



Goa University

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

Syllabus of M.Com Programme Offered at the Department Of Commerce and Affiliated Colleges under OA 18 w.e.f from the Academic Year 2014-2015

A brief description of the Course

- **Purpose**

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

- **Prerequisites**

To seek admission to M.Com programme a candidate must have passed B.Com programme . The admission is granted to the candidates applied for based on percentage of marks obtained at B.Com in the order of merit. The candidate admitted are expected to possess the basic knowledge in the area of all the commerce courses covered at B.Com level

- **Credits (theory, tutorials, practical's)**

In order to award M.Com degree the candidate must have earned **80 credits** during two years. Of these **40 credits** are from Compulsory courses and **40 credits** are from specializations offered during the second year. However, the candidate is allowed to opt for up to a maximum of **20 credits** from any other department to meet the requirement. Each credit will carry 15 hours of teaching. The number of theory, tutorial and practical is indicated against each course in the list of courses presented below.

- **Number of semesters, how the courses are distributed**

The M.Com programme is divided in to Four semesters. Distribution of courses for each semester are given below.

- **Summer Training and Industrial/Institutional Tour**

Every student has to undergo compulsory **4 weeks** summer training in industrial organizations to gain hands on experience at the end of Semester II. During the programme Industrial/Institutional tour with no credits is optional and the entire expenditure for the tour is to be met by the students.

- **Dissertation**

As a part of M.Com Programme a compulsory Dissertation carrying 12 credits is offered during the third and fourth semester.

M.Com -List of Courses

In the following tables, **L** refers to lectures, **T** refers to tutorials and **P** refers to practicals. Description of a course appears on the page number listed in the tables.

Compulsory Courses

Course Code Number and Name	L-T-P (hours/week)	Credits	Page Number
COC101 Advanced Financial Management	4-0-0	4	4
COC102 Business Statistics	2-0-2	4	5
COC103 Managerial Accounting	4-0-0	4	6
COC104 Capital Markets	4-0-0	4	8
COC105 Advanced IT Applications for Business	2-0-2	4	9
COC201 Corporate Accounting	4-0-0	4	10
COC202 Organizational Behaviour	4-0-0	4	11
COC203 Marketing Management	4-0-0	4	12
COC204 Security Analysis and Portfolio Management	4-0-0	4	13
COC205 Corporate Tax Planning and Management	4-0-0	4	15

Specialization courses

The students are required to opt for **4 papers** during the third semester and **3 papers** during the fourth semester from one of the two specializations.

Accounting & Finance

Course Code Number and name	L-T-P (hours/week)	Credits	Page Number
COO3A1 Econometrics for Finance	2-0-2	4	16
COO3A2 Banking and Insurance Management	4-0-0	4	17
COO3A3 Financial Services	4-0-0	4	18
COO3A4 Indirect Taxes	4-0-0	4	19
COO4A1 Derivatives Market	4-0-0	4	20
COO4A2 Cost Management	4-0-0	4	21
COO4A3 International Financial management	4-0-0	4	22

Business Management

Course Code Number and name	L-T-P (hours/week)	Credits	Page Number
COO3B1 Retail Marketing	4-0-0	4	23
COO3B2 Human Resource Development	4-0-0	4	24
COO3B3 Advertising and Sales Management	4-0-0	4	25
COO3B4 Business Policy and Strategic Management	4-0-0	4	26
COO4B1 Entrepreneurship Development	4-0-0	4	27
COO4B2 Tourism and Travel Management	4-0-0	4	28
COO4B3 Services Marketing	4-0-0	4	29

Field-based Compulsory Courses

Course Code Number and name	L-T-P (hours/week)	Credits	Page Number
COC4D Dissertation		12	30

Recommended distribution of courses Semester-Wise

SEMESTER	Course Number
Semester – I	COC101
	COC102
	COC103
	COC104
	COC105
Semester – II	COC201
	COC202
	COC203
	COC204
	COC205

Summer Training:

At the end of 2nd semester, students will have to undergo **four weeks** (10th May to 10th June) summer training to gain on the job experience in commercial / industrial organisations / finance & investment companies / professional firms such as CA's, Stock Brokers, Project management Consultants / small and medium enterprises in Goa or outside. At the end of the summer training, students shall be required to produce a certificate of experience for duration of **four weeks** to become eligible for admission to the second year M.Com Course.

