



**Goa University**  
**P.O. Goa University, Taleigao Plateau, Goa 403 206, India**

**Syllabus of M.Com. Programme**  
**Offered at the Department of Commerce and Affiliated Colleges under**  
**OA 18A w.e.f the Academic Year 2018 – 2019**

**A brief description of the Programme**

- **Purpose**

The main objective of offering M. Com Programme under Choice Based Credit System (CBCS) is to train manpower required for Teaching, Research and Industry requirements. After completing M. Com Programme the candidate should be able to join teaching profession as Assistant Professor, join research in any of the universities/Institutions for Ph. D Programme and join the corporate world such as Banking, Insurance, Securities Market, IT enabled services and Manufacturing at managerial level positions in the areas of Accounting, Finance, Taxation, Marketing and Human Resources or start their own enterprises.

- **Prerequisites**

To seek admission to M. Com Programme a candidate must have passed B. Com Programme with at least 40%. The admission to the M. Com Programme is based on the Common Entrance Examination conducted by the Goa University. The candidates admitted are expected to possess the basic knowledge in the area of all the Commerce Courses covered at B. Com level. Candidates are required to possess a Laptop during their Coursework of the M. Com. Programme.

- **Credits (Theory, Tutorial, Practical)**

In order to award M. Com degree, the candidate must have earned 64 Credits during two years. Of these 32 Credits are from Core Courses and 32 Credits are from Specialisation Courses offered during the Second Year. However, the candidate is allowed to opt for up to a maximum of 16 Credits from any other department to meet the requirement.

- **Number of Semesters, how the Courses are distributed**

The M. Com Programme is divided in to Four Semesters. Each Semester shall have Four Courses.

- **Summer Training**

Every student has to undergo 4 weeks Summer Training in industrial organizations to gain hands on experience at the end of Semester II. Students are responsible for identifying the Organisations for their Summer Training Program.

- **Dissertation**

As a part of M. Com Programme Dissertation is offered as Optional during the Third and Fourth Semester as per OA-18A in lieu of Two Courses. Those students who are going to be offered the Dissertation Option may opt for 3 Courses each during the Semester III and IV.

## M.Com -List of Courses

Description of a Course appears on the page number listed in the last column of the table. Lectures (L), Tutorials (T), Practicals (P) per week and Credit are also shown in the table.

<b>Core Courses</b>				
<b>Course Code Number and Name [Semester I and II]</b>		<b>Hrs/week</b>	<b>Credits</b>	<b>Page #</b>
COC111	Security Analysis and Capital Markets	4	4	04
COC112	Fundamentals of Financial Services	4	4	06
COC113	Managerial Accounting	4	4	08
COC114	New Venture Creation	4	4	10
COC211	International Financial Management	4	4	12
COC212	Management of Financial Services	4	4	14
COC213	Portfolio Management	4	4	17
COC214	Research Methodology	4	4	19
<b>Specialisation Courses [Accounting and Finance] [Semester III and IV]</b>				
COO311	Investment and Financing Decisions	4	4	21
COO312	Corporate Mergers and Acquisitions	4	4	23
COO313	Futures and Forward Derivatives	4	4	25
COO314	Direct Taxes	4	4	28
COO315	Corporate Valuation	4	4	30
COO316	Statistics and Business Econometrics	4	4	32
COO411	Working Capital and Dividend Decisions	4	4	34
COO412	Management of Mutual Funds	4	4	36
COO413	Options and Interest Rate Derivatives	4	4	39
COO414	GST and Other Indirect Taxes	4	4	41
COO415	Cost Management & Control	4	4	43
COO416	Advanced Econometrics	4	4	45
<b>Specialisation Courses [Business Management] [Semester III and IV]</b>				
COO317	Retail Marketing	4	4	47
COO318	Human Resource Development	4	4	49
COO319	Marketing Management	4	4	51
COO320	Materials Management	4	4	53
COO321	Business Environment	4	4	55
COO322	Strategic Management	4	4	57
COO417	Advertising and Sales Management	4	4	59
COO418	Tourism and Travel Management	4	4	61
COO419	Services Marketing	4	4	63
COO420	International Trade and Environment	4	4	65
COO421	Corporate Governance and Corporate Social Responsibility	4	4	67
COO422	Organizational Behavior	4	4	69
<b>Field Based Optional Courses [Dissertation]</b>				
COD423	Dissertation	4	8	71

At the beginning of the Semester, Department will open the Specialisation Courses from the list given above depending on availability of Faculty Members. Specialisation Courses will be offered only if **20%** of the students opt for any Specialisation Course. The students are required to opt for 4 Courses each during the Semester III and IV from the Specialisation Courses offered. Students have the option of choosing any other Optional Courses (maximum of 2 Courses per Semester III and IV) offered by other Departments and also the Courses available at the **SWAYAM portal**. Those students who are going to take up the Dissertation Option may opt for 3 Courses each during Semester III and IV.

#### Recommended distribution of Courses: Semester-Wise

	Course Code		Course Code
<b>Semester – I</b>	COC111	<b>Semester – II</b>	COC211
	COC112		COC212
	COC113		COC213
	COC114		COC214

#### Summer Training:

At the end of Semester – II, students will have to undergo four weeks (10<sup>th</sup> May to 10<sup>th</sup> June) Summer Training to gain on the job experience in commercial / industrial organisations / finance & investment companies / professional firms such as CA's, Stock Brokers, Project management Consultants / small and medium enterprises in Goa or outside. At the end of the summer training, students will be required to produce a certificate of experience for duration of four weeks to become eligible for admission to the second year M. Com Course. It is the responsibility of the students to identify and join the Organisations for their Summer Training. Students have to submit the Experience Letter and the Evaluation Form duly filled and certified by the official from where they have completed their Summer Training.

Accounting & Finance	Course Code	Business Management	Course Code
<b>Semester – III</b>	COO311	<b>Semester – III</b>	COO317
	COO312		COO318
	COO313		COO319
	COO314		COO320
	COO315		COO321
	COO316		COO322
<b>Semester – IV</b>	COO411	<b>Semester – IV</b>	COO417
	COO412		COO418
	COO413		COO419
	COO414		COO420
	COO415		COO421
	COO416		COO422
<b>Dissertation</b>			COD423

Programme	: M. Com	
Course Code	: COC 111	Title of the Course: <b>Security Analysis and Capital Markets.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Security Analysis and Capital markets.	
<b>Need, Description, and Objectives</b>	<p>The need of the course is to provide a good understanding of the field of investments and to learn about the theoretical frame work of Indian Capital Markets. The understanding can be quite valuable because each of us must make various investment decisions during our lifetimes definitely as individuals, and possibly in our chosen careers. The course will help the student to know about the trading mechanism of Indian Capital Market and to gain the skill in assessing and estimating the Investment Opportunities with the help of Risk and Return Analysis in Capital Markets.</p> <p>The scope of the subject is to familiarize the students with the working of the capital market and to introduce contemporary theories and practice of security analysis and investments.</p> <p>The objective is to enable students develop skills in analyzing various types of securities</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Security Analysis</b>  <b>Risk and Return Analysis:</b> Investment Avenues - Security return and risk – Systematic and Unsystematic Risk – Sources of Risk - Measurement of Risk and Return- Risk and return analysis - Minimizing Risk Explosive - Risk measurement (Standard Deviation, Beta, covariance, correlation coefficient) Measurement of Returns (Including problems)</p> <p><b>UNIT 2: Fundamental and Technical Analysis of Securities</b>  <b>Fundamental Analysis:</b> Meaning – Objectives – Economy Analysis – Economic Forecasting –Forecasting Techniques – Industry Analysis – Industry Life Cycle – Company Analysis – Operating Analysis – Management Analysis – Financial Analysis  <b>Technical Analysis:</b> Meaning – Assumption of Technical Analysis – Dow Theory – Trends and Trend Reversal –Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns (Including problems)</p> <p><b>UNIT 3: Valuation of Equity and Debt</b>  <b>Valuation of Equity:</b> Share valuation Model – Dividend Discount Model - One Year Holding Period -- Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including problems / cases)  <b>Valuation of Debt:</b> Issuers of debt securities- Features of debt securities- Types of bonds - Current Yield- Discounted cash flow approach- Yield to maturity- Relationship between bond price and its yield to maturity- Yield Curve (Including problems / cases)</p> <p><b>UNIT 4: Capital Markets</b>  <b>Primary Market:</b> Meaning – Kinds of Issue – Market Capitalization– Public Issue Vs Private Issue – Initial Public Offer – Book Building Process – Foreign Capital Issuance: ADR's and GDR's - Pricing of Securities</p>	<p>9 hours</p> <p>15 hours</p> <p>15 hours</p> <p>9 hours</p>

	<b>Secondary Market:</b> Meaning– Role of Secondary Market – Trading of Securities in Secondary Market-Trading Methods –Membership in Stock Exchanges - NEAT System – Trading Procedures and Systems – Orders Management in Trading – Trade Cancellation – Auctions Markets-Clearing and Settlement – International Stock Exchanges	
<b>Pedagogy:</b>	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning.	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Donald E. Fischer and Ronald J. Jordan: Security Analysis and Portfolio Management, Pearson. 2016</li> <li>2. Stanely S.C. Huang Maury Stall : Investment Analysis and Management, Allyn and Bacon Inco., Massachustes. 2015</li> <li>3. Jerome B. Cohen and Edward D. Zinbarg et al : Investment Analysis and Portfolio Management, Ricchard D., Irwin Inc., Illinois 2016</li> <li>4. Fischer &amp; Jordan, Security Analysis and Portfolio Management, Prentice Hall India. 2015</li> <li>5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. 2015</li> <li>6. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House. 2016</li> </ol>	
<b>Learning Outcomes:</b>	On successful completion of Course, the candidate will be prepared with a comprehensive and in depth knowledge about security analysis.	

Programme	: M. Com	
Course Code	: COC 112	Title of the Course: <b>Fundamentals of Financial Services.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Financial Services.	
<b>Need, Description, and Objectives</b>	<p>Indian Financial Services sector is set to dominate the Indian economy over the next few decades. Indian Financial Services sector is operating in a fast-evolving and dynamic manner. Hence course of “Foundation of Financial Services “has been designed to facilitate the candidates in their career in Financial Services and facilitate the candidates in preparing for Series of Certification Examination in Financial services which is growing at a fast pace. It equips the students with the minimum knowledge benchmark of understanding various Financial Services. To have a comprehensive and broad based knowledge about the Financial Services. Get acquainted with various products, players and functioning of Financial Services.</p> <p>This course covers all essential topics that will enhance the knowledge of students in Financial Services It covers topics related to Introduction, Development, Structure and Activities of Financial Services, NBFC’s, Leasing and Hire Purchase, Factoring and Insurance and Venture Capital. It will be immensely useful to all those who want to have a better understanding Structure and Activities of Financial Services.</p> <p>The Course Mainly Focuses On:</p> <ol style="list-style-type: none"> <li>1. Overview of Financial Services, Growth and Structure. Banking and Non-Banking Companies</li> <li>2. Forms and types of Lease and Legal aspects of Leasing.</li> <li>3. Modus Operandi of Hire Purchase transaction.</li> <li>4. Factoring v/s Forfeiting</li> <li>5. Insurance Principles with Elements of Insurance contract along with Classification of Insurance business.</li> <li>6. Venture Capital Assistances and Schemes in India</li> </ol>	
<b>Content:</b>	<p><b>UNIT 1: Introduction, Development, Structure and Activities of Financial Services.</b></p> <p>Evolution of Financial Services in India, Overview of Financial Services, Growth and Structure. Banking and Non - Banking Companies, Classification of Non –Banking Companies and NBFC’s Activities.</p> <p><b>UNIT 2: Leasing and Hire Purchase</b></p> <p><b>Leasing</b> - Definition of Leasing -, Modus-Operandi of Lease (Procedure) Types of Leasing (Finance and Operating lease structure), Forms of Lease Financing. Legal aspects of Leasing-Drawn from General Law of bailment and Court Rulings. Advantages and Limitations of Leasing.</p> <p><b>Hire Purchase-</b> Introduction- Meaning- Characteristics- Nature of Hire Purchase- Modus Operandi of Hire Purchase transaction- Hire Purchases v/s Installment Payment System and Lease Financing.</p> <p><b>UNIT 3: Factoring and Insurance</b></p> <p><b>Factoring</b> -Definition of Factoring-Meaning of factoring- features of factoring- Activities of factoring-Mechanism of factoring -Various</p>	<p>9 hours</p> <p>12 hours</p> <p>15 hours</p>

	<p>Documents involve in factoring. Types of Factoring- International factoring- Two Factor System- Direct Export Factoring - Direct import Factoring. Factoring agreement-Functioning of Factoring- Cost of Factoring-impact of Factoring. Factoring v/s Forfaiting, Advantages &amp; Disadvantages of Factoring</p> <p><b>Insurance-</b> Definition- Conditions of Insurance- Principles of insurance and Elements of Insurance Contract- Classification of Insurance business</p> <p><b>UNIT 4: Venture Capital</b></p> <p>Definition and Meaning of Venture Capital- Need for Venture Capital- Characteristics of Venture Capital. Modes of Venture Capital Financing- Company- Trust- Limited Partnership- Comparative analysis of different modes of Venture Capital Financing .Stages in Venture Capital Financing – Venture Capital Process- Meaning of Angel- Choosing an Angel- Features of Angels- TIE (The IndUS Entrepreneurs). Venture Capital Assistances and Schemes in India</p>	12 hours
<b>Pedagogy:</b>	The methodology used in the class will combine lectures, applications and case discussion. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion's assigned cases.	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Khan M.Y. "Financial Services", Tata MC Graw Hill Co. Ltd., New Delhi, Eight Edition, 2015.</li> <li>2. J.C. Verma., Venture Capital Financing in India, SAGE Publications Pvt. Ltd; 1<sup>st</sup> edition 1997.</li> <li>3. J. C. Verma “Leasing Financing and Hire Purchase (Concepts Law and Procedures), Bharat Law House Pvt. Ltd. 1999.</li> <li>4. J.C Verma “Bharat's Guide to Mutual Funds and Investment Portfolio: Law, Practise and Procedure, Bharat Publishing House, 2<sup>nd</sup> Edition.</li> <li>5. AMFI Workbook</li> <li>6. P. K. Gupta, Fundamentals of Insurance, Himalaya Publishing house, 2<sup>nd</sup> Edition, 2015.</li> <li>7. P. Periaswami, Principles and Practice of Insurance, Himalaya Publishing House, 2<sup>nd</sup> Edition, 2017.</li> </ol>	
<b>Learning Outcomes:</b>	On successful completion of Course, the candidate will be prepared with a comprehensive and in depth knowledge about various Financial Services.	

Programme	: M. Com	
Course Code	: COC 113	Title of the Course: <b>Managerial Accounting.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Managerial Accounting.	
<b>Need, Description, and Objectives</b>	<p>Management Accounting is a kind of Accounting that deals not only with financial information, but information that is not always available, not easy to quantify into numbers and reports so that enables to take decisions. Concepts like the quality of financial reports of business, employee performance, efficiency, product price and customer satisfaction, are all things that Managerial Accountants deal with. They take that information and prepare various reports that are easy for managers to understand and to take decisions. By studying this course, the managerial accountant's help managers make the important decisions to turn the business in a profitable direction, or help it continue as financially worth business. Management accounting is required to recognize the financial situation of the business, it reports to those inside the organisation for planning, directing, motivating, and controlling and performance evaluation. It gives special emphasis on decision affecting the future.</p> <p>The course provides the managers in various types of organizations, the tools required to make decisions to achieve the goals of their organizations. Students can acquire the skill to a look at how relevant traditional and leading edge topics integrate together with an outcome of understanding basic accounting standards, concepts, understanding the Financial statements and analyzing them in accordance with the goals of business, understanding cost analysis, and how to make decision itself.</p> <p>The primary objective of the course is to provide basic understanding of Accounting Standards and Concepts, to prepare various types of Financial Statements and analyzing them to interpret the financial soundness of various types of business to protect the interest of stakeholders. This course will develop the analytical skills of students which requires analyzing the financial statements and for decision making. The course will encourage students to not only use all quantitative tools and techniques available to them, but also logic, insight, judgment, and common sense.</p>	
<b>Content:</b>	<p><b>UNIT 1: Management Accounting – Overview.</b></p> <p>Accounting – Branches of Accounting – Principles of Accounting - Types of Accounting - Methods of Accounting – Concepts – Conventions – Limitations – Financial Accounting Vs Cost Accounting Vs Management Accounting – Accounting Standards - GAAP –International Accounting Standards Board (IASB) – Accounting Standards Board (ASB) –Indian Accounting Standards (IndAS) –IFRS.</p> <p><b>UNIT 2: Financial Statements and Analysis</b></p> <p>Financial Statements – Types of Financial Statements – Income Statement – Balance Sheet – Fund Flow Statement – Cash Flow Statement – Owners Equity Statement - Financial Statement Analysis(FSA) – Techniques – Comparative Statements Analysis – Common Size Statements Analysis – Ratio Analysis – Trend Analysis – Statement of Changes in Financial Position - Funds Flow Analysis and Cash Flow Statement Analysis– AS 3 Revised Cash Flow Analysis – Cash Flow</p>	<p>12 hours</p> <p>12 hours</p>

	<p>Statement <b>(Includes Practical Problems)</b> .</p> <p><b>UNIT 3: Marginal Costing and Cost – Volume – Profit Analysis</b></p> <p>Marginal Costing – Definition – Marginal Costing Vs Absorption Costing – Contribution – P/V Ratio – Margin of Safety — Cost – Profit – Volume Analysis – Computation of Break Even Point (BEP) – Composite Break – Even Point – Contribution – Angle of Incidence – Marginal Costing and Decision Making – Pricing Decisions – Profit Planning and Maintaining and Desired Level of Profit - Make or Buy Decisions – Problem of key or Limiting Factor - Export Decisions – Sales Mix Decisions – Shutdown or Continue Decisions.<b>(Includes Practical Problems)</b> .</p> <p><b>UNIT 4: Budgetary Control and Performance Evaluation</b></p> <p>Introduction – Definition – Budget – Budgeting – Budget Control – Characteristics -Meaning – Objectives – Requisites – Advantages – limitations – Steps involved in Budgetary Control - Essentials – Advantages – Budgetary Control Vs Standard Costing - Classification of Budgets – Functional Budgets – Sales Budget – Production Budget – Direct Material Budget – Direct Labor Budget – Manufacturing Overhead Budget – Capital Expenditure Budget – Cash Budget – Master Budget – Flexible Budget – Zero Based Budgeting. <b>(Includes Practical Problems)</b> .</p>	<p>12 hours</p> <p>12 hours</p>
<b>Pedagogy:</b>	The methodology used in the class will combine lectures, applications and case discussions. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion's assigned cases.	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Meigs &amp; Meigs, Accounting the Basis for Business Decisions, Tata McGraw Hill, New Delhi. 2017</li> <li>2. Pankaj Gupta, Management Accounting, Excel Books, New Delhi, 2006.</li> <li>3. Bhattacharya S.K. &amp; Dearoon.J., Accounting for Management – Text and Cases, New, Delhi, Vikas. 2010</li> <li>4. Narayana Swamy, Financial Accounting: A Managerial Perspective, Prentice Hall of India. 2015</li> <li>5. Ashish k., Bhattacharya, Cost Accounting for Business managers, Elsevier 2010</li> <li>6. Bhattacharya, Financial Accounting for Business Managers – Perspective, Prentice Hall of India. 2015</li> <li>7. MC Shukla, TS Grewal, Cost Accounting, S. Chand 2015</li> <li>8. I.M. Pandey: Management Accounting, Vikas Publishing House. 2015</li> <li>9. Chakraborty &amp; Hrishikesh – Management Accountancy, Oxford University Press. 2015</li> <li>10. Khan and Jain, Management Accounting, Tata McGraw Hill, Delhi. 2016</li> </ol>	
<b>Learning Outcomes:</b>	<p>After having followed the course activities, the student will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand fundamental concepts in financial, cost &amp; management accounting</li> <li>2. Develop analytical skills associated with the interpretation of accounting reports</li> <li>3. Enable students in systematically applying Management Accounting Concepts in real life situations and develop judgmental skills associated with the use of accounting information in decision making.</li> </ol>	

