

Annexure-II

Semester - I

Sl. No.	Code	Credits	Course Title	Lecture/Tutorial/Practical/Hours per Week	Duration of Exam in Hours	Marks		
						Semester Exam	Internal Assessment	Total Marks
1.	PCOTC10001	4	Business Environment	4 L	2 ½	60	40	100
2.	PCOTC10002	4	Business Management	4 L	2 ½	60	40	100
3.	PCOTC10003	4	Business Economics	3 L 2 T	2 ½	60	40	100
4.	PCOTA10101	4	Accounting for Managerial Decisions	3 L 2 T	2 ½	60	40	100
5.	PCOTA10102	4	Corporate Taxation	3L 2T	2 ½	60	40	100
6.	PCOCA10103	6	Statistics for business decisions	3 L 3 T 3 P	Theory 2½ Com. Lab 1.15 mts	60 30	40T 20P	150
7.	PCOTG10301	3	Inclusive Finance & Development	3 L	2	45	30	75
	Total	26	(Excluding GE)					

PCOTC10001: BUSINESS ENVIRONMENT

Objective: To analyze the overall business environment and evaluate its various components in business decision making.

Course learning outcomes

After the completion of the course the students are able to:

CO1:Familiarize with the nature of business environment and its components.

CO2: The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business.

CO3: Identify and evaluate the complexities of business environment and their impact on the business.

CO4: Analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country and to equip with provisions of the Government with respect to the business

CO5: Analyze current economic conditions in developing emerging markets, and evaluate present and future opportunities.

CO6: Understand the Industrial functioning and strategies to overcome challenges in competitive markets.

SYLLABUS

Unit-1:Business Environment: Concept, significance and Scope of business environment; Elements of environment -internal and external;; Techniques of environmental scanning and monitoring.

Unit-2:Economic Environment of Business: Significance and elements of economic environment; Economic planning in India; Government policies -industrial policy, fiscal policy, monetary policy; Economic reforms, liberalization and structural adjustment programmes.

Unit-3:Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; Competition Act, FEMA and licensing policy.

Unit-4:Socio-Cultural Environment: Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business;

Unit-5:International Environment: Multinational corporations; Foreign collaborations and Indian business;; International economic institutions - WTO, World Bank. IMF and their importance to India; Foreign Trade Policies.

Suggested References

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons. New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Y.K: Indian Development Planning and Policy, Vikas Pub, New Delhi 4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
4. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
5. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication, New Delhi.
6. Francis Charunilium, Business Environment,
7. Ramaswamy, V.S. and NamaKumari: Strategic Planning for Corporate Success, Macmillian, New Delhi.
8. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delh.

PCOTC10002: BUSINESS MANAGEMENT

Objective: To integrate conceptual understanding of the basic concepts of Business Management Theory order to analyze and make optimal business decisions by the students.

Course Outcomes

After the completion of the course the students are able to:

CO1: Understand the concepts related to Business.

CO2: Demonstrate the roles, skills and functions of management.

CO3: Analyse effective application of BM knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

CO4: Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.

SYLLABUS

Unit-1: Overview of Management: Definition -Management -Role of managers -Evolution of Management thought -Organization and the environmental factors –Trends and Challenges of Management in Global Scenario.

Unit-2: Planning: Nature and purpose of planning -Planning process -Types of plans – Objectives --Managing by objective (MBO) Strategies -Types of strategies -Policies -Decision Making -Types of decision -Decision Making Process -Rational Decision Making

Unit-3:Organizing: Nature and purpose of organizing -Organization structure -Formal and informal groups/organization -Line and Staff authority -Departmentation -Span of control - Centralization and Decentralization -Delegation of authority -Staffing -Selection and Recruitment -Orientation -Career Development -Career stages –Training --Performance Appraisal.

Unit-4:Directing: Creativity and Innovation -Motivation and Satisfaction -Motivation Theories -Leadership Styles -Leadership theories -Communication -Barriers to effective communication -Organization Culture -Elements and types of culture -Managing cultural diversity.

Unit-5:Coordinating and Controlling: Coordination Concept, Importance, Principles and Techniques of Coordination,Concept of Control, Elements of Managerial Control, Control Systems, Management Control Techniques, Effective Control Systems.

Suggested References

1. Stephen A. Robbins & David A. Decenzo& Mary Coulter, “Fundamentals of Management” 7th Edition, Pearson Education, 2011.
2. Robert Kreitner&MamataMohapatra, “Management”, Biztantra, 2008.
3. Harold Koontz & Heinz Weihrich “Essentials of management” Tata McGraw Hill, 1998.
4. Tripathy PC & Reddy PN, “Principles of Management”, Tata McGraw Hill, 1999.

PCOTC10003: BUSINESS ECONOMICS

Objective: To integrate conceptual understanding of the basic concepts of Micro Economic Theory with the basic Statistical Techniques in order to analyze and make optimal business decisions required and suited specifically to the changing needs of the Commerce and Allied/Cognate discipline areas.

Course Outcomes

After the completion of the course the students are able to:

CO1: Explain the importance of Business Economics and Role of Business / Managerial Economist in the Firms in a Dynamic Business Environment.

CO2: Analyze the demand and supply conditions and assess the business position of a firm

CO3: To formulate competitive strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

CO4: Analyze real-world business problems with a systematic theoretical framework. Select (or make) optimal business decisions by integrating the concepts of micro economics & basic statistical techniques.

CO5: Discuss about the five pillars of “*AtmaNirbhar Bharat*” and policy enabling ecosystem for inclusive and sustainable economic growth.

SYLLABUS

Unit-1: Nature and Scope of Business Economics: Meaning and scope of business economics; Objectives of firm, overview of prominent managerial theories of firm Baumol’s Theory, Marris’s Model, Williamson’s Model. Consumer Behavior Approaches, Utility Analysis, Indifference Curve, Revealed Preference Hypothesis, Overview of Mental Accounting (Theory)

Unit-2: Demand Analysis: Demand Theory and Analysis - Individual and Market Demand; Determinants of Demand; Elasticity of demand – Price Elasticity, Income Elasticity, Cross Elasticity; Relationship between AR and MR (including simple problems). Significance of Demand Forecasting

Unit-3: Production Cost Analysis: Meaning of Production function – Cobb Douglas Production Function – Production with one variable input – Law of Diminishing marginal returns – Optimal employment to a factor of production. Production with two variable inputs – Production iso-quant – Production Iso-cost – Optimal employment of two inputs – Expansion path – Returns to scale and economies of scope (including problems). Importance of Production Function in Business Decision Making Theory of cost: Concepts, Short-run and long-run cost curves and its Relationships; Break – Even Analysis (including Simple problems).

Unit-4: Market Competition and Pricing Strategies: Price Determination under Different Market Forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price Discrimination; Pricing Strategies - Price Skimming; Price Penetration; Peak load Pricing (including Simple problems).

Unit-5: AtmaNirbhar Bharat Policies and Strategies: Characteristics of New Firms, Schumpeter Theory of Entrepreneurship and Innovation - Importance - Start-up Initiatives, Business and Policy Environment; Five Pillars of AtmaNirbhar Bharat - Importance of “AtmaNirbhar Bharat” in India’s Economic Development (Case Studies).

Suggested References

1. Koutsoyiannis (1985) . Modern Micro Economics, The Mc Million Press Ltd, & St Martin’s Press Inc, USA, Second Edition.
2. Trefor Jones (2004) . Business Economics and Managerial Decision Making, John Wiley & Sons, Ltd, England.
3. Dr. H.L. Ahuja (2015). Managerial Economics – Analysis of Managerial Decision Making, S. Chand & Company Pvt Limited, New Delhi - Eighth Revised Edition (Reprint).
4. D.M Mithani (2016). Managerial Economics – Theory and Applications, Himalaya Publications, New Delhi.
5. Atmanand (2003). Managerial Economics – Excel Publications, New Delhi, First Edition (Reprint).

**The Students are free to follow the Latest Edition of the above-mentioned Readings.*

PCOTA10101: ACCOUNTING FOR MANAGERIAL DECISIONS

Objective: To Acquaint the students with the Accounting Concepts, Tools and Techniques for Managerial Decisions.

Course Outcomes

After the completion of the course the students are able to:

CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.

CO2: Prepare various types of budgets at organizational and departmental level for cost control, cost reduction, performance measurement and fixing responsibility on the division concerned.

CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: Understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; causes for variances and fixing responsibilities.

CO5: Develop a skill in analysing and interpreting the financial statements of the company and this ability of analyzing will enable the Students to deal more effectively with strategic options for their businesses.

SYLLABUS

Unit-1: Introduction to Accounting: Management accounting as a area of accounting; objectives, nature, and scope of financial accounting, cost accounting, and management accounting; Management accounting and managerial decisions: Management accountant's position, role and responsibilities.

Unit-2: Budgeting and Budgetary Control: Budget: Meaning, Essentials-Budgeting-Budgetary Control: Essentials, Advantages , Limitations- Classification of Budgets: Functional Budget: Sales Budget, Production Budget, Direct Material Budget, Direct Labour Budget, Manufacturing Overhands Budget-Capital Expenditure Budget-Cash Budget-Master Budget-Flexible Budget-Performance Budget-Traditional System of Budgeting-Zero Based Budgeting (Including Problems).

Unit-3:Standard Costing and variance Analysis: Standards: Meaning, Types, Establishment-Standard Costing: Need, Pre-requisites, Pros and Cons- Standard Costing and Budgetary Control-Standard costing as a control technique; Setting of standards and their revision; Variance analysis-meaning and importance, kinds of variances and their uses-material, labour and overhead variances; Disposal of variances.

Unit-4: Marginal Costing and Break-even Analysis: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Marginal Costing Vs differential Costing: Cost-volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line.

Unit-5:Analyzing the Financial Statements and Reporting to Management: Meaning of Analysis and Interpretation of Financial Statements, Objectives of Financial Statement Analysis, Types of Analysis and Interpretation-Horizontal, Veridical and ratio analyses; Cash flow analysis, Funds Flow Analysis ,Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

Suggested References

1. Lal, Jawahar (2016). *Advanced Management Accounting, Text, Problems and Cases*.S. Chand & Co., New Delhi.
2. Khan, M. Y/ Jain, P. K. *Management Accounting: Text, Problems &Cases*,Tata McGraw Hill (TMH).4th ed
3. Lall, B.M., and I.C. Jain: *Cost Accounting: Principles and Practice*, Prentice Hall, Delhi.
4. Pandey, I.M: *Management Accounting*, Vani Publication, Delhi.
5. Maheshwari S N and S K Maheshwari 2013, *Accounting for Management*,3rdEd,Vikas Pub. House.
6. Anthony, Robert: *Management Accounting*, Tarapore-Wala, Mumbai.
7. Horngren, Charles T., George Foster and Srikant M. Daliar: *Cost Accounting: A Managerial Emphasis*, Prentice Hall, Delhi.

PCOTA10102: CORPORATE TAXATION

Objective: To impart the knowledge of computation of corporate tax and procedural aspects of assessment as well as returns to the students.

