

**SCHEME OF EXAMINATIONS
AND
COURSE CURRICULUM
FOR
MASTER OF COMMERCE
(TWO-YEAR DEGREE COURSE)**

(1st, 2nd, 3rd and 4th W.e.f. Session: 2014-15)

**DEPARTMENT OF
COMMERCE**
Chaudhary Devi Lal University, Sirsa

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M.Com. Course is divided into four semesters (two semesters in the first year and two semesters in the second year).

Instructions for examiners and students for the examination of 80 marks:

Question paper will be divided into three sections. **Section A (16 marks)** will consist of eight questions having two marks each. Candidates will be required to attempt all the parts. Answer to any part should not exceed half page. **Section B (40 marks)** will consist of eight questions. Candidates will be required to attempt any five questions, each question carrying eight marks. Answer to any of the questions should not exceed three pages. **Section C (24 marks)** will consist of four questions. Candidates will be required to attempt two questions, each question carrying twelve marks. Answer to any questions should not exceed six pages.

Instructions for examiners and students for the examination of 60 marks:

Question paper will be divided into three sections. **Section A (12 marks)** will consist of six questions having two marks each. Candidates will be required to attempt all the parts. Answer to any part should not exceed half page. **Section B (30 marks)** will consist of eight questions. Candidates will be required to attempt any five questions, each question carrying six marks. Answer to any of the questions should not exceed three pages. **Section C (18 marks)** will consist of four questions. Candidates will be required to attempt two questions, each question carrying nine marks. Answer to any questions should not exceed six pages.

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SEMESTER-III				
Course Code	Course Title	External Marks	Internal Marks	Total Marks
MC-301	E-Commerce (Theory: 60 and Practical: 40)	100		100
MC-302	Strategic Management ✓	80	20	100
MC-303	Seminar-II		50	50
The students are required to opt anyone of the optional groups for their specialization. Each group consists of four papers of 100 marks each.				
Optional Group: (A)-Accounting and Finance				
MCAF-301	Advanced Accounting ✓	80	20	100
MCAF-302	International Financial Reporting Standards ✓	80	20	100
MCAF-303	Investment Analysis ✓	80	20	100
MCAF-304	Financial Institutions and Markets ✓	80	20	100
Optional Group: (B)-Human Resources and Marketing Management				
MCHM-301	Human Resource Planning and Development	80	20	100
MCHM-302	Management of Industrial Relations	80	20	100
MCHM-303	Consumer Behaviour ✓	80	20	100
MCHM-304	Marketing Research ✓	80	20	100

SEMESTER-IV				
Course Code	Course Title	External Marks	Internal Marks	Total Marks
MC-401	Foreign Exchange Management ✓	80	20	100
MC-402	Strategic Cost Management	80	20	100
MC-403	Comprehensive Viva-Voce-II	50		50
The students are required to opt anyone of the optional groups for their specialization. Each group consists of four papers of 100 marks each.				
Optional Group: (A)-Accounting and Finance				
MCAF-401	Corporate Tax Planning	80	20	100
MCAF-402	International Accounting ✓	80	20	100
MCAF-403	Portfolio Management ✓	80	20	100
MCAF-404	Financial Services ✓	80	20	100
Optional Group: (B)- Human Resources and Marketing Management				
MCHM-401	Leadership and Interpersonal Dynamics	80	20	100
MCHM-402	Compensation Management	80	20	100
MCHM-403	Advertising Management ✓	80	20	100
MCHM-404	Sales Management ✓	80	20	100

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Examination Scheme

M. Com. (Previous)				
M. Com. 1 st Semester				
Course Code	Course Title	External	Internal	Total Marks
MC101	Organisational Behaviour	80	20	100
MC102	Business Environment	80	20	100
MC103	Company Law	80	20	100
MC104	Managerial Economics	80	20	100
MC105	Accounting for managerial Decisions	80	20	100
MC106	Marketing management	80	20	100
M. Com. 2 nd Semester				
MC201	Financial Management	80	20	100
MC202	Business Statistics	80	20	100
MC203	Computer Application in Business (Theory:60 and Practical: 40)	100		100
MC204	Corporate Accounting	80	20	100
MC205	Research Methodology	80	20	100
MC206	Human Resources Management	80	20	100
MC207	Comprehensive Viva-Voce-1	50		50

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MC 101 ORGANISATIONAL BEHAVIOUR

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Question paper will be divided into three sections. Section A (16 marks) will consist of eight questions having two marks each. Candidates will be required to attempt all the parts. Answer to any part should not exceed half page. Section B (40 marks) will consist of eight questions. Candidates will be required to attempt any five questions, each question carrying eight marks. Answer to any of the questions should not exceed four pages. Section C (24 marks) will consist of four questions. Candidates will be required to attempt two questions, each question carrying twelve marks. Answer to any questions should not exceed six pages.

Organizational Behaviour: Concepts and Significance; Human Relations and Organizational Behaviour (OB) – Historical Development of Organizational Behaviour; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organizational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organizational Behaviour; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organizational Behaviour; Significance of OB; Criticism.

Personality: Concept and Definition of Personality; Major Determinants of Personality; Biological Contribution; Socialization; Culture; Situational Factors; Major Personality Attributes influencing Organizational Behaviour; Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories; Holistic Theories; Personality and Organizational Behaviour.

Perception: Introduction; Nature and Importance of Perception, Meaning, definitions and process of Perception Perceptual Selectivity; Internal Factors; External Factors; Distortion in Perception; Managerial Implications of Perception; Managing the Perception Process.

Learning: Introduction; Definition; Theories of Learning; Classical Conditioning Theory; Operant or Instrument Conditioning Theory; Cognitive Learning Theory; Social Learning Theory; Modeling; Shaping Behaviour; Learning and Organizational Behaviour or Significance of Learning.

Group Dynamics: Introduction, Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity.

Transactional Analysis: Introduction; Concept of Transactional Analysis(TA); Scope of Transactional Analysis; Analysis of Self-awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis.

REFERENCES

- Griffin, Ricky W.: Organizational Behaviour, Houghton Mifflin Co., Boston.
- Ivancevich, John and Michael T. Matheson: Organizational Behaviour and Management, Business Publication Inc. Texas.
- Koontz, Harold, Cyril O Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw Hill, New Delhi.
- Luthans, Fred: Organizational Behaviour, McGraw Hill, New York.
- Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw Hill, New Delhi.
- Robbins, Stephen P.: Organizational Behaviour, Prentice Hall, New Delhi.
- Singh, Hawa: Organizational Behaviour, V.K. Global Publications Private Ltd., New Delhi.
- Steers, Richard M. and J. Stewart Black: Organizational Behaviour, Hoper Collins College Publishers, New York.
- Sukla, Madhukar: Understanding Organizations: Organization Theory and Practice in India.

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MC 102 BUSINESS ENVIRONMENTS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Question paper will be divided into three sections. Section A (16 marks) will consist of eight questions having two marks each. Candidates will be required to attempt all the parts. Answer to any part should not exceed half page. Section B (40 marks) will consist of eight questions. Candidates will be required to attempt any five questions, each question carrying eight marks. Answer to any of the questions should not exceed four pages. Section C (24 marks) will consist of four questions. Candidates will be required to attempt two questions, each question carrying twelve marks. Answer to any questions should not exceed six pages.

Business environment: nature and importance; Interaction matrix of different environment factors; Environmental scanning. SWOT Analysis: Pharmaceutical, Steel, Information Technology (IT), Food Industry, Automobile Industry, Fast Moving Consumer Goods (FMCG).

