

SYLLABUS AND REGULATIONS FOR M.COM. PROGRAMME



(Effective from the Academic Session 2021-22)

**P. G. DEPARTMENT OF COMMERCE
FAKIR MOHAN UNIVERSITY**

Vyasa Vihar, Balasore

Odisha – 756019

Regulations & Course Contents of Master of Commerce (M.Com.) *(Under Semester System)*

About the P.G. Department of Commerce

The Post-Graduate programme of Commerce started under the mentorship of the Department of Business Management in the year 2012. The department also started offering the M.Phil as well as Doctoral Programme in Commerce. After making a journey of 10 years, the Department got the recognition of a regular Department and the teaching positions shall be filled up in the near future. The Department has produced the achievement oriented students, who have brought much recognition and glory for the Department as well as for University. The students of the Department have been placed in SSB (Government of Odisha), banking, insurance and many other premier corporations. The students of this Department also brought accolades by getting selected in Odisha Public Service Commission (College Branch). The Department has also entered into MoU with Odisha Commerce Association (OCA) and The Institute of Costs Accountant of India (ICAI) to its credit.

Objectives of the Programme

The main objectives of the programme are the followings.

1. To develop commerce professionals with specialized skills and applied competencies in theoretical and practical knowledge of accounting, finance, research methodology, statistics, entrepreneurship, tax and marketing also.
2. To cater the contemporary needs of industry and academia by providing student-centric learning ambience backed with critical thinking and decision making.
3. To impart higher level knowledge and understanding of contemporary trends in the field of accounting and finance specialization and allied subjects also.
4. To provide the platform in pursuing academic careers acquire the ability to bond with their specializations and come up with primary ideas of research to be carried in their higher studies.
5. To inculcate a sense of civic responsibility, corporate social citizenship, moral accountability and dignity of a employee/labour leading to a holistic development

Outcomes of the Programme

The specific outcomes of the programme are to be developed to achieve the followings,

1. To provide the advance knowledge of business and the techniques of managing the business with special focus on finance, and advanced Accounting and Taxation

2. To acquire the qualification towards higher level specialist positions as consulting, finance, accounting, auditing, taxation, and more.
3. To provide the basic professional skills pertaining to communication, problem-solving, leadership, administrative skills, etc. to be industry ready, employable and self-employable.
4. To impart the knowledge basic accounting principles and the latest application oriented corporate accounting methods.
5. To develop the decision-making skill through costing methods and practical application of management accounting principles.
6. To know the better understanding the value of money and importance of financial management in individual as well as business point of view.
7. To develop the ability to apply the business and domain knowledge to solve the real life problem.

Regulations

The duration of M.Com Programme shall be two academic years spread over four semesters. Each academic year shall have two Semesters. Each Semester is of six months duration minimum 90 teaching days. The 1st Semester shall commence ordinarily within one week after the last date of admission fixed by the Department or decided by University. The 3rd Semester shall commence ordinarily from the middle of June/July. The 2nd and 4th Semesters shall commence ordinarily from 1st week of January.

Ordinarily the Odd Semester (1st & 3rd) Examinations shall commence from 2nd week of December and the Even Semester (2nd & 4th) Examinations shall commence from last week of April. However, there shall be a minimum of 90 teaching days for each Semester before the commencement of Examinations.

In a Semester, each theory paper carries 100 full marks and 04 credit and total credit for each Semester is 24 which make total 96 credits for all Semesters for completion this programme. There shall be the continuous Internal Assessment/Test/Mid-Term/Quiz/Assignment of 40 marks (mentioned in Table-1) and rest 60 marks (mentioned in Table-2) for University (End Term) Examinations. However, the paper having practical component namely MC: 2.6 [Information Technology for Managers (ITM)] in 2nd Semester, there will not be the Internal Assessment/Test/Mid-Term/Quiz/Assignment. In such cases, the total mark i.e. 100 which is divided into two equal parts i.e. 50 marks each for Theory and Practical. The weightage given to above stated components shall be announced at the

beginning of a Semester by the respective faculty members for this paper. The continuous Internal Assessment/Test/Mid-Term/Quiz/Assignment is compulsory for each Semester before appearing the End-Term Examinations of said Semester. There will be no provision for Re-Internal Assessment/Test/Mid-Term/Quiz/Assignment the students who shall not appear the same. A candidate failing to appear the Internal Assessment/Test/Mid-Term/Quiz/Assignment shall be allowed to reappear it only under following conditions:

1. If a candidate is sick during the period of Examination and produce the medical certificate from competent Authority.
2. In case, a candidate is representing University in Sports/Cultural/Allied Events subject to documentary evidence.
3. In case of demise of candidate's Father/Mother/Close Relative
4. In such case, the Department Teachers' Council will take the decisions on the basis of production of evidence..

Further, improvement for Internal Assessment/Test/Mid-Term/Quiz/Assignment shall not be allowed at any circumstance.

The Internal Assessment/Test/Mid-Term/Quiz/Assignment shall be conducted during the class hours of the respective subject teachers in a particular day. However, other classes shall not be suspended on that day. The marks secured in the Internal Assessment/Test/Mid-Term/Quiz/Assignment in each theory paper shall be submitted by respective teachers in duplicate to the Head/Coordinator of the Department before the commencement of the concerned Semester Examinations who shall immediately submit to the Controller of Examinations. The dates of Internal Assessment/Test/Mid-Term/Quiz/Assignment shall be decided by the Teachers' Council/P.G. Council. The dates of internal assessment/test shall be decided by Department Teachers' Council/P.G. Council. The records of the Internal Assessment/Test/Mid-Term/Quiz/Assignment shall be kept for a period of one year .by the concerned teacher if needed for verification.

Each Value Added Course (VAC) is to be floated as per the guidelines prescribed for the said purpose and the credit allotted to this course is beyond the prescribed requirement for the award of the degree.

Besides, VAC the students have to opt the course under MOOC from SWAYAM platform and it has to be completed on or before 3rd Semester as per the prescribed guidelines made for the said purpose by the University. The Department Teachers' Council will decide the course by taking the interest of the students and one faculty member will act as Mentor for such students.

The partten of Internal Assessment/Test of the Semesters shall be

Table No.1		
Sl. No.	Continuous Internal Assessment/Test(components)	Mark Allocation
1	1 st Quiz/MCQ at the end of Unit-I	10
2	Mid-Term Assessment based on Unit-I and Unit-II	20
3	2 nd Quiz/MCQ from Unit-III	10
4	Assignment from Unit-IV	10
Total		40
<i>NB: Mark allotted for quiz component will be 10. The best one out of two quizzes will be taken.</i>		

The Scheme of Evaluation of Seminar Paper and Dissertation/Grand Viva-voce shall be as follows:

1. For paper MC: 3.3-Seminar Paper (SP) , a Seminar Report based on the research paper on the specific area (Accounting/Finance) will have to be submitted 15 days prior to the commencement of 3rd Semester Examinations with guidance of Internal faculty members and evaluated by an External Examiner(Mentioned in Table-3). The detail guidelines of preparation of Seminar Report shall be communicated in due course of time. The Seminar Paper topic/title will be decided by Department Teachers' Council. The students are required to submit 3 copies of Seminar Report to the office of undersigned for evaluation purposes. (Mentioned in Table-4).
2. For paper MC-4.4 (Dissertation & Grand Viva-Voce), the dissertation work shall commence during 4th Semester and the Dissertation shall be submitted 15 days prior to the commencement of 4th Semester Examinations. The Dissertation Project will be carried out by the students on the topic/title decided by the Department Teachers' Council under the guidance of faculty members. The students are required to submit 3 copies of seminar report to the office of undersigned for evaluation purposes.

The Grand Viva-Voce will be conducted at the end of 4th Semester. The Viva-Voce will be conducted by Internal and External Examiners (Mentioned in Table-4).

The students will opt one paper i.e. Choice Based Credit System (M.C: 3.4-CBCS) as per his/her choice provided by other Department in 3rd Semester.

Further, for paper MC-3.5-Fakir Mohan Studies (Non-Credit) the letter grade (A,B,C) will be awarded to the candidates. The candidates will have the option of writing either in English or Odia language in that paper.

At the end of each Semester, there shall be the End-Term Examinations for each theory paper carrying 60 marks of 3 hours duration and for practical paper 4 hours duration, which will be called “Semester Examinations”.

Assessment of Programme

The Assessment/Examinations consists of two parts of 100 marks. The 1st part is continuous Assessment throughout the Courses consisting four evaluation and total marks allotted is 40 as mentioned in Table-1. The 2nd part is the end-term assessment/examinations consisting of 60 marks as mentioned in Table -2. A student has to secure minimum 40 percent mark in individual paper in order to pass the said paper and 45 percent in aggregate which include combined mark in Assessment/Internal Examinations and End-Term Assessment/Examinations for the award of degree. Further, the guidelines given by Controller of Examinations/ P.G. Council from time to time will be applicable for the award of degree.