Course Outcomes

After the completion of the course the students are able to:

CO1: Able to recap the basic concepts; apply the provisions of residential status; and apply the tax rates for various types of companies.

CO2: Able to compute the taxable income of corporate assessee under various heads and find the tax on total income.

CO3: Able to apply the provisions of MAT, compute the book profit; and tax payable by the corporate assessee.

CO4: Able to comprehend and apply the provisions of payment of tax, assessment and returns.

CO5: Able to distinguish between tax planning, tax avoidance and tax evasion; and to give tax planning hints for various business decisions.

SYLLABUS

Unit-1: Introduction: Basic concepts; Residential status and incidence of tax; Types of companies; and Revenue trends.

Unit-2: Computation of Income of Corporate Assessee: Income from house property; Income from business or profession; Capital gains; Income from other sources; Aggregation of income and Set-off and carry forward of losses; Deductions; Computation of taxable income.

Unit-3: Minimum Alternate Tax (MAT): Applicability of MAT; Book profit; MAT computation; Tax liability; MAT credit

Unit-4: Payment of Tax, Assessment and Return of Income: Advance payment of tax; Tax deduction and Tax collection at source; Assessment; Filing of Returns, Refund of Tax; Interest; Penalties.

Unit-5: Corporate Tax Planning: Tax evasion, Tax avoidance, Tax planning, and Tax management; Tax planning with reference to: nature of business, location of business employee remuneration, form of business, financial management decisions, managerial decisions, scientific research, restructuring and amalgamation or demerger of companies.

Suggested References

1. Singhania V.K and KapilSinghania, Direct taxes – laws and practices, Taxmann publications, New Delhi.
2. Singhania, Direct taxes Planning and Management, Taxmann publications, New Delhi.

PCOCA10103: STATISTICS FOR BUSINESS DECISIONS

Objective: To acquaint the students with the statistical methods and their application in business decision making.

Course Outcomes

After the completion of the course the students are able to:

CO1: Explore sources of data and art of designing of instruments for data collection. Students can learn to create tables and graphs to format, organize, and interpret data; summarize and present data.

CO2: Measure the spread or dispersion, understand it, and identify its causes to provide a basis for action. Provide the importance of the concept of variability (dispersion).

CO3: Identify the strength and direction of a linear relationship between two variables and using regression to predict how much a dependent variable changes based on adjustments to an independent variable.

CO4: Analyse chronological data for forecasting and measuring changes in the cost of living, production trends, trade, income variations etc.

CO5: Use hypothesis testing as a tool for statistical decision making in a business context.

SYLLABUS

Unit-1:Introduction to Statistics: Introduction to Statistics, Importance of Statistics in modern business environment. Definition of Statistics, Scope and Applications of Statistics, Characteristics of Statistics, Functions of Statistics, Limitations of Statistics-Collection of Data- Primary Data , Secondary Data - Pilot survey , Scrutiny and Editing of Data, Functions of Classification - Requisites of a good classification - Types of classification -Tabulation - Construction of frequency distribution , Presentation of Data – Diagrams, Graphical Presentation - Histogram, Frequency polygon - Frequency curve - Ogives.

Unit-2:Measures of Central Tendency and Dispersion: Introduction, Objectives of statistical average, Requisites of a Good Average - Arithmetic mean - Properties of arithmetic mean - Merits and demerits of arithmetic mean ,Median - Merits and demerits of median , Mode - Merits and demerits of mode , Geometric Mean , Harmonic Mean , Appropriate Situations for the Use of Various Averages , Positional Averages , Dispersion – Range - Quartile deviations, Mean deviation ,Standard Deviation -Properties of standard deviation Coefficient of Variance.

Unit3:Correlation and Regression: Introduction , Correlation - Causation and Correlation - Types of Correlation - Measures of Correlation - Scatter diagram - Karl Pearson's correlation coefficient - Spearman's Rank Correlation Coefficient , Partial Correlations , Multiple Correlations , Regression - Regression analysis - Regression lines - Regression coefficient , Standard Error of Estimate , Multiple Regression Analysis.

Unit-4:Time Series Analysis and Index Numbers: Introduction, Time Series Analysis , Utility of the Time Series , Components of Time Series - Methods of Measuring Trend - Free hand or graphic method - Semi-average method - Method of moving averages - Method of least squares, Introduction to Index Number, Definition of an Index Number –Classification of index numbers , Chief characteristics of index numbers - Methods of Computation of Index

Numbers – Un-weighted index numbers - Weighted index numbers, Cost of Living Index Numbers of Consumer Price Index - Utility of consumer price index numbers - Assumptions of cost of living index number - Steps in construction of cost of living index numbers , Methods of Constructing Consumer Price Index - Aggregate expenditure method - Family budget method - Weight average of price relatives, Limitations of Index Numbers , Utility and Importance of Index Numbers

Unit-5: Testing of Hypothesis: Null and alternate hypothesis - Significance Level, Confidence level, Type I and Type II Error, One – Tailed Tests and Two Tailed Tests- hypothesis Testing procedure -t-test, z-test, paired t-test, Chi-square test-ANOVA.

Note: Uses of MS Excel and Appropriate Statistical Software to be taught

Suggested References

1. Levin, Richard I. and David S Rubin: Statistics for Management, PHI
2. P.N. Arora and S.A Arora, Statistics for Management, S. Chand Publications
3. Goon A.M, Gupta M.K., Das Gupta B. (1991): Fundamentals of Statistics, Vol. I, World Press, Calcutta.
4. Ken Black (2004): Business Statistics for Contemporary Decision Making, 4/e, John Wiley and Sons
5. Gupta and Kapoor : Fundamentals of Statistics, Sultan Chand and Sons.
6. Croxton F.E, Cowden D.J and Kelin S (1973): Applied General Statistics, Prentice Hall of India.
7. Apte D P, Statistical Tools for Managers using MS Excel, Excel Books
8. Ash NarayaSah, Data Analysis using Microsoft Excel, Excel Books
9. Yule, G.U. and Kendall, M.G.: An Introduction to the Theory of Statistics

PCOTG10301 - INCLUSIVE FINANCE AND DEVELOPMENT

Objectives: To promote the values of Inclusion, respect for Diversity, and to provide orientation about the Entitlements and Govt. Support Systems meant for different marginalized / disadvantage Sections of the Indian Society in general, and also providing orientation and sensitization about the human conditions of disability and their rights & entitlements of the Persons with Disabilities (PwDs) in particular, as per the statutory provisions guaranteed under the RPwD Act, 2016 (*Central Act No. 49/2016*), so as to empower them in the process of Building “*AtmaNirbhar Bharat*”.

Course Outcomes

After the completion of the course the students are able to:

CO1: Identify the need and importance of Marginalized Sections including Persons with Benchmark Disabilities (Divangjan) potential in the Inclusive growth process.

CO2: Analyze the Opportunities & Challenges of banking and financial sector companies to attain the market position in the Sustainable Inclusive Growth Model Identify & Locate the Government Support System to Marginalized Sections to gain requisite and upgraded skill sets and to Analyze the individual & Market potential so as to become self-confident and self-reliant in a dynamic business environment so as to stand-up for building “*AtmaNirbhar Bharat*”.

CO3: Discuss about the human conditions of Disability and their Rights / Entitlements & Government Support Systems for Persons with Benchmark Disabilities (Divangjan) through the lens of the RPwD Act, 2016.

CO4: Analyze the inclusive business practices including inclusive entrepreneurship model and integration of Persons with Benchmark Disabilities (Divangjan) in BFSI, so as to empower and stand-up for building “*AtmaNirbhar Bharat*”.

SYLLABUS

Unit-1: Development and Marginalized Sections : Indian Constitution and other relevant Legislations on Marginalized Sections of the Indian Society, Constitutional Provisions for Affirmative Action, Overview of Economic Discrimination, Economic Foundation for Emancipation of Dalits, Socio – Economic Philosophy of Dr. B.R.Ambedkar- Ambedkar: As An Economist– A Bird Eye View.

Unit-2 : Economic Thought: Overview - Schumpeter Theory of Economic Development, Entrepreneurship & Innovation, and, C.K. Prahalad’s Model – The Future at the Bottom of the Pyramid; Five Pillars of AtmaNirbhar Bharat; National Strategy on Financial Education – 2020 – 25; Financial Consumer Protection Framework.

Unit-3: Poverty, Inclusive Growth, Rural Credit and Financial Inclusion: Sustainable Inclusive Growth and Financial Sector – Bottom of the Pyramid, Dr.C.Rangarajan Committee on Financial Inclusion (2008), Financial Inclusion - Need, Financing Poor As Bankable Opportunity - Role of Cooperative Banks in Rural Economic Activity, RBI / NABARD Initiatives – Poverty Alleviation Programmes - Micro Credit - SHG Bank-Linkage Programme, Business Correspondent (BC) & MFI Models; Emergence of Small Finance

Banks in the Private Sector; Other Govt. Subsidy Schemes–PMJDY allied Social Security Schemes “MUDRA YOJANA”, “PM SVANIDHI”.

Unit-4: Economic Development and Marginalized Sections: Concept of Dalit Entrepreneurship (As termed in Research in Recent times), Social Entrepreneurship, Woman Entrepreneurship, Inclusive Entrepreneurship - PwD Entrepreneurial Competencies including Small Employment as an Employer – Opportunities and Challenges; Importance of AtmaNirbhar Bharat in Economic Development & Financial Empowerment of Marginalized Sections; **Govt./Institutional Support Systems** –Industrial Incentives/Concessions -Start-up India, Stand- up India Schemes. - Issues Related to the Article 371J & Prof. (Dr) Nanjundappa Committee Report.

Unit-5: Disability & Development with RPwD Act Lens : Disability – Concept, Understanding – Approaches - Disability Model Framework – Constitutional Framework - Rights Based Approach, National Policy -2006, Background of UNCRPD 2006 - (Incheon Strategy 2012) –RPwD Act, 2016 – Definitions including Person with Disability, Person with Benchmark Disability, Person with High Support Needs; Disability Equality & Etiquettes - ‘*Doctrine of Reasonable Accommodation*’ – Equal Opportunity – Concept of Equity, Equality vs Equity; Statutory Provisions -Economic Development / Financial Empowerment of PwDs-Financial Inclusion for Persons with Disabilities / Differently Abled- (Divyangjan); Needs of PwDs, Universal Design - Inclusive Financial Services - Banking Sector Guidelines for Customer with Special Needs - Integrating PwD with BFSI Sector – NBFCs Role in providing Financial Access to PwDs; Financial Therapy, Financial Empowerment & PwD Families.