Economic planning in India: objectives, strategies and problems; Privatization; Globalization; Disinvestment in Public Sector Units; Business Ethics; Corporate Governance; Social responsibility of Business.

Fiscal Policy; Monetary Policy; Industrial Policy; Industrial Licensing Policy; EXIM Policy; Industrial sickness; Development and protection of Small Scale Industry.

The Environment (Protection) Act; Consumer Protection Act; Competition Act; Foreign Exchange Management Act; Right to Information Act, 2005. Food Security Act.

REFERENCES

- Arya, P. P. and Tandon, B. B., *Economic Reforms in India*. New Delhi: Deep & Deep Publications.
Aswathappa, K., *Essentials of Business Environment*. New Delhi: Himalaya Publishing House.
Cherunilam Francis, *Business Environment*. New Delhi: Himalaya Publishing House.
Economic Survey: Various Issues, Govt. of India, Ministry of Finance.
Justin Paul, *Business Environment*. New Delhi: Tata McGraw Hill.
Mishra and Puri, *Economic Environment of Business*, New Delhi: Himalaya Publishing House.
Joshi, Rosy and Kapoor, Sangam, *Business Environment*. New Delhi: Kalyani Publishers.
Saleem Saikh, *Business Environment*. New Delhi: Himalaya Publishing House.
Sengupta, N.K., *Government and Business in India*. New Delhi: Vikas Publication.
Goyal, A. and Goyal, M., *Business Environment*. New Delhi: V.K. Publications

MC 103 MANAGERIAL ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Question paper will be divided into three sections. Section A (16 marks) will consist of eight questions having two marks each. Candidates will be required to attempt all the parts. Answer to any part should not exceed half page. Section B (40 marks) will consist of eight questions. Candidates will be required to attempt any five questions, each question carrying eight marks. Answer to any of the questions should not exceed four pages. Section C (24 marks) will consist of four questions. Candidates will be required to attempt two questions, each question carrying twelve marks. Answer to any questions should not exceed six pages.

Nature and significance of managerial economics.

Demand Analysis: Demand and Elasticity of Demand; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.

Production analysis and cost analysis: Production functions in short run and long run. Cost concepts, Cost behavior in short run and long run.

Price Determination Under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium under perfect competition, monopoly & discriminating monopoly, monopolistic competition and oligopoly.

Business Cycles: Nature and phases of business cycle, theories of business cycle-psychological, profit, monetary, innovation, Cobweb, Samuelson and Hicks theories.

Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

REFERENCES

- Peterson, Lewis, *Managerial Economics*, Prentice Hall of India, New Delhi
Salvatore, *Managerial Economics in Global Economy*, Thomson Learning.
Diwedi, D.N *Managerial Economics*, Vikas Publishing House, New Delhi
Mehta, P.L *Managerial Economics*, Sultan Chand, New Delhi
R. L Varshnay, *Managerial Economics*, Sultan Chand Publications, New Delhi
Jain and Khanna, *Managerial Economics*. V.K. Publications, New Delhi.

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MC 104 COMPANY LAW

External Marks 30

Internal Marks 20

Time: 3 Hours

Note: Question paper will be divided into three sections. Section A (16 marks) will consist of eight questions having two marks each. Candidates will be required to attempt all the parts. Answer to any part should not exceed half page. Section B (40 marks) will consist of eight questions. Candidates will be required to attempt any five questions, each question carrying eight marks. Answer to any of the questions should not exceed four pages. Section C (24 marks) will consist of four questions. Candidates will be required to attempt two questions, each question carrying twelve marks. Answer to any questions should not exceed six pages.

Company Law: History and administration; Meaning, characteristics & types of companies; Promotion and incorporation of companies; Memorandum of Association: clauses and procedure for alteration, Doctrine of Ultra Vires, Articles of Association: Adoption of Table A, Doctrine of indoor management, Prospectus: Powers of SEBI, contents and liability for misleading statements.

Share Capital: provisions regarding issue, allotment and transfer of shares, buy back of shares, Membership, Borrowing powers, mortgages and charges.

Directors: appointment, powers and legal position; Company meetings- kinds, quorum, voting, resolutions, minutes.

Reconstruction and Amalgamation.

Prevention of oppression and mismanagement, Winding up of companies.

REFERENCES

- Gower L.C.B., *Principles of Modern Company Law*. Stevens & Sons London.
Kapoor N.D., *Company Law- Incorporating the provisions of the Companies Amendment Act*. Sultan Chand & Sons, New Delhi.
Kuchal M.C., *Modern India Company Law*. Shri Mahavir Books, Noida.
Ramaiya A., *Guide to the Companies Act*, Wadhwa & Co, Nagpur.
Sharma, Ashok Kumar: *Company Law*. VK (India) Enterprises, New Delhi.
Singh Avtar, *Company Law*. Eastern Book Co., Lucknow.

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MC 105 ACCOUNTING FOR MANAGERIAL DECISIONS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Question paper will be divided into three sections. Section A (16 marks) will consist of eight questions having two marks each. Candidates will be required to attempt all the parts. Answer to any part should not exceed half page. Section B (40 marks) will consist of eight questions. Candidates will be required to attempt any five questions, each question carrying eight marks. Answer to any of the questions should not exceed four pages. Section C (24 marks) will consist of four questions. Candidates will be required to attempt two questions, each question carrying twelve marks. Answer to any questions should not exceed six pages.

Management Accounting: Meaning, objectives, nature, tools & techniques of management accounting; Installation of management accounting system; Role of management accountant. Management Information System and Reporting: Objectives, types and methods of reporting, reporting needs at different levels of management; Designing and installation of a reporting system.

Responsibility Accounting and Divisional Performance Measurement: Meaning, significance and fundamental aspects of responsibility accounting; Responsibility centers; Divisional performance evaluation: Measures of performance - Return on Investment vs. residual Income; Methods and Problem of transfer pricing.

Budgeting: Essentials of budgeting; Kinds of budgets; Budgetary control; Zero-base budgeting.

Standard Costing and Variance Analysis: Types of standards, Setting of standards and their revision; Variance analysis - Material, labour and overheads, control of variances.

Marginal Costing and Break-even Analysis: Concept, Marginal costing versus absorption costing, Preparation of income statements, Break-even analysis & Cost-Profit- volume analysis; Composite break-even-point, managerial applications of marginal costing.

Contemporary Issues in Management Accounting: Price level adjustment accounting; Value chain analysis; Activity-based costing; Quality costing; Target and life cycle costing.

REFERENCES

- Anthony, Robert: *Management Accounting*, Tarapore-wala, Mumbai.
Barfield, Jessie, Ceily A. Raiborn and Michael R. Kenney: *Cost Accounting: Traditions and Innovations*, South - Western College Publishing, Cincinnati. Ohio.
Decoster, Don T. and Elden L. Schafer: *Management Accounting: A Decision Emphasis*, John Wiley and Sons Inc., New York.
Garrison, Ray H. and Eric W. Noreen: *Management Accounting*, Richard D. Irwin, Chicago.
Hansen, Don R. and Maryanne M. Moreen: *Management Accounting*, South-Western College Publishing, Cincinnati. Ohio.
Horngren, C.T., Gary L. Sundem, and William O. Stratton: *Introduction to Management Accounting*, Prentice Hall, Delhi.
Horngren, Charles T., George Foster and Srikant M. Daliar: *Cost Accounting: A Managerial Emphasis*, Prentice Hall, Delhi.
Jawahar Lal: *Managerial Accounting*, Himalaya Publishing House, Delhi.
Lall, B.M. & I.C Jain: *Cost Accounting: Principles and Practice*, Prentice Hall, Delhi.
Maher, Michael W., Cylde P. Stikney and Ronal L. Weil: *Managerial Accounting: An Introduction to Concepts, Methods and uses*, Forth-Worth Harcourt Brace College Publishers.
Pandey, I.M: *Management Accounting*, Vani Publication, Delhi Sharma, D.C. and Gupta, K.G.: S. J. Publications, Meerut.