The pattern of End-Term Examination of the Semesters shall be

Table No.2			
Sl. No.	End-Term Examinations (Question Pattern)	Mark Allocation	Total Marks
1	Compulsory 10 questions 2 marks each to be answered based on five Units <i>(Answer within 50 words)</i>	10×2	20
2	Four questions 5 mark each to be answered out of 8 options based on five Units <i>(Answer within 100 words)</i>	4×5	20
3	Two questions 10 mark each to be answered out of 4 options based on five Units <i>(Answer within 300 words)</i>	2×10	20
Total			60

The required attendance of the students is compulsory as per the norms of University. Otherwise, the student(s) will not be allowed to appear the Mid-Term as well as End-Term Examinations. Further, the norms and regulations of Post-Graduate Departments of the University will be applicable from time to time for the award of degree.

Table-3	
Seminar Paper Assessment	Mark Allocation
Evaluation of Seminar Paper Report	70
Presentation And Viva-Voce based on Work of Seminar Paper	30
Total	100

NB: Evaluation will be conducted by a Committee consisting of all Faculty Members and one external members from Academic Institutions.

Table-4	
Dissertation Project Assessment	Mark Allocation
Evaluation of Dissertation Project Report	70
Presentation And Viva-Voce based on Work of Dissertation	30
Total	100

N.B: Evaluation will be conducted by a Committee consisting of all Faculty Members and one External Members from Academic Institutions.

COURSE OUTLINE M.COM. FOR THE ACADEMIC SESSION 2021-22

1st Semester	Subject Code	Subject Title	End Term + Internal Mark	Full Mark	Credit Point
	MC: 1.1	Accounting for Decision Making (ADM)	80+20	100	04
	MC: 1.2	Advanced Marketing Management (AMM)	80+20	100	04
	MC: 1.3	Economics for Business Manager (EBM)	80+20	100	04
	MC: 1.4	Advanced Financial Management (AFM)	80+20	100	04
	MC: 1.5	Statistics for Manager (SFM)	80+20	100	04
	MC: 1.6	Human Resource Management (HRM)	80+20	100	04
	Total			600	24
Value Added Course (VAC): Tally ERP-8					
2nd Semester	Subject Code	Subject Title	End Term + Internal Mark	Full Mark	Credit Point
	MC: 2.1	Entrepreneurship and MSME Management (EMM)	80+20	100	04
	MC: 2.2	Business and Industrial Laws (BIL)	80+20	100	04
	MC: 2.3	International Business (IB)	80+20	100	04
	MC: 2.4	Corporate Financial Accounting (CFA)	80+20	100	04
	MC: 2.5	Insurance and Bank Management (IBM)	80+20	100	04
	MC: 2.6	Information Technology for Managers (ITM)	50+50	100	2+2=04
Total			600	24	
Value Added Course (VAC): Behaviourial Finance					

During 3rd and 4th Semester, in addition to compulsory papers, each student has to opt any one specialization out of Accounting or Finance. The specialization opted by a student in 3rd Semester will remain unchanged in 4th Semester.

3 rd Semester	Subject Code	Subject Title	End Term + Internal Mark	Full Mark	Credit Point
	MC: 3.1	Organizational Behaviour (OB)	80+20	100	04
	MC: 3.2	Financial Institutions and Markets (FIM)	80+20	100	04
	MC: 3.3	Seminar Paper (SP)	Seminar Paper-70& Viva Voce-30	100	04
	MC: 3.4	Fundamentals of Accounting and Business (Choice Based Paper)(FAB)	80+20	100	04
	MC: 3.5	Fakir Mohan Studies-FMS (Non Credit)	--	--	--
	(A) Accounting Specialization				
	MC:3.6(A)	Advanced Accounting (AA)	80+20	100	04
	MC:3.7(A)	Corporate Tax Planning and GST (CTPG)	80+20	100	04
	(B) Finance Specialization				
MC:3.6(B)	Merchant Banking and Financial Services (MBFS)	80+20	100	04	
MC:3.7(B)	International Financial Management (IFM)	80+20	100	04	
Total				600	24
Value Added Course (VAC): E Filling: Income Tax AND GST					
4 th Semester	Subject Code	Subject Title	End Term + Internal Mark	Full Mark	Credit Point
	MC: 4.1	Strategic Management (SM)	80+20	100	04
	MC: 4.2	Corporate Governance & Business Ethics (CGBE)	80+20	100	04
	MC : 4.3	Research Methodology (RM)	80+20	100	04
	MC : 4.4	Dissertation & Grand Viva-Voce	70(Dissertation)+30(Viva Voce Test)	100	04
	(A) Accounting Specialization				
	MC:4.5(A)	International Accounting (IA)	80+20	100	04
	MC:4.6(A)	Accounting Standards and Corporate Reporting (ASCR)	80+20	100	04
	(B) Finance Specialization				
	MC:4.5(B)	Security Analysis and Portfolio Management (SAPM)	80+20	100	04
MC:4.6(B)	Risk Management and Derivatives (RMD)	80+20	100	04	
Total				600	24
Grand Total				2400	96

Each paper carries 4 Credit points and a minimum of 40 hours of classes

1st Sem. M.COM.

Subject Code	Subject Name	Credit	Internal Mark	External Mark
MC: 1.1	Accounting for Decision Making (ADM)	4	20	80

Objectives	The objective of this course is to acquaint the students with the accounting concepts, tools and techniques for managerial decisions.
Pre-Requisites	Basic knowledge of accounting principles and branches of accounting
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Financial Accounting, Cost Accounting and Management Accounting: Financial accounting, Cost accounting and Management accounting; Accountant's position, role and responsibilities. Analysis of Financial Statements: Horizontal and Vertical Analysis, Comparative Statements, Common-size Statements, Trend Percentages.	10
II	Ratio Analysis: Liquidity Ratios, Solvency Ratios, Activity Ratios, Profitability Ratios, Du-Pont Control Chart.	08
III	Concept of Marginal Cost and Marginal Costing: Concept of marginal cost; Marginal costing and absorption costing; Cost-volume-profit analysis; Break-even analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line, etc.	10
IV	Essentials of Budgeting: Features of a budget; Essentials of budgeting; Types of Budgets – functional, master budgets, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.	10
V	Standard Costing and Responsibility Accounting: Standard costing as a control technique; setting of standards and their revision; Variance analysis – meaning and importance, kinds of variance and their uses – materials, labour, overhead, sales and profit variance; Disposal of variances. Responsibility Accounting: Meaning and significance of responsibility accounting; Responsibility centres – cost centre, profit centre and investment centre; Objective and determinants of responsibility centres	10
Total		48

Text Books:

1. Kishore, R. M., Cost and Management Accounting, Taxmann.
2. Homgren Charles T, George Foster and Srikanta M. Dattar, Cost Accounting: A Managerial Emphasis, Pearson.
3. Banejee, B., Cost Accounting, PHI.
4. Jawaharlal, Cost Accounting, Tata McGraw Hill.
5. Khan, M. Y., and Jain, P. K., Cost Accounting, Tata McGraw Hill.
6. Maheswari, S. N., Principles of Cost Accounting, Sultan Chand.
7. Pandey, I. M., Management Accounting, Vani Publications
8. Sharma & Gupta, Management Accounting. Kalyani Publications

Course Outcomes	At the end of the course, the students will be able to: i) Explore the practical uses the book keeping ii) Apply the cost accounting technique to reduce the cost iii) Use the technique of management accounting for managerial decision
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 1.2	Advanced Marketing Management (AMM)	4	20	80
Objectives	The objective of this course is to facilitate the understanding of conceptual framework of marketing and its applications in decision making under various environmental constraints.			
Pre-Requisites	Basic knowledge of Marketing			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Marketing: Meaning, Importance, Scope of Marketing; Marketing elements and Strategies, Marketing Environment; Marketing and Economic Development Process; Marketing Organisation.	10
II	Marketing Management and Studying Consumers Behaviour: Marketing Management Process - Planning & Market Segmentation, Marketing Research & Marketing Information System; Consumers Behaviour and Marketing Strategies.	10
III	Product Management and Pricing Strategies: Meaning and Importance of product decision, Product Classification, Product Life Cycle (PLC) and marketing Strategies; Branding & Packaging; Pricing objectives, factors of pricing methods, and pricing policies.	10
IV	Promotion and Placement Strategies: Meaning and importance of Communication and Promotion, elements of communication, tools of promotion, Objectives and Strategies of Promotion; Meaning and importance of Distribution, Physical Distribution System, Wholesaling and Retailing practices in India.	10
V	Marketing in Indian Practice: Rural & Agricultural Marketing; International Marketing; Cyber Marketing, Co-operative Marketing and Green Marketing.	08
Total		48

Text Books:

1. Keegan, "Global Marketing Management", Pearsons, New Delhi.
2. Kotler Philip and Armstrong Gary, "Principles of Marketing", Pearsons, New Delhi.
3. Kotler, P., "Marketing Management", Pearsons, New Del
4. Majuidar, Famanuj, "Product Management in India", Prentice Hall, New Delhi.
5. Mathur, "Stragic Marketing Management", Macmillan.
6. Ramaswamy& Namkumari, "Marketing Management", Macmillan.
7. Saxena, R., "Case Studies in Marketing: The Indian Context", PHI, New Delhi.
8. Srinivasan R, "Case Studies in Marketing", Prentice Hall of India, New Delhi.
9. Stanton, William, "Fundamental of Marketing", Tata Mc Grew Hill Publication, New Delhi.

