS  | NO. OF HOURS |
|------------|---|--------------|
| <b>I</b>   | <b>Concept of Strategic Financial Management:</b> Types of Financing Strategy, Strategy Component, Inter-relation between strategic choices, Strategic Financial Planning Process, Types of Strategic Financial Plans, Forecasting financial positions. Expansion strategy, Divestment strategy, Growth Strategy, Financing the long term growth. | <b>10</b>    |
| <b>II</b>  | <b>Management of Global Finance:</b> Domestic Financial Management vs. International Financial Management, International Investment Decisions, International Financial Market, Role of International Financing Institutions, Risk Associated with International financing and Investment operations.  | <b>10</b>    |
| <b>III</b> | <b>Innovations in Financial Instruments:</b> Sources of innovation, Characteristics and pricing of common stock and Bonds. Valuation of Financial Securities, Hybrid Securities,  | <b>8</b>     |
| <b>IV</b>  | <b>Emerging Area in Strategic Financial Management:</b> Corporate Risk Management, Corporate Governance, Managing Private Equity and Venture Capital, Management of Financial Distress.   | <b>12</b>    |
|            | <b>TOTAL</b>  | <b>40</b>    |

### Recommended Books:

1. Khan and Jain: Financial Management-, Tata McGraw
2. Pandey I.M: Financial Management, Vikash Publishing
3. Chandra Prasanna: Financial Management, Tata McGraw

### References:

In addition, the students are expected to refer to RBI Bulletins, Economic Times and Other Business newspapers and Finance related Journals and Magazines on a regular basis to keep themselves update about the

recent developments.

**TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PO8       | PO9 | Total |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|-------|
| CO1          | 3         | 2         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 2         | 2         | 2         | 3   | 34    |
| CO2          | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 2         | 2         | 2         | 2         | 3   | 33    |
| CO3          | 3         | 2         | 2         | 3         | 2         | 3         | 3         | 2         | 2         | 3         | 2         | 2         | 3   | 32    |
| CO4          | 3         | 2         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 2         | 2         | 2         | 3   | 34    |
| CO5          | 2         | 3         | 3         | 3         | 3         | 2         | 2         | 3         | 2         | 2         | 2         | 2         | 3   | 32    |
| CO6          | 2         | 2         | 2         | 3         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 3   | 28    |
| <b>Total</b> | <b>16</b> | <b>14</b> | <b>16</b> | <b>18</b> | <b>16</b> | <b>16</b> | <b>16</b> | <b>15</b> | <b>12</b> | <b>13</b> | <b>12</b> | <b>12</b> |     |       |

## **CORPORATE GOVERNANCE AND BUSINESS ETHICS**

**Paper code: MFM-402**

**Course description:** The objective of the paper is to provide a theoretical understanding of the issues involved in corporate governance and business ethics from the perspective of a company manager engaged in welfare of the stakeholders.

**Pre requisite-** students should know about the concept of ethics in general.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of Corporate governance and the governance system.                   |
| <b>CO2:</b> | Analyze various strategic for corporate disclosure and its guidelines.                      |
| <b>CO3:</b> | Interpret various committees involved for governance purpose.                               |
| <b>CO4:</b> | Evaluate the concept of business ethics.  |
| <b>CO5:</b> | Assess the concept of Corporate Social Responsibility.                                      |
| <b>CO6:</b> | Explain Common indicators of measuring for business social performance and whistle blowing. |
| <b>CO7:</b> | Apply this knowledge to deal with organizational governance and ethical practices.          |

| <b>UNIT</b> | <b>CONTENTS</b>  | <b>NO. OF HOURS</b> |
|-------------|--|---------------------|
| <b>I</b>    | Governance, Theoretical basis of Corporate Governance, Corporate Governance Systems, Features of good Corporate Governance.  | <b>10</b>           |
| <b>II</b>   | Corporate disclosure, Insider trading, Landmarks in the Emergence of CG, CG Committees , World Bank on CG, OECD Principles ,Sarbanes –Oxley Act,2002,Indian Committees and Guidelines ,CII Initiatives. Agents & Institutions in CG, Rights & Privileges of Shareholders, Investors Problems & Protection, CG & other Stakeholders, Role of Regulators & Government<br>Corporate Governance (CG): Meaning, Historical Perspective, Issues in Corporate | <b>10</b>           |
| <b>III</b>  | Business Ethics: Importance & Need for Business Ethics, Unethical Behavior & Issues, Ethical principles in business, Moral issues in business, Worker’s and employees rights and responsibilities  | <b>8</b>            |
| <b>IV</b>   | Corporate social responsibility: Meaning and evolution of corporate social responsibility. Ethics and CSR, Importance & Scope of CSR.Common indicators of measuring for business social performance. Whistle blowing: Kinds of whistle blowing, precluding the needs of whistle blowing, Equal employment opportunities.   | <b>12</b>           |
|             | <b>TOTAL</b>   | <b>40</b>           |