MC 106 MARKETING MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Question paper will be divided into three sections. Section A (16 marks) will consist of eight questions having two marks each. Candidates will be required to attempt all the parts. Answer to any part should not exceed half page. Section B (40 marks) will consist of eight questions. Candidates will be required to attempt any five questions, each question carrying eight marks. Answer to any of the questions should not exceed four pages. Section C (24 marks) will consist of four questions. Candidates will be required to attempt two questions, each question carrying twelve marks. Answer to any questions should not exceed six pages.

Marketing: meaning, scope and importance; Evolution of marketing; Understanding marketing in new perspective.

Managing the marketing mix, Marketing environment.

Information system and marketing research: importance, scope and steps of marketing research process.

Understanding consumer behaviour, Analysing business markets; Customer relationship management.

Product: concept and classification; New product development; Product-mix and product line strategies; Product life cycle strategies; Branding, packaging, labeling and warranty.

Price determination; Pricing policies and strategies.

Promotion programme: advertising, sales promotion, public relations, publicity and personal selling.

Distribution logistics and supply chain management; Marketing channels, Retailing, Whole selling and physical distribution.

Social, ethical and legal aspects of marketing.

Marketing and information economy; Direct, Online, Database, Meta and Mega Marketing.

REFERENCES

- Etzel, Michael J, Bruce J. Walker, William J. Stanton and Ajay Pandit; Marketing Concepts and Cases; McGraw Hill, New Delhi.
- Kotler, Philip, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha; Marketing Management; Pearson Education.
- Lancaster, Geoff and Lester Massingham; Essentials of Marketing; McGraw Hill International Ed. Cundiff, Still and Govoni; Fundamentals of Marketing Management; Prentice Hall of India, New Delhi. Luck, David J. and Ferrell, O.C.; Marketing Strategy and Plans-Systematic Marketing Management; Prentice Hall of India, Private Limited, New Delhi.
- Raju, M S and Dominique Xardel; Marketing Management; Tata McGraw Hill
- Ramaswami, V.S. and Namakumari, S.; Marketing Management; MacMillan India Ltd. Grewal, Dhruv and Michael Levy; Marketing; Tata McGraw Hill.
- Saxena, Rajan; Marketing Management; Tata McGraw Hill.

MC- 201: FINANCIAL MANAGEMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Course Objective: The purpose of this course is to acquaint the students with the broad frame work of financial decision making in business unit.

Course Contents:

Financial Management: Scope, Finance Functions and its Organization; Objectives of Financial Management; Time Value of Money, Sources of Finance.

Financial Planning and Capitalization: Needs of Financial Planning. Steps in Financial Planning, Principles of Sound Financial Planning. Considerations in Formulating Financial Plan, Estimating Short- Term and Long-Term Financial Needs: Concept and Need of Capitalization. Theories of Capitalization, Over and Under- Capitalization.

Cost of Capital: Concept and Importance, Computation of Cost of Various Sources of Finance, Weighted Average Cost of Capital, Marginal Cost of Capital.

Investment Decisions: Concept and Importance, Methods of Capital Budgeting, Risk Analysis in Capital Budgeting, Difficulties in Determining Cash Flows.



Capital Structure: Concept and Importance, Optimum Capital Structure, Theories.- Net Income Approach, Net Operating Income Approach, Traditional and Modigliani Miller Approach. Factors Determining the Capital Structure; Leverage: Financial, Operating and Combined Leverage.

Working Capital: Concept and Need of Working Capital, Determinants of Working Capital, Estimation of Working Capital; Management of Cash, Inventory and Receivables.

Dividend Policy: Relevance of Dividend Policy. Types of Dividend Policy. Determinants of Dividend Policy: Dividend Models-Walter, Gordon and Modigliani and Miller Model.

Suggested Readings:

1. Pandey, L.M., Financial Management, Vikas Publishing House, Fourth Edition, New Delhi, 2005.
2. Khan, M.Y and Jain, P.K., Financial Management, Tata McGraw Hill, Third Edition, New Delhi, 2005.
3. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Third Edition, New Delhi, 2005.
4. Kishore, M., Financial Management, Taxman Publishers, Fifth Edition, New Delhi, 2004.
5. Hone, Van, Financial Management and Policy, Prentice Hall of India, Third Edition, New Delhi, 2003.

MC202: BUSINESS STATISTICS

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

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

Course Contents:

Univariate Analysis: An overview of Central Tendency, Dispersion, Skewness and Kurtosis.

Correlation and Regression Analysis: Simple Regression and Correlation Analysis. Multiple Regression Analysis. Time Series- Measurement of Trend and Seasonal Variation.

Probability Theory and Sampling: Approaches to probability. Events and Theorems. Theoretical Distributions - Binomial, Poisson and Normal Population and Samples. Types of Sampling. Sampling of Variables - Sampling of Attributes. Sampling Distribution. Point and Interval Estimation.

Testing of Hypothesis: Parametric Tests - 't', 'Z' (for large and small samples) and 'F' tests, Non-parametric Statistics-Chi-Square Test, M-W Test, Run Test, Kruskal-Wallis Test, Analysis of Variance.

Suggested Readings:

1. Hooda, R. P., Statistics for Business and Economics, Macmillan India Ltd., New Delhi.
2. Gupta, S. P., Statistical Methods, Sultan Chand and Sons, New Delhi.
3. Hein/Kohler, Statistics for Business & Economics, Harper Collins, New York.
4. Hein, L.W., Quantitative Approach to Managerial Decisions, Prentice Hall of India, New Delhi.
5. Lawrence B. Morse: Statistics for Business and Economics, Harper Collins, New York.
6. Levin, Richard I and David S Rubin. Statistics for Management, Prentice Hall, Delhi.

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MC203: COMPUTER APPLICATION IN BUSINESS

Total Marks: 100

Theory: 60

Practical: 40

Time: Three Hours

Course Objective: The objectives of this course include developing an appreciation of different software and hardware systems available in the industry among the students and build up the experience of computer usage in business organizations with specific reference to commercial data processing systems.

Course Contents:

Introduction to Computers: Characteristics, Capabilities, Limitations and Applications of Computers: Types of Computers: Computer Hardware, Computer Software: Block Diagram of Computer and Overview of Working: Types of Computer Language: Generations of Computer Languages; Functions and Types of Operating System.

Understanding Computer Networks: Types of Computer Network: Network Topologies for LANS, Ethernet, Analog and Digital Signals; Bandwidth; Network Security.

Database Management System: Objectives, Advantages and Limitations; Entity and Attributes; Schema and Subschema; Types of Data Files; Data File Organization.

Lab: Working with Software Packages and Operating System: An Introduction to PC-Software Packages: Word Processor – Working with Text, Tables, Checking Spelling and Grammar, Printing a Document; Mail Merge; Spreadsheet Software – Working with Worksheet, Formulas and Functions, Inserting Charts; Power Point Presentation – Working with Different Views and Designing Presentation; Windows XP – Working with Files and Folders, Windows Explorer, MS-Office and Internet Surfing.