Programme	: M. Com	
Course Code	: COC 114	Title of the Course: <b>New Venture Creation.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Entrepreneurship.	
<b>Need, Description, and Objectives</b>	<p>The very purpose of the course is to make the students to understand the role of growth agents in the development of any economy, viz., Entrepreneur, Intrapreneur, and Government. After completing the course in particular and the program in general, students will be planning to become part of one these growth agents, either as employers or as employees. They may start their own enterprises, they may join with an organisation where they will contribute as an Intrapreneur, and also they may join with government organisations which may also enable them to be part of the developing the economy in various ways. Hence, the very purpose of this course to enable the students to understand the intricacies of becoming a growth agent, which is not an easy task as it requires creative ideas with huge future potentials.</p> <p>Role and importance of growth agents in the process of economic development will be the basic aspect of this course. Students will be learning the importance of business plan and also how to prepare a successful business plan for the purpose of submitting the same for obtaining finance. The course also provides basic knowledge about venture capital financing, its evolution, the global scenario, Indian perspectives, and the role of venture capital associations. Finally, the students are supposed to learn the art of managing the newly created business ventures so as to attain the ultimate goal of becoming a growth agent for transforming the economy to a higher level.</p> <p>Course is really interesting and it gives insights to the students to understand the significance of becoming an “employer” rather than becoming an “employee”, but of course not all can be an employer as the creative mind and risk taking attitude differs from person to person. This paper will also make the students to understand the significance of Venture Capital financing. Though it is coming under one of the many sources of funding, students were made to realize that this is the only source of funding available for any viable and potential New Business IDEA, but care should be taken before approaching Venture Capitalist, else the Business Plan gets rejected very easily.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Agents of Growth.</b></p> <p>Meaning and Importance of Economic Development &amp; Growth – Process of Development and Growth (Imitation, Innovation, and Invention) – Creativity – Agents of Growth (Entrepreneur, Intrapreneur, Government) – Birth of an Enterprise (Growth agents, process, outcome) – Women Entrepreneurship – Social Entrepreneurship – Strategic Entrepreneurship – Significance of Business Life Cycle – Importance of Rejuvenation Strategies – Series of Life Cycles.</p> <p><b>UNIT 2: Importance of Business Plan</b></p> <p>Meaning and importance – Business Plan for an existing venture Vs new venture – Business Valuation Approaches – Components of Business Plan – Do’s and Don’ts of Business Plan.</p> <p><b>UNIT 3: Financing of New Venture</b></p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	<p>Sources of Development Finance – Role of Financial Institutions and Consultancy Firms – Evolution of Venture Capital – Growth Agents Vs Venture Capital Vs Economic Development – Economic Impact of Venture Capital – Global Venture Capital Scenario – Role of Venture Capital Associations.</p> <p><b>UNIT 4: Managing New Business Venture</b></p> <p>Managing at different Life Cycle Stages – Strategies available (concentration, stability, growth, retrenchment, and consolidation) – Preparing for the New Venture Launch – Early Management Decisions – Growth of the New Venture – New Venture Expansion – Going Public – Ending the Venture.</p>	12 hours
<b>Pedagogy:</b>	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures, Case studies, and Self-study (doing home assignments on various aspects of agents of growth, importance of creativity and creative ideas, doing research on the web with respect to venture capital associations, identifying future potential employment opportunities as an employee or an employer)</li> <li>• Self-study with literature to understand the importance of growth agents and role of venture capital.</li> </ul>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Timmons, Jeffrey A; <i>New Venture Creation: Entrepreneurship for the 21<sup>st</sup> Century</i>, Irwin McGraw-Hill. 2015</li> <li>2. Robert D. Hisrich &amp; Micheal P. Peters, <i>Entrepreneurship</i>, Tata McGraw Hill. 2016</li> <li>3. C. B. Gupta &amp; N. P. Srinivasan, <i>Entrepreneurial Development</i>, Sultan Chand &amp; Sons. 2016</li> <li>4. C. B. Gupta &amp; N. P. Srinivasan, <i>Entrepreneurship Development in India</i>, Sultan Chand &amp; Sons. 2017</li> <li>5. Desai, Vasant, <i>Dynamics of Entrepreneurial Development and Management</i>, Himalaya Publishing house. 2017</li> <li>6. Desai, Vansant, <i>Project Management and Entrepreneurship</i>, Himalaya Publishing House, Mumbai, 2000.</li> <li>7. Sue Birley &amp; Daniel F. Muzyka, <i>Mastering Enterprise</i>, Financial Times Pitman Publishing, 2003.</li> <li>8. Drucker, Peter, <i>Innovation and Entrepreneurship: Practice and Principles</i>, Heinemann, London, 1985.</li> <li>9. Holt, David. H, <i>Entrepreneurship: New Venture Creation</i>, Prentice Hall India.2015</li> </ol>	
<b>Learning Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Able to identify themselves as part of one of the growth agents, viz., entrepreneurs, intrapreneurs, or government.</li> <li>2. Able to understand various methods available for business valuation.</li> <li>3. Able to prepare a business plan and identifying the appropriate financing agencies.</li> <li>4. Understand the evolution and importance of venture capital and its economic impact.</li> <li>5. Able to apply best management practices at each and every life cycle stages of a business venture.</li> </ol>	

Programme	: M. Com	
Course Code	: COC 211	Title of the Course: <b>International Financial Management.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of International Financial Management.	
<b>Need, Description, and Objectives</b>	<p>The course is designed for students interested in a career in Forex Broking, Treasury Departments and to work as analyst in Current Risk Management Practices of Multinational Companies. The very purpose of the course is to teach students to familiarize students with international financial transactions and Operational aspects of foreign exchange markets. It focusses on foreign exchange market participants, exchange rates determination, international arbitrage, foreign exchange risks and its management and international capital market.</p> <p>This a course to understand the structure of International Monetary System and the Foreign exchange market mechanisms. This course also discusses the Investment and Financing Decisions of Multinational Companies and in global environment. It also examines the Forex exposures and its risk management practices using Currency Forwards, Futures and Options through hedging and speculations. The course will extensively focus on the theory and applications of exposure management in Currency Markets.</p> <p>The course is mainly focuses on understanding of International Monetary Systems, the mechanism of Foreign Exchange Markets, and to evaluate the Investment and Financing Decisions of Multinational Companies. It also provides the mechanism to measure the Exchange rate among the currencies and to explore the Arbitrage and Speculation possibilities. It also covers the assessment of exposures of Multinational companies and various exposure management techniques such as Hedging and Speculations.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to International Finance.</b> Introduction – objectives of IFM – International Financial Management Functions Vs Domestic Financial Management Functions – <b>International Monetary System</b> – Gold Standard – Gold Exchange Standard – Bretton Woods Systems – Fixe Exchange Rate Systems – Float Rate Exchange Rate System – Currency Board Systems – Target Zone Arrangements.</p> <p><b>UNIT 2: International Investment &amp; Financing Decisions of MNC</b> International Project Appraisals – Capital Budgeting Decisions of MNC's – Adjusted Present Value (APV) - Cost of Capital and Capital Asset Pricing Model and Capital Structure of MNC's- Parent Companies and subsidiary companies. <b>(Including problems).</b></p> <p><b>UNIT 3: Foreign Exchange Markets and Exchange Rate Mechanisms</b> <b>Exchange Rate Mechanism</b> – Quotations – Types of Quotations – Exchange Rate Determinations in Spot and Forward Markets – Factors Influencing Exchange Rate. <b>Theories of Exchange Rates</b> – Law of One Price - Purchasing Power Parity – Interest Rate Parity –<b>Foreign Exchange Market</b> -- Features – Participants – Spot – Futures – Forwards – Options –</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	<p>Types of Transactions – Hedging – Speculations – Arbitrage – Covered Interest Rate Arbitrage – Borrowings and Investing Markets – Tax Implications - Indian Foreign Exchange Markets – Evolution - Developments and Foreign Exchange Market Regulations. <b>(Including problems)</b></p> <p><b>UNIT 4: Measuring And Management of Foreign Exchange Exposure</b></p> <p><b>Measurement of Foreign Exchange Exposure</b> - Meaning – Types of Foreign Exchange Exposure – Transaction Exposure – Operating Exposure – Accounting Exposure <b>(Including Problems)</b>. <b>Management of Foreign Exchange Exposure</b> – Need – Hedging of Transaction Exposure – Hedging of Operating Exposure – Management of Accounting Exposure <b>(Including problems)</b></p>	12 hours
<b>Pedagogy:</b>	The methodology used in the class will combine lectures, applications and case discussions. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations.	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House. 2016</li> <li>2. M. Y. Khan, Indian Financial System, Tata McGraw Hill. 2016</li> <li>3. Gerald Hatler, Bank Investments and Funds Management, Macmillan. 2016</li> <li>4. Stigum, Managing Bank Assets and Liabilities, Dow-Jones Irwin. 2015</li> <li>5. Dudley Lockett, Money and Banking, McGraw Hill. 2016</li> <li>6. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead”, Response Books. 2016</li> <li>7. Vasant Desai, Banks and institutional management, Himalaya Publishing House. 2016</li> <li>8. P. K. Srivastava, Banking theory and Practice, Himalaya Publishing House. 2016</li> <li>9. K.P.M. Sundharam, Money Banking Trade and Finance, Sultan chand&amp; sons, educational publishers. 2016</li> <li>10. M. Y. Khan, Financial Services, Tata McGraw Hill. 2016</li> <li>11. Machiraju, Indian Financial System – Vikas Publishing House. 2016</li> <li>12. V.A. Avadhani, Treasury Management in India, Himalaya Publishing House, Delhi. 2016</li> <li>13. D. C. Gardner, Treasury Management, Macmillan India Ltd., New Delhi. 2016</li> <li>14. Apte, P.G, International Financial Management, Tata McGraw Hill Publication, 2002.</li> <li>15. Levi, M.D., International Finance, Tata McGraw Hill Publication, 2006.</li> <li>16. Sharan, V International Financial Management, PHI publication, 2010.</li> </ol>	
<b>Learning Outcomes:</b>	<p>After having followed the course activities, the student will be able to:</p> <ol style="list-style-type: none"> <li>1. understand the International Monetary systems and the measurement of Exchange rate Determinations, the basics of Currency Markets, Foreign Exchange Markets and t various players in market, understand the trading, clearing and settlement mechanism related to Exchange Traded Currency Derivatives markets and basic investment strategies that use currency Futures and Options products.</li> <li>2. To understand the foreign exchange exposures and risk management techniques used by Multinational Companies. To know the regulatory environment in which the Exchange Traded Currency Derivatives.</li> </ol>	

Programme	: M. Com	
Course Code	: COC 212	Title of the Course: <b>Management of Financial Services.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Management of Financial Services.	
<b>Need, Description, and Objectives</b>	<p>This course has been designed to facilitate the candidates in preparing for Certification Examination of Depository and make their career in Depository, Depository Participants and Stock Broking Firms and Credit Rating Agencies as Researchers which has employment opportunities. It equips the students with the minimum knowledge benchmark of understanding of structuring of Securitization as Financial Instrument of the New Millennium.</p> <p>This course Management of Financial Services covers all essential topics that will enhance the knowledge of students in Management of Financial Services. It covers topics related to efficient depository is critical to the efficient functioning of the Capital Market. This course provides deep insight into the functioning of the Depository and outlines the various Operational issues. It has been mandated by the Depository, that all branches of depository participants must have at least one person qualified in Depository Certification program. Understanding research work done by Credit Rating Agency with rating process and methodology. Structuring mechanism of Securitization with Legal Aspects.</p> <p>The Course Mainly Focuses On:</p> <ol style="list-style-type: none"> <li>1. Student will be equipped with the knowledge of basic knowledge of Management of Financial services</li> <li>2. Student will learn the process and methodology of Credit rating of Credit Rating Agencies with services provided</li> <li>3. Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations</li> </ol>	
<b>Content:</b>	<p><b>UNIT 1: Introduction.</b></p> <p>Management of Financial services, Importance, need, challenges and issues in management of Financial services.</p> <p><b>Credit Rating:</b> Introduction, Concept of Credit Rating, Definition, Scope, Need, Types of Credit Rating, General Credit Rating Process and Methodology. Credit Rating Agencies in India Process and Methodology for Credit Rating, Advantages &amp; Disadvantages of Credit rating, Rating services offered by Credit Rating Agencies, Equity rating and Equity Assessment, Rating symbols of Indian Credit Agencies.</p> <p><b>UNIT 2: Securitization</b></p> <p><b>Securitization:</b> Introduction to Securitisation as Financial Instrument of the New Millennium, Definition, Concept, Need for securitisation, Securitization in India, Securitisation asset classes, Benefits of securitization Players involved in Securitisation, Securitisation structure, Process of Securitisation -Pass Through Certificate and Pay Through Securities structure</p> <p><b>Legal issues in Securitization</b> - Securitisation laws- (SARFAESI) Act –</p>	<p>12 hours</p> <p>12 hours</p>

	<p>Purpose – Outcome - Powers conferred on Secured Creditor under the SARFAESI Act - Banks utilize for Effective tool for bad loans (NPA) Recovery- Rights of Borrowers.</p> <p><b>UNIT 3: Depository Functioning and Bye- Laws</b></p> <p><b>Overview of Depository</b> - Key features of the depository system in India. Depository System- Depository - Bank - An Analogy, Depository - Bank – The difference. Legal Framework- Depositories Act, 1996, Securities and Exchange Board of India (Depositories &amp; Participants) Regulations, 1996, Bye- Laws approved by SEBI, and Business Rules framed in accordance with the Regulations and Bye-Laws. - Section 4, 7, 8, 9, 10, 14, and 16.</p> <p><b>Internet Initiatives at Depository by NSDL</b> SPEED-e- SIMPLE- SPICE-IDeAS- and STEADY. Eligibility Criteria for a Depository- Registration- Commencement of Business- Agreement between Depository and Issuers- Rights and Obligations of Depositories- Records to be maintained by Depository – Functions of Depository. Business Rules of Depository- Functions- Services Offered by Depository. Electronic linkage - Technology and connectivity of Depository System with Business Partners.</p> <p><b>Business Partners of Depository-</b> The eligibility criteria are prescribed by the SEBI (Depository &amp; Participants) Regulations, 1996- Business Restrictions – Application for becoming a DP – Conditions for Grant of Registration – Steps for joining as a DP- Validity and Renewal of Registration Certificate –Pre-requisites for DPs for commencing operations. Rights and Obligations- Agreement with Beneficial Owners- Direct and Indirect benefits of Depository System.</p> <p><b>UNIT 4: Depository Core services</b></p> <p><b>Measurement of Foreign Exchange Exposure</b> - Meaning – Types of <b>Types of Accounts-</b> Documents for Verification- Beneficiary Account- Procedure for opening an account. Dematerialisation- International Securities Identification Number (ISIN) - Securities that can be dematerialized- Dematerialisation request form- Procedure for Dematerialisation- Rejection Reason- Precautions to be taken while processing DRF. Rematerialisation- Rematerialisation Request form- pre-requisites for Rematerialisation request, Rematerialisation Process.</p> <p><b>Settlement of Off-Market Transactions-</b> Settlement of Market- Transaction. Pledge and Hypothecation- Procedure for Pledge/Hypothecation- Creation of Pledgor- Procedure for Confirmation of Creation of Pledge/Hypothecation by Pledgee – Pledge of Demat Shares- Closure of a Pledge/Hypothecation by Pledgor- Closure of a Pledge/Hypothecation by Pledgee or - Invocation of Pledge by Pledgee- Invocation of Hypothecation</p>	<p>12 hours</p> <p>12 hours</p>
<p><b>Pedagogy:</b></p>	<p>The methodology used in the class will combine lectures, applications and case discussion. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s reading and understanding of Reports on the Credit Rating and Structuring of Securitization with Legal issues</p>	
<p><b>Reference /</b></p>	<p>1. Khan M.Y, Financial Services, McGraw Hill Education; Eight Edition, 2015.</p>	

<b>Readings:</b>	<ol style="list-style-type: none"> <li>2. V.A. Avadhani, Marketing of Financial Services and Markets, Himalaya Publishing House, 1999.</li> <li>3. Indian Institute of Banking and Finance, Mutual Funds- Products &amp; Services, Taxmann Publications Private Limited, 2010.</li> <li>4. Gordan &amp; Natarajan, Financial Markets and Services, Himalaya Publishing House, Tenth Edition, 2018.</li> <li>5. K. Ravichandran, Merchant Banking &amp; Financial Services, Himalaya Publishing House, Second Edition, 2016.</li> <li>6. NCFM- Depositories Module</li> <li>7. NISM – Mutual Funds Module Series</li> </ol>
<b>Learning Outcomes:</b>	<p>The learning outcomes of this course are:</p> <ol style="list-style-type: none"> <li>1. Student will be equipped with the knowledge of basic knowledge of Management of Financial services</li> <li>2. Student will learn the process and methodology of Credit rating of Credit Rating Agencies etc.</li> <li>3. Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations</li> </ol>