Suggested References

1. Amartya Sen (2000). “Development as Freedom”, Oxford University Press.
2. Annaram Chapter in Human Development and Social Exclusion: Essays in Honour of Prof. K.S.Chalam/ Edited by D. Pulla Rao.
3. Bandi Kamaiah et.al (Eds). “Current Issues in Economics and Finance”, Springer Publishers, Singapore, 2018.
4. C.K. Prahalad (2005). “The Future at the Bottom of the Pyramid–Eradicating Poverty through Profits”, Wharton School Publishing, Pearson Education Inc.
5. Government of Karnataka (2002). “High Power Committee on Redressal of Regional Imbalances” - (Prof (Dr).Nanjundappa Committee Report- including Latest Economic Surveys of Government of Karnataka).
6. Indian Institute of Banking & Finance (IIBF), Macmillan Education, Mumbai Publication Text Books on “Rural Banking” and “Micro- Finance Perspectives & Operations”
7. Narendra Jadhav (2015). “Ambedkar: An Economist Extraordinaire”, Konark Publishers Pvt. Ltd (2 March 2015).
8. Rangarajan C. (2008). “Committee on Financial Inclusion”, Govt. of India.
9. The Rights of Persons with Disabilities Act, 2016 & RPwD Rules 2017.
- 10 Vaidyanathan R. (2019). “Caste as Social Capital” Westland Publisher 2019 (27 March 2019).

11. Vachya L and B. Kamaiah (2015). “Microfinance Impact on Socio–Economic Empowerment: A Special Reference to Andhra Pradesh”, International Journal of Finance & Banking Studies, Vol. 4, No.1, pp. 51-70.

**The Students are also advised to follow the Latest Edition of the above-mentioned Readings / Government Policy Documents / NABARD & RBI Reports*

Semester - II

Sl. No.	Code	Credits	Course Title	Lecture/Tutorial/Practical/Hours per Week	Duration of Exam in Hours	Marks		
						Semester Exam	Internal Assessment	Total Marks
1.	PCOTC20004	4	Legal Aspects of Business & Principles of Auditing	4 L	2 ½	60	40	100
2.	PCOTA20104	4	Goods & Services Tax	4 L	2 ½	60	40	100
3.	PCOTC20005	4	Human Resource Management	4 L	2 ½	60	40	100
4.	PCOTC20006	4	Marketing Management	4 L	2 ½	60	40	100
5.	PCOTC20007	4	Financial Management	3L 2T	2 ½	60	40	100
6.	PCOTA20105	4	Research Methodology	3 L 2 T	2 ½	60	40	100
7.	PCOTG20302	3	Inclusive Business Practices	3 L	2	45	30	75
8.	PCOTG20303	3	Basics of Taxation	3 L	2	45	30	75
	Total	24	(Excluding GE)					

PCOTC20004: LEGAL ASPECTS OF BUSINESS & PRINCIPLES OF AUDITING

Objective: To Provide an Overview of Legal Aspects of the Businesses in the Contemporary Indian Business World, and also, to familiarize the students with the basic knowledge dealing with the Principles of Auditing.

Course Outcomes

After the completion of the course the students are able to:

CO1: Discuss the business laws governing Contractual Obligations, Sale of Goods, Partnerships including the Limited Liability Partnerships.

CO2: Understand the legal aspects of business laws relating to Intellectual Property, GST, transparency and accountability in the interest of Consumers and its linkages with business sustainability.

CO3: Acquire the practical legal knowledge of general business law through enabling the course learners to identify fundamental legal issues in settings / transactions in business eco system.

CO4: Discuss the basic tenets and recent trends in Auditing.

CO5: Analyze the sustainability reporting and its linkages with shared value creation

SYLLABUS

Unit-1: Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts. Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency.

Unit-2: Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer. Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonour and discharge of negotiable instruments.

Unit-3: The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a Joint stock Company. Limited Liability Partnership: Structure and procedure of formation of LLP in India. The Competition Act, 2002: Objectives and main provisions. Consumer Protection Act, 2019 – main provisions and its Legal Framework.

Unit-4: The Information Technology Act, 2000: Objectives and main provisions; Cyber crime and penalties The RTI Act, 2005: Objectives and main provisions. Intellectual Property Rights (IPRs): Patents, trademarks and copyrights; Emerging issues in intellectual property. Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST.

Unit-5: Principles of Auditing: Independent financial audit; Vouching; Verification and valuation of assets and liabilities; Audit of financial statements and audit report; Cost audit Recent Trends in Auditing: Management audit; Energy audit; Environment audit; Systems audit; Safety audit.

Suggested References

1. Kapoor, N.D. (2020). Business Law, New Delhi: Sultan Chand & Sons.
2. Tulsian, P.C. & Tulsian, B. (2017). Business Law, Tata McGraw Hill.
3. Kuchhal, M.C. & Kuchhal, V. (2018). Business Laws, New Delhi: Vikas Publishing.
4. Taxmann's Student Guide to Corporate and Economic Laws, Taxmann Allied Services Pvt Ltd, New Delhi.
5. Tandon, B.N. et.al (2007). A Hand Book of Practical Auditing, New Delhi: S Chand & Company; Revised edition (4 February 2007).

**The Students are free to follow the Latest Edition of the above-mentioned Readings.*

PCOTA20104: GOODS & SERVICES TAX

Objective: To give comprehensive understanding of Indian Dual GST model; and to gain insight into various concepts and procedures of GS, to give an idea of generation GST invoice in Tally, and online filing of GST returns.

Course Outcomes

After the completion of the course the students are able to:

- CO1:** Able to explain the concept of GST and appreciate the need for GST in India.
- CO2:** Able to comprehend various provisions the supply.
- CO3:** Able to apply the provisions of registration under GST.
- CO4:** Able to understand the implications of GST provisions on Imports and Exports.
- CO5:** Able to understand and appreciate the assessment and other provisions of GST.

SYLLABUS

Unit-1: Introduction Genesis of GST in India: Constitutional provisions; GST framework; GST Council; Taxes subsumed under GST; Concept of supply; Mixed and composite supply; Exemptions from GST.

Unit-2: Supply under GST Place of supply; Time of supply; Value of supply; Reverse charge mechanism; GST on Job work; Charge of GST.

Unit-3: Registration and Payment of Tax Registration under GST; Tax invoice, debit note and credit note; Input tax credit; GSTIN; E-way bill; Payment of tax, interest etc.; TDS and TCS; Returns under GST.

Unit-4: Imports and Exports GST provisions for imports and exports of goods and services; Zero rated supply; Refunds.

Unit-5: Other Provisions Assessment and audit, Liability to pay GST in certain cases; Offences and penalties; Appeals and revisions; Advance ruling.

Suggested References

1. Datey V. S., Indirect Taxes Law and Practice, Taxmann
2. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax, SahityaBhawan Publications
3. ICAI study material

PCOTC20005: HUMAN RESOURCE MANAGEMENT

Objective: To facilitate understanding of the conceptual framework of Human Resource Management and its applications in decision making.

Course Outcomes

After the completion of the course the students are able to:

CO1: To develop the understanding of the concept of human resource management and to understand its relevance in organizations.

CO2: To develop necessary skill set for application of various HR issues.

CO3: To analyse the strategic issues and strategies required to select and develop manpower resources.

CO4: To integrate the knowledge of HR concepts to take correct business decisions.

SYLLABUS

Unit-1: Nature & Scope of HRM: Objectives, functions, personnel management Vs human resource management, organization of HRM department, various dimensions of HRM, qualities and role of HRM manager, personnel policies and principles, challenges of HRM, HRM model.

Unit-2: Human Resource Planning: Manpower Planning, human resource inventory, job analysis, job description, job specification, employees hiring, recruitment, international recruiting, selection, recruitment and selection practices in India, outsourcing and knowledge process outsourcing.

Unit-3: Training and Development: nature, objectives, identification of training needs, training methods, training process, administration of training programs, recent trends in training, training practices in India.

Unit-4: Performance Appraisal: Objectives & methods, job evaluation, methods, career planning, limitations and success imperatives of career planning employee compensation, incentives, wage and salary policies in India.

Unit-5: Industrial Relations & Welfare: Labour welfare, Accidents, employee promotion, employee turnover, employee absenteeism, employee morale, Human resource audit, audit of employee satisfaction, recent trends in HRM; human resource audit, personnel research and outsourcing.

Suggested References

1. William B. Werther and Keith Davis: Human Resource and Personnel Management, McGraw Hill.
2. Terry L. Leap and Michael D. Crino: Personnel/Human Resource Management, Maxwell MacMillan.
3. P. SubbaRao: Fundamentals of Human Resource Management and industrial relation; Himalaya Publishing House.
4. Edwin B. Flippo: Personnel Management.

5. S. K. Bhatia: Principles and Techniques of Personnel Management.
6. K. Aswatappa: Human Resource Management, Himalaya Publications.
7. Shervani, LUK, Humani R. Managem, Galgotia Publishers.

PCOTC20006: MARKETING MANAGEMENT

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

Course Outcomes

After the completion of the course the students are able to:

CO1: Students will demonstrate strong conceptual knowledge in the functional area of marketing management.

CO2: Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.

CO3: Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.

SYLLABUS

Unit-1: Introduction: Meaning and definition of marketing – Differences between selling and marketing -scope of marketing-core marketing concepts-evaluation of marketing concepts and its stages-objectives of marketing-building customer satisfaction, value and retention. Direct marketing vis-à-vis on-line marketing- marketing in the new millennium- Micro environment – Macro Environment- International Marketing (GATT) .

Unit-2: Market Segmentation: Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation (Concept-Types-Patterns-Bases-Benefits-Requirements for Effective Segmentation) –Market Segmentation Analysis for given Products - Product Positioning (Types of Positioning).

Unit-3: Product and price Management: Concept of Product - Classification of Products - Product Levels Classification – Product Mix - Product Mix Decisions - New Product – New Product Development Stages - Product Life Cycle Stages &. Implications - Branding - Packaging & Labelling. Role of price in marketing mix - Pricing concept – Pricing – Methods and Strategies.

Unit-4: Channel & Promotion Management: Channels: Nature of marketing channels - Types – Channel Structure and Participants – Supply Chain Management. Promotion Management: Role of promotion in marketing - Promotion mix - A view of the Communication Process - Advertising - Need - Objectives - Types of advertising – Major decisions in advertising - Objectives - Budget - Strategy - Evaluation - Advertising and Social Marketing - Sales Promotion - Personal Selling - Publicity - Public Relations.

Unit-5:Emerging Trends in Marketing: Social, ethical and legal aspects of marketing; Green Marketing- e-marketing- m-marketing- cyber marketing - Marketing Information System-marketing of services; relationship marketing

Suggested References

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
4. Me Carthy, E. Jenome and William D., PerreaultJr: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
7. Stanton, William J., and Charles Futrell: Fundamentals of Marketing; McGraw Hill Publishing Co., New York

PCOTC20007: FINANCIAL MANAGEMENT

Objective: To provide the knowledge with the financial management concepts and their applications to the students.

Course Outcomes

After the completion of the course the students are able to:

CO1: Understand the foundations of financial management, risk return framework and role of a finance manager.

CO2: Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.

CO3: Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure, able to compute various types of leverages and its impact on value of the firm.

CO4: Critically examine various theories and policies of dividend and determine optimal pay out policy.

CO5: Understand the intricacies of working capital management and effectively manage cash, receivables and inventories.

SYLLABUS

Unit-1:Introduction: Financial Management An overview-nature, significance and scope of corporate financial management, objectives and agency theory, financial. Management and its relationship with other disciplines, Business polices and their impact on financial management, recent trends and contemporary issues.