Course Outcome	At the end of the course, the students will be able to: i) Know the impact of business environment in marketing activates ii) Develop the marketing strategies as per behaviour of consumer iii) Develop the promotional and placement strategies
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 1.3	Economics for Business Managers (EBM)	4	20	80
Objectives	This course develops the managerial perspective towards economic fundamentals as aids to decision making under given environment.			
Pre-Requisites	Knowledge of Law of demand, Law of supply			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Introduction to Managerial Economics: Introduction to Managerial Economics, Scope and Subject Matter, Basic Concepts and Techniques, Nature of Managerial Economic Problems, Nature of Economic Analysis, Role and Responsibility of Managerial Economist, Implicit and Explicit Costs.	10
II	Concept and Theory of Profit: The circular flow of Economic Activity, The nature of the firm, Objectives of the firm, Maximizing versus satisfying, the concept of economic profit, theories of profit– Accounting and economic interpretation of profit, Policies on profit maximization, Profits for control.	10
III	Concept of Demand and Supply: The demand schedule and demand curve, The demand function, Price elasticity of demand, Interpretation of elasticity of demand, Income and cross elasticity of demand, business and economic forecasting, Method of forecasting: Expert opinion. Market experiments and Surveys	10
IV	Basics of Production Function: The production function, One variable input production function – Empirical estimation and managerial uses, Two-variable input production function, Iso-quants – Characteristics, features and managerial use; Formulation of a Cobb-Douglas production function. The Theory of Cost: Cost Concepts – meaning and managerial use, cost-output relationship, cost reduction and control.	10
V	Price and Output Relationship under different Market Structures: Perfect Competition, Monopoly, and Discriminating monopoly. Monopolistic competition, Oligopoly, Game theory and oligopolistic behaviours, Duopoly, regulatory aspects of monopoly, Pricing strategies.	08
Total		48

Text Books:

1. Reddy, “Economic for Management”, Himalaya Publications.
2. Mehta, P. L., “Managerial Economics: Analysis, Problems and Cases”, Sultan Chand and Sons, New Delhi.
3. Dwivedi, D. N., “Managerial Economics”, Vikas Publication House.
4. Koutsyiannis, A., “Modern Microeconomics”, Macmillan Press Ltd.
5. Baumol, W. J., “Economic Theory and Operations Analysis”, PHI., New Delhi.
6. Mukherjee Sampat, “Business and Managerial Economics”, New Central Book Agency, Calcutta.
7. Johnson J., Economic Methods, New York, McGraw Hill.
8. Joel Dean, “Managerial Economics”, PHI, New Delhi.

Course Outcome	At the end of the course, the students will be able to: <ol style="list-style-type: none"> i. Explore the application in business ii. Know the relevance of demand and supply iii. Know the basic concept and theory of profit
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 1.4	Advanced Financial Management (AFM)	4	20	80

Objectives	The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a business entity.
Pre-Requisites	Basic knowledge of Accountancy and Management
Teaching Scheme	Regular classroom lectures, ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Introduction of Financial Management: Nature and Scope of Financial Management; Financial Goals– Conflict of interest between the stakeholders; Functions of Financial Manager, Changing Financial Environment, Emerging Challenges faced by the Finance Manager.	08
II	Sources of Finance and Cost of Capital: Sources of long term capital– Equity, Debt, Term Loan, Preference Share, Hybrid Securities, Internal Funds– Innovative sources of Domestic and Foreign Capital– Issues relating Financing Decisions. Time value of Money, Risk Return trade off, Cost of Capital: Computation of Cost of Equity, Cost of Debt, Cost of Preference Capital, Cost of Internal Reserve, Weighted Average Cost of Capital.	10
III	Leverage and Capital Structure Analysis: Analysis of Operating Leverage and Financial Leverage, Combined Financial and Operating Leverage. Concept of Capital Structure, Determinants, Theories of Capital Structure– Relevance and Irrelevance, Capital Structure Decision and Shareholder’s Value Maximization	10
IV	Long Term Investment Analysis and Dividend Decisions: Capital budgeting decisions, Dividend Decisions: Issues in Dividend Decisions, Models and Theories of Dividend, Forms of Dividend, Corporate Dividend Behaviour	10
V	Working Capital Planning and Management: Basis for working capital planning and estimation, Cash Management, inventory management, accounts receivable management. Corporate Restructuring: Merger and acquisition types; sources of takeover, valuation and financing of acquisition.	10
Total		48

Text Books:

1. Chandra P., “Financial Management; Theory and Practice”, Tata McGraw Hill.
2. Pandey I. M., “Financial Management”, Vikas Publications.
3. Khan M. Y. and Jain, P. K., “Financial Management: Text and Problems”, Tata McGraw Hill.
4. Srivastava R.N., “Financial Management and Policy”, Himalaya Publications.
5. Van Horne & James L., “Financial Management and Policy”, PHI, New Delhi.
6. Rustogi R. P., “Financial Management”, Galgotia Publishing Company.
7. Brealey, Richard A & Steward C. Myers: “Corporate Finance”, McGraw Hill, New York
8. Sharma & Gupta “Financial Management” Kalyani publishers

Course Outcome	After completion of this course, the students will be able to take the financial decision with regard to: <ol style="list-style-type: none"> i) Explore the different tasks of a Finance Manager ii) Look at the long term and decision making iii) Decide the dividend pay out to shareholders
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC-1.5	Statistics for Manager (SFM)	4	20	80
Objectives	The objective of this course is to make the students to learn the application of statistical tools and techniques for decision making process.			
Pre-Requisites	Basic knowledge of Central tendency and dispersion			
Teaching Scheme	Regular classroom lectures, ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Multiple Correlation and Multiple Regression: Partial Correlation, Multiple Correlation, Multiple Regression	10
II	Probability Theory and Probability Distributions: Probability– classical, relative and subjective probability; Addition and multiplication probability models; Conditional probability and Bayes's Theorem, Random Number and Mathematical Expectation, Probability Distribution: Binomial, Poisson and Normal distributions– characteristics and applications.	10
III	Statistical Decision Theory and Sampling: Decision Environment; Expected profit under uncertainty and assigning probabilities; Utility Theory; Decision Tree analysis, Sampling: Sampling methods (probability and non-probability); Sampling and non-sampling errors; Law of large numbers and central limit theorem; Sampling distributions and their characteristics.	10
IV	Statistical Estimation and Testing: Point and interval estimation of population mean, proportion and variance; Statistical testing of hypotheses and errors; sample size; Large and small sampling tests – Z tests, t-tests and F-tests, Analysis of Variance.	10
V	Non-Parametric Tests: Chi-square test, Sign test, Run test, Median test, Rank Correlation test.	08
Total		48

Text Books:

1. Gupta, S. C., "Fundamentals of Statistics", Himalaya Publications.
2. Hooda, R. P., "Statistics for Business and Economics", Macmillan.
3. Arora P.N., Arora Surmeet and Arora S., "Comprehensive Statistical Methods", S. Chand.
4. Gupta, S. P., "Statistical Methods", Sultan Chand and Sons.
5. Levin, R. and D. S. Rubin, "Statistics for Management", PHI. New Delhi
6. Agarwal, D. R., "Quantitative Methods", Vrinda Publication.

Course Outcome	At the end of the course, the students will be able to: i) Explore the uses the correlation and regression in Business ii) Apply of statistical techniques in solving the business problem iii) Helpful for writing a research paper and preparation of dissertation
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC-1.6	Human Resource Management (HRM)	4	20	80

Objective	The objective of this course enable the students to learn about the basic idea for development of human resource as well as to settle the disputes.
Pre-Requisites	Basic knowledge of principles and practices of management.
Teaching Scheme	Regular classroom lectures, ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Introduction: Concept, nature and scope of HRM, benefits and challenges of HRM, role of HR Manager in changing environment.	10
II	Human Resource Planning(HRP): HRP-Recruitment- selection, induction, placement. Promotion, transfer, separation. Outsourcing of HR, job analysis.	08
III	Training & Development: Training and Development- training need assessment, types of training programme- evaluation of training- Performance Appraisal- nature, scope and method.	10
IV	Components of wages and salary Methods of wage determination-Job Evaluation, Executive Compensation- the concept, Job Evaluation; Emerging trends of HRM and cross-cultural environment.	10
V	Industrial Relation(IR): IR-concept, nature and scope. Industrial Relations System-Trade Union, objectives, functions and drawback. Industrial Disputes- procedure of settlement of industrial disputes, worker participation in management concept and Collective Bargaining.	10
Total		48

Text Books:

1. Rao VSP "Human Resource Management", Excel Book, New Delhi
2. Mohapatro BB "Human Resource Management", New Age Publication, New Delhi
3. Aswasthapa" HRM Texts &Cases, TMH, New Delhi
4. Venktes J "Human Resource Management", Oxford, New Delhi
5. Gary Dessler, "Human Resource Management", 7thEdition, PHI P.Ltd., Pearson.
6. David A. DeCenzo & Stephen P.Robbins, "Personnel/Human Resource Management", 3rdedition, PHI/Pearson.
7. VSP Rao, "Human Resource Management: Text and Cases", 1stEdition, Excel Books, New Delhi - 2000.