Programme	: M. Com	
Course Code	: COC 213	Title of the Course: <b>Portfolio Management.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Portfolio Management.	
<b>Need, Description, and Objectives</b>	<p>The focus of Security Analysis is on how others analyse your company's securities on their own. Whereas, that of Portfolio Management is on how investors analyse your company's securities in comparison with others' on the security market. The course is designed with a view to develop the skills required for portfolio management so as to be able to judge the competitive position of firms in capital market and review the related business decisions.</p> <p>The subject aims at developing an intellectual frame work for management of portfolios using advanced techniques and theories of science of investment.</p> <p>To familiarize the students with the various approaches of portfolio management and portfolio selection models.</p>	
<b>Content:</b>	<p><b>UNIT 1: Portfolio Analysis.</b></p> <p>Meaning of portfolio management – Portfolio Management Process – Objectives of Portfolio - Traditional and Modern Portfolio Theories.</p> <p><b>UNIT 2: Portfolio Selection</b></p> <p>Meaning – Feasible Set of Portfolios – Efficient Frontier – Optimal Portfolios – Corner Portfolios - Return on Portfolio – Risk on Portfolio – Diversification of Portfolio - Efficient Frontier – Minimum Variance Analysis</p> <p>Portfolio theory - Markowitz Model - Sharpe's single index model - Efficient frontier – Capital Asset Pricing Model - Arbitrage Pricing Theory <b>(Including problems)</b></p> <p><b>UNIT 3: Portfolio Performance Evaluation</b></p> <p>Need – Meaning – Risk Adjusted Returns – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jenson Ratio <b>(Including problems)</b></p> <p><b>UNIT 4: Portfolio Revision</b></p> <p>Need for Revision – Meaning – Constraints –Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging. <b>(Including problems)</b></p>	<p>9 hours</p> <p>15 hours</p> <p>12 hours</p> <p>12 hours</p>
<b>Pedagogy:</b>	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning.	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Donald E. Fischer and Ronald J. Jordan: <i>Security Analysis and Portfolio Management</i>, Pearson 2016</li> <li>2. Jerome B. Cohen and Edward D. Zinbarg et al : <i>Investment Analysis and Portfolio Management</i>, Richard D., Irwin Inc., Illinois. 2015</li> <li>3. Haim Levy and Marshall Sarnat: <i>Portfolio and Investment Selection Theory and practice</i>, prentice hall International New Jersey. 2015</li> <li>4. Punithavathy Pandian, <i>Security Analysis and Portfolio Management</i>, Vikas Publishing House Pvt. Ltd. 2016</li> </ol>	

	5. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.2016
<b>Learning Outcomes:</b>	To enable independent management of portfolio by the candidate on successful completion of the course

Programme	: M. Com	
Course Code	: COC 214	Title of the Course: <b>Research Methodology.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Statistics.	
<b>Need, Description, and Objectives</b>	<p>Decision making in the present globalized scenario is so complex that the success depends on understanding of the role and important of past data / information. This requires careful identification of the problem / issue which the researcher feels needs to find a solution. The success of identifying the problem / issue to be resolved depends on understanding the role and importance of past data / information. Course on research methodology enables a researcher to identify various sources of past data for the purpose of analysing the same for getting complete clarity about the present status of the situation / problem under study. This is technically termed as identification of research gap. Hence the course on research methodology equips a researcher to carry out a successful research in order to make a calculated decision. The focus of the course also ensures that the research ethics are known to the researchers.</p> <p>The course provides the researchers an overall idea about what is research, different categories of research activities that can be carried out, steps to be followed for successfully completing a research work, role and importance of literature review, basics of data identification, data collection and statistical data analysis. Preparation of research reports are also to be learned to make the result of the research reaching wider audience. The goal is to help a solid theoretical background in research methodology, understand various statistical tools available, the ability to implement the techniques and to critique empirical studies based on psychometric as well as econometric data.</p> <p>This course is designed to motivate the students to understand the significance of carrying out research, how the research gap can be identified based on extensive literature review, preparing a content analysis, then identifying source of data, collection of data, and finally analysis of data using various statistical techniques starting from reliability/normality testing, organising, describing, relationship and prediction, and testing the significance using uni-Variate, bi-Variate, and multi-Variate data sets. Students are also familiarized with intellectual honesty and ethics while preparing a research report.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Research Methodology.</b> Meaning and importance of research – Steps in the process of research – Types and methods of research – Types of Research Reports – Components of Research Reports – Intellectual Honesty and Ethics (Plagiarism – Cheating – Fabrication and Falsification – Multiple Submission – Misuse of Academic Materials – Complicity in Academic Dishonesty).</p> <p><b>UNIT 2: Literature Review &amp; Research Design</b> Meaning and importance of literature review – Content Analysis (Identification of Research Gap – Understanding basics of Data Management – Selection of Data Analytical Tools) – Developing Research Questions, Objectives, and Hypothesis formulation.</p> <p><b>UNIT 3: Introduction to Data Management</b> Meaning and Importance of Population and Sample – Sample Size – Sources</p>	<p>10 hours</p> <p>10 hours</p> <p>10 hours</p>

	<p>of Data (Primary Vs Secondary) – Methods of Data Collection (Primary as well as Secondary) – Online and Offline Data (Secondary as well as Primary) – Attitude Measurement and Scaling – Use of Questionnaire in Primary data collection – Pilot Vs Final Survey – Data Coding – Data Validation and Reliability –Data Mining.</p> <p><b>UNIT 4: Statistical Analysis of Data</b></p> <p>Organizing and Summarising the Raw data – Describing the Data (Central Tendency, Dispersion, Skewness, Kurtosis) – Analysing the Relationship and Prediction of Data (Correlation, Regression, and Time Series). [<i>Includes practical problems</i>]</p>	18 hours
<b>Pedagogy:</b>	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures, Case studies, Practical's in the class as well as in computer lab.</li> <li>• Self-study (doing home assignments using Excel and other statistical software's, working with psychometric and econometric data, doing research on the web, and also content analysis)</li> <li>• Self-study with literature to know the significance of research in various fields of knowledge.</li> </ul>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Chawla, Deepak and Sondhi, Neena. Research Methodology: Concepts and Cases. Vikas Publishing House Private Ltd. 2016</li> <li>2. Cooper, Donald R and Schindler, Pamela S, Business Research Methods, Tata McGraw Hill. 2016</li> <li>3. Krishnaswami, O. R and Ranganathan. M. Methodology of Research in Social Sciences. Himalaya Publishing house. 2016</li> <li>4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House. 2017</li> <li>5. Aizel, Amir D &amp; Sounderpandian, Jayavel. Complete Business Statistics, Tata McGraw Hill. 2016</li> <li>6. Sachdeva, J. K., Business Research Methodology, Himalaya Publishing House. 2016</li> </ol>	
<b>Learning Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Successfully carryout content analysis and identify (a) existing research gap, (b) source of data and collection of data, and (c) statistical tools for analysing the data.</li> <li>2. Clearly understanding WHAT is the problem / issue needs to be studied, WHY such study is required, and HOW the study is going to be completed.</li> <li>3. Frame relevant research questions, objectives, and related hypothesis.</li> <li>4. Logically identifying the relevant data to be used for analysing various objectives.</li> <li>5. How to prepare research reports in the most effective way so that the result reaches wider audience.</li> <li>6. How to ensure intellectual honesty and ethics.</li> </ol>	

Programme	: M. Com	
Course Code	: COO 311	Title of the Course: <b>Investment and Financing Decisions.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Financial Management.	
<b>Need, Description, and Objectives</b>	<p>This will enable to the student to understand how corporations make important investment and financing decisions, and how they establish working capital policies. The course also lays a foundation for more complex financial topics that arise in additional elective courses in finance. This course in financial management describes the corporation and its operating environment; it will help any future manager to understand how the finances of a company work, and how they will be interfacing with finance</p> <p>The course intends to emphasis the role of financial management in wealth maximization and explains the application of financial tools in determining the value of the firm</p> <p>The objective is to enable the students to understand the process of financial decision making to enhance shareholder's wealth.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Financial Management.</b></p> <p>Introduction - Meanings and Definition - Goals of Financial Management - Finance Functions - Interface between Finance and Other Business Functions  <b>Time Value of Money:</b> Introduction – Rationale - Future Value - Present Value - Valuation of Bonds and Shares- Intrinsic Value - Book Value.</p> <p><b>UNIT 2: Cost of Capital</b></p> <p>Introduction - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital – Leverage - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage - Capital Structure – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (<b>Including problems</b>).</p> <p><b>UNIT 3: Capital Budgeting</b></p> <p>Introduction - Importance of Capital Budgeting - Complexities involved in Capital Budgeting Decisions - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (<b>Including problems</b>).</p> <p><b>UNIT 4: Risk Analysis in Capital Budgeting</b></p> <p>Introduction - Types and Sources of risk in Capital Budgeting - Risk adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (<b>Including problems</b>)</p>	<p>9 hours</p> <p>9 hours</p> <p>15 hours</p> <p>15 hours</p>
<b>Pedagogy:</b>	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning.	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>Brealey, Richard A and Steward C. Myers; Corporate Finance, McGraw Hill New York, 7<sup>th</sup> ed, 2007</li> <li>Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi, 6<sup>th</sup> ed, 2012</li> <li>Hampton, John: Financial Decision Making, Prentice Hall, Delhi, 5<sup>th</sup> ed, 2008</li> <li>Pandey, I.M: Financial Management, Vikas Publishing House, Delhi, 10<sup>th</sup> ed, 2010</li> <li>Van Horne, J.C. and J.M. Wachowicz Jr.: Fundamental of Financial Management,</li> </ol>	

	<p>Prentice – Hall, Delhi, 6<sup>th</sup> ed 2005</p> <ol style="list-style-type: none"> <li>6. Pinches, George E: Essential of Financial Management; Harper and Row, New York</li> <li>7. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi, 6<sup>th</sup> e, 2012</li> <li>8. Ross, Wester field and Jordan, Fundamentals of Corporate Finance, TMH, 6<sup>th</sup> ed, 2008</li> <li>9. V.K. Bhalla, Financial Management and Policy, Anmol Publishers, New Delhi, 3<sup>rd</sup> ed, 2012</li> <li>10. G. Sudarshan Reddy, Financial Management, Himalaya Publishers, 3<sup>rd</sup> ed, 2012</li> </ol>
<p><b>Learning Outcomes:</b></p>	<p>On successful completion of course, the students are expected to:</p> <ol style="list-style-type: none"> <li>1. Understand various forms of market imperfections and their implications for financial managers</li> <li>2. Understand the value impact of capital structure</li> <li>3. Have a greater appreciation and understanding of the importance of risk within the context of financial decision making</li> </ol>

Programme	: M. Com	
Course Code	: COO 312	Title of the Course: <b>Corporate Mergers and Acquisitions.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Mergers and Acquisitions.	
<b>Need, Description, and Objectives</b>	<p>Mergers and acquisitions in recent years have become one of the notable trends of Indian economy. Dynamics of M &amp; A market in India is one of the catalysts of high rates of economic growth. Although the crisis of Financial Markets has declined significantly the volume and value of deals in Mergers and Acquisitions, they are still regarded as one of the most effective strategies for the development of Companies. Hence course of “Corporate Mergers and Acquisitions “has been designed to facilitate the candidates in preparing for Certification Examination of Merger and Acquisitions and make their career in Corporate Mergers and Acquisitions which is growing at a fast pace.</p> <p>This course covers all essential topics that will enhance the knowledge of students in “Corporate Mergers and Acquisitions”. It covers topics related to the basics of Various Forms of Corporate Restructuring, Restructuring Underlying Issues – Growing need for Corporate Restructuring in Recent times in India, Theories of Mergers, Types of Mergers &amp; Mergers and Acquisitions Process and Takeover Defenses. It will be immensely useful to all those who want to have a better understanding of Corporate Mergers and Acquisitions</p> <p>The Course Mainly Focuses On:</p> <ol style="list-style-type: none"> <li>1. Mergers and Acquisitions - An Overview and Various Forms of Corporate Restructuring and Corporate Restructuring in Recent times in India</li> <li>2. Theories of Mergers</li> <li>3. Types of Mergers &amp; Mergers and Acquisitions Process</li> <li>4. Takeover Defenses</li> </ol>	
<b>Content:</b>	<p><b>UNIT 1: Mergers and Acquisitions - An Overview.</b></p> <p>An overview- Various Forms of Corporate Restructuring- Expansion- Mergers and Acquisitions – Amalgamation- Absorption- Tender Offers- Asset Acquisition- Joint Venture. Contraction- Spin-offs- Split-offs – Split-ups- Divestiture- Equity Carve-out- Asset Sale. Corporate Control- Takeover Defenses- Share Repurchase -Exchange Offers- Proxy Contests. Changes in Ownership Structure-Leverage Buyout- Going Private- ESOP- MLPs. Restructuring: Underlying Issues – Growing need for Corporate Restructuring in Recent times in India.</p> <p><b>UNIT 2: Theories of Mergers</b></p> <p>Efficiency Theories – Information and Signaling – Agency Problems and Managerialism – Free Cash Flow Hypothesis – Market Power – Taxes and their Impact on Merger Decisions – Hubris Hypothesis.</p> <p><b>UNIT 3: Types of Mergers &amp; Acquisitions and Acquisition Process</b></p> <p>Horizontal Mergers, Vertical Mergers, Conglomerate Mergers-, Financial Conglomerate mergers, Product Extension Mergers, Geographic Market extension and Pure Conglomerate Mergers. Merger and Acquisition Process – Participants in the Restructuring Activities, Post-Merger Management/</p>	<p>10 hours</p> <p>12 hours</p> <p>14 hours</p>

	<p>Post Closing integration. Reasons for Failure of Mergers and Acquisitions.</p> <p><b>UNIT 4: Takeover Defenses</b></p> <p>Friendly vs Hostile Takeovers – Bear Hug – Proxy Contests –Impact of shareholder’s value- Proxy Fight Process- Tender offers – Two tiered tender offers –Any–or–all–offers- Partial Offers- Open market Operations- Street Sweeps- Dawn raid – Saturday Night special. Alternative Takeover Tactics – Takeover Defenses – Preventive Anti-Takeover Measures – Active Anti-takeover</p>	12 hours
<b>Pedagogy:</b>	<p>The methodology used in the class will combine lectures, applications and case discussion. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works that are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s assigned cases.</p>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, PHI, 2011.</li> <li>2. S.Shiva Ramu, Corporate Growth through Mergers &amp; Acquisitions, SAGE Publications Pvt. Ltd; 1<sup>st</sup> Edition 1998.</li> <li>3. John Humphrey, Kaplinsky and Saraph, Corporate Restructuring, SAGE Publications Pvt. Ltd; 1<sup>st</sup> Edition 1998.</li> <li>4. Sudarshan, The Essence of mergers and acquisitions Pearson P T R; 1<sup>st</sup> Edition, 1995.</li> <li>5. Weston, Takeovers, Restructuring and Corporate Governance, Pearson; 4<sup>th</sup> Edition, 2003.</li> <li>6. S.Shiva Ramu, Restructuring and break-ups, SAGE Publications Pvt. Ltd; 1<sup>st</sup> Edition, 1999.</li> <li>7. T.P Ghosh, Buyback of shares, Taxmann, 1999.</li> <li>8. Ranjit Kumar Mandal, Corporate Mergers in India: Objectives and Effectiveness, Kanishka Publishers, Distributors, 1995.</li> <li>9. Vijay Kumar Kaushal, Corporate Takeovers in India Sarup &amp; Sons, 1995.</li> </ol>	
<b>Learning Outcomes:</b>	<p>On successful completion of Course, the candidate will be prepared with a comprehensive and in depth knowledge about Mergers and Acquisitions. And comprehensive and broad based knowledge about various forms of re-Organizations, Theories of Mergers, Types of Mergers &amp; Mergers and Acquisitions Process and Takeover Defenses.</p>	

Programme	: M. Com	
Course Code	: COO 313	Title of the Course: <b>Futures and Forward Derivatives.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Derivatives.	
<b>Need, Description, and Objectives</b>	<p>The “Derivatives” course is designed for students interested in a career in investment banking or corporate finance. The primary purpose of the course is to teach students how to interpret and value the wide variety of derivatives products available. As such, the course examines a broad array of derivative products that range from basic Futures contracts to the more specialized products developed for interest rate markets. The valuation tools considered begin with basic arbitrage relationships and from there students will develop the Black-Scholes model. The course will also introduce the Binomial Approach and use it as the primary valuation framework throughout the course. Students will also, through the use of assignments and problem sets, develop an intuitive understanding of why these products are used and the fundamental relationships that underlay all derivative products.</p> <p>This is a course on the analytics of Financial Derivatives and risk management and covers a range of topics in contemporary finance. Specifically, the course examines the pricing and use of financial derivatives, including Forwards, Futures, Currency Derivatives in Risk Management. The course will extensively focus on the theory and applications of risk management tools.</p> <p>The objective of this course is to explore the use of basic types of derivative instruments and hybrids in the context of financial risk management by firms and financial institutions. Students are expected to develop competencies in pricing, hedging and trading strategies.</p> <p>The purpose of this course is to provide a <b>comprehensive analysis on the properties of Futures Derivatives includes Stock, Index and Currency Futures and to offer a theoretical framework within which all derivatives can be valued and hedged.</b></p>	
<b>Content:</b>	<p><b>UNIT 1: Overview of Derivative Markets .</b>  Meaning – Definition – Need – Features – Types of Derivative Products – Types of Functions – History and Growth in India– Participants – Players – Functions – Exchange Trade versus OTC – Regulatory frame work of Derivative Trading in India- LC Gupta Committee Recommendation on Derivatives.</p> <p><b>UNIT 2: Stock Futures and Forward Markets</b>  Meaning – Types of Futures –Features - Specifications of Future Contracts - Futures Vs Forwards –Margins and Marking to Market –Convergence of Spot and Futures – Value at Risk (VaR) – VaR Futures Trading in India – Liquidating Positions - Participants in Futures Contracts– Payoff’s in Future Contracts –Futures Market Trading Mechanism in India –Pricing and Value of Futures Contract – Arbitrage - Cost of Carry Models – Reverse Cost of Carry Model - Strategies in Future Contracts - Hedging – Selling Hedge – Buying Hedge – Perfect Hedge – Basis Risk – Hedge Ratio – Speculation –</p>	<p>12 hours</p> <p>12 hours</p>