Unit-2: Capital structure: Concept of financial and capital structures; classification, theories of capital structure- NI, NOI, MM and traditional approaches; MM approach and corporate and personal income taxes; influence of leverages on capital structure and cost of capital-concept, importance, types and measurement.

Unit -3:Capital Budgeting: Concept, significance, nature and classification of capital budgeting decisions; cash flow computation- incremental approach; evaluation criteria- Pay Back Period, ARR, NPV, IRR and PI methods; capital rationing.

Unit-4:Working Capital Management : Concepts, importance, classification and factors determining working capital, computation through operating cycle approach; Walker's Four Part Theory of Working capital management; investment and financial policies; Management of cash, receivables and inventory.

Unit -5: Dividend Decisions: Concepts and classification, legal provisions relating to dividend in India; dividend and market valuation-Walter's Model, Gordon's Model and MM approach; factors affecting dividend decision; dividend policies in practice.

Suggested References

1. Bhattacharya, Hrishikas: Working Capital Management: Strategies and Techniques, Prentice Hall, New Delhi.
2. Brealey, Richard A and Steward C. Myers: Corporate Finance, McGraw Hill, int.Ed., New York.
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.
4. Hampton , John: Financial Management, Vikas Publishing House, Delhi.
5. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi.
6. Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall, Delhi.
7. Pinches, George E: Essentials of Financial Management; Harper and Row, New York.
8. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.
9. Archer, Stephen. H. Choate G Marc. Racetle. George; Financial Management; John Wiley, New York.
10. Block, Stanley B, Geoffrey A Hill: Foundations of Financial Management; Richard D.Irwin ,Homewood, Illinois.

PCOTA20105: RESEARCH METHODOLOGY

Objective: To enable students to conduct the research and apply it to the corporate world.

Course Outcomes

After the completion of the course the students are able to:

CO1: Understand the process of research, Identify the research problems and approaches of research design

CO2: Demonstrate the sampling techniques and sample size calculations.

CO3: Explore sources of data and art of designing of instruments for data collection

CO4: Acquaint with various terminology in testing of hypothesis and various type of test of hypotheses.

CO5: Understand the purpose of different sections of a report and develop skill to make an excellent research report.

SYLLABUS

Unit-1: Introduction :Importance of Research; Objectives of Research; Research as a Scientific Method; Types of Research: Pure, Applied, Exploratory, Formative, Descriptive, Diagnostic, Evaluation, Action, Experimental, Analytical, Historical; Characteristics of a Good Research, Ethics in Research, Research Process –Research Design, Need for Research Design, Features of a Good Design, types of Research Design-exploratory research design, descriptive research design, and casual research design.

Unit-2:Design of Sample Surveys: Population and types of Population, Census, Sampling, Characteristics of Good Sample; Pros and Cons of Sampling; Sampling Techniques (Methods): Probability and Non-probability; Sampling Design and Choice of Sampling Technique; Sample size; Sampling and Non-sampling Errors.

Unit-3:Data Collection and Processing: Importance of Data; Sources of Data; Use of Secondary Data; Methods of Collecting Primary Data: Observation, Experimentation, Simulation, Interviewing, Questionnaire, Panel Method, Mail Survey etc.; Tools for Primary Data Collection: Questionnaire, Observation Schedule, Interview Schedule, etc., Field Work; Data Processing: Data Validation, Coding, Data Entry, Tabulation.

Unit-4:Hypothesis Testing: Null and Alternate Hypothesis; Testing Approaches: The Classical Sampling Theory, The Bayesian Approach; Significance Levels; Type I and Type II Errors; Tests of Significance: The Parametric (One sample T test, Paired Sample t Test, ANOVA): and The Nonparametric Tests (ANOVA).

Unit-5:Report Writing: Importance of Report; Functions of Report; Types of Report: Technical Report (Thesis/Dissertation), Popular Report, Interim Report, Summary Report, Research Abstract, Research Article; Planning Report Writing; Contents of Research Reports.

Suggested References

1. Donald R Cooper, Pamela S. Schindler, Business Research Methods, Tata McGraw Hill, 12e, 2019.
2. C R Kothari, GauravGarg (2019).Research Methodology Methods and Techniques, New Age International Publications
3. Prahalad Mishra, Business Research Methods, Oxford University Press, 2015.
4. Naval Bajpai, Business Research Methods, Pearson Publications, 2e 2017.
5. Ranjit Kumar, Research Methodology-A Step-by-Step Guide for Beginners, Sage Publication.
6. Gerard Guthrie, Basic Research Methods-An Entry to Social Science Research, Sage Publication.

PCOTG20302: INCLUSIVE BUSINESS PRACTICES

Objective: To promote Diversity & Inclusion Etiquette as well as Managing Workforce Equity-Diversity including the PwDs and Transgender Persons in Harmony with the RPwD Act, 2016 (Central Act No. 49/2016) and TGP Act, 2019 (Central Act No. 40/2019) respectively, which serve as a Panacea for building inclusive sustainable businesses and thereby creating an Sustainable Competitive Advantage for Businesses.

Course Outcomes

After the completion of the course the students are able to:

CO1: Discuss about the various intellectual theoretical foundations on the Sustainability framework and Inclusive Business Strategy.

CO2: Examine the theoretical perspectives on Workplace Diversity and Inclusiveness.

CO3: Analyze the impact of Gender Diversity and LGBTQI + Community Inclusion on Firm Value Creation in the backdrop of current statutory policy enabling environment in India.

CO4: Discuss about the Innovative and Transformative Management Practices including changing Work styles of the Business Organization.

CO5: Analyze the impact of Smart Business Actions and Disability Inclusion on its Sustainable Competitive Advantage and Business Value Creation.

SYLLABUS

Unit-1:Corporate Citizenship, Shared Value Creation and Competitive Advantage Conceptual Framework : Overview of Triple Bottom Line (TBL) Approach, Michael Porter's Social Progress Index (SPI), Porter – Kramer - Shared Value Creation (SVC) and the Diverse Marginalized Sections; Comparative Analysis; Business Social Change Leadership Framework - Inclusive Leadership; Value Based Organization – Corporate Social Responsibility (CSR); Overview of Inclusive Business Strategy.

Unit-2:Diversity and Inclusion – Challenges - Change is Hard; Unconscious Biases - Narrow Based Approach to Talent Pool; Theoretical Perspectives on Diversity & Inclusion; Uncovered / Under Representation of Diverse Marginalized Section(s) Talent-Pool Engagement in the Formal Sector; Barriers / Accessibility – Addressing Barriers to Inclusion – Attitudes, Sensitivity, Understanding the Diverse Sentiments and needs of all Diverse Marginalized Section(s) Talent-Pool including the People with Special Needs.

Unit-3: Gender Diversity: FICCI - FLO-Gender Parity Index (GPI), Organization – Reflection of Top Management; Gender Diversity in Corporate Boards – Representation of Women in the Top Management Corporate Boards – Woman Workplace Learning & Managerial Competencies – Positive Impact on Firm Performance and Value Creation; Statutory Framework of Transgender Act, 2019 - Understanding Diverse Sentiments of LGBTQI+ Community - Creating Space in the Workforce Engagement Eco System (including Case Studies).

Unit-4: Diversity & Inclusion with Inclusive Workplace Environment: Conscious Capitalism – A Conscious Development Approach; ROI and Diversity & Inclusion Strategies - Demographic Mix and Diversity – Invisible Dimensions of Diversity; JBC - Diversity Equity Inclusion (DEI) Foundations; India-Workplace Equality Index – India–Most Inclusive Companies Index; Inclusive Leadership - Voice to the Voiceless - Better Employee Engagement – Employee Resource Group (ERG); Business Resource Group (BRG), Diverse Customer Engagement - Improved Environment, Social, Governance (ESG) Factors – Best Practices in India & Global level (including Case Studies).

Unit-5: Disability inclusion and Business value Creation: RPwD Act, 2016 Scan – Definitions including Person with Disability (PwD), Person with Benchmark Disabilities (PBDs), Person with High- Support Needs - ‘*Doctrine of Reasonable Accommodation*’; Equal Opportunity+ - Disability Inclusive Eco System – Disability Equality Index (DEI) – GOI Accessibility Index; Disability Inclusion as a Business Strategy - Smart Business Actions - Inclusive Talent Management & Workplace Environment; Accessibility & Barrier-free Office Built Environment (Physical Access); Universal Accessibility and Design - Products, Process and Services – Land, Credit / Financial, Production, Diversity in Supply Chains, Marketing Areas, Disability Business Best Practices - Smart Companies / Inclusive Companies in India and Global level (including Case Studies).

Suggested References

1. America India Foundation Study (2014) on Employer Survey – Best Practices in Employment of Persons with Disabilities in the Private Sector in India, New Delhi, and also, Different other Reports on Disability Inclusive Business.
2. Disability Equality Index (DEI) Published by American Association of People with Disabilities on Best Practices on Disability Inclusive Business.
3. EARNGroup Material Series on Disability Inclusive Business Framework Contents.
4. GOI Inclusiveness & Accessibility Index 2016, as well as, The Policy Scheme Guidelines for Incentives for Private Sector Employers for Providing Employment to PwDs – 2008, and, The Transgender Persons Act, 2019 (Central Act 40/2019).
5. India Disability Business Network and Global Disability Business Network Publications.
6. Jennifer Brown Consulting (JBC) Group Publication Series on Diversity & Inclusion.

7. ILO Publications on Disability Inclusive Business Framework including the WHO Report on Disability 2011.
8. Kalargyrou, V. (2014). Gaining a Competitive Advantage with Disability Inclusion Initiatives, *Journal of Human Resource in Hospitality & Tourism*, 13: 120 – 145.
9. Michael Porter et.al Research on Shared Value Creation & Social Progress Index.
10. MuktaKulkarni (2016). Organizational Career Development Initiatives for Employees with Disability, *The International Journal of Human Resource Management*, 27:14, 1662-1679.
11. MuktaKulkarni and K.V. Gopakumar (2014). Career Management Strategies of Persons with Disabilities, *Human Resource Management*, May-June 2014, Vol: 53, No.3 Pp.445-466.
12. NASSCOM Foundation - The Rights of Persons with Disabilities Act, 2016 along with RPwD Rules 2017, and, NASSCOM, FICCI, CII, DICCI and other Industry Association(s) Publications on Diversity & Inclusion.

*The Students are also advised to follow the Latest Edition of the above- mentioned Readings and the Government Policy Documents / Corporate Industry Association Reports / Research Papers on the relevant topics.

PCOTG20303- BASICS OF TAXATION

Objective: To provide an overview of Indian taxation system and basic understanding of direct and indirect taxes.

Course Outcomes

After the completion of the course the students are able to:

CO1: Able to understand and appreciate the Indian taxation system.

CO2: Able to get basic idea of various heads of income.

CO3: Able to appreciate the exemptions and deductions.

CO4: Able to comprehend basic aspects of GST.

CO5: Able to comprehend basic aspects of customs duty.

SYLLABUS

Unit-1: Introduction: Canons of taxation; Types of taxes; Constitutional background; Revenue trends.

Unit-2: Income Tax: Heads of income; Gross total income; Deductions from GTI, Assessment; Filing of returns; Tax planning for Individuals.