Course Outcome	At the end of the course, the students will be able to: I) Explore the basic idea of role of HR Manger and method of recruitment and selection ii) Settle the various industrial disputes iii)Measure the performance appraisal of employees
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2nd Sem. M.Com.

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 2.1	Entrepreneurship and MSME Management (EMM)	4	20	80
Objectives	To understand the basics and importance of Entrepreneurship , development of entrepreneurs as well as MSME Management.			
Pre-Requisites	Knowledge about Entrepreneurs and MSMEs.			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Concepts & Process of Entrepreneurship: Entrepreneur: meaning, importance, qualities, nature, types, traits, culture and differences between 'Intrapreneur' and 'Entrepreneur'. Entrepreneurship development-its importance- role of government for entrepreneurship Development.	10
II	Entrepreneurship: Theories and Process McClelland Achievement Motivation Theory, Behaviour Theory, Social Change Theory, Cultural Theory, Innovation Theory.	10
III	Entrepreneurial Promotion Entrepreneurial promotion, Training and developing motivation: factors - mobility of Entrepreneurs - Entrepreneurial change - occupational mobility-factors in mobility - Role of consultancy organizations in promoting Entrepreneurs-Forms of business for Entrepreneurs. Entrepreneurial function at different stages of Business cycle.	10
IV	Entrepreneurship Environment: Steps for starting a small industry - selection of types of organization, Entrepreneurial environment, Entrepreneurial Behaviour and Skills; Entrepreneurial Structure; Entrepreneurial Culture, Gender and Entrepreneurship-Self-help Groups and Micro Credit & Microfinance	10
V	MSME Development: MSME Policy, Government initiatives, Sources of finance for MSME, NABARD, SIDBI, SIDO, Environment of Small Enterprise Management; Promotional Activities for Small Business; Pricing Policy for a Small Business; Distribution Strategy and Channels for Small Business.	08
Total		48

Text Books:

1. Vasant Desai, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House.
2. N.P. Srinivasan and G.P.Gupta, "Entrepreneurial Development", Sultan Chand & Sons.
3. P.Saravanavelu, "Entrepreneurship Development", Eskapee Publications.
4. Satish Taneja, 'Entrepreneur Development', New Venture Creation.
5. Robert D.Hisrich, Michael P. Peters, "Entrepreneurship Development", Tata McGraw Hill.

Course Outcome	This will help the student to be an entrepreneur. It enables the students to learn how to start a small business and how to manage small and medium scale industries. It will also cultivate unique skill, instils confidence, ensure social justice and ultimately stimulate the economy.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 2.2	Business and Industrial Law (BIL)	4	20	80

Objectives	The objective of the paper is to provide the detail provisions of various Acts.
Pre-Requisites	Basic knowledge of business law
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Indian Contract Act, 1872; Limited Liability Partnership Act, 2008.	10
II	Companies Act, 2013: Introduction to Company, Formation of a Company, Company Administration, Share Capital and Debentures, Corporate Meetings.	10
III	Industrial Disputes Act, 1947; Payment of Gratuity Act, 1972; Payment of Bonus Act, 1965.	10
IV	Factories Act, 1948; Workmen's Compensation Act, 1923; Depositories Act, 1996.	10
V	Foreign Exchange Management Act, 1999; Indian Competition Act 2000; Information Technology Act, 2000.	08
Total		48

Text Books:

1. Maheswari, S. N. and Maheswari, S. K., "A Manual of Business Laws", Himalaya Publishing House.
2. Kapoor, N. D., "Elements of Mercantile Law", Sultan Chand & Sons, New Delhi.
3. Garg, Sareen and Sharma, "Business Laws", Kalyani Publishers, Ludhiana.
4. Various Bare Acts.

Course Outcomes	At the end of the course, students will be able to know how to comply with various laws applicable to the business while dealing with business activities.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 2.3	International Business (IB)	4	20	80

Objectives	The purpose of this paper is to enable the students learn the nature, scope and structure of international business and understand the influence of various environmental factors on international business operations.
Pre-Requisites	Basic knowledge of form of business organisation
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Introduction in International Business: Nature, importance and scope of international business, modes of entry into international business. Internationalization process, multinational corporations and their envelopment in international business, issues in foreign investment, pricing and regulations.	10
II	International Business Environment: Economic, Political, Cultural and Legal Environments in international business. Framework for analysing the International business environment.	10
III	Global Trading and Investment Environment: Procedure of export and import of goods and services, world trade and protectionism- tariff and non-tariff barriers, foreign investment – pattern, structure and effects, movements in foreign exchange and interest rate and their impact on trade and investment flows.	10
IV	International Economic Institutions: World Trade Organisation: GATT – Establishment of WTO – The Uruguay Round Packages, India and WTO	10
V	International Agreements: TRIPs, TRIMs & GATS. IMF, World Bank, UNCTAD, International Commodity and Agreement, International arrangements and strategic alliances.	08
Total		48

Text Books:

1. T.A.S Balagopal, “Export Marketing”, Himalaya Publications, Mumbai.
2. C.Jeevanandham, Foreign Exchange and Risk Management, Sulthan Chand Publications, New Delhi.
3. Rajavade, A V, “Foreign Exchange, International Finance and Risk Management”, PHI, New Delhi.
4. Daniels, D. and Radebangh. H, “International Business”, Pearson Education Asia, New Delhi, 2002.
5. Griffin and Pustay, “International Business”, Pearson Education Asia, New Delhi, 2002.
6. Subba Rao, “International Business”, Himalaya, Mumbai, 2001.
7. Schaffer, “International Business Law and Its Environment”, Thomson, 2002.
8. Daniels, Radebaugh, Sullivan, “International Business”, 11th Edition PHI, New Delhi.
9. Woods, “International Business: An Introduction”, Palgrave Macmillan, 2002

Course Outcome	At the end of the course, students will be able to know international business environment, global trading and investment environment and international economic institutions and agreements:
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 2.4	Corporate Financial Accounting (CFA)	4	20	80
Objectives	The objective of the course is to expose the students to company accounts and contemporary issues in accounting.			
Pre-Requisites	Knowledge of final accounts of companies as per Company Act 2013			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Company Final Accounts: Preparation of Annual Accounts of Companies as per Companies Act, 2013 (Schedule III), Treatment of taxation in preparation of final accounts of companies, Bonus and dividend to shareholders, Managerial remuneration, Acquisition of business, Pre-incorporation profit / loss, Earnings per share: Basic EPS and Diluted earnings per share.	10
II	Amalgamation and Reconstruction of Companies: Accounting Issues Relating to Amalgamation and Reconstruction of Companies (both external and internal),	10
III	Accounts of Holding Companies: Meaning, Definitions and requirement, Philosophy of consolidation; Minority Interest, Cost of Control, Revaluation of Assets and Liabilities, Bonus Shares and Dividends, Inter Company Holdings, Consolidation of Balance Sheet and P/L Account.	10
IV	Valuation of Goodwill and Shares, and Liquidation of Companies: Valuation of Goodwill and Shares; Liquidation of Companies: Preparation of Statements of Affairs and Deficiency Account, Preparation of Liquidator's Final Statement of Account.	10
V	Cash Flow Statement and Contemporary Areas in Accounting: Cash Flow Statement; Contemporary Areas in Accounting: Environmental Accounting, Human Resources Accounting. Value Added Accounting.	08
Total		48

Text Books:

1. Sehgal and Sehgal, "Advanced Accounting – Corporate Accounting", Taxmann Publications.
2. Shukla, M. C., Grewal, T. S. & Gupta, S. C., 'Advanced Accounts', Vol.-II, .S. Chand & Co., New Delhi.
3. Maheshwari, S. N. and Maheswari, S. K., "Corporate Accounting", Vikas Publishing House.
4. Jain, S. P. & Narang, K. L., 'Corporate Accounting', Kalyani Publishers.
5. Jawaharlal, "Accounting Theory and Practice", Himalaya Publications.
6. Monga, J. R., "Fundamental of Corporate Accounting", Mayur Paper Backs, New Delhi.
7. Gupta, R.L. and Radhaswamy, M., 'Advanced Accountancy' – Vol. II, Sultan Chand & Sons, New Delhi.