	<p><b>(Includes Practical Problems).</b></p> <p><b>UNIT 3: Index Futures</b></p> <p>Features of Index Futures – Index Futures in India - Construction of Index – Types of Index Construction Methods – Price Weighted Indices – Value Weighted Indices – Equally Weighted Indices – Corporate Announcements and Index Construction - Stock Splits and Dividends - Construction of Portfolios on Index – Portfolio Rebalancing in all Indices – Pricing of Index Futures – Cash and Carry Arbitrage – Reverse Cash and Carry Arbitrage – Hedging with Index Futures – Market Timing with Index Futures – Index Futures and Change of Beta – Stock Picking and Hedging – Index Futures and Stock Market Volatility - <b>(Includes Practical Problems).</b></p> <p><b>UNIT 4: Currency Futures.</b></p> <p>Introduction – Purchase and Sale – Types of quotes in Spot Market – Spreads and Forward Quotes – Merchant Rates and Exchange Margins - – Forward Market – Premium and Discount Currencies – Arbitrage – One Point Arbitrage – Two Point Arbitrage – Triangular Arbitrage – Forward Quotes and Interest Rate Parity – Forward Quote and Purchasing Power Parity – Covered Interest Arbitrage – Hedging in Exports and Imports – Hedging in Borrowings and Investments - <b>(Includes Practical Problems).</b></p>	<p>12 hours</p> <p>12 hours</p>
<b>Pedagogy:</b>	The methodology used in the class will combine lectures, applications and case discussions. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasions assigned cases.	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Hull C. John, “Options, Futures and Other Derivatives”, Pearson Educations Publishers, 2016</li> <li>2. David Thomas. W &amp; Dubofsky Miller. Jr., Derivatives Valuation and Risk Management, Oxford University, Indian Edition. 2016</li> <li>3. ND Vohra &amp; BR Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd. 2015</li> <li>4. Sunil K. Parameswaran, “Futures Markets: Theory and Practice” Tata-McGraw-Hill Publishing Company Ltd. 2016</li> <li>5. D.C. Patwari, Financial Futures and Options, Jaico Publishing House. 2014</li> <li>6. T.V. Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd. 2010</li> <li>7. S.C. Gupta, Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India. 2016</li> <li>8. International Financial management by S.P Srinivasan and Dr B. Janakiram, Published by Biztantra, New Delhi. 2016</li> <li>9. Banking and Financial Markets in India by Niti Bhasin, New Century Publications 2014</li> <li>10. D. C. Patwari, Options and Futures- An Indian Perspective, Jaico Publishing House. 2015</li> </ol>	
<b>Learning Outcomes:</b>	<p>After having followed the course activities, the student will be able to:</p> <ol style="list-style-type: none"> <li>1. Understanding the concept of Financial Derivatives, types of various Derivative Products and the trading mechanism of Derivatives in India.</li> <li>2. Understanding the Valuation, and Pricing of different types of Derivative</li> </ol>	

	<p>products.</p> <ol style="list-style-type: none"><li>3. Understanding the different types of Stock Indices and using them for Derivative Products for Risk Management.</li><li>4. Understanding the usage of Derivative Products in Risk Management through Arbitrage, Speculation and Hedging techniques.</li><li>5. Understanding the practical applications of Derivatives in Investment, Banking and Forex trade.</li></ol>
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Programme	: M. Com	
Course Code	: COO 314	Title of the Course: <b>Direct Taxes.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Direct Taxes.	
<b>Need, Description, and Objectives</b>	<p>Direct taxation is required to be understood by everyone as all of us pay the tax in some way or other to the government. This course makes the student aware of various direct tax laws and procedures that are required in planning the individual tax assessment. The student learning this course should know to assess the tax and compute the income tax liability. This course will cover the areas of computation of income under different heads of income, incomes which are exempt from tax, deductions from gross total income, filing of returns, assessment and corporate taxation. This course would enable students to build their careers in tax planning.</p> <p>This course enables the student in computation of income from salaries, house property, business income, capital gains and income from other sources. Further, it provides a comprehensive knowledge on deductions from gross total income; tax rates available for the respective assessment year, tax deducted at source, filing of returns, advance payment of tax and corporate taxation. The student while learning this course has to follow the current financial year as their assessment year.</p> <p>This course aims at providing the students a comprehensive introduction to Income Tax so as to enable them in computing income from different sources and also helps them in understanding the concept and importance of corporate taxation.</p>	
<b>Content:</b>	<p><b>UNIT 1: Direct Tax Laws - I.</b></p> <p>Introduction – Basic concepts - Residential Status – Incomes exempt from tax Income from Salaries – Perquisites – Valuation of Perquisites- tax treatment of different forms of Salary Income Income from House Property – chargeability – computation of income from let out and self-occupied house property <i>(Includes Practical Problems)</i></p> <p><b>UNIT 2: Direct Tax Laws - II</b></p> <p>Profits and gains of Business or Profession – chargeability – deductions allowed in respect of expenses/ allowances – depreciation – expenditure on scientific research – amortization of preliminary expenses – amounts expressly disallowed under the act</p> <p>Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short term and long term capital gains charged to tax <i>(Includes practical problems).</i></p> <p><b>UNIT 3: Direct Tax Laws - III</b></p> <p>Income from Other Sources – clubbing of income – set off and carry forward of losses Deductions from gross total income – Return of income and assessment TDS –TCS - Advance Payment of tax – Interest <i>(Includes Practical Problems)</i></p> <p><b>UNIT 4: Taxation of Companies.</b></p> <p>Tax Planning, Tax Avoidance and Tax Evasion</p> <p>Types of companies – residential status of a company and tax incidence –</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	Areas for corporate tax planning – Tax management – Assessment of income – Filing of returns - Computation of income under the heads of income applicable to corporate assesses – Set off and carry forward of losses – Deductions available in respect of gross total income – Computation of taxable income – Tax liability of a company ( <i>Includes Practical Problems</i> )
<b>Pedagogy:</b>	The following methods and forms of study are used in the course: <ul style="list-style-type: none"> <li>• Lectures.</li> <li>• Practical Exercises to be solved in the classroom as well as for home work.</li> <li>• Self-study with respect to topics assigned.</li> </ul>
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Singhania, V.K., Direct Taxes: Laws and Practices, Taxman Publications, New Delhi. <b>Latest Edition.</b></li> <li>2. Singhania, V. K., Students’ Guide to Income Tax, Taxmann Publications, New Delhi. <b>Latest Edition.</b></li> <li>3. Singhania , et al, Direct Taxes: Planning and Management, Taxman Publication, New Delhi. <b>Latest Edition.</b></li> <li>4. Bhagwati Prasad, Direct Taxes, New Age, New Delhi. <b>Latest Edition.</b></li> <li>5. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhaavan, Agra. <b>Latest Edition.</b></li> </ol> <p><b>Reference Websites</b>  <a href="http://www.incometaxindia.gov.in">www.incometaxindia.gov.in</a></p>
<b>Learning Outcomes:</b>	The learning outcomes of this course are: <ol style="list-style-type: none"> <li>1. Student will be equipped with the knowledge of basic concepts of income tax, residence status of the individual, incidence of the tax as well as exemptions from the income</li> <li>2. Student will learn to compute the gross total income and tax liability of an individual.</li> <li>3. Student will be prepared to file the returns of income tax.</li> <li>4. Students will also learn the different areas of corporate tax planning.</li> </ol>

Programme	: M. Com	
Course Code	: COO 315	Title of the Course: <b>Corporate Valuation.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Accounting and Valuation.	
<b>Need, Description, and Objectives</b>	<p>The course is highly participative and the extensive use of real-world cases will guide through theory and application of valuation models. This course is based on cases supported with lectures and seminars. The course is divided into several important topics in company valuation. In this case, the student will learn techniques and models for estimating a firm's free cash flow. Important aspects are tax effects, adjusting for R&amp;D as well as estimating the net investment for growth calculations. The case will also discuss the correct information to be used for estimating the cost of capital. It provides a skill to identify and analyse a company's value driving factors, and relate these factors to the value enhancement process and produce a written report and an oral presentation conduct a practical valuation of a chosen company.</p> <p>The course discusses the techniques of Valuation and the considerations to bear in mind in valuing different types of Companies and Assets. It covers various aspects of Corporate Valuation, Relative Valuation, Valuation of Intangible Assets, and Value Enhancement with select Case Discussion</p> <p>It seeks to provide a bridge between the World of 'Academic Finance' and 'What Do We Today' the World of Appraisers, Managers, Investors, Regulators and the Lawyers who are involved in valuing the real Companies.</p>	
<b>Content:</b>	<p><b>UNIT 1: Overview of Corporate Valuation and Enterprise DCF models.</b> Context of Valuation, Approaches to Valuation, Features of the Valuation Process, Corporate Valuation in Practice, Information Needed for Valuation, Refinements in Valuation, Judicial Review and Regulatory Oversight on Evaluation, Intrinsic Value and the Stock Market, Analysing Historical Performance, Estimating the Cost of Capital, Forecasting Performance, Estimating the Continuing Value, Calculating and Interpreting Results.</p> <p><b>UNIT 2: Relative Valuation</b> Steps Involved in Relative Valuation, Equity Valuation Multiples, Enterprise Valuation Multiples, Choice of Multiple, Best practices Using Multiples, Assessment of Relative Valuation, Market Transaction Method, Non-DCF-Approaches: Book Value Approach, Stock and Debt Approach, Strategic Approach to Valuation, Guidelines for Corporate Valuation.</p> <p><b>UNIT 3: Valuation of Intangible Assets</b> Definition and Classification of Intangible Assets, Purpose and Bases of Valuation, Selection of Method/s of Valuation, Identification of Key Information Requirements, Risk Analysis, Verification of Valuation Data, Valuation of Goodwill, Valuation Reporting.</p> <p><b>UNIT 4: Value Enhancement.</b> Discounted Cash Flow (DCF) Approach to Value Creation, Economic Value Added (EVA) Approach to Value Creation, The Challenge of Value Enhancement</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	Case Studies in Corporate Valuation – Cases on Banks, Investment by a Private Equity Firm, Technology Companies.
<b>Pedagogy:</b>	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive in nature to enable peer group learning.
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Daniel Andreiessen Making Sense of Intellectual Capital : Designing a Method for the Valuation of Intangibles, Routledge, 2003.</li> <li>2. Jeffrey A. Cohen, Intangible Assets: Valuation and Economic Benefit, John Wiley @ Sons, 2011.</li> <li>3. B. Cornell, Corporate Valuation: Tolls for Effective Appraisal and Decision Making, Business One Irwin, 1993.</li> <li>4. A swath Damodaran, Investment Valuation, 3<sup>rd</sup> edition, John Wiley &amp; Sons, 2012.</li> <li>5. A swath Damodaran, The Dark Side of Valuation, Pearson Edition, 2006.</li> <li>6. Phillip R. Faves, Michael C. Ehrhardt and Ron E. Shrieves, Corporate Valuation: A Guide for Managers and Investors, Thomson, 2004.</li> <li>7. Al Ehrbar, EVA- The Real Key to Creating Wealth, John Wiley &amp; Sons, 1998.</li> <li>8. David Frykman and Jakob Tolleryd, Corporate Valuation: An Easy Guide to Measuring Value, FT Prentice Hall, 2003.</li> <li>9. James R. Hitchner, Financial Valuation: Application and Models, Second Edition, John Wiley &amp; Sons, 2006.</li> <li>10. Luis E. Pereiro, Valuation of Companies in Emerging Markets, John Wiley &amp; Sons, 2002.</li> <li>11. Sheridan Titman, John D. Martin, and V. Ravi Anshuman, Valuation: Analyzing Global Investment Opportunities, Pearson Addison Wesley, 2007.</li> </ol>
<b>Learning Outcomes:</b>	To enable independent valuation of a corporate entity by the candidate on successful completion of the course

Programme	: M. Com	
Course Code	: COO 316	Title of the Course: <b>Statistics and Basic Econometrics.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Statistics.	
<b>Need, Description, and Objectives</b>	<p>Basic knowledge of predictive analysis is required for making any decisions based on past data, hence this course offers the students an opportunity to learn the meaning and importance of probability theory and various probability distributions for the purpose of applying them in predictive analysis techniques. The course provides basic understanding of the difference between psychometric and econometric data, and the role and importance of econometric data in the present globalized business world. Understanding of the intricacies of relationships between variables and further applications of this relationships in knowing the extent of impact of independent variables on dependent variable. Student also must understand the difference between data used for correlation and regression analysis and also the time series data used for time series analysis. This course also allows the students to test the significance of the data using hypothesis testing for making calculated decisions.</p> <p>The course provides the student an overall idea about the role and importance of probability and various types of probability distributions, which are essential for learning understanding the concept of hypothesis testing. The course also introduces the students to basic econometrics techniques and to prepare them to apply the knowledge in real business and economic problems / issues. Students are encouraged to think of the course as a preparation towards their class assignments as well as any related research projects. Students will be provided the basic understanding about the predictive analytical tools of regression and time series. The goal is to help a solid theoretical background in introductory level of econometrics, the ability to implement the techniques and to critique empirical studies based on econometric data.</p> <p>This course is designed to motivate the students to understand the importance of probability and its applications in predictive analysis and also hypothesis testing. Since the course is based on the sample study, students will also gain the knowledge between parametric and non-parametric tests, in other words what types of testing to be followed when the sample data is parametric and also non-parametric. Students will get the complete clarity about applying randomness tests with respect to non-parametric data sets.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Econometrics</b>  Meaning and importance –Correlation –Reliability of data –Regression – Assumptions of CLRM – Properties of OLS estimation – Multicollinearity, Heteroscedasticity, Autocorrelation (causes, consequences, detection, and solution). [<i>Includes practical problems</i>].</p> <p><b>UNIT 2: Time Series Analysis</b>  Meaning and importance – Components –Methods used for measurement of Trend – Measurement of seasonal variations. [<i>Includes practical problems</i>].</p> <p><b>UNIT 3: Probability and Probability Distributions</b>  Meaning and importance – Approaches, Theorems, and Types of Probability – Mathematical Expectation and Theoretical Frequency Distributions</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	<p>(Binomial, Poisson, and Normal). [<i>Includes practical problems</i>].</p> <p><b>UNIT 4: Theory of Estimation and Hypothesis Testing.</b></p> <p>Meaning and importance – Population and Sample – Sampling and Non-Sampling Errors – Significance of Sample Size – Parametric Vs Non-Parametric Tests –Chi-Square Tests –Tests involving one, two, or more than two samples (small and large) in the case of Parametric and Non-Parametric Tests. [<i>Includes practical problems</i>].</p>	12 hours
<b>Pedagogy:</b>	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures.</li> <li>• Case studies based on research papers.</li> <li>• Practical's in the class as well as in computer lab.</li> <li>• Self-study (doing home assignments using Excel and other statistical software's, working with psychometric and econometric data, and doing research on the web)</li> <li>• Self-study with literature to know about suitability of appropriate data analysis tools for different situations.</li> </ul>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Brooks, C., Introductory Econometrics for Finance, 2008, Cambridge University Press</li> <li>2. Gujarati, D., Basic Econometrics, 2003, Mc Graw-Hill</li> <li>3. Gujarati, D., Essentials of Econometrics, 2006, Mc Graw- Hill</li> <li>4. Greene, W., Econometric Analysis, 2003, Prentice Hall</li> <li>5. Maddala &amp; Lahiri, Introduction to Econometrics, 2009, Wiley India Edition</li> <li>6. Ramanathan., Introductory Econometrics with applications, 2002, Thomson South-Western</li> <li>7. Wooldridge J., Introductory Econometrics A modern Approach, 2002, South Western</li> <li>8. Krishnaswami, O. R and Ranganathan. M. Methodology of Research in Social Sciences. Himalaya Publishing house. 2016</li> <li>9. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House. 2016</li> <li>10. Aizel, Amir D &amp; Sounderpandian, Jayavel. Complete Business Statistics, Tata McGraw Hill. 2016</li> <li>11. Sachdeva, J. K., Business Research Methodology, Himalaya Publishing House. 2016</li> </ol>	
<b>Learning Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Basic understanding about the importance and applications of probability theory.</li> <li>2. Identify whether the data is psychometric or econometric, and apply appropriate data analysis tools.</li> <li>3. Clarity about carrying out relationship analysis, followed with predictive analysis using regression as well as time series.</li> <li>4. Successfully identify whether the data is parametric or non-parametric and apply appropriate testing procedures.</li> <li>5. Able to prepare the results of data analysis in the appropriate tabulated format for easy understanding and effective communication.</li> </ol>	

Programme	: M. Com	
Course Code	: COO 411	Title of the Course: <b>Working Capital and Dividend Decisions.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Financial Management.	
<b>Need, Description, and Objectives</b>	<p>This course is defined in order to provide the student with the fundamental knowledge about the finances of the company linked to the operating cycle, like short-term assets and liabilities. It also focuses on how the dividend decisions of the firm affect the value of the firm and as well the investment decisions. Moreover, the subject is very valid in the financial management of the company. The need is to foster the student's critical awareness. The course provides an ability to manage and run a small company or organization, understanding its competitive and institutional positioning and identifying its strengths and weaknesses and also ability to evaluate the situation and the foreseeable evolution of the company based on the relevant records of information.</p> <p>This course provides an overview working capital management in terms of cash, receivables and inventory management thereby enabling the students to assess the working capital requirement; design credit, inventory and cash policy and recognize various sources of funds.</p> <p>To understand the techniques of financial management and apply the techniques in financial decision making</p>	
<b>Content:</b>	<p><b>UNIT 1: Working Capital Management</b> Introduction - Components of Current Assets and Current Liabilities - Concepts of Working Capital - Objective of Working Capital Management - Need for Working Capital - Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [<i>Includes practical problems</i>].</p> <p><b>UNIT 2: Cash Management</b> Introduction - Meaning and Importance of Cash Management - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [<i>Includes practical problems</i>].</p> <p><b>UNIT 3: Inventory and Receivables Management</b> <b>Inventory Management:</b> Introduction - Role of Inventory in Working Capital - Characteristics of inventory - Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems <b>Receivables Management:</b> Introduction - Costs associated with maintaining Receivables - Credit Policy Variables - Evaluation of Credit Policy.</p> <p><b>UNIT 4: Dividend Decisions.</b> Introduction - Traditional Approach - Dividend Relevance Model - Miller and Modigliani Model - Stability of Dividends - Forms of Dividends - Stock Split. [<i>Includes practical problems</i>].</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>
<b>Pedagogy:</b>	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination	

	of some of these. Sessions shall be interactive in nature to enable peer group learning.
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Brealey, Richard A and Steward C. Myers; Corporate Finance, McGraw Hill New York, 7<sup>th</sup> ed, 2007</li> <li>2. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi, 6<sup>th</sup> ed, 2012</li> <li>3. Hampton, John: Financial Decision Making, Prentice Hall, Delhi, 5<sup>th</sup> ed, 2008</li> <li>4. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi, 10<sup>th</sup> ed, 2010</li> <li>5. Van Horne, J.C. and J.M. Wachowicz Jr.: Fundamental of Financial Management, Prentice – Hall, Delhi, 6<sup>th</sup> ed 2005</li> <li>6. Pinches, George E: Essential of Financial Management; Harper and Row, New York</li> <li>7. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi, 6<sup>th</sup> e, 2012</li> <li>8. Ross, Wester field and Jordan, Fundamentals of Corporate Finance, TMH, 6<sup>th</sup> ed, 2008</li> <li>9. V.K. Bhalla, Financial Management and Policy, Anmol Publishers, New Delhi, 3<sup>rd</sup> ed, 2012</li> <li>10. G. Sudarshan Reddy, Financial Management, Himalaya Publishers, 3<sup>rd</sup> ed, 2012</li> </ol>
<b>Learning Outcomes:</b>	<p>On successful completion of the course, the students are expected to:</p> <ol style="list-style-type: none"> <li>1. Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.</li> <li>2. Evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.</li> <li>3. Understand how dividend decisions affect share prices.</li> </ol>