### **Recommended Books:**

1. Fernando A. C., Corporate Governance, Pearson Education
2. Sharlekar S.A. , Ethics in Management, Himalaya publication House
3. C.S.V. Murthy, Business ethics & Corporate Governance, HPH

### **References:**

1. Hartman L. P. , Business Ethics, Tata McGraw-Hill
2. Agalgatti B. H. & Krishna S., Business Ethics, Niraj Publication
3. Prasad, Corporate Governance, PHI
4. Valesqueze, Business Ethics, PHI

5. Das, Corporate Governance in India, PHI

**TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4      | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 3         | 3         | 2         | 3         | 3         | 2         | 2         | 1        | 2         | 3         | 2         | 3         | 2         | 30         |
| CO2          | 3         | 3         | 3         | 3         | 3         | 2         | 2         | 1        | 2         | 2         | 2         | 3         | 2         | 31         |
| CO3          | 3         | 2         | 2         | 3         | 3         | 2         | 2         | 1        | 2         | 2         | 2         | 3         | 2         | 29         |
| CO4          | 3         | 2         | 3         | 3         | 3         | 2         | 2         | 1        | 2         | 2         | 3         | 3         | 2         | 31         |
| CO5          | 3         | 2         | 3         | 3         | 3         | 2         | 2         | 1        | 2         | 3         | 3         | 3         | 2         | 32         |
| CO6          | 3         | 2         | 3         | 3         | 3         | 2         | 2         | 1        | 2         | 2         | 3         | 3         | 2         | 31         |
| <b>Total</b> | <b>18</b> | <b>14</b> | <b>16</b> | <b>18</b> | <b>18</b> | <b>12</b> | <b>12</b> | <b>6</b> | <b>12</b> | <b>14</b> | <b>15</b> | <b>18</b> | <b>12</b> | <b>184</b> |

## PROJECT APPRAISAL, PLANNING & CONTROL

**Paper code: MFM-403**

**Course description:** The objective of this course is theoretical aspects of project appraisal, planning & control.

**Pre requisite-** students should have basic idea about different projects that are being taken by a business firm.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of project and project management.                              |
| <b>CO2:</b> | Analyze various types of project and how to select the best one among them.            |
| <b>CO3:</b> | Interpret the capital expenditure decision structure.                                  |
| <b>CO4:</b> | Evaluate various strategies involved in project budget preparation.                    |
| <b>CO5:</b> | Assess the concept of technical analysis and financial analysis in project management. |
| <b>CO6:</b> | Explain the Network Techniques for Project Implementation, Monitoring and Control.     |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | Concept of project and project management, Characteristics of project, Project Family tree, Classification of Project, Project selection process, Project life cycle, Project report, Project appraisal, Tools and techniques for project management, Project manager's roles and responsibilities   | <b>10</b>    |
| <b>II</b>  | <b>Capital expenditure decision structure</b> – Objective, Introduction, Meaning and features of capital budgeting decisions, Importance of capital budgeting decisions, Kinds of capital expenditure decisions, Capital expenditure budgeting process, Criteria of capital budgeting, Resource allocation framework, Capital budgeting difficulties | <b>10</b>    |
| <b>III</b> | Technical analysis and Financial analysis, analysis of project risk, firm risk, market risk, social cost benefit analysis, multiple projects and constraints. Environmental appraisal of projects  | <b>8</b>     |
| <b>IV</b>  | <b>Network Techniques for Project Implementation, Monitoring and Control:</b> PERT and CPM Techniques; Critical Path, Event Slacks and Activity Floats; Scheduling to match availability of manpower; Measures of variability and Probability of completion by a specified date; Project implementation practices in India.                          | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