Course Outcome	At the end of the course, the students will be able to: i) To treat Accounting Issues on Amalgamation and Reconstruction of Companies ii) To know the various contemporary issues in Accounting:
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 2.5	Insurance and Bank Management (IBM)	4	20	80

Objectives	The objective of this course is to facilitate understanding the basics of insurance and banking as well as e-payment.
Pre-Requisites	Knowledge of insurance , life insurance and general insurance
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Fundamentals of Insurance Definition, Features and Principles and Types of insurance, Definition, Features and Principles of Life insurance, Procedure for taking a policy, Policy conditions, Premium Plans, Calculation of Premium, Settlement of Claims.	12
II	Basics of Fire and Marine Insurance Fire and Marine Insurance: Principles, Policy conditions, Types of policies, Clauses and factors of Insurance, Settlement of claims (Both Fire and Marine Insurance), IRDA Act. 1999, Meaning, Objectives, Duties, Powers and Functions of Authority, Rights, Liabilities and Principles of Re-insurance, Methods, Investment: Investment Principles, Types, Legal and Social aspect of Investment.	10
III	Concept of Banking Concept of banking, Types of banks, Role of commercial banks in national economy, Banking sector reforms in India, RBI- role, functions and working, monetary and credit policies, regulation and supervision.	08
IV	Management of Finance in Banks Bank Accounts, Records, Reports, Statement of Advances, Profit and Loss Accounts, Balance Sheet and Financial Reports.	08
V	Overview of Banking Products and Services Banking products and services- deposit and lending policies, fund based products and fee based services, agency services, core banking, retail banking, corporate banking, Agency services, Core Banking, Retail banking, Corporate Banking, Bancassurance, CRM in banking, Methods of e-payments -Debit Card, Credit Card, Smart Cards, e-Money, NEFT, RTGS, Online banking- concepts, importance, electronic fund transfer, automated clearing house.	10
Total		48

Text Books:

1. Arif Khan, "Theory and Practice of Insurance", Educational Book House.
2. Sharma R. S., "Insurance Principles and Practice", Vora, Delhi.
3. Greene and Trieschemann, "Risk Insurance", South Western Publishing Co.
4. Mishra M. N., 'Insurance Principles and Practice', S. Chand.
5. 'Study Material of Insurance Institute of India', Bombay.
6. Ganguly Anand, 'Insurance Act', New Age International Publication.
7. 'Insurance Law Manual', Taxman, Delhi.
8. Holyake, 'Insurance Management', AITBS Publication.

Course Outcome	At the end of the course, the students will be able to: i) Know the procedure for taking an insurance policy ii) Know the difference between life insurance and non-life insurance iii)avail the life insurance product and banking products as investment avenue
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Sub. Code	Subject Name	Credit	Practical Mark	External Mark
MC: 2.6	Information Technology for Managers (ITM)	4	50	50

Objectives	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-Requisites	Knowledge of basics of computer, computer memory
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Computer Computer system as information processing system, Computer System, different types of computer systems, hardware options - CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications. Memory, Software, Different types software, Programming Languages.	10
II	Basic idea on Networks: Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN), E-mail, Internet technologies, access devices, concept of a World Wide Web and internet browsing, Multimedia.	10
III	Fundamentals of Operating System and MS Word: Operating System- meaning, functions and types, Windows, Word Processing: Introduction and working with MS-WORD in Ms-Office, Word basic commands, Formatting- text and documents, Sorting and Tables, Working with graphics, Introduction to mail-merge.	10
IV	MS Excel and MS Power Point: Spread Sheets: working with EXCEL- formatting, functions, chart features, Using worksheets, Presentation with Power Point.	10
V	Application of Tally: Company Creation, Group and Ledger Creation, Voucher Entry, Maintenance of accounting books and final accounts, financial reports generation. Practical Knowledge on Tally.	08
Total		48

Text Books:

- Diennes, Sheila S, "Microsoft Office, Professional for Windows 95", Instance Reference Text, BPB Publication, New Delhi
- Mansfield, Ror, "The Compact Guide to Microsoft Office", BPB Publication, New Delhi.
- PK Sinha & P Sinha, " Computer Fundamentals", BPB Publications, New Delhi
- M M Mano & Rajib Mall " Computer System Architecture" Pearson, New Delhi
- Er SR Behera " Learn Tally.ERP 9 with GST" , BK Publication
- AK Nadhani " Tally for GST", BPB Publications, New Delhi

Course Outcome	At the end of the course, the students will be able to: i) To develop to be acquainted with basics of computer ii) To get the basic idea and importance of network and operating system iii) To know how to record the accounting transaction through Tally
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3rd Semester, M.Com.

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 3.1	Organisational Behaviour (OB)	4	20	80

Objectives	The objective of this course is to help students to understand the conceptual framework of interpersonal and organisational behaviour.
Pre-Requisites	Basic knowledge of Management
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours	
I	Organisational Behaviour Organizational behaviour-concept and significance; Relationship between management and Organizational behaviour; concept and components of Attitudes; Perception-concept and process; concept of Learning; Personality-types and theories.	10	
II	Group Dynamics and Team Development Interpersonal and Group Behaviour, Group dynamics-definition and importance, types of groups, group formation, group development, group composition, group performance factors; Group decision making merits and demerits,	08	
III	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	
IV	Leadership: Concept; Leadership styles; Theories- Trait theory, Behavioural theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likerts four systems of leadership.	10	
V	Organisational Conflict and Development: Sources, types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict, Organisational Development: Concept; Need for change, resistance to change; OD intervention.	10	
Total			48

Text Books:

1. Robbins, Stephen P: "Organisational Behaviour", Pearson Education,
2. Luthans, Fred, "Organizational Behaviour", McGraw-Hill, New York.
3. Sukla, Madhukar, "Understanding Organisations: Organisation Theory and Practice in India", Pearson Education, Delhi.
4. Koontz & Weirich, "Essentials of Management", Tata McGraw Hill Publishing Company, New Delhi.
5. Stoner, Freeman & Gilbert, 'Management', PHI, 6th Edition.
6. Robbins.S.P., 'Fundamentals of Management', Pearson, 2003.
7. Robbins.S.' 'Organisational Behaviour' 10th edition., Prentice-Hall, India.
8. Umasekaran J , "Organisational Behaviour'. McGraw Hill Education; 2nd Edition 2004
9. VSP Rao, V Hari Krishna , "Management: Text and Cases", Excel Books, I Edition, 2004

Course Outcomes	At the end of the course, the students will be able to: i) Know the relationship between management and organizational behaviour; ii) Know how to develop the group dynamics and team iii) Develop the modern approaches towards conflict management
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.2	Financial Institutions and Markets (FIM)	4	20	80

Objectives	This course aims to provide students the understanding of the structure, organization and working of financial markets and institutions in India.
Pre-Requisites	Basic knowledge of Banking and Financial Market
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Nature of Financial System: Functions and Components of Financial System, Evolution of Indian financial system- Measuring the efficiency of Indian financial system-Innovations in Indian Financial System.	10
II	Types of Financial Markets: Money Market and Capital Market. Role, Players, Instruments, Constituents and recent development, Review of the Securities Market in India; Role of SEBI.	10
III	Commercial Banking in India: Structure and Functions, Balance-sheet Analysis, Risk exposures, Basel Norms, Diversifications in Commercial Banking functions, Role of Commercial Banks in the Money Market, Bank Marketing. A SWOT Analysis of Indian commercial banks, Rural Banking and Micro Finance: Problems and Prospects.	10
IV	Development Financial Institutions: Structure- Role and Objectives- Promotional Functions -Emerging Problems & Development Banks- Strategic Options- Concept of Universal Banking, Insurance Sector: Nature of Insurance Organization, Basics of Insurance Contracts - Insurance Sector Reforms- Problems of Market Structure - Risk Management and Insurance- Role of IRDA, Non-Banking Financial Companies-Concept and role in Financial Market- Regulation and Roles of leasing, Hire Purchase and Housing Finance Companies.	10
V	Mutual Funds and Credit Rating Agencies: Mutual Funds – Introduction, history of mutual funds, types of mutual funds, risk in mutual funds, SEBI Guidelines Relating to Mutual Funds. Growth and performance of mutual funds in India, Credit Rating- Meaning, Importance, Credit Rating Agencies in India and Rating Process. Functioning of Credit Rating Agencies like – CRISIL and ICRA.	08
Total		48

Text Books:

1. Bhole,L.M., “Financial Markets and Institutions”,Tata McGraw Hill,Delhi.
2. Khan,M.Y., “Indian Financial System”, Tata McGraw Hill, Delhi.
3. Varshney,P.N., “Indian Financial System”,Sultan Chand & Sons,New Delhi.
4. Srivastava R.M., “Management of Indian Financial Institution”; Himalaya Publishing House, Mumbai.
5. Gorden and Natarajan, “Financial Markets and Services”, Himalayan Publishing House, N.Delhi.