Unit-3: Tax Planning: Various income tax provisions pertaining to tax planning in respect of individual assessee.

Unit-4: Goods and Services Tax (GST) : Supply under GST; Structure of GST; Registration; Payment of GST, Filing of GST returns.

Unit-5: Customs Duty: Overview of customs law; Indian territorial waters and customs waters, Points and circumstances of levy; Types of customs duty; Classification of goods; Assessable value and customs duty.

Suggested References

1. Singhanian V.K and KapilSinghanian, Direct taxes – laws and practices, Taxmann publications, New Delhi
2. Singhanian, Direct taxes Planning and Management, Taxmann publications, New Delhi
3. Datey V. S., Indirect Taxes Law and Practice, Taxmann

Semester - III

Sl. No.	Code	Credits	Course Title	Lecture/Tutorial/Practical/Hours per Week	Duration of Exam in Hours	Marks		
						Semester Exam	Internal Assessment	Total Marks
1.	PCOTC30008	4	Financial Institutions & Markets	4 L	2 ½	60	40	100
2.	PCOTC30009	4	Strategic Management	4 L	2 ½	60	40	100
3.	PCOTA30106	4	Entrepreneurship Development & Small Business Management	4 L	2 ½	60	40	100
4.	PCOTA30107	4	Security Analysis & Portfolio Management	3 L 2 T	2 ½	60	40	100
5.	PCOIA30108	4	Internship	3 L 2 T	2 ½	Report 50	Viva 50	100
6.	PCOTD30201	4	Elective Course (Finance) Financial Derivatives & Risk Management	3 L 2 T	2 ½	60	40	100
7.	PCOTD30202	4	Elective Course (Finance) Financial Services	3 L 2 T	2 ½	60	40	100
8.	PCOTD30203	4	Elective Course (Accounting & Taxation) International Taxation	3 L 2 T	2 ½	60	40	100
9.	PCOTD30204	4	Elective Course (Accounting & Taxation) Financial Reporting	3 L 2 T	2 ½	60	40	100
	Total	28						

PCOTC30008: FINANCIAL INSTITUTIONS AND MARKETS

Objective: To study of the fundamentals of financial markets and financial instruments, the features of the formation of modern financial markets, on the practical application of financial instruments, the types of financial institutions and their roles and functions in the financial markets.

Course Outcomes

After the completion of the course the students are able to:

CO1: Know the structure and objectives of the financial market and understand the challenges of uncertain environment of and to assess and take appropriate financial and investment decisions.

CO2: Evaluate investment risks and to use strong financial-analytical skills to solve investment problems;

CO3: Plan and perform an independent research projects in the area of financial markets and instruments.

CO4: Acquire skills in legal support in the functioning of the financial market and methods of control over the financial situation of the issuer;

CO5: Acquire the capability of an innovative, open and ethical mind-set and capability to evaluate risks of financial decision.

SYLLABUS

Unit-1: Introduction of financial System- financial system and economy, Reforms in the financial system, Role of Indian financial system-structure of financial system, nature and role of financial system.

Unit-2: Financial Markets - the place of financial markets in the economy-real assets and financial assets, money market, capital market, primary market, secondary market, government securities market, foreign exchange market, debt market, and derivative market.

Unit-3: Development of Financial Institution and Instrument- new financial instrument, evolution of development bank, changing role of development financial institution, banking and non-banking institution, Commercial banks, co-operative bank, mutual funds, insurance companies, and financial regulation.

Unit-4: Regulatory and Promotional Institutions- RBI, SEBI, the purpose of regulation, levels of regulations.

Unit-5: Non-Bank Financial Intermediaries and Statutory Financial Organization- Small saving, Provident funds, and pension funds. Foreign Capital Flows-Types of foreign capital Uses and determinants of foreign capital, Foreign Direct Investment (FDI), Foreign Portfolio Investment.

Suggested References

1. L.M. Bhole, *Financial Institutions and Markets: Structure, Growth and Innovation*, Tata McGraw Hill Publishing Company Limited, New Delhi, 2009
2. Bharati. V. Pathak, *Indian Financial System*, Pearson Education in South Asia Publishing Company, New Delhi, 2006
3. V.A Avadhani, *Financial Economics: Theory and Practice*, Financial Economics: Theory and Practice
4. H.J. Johnson, *Financial Institutions and Markets*, Tata McGraw Hill Publishing Company Limited, NY, 1993

PCOTC30009 : STRATEGIC MANAGEMENT

Objective: To familiarize the students with different aspects of business strategy / Strategic Management domain knowledge which are useful in all functional areas of business organization.

Course Outcomes

After the completion of the course the students are able to:

CO1: Discuss about the various concepts, relevance and importance of Strategic Management Domain Specific Knowledge.

CO2: Understand the critical aspects from the side of top management executive side.

CO3: Develop skill-sets for applying the strategic management domain- specific Knowledge framework to the complex business problems.

CO4: Develop a Strategic Business plan for implementation of various Strategies.

CO5: Discuss about the innovative and transformative management practices including changing work styles (with Indian ethos & Leadership Value Systems) for gaining sustainable competitive advantage and business value creation and shared value creation.

SYLLABUS

Unit-1: Strategic Management– Introduction to Management and Strategy; Strategic Management - Concept, Process, Decision & Types; Overview of Strategic Management in India.

Unit-2: Strategic Analysis – External Analysis, PEST, Porter’s Approach to Industry Analysis, Internal Analysis – Resource Based Approach, Value Chain Analysis.

Unit-3: Strategy Formulation – SWOC Analysis, Corporate Strategy – Growth, Stability, Retrenchment, Integration and Diversification, Business Portfolio Analysis - BCG, GE Business Model, Ansoff’s Product Market Growth Matrix.

Unit-4: Strategy Implementation – Nature and Models of Strategy Implementation; Challenges of Change, Developing Programs McKinsey 7s Framework; Overview of Blue Ocean Strategy.

Unit-5: Strategic Business Leadership and Corporate Citizenship– Overview of Triple Bottom Line (TBL) Approach, Michael Porter’s Social Progress Index(SPI), Porter – Kramer - Shared Value Creation(SVC), Social Change Leadership; Value Based Organization – Diversity & Inclusion – Inclusive Business Strategy; Strategy as Economics vs Economics as Strategy - Dr. B.R. Ambedkar’s Intellectual Foundations on Economic Development Strategy, Relevance of Lord Basaveshwara’s Philosophy to the Management Framework.

Suggested References

1. Grant, R.M. (2015). Contemporary Strategy Analysis: Text and Cases, (8th Edition) John Wiley.
2. Porter M.E. (2004). Competitive Strategy, New York: Simon & Schuster.
3. Chandrasekaran, N. and Ananthanarayanan, P.S. (2012). Strategic Management, (Third Impression), Oxford University Press, New Delhi.

**The Students are free to follow the Latest Edition of the above-mentioned Readings.*

PCOTA30106: ENTREPRENEURSHIP DEVELOPMENT & SMALL BUSINESS MANAGEMENT

Objective: To familiarize the concepts and overview of entrepreneurship with a view to enhance entrepreneurial talent, basics of entrepreneurial skills and competencies to provide the students with necessary inputs for creation of new ventures and to explore new vistas of entrepreneurship in 21st century environment to generate innovative business ideas.

Course Outcomes

After the completion of the course the students are able to:

CO1: Develop an understanding of entrepreneurship and small business and appreciate their role in an economy.

CO2: Develop and demonstrate competence in basic business and marketing planning.

CO3: Demonstrate competence in identifying opportunities and challenges that entrepreneurs and small business owners/managers face in trying to achieve their business objectives

SYLLABUS

Unit-1:Entrepreneur and Entrepreneurship: The concept of entrepreneur, Entrepreneurial competencies, Functions of an entrepreneur, Types of entrepreneurs, The concept of entrepreneurship, Evolution of Entrepreneurship, Nature and characteristics of entrepreneurship, Entrepreneurship and Intrapreneurship. Role of entrepreneurship in economic development.

Unit-2:Establishing a Small Enterprise: The start-up process, Project identification, Selection of the product, Project formulation, Assessment of project feasibility, Market survey, Risk analysis, Breakeven analysis, Preparation of project report, Business plan, Selection of site (Location), Legal considerations, Basic start-up problems.

Unit-3:Development of Women entrepreneurs and rural entrepreneurs :Entrepreneurial development in backward areas, cases of successful entrepreneurs, failures and instances of turnaround. Entrepreneurial Development programmes.

Unit-4:Institutions Supporting Entrepreneurship; Small industry financing developing countries, A brief overview of financial institutions in India, Central level and state level institutions, SIDBI, NABARD, IDBI, SIDO, Indian Institute of Entrepreneurship, DIC, Latest Industrial policy of Government of India, Ministry of MSMEs, NEN, EDI.

Unit-5:Managerial Problems of MSMEs &Government policy regarding MSMEs: Technological up-gradation, the sickness syndrome, stages of sickness, prediction, prevention and rehabilitation measures, concerning sickness, role of BFIR.Reservation of spheres,

incentives and concessions, ancillarization, role of industrial estates, role of central and state-level promotional agencies including banks and financial institutions.

Suggested References

1. Robert D Hisrich and Michel P peters, Entrepreneurship, TMH.
2. David Holt, New Venture Creation, PHI.
3. Zahas Block, Corporate Venturing, McMillan, HB School Press
4. C. B. Gupta and N. P. Srinivasan, Entrepreneurial Development, Sultan Chand & Sons
5. M. M. P. Akhouri and Vinod Gupta, Sustaining Entrepreneurship, NIESBUD, New Delhi
6. C.M. Ammback and J. R. Mancusu, Entrepreneurship and Venture Management, PHI

PCOTA30107:SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Objective: To provide conceptual and analytical framework of investment in different financial instruments, their risk and return; and to acquaint the necessary skills among the students to manage the portfolio.

Course Outcomes

After the completion of the course the students are able to:

CO1: Understand the nature of investment- investment process and different activities involved in the securities market.

CO2: Analyse bonds, equity shares in terms of different approaches and models of valuation, yields and risks as well as build up immunized portfolio.

CO3: Analyse equity shares using different approaches and models. Able to select best portfolio with help of different portfolio selection models

CO4: Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models and analyse different styles of portfolio management.

CO5: Predict the performance of the portfolio with different techniques.

SYLLABUS

Unit-1: Investments: Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis; Concept of return and risk: Security return and risk analysis, measurement of return and risk. Financial Assets: Types and their characteristics, sources of financial information.

Unit-2:Technical Analysis and Fundamental Analysis :Technical Analysis: Trends, indicators, indices and moving averages applied in technical analysis. Fundamental Analysis: Economic analysis, Industry Analysis and Company Analysis; Differences between Fundamental Analysis and Technical Analysis.

Unit-3: Valuation of Securities: Valuation of Bonds, Debentures, Preference Shares, Equity Shares.

Unit-4: Portfolio Analysis and Performance Evaluation: Estimating rate of return and Standard Deviation of Portfolio. Effect of combining the securities; Markowitz Risk-return optimization; Single Index Model; Portfolio market risk and unique risk, simple Sharpe's optimization solution. Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures.