### SUGGESTED READINGS

1. Prasana Chandra: Projects-Planning Analysis, Selection, Implementation & Review, Tata McGraw Hill, New Delhi.
2. Prasana Chandra : Financial Management, Tata McGraw Hill, New Delhi.
3. M.Shaghil and M. Mushtaque : Project Planning and Management Vol. 1
4. C. Choudhury : Project Management, Tata McGraw Hill, New Delhi – 1995
5. I.M. Pandey : Financial management, Vikas Publishing. Ed. 8.
6. Laura Brown and Tony Grundy : Strategic Project Management
7. P. Gopala Krishnan and V. Rama Moorthy : Project Management



8. Johan, M. Nicholas : Project Management for Business & Technology, Ed. 2nd.

**TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4       | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 2         | 2         | 3         | 2         | 3         | 2         | 2         | 3         | 2         | 2         | 3         | 2         | 2         | 30         |
| CO2          | 2         | 2         | 3         | 2         | 3         | 2         | 2         | 3         | 2         | 2         | 3         | 2         | 2         | 30         |
| CO3          | 3         | 2         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 3         | 2         | 2         | 3         | 35         |
| CO4          | 3         | 2         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 2         | 2         | 3         | 36         |
| CO5          | 3         | 3         | 3         | 3         | 2         | 3         | 3         | 3         | 2         | 2         | 3         | 3         | 3         | 36         |
| CO6          | 3         | 3         | 3         | 3         | 2         | 3         | 3         | 3         | 2         | 2         | 3         | 3         | 3         | 36         |
| <b>Total</b> | <b>16</b> | <b>14</b> | <b>18</b> | <b>16</b> | <b>16</b> | <b>16</b> | <b>16</b> | <b>18</b> | <b>13</b> | <b>14</b> | <b>16</b> | <b>14</b> | <b>16</b> | <b>203</b> |

## RETAILING & BRAND MANAGEMENT

**Paper code: MFM-404**

**Course description:** The objective of this course is to facilitate understanding of the conceptual aspects of Retail Management, Supply Chain Management and Brand Management.

**Pre requisite-** students should have basic knowledge about retailing.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of Retailing and its importance for a business organization. |
| <b>CO2:</b> | Analyze various formats of retailing and its management.                            |
| <b>CO3:</b> | Interpret the decision making of Retail management.                                 |
| <b>CO4:</b> | Evaluate various strategies involved in supply chain management.                    |
| <b>CO5:</b> | Assess the concept of Brand management.   |
| <b>CO6:</b> | Explain various new technologies involved with retail management.                   |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <b>Introduction to Retailing:</b> Meaning, importance, Recent trends, Retail Management Decision Process, Different formats of retailing, Retail Market Segmentation. Product and Merchandise Management, Pricing Strategies                   | <b>10</b>    |
| <b>II</b>  | <b>Retailing Management Decision:</b> Retail Location study, Retail Customer Buying Behaviour; Retail Marketing strategy; Site selection. Communication- Mix and Retailing Promotion; Store Layout and Management; Servicing Retail Customers. | <b>10</b>    |
| <b>III</b> | <b>Supply Chain Management:</b> Fundamentals of SCM; Demand Management, Operation Management; Logistic Management, Procure Management; Information and Technology; Performance Measurement and Control.  | <b>8</b>     |
| <b>IV</b>  | <b>Brand Management:</b> Meaning and Importance, Merits and demerits of branding, types of branding, Brand personality, Brand Planning; Brand Positioning; Brand Equity.   | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

### **Recommended Books:**

1. Levy, Michael, Weitz, a, Barton, "Retail Management", Tata-McGraw Hill, New Delhi.
2. Pradhan, Swapna, "Retail Management", Tata-McGraw Hill, New Delhi.
3. Chunawalla., S.A., "Brand Management", Himalayan Publishing House, New Delhi.
4. G. Gibson, Vedamin, Retail management, Jaico publication

### **References:**

1. Burman, Barry, Evans, J.E., "Retail Management", Pearson Education, New Delhi.
2. Gilbert, D., "Retail Management", Pearson Education, New Delhi.
5. Bajaj, C., TalRajnish., Srivastava, Nidhi., "Retail Management", Tata-McGraw Hill, New Delhi
6. Taylor, David A., "Supply Chain Management", Pearson Education, New Delhi.
7. Altekar., R.V., "Supply Chain Management", PHI Publishing House, New Delhi.
8. Handfield, R.B., Nicholas, E.L., "Supply Chain Redesign", Pearson Education, New Delhi.

9. Ogden, J.R., "Integrated Retail Management", Biztantra Publication.
10. Henry, D., "Brand Management", Himalayan Publishing House, New Delhi.
11. Ramesh Kumar, S., "Marketing and Branding", Pearson Education, New Delhi.