Course Outcomes	This course will enable the students to gather knowledge about Indian financial system, functioning of commercial bank as well as developmental financial institutions. selection of securities by using credit ratings.
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Sub. Code	Subject Name	Credit	Seminar Paper	Seminar Paper Presentation
MC- 3.3	Seminar Paper (SP)	4	70	30

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.4	Choice Based Paper [Fundamentals of Accounting and Business (FAB)]	4	20	80
Objectives	The students other than commerce discipline are to equip with the basics of management, business, accounting, business environment and financial management.			
Pre-Requisites	Fundamental knowledge about accounting, business and basics of management			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Basic of Management and Business: Introduction, concept, process and significance of management, management functions. Managerial skills and role, management thought- Administrative and Scientific Theory, Business- meaning, nature, role and objective, Forms of business organisation- sole proprietorship, partnership firm and Joint Stock Company.	10
II	Basics of Accounting I: Accounting- meaning, objectives, concepts, rule and principles, journal, ledger, subsidiary books.	10
III	Basics of Accounting II: Trial balance, Preparation of final account without adjustment.	10
IV	Theoretical Framework of Business Environment: Concept, Significance and nature of business environment, Elements of environment, Techniques of environmental scanning and monitoring, Global environment and its rationale merits and demerits.	10
V	Introduction of Financial Management: Nature and Scope of financial Management; Financial Goals, Functions of a Financial Manager, sources of finance, concept and basics of working capital.	08
Total		48

Text Books:

1. Rao and Narayana, "Principle and Practice of Management", Konark Publishing, New Delhi.
2. Prasad L. M., "Principles & Practice of Management", Sultan Chand, New Delhi.
3. Prasad Manmohan, 'Management: Concepts and Practices', Himalaya Publication, New Delhi.
4. Chandra, Prasanna, 'Financial Management', Tata Mc-Graw Hill, New Delhi.
5. Pandey, I. M., 'Financial Management', Vikas Publishing House, New Delhi.
6. Khan M. Y. and Jain P. K., 'Financial Management', Tata Mc-Graw Hill, New Delhi.
7. Jain S. P. and Narang K. L., 'Financial Accounting', Kalayni Publishers, Ludhiana.

Course Outcomes	At the end of this course, the students will be able to record the business transactions, to understand different form of business organisations. It will also enable the students to comprehend the financial reports of business organisations.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.5	Fakir Mohan Studies (FMS)]	Non- Credit	20	80
Course Outcomes	At the end of this course, the students will be able to know about the history of great legendary Fakir Mohan Senapati.			

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC:3.6(A)	Advanced Accounting (AA)	4	20	80
Objectives	The objective of the course is to expose the students to get more advanced knowledge on company accounts as well as specialized accounts for different types of organization with more emphasis on practical problems.			
Pre-Requisites	Knowledge of final accounts of companies			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities..			

Detailed Syllabus

Unit	Topics	Hours
I	Banking Company Accounts: Banking Company Accounts: Different systems of Posting, Different statutory books to be maintained, Preparation and Presentation of Financial Statements of Banks.	10
II	Accounts of Electricity Supply Companies: Legal Provisions relating to Electricity Companies: Depreciation, Reasonable Return, Clear Profit, Disposal of Surplus, Tariffs and Dividends Control Reserve, Contingencies Reserve, Development Reserve, General Reserve; Final Accounts, Double Accounts System, Replacement of an Asset.	10
III	Accounts of Insurance Companies: Life Insurance Companies: Statutory books to be maintained, statutory provisions in preparing the revenue account, valuation balance sheet and balance sheet and Preparation of Final Accounts of Life Insurance Companies. Marine and Fire Insurance Accounts: Reserve for Unexpired Risk, Preparation of Final Accounts of General Insurance Business.	10
IV	Investment Accounts, Lease Accounting and Insurance Claim: Investment Accounts; Lease Accounting; Insurance Claim: Ascertainment of Value of Asset on the Date of Fire, Claim for Loss of Asset, Claim for Loss of Profit or Consequential Loss.	10
V	Inflation Accounting and Government Accounting: Inflation Accounting (including Problems on Inflation Accounting); Government Accounting and Reporting: General Principles and comparison of Government Accounting with Commercial Accounting, Role of Comptroller and Auditor General of India, Role of Public Accounts Committee, Review of Accounts, and Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB).	08
Total		48

Text Books:

1. Arunanandan and Raman, "Advanced Accounting", Himalaya Publishing House.
2. Hanif and Mukherjee, "Advanced Accounting", Vol I & II, Tata McGraw-Hill.
3. Maheshwari, S. N. & Maheswari, S. K., "Corporate Accounting", Vikas Publishing House.
4. Shukla, M. C., Grewal, T. S. & Gupta, S. C., "Advanced Accounts", Vol.- I and II, S. Chand
5. Jain, S. P. and Narang, K. L., "Advanced Accounts", Kalyani Publishers.
6. Sehgal and Sehgal, "Advanced Accounting – I and II", Taxmann Publications.

Course Outcomes	After this course, the students will be able to record , maintain, rectify, and audit the financial statements of different forms of the business organisations with more efficiently and accurately.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC:3.7(A)	Corporate Tax Planning and GST (CTPG)	4	20	80
Objectives	To provide a conceptual idea about the various provisions of the Income Tax Act related to the corporate sector and study the implications of these provisions on the tax planning of the companies and GST.			
Pre-Requisites	Knowledge of direct and indirect tax			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	An Overview of Corporate Tax: Corporate Tax in India, Assessment of Corporate Assesse- Head wise, Concept of Tax Planning. Tax Management, Tax Evasion, Tax Avoidance. Tax payments – TDS – TCS – Advance payment of Tax.	08
II	Concept of MAT, TDS, Advance Tax and Specific Management Decisions: MAT, TDS, Advance Tax, Tax Planning as Residential Status, Specific Management decision, Make or Buy, Lease or Own, Retain or Replace, Shut down or Continue, Double taxation relief, Banking Transaction Tax, Fringe Benefit Tax.	10
III	Tax Planning: Tax Planning with reference to: Depreciation, Capital gain, House Property, Amalgamation & Merger. Tax planning for settling up new undertaking: Basis of Location, Basis of nature of Business Foreign Collaboration and Tax Planning: Technician fees, Royalties Securities Transaction Tax.	10
IV	Assessment Procedure and e-Filing of Tax Advance: Self-Assessment (Sec.140-A), Intimation or assessment by Income Tax department, Inquiry before assessment, Intimation/Assessment by Assessing Officer, intimation Sec. 143(1), Security Assessment u/s 143(3), New scheme for scrutiny (Sec.143(3A) to (3C)), Best judgement assessment (Sec.144), Recap, Power of Joint Commissioner to issue directions in certain cases(Sec. 144-A), Rectification at mistake (Sec. 154) and Demand notice (Sec.156)	10
V	Introduction to GST: Pre-GST Indirect Taxation Structure in India, Meaning, features, objectives, Scope and benefits of GST, GST and Centre-State Financial Relations, Dual GST: Benefits of Dual GST, Structure of Dual Model of GST, Central GST – State / Union Territory GST – Integrated GST and GST Cess, Salient features of CGST Act, SGST Act (Odisha State), IGST Act and Various terms used under GST Taxes.	10
Total		48

Text Books:

1. Singhania, V.K., “Direct Taxes: Laws and Practice”, Taxmann Publication, New Delhi.
2. Lakhotia R.N, “Corporate Tax Planning”, Vision Books(P) Ltd.
3. Lakhotia R.N & Lakhotia S, “Tax Planning for Non-Resident Indians”, Vision Books (P) Ltd.
4. Swain AK & Agrawal, “GST: Concepts and Applications”, Himalayan Publishing House, New Delhi.
5. “GST Manual: Taxmann” Publication Ltd., New Delhi.
6. Sanjeet Sharma, V.K. “GST and Indirect Taxes”, Global Pub. Pvt. Ltd, New Delhi.
7. Mishra, Padhi and Bera, “GST & Practice”, Vikash Publishing House Pvt. Ltd. New Delhi.

Course Outcomes	Students will enlarge their knowledge about tax planning and tax management and different provisions of tax so that they can reduce the tax liability of their own income and corporate as well as understanding GST era means their GST filing and GST payments.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.6 (B)	Merchant Banking and Financial Services (MBFS)	4	20	80

Objectives	To know conceptual, functional, and regulatory aspects of Indian Capital Market and Merchant Banking activities.
Pre-Requisites	Basic knowledge of financial market and Instruments
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	An Overview of Merchant Banking: Nature, functions and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad.	08
II	Secondary Market Operations: Growth of Stock Market operations in India; Organization and Functioning of Regional Stock Exchanges, National Stock Exchange(NSE) and OTCEI; SEBI regulations for stock exchanges, NSE and OTCEI, Trading and Settlement mechanism.	10
III	Issue Management of Merchant Banking, Factoring and Securitization: Project Appraisal and Management; Pre-issue and Post-issue management of merchant banker, concept, nature, Forms and scope of Factoring, Factoring vis-à-vis Bills Discounting, Factoring vis-à-vis Forfeiting, Factoring in India current Developments .	10
IV	Securitization: Meaning, nature and scope of securitization, securitization as a Funding Mechanism; Venture Capital Companies. Professional Ethics and code of conduct - current Development, Market Participants; Instruments; Regulations; New Issues Market.	10
V	Financial Services and Depository System: Meaning and Definition and types, role of financial services in a financial system. Depository System: objectives, participants and operating mechanism, Meaning of brokerage, types of brokers, difference between broker and jobber, SEBI Regulations relating to brokerage business in India.	10
Total		48

Text Books:

1. Fabozi, F. J., "Capital Market", Prentice Hall of India, New Delhi.
2. Fernando, A. C., "Indian Financial System", Pearson Education, New Delh.
4. Khan, M.Y., "Indian Financial System", TataMc-Graw Hills, New Delhi.
5. Srivastava, R.M., & Nigam, D., "Management of Indian Financial Institutions", Himalaya Publishing House, New Delhi.
6. Pathak, "Indian Financial System", Pearson Education, New Delhi.
7. Desai S, "Merchant Banking", Himalaya Publishing House, New Delhi.
8. Abdhani, V., "Marketing of Financial Services", Himalaya Publishing House, New Delhi.
9. Machiraju M, "Merchant Banking & Financial Services", Wiley Eastern Publication, New Delhi.