Unit-5: Capital Market Theory: Capital Market Line, Security Market Line, Risk Free Lending and Borrowings; Factor models: Arbitrage pricing theory, two factor and multi factor models; Principles of arbitrage, arbitrage portfolios. Efficient Market Hypothesis: Weak, semi-strong and strong market and its testing techniques.

Suggested References

1. Amling: Fundamentals of investment Analysis, PHI.
2. Sharpe, William F, Gordon J Alexander and J.V.Bailly: Investments, Prentice Hall of India, New Delhi.
3. Sharpe, William F: Portfolio Theory and Capital Markets: McGraw Hill, New York.
4. Francis J. Clark: Management of Investments: McGraw Hill, New York.
5. Donald, E. Fisher and Ronald J. Jordan: Security Analysis & Portfolio Management, Prentice Hall, New Delhi
6. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition.
7. Bhalla: Investment Analysis, S. Chand & Co. De1lhi.
8. Chandratre K.R: Capital Issue, SEBI & Listing, Bharat Publishing House, New Delhi.
9. Clark, James Fransis, Investment-Analysis and Management, McGraw Hill, International Edition.
10. Gupta, L.C: Stock Exchange Trading in India: Society for Capital Market Research and Development, Delhi.
11. MachiRaju, H.R, Working of Stock Exchanges in India: Wiley Eastern Ltd, New Delhi.

PCOTD30201 - FINANCIAL DERIVATIVES & RISK MANAGEMENT

Objective: Course Objective: To gain an understanding of various types of risk; role of derivatives in managing the risk and to get study the working of Indian derivatives market.

Course Outcomes

After the completion of the course the students are able to:

CO1: Able to recap the basic aspects of risk.

CO2: Able to understand the evolution of derivatives and get exposure to the gamut of derivatives market in India.

CO3: Able to distinguish between forwards and futures and to find the intrinsic value of forwards and futures.

CO4: Able to comprehend and appreciate options and options trading strategies. Able to price the options.

CO5: Able to understand various types of swaps.

SYLLABUS

Unit-1: Risk: Types of risk; Sources of risk; Measurement of risk; Importance of managing risk; Role of derivatives in managing risk.

Unit-2: Introduction to Derivatives: Evolution of derivatives; Types of derivatives; Participants in derivatives market; Derivatives market in India.

Unit-3: Forwards and Futures: Forward contracts; Mechanism of forward contracts; Futures; Contract specifications of various Futures in India; Trading, margin and settlement mechanism of Futures; Pricing forwards and Futures; Hedging and speculation in Forwards and Futures markets.

Unit-4: Options : Types of options; Option trading and settlement mechanism; Contract specifications of various Options in India; Valuation of options; Options trading strategies; Option pricing: Binomial Option Pricing Model and Black-Schools Option Pricing Model; Hedging and speculation in options markets; Options hedging strategies.

Unit-5: SWAPS: Mechanics of interest rate swaps; Valuation of interest rate swaps; Currency swaps and its valuation; Credit risk and swaps.

Suggested References

1. Kumar SSS, Financial Derivatives, PHI
2. Navaneet and Manish Bansal, Derivatives and Financial Innovations, TMH
3. Hull, J., Options: Futures and other Derivatives, PHI
4. Report of Prof. L. C. Gupta on Committee on Derivatives Trading.
5. Report of Prof. J .C. Verma on Committee Report on Derivatives Trading.

PCOTD30202: FINANCIAL SERVICES

Objective: To familiarise the students with the nature and scope of various types of Financial Services.

Course Outcomes

After the completion of the course the students are able to:

CO1: Understand the role and function of the financial system in reference to the macro economy.

CO2: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

CO3: Evaluate and create strategies to promote financial products and services.

CO4: Describe the various financial products, services and strategies offered by the variety of financial services institutions.

CO5: Evaluate financial products and strategies offered by the variety of financial services institutions for suitability and appropriateness in meeting consumer needs.

CO6: Describe the impact that financial innovation, advances in technology, and changes in regulations has had on the structure of the financial services industry.

SYLLABUS

Unit-1:Financial Services: Meaning – Classifications – Traditional Activities – Financial sector reforms and Financial Innovations in India – Banking and Non-Banking services, different financial products and services.

Unit-2:Leasing, Hire Purchase, Discounting, Factoring and Forfeiting : Leasing – Financial lease and Operating lease — Types of financial leasing – Advantages of leasing – Consideration under lease Vs. Buy decision- leasing in India – Problems of Leasing companies – RBI guidelines on leasing and finance companies. Hire Purchase – Terms of the agreement under hire purchase – types of hire purchase – Differences between Lease and Hire purchase –merits and demerits: Discounting factoring – Modus Operandi of factoring scheme – Terms and conditions in factoring agreement – function of factoring services - Types of factoring – Role of Banks in providing discounting, factoring and forfeiting services , Cost of factoring and pricing of factoring services – Benefit to the clients – Export factoring –Factoring & Forfeiting – Forfeiting in India and its limitations.

Unit-3:Securitisaton: Introduction, Meaning and Concept of Securitization a, benefits of Securitization, Participants in Securitization, Structured securities Vs. Conventional Securities – Securitization Vs. Factoring – Operational mechanism of securitization – Types of securitized assets – Securitization and Role of Banks – Advantages and limitation of securitization – Future prospects of securitization, Problems in Securitization , Securitization Instruments, Pricing of Securitization Instruments, Securitization in India.

Unit-4:Mutual Funds and Venture Capital Finance: Meaning, Nature and organization of a mutual fund, types of schemes, valuation of units, advantages of investing in a mutual fund; Mutual Funds in India –growth, performance, problems, prospects, regulatory framework, Legal Structure of Mutual Funds in India. Venture Capital Financing –meaning, importance/need, features of Venture Capital, scope of venture capital finance; Venture capital in India.

Unit-5:Credit Rating and Merchant Banking: Functions of Credit Rating- origin-Credit Rating in India-Benefits of Credit Rating-Credit Rating Agencies in India- Credit Rating and Information Services of India limited (CRISIL) - Range of Services –Credit Rating Agency of India Limited (ICRA) - Genesis - Range of Services - Corporate Governance Rating services; Merchant Banking: Meaning and its objectives –Requirements – services of Merchant Banks – RBI guidelines.

Suggested References

1. J.N. Dhonkar: A Treatise on Merchant Banking, Skylark, Publishing House, Delhi, 2990.
2. G. S. Patel: Capital Market, Functioning and Trends, ICFAI, Publications, 1991
3. E. Gordan and K. Natarajan: Emerging Scenario of financial services; HPH.
4. Bhole M: Financial Markets and Financial Institutions, Tata McGraw Hill, 1992.
5. MY Khan, Financial Institutions and Financial Services in India, TMH
6. M.Y. Khan: New Issue Market, Allied Publishers.
7. Vinod Kothari: Leasing, Hire purchase and consumer credit, Madhva& Co., 1990.
8. K.Sriram: Handbook of leasing Hire purchasing & Factoring ICFAI publications, 1991.
9. Institute of Chartered Accountant of India: Financial Services, ICAI publications, 1992.
10. Gladstone: Venture capital investing, M. Y. PHI
11. B.S.Bhatia: G. S. Bhatra: Management of Financial Services.
12. SEBI Guidelines Issued from time to time.

PCOTD30203: INTERNATIONAL TAXATION

Objective: To give an overview of various concepts, principles and provisions relevant for International Taxation, and to gain an understanding of application of the provisions in computing foreign income.

Course Outcomes

After the completion of the course the students are able to:

CO1: Able to get an idea of various tax conventions and treaties.

CO2: Able to understand and appreciate various anti avoidance measures.

CO3: Able to comprehend and apply transfer pricing methods.

CO4: Able to get an exposure to non-resident taxation.

CO5: Able to get an idea of various issues in E-Commerce Transactions.

SYLLABUS

Unit-1: Tax Conventions and Treaties: OECD Model Tax Convention; UN Model Tax Convention; US Model Tax Convention; Features of tax treaties; Tax Information Exchange Agreements.

Unit-2: Anti Avoidance Measures: Controlled foreign corporation; Base erosion and profit shifting; Action plans of BEPS; Various anti-avoidance measures.

Unit-3: Transfer Pricing: Arm's length price, International transactions, Transfer pricing methods; Advance pricing agreements.

Unit-4: Non-resident Taxation: Non-resident taxation; Scope of total income; Exempt income of non-resident; Double taxation relief; Advance ruling.

Unit-5: E-Commerce Transactions: Taxation of e-commerce transactions; Issues and problems in taxing e-commerce transactions; Equalisation levy.

Suggested References

1. Singhanian V.K and KapilSinghanian, Direct taxes – laws and practices, Taxmann publications, New Delhi.
2. Singhanian, Direct taxes Planning and Management, Taxmann publications, New Delhi.
3. ICAI study material.

PCOTD30204: FINANCIAL REPORTING

Objective: To familiarize and acquaint the student with accounting standards and various financial reporting practices.

Course Outcomes

After the completion of the course the students are able to:

CO1: Know the developments in accounting theory, financial reporting and disclosure practices at the national and international level.

CO2: Ability to integrate and solve problems in practical scenarios on Accounting Standards, Guidance Notes and Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies.

CO3: Understand valuation of assets and liabilities and depreciation accounting according to different methods.

CO4: Learn accounting standards and their construction, the state of the art developments in accounting standards worldwide and in India.

CO5: combine practice and theoretical knowledge of financial accounting and develop awareness of emerging trends in financial accounting; and demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

SYLLABUS

Unit-1: Introduction to Accounting Standards: Introduction, benefits and limitations of accounting standards; Accounting standards setting process; Global accounting standards; Need for Convergence to IFRS; Concepts of Indian accounting standards (Ind AS).

Unit-2: Framework for Preparation and Presentations of Financial Statements: Meaning and significance of framework; Objective and qualitative characteristics of financial statements; Recognition, derecognition, and measurement of elements of financial statements; Concept of capital, capital maintenance and determination of profit.

Unit-3: Overview of Accounting Standards (IGAAP): Status of accounting standards (AS); Applicability for corporate entities; for non-corporate entities; List of accounting standards; Presentation of financial statements.

Unit-4: Overview of Ind AS: Major differences between Ind AS and AS; Carve outs and carve ins; Road map for Ind AS implementation; Comparison of AS, Ind AS and IFRS accounting standards; Presentation of financial statements.

Unit-5: Accounting standards of Property Plant and Equipment (Ind AS-16), Inventories (Ind AS-2), Intangible Assets (Ind AS-38), Impairment of Assets (Ind AS-36), EPS (Ind AS- 33).