Suggested Readings:

1. Introduction to Information Technology, Pearson Education, New Delhi.
2. Norton, Peter, Introduction to Computers, Tata McGraw Hill, New Delhi.
3. Douglas, Comer E., Computer Networks and Internet, Pearson Education, New Delhi.
4. Rajaraman, V., Fundamentals of Computers, Prentice Hall of India, New Delhi.
5. Office 2000: No Experience Required, BPB Publications, New Delhi.
6. Ray and Acharya, Information Technology: Principles and Applications, Prentice Hall of India, New Delhi.
7. Tanenbaum, A. S., Computer Networks, Eastern Economy edition, PHI, New Delhi.
8. Sharma Dhiraj foundation of IT, Excel Books.

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MC-204: CORPORATE ACCOUNTING

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of the course is to familiarize students with various basic principles and standards of accounting in Indian context.

Course Contents

Introduction to Accounting: Generally Accepted Principles of Accounting, Accounting as an Information System.

Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement (AS-3) and Statement of changes in Equity, Accounting for Price Level Changes

Amalgamation Accounting: Accounting for Amalgamation (AS-14) and Absorption, Business Combinations including purchase method; Consolidation at Acquisition (Including Inter Company Transactions and Unrealized Intercompany Profits); Translation of Foreign Currency Transactions (AS-11); Translation of Foreign Currency Financial Statements (AS-11)

Consolidation: Consolidation of Financial Statements (AS-21), treatment of intra-group transactions and balances, pre-acquisition dividends and fair value adjustments, Treatment of goodwill (positive & negative) on consolidation, Treatment of minority interests Preparation of Consolidated Balance Sheet, Consolidated Income Statement and Consolidated Cash flow Statement (involving one and two direct subsidiaries, indirect subsidiaries, associates and joint ventures)

Accounting for Banking and Insurance Companies

Suggested Readings:

1. Arulanandam & Raman: Advanced Accounting (Himalaya Publication, New Delhi).
2. Gupta, R L & Radhaswamy, M: Advanced Accounting (S. Chand, New Delhi).
3. Hanif & Mukherjee: Corporate Accounting (TMG, New Delhi).
4. Jain & Narang: Advanced Accounting (Kalyani Publication, New Delhi).
5. Maheshwari & Maheshwari: Advanced Accountancy (Vikash Publications, New Delhi).
6. Sehgal, A & Sehgal, D: Corporate Accounting (Taxmann, New Delhi)
7. Shukla & Grewal: Advanced Accounting (S. Chand, New Delhi).
8. Srinivasan, Anand G: Law & Practice relating to Company Accounting Standards (Taxmann, New Delhi).
9. Rawat, D S: Accounting & Auditing Standards (Taxmann, New Delhi).

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MC-205: RESEARCH METHODOLOGY

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Course Objective: To equip the students with the basic understanding of the research methodology and to provide an insight into the application of modern analytical tools and techniques for the purpose of management decision making.

Course Contents:

Introduction: Meaning and Nature of Research, Scope of Research Methodology, Significance of Research in Decision-Making, Ethics in Business Research; Steps in Research Process.

Research Design, Data Collection and Sample Design: Types of Research Designs: Exploratory, Descriptive and Experimental; Data Collection Methods: Observation, Interview, Questionnaire and Schedule; Sample Design: Probability and Non-Probability Sampling Methods, Sampling and Non-Sampling Errors; Determination of Sample Size.

Attitude Measurement and Scaling Techniques: Need of Measurement in Research, Measurement Scales, Tests of Sound Measurement, Techniques of developing Measurement Tools, Characteristics of good Measurement; Important Scaling Techniques.

Advanced Techniques of Data Analysis: Analysis of Variance (ANOVA) and Factor Analysis; Use of Software Packages - Microsoft Excel and PASW.

Writing a Research Report: Process and Components.

Suggested Readings:

1. Donald, R. Cooper & Pamela, S. Schindler, Business Research Methods, Ninth Edition, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2007.
2. Kothari, C. R., Research Methodology- Methods and Techniques, Second Edition, New Age International Publishers, New Delhi, 2006.
3. Sharma, R. K., Research Methodology, National Publishing House, New Delhi.
4. Hooda, R. P., Statistics for Business and Economics, Macmillan India Ltd., New Delhi.
5. Gupta, S. P., Statistical Methods, Sultan Chand and Sons, New Delhi.
6. Sharma J. K., Business Statistics, Pearson Education Pvt. Ltd., Delhi.
7. Arya, P. P. and Yash Pal, Research Methodology in Management, Deep and Deep Publications Pvt., Ltd.



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MC-206: HUMAN RESOURCE MANAGEMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Course Objective: The objective of this course is to sensitize the students to the various facets of managing people and to create an understanding of the various policies and practices of human resource management.

Course Contents:

Introduction: Concept, Nature, Scope, Objective and Importance of Human Resource Management; Evolution of Human Resource Management; Environment of Human Resource Management; Personnel Management vs. Human Resource Management; Role of Human Resource Practitioners.

Acquisition of Human Resources: Human Resource Planning; Recruitment-sources and process; Selection Process- tests and interviews; Job Analysis- Job Description and Job Specification. Placement and Induction; Job Changes- transfer, promotion, demotion, separation.

Training and Development: Concept and Importance of Training; Types of Training, Methods of Training, Design of Training Programme, Evaluation of Training Effectiveness; Executive Development- Process and Techniques; Career Planning and Development.

Performance Appraisal: Concept and Objectives; Job Evaluation-Concept, Process and Significance; Traditional and Modern Methods of appraisal, Exit-interview.

Compensation: Aims and Components of Employee Remuneration; Maintenance; Overview of employee welfare, health and safety, social security.

HRM Strategies: Role of Human Resource in Strategic Management; Human Capital; Emotional Quotient; Mentoring; ESOP; Flexi-Time; Quality Circles; Total Quality Management and Six Sigma.

Suggested Readings:

1. Aswathappa, K., Human Resource and Personnel Management (Text and Cases), Tata McGraw Hills, New Delhi, 2003.
2. Dessler, Gary, Human Resource Management, Pearson Education, New Delhi, 10th Edition, 2005.
3. De Cenzo, D.A & Robbins, S.P., Human Resource Management, 5th Edition, New York, 1994.
4. Edwin B. Flippo, Personnel Management, Tata Mc-Graw Hill, New Delhi.
5. Memoria and Memoria, Human Resource Management, Himalaya Publishing House, New Delhi.
6. Monappa, A & Saiyadain M., Personnel Management, 2nd Edition, Tata Mc Graw Hill, New Delhi, 1966.
7. Rao, V.S.P., Human Resource Management, Excel Books, 2nd Edition, New Delhi, 2005.
8. Rao, Subba, Essentials of Human Resource Management and Industrial Relation: Text, Cases and Games, Himalaya Publishing House, New Delhi.

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MC-301: E-COMMERCE

Total Marks: 100

Theory: 60

Practical: 40

Time: Three Hours

Course Objective: The objective of this course is to familiarize the students with the nature, scope and related advancement and laws of e-commerce.

Course Contents:

Introduction to E-Commerce: Basics in E-Commerce-introduction to E-Commerce modules- 13213, B2C-impact of E-Commerce on Business- Opportunities in E-Commerce.

Introduction HTML (Hyper Text Markup Language): Features of HTML - front page explorer - Front page editor - Features of front page editor-Creating and adding Web Pages, adding hyperlinks and enhancing Web Pages.

E-Commerce supporting functions: Purchase procedure-supply chain management-sales procedure, the web as an advertising and marketing channel, payment security, authentication of payment and modes of payment-digital signatures.

Introduction to Cyber Laws: Cyber crimes and cyber laws-clauses in the information Technology Bill-Taxation-E-Governance-Role of ISP.