Programme	: M. Com	
Course Code	: COO 412	Title of the Course: <b>Management of Mutual Funds.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Financial Services.	
<b>Need, Description, and Objectives</b>	<p>This course “Management of Mutual Funds “has been designed to facilitate the candidates in preparing for Certification Examination of Mutual Fund and make their career in Mutual Fund industry, which is growing at a fast pace. It equips the students with the minimum knowledge benchmark of understanding the concept of Mutual Funds, Mutual fund industry, working of Asset Management Companies as well as individuals investing in Mutual Funds.</p> <p>This course covers all essential topics that will enhance the knowledge of students in Mutual Fund industry. It covers topics related to the basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features. Further, it also covers Offer Document along with investment plans. This course discusses the various services offered to present and prospective investors. It will be immensely useful to all those who want to have a better understanding of Indian Mutual Fund industry.</p> <p>The course mainly focuses on:</p> <ol style="list-style-type: none"> <li>1. The basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features</li> <li>2. Mutual funds Organization structure and role of different parties in the structure</li> <li>3. Offer documents of different schemes and SEBI requirement on preparation on Offer documents.</li> <li>4. Suitability of Scheme Information Document (SID), Statement of Additional Information (SAI) and Key Information Memorandum (KIM)</li> <li>5. Investment plans, products and services offered to present and prospective investors in the financial market</li> <li>6. Different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP)</li> </ol>	
<b>Content:</b>	<p><b>UNIT 1: The Concept, Role and Types of Mutual Funds</b></p> <p>The Concept of Mutual Funds- Advantages of Mutual Fund Investing- Portfolio Diversification-Professional Management- Reduction of Risk- Transaction Costs and Taxes- Liquidity and Convenience. Growth and Trends of Mutual Fund Industry in India. Types of Funds- Open-end Funds/Closed-end Funds/Fixed Term Plans, Load Funds/No Load Funds, Tax Exempt/Non Tax Exempt Funds-Money Market Funds-Equity Funds-Debt Funds-Hybrid funds - Commodity Funds-Real Estate Funds-Exchange traded funds-Index traded funds- Funds of Funds.</p> <p><b>UNIT 2: Organisation, Management and Procedure of setting up of Mutual Funds</b></p> <p>Structure of Mutual Funds in India- Parties to Mutual Funds- The Fund Sponsor-Mutual Fund as a Trusts-Trustees- Rights of Trustees- Obligations of Trustees- The Asset Management Company- its appointment and functions- Obligations of AMC and Directors-Independent Directors and its</p>	<p>12 hours</p> <p>12 hours</p>

	<p>Trustees. Other Fund Constituents – Custodians - Depositories - Bankers-Transfer Agents and Distributors.</p> <p><b>UNIT 3: The Offer Document</b></p> <p>The Offer Document – What it is, Importance, Contents, Regulation and Investors Rights - Contents of the Offer Document - Standard Offer Document for Mutual Funds (SEBI format) - Summary Information - Glossary of Defined Terms - Risk Disclosures - Legal and Regulatory Compliance – Expenses - Condensed Financial Information of Schemes - Constitution of the Mutual Fund - Investment Objectives and Policies - Management of the Fund - Offer Related Information, Scheme Information Document (SID) , Statement of Additional Information (SAI) and Key Information Memorandum (KIM).</p> <p><b>UNIT 4: Different Investment Plans and Services for Investors.</b></p> <p>Accumulation Plans, Systematic Investment Plans, Automatic Reinvestment Plans, Retirement Plans, Switching Within Family of Funds, Voluntary Withdrawal Plans, Redeeming Shares - Services Performed by Mutual Funds- Nomination Facilities, Phone Transactions/Information, Check Writing, Pass Books, Periodic Statements and Tax Information - Statutory, Others - Loans Against Units.</p>	<p>12 hours</p> <p>12 hours</p>
<p><b>Pedagogy:</b></p>	<p>The methodology used in the class will combine lectures, applications and case discussion. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases of Offer Document and Various schemes are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasions to examine Offer documents as assigned cases.</p>	
<p><b>Reference / Readings:</b></p>	<ol style="list-style-type: none"> <li>1. National Institute of Securities Markets (NISM), Mutual Funds Foundation, Taxmann Publications Pvt. Ltd.; 2017 Edition.</li> <li>2. National Institute of Securities Markets (NISM), Mutual Funds Distributor, Taxmann Publications Pvt. Ltd.; July 2017 Edition.</li> <li>3. National Institute of Securities Markets (NISM), Mutual Funds Distributor (Level 2), Taxmann; August 2017 Edition.</li> <li>4. AMFI Workbook</li> <li>5. Sanjeev Agarwal, Guide to Indian Capital Market, Bharat Law House; 1<sup>st</sup> Edition, 2000.</li> <li>6. Seema Vaid, Mutual fund operation in India, Rishi Publications, 1994.</li> <li>7. Lalit Bansal, Mutual Funds: Management and Working, Deep &amp; Deep Publications, 1993.</li> <li>8. H.R. Singh &amp; Dr. Meera Singh, Mutual fund &amp; Indian Capital Market, Kanishka Publishers Distributors, 2001.</li> <li>9. L.M. Bhole, Financial Institutions &amp; Markets, McGraw Hill Education; 5<sup>th</sup> Edition, 2009.</li> <li>10. H. Sadhak, , Mutual Funds in India, Marketing strategies &amp; Investment Practices, SAGE Response; Second Edition, 2003.</li> <li>11. K.G. Sahadevan &amp; M. Thiripalraju, Mutual Funds Data, Interpretation &amp; analysis, Prentice-Hall of India Pvt. Ltd, 2006.</li> </ol>	

	<b>Reference Websites:</b> <ol style="list-style-type: none"><li>1. <a href="http://www.amfiindia.com">www.amfiindia.com</a></li><li>2. <a href="http://www.mutualfundsindia.com">www.mutualfundsindia.com</a></li><li>3. <a href="http://www.moneycontrol.com">www.moneycontrol.com</a></li></ol>
<b>Learning Outcomes:</b>	On successful completion of Course, the candidate should: Know the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features organization structure and services can be recommended to investors and prospective investors in the market. Get oriented to distribution and acquainted with Offer Document – NFO, SID, SAI and KIM and investing schemes as an approach to investing in Mutual Funds.

Programme	: M. Com	
Course Code	: COO 413	Title of the Course: <b>Options and Interest Rate Derivatives.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Derivatives Market.	
<b>Need, Description, and Objectives</b>	<p>This course presents and analyzes derivatives, such as Options and different types of Option Derivatives such as Swap options etc. These instruments have become extremely popular investment tools over the past several decades, as they allow one to tailor the amount and kind of risk one takes, be it risk associated with changes in interest rates, exchange rates, stock prices, commodity prices, inflation, weather, etc. They are used by institutions as well as investors, sometimes to hedge (reduce) unwanted risks, sometimes to take on additional risk motivated by views regarding future market movements.</p> <p>The course covers the major types of Derivatives such as Options, Swaps and Interest Rate Futures, and illustrates how they are used to achieve various Risk Management practices through Hedging, Speculation and Arbitrage techniques. The course is extensively concentrates the valuation and pricing of Options and using them in Risk Management practices of Corporates.</p> <p>The objectives of this course is to explore the use of Options and Swaps Instruments in Risk Management by Corporates and Financial Institutions such as Banks and Multinational companies. The students are expected to acquire the skills in pricing, hedging and trading strategies in Risk Management.</p>	
<b>Content:</b>	<p><b>UNIT 1: Options Derivatives</b>  Meaning – Types of Options – Features of Options - Call Options – Put Options - Payoffs in Options–Moneyness in Options-Option Vs Futures-Option Positions –Option Margins–Trading Mechanism of Option Markets in NSE and BSE -Covered Call -Protective Puts – Put-Call Parity–Arbitrage with Put-Call Parity -Valuation of Options–Arbitrage in Put-Call Parity–<b>(Including Practical Problems).</b></p> <p><b>UNIT 2: Pricing and Volatility Measurement Of Options</b>  <b>Pricing of Options</b> -Factors affecting the Pricing of Options - Binomial Option Pricing Model (BOP) - One Way Model – Two Way Model – Multiple Model -Limitations of BOP– Black – Scholes Option Pricing Model (BSOP) – Significance – Limitations - <b>Greek letters for Risk Measurement</b>– Delta – Gamma – Theta – Vega – Rho – Hedging using Greek letters in Options -<b>Option Trading Strategies</b> - Spreads – Straddles – Strangles – Straps - Strips – <b>(Including Practical Problems).</b></p> <p><b>UNIT 3: Interest Rate Futures And Forward Rate Agreements</b>  Introduction – Short-term Interest Rate Futures – Contract Specifications and Settlement – Pricing Interest Rate Futures – Arbitrage with Interest Rate Futures –Cash and Carry – Reverse Cash and Carry – Long-term Interest Rate Futures – Hedging – Long Hedge – Short Hedge – Forward Rate Agreements (FRA)– Quotes of FRA – FRA’s in Hedging. <b>(Including Practical Problems).</b></p> <p><b>UNIT 4: Swaps.</b></p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	Introduction – Evolution Swap Market – Motives of Swaps – <b>Interest Rate Swaps</b> – Parties in Swap – Swap Rates – Valuation of Interest Rate Swap – Types of Interest Rate Swaps – Forward Swaps – Option on Swaps – Commodity Swaps – Equity Swaps Currency Swaps – Types of Currency Swaps – Pricing of Swaps - <b>(Including Practical Problems)</b> .
<b>Pedagogy:</b>	The methodology used in the class will combine lectures, applications and case discussions. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasions assigned cases.
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Hull C. John, “Options, Futures and Other Derivatives”, Pearson Educations Publishers, 2016</li> <li>2. David Thomas. W &amp; Dubofsky Miller. Jr., Derivatives Valuation and Risk Management, Oxford University, Indian Edition. 2016</li> <li>3. ND Vohra &amp; BR Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd. 2016</li> <li>4. Sunil K. Parameswaran, “Futures Markets: Theory and Practice” Tata-McGraw-Hill Publishing Company Ltd. 2016</li> <li>5. D.C. Patwari, Financial Futures and Options, Jaico Publishing House. 2015</li> <li>6. T.V. Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd. 2016</li> <li>7. S.C. Gupta, Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India. 2017</li> <li>8. International Financial management by S.P Srinivasan and Dr B. Janakiram, Published by Biztantra, New Delhi. 2015</li> <li>9. Banking and Financial Markets in India by NitiBhasin, New Century Publications. 2015</li> <li>10. D. C. Patwari, Options and Futures- An Indian Perspective, Jaico Publishing House. 2015</li> </ol>
<b>Learning Outcomes:</b>	<p>After having followed the course activities, the student will be able to:</p> <ol style="list-style-type: none"> <li>1. Understanding the concept of Financial Options Derivatives, and its trading mechanism in India.</li> <li>2. Understanding the Valuation, and Pricing of different types of Derivative products, with using an advanced pricing techniques.</li> <li>3. To describe and analyze the price on Options using the Binomial Framework, the Black-Scholes framework, and various extensions thereof. This includes so basic knowledge of stochastic processes and various methods for pricing financial products.</li> <li>4. To understand using Swap Contracts for international exposures of Multinational Companies.</li> <li>5. Understanding the usage of Derivative Products in Risk Management through Arbitrage, Speculation and Hedging techniques.</li> <li>6. Understanding the practical applications of Derivatives in Investment, Banking and Forex trade.</li> <li>7. Acquire the knowledge of using pricing techniques in Research Applications and in Financial Engineering.</li> </ol>

Programme	: M. Com	
Course Code	: COO 414	Title of the Course: <b>GST and Other Indirect Taxes.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Indirect Taxes.	
<b>Need, Description, and Objectives</b>	<p>Goods and Service Tax (GST) is one of the most crucial Indirect tax reforms in India since independence. GST renders numerous benefits to different parties such as business and industry, central and state governments and the ultimate consumers. Hence, this course is designed to equip the student with the new concept of GST that has subsumed various indirect taxes prevailing earlier, introduce the students to GST law, relevant rules and procedures.</p> <p>GST was implemented in India on 1<sup>st</sup> July 2017. It required to be understood by everyone as all of us pay goods and service tax in some way or other to the government. This course is designed to develop the students with the various concepts of goods and service tax act law and procedures. The students learning this course should know persons liable to pay GST, valuation under GST, reverse charge, input tax credit, exemption from GST, composition scheme as well as the procedures of Customs law and Goa VAT. This course would enable students to make their careers in goods and services tax consultation.</p> <p>The purpose of this course is to gain expert knowledge of the principles of the indirect taxes including goods and service tax, customs law, Goa VAT, its relevant laws and rules.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Indirect Taxes and GST</b> Indirect taxes – an overview – list of indirect taxes – taxation system before implementation of GST – taxes merged into GST - GST-an overview – taxable event in GST – person liable to pay tax – reverse charge – advantages of GST - supply of goods or services or both – classification of goods and services – value of taxable supply of goods or services or both – valuation rules if value for GST is not ascertainable.</p> <p><b>UNIT 2: Goods and Services Tax - I</b> Exemption from GST – Composition scheme in GST – Input Tax Credit – utilization of input tax credit – input service distributor – Basic procedures in GST – Registration under GST – Tax invoice, credit and debit notes – Payment of taxes by cash and through input tax credit – returns under GST – Assessment – Demands and Recovery – Refunds – Rates of Tax.</p> <p><b>UNIT 3: Goods and Services Tax - II</b> Central GST, Integrated GST, Union Territory GST – Goa GST - Levy and collection of CGST and IGST - Concept of supply including composite and mixed supplies – Determination of nature of supply – Place of supply of goods or services or both.</p> <p><b>UNIT 4: Other Indirect Taxes.</b> <b>Goa Value Added Tax (GVAT) :</b> Basic concept of VAT – Definitions – Business, Dealer, Goods, Declared Goods, Input Tax, Manufacture, Output Tax, Person, Sale, Sale Price, Turnover, Works-Contract, Taxable Turnover Registration of Dealer – Composition of Tax – VAT Rates on products</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	<p><b>Customs Act, 1962 and Customs Tariff Act, 1975</b> : Nature of Customs duty – Territorial waters and customs waters – ‘Goods’ under Customs Act – Basic Customs Duty Customs Tariff Act (CTA) 1975 – Additional Customs Duty – Protective Duties – Countervailing Duties – Safeguard Duty – NCCD of Customs - Transaction Value at the time and place of importation – rate of exchange for customs valuation – Inclusions and exclusions from Assessable value – Methods of Valuation of Customs – Baggage – rate of Customs duty of Baggage (<i>Includes Practical Problems</i>).</p>	
<b>Pedagogy:</b>	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures. Practical Exercises to be solved in the classroom as well as for home work.</li> <li>• Self-study with respect to topics assigned.</li> </ul>	
<b>Reference / Readings:</b>	<p>Latest Editions of:</p> <ol style="list-style-type: none"> <li>1. V. S. Datey : Taxmann’s Indirect Taxes Law and Practice</li> <li>2. Sandip P Bhandare &amp; Mangurish Pai Raikar : A Guide To Goa VAT, Trinity Publishers, April 2005</li> <li>3. V. S. Datey : Taxmann’s Student’s Guide to Service Tax &amp; VAT</li> <li>4. V. S. Datey : Taxmann’s GST Ready Reckoner</li> <li>5. V. B. Prabhu Verlekar : Goa GST Manual, Law Practice and Procedure.</li> </ol> <p><b>Reference Websites:</b>  <a href="http://www.dateyvs.com">www.dateyvs.com</a></p>	
<b>Learning Outcomes:</b>	<p>The learning outcomes of this course are:</p> <ol style="list-style-type: none"> <li>1. Student will be equipped with the knowledge of basic concepts of goods and service tax, CGST, SGCT, IGST, classification of goods and valuation rules.</li> <li>2. Student will learn the basic procedures under GST incorporating the registration, filing of returns and payment of tax.</li> <li>3. Student will be equipped with the knowledge of composition scheme under GST, Exemptions under GST, concept of supply of goods, nature of supply.</li> <li>4. Students will also learn about the customs law, valuation and baggage rules.</li> </ol>	

Programme	: M. Com	
Course Code	: COO 415	Title of the Course: <b>Cost Management and Control.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Cost Accounting and Statistics.	
<b>Need, Description, and Objectives</b>	<p>Cost is one of the important element of success of business. Proper evaluation of cost enables the manager to forecast the profit and also helps in taking other decision. In today's competitive world estimation of cost and cost control is essential to survive in the market and could be possible only with knowledge of cost techniques. There are various areas in business where cost management assists like Planning and Decision making, fixation of pricing, Cost control etc.</p> <p>Students will be able to learn the latest developments in the area of Cost Management and will be familiarized with practical applications of the latest tools and techniques used for controlling cost.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Cost Management</b> Introduction - Meaning – uses of Cost Management – contemporary business environment – Basic cost concept– Cost drivers – cost pools and Cost objects. Cost Centre.</p> <p><b>UNIT 2: Pricing Decision and Relevant Cost Analysis</b> <b>Pricing Decision:</b> Method- Pricing Theory- Pricing strategies -Transfer Pricing– Benefits – Methods – Transfer pricing in multinational companies- Costing of service sector <b>Activity Based Costing</b> - ABC and conventional costing system – Merits and demerits– Developing and implementing ABC – Key issues in ABC. <b>Balanced Scorecard</b> – Balanced scorecard perspectives - Characteristics of good balanced scorecard <b>Target Costing</b> - Target costing process – Advantages – Cost reduction methods in target costing.</p> <p><b>UNIT 3: Learning Curve and Linear Programming</b> <b>Learning Curve Model-</b> Phases – Learning curve applications – factors affecting learning curve [<i>Theory and practical problems</i>] <b>Linear Programming</b> Meaning – assumptions – application of LP techniques – Constraints – Limitations (including problems) Network Analysis - Introduction – objectives – stages – drawing network diagram – PERT – CPM [<i>Theory and practical problems</i>].</p> <p><b>UNIT 4: Transportation and Assignment Costing.</b> Transportation Problems Introduction - applications – conditions – stages [<i>Theory and practical problems</i>] Assignment Problems - Introduction – stages – balance &amp; unbalance assignment problems – maximize the objective function [<i>Theory and practical problems</i>]</p>	<p>10 hours</p> <p>10 hours</p> <p>14 hours</p> <p>14 hours</p>
<b>Pedagogy:</b>	The methodology used in the class will combine lectures, discussions and demonstrations. Lectures will cover the fundamental aspects, concept on each topic. Discussions will bring clarity and different productive views. Finally, demonstrations will give the coverage on practical areas.	
<b>Reference /</b>	1. Ravi M. Kishore, <i>Advanced Management Accounting</i> , Taxmann Publications 2016	

<b>Readings:</b>	<ol style="list-style-type: none"> <li>2. Jawahar Lal Strategic Cost Management Himalaya Publishing House. 2016</li> <li>3. Kaplan &amp; Atkinson, Advanced Management Accounting, Pearson Education Asia 2016</li> <li>4. Ingram, Albright &amp; Hill, Managerial Accounting, South-Western: Thomson Learning 2016</li> <li>5. Jawahar Lal, Cost Management, Tata McGraw-Hill Publishing Co. 2015</li> <li>6. Ronald W. Hilton, Managerial Accounting, Tata McGraw-Hill Publishing Co. 2015</li> <li>7. Hilton, Maher, &amp; Selto, <i>Cost Management</i>, Tata McGraw-Hill Publishing Co. 2015</li> <li>8. Hanson &amp; Mowen, <i>Cost Management: Accounting and Control</i>, Thomson Southwestern, (4/e), 2003.</li> <li>9. Horngreen, Foster, &amp; Datar, <i>Cost Accounting: A Managerial Emphasis</i>, Prentice Hall. 2010</li> <li>10. Edward Blocher, <i>Cost Management: A Strategic Emphasis</i>, Tata McGraw Hill. 2012</li> </ol>
<b>Learning Outcomes:</b>	This course enables the students to understand and apply cost accounting tools and techniques used for taking managerial decisions Students also able to do project planning and Review of controlling techniques.