Suggested References

1. MukeshSaraf, Practical Implementation and Application Guide of Indian Accounting Standards (Ind As), Bharat Law House

2. Jasmine Kaur, International Financial Reporting Standards(IFRS) - A Practical Approach, TMH
3. Dr. D. S. Rawat, Students Guide to Accounting Standards, Taxmann
4. ICAI study material

Semester - IV

Sl. No.	Code	Credits	Course Title	Lecture/Tutorial/Practical/Hours per Week	Duration of Exam in Hours	Marks		
						Semester Exam	Internal Assessment	Total Marks
1.	PCOTC40010	4	Business Ethics & Corporate Governance	4 L	2 ½	60	40	100
2.	PCOTC40011	4	International Business	4 L	2 ½	60	40	100
3.	PCOTA40109	4	Strategic Cost Management	3 L 2 T	2 ½	60	40	100
4.	PCOTA40110	4	Credit Risk Management in Banks	4L	2 ½	60	40	100
5.	PCORA40111	4	Dissertation	3 L 2 T	2 ½	Report 70	Viva 30	100
6.	PCOTD40205	4	Elective Course (Finance) International Financial Management	3 L 2 T	2 ½	60	40	100
7.	PCOTD40206	4	Elective Course (Finance) Strategic Financial Management	3 L 2 T	2 ½	60	40	100
8.	PCOTD40207	4	Elective Course (Accounting & Taxation) Customs Law Procedures & Practices	3 L 2 T	2 ½	60	40	100
9.	PCOTD40208	4	Elective Course (Accounting & Taxation) Contemporary issues in Accounting	3 L 2 T	2 ½	60	40	100
	Total	28						

PCOTC40010: BUSINESS ETHICS AND CORPORATE GOVERNANCE

Objective: To sensitize the students on ethical issues and ethical dilemmas in corporate world and make them to understand the gamut of corporate governance.

Course Outcomes

After the completion of the course the students are able to:

CO1: Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions.

CO2: Comprehend the relationship between ethics, morals and values in the workplace.

CO3: Analyze and understand various ethical philosophies to explain how they contribute to current management practices.

CO4: Critically apply understanding of ethics of real–world contexts and gather and analyse information by way of undertaking a research project on a topic relevant to business ethics.

CO5: Critically analyze the reasons of systematic failure of corporate governance that could spread from individual firms to entire markets or economies.

SYLLABUS

Unit-1:Introduction: Meaning of Ethics and Business Ethics, Introduction to Business ethics, Need, Importance, Nature, Scope, Objectives of Business Ethics, Characteristics of Business Ethics, Factors influencing Business Ethics, Ethical decision making.

Unit-2:Functional Areas of Business and Ethics: Introduction. Ethical Issues in Production, Ethical Issues in Finance, Ethical Issues in Marketing, Ethical Issues in HRM, Ethical Issues in Information Technology and its Services

Unit-3: Business Ethics in a global Economy; Ethical Perceptions and International Business. Global Values. Various Ethical Issues around the Globe. Cross Cultural Issues.

Unit-4:Corporate Governance: Concept, Objectives, Nature and Scope of corporate governance, Significance of corporate governance, Models of corporate governance, corporate misconduct and misgovernance

Unit-5:Reports of Various Committees on Corporate Governance: Summary of recommendations of various committees on corporate governance, listing agreement and stock exchange, role of SEBI and other bodies in corporate governance.

Suggested References

1. Hartman Laura P, Perspectives In Business Ethics, TMH.
2. C.V. Baxi, Corporate Governance, Excel Books.
3. C.S.M Murthy, Business Ethics, HPH.
4. Singh S, Corporate Governance-Global Concepts and Practices, Excel Books.

5. Sanjiv Agarwal, Corporate Governance-Concept and Dimensions, Snow White Publications.
6. S K Chakraborty, Ethics in Management: Vedantic Perspective , Oxford University Press.
7. S. K. Chakraborty, Values and Ethics in Organization, Oxford University Press.
8. L. T. Hosmer, The Ethics of Management, Universal Books.

PCOTC40011 - INTERNATIONAL BUSINESS

Objective: To provide knowledge of international business and acquaint students with the latest developments in the changing landscape of International Business Environment.

Course Outcomes

After the completion of the course the students are able to:

CO1: Discuss the various theoretical aspects and facets of International Business Environment.

CO2: Analyze the impact of COVID – 19 Pandemic on the Global Business Environment including International Business Strategy

CO3: Explain the significant importance of different forms of Regional Economic Cooperation as well as the role played by the International Economic Organizations in the Global Business Environment.

CO4: Examine the business implications of Dynamic Global Economic Environment including the recent trends in FDI.

CO5: Understand the working and role played by the WTO in the arena of Global Trade Landscape.

SYLLABUS

Unit-1: Scope and importance of International Business; Globalization and its drivers; Modes of entry into international business; Global Entry Strategies - International Marketing – Entry Mode Decisions, Planning Marketing Mix for International Markets; Pandemic Economics - Global Macro Impact of COVID 19 Pandemic.

Unit-2: Theories of International Trade including Porter's Model of Model of Competitive Advantage of Nations; Government intervention in International Trade; Tariff and Non-tariff barriers; India's Foreign Trade Policy; International Trade Procedures and Documentation; EXIM Policies.

Unit-3: Foreign Direct Investment (FDI) and Foreign portfolio investment (FPI); Types of FDI, Costs and benefits of FDI to home and host countries; Trends in FDI; India's FDI Policy – Invest India; Balance of payments (BOP): Importance and components of BOP.

Unit-4: Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD.

Unit-5: World Trade Organization (WTO): Functions and Objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS.

Suggested References

1. Paul Krugman et.al, (2017). International Economics - Theory and Policy, Pearson (10th Edition).
2. Dominick Salvatore (2014). International Economics: Trade and Finance, John Wiley (11th Edition).
3. SubbaRao, P. (2018). International Business – Text & Cases, Himalaya Publishing House, (Fourth Revised and Enlarged Edition), Mumbai.

**The Students are free to follow the Latest Edition of the above-mentioned Readings.*

PCOTA40109: STRATEGIC COST MANAGEMENT

Objective: To make the students to understand the application of cost information in Strategic Decision Making.

Course Outcomes

After the completion of the course the students are able to:

CO1: Understand cost flows in manufacturing, merchandising and service organizations. Cost Management and factors influencing Cost Management. To differentiate Strategic Cost Management (SCM) and Traditional Cost Management

CO2: Differentiate between Traditional Costing and Activity Based Costing and to understand the drawbacks of Traditional Costing. Explain the importance of Activity Based Costing.

CO3: Understand the target costing and situations under which target costing can be used. The value engineering and its relevance in target costing.

CO4: Explain the Kaizen standards in Kaizen costing and to differentiate between target costing and Kaizen costing, the strengths and weaknesses of benchmarking.

CO5: understand concept of life cycle costing and pricing strategies during product life cycle. Uses of life cycle costing. Able to differentiate traditional approach to quality and TQM

SYLLABUS

Unit-1: Introduction: Cost Management, Cost Control, Cost Reduction, Cost Avoidance and Reduction, Cost Management System (CMS), Strategic Cost Management (SCM), Traditional Cost Management Versus Strategic Cost Management, Strategic Cost Management Linked to Strategies, Factors Influencing Cost Management, Key Components of a Cost Management System.

Unit-2: Activity Based Costing: Activity Based Costing-meaning and definitions, characteristics of ABC, Benefits and Limitations of ABC; Cost Drivers; Cost Pools; Designing an ABC system; Activity-based Management; Operational and Strategic application of ABC: Traditional Costing and Activity Based Costing-Similarities and Differences, Application of ABC in Service Sector.

Unit-3:Target Costing: Meaning and Definitions; Nature and Features of Target Costing: Premises of Target Costing; Scope of Target Costing; Objectives of Target Costing ; Key Principles of Target Costing; Target Costing and ABC :Target Costing Process; Advantages of Target Costing; Implementation of Target Costing ;Target Costing Vs. Traditional Cost Management Process; Market Driven Costing; Product Level Target Costing; Component Level Target Costing; Establishing Price and Profit Margins from Allowable to Achievable Target Cost; Incorporating Customer Input into Target Costing.

Unit-4:Kaizen Costing; Meaning of Kaizen Costing; Kaizen Standards; Target Costing and Kaizen Costing; Similarities Between Target Costing and Kaizen Costing; General Kaizen Costing and Item Specific Kaizen Costing; Importance of Kaizen Costing; Process of Kaizen Costing; Item Specific Target Costing; Product Specific Kaizen Costing; Overhead Specific Kaizen Costing; Inter Organisational Implication of Kaizen Costing; Applying Kaizen Costing to Suppliers. Benchmarking; Types of Benchmarking; Cost-Driven Benchmarking and Process-Driven Benchmarking; Strengths and Weaknesses of Benchmarking; Pre-requisites of Benchmarking; Steps in Benchmarking.

Unit-5:Life Cycle Costing; Business Process Re-engineering; TQM; JIT; and Flexible Manufacturing System. Cost of Quality; Quality Cost Concept; Quality Cost Categories; Quality Cost Elements; Quality Cost Base Analysis and Measurement of Company. Preparation and Implication of Quality Cost Programme; Quality Improvement and Quality Cost Reduction.

Suggested References

1. John K Shank and VijayaGovindarajan; Strategic Cost Management; Free Press Publication; New York
2. S.P Jain, K.L Narang and SimmiAgrawal; Advanced Cost Accounting, Kalyani Publishers, New Delhi
3. Kaplan and Atkinson, Advanced Management Accounting, Pearson Learning
4. Anthony, Robert N, and Govindrajan, Vijay, Management Control System, TMH
5. Prof. JawaharLal, Strategic Cost Management,Himalaya Publishing House, New Delhi
6. J.Madegouda, Cost Management,Himalya Publishing House, New Delhi.

PCOTA40110 : CREDIT RISK MANAGEMENT IN BANKS

Objective: The objective of this course is to enable students to gain expertise in the area of credit risk management in banking sector.

Course Outcomes

After the completion of the course the students are able to:

CO1: Understand the meaning and types of risk and asset liability management.

CO2: Describe the process of identification, measurement and management of risk.

CO3: Outline the credit risk management tools and RBI guidelines.

CO4: Understand sound principles of operational risk management.

CO5: Identify the prescriptions of Basel-1 &2 measures related to market risk.

SYLLABUS

Unit-1:An Overview: Risk – Definition – Policies – Key Risks: Credit Risk – Market Risk – Operational Risk – Liquidity Risk – Legal Risk – Interest Rate Risk – Currency Risk – Asset Liability Management (ALM): Concept – Organisation – Techniques.

Unit-2:Risk Measurement and Management: Risk Measurement – Calculation – Exposure Analysis - Risk Management / Mitigation Policy – Risk Immunisation Policy – Risk Management Policy and Procedure – Risk Management: Capital Adequacy Norms –Prudential Norms – Exposure Norms – Forwards – Futures – Options.

Unit-3:Credit Risk Management: Basel-1 – Three Pillars of Basel-2 and Capital for Operational Risk – Framework for Risk Management – RBI Guidelines on Risk Management – Risk Rating and Risk Pricing – Methods for Estimating Capital Requirements – Credit Risk - Standardised Approach – Credit Risk – Advanced Approach – Credit Rating – Stress Test and Sensitivity Analysis.

Unit-4: Operational Risk: Basel-1 and 2 – RBI Guidelines – Likely Forms of Operational Risk and Causes for Significant increase in Operational Risk – Sound Principles of Operational Risk Management – Capital Allocation for Operational Risk, Methodology, and Qualifying Criteria for Banks for the adoption of the Methods – Computation of Capital Charge for Operational Risk.