Information Technology Act 2002: Contract of legislation-Variation by agreement-writing signature - original-evidence (Indian Law)- Retention of data messages-Formation and Validity of contracts - Attribution of data messages-Acknowledgement of receipt-Time and Place of dispatch and receipt of data messages - Carriage of goods-international framework.

Suggested Readings:

1. Guide to Cyber Laws - Rohnay D. Ryber (Wadhwa, Nagpur).
2. E-Commerce: D. Joseph. PHI.
3. E-Commerce., F H. Sokgri.

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MC-302: STRATEGIC MANAGEMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Course objective: To provide students with knowledge of Strategic Management and to enable them to develop appropriate Strategies for Business Enterprises.

Course contents:

Strategic Management: An introduction, evaluation of business policy as a discipline, defining strategy, strategy formulation, levels at which strategy operates, change drivers, approaches to strategic decision making, elements of strategic management process. Strategic business units (SBUs). The hierarchy of strategic management. SWOT analysis. Grand strategy selection mix. Environmental threat and opportunity profile (ETOP). BCG growth, share matrix, GE-McKinsey nine-cell planning, Grid (Directional Policy Matrix) Gap Analysis, Porter's five forces model of Competition. Strategic Advantage profile. McKinsey 7s framework.

Functional Structure: Advantages, Limitations. Strategy Evaluation-importance benefits barriers, Evaluation Techniques, Control Process, Strategy implementation, characteristics of an Effective Control System.

Suggested Readings

1. Kazmi, Azhar, Business Policy 2nd ed.
2. Thompson Jr, Arthur A. and Strickland, A.J. Strategic Management-Concept and Cases 12th ed.
3. Ramaswamy, Strategic Planning, Formulation of Corporate Strategy.
4. Subba Rao, P., Business Policy and Strategic Management.
5. Srivastava, R.M, Management Policy and Strategic Management concepts, Skills and Practices.

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MCAF-301: ADVANCED ACCOUNTING

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of this course to impart knowledge regarding the basic issues and developments in external financial reporting practices and simple problems and cases relating to company accounts.

Course Contents:

Basic Accounting concepts, Capital and Revenue, Financial Statements, Issue, forfeiture, purchase of business, liquidation, valuation of shares, Amalgamation, absorption and reconstruction, Holding Company Accounts, Inflation Accounting, Human Resource Accounting, Responsibility Accounting, Social Accounting.

Suggested Readings:

1. Paul M. Fischer, Rita H. Cheng, William J. Taylor (2008), Advanced Accounting, Published 2008 by South-Western College Pub, 10th Edition.
2. Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik (2010), Fundamentals of Advanced Accounting, Published by McGraw-Hill/Irwin, 4th Edition.
3. Floyd A. Beams, Joseph H. Anthony, Robin P. Clement, Suzanne H. Lowensohn, (2008) Advanced Accounting, Published 2008 by Prentice Hall, 10th Edition.
4. Monga, Ahuja & Sehgal, Advanced Accounting, Mayur Paperbacks.
5. Bulls, R.J., Accounting in Business, Butterworths
6. Tulsian, P.C., Advanced Accountancy, Tata McGraw Hill
7. Shukla, M.C., Grewal, T.S. & S.C. Gupta, Advanced Accounts, S. Chand & Company Ltd., New Delhi



MCAF-302: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The basic objective of this course is to provide an in-depth insight into the concept of international financial reporting standards.

Course Contents:

IFRS Definition, Background of US GAAP and IFRS, Recognize and review the difference and similarities between IFRS and US GAAP, Uses of US GAAP and IFRS in future, IFRS and Indian GAAP, Role of IASB, Framework for the Preparation and Presentation of Financial Statements.

International Financial Reporting Standards series.

International Accounting Standards-meaning and procedure of setting standards.

Suggested Readings:

1. CA. Sanat Pyne,(2000), Taxmann publication - Guide to IFRS by IASB - Full text of IFRS bare standard.
2. Eva K. Jermakowicz 2008 Interpretation and application of International Accounting and Financial Reporting Standards, Wiley.
3. The IFRS Manual of Accounting authored by the UK Accounting Consulting Services team of Price water house Coopers LLP and published by CCH.



MCAF-303: INVESTMENT ANALYSIS

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of this course to impart knowledge regarding investments, its related theories and valuation as well as an in-depth discussion of modern investments

Course Contents:

Investment Analysis-Meaning and objectives, investment alternatives. Return and Risk-Concept and measurement.

Organization and Functioning of Securities Markets-Primary Capital Markets, Secondary Financial Markets, Over the counter market, Global financial markets. Recent Developments in Indian stock market

Security-Market Indices-Equity and Bond indices. Listing of Securities. Investment Companies-Mutual fund, Pension funds, Hedge funds.

Investment Valuation-approaches to valuation of common stock, bonds, preference shares. Economy-Industry-Company analysis, Technical analysis. Efficient Market Theory Weak-Semi-strong and Strong Markets; Testing of different forms of Market efficiency and their significance

Suggested Readings

1. Bhalla, V.K.: Investment Management, S. Chand Publications, New Delhi.
2. Kevin, S.: Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.
3. Punithavathy, P.: Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
4. Avdhani, V.A.: Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
5. Reilly, Frank K. and Brown, Keith C.: Investment Analysis and Portfolio Management, South-Western CENGAGE Learning, New Delhi.
6. Fuller, Russell J. and Farrell James L.: Modern Investment and Security Analysis, McGraw Hill, New Delhi.
7. Fischer, Donald E. and Jordan, Ronald J.: Security Analysis and Portfolio Management, PHI, New Delhi.
8. Alexander, Gordon J. and Sharpe, William F.: Fundamentals of Investments: Englewood Cliffs, Prentice Hall Inc, New Jersey.
9. Elton, Edwin J and Gruber, Martin J.: Modern Portfolio Theory and Investment Analysis, John Wiley, New York.

MCAF-304: FINANCIAL INSTITUTIONS AND MARKETS

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of this course to impart knowledge regarding Indian financial system, management of financial Institutions and working leading financial institutions.

Course Contents

Indian Financial System-introduction and overview. Role of financial system in economic development. Financial Markets-functions and organisation; primary market, secondary market and money market, regulatory framework. Financial sector reforms in India.

Theories of interest rate determination-level of interest rates, long period and short period rates, term structure of interest rates. Functions of Central Bank RBI – objectives and instruments of the monetary policy.

Development Banks – role and functions of different financial institutions in India; Investment banking and merchant banking. Risk Management in Banks- non-performing assets, capital adequacy and asset-liability management.

Insurance Sector-introduction and overview of insurance institutions in India, regulatory framework. Investment Trusts and Mutual Funds- types, role and functions. An overview of Non-Banking Financial Institutions.

Suggested Readings

1. Khan, M.Y.: Indian Financial System, Tata McGraw Hill, New Delhi.
2. Khan, M.Y.: Management of Financial Services, Tata McGraw Hill, New Delhi.
3. Avdhani, V.A.: Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
4. Vij, Madhu. Management of Financial Institutions in India, Anmol Publications, New Delhi.
5. Bhole, L.M.: Management of Financial Institutions in India, Tata McGraw Hill, New Delhi.
6. Fabozzi, Frank J. and Modigliani, Franco. Capital Markets: Institutions and Instruments, Pearson Education, New Delhi.

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MCHM-301: HUMAN RESOURCE PLANNING AND DEVELOPMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of this course to impart knowledge regarding human resource planning and its approaches for the development of employees in the organization.

Course Contents

Macro level manpower planning and labour market analysis: Organizational human resource planning; Work force flow mapping; Age and grade distribution mapping; Models and techniques of manpower demand and supply forecasting; Behavioural factors in human resource planning - Wastage analysis; Retention; Redeployment and exit strategies.