### **TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|--------------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| <b>CO1</b>   | 2    | 2    | 1    | 1    | 3   | 2   | 1   | 1   | 2   | 2   | 2   | 1   | 1   | 21    |
| <b>CO2</b>   | 2    | 2    | 1    | 1    | 3   | 2   | 1   | 1   | 2   | 2   | 2   | 1   | 1   | 21    |
| <b>CO3</b>   | 1    | 1    | 2    | 2    | 3   | 3   | 3   | 3   | 3   | 2   | 2   | 3   | 3   | 31    |
| <b>CO4</b>   | 1    | 1    | 2    | 2    | 3   | 2   | 2   | 2   | 3   | 3   | 2   | 2   | 3   | 28    |
| <b>CO5</b>   | 1    | 1    | 3    | 3    | 2   | 2   | 3   | 3   | 3   | 3   | 3   | 2   | 2   | 31    |
| <b>CO6</b>   | 2    | 2    | 3    | 3    | 3   | 3   | 2   | 3   | 3   | 2   | 3   | 2   | 2   | 33    |
| <b>Total</b> | 9    | 9    | 12   | 12   | 17  | 14  | 12  | 13  | 16  | 14  | 14  | 11  | 12  | 165   |

## **BUSINESS AND CORPORATE LAW**

**Paper code: MFM-405**

**Course description :** The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

**Pre requisite- student** should have basic knowledge about law that are crucial for a business.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of a contract and various important Acts.   |
| <b>CO2:</b> | Analyze various Acts which are crucial for a business organization, like- Indian Contract Act. Negotiable Instruments Act, Indian Stamp Act. Copy Right Act. |
| <b>CO3:</b> | Interpret MRTP Act, Indian Competition Act 2002, Consumer Protection Act, Patent Act. Information Technology Act.  |
| <b>CO4:</b> | Evaluate various Workmen Compensation Act, Sick Industries Companies Act, Indian Companies (Amendment) Act.  |
| <b>CO5:</b> | Assess the concept of FERA, FEMA, EXIM policy, etc.  |
| <b>CO6:</b> | Apply this knowledge to deal with legal challenges of organizations.   |

| <b>UNIT</b> | <b>CONTENTS</b>   | <b>NO. OF HOURS</b> |
|-------------|---|---------------------|
| <b>I</b>    | Indian Contract Act. Negotiable Instruments Act, Indian Stamp Act. Copy Right Act                                   | <b>10</b>           |
| <b>II</b>   | MRTP Act, Indian Competition Act 2002, Consumer Protection Act, Patent Act. Information Technology Act              | <b>10</b>           |
| <b>III</b>  | Workmen Compensation Act, Sick Industries Companies Act, Indian Companies (Amendment) Act                           | <b>8</b>            |
| <b>IV</b>   | FERA and FEMA-2000, Exim-Policies, <u>Competition Act</u> , Securities and Exchange Board of India (Amendment) Act, | <b>12</b>           |
|             | <b>TOTAL</b>  | <b>40</b>           |

### **Recommended Books:**

1. Singh, Avtar. Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book" Co
2. Kapoor N.D. , Marchantile Law, Sultan Chand

### **TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | 2PO3      | PO4      | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 2         | 2         | 3         | 3         | 3         | 3         | 2         | 1        | 2         | 3         | 3         | 2         | 2         | 31         |
| CO2          | 2         | 2         | 3         | 3         | 3         | 3         | 2         | 1        | 2         | 3         | 3         | 2         | 2         | 31         |
| CO3          | 2         | 2         | 3         | 3         | 3         | 3         | 2         | 1        | 2         | 3         | 3         | 2         | 2         | 31         |
| CO4          | 2         | 2         | 3         | 3         | 3         | 3         | 2         | 1        | 2         | 3         | 3         | 2         | 3         | 32         |
| CO5          | 2         | 2         | 3         | 3         | 3         | 3         | 2         | 1        | 2         | 3         | 3         | 2         | 3         | 32         |
| CO6          | 2         | 2         | 3         | 3         | 3         | 3         | 2         | 1        | 2         | 3         | 3         | 2         | 3         | 32         |
| <b>Total</b> | <b>12</b> | <b>12</b> | <b>18</b> | <b>18</b> | <b>18</b> | <b>18</b> | <b>12</b> | <b>6</b> | <b>12</b> | <b>18</b> | <b>18</b> | <b>12</b> | <b>15</b> | <b>189</b> |

## ACCOUNTING STANDARDS AND CORPORATE REPORTING

**Paper code: MFM-406**

**Course description:** To provide an understanding of the accounting standards of ASB and IASB, and to study the corporate reporting practices in India.