Programme	: M. Com	
Course Code	: COO 416	Title of the Course: <b>Advanced Econometrics.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Statistics and Econometrics.	
<b>Need, Description, and Objectives</b>	<p>Economic relationships can be estimated and tested through Econometrics models. The models taught in the course can be applied in the areas of accounting, finance, marketing and management and in many social science disciplines. The course aims at bridging the gap between theoretical and practical understanding of various concepts under different disciplines through application of econometrics models.</p> <p>The course is divided into 4 units with equal weightage covering important and relevant areas of econometric applications.</p> <p>The course is designed to introduce advanced econometric theory and models for students to equip with the necessary skills, knowledge and techniques for data analysis. The usage of various statistical software packages during the course will help in simplifying complex data and serve as a basis for empirical research analysis.</p>	
<b>Content:</b>	<p><b>UNIT 1: Econometric Modelling: Model Specification and Diagnostic Checking</b>  <b>Simple and Multiple Regression</b> – Introduction - Functional Forms of Regression Model: log-linear model, semi-log model, reciprocal model and logarithmic reciprocal  <b>Model Specification criteria:</b> Model Selection Criteria – Types of Specification Error – Consequences of Model Specification Error – Test of Specification Errors – Errors of Measurement. (<i>Practicals Using Econometrics Software</i>).</p> <p><b>UNIT 2: Dummy Variable and Qualitative Response Regression Model</b>  <b>Dummy variables</b> – Nature – ANOVA &amp; ANCOVA Models – Cautions in the use of Dummy Variable – Interaction Effect using Dummy Variable – Use of Dummy Variable in Seasonal Analysis -Tests for Structural Stability: Dummy Variable Approach, Chow Test for Structural Stability  <b>Qualitative Response Models</b> - Nature – Linear Probability Model – Logit Model – Probit Model – Tobit Model (<i>Practicals Using Econometrics Software</i>).</p> <p><b>UNIT 3: Time Series Econometrics</b>  <b>Introduction</b> - Stationary and Non Stationary Time Series –Spurious Regression – Tests for non-stationarity: Graphical method - Correlogram, Augmented Dickey Fuller Test  <b>Time Series Modelling</b> - ARIMA Model – Modelling the variance: ARCH-GARCH models – Vector Auto Regressive Model (VAR) and Causality Tests – Cointegration and Error Correction. (<i>Practicals Using Econometrics Software</i>).</p> <p><b>UNIT 3: Panel Data Econometrics</b>  <b>Introduction</b> – Advantages of Panel Data –Pooled OLS Regression – Fixed Effects Least Square Dummy Variable – Fixed Effects within Group</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	<p>Estimator – Random Effects Model – Properties of Various Estimators - Fixed Effects versus Random Effects Model – Breush and Pagan Lagrange Multiplier Test – Hausman Test</p> <p><b>Non-Stationary Panel</b> - Panel Unit Root Test: Levin and Lenin Test(LL), Maddala and Wu Test (MW), Im, Pesaran and Shin Test (IPS) – Panel Cointegration Test: Kao Test, McCoskey and Kao Test, Pedroni Test , Larsson <i>et al.</i> test (<i>Practicals Using Econometrics Software</i>)</p>	
<b>Pedagogy:</b>	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures.</li> <li>• Case studies.</li> <li>• Practicals in the class as well as in computer lab. using Eviews, Gretl and other statistical software's)</li> </ul>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Brooks, C., Introductory Econometrics for Finance, 2008, Cambridge University Press</li> <li>2. Dimitriou Asteriou &amp; Stephen G. Hall, Applied Econometrics, 2011, Palgrave Macmillan</li> <li>3. Gujarati, D., Essentials of Econometrics, 2006, McGraw-Hill</li> <li>4. Greene, W., Econometric Analysis, 2003, Prentice Hall</li> <li>5. Maddala &amp; Lahiri, Introduction to Econometrics, 2009, Wiley India Edition</li> <li>6. Ramanathan., Introductory Econometrics with applications, 2002, Thomson South-Western</li> <li>7. Dougherty, Christopher, Introduction to Econometrics, 4<sup>th</sup> Edition, 2011, Oxford University Press.</li> </ol>	
<b>Learning Outcomes:</b>	<p>On successful completion, students will be able to:</p> <ul style="list-style-type: none"> <li>• explain model specification errors</li> <li>• understand various application of qualitative response regression models</li> <li>• understand various application of Time Series Model</li> <li>• understand various application of Panel regression models</li> </ul>	

Programme	: M. Com	
Course Code	: COO 317	Title of the Course: <b>Retail Marketing.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Marketing.	
<b>Need, Description, and Objectives</b>	<p>The Indian retail industry has emerged as one of the most dynamic and fast-paced industries. Indian Retail Industry has immense potential as India has the second largest population with affluent middle class, fast urbanisation and rapid growth of internet. This course is designed to introduce the student to retail industry, its functions, working mechanism, new retail formats and merchandising function. It will bring out the ability of students to work in retail industry as well as give them a boost to be in the supply chain of retail industry.</p> <p>Retail marketing course is developed to equip the student and introduce them to the Indian Retail Industry. This course is designed to cover the various aspects of retailing that incorporates types of retail stores, traditional and modern retail formats in India, FDI in retail sector, formulation of retail market strategy, choosing store location and planning the store layout, its atmospherics as well as merchandise planning, procuring products and pricing strategies.</p> <p>The course aims at providing the students a comprehensive knowledge on Indian Retail Industry and policy initiatives under FDI in retail.</p>	
<b>Content:</b>	<p><b>UNIT 1: An Overview of Retailing</b>  Definition – Functions – Characteristics of Retailing – Retail Industry – Growth of Retail in India – Global Retailers – Classification of retail organizations – types of ownership – merchandise offered – type of retail store – store retailing – non - store retailing – Traditional and Modern retail formats in India – Product retailing v/s Service Retailing – Role of Services in Retailing – Trends in the Indian Retail industry – Airport Retailing – Railway Retailing – Multichannel Retailing – Single brand, multi-brand Retail – FDI in Retail sector(<i>Includes Case Studies</i>).</p> <p><b>UNIT 2: Retail Market Strategy</b>  Retail Strategy – Process of formulating retail strategy – Target Market and Retail Format – Growth strategies – diversification strategies – achieving competitive advantage and positioning – International expansion (<i>Includes Case Studies</i>).</p> <p><b>UNIT 3: Retail Location and Layout</b>  Importance of store locations – types of locations – steps involved in choosing a retail location - Country/region analysis – trade area analysis – site evaluation and selection – store design and layout – Visual merchandising – Space planning – Store Atmospherics (<i>Includes Case Studies</i>).</p> <p><b>UNIT 4: Merchandise Planning- Procurement and Pricing</b>  Merchandising – Merchandise planning – process of merchandise planning – Develop sales forecast – factors affecting merchandise function– Assortment Planning – Merchandise Budget – methods of determining inventory</p>	<p>12 hours</p> <p>9 hours</p> <p>12 hours</p> <p>15 hours</p>

	valuation - Merchandise buying – Branding Strategies – Private label brands – national brands – Process of merchandise procurement – Global sourcing – vendor relations - Merchandise Pricing – Retail price – Setting retail price – elements – Price adjustments – pricing strategy – external influences on retail pricing strategy – retail pricing objectives - Analyzing merchandise performance <i>(Includes Case Studies)</i> .
<b>Pedagogy:</b>	The following methods and forms of study are used in the course: <ul style="list-style-type: none"> <li>• Lectures, Class discussion on case studies, seminar presentations</li> <li>• Self-study assignment</li> <li>• Application oriented learning</li> </ul>
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Michael Levy, Barton Weiz &amp; Ajay Pandit : Retailing Management, Tata Mc Graw Publishing Co., New Delhi. 2016</li> <li>2. Chetan Bajaj, Rajnish Tuli &amp; Nidhi Srivastava : Retail Management, Oxford University Press. 2016</li> <li>3. K V S Madaan : Fundamentals of Retailing, Tata Mc Graw Publishing Co., New Delhi. 2016</li> <li>4. Swapna Pradhan : Retailing Management – Text and Cases , Tata Mc Graw Publishing Co., New Delhi. 2016</li> <li>5. Suja Nair : Retail Management, Himalaya Publishing House. 2016</li> </ol>
<b>Learning Outcomes:</b>	At the end of learning this course, the student is expected to understand the following: <ol style="list-style-type: none"> <li>1. Features of traditional and modern retail formats in India, Store v/s non-store retailing, airport, railway and multi-channel retailing</li> <li>2. Foreign direct investment in Indian retail sector</li> <li>3. Importance of choosing appropriate store location and planning a proper layout</li> <li>4. Process and planning of merchandise procurement, developing sales forecast, preparing merchandise budget and formulating various pricing strategies.</li> </ol>

Programme	: M. Com	
Course Code	: COO 318	Title of the Course: <b>Human Resource Development.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Human Resource Management.	
<b>Need, Description, and Objectives</b>	<p>Employees are the most valuable assets in all organizations and for this reason, effective development of human resources is essential for every company. Human resources helps in structuring teams, it builds the organisations culture and it helps people with engagement and development. Human resource development creates a lot of difference in enhancing the productivity of the employees</p> <p>Course covers the conceptual and various techniques of performance evaluation of human resources.</p> <p>To make students aware of how an organization acquires rewards, motivates, uses, and generally manages its people effectively. The course also introduces various practices and techniques for evaluating performance, coaching and mentoring people, and performing the wide range of other people related duties of a manager in today's increasingly complex workplace.</p>	
<b>Content:</b>	<p><b>UNIT 1: Human Resource Planning and Recruitment</b> Human Resource Planning- Meaning, Definition, Objective, Need, Scope and benefit of Human Resource Planning- Process of human resource Planning – Recruitment and Selection – Meaning – Definition – Need- Sources of recruitment: External &amp; Internal – Factors governing recruitment – Recruitment process of internal v/s external recruitment- Advantage and Disadvantages-Selection process –types of interview and common Interview problems. Job Analysis – Job description and Job Specialization-Job Enlargement and Job enrichment.</p> <p><b>UNIT 2: Direct and Indirect Compensation and Pay for Performance</b> Direct compensation: Wage and Salary – Traditional Approach to compensation: Internal Equity and External Equity, Indirect Compensation: Employee Benefits. PFP - Determinants of effective PFP, Problems with PFP, legal implications of PFP and steps in selection of a PFP system.</p> <p><b>UNIT 3: Training and Performance Appraisal</b> Training &amp; Performance Appraisal – Training: Meaning, Definition and Importance of training, Training process – Methods and techniques of training. Performance Appraisal: Meaning, Definition and Objective of performance appraisal, Appraisal Process and Methods of Performance Appraisal, Problems encountered in Performance Appraisal. Career Planning, Succession planning, Employee counseling, coaching, mentoring and HR audit.</p> <p><b>UNIT 4: Leadership, Motivation, Empowerment, and Participation</b> The nature of leadership, Behavioral approaches to leadership styles and Contingency approaches to leadership. Motivation – Motivational drives, Human needs – Theories of motivation and The Expectancy Model. The nature of Empowerment and Participation, participative process and impact</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	on managerial power, programs for participation and case studies.
<b>Pedagogy:</b>	the methodology used in the class will combine lectures, discussions and seminars. Lectures will cover the fundamental aspects, concept on each topic. Discussions will bring clarity and different productive views. Finally, seminar will give the enhance the analytical skills.
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Ashwathappa, K. Human Resource Management. 6. s.l. : Mc Graw hill. 2006</li> <li>2. Ashwathappa, K. Organisational Behaviour. s.l. : Himalaya Publishing House, 2005</li> <li>3. Dessler, Gary. Human Resource Management. 9. s.l. : Prentice Hall. 2008</li> <li>4. Bhatia, S. K. International Human Resource Management. s.l. : Deep &amp; Deep Publications Pvt. Ltd. 2008</li> <li>5. Michael, Dr V P. Human Resources Management and Human Relations., Himalaya Publications. 2009</li> <li>6. Newstrom, John W. Organisational Behaviour. 12. s.l. : Mc Graw Hill. 2008</li> <li>7. Bernardin, H. John. Human Resource Management-An experimental approach Mc Graw Hill. 2009</li> </ol>
<b>Learning Outcomes:</b>	Enhance students' knowledge, skills and understanding. Provide good career opportunities and also enable the students how to work with people, conflict resolutions, etc. Improve ability to communicate and dealing effectively to the people.

Programme	: M. Com	
Course Code	: COO 319	Title of the Course: <b>Marketing Management.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Marketing Management.	
<b>Need, Description, and Objectives</b>	<p>Globalization of the Indian economy has opened up the doors of foreign trade, besides increasing domestic competition. This, in turn, has driven up the demand for marketing management in India, which revolves around matching the needs of consumers to the marketing resources of a company. So basically, this involves transforming consumer demands into services or products, which the company can profitably offer, deliver and promote in the marketplace.</p> <p>Course discusses marketing basic and International marketing perceptives and throws light on the tools and techniques used for marketing research which facilitates managerial decision-making.</p> <p>The course enables the students to understand the basic concepts of Marketing, Consumer behavior and International marketing and various tools and techniques available for carrying out Marketing Research.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Marketing</b></p> <p>Introduction to Marketing – Difference between Marketing and Sales – Marketing Environment – Market Analysis – Segmentation and Targeting – Positioning. Difference between goods and services marketing, Industrial Marketing. Fundamental of Marketing (4P's and 7P's), Product Life Cycle (PLC), New Product development.</p> <p><b>UNIT 2: Consumer Behaviour</b></p> <p>Introduction to consumer behaviour – Definition of consumer behaviour - Applications of consumer behaviour - Consumer modeling – Classical (<i>Marshallian Economic Motivation Model / Pavlovian Learning Model / Freudian Psychoanalytic Motivations Model / Veblenian Social-Psychological Factors Model / Hobbesian Organisational Factors Model</i>) and Contemporary (<i>Philip Kotler / Nicosia / Howard Seth</i>) Consumer Behaviour Models</p> <p>Consumer decision making process - Consumption and post purchase behaviour - Consumer satisfaction concept - consumer delight - Consumer Value - Consumer Value Delivery Strategies - Competitive advantage through customer value Information – Customer value determination process - Measuring customer satisfaction.</p> <p><b>UNIT 3: International Marketing</b></p> <p>Introduction to International Marketing – Nature, significance, importance, and scope – International Marketing Vs Domestic Marketing – Advantages and disadvantages of International marketing - Transition from domestic to transnational marketing - International Marketing Environment (Internal / External) – Major Decisions in International Marketing - Impact of environment on international marketing decisions.</p> <p>International market entry strategies - Foreign Market Selection - Selection</p>	<p>10 hours</p> <p>10 hours</p> <p>10 hours</p>

	<p>of foreign markets - International positioning - Product Decisions - Pricing Decisions - Promotion Decisions - Distribution Channels and Logistics - Functions and types of channels - Channel Selection Decision.</p> <p><b>UNIT 4: Marketing Research</b></p> <p>Types of marketing research - various sources of market Information– Methods of collecting Market Information – Primary and Secondary data – Scaling Techniques (Nominal, Ordinal, Interval, Ratio, Perceptual Map, Semantic Differential, Likert, and Rating &amp; Ranking Scales) – Applications of marketing research on 4 P’s - Uni / Bi / Multi Variate Data Analysis using - Cross Tab / Correlation and Regression / Factor Analysis / Cluster Analysis / ANOVA / Importance-Performance Analysis.</p>	18 hours
<b>Pedagogy:</b>	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures, Case studies, and Self-study (doing home assignments on various aspects of marketing)</li> <li>• Self-study with literature to understand the importance of marketing concepts, especially on understanding consumer behaviour and measuring satisfaction level.</li> </ul>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileswar Jha, Marketing Management: A South Asian Perspective, 2017.</li> <li>2. Rama Bijapurkar, A Never - Before World : Tracking the Evolution of Consumer India, Penguin Publication ,2012</li> <li>3. Rajendra Nargunkar, Marketing Research - Tata McGraw-Hill Education, 2008</li> <li>4. Beri G C, Marketing Research 5th Edition Tata McGraw-Hill Education, 2009</li> <li>5. Satyabhushan Dash, Naresh K. Malhotra, Marketing Research: An Applied Orientation 6th Edition, Pearson Education Singapore Pte Ltd, 2006</li> <li>6. David A. Aaker V. Kumar George S. Day Robert P. Leone, Marketing Research Wiley India Pvt Ltd. 2018.</li> </ol>	
<b>Learning Outcomes:</b>	<ul style="list-style-type: none"> <li>• Ability to develop marketing strategies based on product, price, place and promotion objectives.</li> <li>• Ability to communicate the unique marketing mixes and selling propositions for specific product offerings.</li> <li>• Ability to formulate marketing strategies and also able to collect, process, and analyse consumer data to make marketing decisions</li> </ul>	