Training process: an overview; Role, responsibilities and challenges to training manager; Organization and management of training function; Training needs assessment and action research; Instructional objectives and lesson planning; Learning process; Training climate and pedagogy; Training methods and techniques; Training aids; Training communication; Training evaluation; Training and development in India.

Career management and career planning: Performance planning; Potentials appraisal and career development; HRD interventions and practices in India; HRD Climate; Culture; QWL; HRD strategies; HRD in strategic organizations; Human resource information system; Human resource valuation and accounting; organizational changes.

Suggested Readings:

1. Arthur, M. Career Theory Handbook. Englewood Cliff, Prentice Hall Inc., 1991.
2. Belkaoui, A R and Belkaoui, J M. Human Resource Valuation: A Guide to Strategies and Techniques. Greenwood. Quorum Books, 1995.
3. Dale, B. Total quality and Human Resources: An Executive Guide. Oxford, Blackwell, 1992.
4. Greenhaus, J H, Career Management. New York, Dryden, 198
5. Kavanagh, M J etc. Human Resource Information System: Development and Applications. Boston, PWS-Kent. 1993.
6. Mabey, C and Salama, G. Strategic Human Resource Management. Oxford, Blackwell, 1995.
7. Thomson, R and Mabey, C. Developing Human Resource. Oxford, Butterworth- Heinemann, 1994.

MCHM-302: MANAGEMENT OF INDUSTRIAL RELATIONS

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of this course to impart knowledge regarding rules and regulations for managing industrial relations.

Course Contents

Industrial Relations Perspectives; Industrial Relations and the emerging socio-economic scenario; Industrial Relations and the State; Legal Framework of Industrial Relations; Role of trade unions; Trade union and the employees; Trade union and the management; Discipline and grievance management; Negotiation and collective settlements; Participative management and co-ownership; Productive bargaining; Employee empowerment and quality management; Industrial relations and technological change; ILO and industrial relations. Emergence and objectives of labour laws and their socio-economic environment; Laws relating to industrial disputes, trade unions; Social security laws- laws relating to workmen's compensation, Employees' state insurance, wages and bonus laws - the law of minimum wages, payment of wages, laws relating to working conditions - the laws relating to factories, interpretations of labour laws, their working, and implications for management, union workmen.

Suggested Readings:

1. Kochan, T.A. & Katz Henry. Collective Bargaining and Industrial Relations. 2nd ed Homewood, Illinois, Richard D Irish, 1988.
2. Niland, J.R. etc., The Future of Industrial Relations, Sage, New Delhi, 1994.
3. Papola, T S & Rodgers, G. Labour Institutions and Economic Development in India, ILO, Geneva, 1992.
4. Webb, Sidney & Webb, Beatrice. Industrial Democracy. Longman, Melbourne, 1987.
5. Ghaiye, B R. Law and Procedure of Department Enquiry in Private and Public Sector, Eastern Law Company, Lucknow, 1994.
6. Srivastava S C. Industrial Relations and Labour Law, Vikas, New Delhi,
7. Kapoor, N.D. Mercantile Law, Sultan Chand and Sons, New Delhi, 2001

MCHM-303: CONSUMER BEHAVIOUR

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Course Objective: The objective of this course is to familiarise the students with the nature, scope and related models of consumer behaviour.

Course Contents:

Introduction to Consumer Behaviour: Consumer Behaviour and Marketing Strategy; Consumer Involvement and Decision Making; Information Search Process; Evaluative Criteria and Decision Rules; Consumer Motivation.

Information Processing and Consumer Perception: Consumer Attitudes and Attitude Change; Influence of Personality and Self Concept on Buying Behaviour; Psychographics and Lifestyle; Influence of Culture, Subculture and social class.

Reference Group Influences: Diffusion of Innovation and Opinion Leadership; Family Decision Making; Industrial Buying Behaviour; Models of Consumer Behaviour; Consumer Behaviour Audit.

Suggested Readings:

1. Assael, H. Consumer Behaviour and Marketing Action, Asian Books Pvt. Ltd., NewDelhi, 2001.
2. Engle, JF. et al. Consumer Behaviour. Chicago, Dryden Press, 1993.
3. Hawkins, D I. etc. Consumer Behaviour: Implications for Marketing Strategy. TMH. 2002.
4. Schiffman. L G and Kanuk, L L. Consumer Behavior. New Delhi, Prentice Hall of India, 1994.
5. Loudon & Loudon; Consumer Behavior; TMH,- New Delhi:
6. Soloman, Michael E., Consumer Behaviour; Buying; Having, Being; PHY Pearson Education; New Delhi.

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MCHM-304: MARKETING RESEARCH

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Course Objective: The objective of this course is to familiarize the students with the nature, scope and procedure of marketing research.

Course Contents:

Introduction to Marketing Research: Importance, nature and scope of marketing research; Marketing research process, Problem Identification and Research Design: Problem identification and definition: Development of a research proposal; Types of research designs, Ethics in Research.

Data Resources: Secondary data sources and usage; Online data sources; Primary data collection methods - questioning techniques, online surveys, observation method; Questionnaire preparation. Attitude measurement and scaling techniques - Sampling Plan, Data Collection: Organisation of field work and survey errors - Sampling and non-sampling errors.

Data Analysis: Hypothesis testing, tests of significance, (Parametric & non-parametric) Univariate, bivariate and multivariate data analysis; Report preparation and presentation. Market Research Applications: Product research; Advertising research; Sales and market research; International marketing research.

Suggested Readings:

1. Bqv. H. W. Ralph Westfall and S.F Starsh: Marketing Research: Text and Cases,
2. Richard D. Irwin, Boston. Chisnall, Peter M.- The Essence of Marketing Research, Prentice Hall, New Delhi.
3. Churchill, Gilbert A: Basic Marketing Research, Dryden Press, Boston.
4. Green Paul E. Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
5. Luck, D.J: Marketing Research, Prentice Hall, New Delhi.
6. Tull, Donald and Hawkin, Del : Marketing Research: Measurement and Method, Prentice Hall, New Delhi,
7. Beri, G. C.: Marketing Research, Tata McGraw Hill, New Delhi.

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MC-401: FOREIGN EXCHANGE MANAGEMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of this course is to familiarize the students with the operations of foreign exchange and significance of various components of international financial system for settlement.

Course Contents:

Foreign Exchange Market: Need, Players Instruments in Foreign Exchange Market (Trader in Foreign Travelers, Corporate, RBI International Financial Institute (Currency and Coins, Cheques T. T. Travelers cheques, Credit Cards, D. D. S. EFT (Mechanism); Methods of foreign exchange Quotation (Buying and Selling Rates Domestic terms and International Terms - Spot and Forward quotes; Types of Foreign exchanges A/Cs - NOSTRO and VOSTRO A/Cs - FCNR A/C N.R.O, NRI, NNRSP, EEFC; Convertible - Non-convertible Currencies.

Foreign Trade Financing: Per-Shipment Finance (Packaging Credit and Advance against incentives Receivable from Government covered by ECGC Guarantee forms Packaging Credit - Quantum of Finance - Period of finance - Export Credit Refinance from the RBI-Pre-shipment Credit in Indian and Foreign Currency. Post-Ship-ement Finance-Comparison between Pre & Post Shipment Credit - Post Shipment Finance Classification forms, Quantum - period - purpose of post shipment finance; Export Bill - Letter of Credit (Mechanism).