**Pre requisite-** student should know about basic accounting practices.

### COURSE OUTCOME:

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |   |
|-------------|---|
| <b>CO1:</b> | Understand the concept of accounting standard and its history.                |
| <b>CO2:</b> | Analyze accounting standard prevailing in India.                              |
| <b>CO3:</b> | Interpret AS-1, 2, 3, 6, 10 and 14 in details.                                |
| <b>CO4:</b> | Evaluate other accounting standards which are crucial for a business manager. |
| <b>CO5:</b> | Assess the concept of Accounting standard and their different importance.     |
| <b>CO6:</b> | Explain what IASB and IFRS are.   |
| <b>CO7:</b> | Apply this knowledge to deal with legal accounting works of organizations.    |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <b>Accounting Standards:</b> Meaning and Importance, Historical development,<br><b>Accounting Standards in India:</b> Objectives, Process of Standard Setting, Scope of Accounting Standards.  | <b>10</b>    |
| <b>II</b>  | AS-1 Disclosure of Accounting Policies-, AS -2 Valuation of Inventories , AS- 3 Cash Flow Statements, AS- 6 Depreciation Accounting, AS- 10 Accounting for Fixed Assets and AS -14 Accounting for Fixed Assets)  | <b>10</b>    |
| <b>III</b> | AS-17: Segment Reporting, AS-19:Leases ,AS-20:Earnings Per Share, AS-21: Consolidated Financial Statements,AS-22 Accounting for Taxes on Income and AS-28: Impairment of Assets )  | <b>8</b>     |
| <b>IV</b>  | <b>IASB &amp; IFRS:</b> International Accounting Standards, Need for harmonization and standardization, US GAAP.<br><b>Corporate Disclosure:</b> Annual Reports: Directors Report & Auditor's Report, Accounting Reports, Modern Trends in Corporate disclosure. | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

### References:

1. N. Das gupta: Accounting Standards: Indian International, Sultan Chand
2. L. S. Porwal : Accounting Theory, Tata McGraw
3. S. Rathore: International Accounting, Tata McGraw HILLE. R. Brown Lee II, K. R. Ferris & M. E. Haskins: Corporate Financial Reporting,Irwin
4. D.S.Rowat: Students' Guide to Accounting Standards, Taxman
5. A.K.Basu (University of Calutta): International Accounting Harmonisation
6. Jawahar Lal, Corporate Financial Reporting, Taxman.

## **TEACHING PEDAGOGY/ ANDRAGOGY**

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|              | PSO1      | PSO2      | PSO3      | PSO4      | PO1       | PO2       | PO3       | PO4      | PO5       | PO6       | PO7       | PO8       | PO9       | Total      |
|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|------------|
| CO1          | 3         | 2         | 2         | 3         | 3         | 2         | 2         | 1        | 2         | 2         | 3         | 2         | 2         | 29         |
| CO2          | 3         | 2         | 2         | 3         | 3         | 2         | 2         | 1        | 2         | 2         | 3         | 2         | 2         | 29         |
| CO3          | 3         | 2         | 2         | 3         | 3         | 3         | 3         | 1        | 2         | 2         | 3         | 2         | 2         | 31         |
| CO4          | 3         | 2         | 2         | 3         | 3         | 3         | 3         | 1        | 2         | 2         | 3         | 2         | 2         | 31         |
| CO5          | 3         | 2         | 2         | 3         | 3         | 3         | 3         | 1        | 2         | 2         | 3         | 2         | 2         | 31         |
| CO6          | 3         | 2         | 2         | 3         | 3         | 2         | 2         | 1        | 2         | 2         | 3         | 2         | 2         | 29         |
| <b>Total</b> | <b>18</b> | <b>12</b> | <b>12</b> | <b>18</b> | <b>18</b> | <b>15</b> | <b>15</b> | <b>6</b> | <b>12</b> | <b>12</b> | <b>18</b> | <b>12</b> | <b>12</b> | <b>180</b> |

## ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

**Paper code: MFM-407**

**Course description:** The objective of the course is to sensitize the student about the role of SME sector in the economic development of the Country. The present course also includes discussion on various functions of small scale units including tools and techniques for setting up small scale units.