Unit-5: Market Risk: Definition – Prescriptions of Basel-1 and 2 – Liquidity Risk – Interest Rate Risk – Foreign Exchange Risk – Price Risk – Commodity Risk Treatment of Market Risk under Basel: Standardised Duration Method and Internal Measurement Approach – VaR – Basel-3 Guidelines.

Suggested References

1. Indian Institute of Banking and Finance – Study Material on Risk Management.
2. Joel Bessis (2019). “Risk Management in Banking”, Wiley.
3. K. Vaidya Nathan (2013). “Credit Risk Management for Indian Banks”, Sage Publications.
4. S. K. Bagchi (2004). “Credit Risk Management”, Jaico Publications.
5. Sylvain Bouteille (2013). “The Hand Book of Credit Risk Management”, John Wiley.

**The students are free to follow the Latest Edition of the above-mentioned Readings.*

PCOTD40205 - INTERNATIONAL FINANCIAL MANAGEMENT

Objective: To get an exposure of international monetary system, exchange rate risk and to understand the dynamics of international financial decisions by the students.

Course Outcomes

After the completion of the course the students are able to:

CO1: Able to get an idea of International monetary system and European monetary system.

CO2: Able to understand and appreciate foreign exchange rate theories.

CO3: Able to understand the crux of exchange rate risk and its management.

CO4: Able to appreciate international financing and investment decisions.

CO5: Able to understand the dynamics of international financial market and international financial institutions.

SYLLABUS

Unit-1: Introduction: Nature and scope of International Finance; International Monetary System, European Monetary System; Balance of Payments.

Unit-2: Foreign Exchange Theory and Markets: International parity conditions; Exchange rate determination and forecasting; Foreign exchange market -spot and derivatives.

Unit-3: Management Foreign Exchange Exposure and Interest Rate Exposure
Foreign exchange exposure: Transaction exposure, Operating exposure, and Translation exposure; Interest rate exposure and its management.

Unit-4: Financing and Investing Decisions: Global cost and availability of Capital; Alternative instruments to source equity globally; International portfolio theory and diversification; Methods of trade financing; EXIM Bank of India, Foreign direct investment; Multinational capital budgeting.

Unit-5: International Financial Markets and International Financial Institutions Overview of the international financial market; Multilateral developmental banks; International banking; International financial market instruments.

Suggested References

1. MadhuVij, International Financial Management, Excel Books
2. Sharan V., International Financial Management, PHI
3. P K Jain, JosettePeyard and Surendra S Yadav, International Financial Management, McMillan
4. Apte PG, International Financial Management; TMH
5. David K Eiteman and et. al., Multinational Business Finance, Pearson
6. Shapiro, Multinational Financial Management, PHI

PCOTD40206: STRATEGIC FINANCIAL MANAGEMENT

Objective: To know the application of financial management issues in strategic decision making.

Course Outcomes

After the completion of the course the students are able to:

CO1: To understand the procedure for setting long-term objectives and goals and Strategic Planning process adopted by corporates.

CO2: Understand to evaluate the investment decisions under risk and uncertainties.

CO3: Evaluate the corporate valuation based on contemporary models

CO4: Analyse the measurement and management of shareholders value creation.

CO5: Understand various forms of corporate restructuring and analyze various types of mergers and acquisitions.

SYLLABUS

Unit-1:Financial Policy and Strategic Planning: Components of financial strategy; Objectives and goals; Strategic planning process.

Unit-2:Investments Decisions under Risk & Uncertainty: Techniques of Investment Decision-Risk Adjusted Discount Rate, Certainty Equivalent Factor, statistical Method, Sensitivity Analysis and Simulation Method; Corporate Strategy and High Technology Investments.

Unit -3:Corporate Valuation: Discounted Cash Flow Approach, Adjusted Book Value Approach, and Approaches to Facilitate Value Based management System, Marakon Approach, Alcar Approach, McKinsey Approach, Economic Value Addition, MVA; Agency Consideration and Minimizing Agency Coasts.

Unit-4:Corporate Strategy, Financial Policy and Shareholder Value Creation: Linkage between corporate strategy and financial strategy; Implications of capital budgeting, capital structure and dividend policy on corporate strategy; Shareholder value - creation, measurement, and management.

Unit-5:Expansion and Financial, Restructuring: Mergers and Amalgamations - Corporate Restructuring, Reasons for Merger, Legal Procedure for Merger, benefits and cost of merger; Determination of swap ratios; Evaluation of merger proposal; Corporate and distress restructuring – Demergers.

Suggested References

1. Allen D: An introduction to Strategic Financial Management, CIMA/Kogan page, London.
2. Copeland, T.T. Koller and J-Murrin: Valuation: Measuring and Managing the Value of Companies, John Wiley International editions, New York
3. Copland, T.E and J.F Weston: Financial Theory and Corporate Policy, Addison-Wesley, New York.
4. Weston, J.F., K.S. Chung and S.E Hoag: Mergers
5. Hampton, John Financial Decision Making, PHI, New Delhi.
6. Mattoo, P.K. Corporate Restructuring: An Indian Perspective, Macmillan, New Delhi.
7. Smith, C.W C.W Smithson., and D.S Wilford; Managing Financial Risk,. Harper and Row New york.
8. Stewart, G.B: The Quest for Value, Harper Collins, London,
9. Sundarsanam, P.S: The Essence of Mergers and Acquisitions, Prentice-Hall of India, Delhi.
10. Van Horne, James C: Financial Management and Policy, Prentice- Hall of India, New Delhi.
11. Van Horne J.C. and J.M WachowiczJr: Fundamentals of Financial Management, Prentice-Hall, Delhi.
12. Pandey, I.M. Financial Management Vikas Publications, Delhi.
13. Verma J.C: Corporate Mergers, Amalgamations and Takeovers, Bharat Publishing House, New Delhi.
14. Chandra, Prasanna: Financial Management, Tata McGraw Hill Delhi.

PCOTD40207: CUSTOMS LAW PROCEDURES & PRACTICES

Objective: To give an overview of customs procedures; valuation and duty computation under customs; and to get an insight into Foreign Trade Policy.

Course Outcomes

After the completion of the course the students are able to:

- CO1:** Able to get basic idea of nature and scope of customs duty.
- CO2:** Able to understand and apply valuation provisions under Customs.
- CO3:** Able to find the assessable value and customs duty payable.
- CO4:** Able to get an exposure to administration and procedures of Customs Duty.
- CO5:** Able to understand appreciate FTP and Export Promotional Measures.

SYLLABUS

Unit-1: Introduction : Constitutional provisions, Overview of customs law; Indian Territorial Waters and Customs waters, Points and circumstances of levy; Types of customs duty; Classification of Goods; Remission, Abatement and Exemptions.

Unit-2: Valuation of goods: Valuation of Goods under section 14; Methods of valuation as per Customs Valuation Rules; Determination of rate of duty and tariff value.

Unit-3: Assessable value and Customs Duty: Inclusions and exclusions in Assessable value; Computation of customs duty; Baggage rules.

Unit-4: Customs Procedures: Administrative set up of Customs; Assessment in Customs Law; Import and Export Procedures; Demands, recovery and refunds; Offences and penalties in customs.

Unit-5: Foreign Trade Policy and Export Promotional Measures: Overview of FTP; Various schemes for encouraging exports – Refunds of input duties, Export from India Scheme, EOU, SEZ, Other schemes similar to EOU.

Suggested References

1. Datey V. S., Indirect Taxes Law and Practice, Taxmann
2. R.K Jain, Customs Law Manual, Taxmann
3. ICAI study material
4. Latest Foreign Trade Policy of Government of India

PCOTD40208 : CONTEMPORARY ISSUES IN ACCOUNTING

Objective: To provide an understanding and application of various innovations taking place in the field of accounting.

Course Outcomes

After the completion of the course the students are able to:

CO1: Apply modes of inquiry and research processes to investigate and engage in contemporary financial accounting issues reflective of social and cultural changes.

CO2: Demonstrate advanced understanding of appropriate professional practice and ethical conduct across diverse accounting contexts and environments.

CO3: Apply critical and reflective thinking to contemporary accounting issues regarding their impact on future career prospects and plans.

CO4: Engage in independent and collaborative work processes to plan, develop, deliver and evaluate a project.

CO5: Objectively analyse, interpret and display accounting information provided for management's needs, using technology.

SYLLABUS

Unit-1:Accounting for Price Level Changes: Introduction; Limitations of Historical, meaning of Accounting for Changing Prices; Inflation accounting and price level accounting; Approaches to Price Level Accounting; Current Purchasing Power Accounting (CPPA); Current Cost Accounting (CCA); and Specific and General Price Level Accounting (SGPLA): Price level accounting and Indian Practices.

Unit-2:Human Resource Accounting: Need for HRA; Reasons for Human Resource Accounting; Development of HRA; Concept of Human Resource Accounting; Objectives of Human Resources Accounting; Valuation of Human Resources-Historical Cost Approach, Replacement Cost Approach, Opportunity Cost, Standard Cost Approach, Present Value Approach; Recording and Disclosure in Financial Statements; Benefits of Human Resource Accounting ; HRA practices in India.

Unit-3:Corporate Social Accounting : Limitations of Conventional Accounting, Concept and Objectives of Social Accounting, Social Responsibilities of Business, Social Accounting Measures and Approaches, preparation of Social Income Statement and Balance Sheet, Social Accounting and Reporting Practices in Indian context, Environmental Accounting – environmental concerns and need for green accounting ; concept and objectives of Environmental Accounting, shadow pricing techniques and preparation of Environmental Balance Sheet.

Unit-4: Accounting for Intangibles: Concept and importance of intangibles in corporate success, concept and objectives of Intangibles Accounting, types of Intangible Assets, Methods of accounting and amortization practices with reference to goodwill, patents, etc. Brand Accounting, brand as strategic assets, need and importance of brand accounting, methods of valuation of home-grown and acquired brands, brand accounting and Indian corporate practices.

Unit-5:Forensic Accounting: An Introduction to Forensic Accounting, Distinction between Traditional Accounting and Forensic Accounting; Role of Forensic Accounting ; Functions of Forensic Accounting; Need for Forensic Accounting; Techniques of Forensic Accounting; Detection Techniques used in Forensic Accounting; Critical point auditing (CPA)-critical aspects to be followed while conducting Forensic Accounting; Forensic Accounting in India; challenges for the implementation of Forensic Accounting in India.

Suggested References

1. S.P.Jain, K.L.Narang, SimmiAgrawal, Monika Sehgal, Advanced Accountancy Corporate Accounting, Vol. II, Kalyani Publisher, New Delhi.
2. S.N.Maheshwari, Advanced Accounting, Vol.II, Vikas Publishing, New Delhi.
3. Estes Ralph, Corporate Social Accounting, John Willey, New York.
4. JawaharLal and Lele, Accounting Theory, Himalaya, Bombay.
5. R.Narasimhan, Financial Accounting: An Integrated Approach, PHI, New Delhi.