Exchange Rate Mechanism: Concept of exchange Rate (Different Types of Factors determining of exchange rate - (Financial - Political and Economic) Spot rates. Forward rates and their relationship with money market interest rates - Calculation of swap rates - FEDA rules on foreign exchange contracts T. T Purchase Rate - T. T. Selling Rate, Bill Buying Rate - Bill Selling Rate. Regulation of Forex Market: From FERA to FEMA - A Comparison; various Tools of Exchange Control in different nations.

International Monetary System: Introduction Types of International financial systems - Gold Standards (Definitions Strengths and weaknesses, reasons for abandonment); Bretton Woods Systems (Establishment- features- Weakness that led to its collapse Functions-Flexible exchange rate) ; Exchange rate arrangements-pegged-Floating- Multiple Currency Pegging - Group Floating - Cooperative intervention. Introduction- Plaxa Accord, 1985. Louvre Accord, 1986 Convertibility - Current A/c. Capital A/c. International Financial Institutions: International Monetary Fund (IMF) ; International Bank for Reconstruction and Development (IBRD); Economic and Monetary Union and Euro (EMU and EURO); Asian Development Bank (ADB); Asian Clearing Union (ACU); International Finance Corporation (IFC); Bank for International Settlement (BIS).

Suggested Readings:

1. Foreign Exchange : International Finance - Risk Management - A. V. Rajwade Publisher -Academy of Business Studies, New Delhi
2. Finance and Financial Markets - Keith Pilbeam -Macmillan Publishers.
3. The Economics of Money Banking and Financial Markets Fredric Mishkin, Harper Colins Publishers.
4. International Finance: P. G. Apte. PHI.

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MC-402: STRATEGIC COST MANAGEMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of this course is to facilitate the students to develop into the applications of cost analysis with strategic perspective. The course will also sharpen the understanding regarding the constituents of cost in management systems.

Course contents:

Cost management-nature and scope-Management of value chain- tools of cost management. Product costing systems- Concepts and design issues.

Activity Based costing system-Meaning and scope-Limitations of traditional costing allocation methods-Application of ABC system- Activity based management- Concept and scope- Target costing-Benchmark costing.

Quality costing systems- Meaning and application-conflict between quality and cost-Trade off between quality and price-Value analysis-Life cycle costing -Learning curve analysis-JIT

Cost estimation-Methods-Costing engineering-Using Regression analysis-Evaluating performance-Variance analysis-Kaizen costing.

Cost control and cost reduction-Managerial and Technical aspects- Meeting the cost reduction challenges role of cost Accountant.

Suggested Readings:

1. Shank, Govindarajan (1993), Strategic Cost Management, Free Press.
2. Horngren et. Al., (1999), Cost Accounting: A Managerial Emphasis,
3. Berliner, Brimson, (1988), Cost Management for Today's Advanced Manufacturing: The CAM-1 Conceptual Design, Harvard Business School Press.
4. Reeve Ed., (1995), Readings and Issues in Cost management, South-Western College Publishing.

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MCAF-401: CORPORATE TAX PLANNING

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The basic objective of this course is to provide an in-depth insight into the concept of corporate tax planning and to equip the students with a reasonable knowledge of tax planning devices. The focus is exclusively on income tax.

Course Contents:

Introduction: Definitions, Residential status, Heads of Income, Computation of Taxable Income.

Taxation of Companies: Special Provisions in Computation of Profits from Business, Deductions from Gross Total Income, Amalgamations of Companies and fiscal Incentives, Minimum Alternate Tax on Companies, Special Provisions relating to Tax on Distributed Profits of Domestic Companies.

Tax Planning: Concepts relating to Tax Avoidance and Tax Evasion, Tax Planning with reference to: Location of Undertaking, Type of Activity, Ownership Pattern, Dividend Policy, Issue of Bonus Shares, Inter Corporate Dividends and Transfers, Tax Planning relating to: Amalgamations and Mergers of Companies. Tax considerations in respect of specific managerial decisions like Make or Buy, Own or Lease, Close or Continue, Sale in Domestic Markets or Exports, Capital Budgeting Decisions, Managerial Remuneration, Foreign Collaboration and Joint Ventures.

Tax Management: Filing of Returns and Assessments, Penalties and Prosecutions, Appeals and Revisions, Advance Tax, TDS, Advance Rulings, Avoidance of Double Taxation Agreements.

Suggested Readings:

1. Ahuja, G. K. & Gupta, Ravi, Systematic Approach to Income Tax. Allahabad, Bharat Law House.
2. Bhagwati Prasad, Direct Taxes Law & Practice, Wishwa Prakashan.
3. Kanga, J. B. and Palkhivala, N. A., Income Tax, Bombay, N. M. Tripathi.
4. Singhania, V.K. Direct Taxes: Law and Practices. Delhi, Taxman.
5. Srinivas E. A., Handbook of Corporate Tax Planning, New Delhi, Tata McGraw Hill.

MCAF-402: INTERNATIONAL ACCOUNTING

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objectives of the course are to provide the knowledge about international accounting and its standards.

Course Contents:

Internationalisation of accounting profession; Need for Accounting standards and critical review of major standards set by international accounting standards committee; Harmonization of accounting standards.

Accounting for multinational accounting for currency transaction foreign exchange and procedural issues, transfer pricing in international business methods and problems.

Consolidation of accounting of subsidiaries and affiliates, managing international information systems; analyzing foreign financial statement.

Suggested Readings:

1. Timothy Douppnik, Hector Perera, International Accounting, McGraw Hill International, 2007
2. Christopher Nobes & R H Parker – Comparative International Accounting, 7/e – Pearson/PHI.
3. Frederick D S Choi – International Finance & Accounting Hand book – John Wiley
4. James A Schweikart – International Accounting: A Case Approach– McGraw Hill
5. Kwabena Anyane-Ntow – International Handbook of Accounting Education and Certification – Pergamon Publishers
6. Paul E Holt – International Accounting, 6/e – Dame Publications

MCAF-403: PORTFOLIO MANAGEMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective: The objective of this course to impart knowledge regarding Portfolio theory and management.

Course Contents

Portfolio management- Meaning and objectives, portfolio management process. Portfolio risk and return-concept and measurement.

Portfolio Theories- Markowitz portfolio theory: optimal portfolio selection, efficient frontier: meaning and construction, investors' utility. Sharpe portfolio optimization model.

Asset Pricing Theories- Capital asset pricing model: capital market line, security market line, risk free asset and market portfolio. Arbitrage pricing theory.

Portfolio Performance Evaluation- Treynor performance measure, Sharpe performance measure, Jensen performance measure.

Portfolio Management Strategies- Equity portfolio management strategies: passive and active strategies, Bond portfolio management strategies: passive and active strategies

Financial Derivatives- Future and Options: call option, put option

Suggested Readings

1. Bhalla, V.K.: Investment Management, S. Chand Publications, New Delhi.
2. Kevin, S.: Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.
3. Punithavathy, P.: Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
4. Avdhani, V.A.: Security Analysis and Portfolio Management, Himalaya Publishing House, New Delhi.
5. Reilly, Frank K. and Brown, Keith C.: Investment Analysis and Portfolio Management, South-Western CENGAGE Learning, New Delhi.
6. Fuller, Russell J. and Farrell James L.: Modern Investment and Security Analysis, McGraw Hill, New Delhi.
7. Fischer, Donald E. and Jordan, Ronald J.: Security Analysis and Portfolio Management, PHI, New Delhi.
8. Alexander, Gordon J. and Sharpe, William F.: Fundamentals of Investments: Englewood Cliffs, Prentice Hall Inc, New Jersey.
9. Elton, Edwin J and Gruber, Martin J.: Modern Portfolio Theory and Investment Analysis, John Wiley, New York.