Course Outcome	Students will gain the knowledge about working of merchant banking, functioning of different stock exchange, how to issue securities and how to finance a project, etc.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 3.7 (B)	International Financial Management(IFM)	4	20	80

Objectives	To provide a theoretical and practical understanding on various issues involved in international finance from the perspective of a company engaged in international trading.
Pre-Requisites	Basic knowledge of Business Finance
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Forex Market and International Monetary System: Forex Market: meaning, Structure, Exchange Rates, Player, Types of transactions, Risks in Forex Market, International Monetary System, IMF and the World Bank; European monetary system – meaning and scope.	10
II	Multilateral Financial Institutions: Role of IMF, IBRD and other development banks, International investors and foreign investment institutions, The concept of Balance of Payment.	08
III	Concept of Forex Derivatives: Forex derivatives – swaps, future and option and forward contracts, hedging with currency options and futures, International parity relationship. International Financial Markets and Instruments: International capital and money markets.	10
IV	Concept of Management of Forex Exposure: Transaction Exposure, Operating/Economic Exposure, Accounting/ Transaction exposure. International Financial Market: Equity Market, Bond Market, International Financing Decisions -Cost of Capital, Debt vs. Equity Decisions.	10
V	Financing International Trade: Letter of Credit, Bill of Lading, Govt. Programmes to Finance International trade, Counter trade- Forms of counter trade. Exchange rate arrangement in India; Exchange dealings and currency possession; Information and communication and Foreign exchange trades	10
Total		48

Text Books:

- 1.P.G.Apte, “International Financial Management”, Tata McGraw Hill, New Delhi.
2. Rajaram S, “Forex Guide to Traders and Bankers,” R.Rajaram Madras.
3. Alan, C. Shapiro, “Multinational Financial Management”, Allyn and Bacon Inc, Boston.
4. Jam, Peyrand &Yadav, “International Financial Management”, Macmillan India Ltd.

Course Outcomes	At the end of the course, the students will understand about international financial system, international monetary system, foreign exchange, how to reduce foreign exchange risk and how increase international transaction.
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4th Semester M. Com.

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 4.1	Strategic Management (SM)	4	20	80
Objectives	The objective of this course is to enhance decision making abilities of students in situation of uncertainty in a dynamic business environment.			
Pre-Requisites	Knowledge of strategy and management and how a company can use strategy in its management system to run it effectively.			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Strategic Management : Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; strategic business unit (SBU); Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organizational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.	12
II	Corporate Strategies: Types of corporate strategies- stability, growth, Retrenchment and combination, Blue Ocean and red ocean strategy.	14
III	Business level strategy, Value Chain Analysis and Core Competence, Global Issues in Strategic Management	
IV	Functional Strategies: Marketing, Human Resources and Financial Strategies.	12
V	Strategy Implementation and Strategy Evaluation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control, Problem in management and valuation.	10
Total		48

Text Books:

1. David, "Strategic Management", Pearson Education, New Delhi.
2. Bhattachary, S.K.& N. Venkataramin, "Managing Business Enterprises: Strategies", Structures and Systems, Vikas Publishing House, New Delhi.
3. Budhiraja, S.B. & M.B. Athreya, "Cases in Strategic Management", Tata McGraw Hill
4. Coulter & Mary K, "Strategic Management in Action", Prentice Hall New Jersey.
5. Michael & E Porter "The Competitive Advantage of Nations", Macmillan, New Delhi.
6. Mintzberg Henry & James Brian Quinn, "The Strategy Process" PH, New Jersey.
7. Sharma R.A., "Strategic Management in Indian Companies", Deep and Deep Publications, New Delhi.
8. Srinivasan, "Strategic Management -The Indian Context", PHI.

Course Outcome	At the end of the course, the students will be able to understand the inherent problems in the business organisation so as to make rational decisions in times of need in order to make the organisation sustain in in competition.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 4.2	Corporate Governance and Business Ethics (CGBE)	4	20	80

Objectives	The objective of this paper is to provide a theoretical understanding the issues involved in corporate governance and business ethics from the perspective of a company manager engaged in welfare of the stakeholders.
Pre-Requisites	Basic Knowledge of corporate governance, CSR and Business ethics
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Historical Perspective of CG: Meaning, Historical Perspective, Features, Objectives, Issues in CG, Theoretical basis of CG, CG Mechanism, CG Systems, Good CG; Landmarks in the emergence of CG:CG Committees, World Bank on CG, OECD Principles, Sarbanes-Oxley Act, 2002, Indian Committees and Guidelines, CII Initiatives.	10
II	Rights & Privileges of Shareholders: Rights & Privileges of Shareholders, Investors Problems & Protection, CG & other Stakeholders, Role of Regulators & Government.	10
III	Organizational Ethics -Organizations& Organisation culture, Types of Organization, Corporate code of ethics – Formulating, Advantages, implementation Professionalism and professional ethics code.	10
IV	Concepts of Ethics and Value : Ethics - An introduction, Concept of ethics, Values & Ethics – Meaning & Types of Values, Ethical Action–Morals, Morality, Moral development pyramid and Beliefs, meaning, Concept, nature, objective and scope of business ethics. Unethical Behaviour & Issues, Corporate Governance Ethics, Ethics in Global Business	10
V	Concept of CSR: Concept, objective and strategies of CSR, sustaining CSR & future of CSR, Indian Companies Act for CSR, meaning, concept, principles, benefits of social audit.	08
Total		48

Text Books:

1. A. C. Femado, "Corporate Governance", Pearson Education.
2. L. P. Hartnari, "Business Ethics", Tata McGraw-Hill.
3. B H Agalgatti and S. Krishna, "Business Ethics", Niraj publication
4. U. C. Mathur "Corporate Governance & Business Ethics – Text & Cases", Macmillan India Ltd.
5. C S V Murthy, "Business Ethics", Himalaya Publishing House.

Course Outcome	At the end of the course, the students will know how to be committed to values, ethical business and making a distinction between personal and corporate funds in the management of the company.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC: 4.3	Research Methodology (RM)	4	20	80
Objective	The Objective of this course is to acquaint students the concepts of Research. They will also know the inputs research methods, research methodology, process of research the process of report writing.			
Pre-Requisites	Knowledge of business statistics and various statistical tools			
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.			

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Research Meaning and Objectives, Type of Research, Role of research in functional areas: Accounting, Finance, Marketing, HR, etc. Research Methods, Research Methodology, Research Process. Publication ethics: definition and importance	10
II	Hypothesis, Research Design, Sampling: Setting Objectives, Formulating Hypothesis, Research Design, Sampling Design-concept, probability and non-probability sampling. Thesis and Article writing: Format and styles of referencing	10
III	Research Methodology and Design Research Data, Collection of primary and secondary data, Design of questionnaire, Data Processing: Classification, Tabulation, and Editing.	10
IV	Analysis and Interpretation of Data: Uni-variate, Bi-variate and Multi-variate Analysis: Correlation and regression analysis, factor analysis, discriminant analysis, and cluster analysis, testing of Hypothesis, ANOVA. Journal finder/journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer Journal Suggester, etc.	10
V	Report Writing: Categories of report, parts of a report, presentation of a report. Use of plagiarism software like Turnitin, Urkund and other open source software tools	08
Total		48

Text Books:

1. Panneerselvam, "Research Methodology", PHI.
2. Chawla D. & Sondhi N., "Research Methodology: Concept and Cases", Vikas.
3. Kothari, C. R., "Research Methodology: Methods and Techniques", WishwaPrakashan, New Delhi.
4. Srivastava, U. K., "Quantitative Techniques for Managerial Decisions", Wiley Eastern Ltd.
5. Levin, Statistics for Management, PHI.
6. Takeuchi K, Yanai, H & Mukherjee, "The Foundation of Multivariate Analysis", Wiley Eastern Ltd.
7. Cooper, Donald R. & Schindler, Pamela S., "Business Research Methods" Tata McGraw Hill.
8. Srivastava, T. N., Rego & Shailja, "Business Research Methodology", Tata McGraw Hill.
9. Good & Halt, "Methods in Social Research", McGraw Hill.
10. Wilkinsor & Bhandarkar, "Methodology of Research in Social Sciences", Himalaya.