Programme	: M. Com	
Course Code	: COO 320	Title of the Course: <b>Materials Management.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Marketing Management.	
<b>Need, Description, and Objectives</b>	<p>Success of any business enterprise depends on the ability of connecting the demand for the product with timely and quality supply of the goods and services to the customers. Quality of the finished output depends on quality of inputs, which is the result of successful management of materials department of an organisation. Students must understand the intricacies of integrated materials management with respect to solving the basic four questions, viz., when to buy, how much to buy, from where to buy, and finally how to control. Basics of accounting aspects of materials are also to be understood by the students.</p> <p>The course provides basic understanding of the materials management function of an organisation along with some special areas. This is followed with understanding the purchasing procedures, inventory management and control, and finally basics about various accounting aspects of materials.</p> <p>The main objective of this course is to ensure that the students will be able to understand the significance of material cost and the effective way of minimizing the unit cost where by overall profitability increases. Reduction in materials cost leads to multiplier effect on the overall profitability. Students will also be able to understand the accounting aspects associated with materials cost and various available accounting software's on inventory management.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Materials Management</b> Importance and Role of Material Management in business – Integrated Materials Management – Material Planning – Just-in-Time Manufacturing – Purchasing Research – Value Analysis – Importance of IT in Materials Management (role of accounting software's for inventory management) – Individual Vs Industrial purchasing – Domestic Vs Import Purchasing – Performance Measurement and Evaluation – Importance of Quality.</p> <p><b>UNIT 2: Purchasing &amp; Supply Chain Management</b> Fundamentals of Purchasing - Purchasing as a Boundary Spanning Function - Purchase Procedure - Pre-Purchase, Purchase, and Post-Purchase stages – Role of Negotiation in Purchasing – Supplier Development and Strategic Sourcing.</p> <p><b>UNIT 3: Inventory Management and Inventory Control</b> Introduction to Inventory management – Types of inventory – Factors leading to inventory waste - Controlling Inventory Investment. Fundamentals of Stores Keeping - Importance of Stock Levels and Order Quantities - Selective Inventory Control Techniques - Physical Inventory and Warehouse Management - Physical Distribution and Control.</p> <p><b>UNIT 4: Accounting Aspects of Inventory</b> Finalizing the Purchase Price of materials – Preparation of Stores Ledger (FIFO, LIFO, Simple Average, Weighted Average) – Identification of</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	Different Stock Levels and Economic Ordering Quantity – Selective Inventory Control Techniques. <i>(Includes Practical Problems)</i> Accounting software's available for Inventory Management.	
<b>Pedagogy:</b>	The following methods and forms of study are used in the course: <ul style="list-style-type: none"> <li>• Lectures, Case studies, and discussion on research papers on materials management aspects.</li> <li>• Self-Study (literature) and fact based assignments to better understand the various factors affecting the materials management function.</li> </ul>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Monczka, Robert, Trent, Robert, &amp; Handfield, Robert, Purchasing and Supply Chain Management, Thomson South-Western. 2005.</li> <li>2. David N. Burt, Donald W. Dobler, &amp; Stephen L. Starling, World Class Supply Management – The Key to Supply Chain Management, Tata McGraw Hill. 2008.</li> <li>3. Arnold, J. R. Tony &amp; Chapman, Stephen. N, Introduction to Materials Management, (4/e), Pearson Education Asia. 2008.</li> <li>4. Rajendra Mishra, Materials Management, Excel Books. 2008</li> <li>5. A.K. Chitale &amp; R.C. Gupta, Materials Management – A Supply Chain Perspective, PHI Learning Pvt. Ltd, 2009.</li> </ol>	
<b>Learning Outcomes:</b>	Students will be able effectively perform the task of: <ol style="list-style-type: none"> <li>1. Materials planning and budgeting.</li> <li>2. Purchase procedure by identifying the appropriate timing, economic ordering quantity, and evaluation and selection of suppliers.</li> <li>3. Inventory management with respect to receipt, inspection, accounting and control.</li> <li>4. Stores management.</li> </ol>	

Programme	: M. Com	
Course Code	: COO 321	Title of the Course: <b>Business Environment.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Business Environment.	
<b>Need, Description, and Objectives</b>	<p>Changing Social, political, economic and institutional factors define the business environment of countries as well as the strategies of the companies which are trying to establish themselves in the competitive world. As such there is a need for the in-depth analysis of various factors faced by the business organizations.</p> <p>This course focuses on the elements of economic, political, legal and socio-cultural business environment faced by an economy. The course will cover the aspects of global institutions, such as the World Trade Organization (WTO), which set global rules that profoundly affect business strategy and human welfare.</p> <p>To provide knowledge of the policies and legal provisions of the Government with respect to the business environment in India. To familiarize and acquaint the students with the knowledge of business environment and latest development in business environment.</p>	
<b>Content:</b>	<p><b>UNIT 1: Theoretical Framework of Business Environment</b></p> <p>Business Environment Concept – Elements - micro-environment - macro environment - Significance - Limitations- Nature of Business Environment – External environment, internal environment - Changing dimensions of business environment - Analysis of environment – framework of analysis – scanning, monitoring, forecasting, assessing.</p> <p><b>UNIT 2: Economic Environment of Business</b></p> <p>Introduction - <b>Economic Environment</b> of Business - The Global Economic Environment - Economic Policies - Business and Economic Policies - Public Sector Policy - Disinvestment Policy - EXIM Policy – Fiscal policy – Monetary policy - Economic environment with reference to India's economy</p> <p><b>Liberalization, Privatization and Globalization (LPG)</b> – Advantages – disadvantages – Second Generation Reforms - Industrial Policy - New Industrial Policy 1991 –Industrial Growth and structural changes in Indian Economy.</p> <p><b>UNIT 3: Political and Legal Environment of Business</b></p> <p>Changing dimensions of <b>Political Environment</b> – Government and business - Political Environment, Types of Political Systems, Indian Constitution and Business, Changing Profile of Indian Economy, Business Risks Posed by the Indian Political System.</p> <p>Changing Dimensions of <b>Legal Environment</b> - Intellectual Property Rights - Patent Law - Environment (Protection) Act - Factors influencing emergence of Labour Laws - Importance of Labour Laws – Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act, Competition Act 2002 – SEZ Act 2005</p> <p><b>UNIT 4: Technological and Socio-Cultural Environment</b></p> <p>Technological environment in India; Technology transfer, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian</p>	<p>3 hours</p> <p>15 hours</p> <p>15 hours</p> <p>15 hours</p>

	<p>conditions of E-commerce, Electronic Banking, Franchise Business.</p> <p><b>Socio-cultural environment</b> - Social institutions and systems - Social values and attitudes - Social groups - Social Responsibility of Business - Contemporary issues in CSR - Cultural environment – nature of Culture - interface between culture and business - Cross – culture management - social responsibility of business, Business ethics – Analysis - forecasting and assessment of cultural environment – social audit - Consumerism in India.</p>	
<b>Pedagogy:</b>	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures.</li> <li>• Case studies.</li> <li>• Self-Study and fact based assignments to better understand the various factors affecting the businesses.</li> </ul>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Aswathappa, Business Environment for Strategic Management, Himalaya Publishing house. 2017</li> <li>2. Stephen J.K.Wallers. Enterprise, Government and the Public, McGraw Hil 2017</li> <li>3. RuddarDutt&amp; KPM Sundaram: Indian Economy, S.Chand&amp; Co. 2017</li> <li>4. Mishra and Puri: <i>Economic Environment of Business</i>, Himalaya Publishing House, New Delhi. 2017</li> <li>5. Saleem Saikh: <i>Business Environment</i>, Himalaya Publishing House, New Delhi. 2017</li> <li>6. Adhikiary, M: Economic environment of Business, sultan Chand &amp; sons, New Delhi. 2018.</li> <li>7. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, Delhi. 2017</li> <li>8. Ramaswamy, V.S. and Nama Kumari: strategic Planning for Corporate success, Macmillan New Delhi. 2017.</li> </ol>	
<b>Learning Outcomes:</b>	<p>Identifying, understanding and examining of various elements affecting business environment and also the role of various economic factors in the economic growth of India</p>	

Programme	: M. Com	
Course Code	: COO 322	Title of the Course: <b>Strategic Management.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Strategic Management.	
<b>Need, Description, and Objectives</b>	<p>Present competitive business world, that too in a globalised scenario, requires the understanding of the basic concept of positioning in such way that more value is added, created or generated towards you than any other competitors in the industry. The course on strategic management equip students with the understanding of what is strategy, types of strategies available, and also how to position from a lower level to a higher level.</p> <p>The course begins with giving an introduction to strategic positioning followed with carrying out gap analysis which allows the students in understanding the importance of gathering information, processing the information to have power so proactive decisions can be taken for maximising the value strategically. Students will also learn about strategic management process, viz., how to formulate, implement and control.</p> <p>Course will help the students to understand the significance of <b>positioning</b> of the firm from a lower level to a higher level wherein more value is added, created, and generated towards the firm by thoroughly understanding complex environmental factors which provides the answer to (i) <b>Where we are</b>, (ii) <b>Where we want to go</b>, (iii) <b>What factors are influencing</b> and (iii) <b>How we can reach the goal</b>. This exercise will help them to mould their future by understanding the reality that whatever they learned in Strategic Management is equally applicable in their personal life and goals also. This will make them to become a good citizen wherein they always tried to be a person with strong backbone by thoroughly following the rules and regulations applicable rather than violating them and becoming like a boneless chicken where they will always be saying <b>YES</b> when they want to say <b>NO</b>. This course also allows them to be more of pro-active rather than reactive.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Strategy and Strategic Management</b> Business and its nature - Art of Positioning – Approaches – Types of Strategies [Indented / Deliberate / Realised / Unrealised / Emergent] – Business Life Cycle - Gap Analysis [FA &amp; EA] / Organisaitonal Direction [Strategic Intent].</p> <p><b>UNIT 2: Strategy Formulation</b> Integration of Inputs from FA &amp; EA [CQA / SWOT / E-TOP / PESTEL] – Levels of Strategy formulation – Organisational Level [General Strategic Options &amp; Portfolio Analysis and Display Matrices] – Business Level [5 Force Analysis] – Functional Level – Individual Level.</p> <p><b>UNIT 3: Strategy Implementation</b> Issues [Success / Roulette / Trouble / Failure] – 4 Stages of Strategy Implementation [Analyse Change / Analyse Structure / Analyse Culture / Select Approach / Implement].</p> <p><b>UNIT 4: Strategy Evaluation and Control</b> Role of Information – Types of Information Systems [MIS &amp; MDSS – Big Data and Data Analytics] – 4 Stages of Strategic Evaluation &amp; control</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	[Bench Mark / Actual / Variance / Corrective Action] – Techniques of Evaluation [Gap / SWOT / PESTEL] – Types of Control [Premise / Implementation / Surveillance / Special Alert].
<b>Pedagogy:</b>	The following methods and forms of study are used in the course: <ul style="list-style-type: none"> <li>• Lectures.</li> <li>• Case studies.</li> <li>• Self-Study (literature) and fact based assignments to better understand the intricacies of strategic management in the present globalised business world.</li> </ul>
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Aswathappa K. Business Environment for Strategic Management, Text and Cases McGraw Hill Education, 2016</li> <li>2. Azhar Kazmi, Strategic management and business policy,3rd Edition,2016</li> <li>3. Samuel C. Certo and J Paul Peter, Strategic Management, Mc. Graw Hill USA,1991</li> <li>4. Peter F. Drucker, Management: Tasks, Responsibilities, Harper Collins Publishers 1st edition ,1986</li> </ol>
<b>Learning Outcomes:</b>	Students will be able to perform: <ol style="list-style-type: none"> <li>1. Various strategic management analysis tools for understanding the present status, viz., FA, EA, SWOT, E-TOP, PEST, PESTEL, CQA, etc.</li> <li>2. Carryout BCG and GE display matrices.</li> <li>3. Effectively implement formulated strategy and take corrective actions during evaluation stage.</li> </ol>

Programme	: <b>M. Com</b>	
Course Code	: <b>COO 417</b>	Title of the Course: <b>Advertising and Sales Management.</b>
Number of Credits	: <b>4</b>	
Effective from AY	: <b>2018-19</b>	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Sales Management.	
<b>Need, Description, and Objectives</b>	<p>One of the biggest challenges faced in today's marketing field is the promotional activities where consumer awareness is the ultimate aim, direct (personal selling) as well as indirect (advertising) ways of promotion is the order of the day. One must be very clear about the significance of integrated concept of marketing communication.</p> <p>The course begins with understanding the significance of consumer behaviour and its importance to integrated marketing communication. Details about various aspects of advertising is covered as well as role of advertising agencies. Course also covers the role and importance of personal selling, the role and importance of maintaining efficient sales administration for the purpose of maintaining and managing the sales force within the organisation.</p> <p>To ensure that students are complete clarity about the concept, need, importance, utility of Advertising, sales promotion and sales management for the purpose of effectively and efficiently conveying the message to the consumers for ensuring that consumers takes calculated decision while making any purchase decisions.</p>	
<b>Content:</b>	<p><b>UNIT 1: Integrated Marketing Communication</b>  Integrated Marketing Communication (IMC) - Marketing Communication Mix - Relationship between Study of Consumer's Behaviour and IMC Plan – Advertising- AIDA &amp; DAGMAR- Classification of advertising - Advertising Media- Media Types and Media mix- Media Selection, Planning and Strategy.</p> <p><b>UNIT 2: Advertising and Application of Promotion tool.</b>  Creativity in Advertising- Concept of Copy, Theme and Appeal- Copy Writing and Copy Research- Message: Design and Evaluation - Advertising Appropriation- Factors influencing Advertising Budget- Methods of Advertising Budgeting  Advertising Business- Functions and Selecting an Ad Agency- Other Marketing Communication Media- Public Relations- Personal Selling- Online Marketing- Event management- Movies and Documentaries. Social Implications of Advertising - Moral and Ethical Issues in Advertising.</p> <p><b>UNIT 3: Personal Selling.</b>  What is personal selling? – Merits and limitations of personal selling - Relevance of personal selling – The process of personal selling – Essentials of successful selling – Sales management – Sales manager – types of sales manager – Essential qualities of an efficient Sales manager.</p> <p><b>UNIT 4: Sales Administration.</b>  Functions of sales administration – Management of sales force – Setting the sales objectives – Recruitment and selection – Training sales force – Contents of good training Programme - Placement sales force – Sales force compensation – Methods of Compensation – Sales force motivation – Sales</p>	<p>10 hours</p> <p>14 hours</p> <p>12 hours</p> <p>12 hours</p>

	force control – Methods of performance appraisal..
<b>Pedagogy:</b>	The following methods and forms of study are used in the course: <ul style="list-style-type: none"> <li>• Lectures, and Case studies.</li> <li>• Self-Study (literature) and fact based assignments to better understand the importance of direct and indirect ways of sales promotion.</li> </ul>
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Batra, R, John. Myers and David A. Aaker: Advertising Management, Prentice Hall India. 2015</li> <li>2. Davis, J.J: Advertising Research, Prentice Hall India,2015</li> <li>3. Gunter, Barrie: Media Research Methods, Sage Publications,2012</li> <li>4. Baron R, Jack. Sissors,Advertising Media Planning,Tata McGraw - Hill Education, 2016</li> <li>5. Ruchi Gupta,Advertising Principles and Practice: With 17 recent Indian Case Studies 1st Edition,S. Chand Publisher, 2015</li> <li>6. David Ogilvy,Ogilvy on Advertising,Random House Publishers, 2010.</li> <li>7. Rosann Spiro, William Stanton, Gregory Rich,Management Of A Sales Force,Tata McGraw - Hill Education,2015.</li> <li>8. Gupta, Vaswar Das: Sales Management – the Indian Perspective, Prentice Hall India. 2015.</li> <li>9. Robert J. Calvin,Sales Management 2nd Edition,Tata McGraw - Hill Education, 2014.</li> <li>10. Still, Richard R., Edward W. Cundiff, and Norman A. P. Govoni: Sales Management, Prentice Hall India, 2015.</li> </ol>
<b>Learning Outcomes:</b>	Students will be able to understand the significance of: <ol style="list-style-type: none"> <li>1. The consumer decision making process.</li> <li>2. Role and importance of sales promotional activities.</li> <li>3. Moral and Ethical issues in advertising.</li> <li>4. Selection, training, and motivation of sales personnel's.</li> </ol>

Programme	: M. Com	
Course Code	: COO 418	Title of the Course: <b>Tourism and Travel Management.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Tourism and Travel Management.	
<b>Need, Description, and Objectives</b>	<p>Tourism and Travel industry is one of the top ranked industry in the world responsible for transforming any economy. The role and importance of this industry enables a student to identify either the job opportunities available or start own business venture in tourism and travel related areas. Students are also encouraged to learn the double impact, positive and negative, of this industry to the local destination so that sustainability can be maintained and ensured for future generations.</p> <p>The course begins with basic understanding of tourism and travel industry clearly providing various reasons for people to travel and what constitutes tourism industry, i.e., tourism industry is in a way invisible but becomes visible in the form of a mixture of various other ancillary industries. The course provides detailed background on the demand for tourism and the related supply of tourism, so students can easily make out how to equate the demand-supply equation of tourism and travel industry. Marketing of tourism is also covered in detail by giving the importance and role of various marketing intermediaries. The course ends with providing a bird's eye view of the potential future implications of tourism and travel industry.</p> <p>Ensuring that the student is getting the complete clarity about the importance of tourism and travel industry, and also the significance of these two industries in transforming the economy in manifold ways by learning the multiplier effects.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Tourism and Travel Management</b> Structure and Components of the Tourism and Travel Industry – Types of tourism - Economic and other impacts of tourism – Economics of Tourism – Tourism Investments Vs Returns – Tourism Vs Balance of Payment / Employment / Socio-Economic Trade off – Social Evils of Tourism Industry – Responsible Vs Irresponsible Tourism – Sustainable Tourism.</p> <p><b>UNIT 2: Demand for Tourism and Tourist Destination.</b> <b>Demand:</b> Concepts and Definitions of Demand for Tourism – Consumer Behaviour and Tourism Demand – Determinants of Tourism Demand – Measuring the Demand for Tourism – Patterns of Demand – Assessment of Quality and Satisfaction [IPA, SERVQUAL, SERVPERF, and HOLSAT]. <b>Tourist Destination:</b> The Geography of Tourism – Patterns and Characteristics of the Supply of Tourism – The Socio-cultural and Environmental Impacts – Tourist Motivation – Skills for the Key Sectors of the Travel and Tourism Industry – The Economic Impact of Tourism – Tourism and Development Planning – Determination of Carrying Capacity.</p> <p><b>UNIT 3: Marketing of Tourism.</b> Role of Government organizations and marketing of tourism – Accommodation – Transportation – Intermediaries (tourism and travel agents) – Attractions – Marketing for Tourism (The Historical Roots) –</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	Marketing Management – Marketing Planning – Marketing Mix – The Future of Tourism marketing. <b>UNIT 4: Future of Tourism and Travel Industry.</b> The future of travel and tourism around the world – Emergence of Medical, Health and Wellness tourism as a modern trend – Space Tourism: Problems and Prospects – Virtual Tourism: Role of Social Networking Sites and impact on Destination Image – What to Look for in the Next Century.	12 hours
<b>Pedagogy:</b>	The following methods and forms of study are used in the course: <ul style="list-style-type: none"> <li>• Lectures.</li> <li>• Case studies.</li> <li>• Self-Study (literature) and fact based assignments to better understand the importance of supply of tourism and demand for tourism.</li> </ul>	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Pran Nath Seth &amp; Sushama Seth Bhat, An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 2010</li> <li>2. A. K. Bhatia, An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 2010</li> <li>3. A. K. Bhatia, International Tourism, Sterling Publishers Private Limited. 2010</li> <li>4. Chris Cooper / John Fletcher / David Gilbert / Stephen Wanhill, Tourism : Principles and Practice, Pitman Publishing. 2008</li> <li>5. Rob Davison, Tourism, Pitman Publishing. 2008</li> <li>6. Melanie Smith and László Puczkó, Health and Wellness Tourism, Elsevier. 2015</li> </ol>	
<b>Learning Outcomes:</b>	Students will be able to identify: <ol style="list-style-type: none"> <li>1. What makes the supply of tourism matching with the demand for tourism.</li> <li>2. Identify and develop tourism attractions at the destinations in a sustainable manner.</li> <li>3. Identify how to market the tourism as a product through different promotional mediums.</li> </ol>	