**Pre requisite-** student should have basic idea about entrepreneurs and entrepreneurs.

### **COURSE OUTCOME:**

Upon completion of this course, the student will have reliably demonstrated the ability to:

|             |  |
|-------------|--|
| <b>CO1:</b> | Understand the concept of merger entrepreneurship and Small Scale Industries.                    |
| <b>CO2:</b> | Analyze various advantages and short comings of SSI units.                                       |
| <b>CO3:</b> | Interpret different sources of preparing business plans and business incubation.                 |
| <b>CO4:</b> | Evaluate various strategies for project management and various institutions supporting the SSIs. |
| <b>CO5:</b> | Assess the concept of social cost benefit analysis.  |
| <b>CO6:</b> | Explain the concept of global competition and start up.  |
| <b>CO7:</b> | Apply this knowledge to deal with entrepreneurial challenges.                                    |

| UNIT       | CONTENTS   | NO. OF HOURS |
|------------|--|--------------|
| <b>I</b>   | <b>Entrepreneurship and SSI Units:</b> Definition of Entrepreneur, Difference between Entrepreneur and Entrepreneurship, Functions and evaluation of Entrepreneur, Developing entrepreneurial Skill, Entrepreneurship as a Career, Definition and Objective of SSI Units, Advantages & Short comings of small scale Industry and Role of Entrepreneur in economic development, | <b>10</b>    |
| <b>II</b>  | <b>Business Plan and Business Incubation:</b> Scope & Value of business plan, Sources of Information of business plan, Short-comings in the business plan. Definition and Principles of Business Incubation, Incubator Models and Success Factors, Incubator Operation.  | <b>10</b>    |
| <b>III</b> | <b>Project Management and institutions:</b> Steps in Project Management, Social-Cost- Benefit Analysis, Need and Importance of Supporting institutions, NSIC, DIC, SIDBI, Role of National Science and Technology Entrepreneurship Development Board (NSTEDB), Lease Financing Specialized institutions, Venture Capital.  | <b>8</b>     |
| <b>IV</b>  | <b>Global Competition &amp; Start-up:</b> Global Competitiveness of entrepreneurship, Sickness in SSIs, Symptoms, reasons and remedies of SSIs, Future growth Potential for SSIs. Startup India, Make in India, Case study on Startup village,   | <b>12</b>    |
|            | <b>TOTAL</b>   | <b>40</b>    |

### **Recommended Books:**

1. C.S.V. Mrtny: SSI and Entrepreneurship Development
2. V. Desai, Management of SSI
3. R.V. Badi, E.N.V. Badi, Entrepreneurship



## TEACHING PEDAGOGY/ ANDRAGOGY

- Case study base Learning
- Theories, based on meta analysis
- Mentor and mentees for skill enhancement

|       | PSO1 | PSO2 | PSO3 | PSO4 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | Total |
|-------|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| CO1   | 2    | 2    | 2    | 3    | 3   | 3   | 2   | 2   | 2   | 2   | 2   | 2   | 3   | 30    |
| CO2   | 2    | 2    | 3    | 3    | 2   | 2   | 2   | 1   | 1   | 2   | 2   | 2   | 3   | 27    |
| CO3   | 2    | 2    | 3    | 3    | 2   | 3   | 3   | 2   | 3   | 2   | 3   | 2   | 3   | 33    |
| CO4   | 2    | 2    | 3    | 3    | 2   | 3   | 3   | 2   | 2   | 2   | 2   | 2   | 3   | 31    |
| CO5   | 2    | 2    | 3    | 3    | 3   | 3   | 3   | 2   | 2   | 2   | 2   | 2   | 3   | 32    |
| CO6   | 2    | 2    | 3    | 3    | 3   | 3   | 3   | 2   | 3   | 3   | 3   | 2   | 3   | 35    |
| Total | 12   | 12   | 17   | 18   | 15  | 17  | 16  | 11  | 13  | 13  | 14  | 12  | 18  | 188   |

## **FINAL PROJECT AND VIVA VOCE**

**Paper code: MFM-408**

*Course description:*

### **PROJECT STUDY & VIVA VOCE**

**Full Marks : 200 (Project Report : 70, Viva Voce : 30)**

The candidates are required to take up a project under the supervision of the HOD/Coordinator or his/her nominee and submit a dissertation within the time to be notified by the department. The dissertation shall be evaluated by both the internal (supervisor) and the External Examiner who will also conduct the viva voce examination.