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MCAF-404: FINANCIAL SERVICES

Total Marks: 100
External: 80
Internal: 20

Time: Three Hours

Objective: The main objective of this course is to help students to learn the various financial services and their role in the overall financial system.

Course Contents:

Financial Services: Meaning, Nature and Types; Leasing: Concept, Classification, Accounting, Legal and Tax Aspects of Leasing; Financial Evaluation of Leasing; Factoring: Meaning, Characteristics and Types of Factoring arrangements, Factoring in India, Factoring vs. Forfeiting.

Hire Purchase Finance and Consumer Credit: Conceptual Frame Work; Legal Aspects; Taxation; Accounting and Reporting Credit Rating: Meaning and Types; Benefits of Credit rating to investors and companies, Credit Rating Agencies; Objectives and Functions.

Credit Cards: Concept and Significance; Types of credit Cards, Credit Card business in India.

Book Building: Concept and Mechanism of Book Building; Significance and Benefits of Book Building.

Bought Out Deals: Meaning and Nature; Mechanisms of Bought out Deals; Advantages; The Present Scenario.

Securitization: Concept, Mode, Mechanism and Beneficiaries of Securitization; Securitization in India.

Depository: Concept, Depository participants; Functions of depository system; Benefits of depository. Venture Capital: Meaning, Modes of Financing, Role and Functions of Merchant Bankers.

Suggested Readings

1. Khan, M. Y., Management of Financial Services, McGraw Hill, 2001.
2. Vij, Madhu. Management of Financial Institutions in India, Anmol Publications, New Delhi.
3. Bhole, L.M.: Management of Financial Institutions in India, Tata McGraw Hill, New Delhi.
4. Fabozzi, Frank J. and Modigliani, Franco. Capital Markets: Institutions and Instruments, Pearson Education, New Delhi.
5. Gordan, E and K. Natrajan, Emerging Scenario of Financial Services. Himalaya Publishing House, 1997.
6. Meidan, Arthur Brennet, M. Option Pricing: Theory & Applications. Toronto. Lexington Books, 1983.
7. Kim, Suk and Kim, Seung, Global Corporate Finance. Text and Cases. 2nd ed.

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MCHM-401: LEADERSHIP AND INTERPERSONAL DYNAMICS

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objective:

The purpose of this course is to enhance the leadership skills of students and to develop insight into interpersonal dynamics through sensitivity training and experience based methods of learning.

Course Contents:

Nature and significance of leadership; Determinants of effective leadership; Trait theory of leadership; Behavioral styles in leadership role; Likert's management system; Managerial grid; Followers as determinants of effective leadership, life cycle theory. Situation as determinants of leadership, Fielder's contingency theory; Vroom and Yetten model, Path-goal theory; Attribution theory; Charisma and transformational leadership. Interpersonal dynamics, emotional expression in interpersonal relationship, personal change through interpersonal styles and communication, Johari window and Transactional analysis; t-groups theory and laboratory methods; Basic and advanced leadership skills.

Suggesting Readings:

1. Hughes, Richard L.; Ginnett, Robert C. and Curphy, Gordon J., Leadership: Enhancing the Lessons of Experience, Singapore: McGraw Hill.
2. Yukl G.A, Leadership in an Organization, New Jersey: Prentice Hall.
3. Pareek, Udai and Rao, Behavioral Process in an Organization, New Delhi: Oxford IBH.
4. DuBrin, Andrew J., Leadership: Research Findings, Process, and Skills, New Delhi, Bizatantra.

MCHM-402: COMPENSATION MANAGEMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Objectives: The course is designed to promote understanding of issues related to the compensation or rewarding human resources in the corporate sector, public services and other forms of organizations and to impart skills in designing, analyzing and restructuring reward management systems, policies and strategies.

Course Contents:

Understanding the theory related to reward management: Competitive imperatives: productivity), quantity service, speed, learning Planning for improved competitiveness: Determination of inter and intra-industry compensation differentials: Internal and external equity in compensation systems: Understanding and compensation packages; compensation of chief executives, senior managers, R & D Staff, etc.; Understanding different components of compensation packages; compensation practices of multinational corporations and strategic compensation systems; Statutory provisions governing different components of reward systems; Working of different institutions related to reward system like wage boards, pay commissions,

Suggested Readings

1. Armstrong, Michel and Murlis, Helen. Reward Management: A Handbook of Salary Administration. London, Kegan Paul, 1988.
2. Bergess, Lenard R. Wage and Salary Administration. London, Charles E-Merril, 1984.
3. Capeman, George, Employees Share Ownership. New York, Kogan Page. 1991.
4. Hall, Robert A. Economics of Non-Wage Labour Costs. London, George Aller and Unwin, 1984.
5. Hendorson, Richard 1. Compensation Management: Rewording Performance. 6th ed. Englewood Cliffs. Prentice Hall Inc., 1994.
6. Micton, Rock. Handbook of Wage and Salary Administration. 1984.

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MCHM-403: ADVERTISING MANAGEMENT

Total Marks: 100

External: 80

Internal: 20

Time: Three Hours

Course Objective: The objective of this course is to familiarize the students with the advertising aspects and different approaches.

Course Contents:

Advertising: Concepts, Types, forms and Importance. Role of advertising in the Marketing Process: Legal Ethical and Social Aspects of Advertising; Process of Communication - Wilbur Schramm's Model, Two Step Flow of Communication.

Theory of Cognitive Dissonance and Clues for Advertising Strategists: Stimulation of Primary and Selective Demand - Advertising Planning and Objective Setting: DAGMAR Approach. Determination of Target Audience; Building of Advertising Programme - Message, Headlines, Copy, Logo, Illustration, Appeal, Layout; Campaign Planning; Media Planning; Budgeting; Evaluation - Rationale of Testing Opinion and Aptitude Tests, Measurement of Advertising Effectiveness;

Advertising Organisation-Selection Compensation and Appraisal of an Agency; Electronic Media Buying. Advertising and Consumer behaviour; Role of Creativity in Advertising. Emerging issues in Advertising.

Suggested Readings:

1. Belch, George E and Belch, Michael A. Introduction to Advertising and Promotion. 10th ed. Chicago, Irwin, 2002.
2. Arens and Bovee, Contemporary Advertising, Irwin. 1995.
3. Sandage and Fryberger, Advertising, AITBS, Delhi, 2000.
4. Batra, Rajeev, Myers, Johan G. and Aaker, David A. Advertising Management. 4th ed. New Delhi, Prentice Hall of India, 2002.

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MCHM-404: SALES MANAGEMENT

Total Marks: 100
External: 80
Internal: 20

Time: Three Hours

Course Objective: The objective of this course is to familiarise the students with the nature, scope and evaluation programmes of sales management.

Course Contents:

Sales Management: Theories of selling; Functions of Sales Manager; Selling Operations; Personal selling, Salesmanship; Sales forecasting; determination of size of sales force; Sales organization;

Recruitment and conducting sales training programmes: Designing and Administering Compensation plan; Motivating and supervising sales personnel; Sales Meetings and Contests; Designing Territories and allocating sales efforts; Sales Quota, Sales evaluation Programme, Sales budgeting and Control; International Sales Management.

Suggested Readings:

1. Anderson, R. & Hair Professional Sales Management Tata McGraw Hill; New Delhi, 2000.
2. Manning & Reece, Selling Today, Pearson Education Asia, 8th Edition.
3. Dalrymple, D J Sales Management: Concepts and Cases. New York, John Wiley, 1989.
4. Still, R & Govoni Sales Management, Prentice Hall Inc., 1988.