Programme	: M. Com	
Course Code	: COO 419	Title of the Course: <b>Services Marketing.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Services Marketing.	
<b>Need, Description, and Objectives</b>	<p>Service industry has emerged as one of the most dynamic and fast-paced industries. This course is designed to introduce the student to service industry, its functions, working mechanism, customer expectation and perception of service, handling customer complaints effectively and managing long term relationship with customers.</p> <p>This course is designed to enrich the knowledge of the student in the area of service marketing, the service marketing mix, customer relationship management and assessing the level of service quality.</p> <p>The course focuses on the unique challenges of marketing and managing services and delivering quality service to customers. The attraction, retention, and building of strong customer relationships through quality service and services are at the heart of the course content.</p>	
<b>Content:</b>	<p><b>UNIT 1: Introduction to Services</b> Meaning, Importance, and Significance of Services – Why Services Marketing? – Service and Technology – Distinctive Aspects of Service Management – Customer Involvement in Service Process – Managing Service Encounters.</p> <p><b>UNIT 2: Service Marketing Mix.</b> Customer Expectations and Perceptions of Service – Customer Behaviour in Service Setting – Targeting Customers, Managing Relationships, Services Market Segmentation – Positioning and Differentiation of Services. Positioning a Service in Marketplace – Creating the Service Product and Adding Value – Pricing Strategies for Services.</p> <p><b>UNIT 3: CRM and its importance in Service Marketing.</b> Customer Education and Service Promotion – Customer-Defined Service Standards’ services – online Consumer Behaviour – Self-service technologies.</p> <p><b>UNIT 4: Service Quality.</b> Service Quality in Service Marketing – Service Encounter -Role of HR &amp; Internal Marketing - Monitoring and Measuring customer satisfaction – SERVQUAL &amp; GAP model - Handling complaints effectively - Service Failure – Recovery.</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>
<b>Pedagogy:</b>	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> <li>• Lectures</li> <li>• Class discussion on case studies, seminar presentations</li> <li>• Self-study assignment</li> <li>• Application oriented learning – application of service marketing in different industries.</li> </ul>	
<b>Reference / Readings:</b>	<p>1. Zeithaml, Valarie A and Bitner, Mary Jo; Services Marketing: Integrating Customer Focus Across the Firm; TMH ,6<sup>th</sup> edition, McGraw-Hill Education India</p>	

	<p>Pvt.Ltd. 2016</p> <ol style="list-style-type: none"> <li>2. Lovelock, Christopher; Services Marketing: People, Technology, Strategy; Pearson Education Asia.2015</li> <li>3. Rajendra Nargundkar, Services Marketing 3rd Edition, Tata McGraw - Hill Education,2015</li> <li>4. Govind Apte, Services Marketing 1st Edition, Oxford University Press,2015</li> <li>5. Rao, Services Marketing, Dorling Kindersley,2014</li> <li>6. Vinnie Jauhari, Kirti Dutta, Services: Marketing, Operations, and Management, Oxford University Press, 2015</li> </ol>
<p><b>Learning Outcomes:</b></p>	<p>At the end of learning this course, the student is expected to understand the following:</p> <ol style="list-style-type: none"> <li>1. Significance of service marketing, aspects of service management and managing service encounters</li> <li>2. Different aspects of service marketing mix, how to formulate strategy and positioning</li> <li>3. Importance of customer relationship management in service marketing</li> <li>4. Measuring customer satisfaction and service quality using SERVQUAL Model.</li> </ol>

Programme	: M. Com	
Course Code	: COO 420	Title of the Course: <b>International Trade &amp; Environment.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of International Business.	
<b>Need, Description, and Objectives</b>	<p>Changes in international trade policies, fluctuations in exchange rates, supply and demand conditions between the economies to meet the customer's requirements etc have made the international trade more complicated. This course will enable the student in better understanding of international business with the knowledge of factors that affect trade, as well as proper monitoring, evaluating and trading processes.</p> <p>This course deals with various International trade theories while focusing on the merits, demerits and motivations behind international trade. The course also outlines the importance of International Economic Institutions and Economic Integration in boosting the international trade highlighting the role of WTO in international trade.</p> <p>To provide the knowledge of international trades and acquaint students with latest development in international trade. To have exposure on International Monetary System and Balance of Payments. To enable them get global perspective on issues related to trade.</p>	
<b>Content:</b>	<p><b>UNIT 1: International Trade Theories.</b> Classical Trade theory - Theory of absolute advantage - Theory of comparative advantage - Factor Proportions trade theory - International investment and comparison of the Modern (Heckscher-Ohlin) Theory with the Classical Theory (RICARDO) of international Trade - New trade theory: strategic trade - Competitive advantage of nations - Gains from international trade.</p> <p><b>UNIT 2: Balance of Payments (BOP) and Foreign Exchange Market.</b> Meaning of <b>Balance of Payments</b>, Balance of Trade and Balance of Payments, Structure of Balance of Payments – Current account and capital account transaction – Official reserves account – Equilibrium – Disequilibrium and adjustment – Different approaches to BoP adjustment – Recent trends in India is BOP. <b>Foreign Exchange Risk Management</b> – Concept – Importance of Foreign Exchange – Determinants of Forex rates – Forex Market in India – Functions – Types of Forex rates – Foreign Exchange Control.</p> <p><b>UNIT 3: World Trade Organization and GATTs.</b> Free Trade Vs. Protection – Arguments in favour and against Free Trade and Protection-Forms of trade regulation - Restrictions of imports - Tariffs - Quotas – Non-tariff barriers - Dumping - Trade barriers - Restrictions of exports - Export promotion - Import promotion.</p> <p><b>UNIT 4: International Economic Institutions and Economic Integration.</b> <b>International Economic Institutions</b> - World Bank (WB) - International Monetary Fund (IMF) - United Nations Conference on Trade and Development (UNCTD) - Asian Development Bank (ADB) – structure – functions - Role in international business. <b>International Economic Integration</b> – SAARC – NAFTA – BRICS –</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	European Union (EU) – ASEAN - structure – functions - Role in international business..
<b>Pedagogy:</b>	The following methods and forms of study are used in the course: <ul style="list-style-type: none"> <li>• Lectures.</li> <li>• Case studies.</li> <li>• Self-Study and fact based assignments to better understand the various factors affecting the businesses.</li> </ul>
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. International Business-Text and Cases: D. Suffa Rao, Himalaya Publications; 2010</li> <li>2. International Trade-Selected readings: Bhagwati J, CUP-Massachusetts; 2015</li> <li>3. International Business Environment: Sundaram and Black, Prentice Hall, 2015</li> <li>4. Communicating Globally, Inter cultural communication and IB: Wallace Schmidt, Saya publications. 2017</li> <li>5. Cross Cultural Management, Essential Concepts: David Thomas, Saya Publications; 2017</li> <li>6. IB-Competing in the Global Market Place: Irwin, MC Graw Hill. 2010.</li> </ol>
<b>Learning Outcomes:</b>	Identify major recent developments in the world trading system, and be able to critically analyse key issues faced with respect to international trade. The students will be able to understand the changing patterns in exchange rate, trade policies, international trade and relations between the economies.

Programme	: M. Com	
Course Code	: COO 421	Title of the Course: <b>Corporate Governance and Corporate Social Responsibility.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Business Environment.	
<b>Need, Description, and Objectives</b>	<p>This course will help you to explore, recognize and understand the multiple paradoxes related to the study and application of corporate governance in organizations. The course will use practical examples and approaches both from within India and abroad. The course will help you to relate the corporate government practices of an organization to its performance, a vital interest to professionals such as senior managers, consultants, and investment bankers, recruiters of these positions and others ranging from entrepreneurs to potential investors.</p> <p>The course will allow the students to understand Corporate Governance (CG) and Corporate Social Responsibility (CSR) Practices of Indian Corporate, also provides conceptual frame of Indian Corporate Governance Models and to acquire knowledge in understanding the Corporate Governance Compliance Reports of Corporate. The course focuses on study of the composition of Board of Directors, Audit Committees of Indian Corporate and their practices, and the impact of Boards on Corporate Governance Practices.</p> <p>The objectives of this multidisciplinary course are:</p> <ol style="list-style-type: none"> <li>1. To introduce conceptual and theoretical foundations of Corporate Governance.</li> <li>2. To develop an awareness of the practical problems associated with the interaction of the board, CEO and other layers of management, shareholders and various stakeholders of a corporation.</li> <li>3. To develop the technical skills required to evaluate the governance of a company from the perspective of an investor (individual or organizational capacity).</li> <li>4. To understand Corporate Governance and Corporate Social Responsibility (CSR) Practices of Indian Corporate.</li> </ol>	
<b>Content:</b>	<p><b>UNIT 1: Corporate Governance – An Overview.</b></p> <p>Introduction – Concept of Corporate Governance - - Issues in Corporate Governance – Need and Importance of Corporate Governance- CG Models – CG Theories - SEBI Clause 49.</p> <p><b>UNIT 2: Corporate Governance – Board of Directors.</b></p> <p>Corporate Governance - Board Structures -Types of Board of Directors- Directors Remuneration – Duties and Responsibilities of Directors – SEBI Clause 49 and Board of Directors – Board Committees – Board Practices in India- <b>(Including Case Studies).</b></p> <p><b>UNIT 3: Corporate Governance – Shareholders.</b></p> <p><b>Rights and Privileges of Shareholders</b> – Introduction – Rights of Shareholders –Grievance Redressal Process - <b>Investors Problems and Protection:</b> Introduction – Investor Protection in Corporate Governance – Investor Protection in India – SEBI Guidelines <b>(Including Case Studies).</b></p> <p><b>UNIT 4: Corporate Governance – Corporate Social Responsibility.</b></p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	Corporate Social Responsibility – Scope – Need – CSR in Indian Companies – Environmental Social Responsibility – Industrial Pollution and Social Responsibility –Corporate Environment Performance – CSR Guidelines <b>(Including Case Studies).</b>
<b>Pedagogy:</b>	The methodology used in the class will combine lectures, applications and case discussions. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion's assigned cases.
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Business Ethics, C.S.V.Murthy, HPH, 2017.</li> <li>2. Business Ethics, Francis &amp; Mishra, TMH, 2017.</li> <li>3. Corporate governance, Fernando, Pearson. 2017.</li> <li>4. Corporate Governance, Mallin, Oxford, 2017.</li> <li>5. Corporate governance &amp; Business Ethics, U.C.Mathur, MacMillan , 2017</li> <li>6. Perspectives in Business Ethics, Hartmen &amp; Chatterjee, TMH , 2017</li> <li>7. Business Ethics by L.P. Hartman, Tata Mc Grawhill., 2017</li> <li>8. Business ethics by W.H.Shaw-(Thomson), 2016</li> <li>9. Corporate management and Accountability by L.C. Gupta (Mc Millan Institute for FM and (Research, Chennai-1974).</li> <li>10. Corporate Governance Putting Investors First, Scott C. Newquist, Max B. Russell. Jaico Publishing House, Delhi. 2015.</li> <li>11. Corporate Governance, "H.R. Machiraju" Himalaya Publishing Houses, Delhi, India. (CG-HRM). 2015.</li> <li>12. Corporate Governance, Responsibilities, Risks and Remuneration, Kevin Keasey and Mike Wright, John Wiley &amp; Sons, Singapore. 2016.</li> <li>13. Corporate Governance in Global Capital Markets, Edt. By Jains Sarra, UBC press. Vancouver. 2016.</li> <li>14. Corporate Governance, Robert A G moks &amp; Nell Minow, Blackwell Business 2003</li> <li>15. Corporate Governance in Global Capital Markets, Edt. By Jains Sarra, UBC press. Vancouver. 2010.</li> </ol>
<b>Learning Outcomes:</b>	<ol style="list-style-type: none"> <li>1. The students are able to understand the significance of Corporate Governance, its conceptual frame work, the Regulatory System, the SEBI Codes.</li> <li>2. It provides a skill to solve the practical problems which are related to Boards Practices, Audit issues and assessment of the impact of Corporate Governance on Firms.</li> <li>3. It provides knowledge of protecting the interest of Stakeholders with the help of Corporate Governance Mechanism.</li> </ol>

Programme	: M. Com	
Course Code	: COO 422	Title of the Course: <b>Organizational Behaviour.</b>
Number of Credits	: 4	
Effective from AY	: 2018-19	

<b>Prerequisites:</b>	Students have studied B. Com and basic understanding of Human Behaviour.	
<b>Need, Description, and Objectives</b>	<p>The course helps the students to study the complex nature of human beings in organizations by identifying causes and effects of that behaviour. It is very important to study organizational behavior because it provides an understanding of why people behave in certain manner in organizations. OB helps in predicting and controlling human behavior. Hence the course is designed to facilitate understanding of the individual behavior and group behaviour at the work place.</p> <p>This course covers all essential topics that will enhance the knowledge of students in “Organizational Behaviour”. It covers topics related to the organizational multidiscipline which provides an understanding of individual behaviour, Various types of Groups operating in an organization, Power and Organisational Politics, Conflict Management - Causes, Effects and Management of conflict at different levels of conflict and change management, Stress Management and Counseling.</p> <p><b>Learning Objectives:</b></p> <p>The course is designed to bring an understanding among the students about the behavior of individual and group in an organization. It also provides ways to deal with the different levels of conflict and manage it. In this competitive world where there is a huge race among the individuals, the understanding of one’s own self and others can help to gain the advantage. Human behavior is unpredictable in nature so understanding of causes and effects of the behavior is important area for individual who interacts in the community and society.</p>	
<b>Content:</b>	<p><b>UNIT 1: Organizational Behaviour – Understanding Self.</b></p> <p><b>Organisational Behaviour</b>– Organisational Multidiscipline – Different Model of Men (Economic, Social, Organization, Self-Actualization, Complex, Impulsive and Compulsive)</p> <p><b>Individual Behaviour</b> is studied through – Perception – Personality –Values – Attitudes–Motivation – Learning.</p> <p><b>UNIT 2: Conflict Management and Stress Management.</b></p> <p><b>Conflict Management</b>–Define Conflict–Conflict and Competition– Changing Views of Conflict–Traditional and Current views of Conflict –Nature of Conflict – Levels of Conflict – Sources of Conflict – Functional and Dysfunctional Conflict – Effects of Conflict –A Model of Conflict – Assertive Behaviour– Interpersonal Orientation – Facilitating Smooth Relations</p> <p><b>Stress Management</b>–Concept – Extreme Products of Stress – Causes and Symptoms of Stress – Job Related Causes of Stress – Frustration – Stress and Job Performance – Stress and Employee Health –Stress Vulnerability – Approaches to Stress Management.</p> <p><b>UNIT 3: Group Behaviour and Power and Organisational Politics.</b></p> <p><b>Group Behaviour</b> – Group Dynamics – Definition – Properties of Group –</p>	<p>12 hours</p> <p>12 hours</p> <p>12 hours</p>

	<p>Types of Groups– Formal and Informal Groups – Comparison between Formal and Informal Organisation –Nature and Effect of Informal Groups– Benefits of Informal Groups –Formation of Informal Leader – Identifying and Rewarding Informal Leaders – Key Roles of Informal Leader– Difference between Task Leadership Roles and Social Leadership Roles – Multiple Informal Leaders</p> <p><b>Power and Organisational Politics</b> –Meaning of Power – Dependency in Power Relationship Sources of Power– Legitimate – Reward – Coercive – Expert –Referent – Organisational Politics – Influence and Political Power.</p> <p><b>UNIT 4: Counselling and Change Management.</b></p> <p><b>Counselling</b> – meaning – Characteristics of Counselling – Managers Counselling role – Need for Counselling – Types of Counselling – Directive – Non-Directive – Participative – A Contingent view</p> <p><b>Change Management</b> –Nature of Change – Responses to Change – Cost and Benefits of Change –Resistance to Change – Nature and Effect – Reasons for Resistance – Types of Resistance – Possible Benefits of Resistance – Implementing Change – Transformational Leadership and Change –Elements of Transformational Leadership –Three stage Model of change Process –Building Support for Change.</p>	12 hours
<b>Pedagogy:</b>	The methodology used in the class will combine lectures, applications and case discussion. Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and in some occasion’s assigned cases.	
<b>Reference / Readings:</b>	<ol style="list-style-type: none"> <li>1. Aswathappa K., ‘OrganisationalBehaviour’, Himalaya Publishing House, New Delhi,2015.</li> <li>2. Fred Luthans-‘Organisational Behavior’, McGraw Hill Publishing Company, New York,2015.</li> <li>3. Gene Burton &amp;Manab Thakur, ‘Management Today-Principles &amp; Practice’, Tata McGraw Hill Public Company Ltd., New Delhi,2015.</li> <li>4. Heinz Wehrich and Harold Koontz, Management - A Global Perspective, Tata McGraw- Hill Publishing Company Limited,2010.</li> <li>5. James A.F. Stoner, R. Edward Freedom And Daniel R. Gilbert - ‘Management’, Prentice Hill Inc., NewJersey 2014</li> <li>6. JitS.Chandan, ‘OrganisationalBehaviour’, Vikas Publishing House, New Delhi,2000.</li> <li>7. John W. Newstrom , OrganisationalBehaviour, Tata McGraw- Hill Publishing CompanyLimited 2013</li> </ol>	
<b>Learning Outcomes:</b>	<p>To understand how Human Behaviour affects workplace dynamics.</p> <p>To apply the principles of taking a human approach to Corporate i.e using the Human Relations approach to maximize Individual and Corporate Goals.</p>	

Programme	: <b>M. Com</b>	
Course Code	: <b>CDO 423</b>	Title of the Course: <b>Field Based Optional Course - Dissertation.</b>
Number of Credits	: <b>8</b>	
Effective from AY	: <b>2018-19</b>	

As a part of M. Com Programme, Dissertation is offered as Optional Course during the III and IV Semester as per OA-18A in lieu of Two Optional Courses. Those students who are going for the Dissertation Option may opt for 3 Courses each during the Semester III and IV.

Faculty Guides will be assigned to each student at the beginning of Semester III and a detailed guideline will be provided w.r.t carrying out the Dissertation work. Students are requested to discuss and get complete clarity about the Dissertation work from the respective Faculty Guides, and periodically submit the progress report.

Students have to identify a real life research problem, in consultation with the Faculty Guide, based on extensive literature review, identify source of data used for similar studies, methods used for collecting the data, as well as various tools and techniques used for the final data analysis, i.e., detailed content analysis to be carried out for identifying research gap, understand data management, and learn tools and techniques to be used for data analysis and interpretation. Students have to apply what they have learned during the content analysis stage in their identified research problem, successfully collect the relevant data, apply the tools and techniques for data analysis, find out the interpretations. The work needs to be submitted in the form of Dissertation.