Course Outcome	At the end of the course, the students will be able to: i) Develop the research ability skill ii) Set the hypothesis and its testing iii) Apply the various statistically techniques for analysis the data in research study
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Sub. Code	Subject Name	Credit	Dissertation	Grand Viva Voce
MC: 4.4	Dissertation and Grand Viva Voce	4	70	30

Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC:4.5(A)	International Accounting (IA)	4	20	80

Objectives	To acquaint the students regarding the international dimensions of accounting, foreign currency translation, transactional reporting and efforts at harmonization.
Pre-Requisites	Basic knowledge of accounting standards and principles, FDI, FPI, MNCs
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basics of International Accounting: Meaning, Importance and Scope of International Accounting, International Dimensions of Accounting- Historical and contemporary perspective, global competition, cross-border mergers and acquisitions, financial innovation.	10
II	International Financial Reporting Standards, International organization of securities commissions (IOSCO), International Federation of Accountants (IFAs)	10
II	Foreign Currency Translation: Foreign currency translation: reasons for translations, financial statement effects of alternative translation rates, foreign currency transactions, translation accounting development, foreign currency translation and inflation, current trends.	10
IV	Transactional Reporting: Transactional Reporting, Reporting Practices, Consolidation of Financial statements.	10
V	Financial Statement Analysis: Techniques of Financial Statement Analysis, Analyzing global financial statements. Evaluation of Performance	08
Total		48

Text Books:

1. Shirin Rathore, "International Accounting", PHI.
2. A.K. Basu, "International Accounting" Harmonisation, University of Calcutta.
3. B.Banerjee, "Contemporary Issues in Accounting Research", IAA Research Foundation.
4. Meigs & Meigs, 'Accounting: The Basis for Business Decisions', McGraw Hills.
5. Mohapatra A.K.Das, "International Accounting", PHI Learning Pvt. Ltd

Course Outcome	After completion the course, the students will understand about the preparation of international financial statements at international level, maintaining and auditing the financial reports at international level.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 4.6 (A)	Accounting Standards and Corporate Reporting (ASCR)	4	20	80

Objectives	To provide an understanding the standards of ASB and IASB, and to study the corporate reporting practices in India.
Pre-Requisites	Basic knowledge of accountancy and accounting standards
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Accounting Theory, Financial Reporting & International Financial Reporting Standards Accounting Theory: Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Accounting Principles; Financial Reporting: Nature and Objectives; Benefits; Conceptual Framework – FASB (Financial Accounting Standard Board) and IASB. International Financial Reporting Standards (IFRSs): Role of IASB; Achievements of IASB; Difference between IFRSs and Indian Accounting Standards; US GAAP.	10
II	Key Issues in Corporate Financial Reporting: Presentation of Financial Statements (Ind AS-1), Accounting for Income Tax (Ind AS-12), Property, Plant and Equipment (Ind AS-16), Accounting for Government Grants and Disclosure of Government assistance (Ind AS-20).	10
III	Key Issues in Corporate Financial Reporting: Employee Benefits (Ind AS-19), The effects of change in foreign exchange rates (Ind AS-21), Borrowing Costs (Ind AS-23), Related party disclosures (Ind AS-24).	10
IV	Key Issues in Corporate Financial Reporting: Impairment of Assets (Ind AS-36), Provisions, contingent liabilities and contingent assets (Ind AS-37), Intangible Assets (Ind AS-38)	10
V	Annual Report and Corporate Disclosure: Annual Reports: Directors Report and Auditor's Report, Accounting Reports, and Modern Trends in Corporate Disclosure.	08
Total		48

Text Books:

1. Rawat, D. S., "Students Guide to Ind AS", Taxmann, New Delhi.
2. Jawaharlal, "Accounting Theory and Practice", Himalaya Publications.
5. L. S. Porwal, "Accounting Theory", McGraw Hill Education (India) Ltd.
6. N. Das Gupta, "Accounting Standards": Indian International, Sultan Chand.
7. S. Rathore, "International Accounting", Tata McGraw Hill
8. A.K.Basu, "International Accounting" Harmonisation, University of Calcutta.
9. Jawaharlal, "Corporate Financial Reporting", Taxmann, New Delhi.

Course Outcomes	At the end of course, the students will be able to know how to treat, measure, record the transactions and the disclosure practices. To understand the annual reports, director reports which will also be helpful them to make better decision.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC- 4.5 (B)	Security Analysis and Portfolio Management (SAPM)	4	20	80

Objectives	The objective of this course is to help students understand various issues in security analysis and portfolio management.
Pre-Requisites	Basic knowledge of stock exchange and financial securities
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Basics of Investment: Investments: Nature and scope of investment analysis, element and avenues of investment. Security Markets: Primary and secondary market; Primary market- role, functions and methods of selling securities in primary market. Secondary Market: Role, importance, type of brokers, trading mechanism, listing of securities in stock exchange, Depository- role and need.	10
II	Fundamental and Technical Analysis: Fundamental Analysis. Economic analysis, Industry analysis and company analysis, Technical Analysis: Trends, indicators, indices and moving averages applied in technical analysis.	10
III	Efficient Market Hypothesis and Valuation of Securities: Weak, semi-strong and strong market and its testing techniques, Valuation of Securities: Bonds and Equity shares.	10
IV	Portfolio Analysis: Estimating rate of return and standard deviation of portfolio, Effect of combining the securities; Markowitz Risk-return optimization; single Index Model or Market Model; Portfolio total risk, portfolio market risk, Simple Sharpe's optimization solution	10
V	Basics of Capital Market Theory: Capital market line, Security market line, risk free lending and borrowings; factor Models: Arbitrage pricing theory, two factor and multi factor models. Portfolio Performance Evaluation: Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures.	08
Total		48

Text Books:

1. Fischer Donald E. & Ronald J. Jordan, "Security Analysis and Portfolio Management", Prentice Hall of India, New Delhi.
2. Sharpe William F., Gordon J Alexander & J.V. Baily, "Investments", Pearson Education, Delhi.
3. Bhalla V. K., "Investment Management", S. Chand & Co, New De
4. K James Fransis, "Investment Analysis and Management", McGraw Hill, International Edition.
5. Fabozzi Frank J, "Investment Management", Pearson Education, Delhi
6. M. Arif Pasha, "Security Analysis and Portfolio Management". Vrinda Publications (P) Ltd., Delhi.

Course Outcome	At the end of the course, the students will be able to make better selection of securities for their investments with low risk and high return.
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Sub. Code	Subject Name	Credit	Internal Mark	External Mark
MC:4.6(B)	Risk Management and Derivatives (RMD)	4	20	80

Objectives	This course will familiarize to students towards application of various tools and techniques of financial risk management.
Pre-Requisites	Fundamental knowledge of financial markets and trading in financial market
Teaching Scheme	Regular classroom lectures with use of ICT tools as and when required, case study method and sessions are planned to be interactive with focus on problem solving activities.

Detailed Syllabus

Unit	Topics	Hours
I	Fundamentals of Risk: Risk: Definition, types of Risk, Process of Risk Management, The tools of risk Management. Derivatives: Definition and Evolution of derivatives, Derivatives Markets, Types of Derivatives, Derivatives in India.	10
II	Basics of Futures Market, Speculation and Hedging: Functions of futures market, Speculation and hedging, Price spread and hedging, futures and price stabilization, tests of efficiency, Financial futures as a mechanism of risk transference, spot and futures prices. Risk management with futures.	10
III	Financial Futures: Interest Rate futures, Currency Futures, (Foreign Exchange) Stock index futures and Financial Futures in India. Risk Management with Futures, Cost of Carry Model, Index Arbitrage, Purchasing Power Parity Theorem.	10
IV	Terminology and Methodology of Trading: Terminology and methodology of trading, Types of Options, Option pricing, Swaps, types of Swaps, Swap Valuation, and other derivatives, Speculation with options, Risk management with options.	10
V	Regulatory bodies and Derivative: Regulatory bodies in Major international Markets, Regulatory framework in India, regulatory instruments and needs, Accounting for derivative transactions	08
Total		48

Text Books:

1. John C. Hill, "Options, Futures and other Derivatives", Pearsons.
2. T.V. Somanathan, "Derivatives", Tata McGraw Hill.
3. Redhead, "Financial Derivatives", Prentice Hall of India
4. Lasys Walter, Lexinton, "Speculation, Hedge and Commodity Price Forecasting".
5. Miller, H., "Financial Innovation and Markets".Mid America Institute for Public Policy Research
6. Hill J. &T. Schneesis, "Risk Reduction and Potential of Financial Futures".

Course Outcome	Students will be able to understand to measure the risks in financial market, What the instruments available to reduce the risk are and how to use various derivative instruments to hedge or reduce the risk.
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