Semester – III (Accounting and Finance)	COO3A1
	COO3A2
	COO3A3
	COO3A4
Semester – III (Business Management)	COO3B1
	COO3B2
	COO3B3
	COO3B4
Semester – IV (Accounting and Finance)	COO4A1
	COO4A2
	COO4A3
Semester – IV (Business Management)	COO4B1
	COO4B2
	COO4B3
Dissertation	COC4D

COC101 Advanced Financial Management [4 Credits]

Learning Objective: The objective of this course is to help students understand the process of financial decision making to enhance share holders wealth

UNIT 1: Introduction (8 Hours)

Introduction to Financial Management: Meaning, nature and scope of finance – Financial goal (profit vs. wealth maximization) – Finance functions – Investment, financing and dividend decisions – Organisation of Finance function – Finance and other related areas. [Theory only].

UNIT 2: Capital Budgeting (15 Hours)

Investment Decisions: Nature of investment decisions – Investment evaluation criteria – Methods of Capital Budgeting (payback period, accounting rate of return, net present value, internal rate of return, profitability index) – NPV and IRR comparison – Capital rationing
Risk analysis in capital budgeting – Meaning and nature – Risk adjusted discount rate – Certainty Equivalent – Statistical Techniques to handle risk – Probability Assignments – Standard Deviation and Coefficient of Variation – Probability Distribution approaches – Independent and Dependent Cash Flows over time – Decision Tree Analysis. (Including practical problems).

UNIT 3: Financing Decisions: (15 hours)

Meaning and Importance of financing decisions - Meaning and significance of cost of capital – Calculation of cost of capital (debt, preference capital, equity capital and retained earnings) – Combined cost of capital (weighted) – Cost of equity and CAPM
Operating and Financial Leverage – Measurement of leverage - Effects of operating and financial leverage on profit – Analyzing alternate financial plans – Combined / Composite Leverage [Including practical problems]
Capital Structure Theories (Net Income, Net Operating Income, Traditional, and M.M hypotheses) – Determining capital structure in practice. [Theory only].

UNIT 4: Working Capital management (15 Hours)

Management of Working Capital: Meaning, significance, and types of working capital – Calculating operating cycle period and estimation of working capital requirements – Financing of working capital and norms of bank finance – Sources of working capital – Various committee reports on bank finance – Dimensions of Working Capital Management – Cash-Inventory-Receivables Management [Including practical problems].

UNIT 5: Dividend Decisions (7 Hours)

Dividend Policies: Issues in dividend decisions - Walter's model – Gordon's model – MM hypothesis - Dividend and uncertainty – Relevance of dividend – Dividend policy in practice – Forms of dividends – Stability in dividend – Corporate dividend behaviour [Including practical problems].

Suggested readings:

1. Brealey, Richard A and Steward C. Myers; *Corporate Finance*, McGraw Hill, New York, 7th ed, 2007
2. Chandra, Prasanna: *Financial Management*, Tata McGraw Hill, Delhi, 6th ed, 2012
3. Hampton, John: *Financial Decision Making*, Prentice Hall, Delhi, 5th ed, 2008
4. Pandey, I.M: *Financial Management*, Vikas Publishing House, Delhi, 10th ed, 2010
5. Van Horne, J.C. and J.M. Wachowicz Jr.: *Fundamentals of Financial Management*, Prentice – Hall, Delhi, 6th ed, 2005
6. Pinches, George E: *Essential of Financial Management*; Harper and Row, New York.
7. Khan MY, Jain PK: *Financial Management*; Tata McGraw Hill, New Delhi, 6th ed 2012
8. Ross, Wester field and Jordan, *Fundamentals of Corporate Finance*, TMH, 6th ed, 2008
9. V.K. B halla, *Financial Management and Policy*, Anmol Publishers, New Delhi, 3rd ed, 2012
10. G.Sudarshan Reddy, *Financial Management*, Himalaya Publishers, 3rd ed, 2012

COC102 Business Statistics [4 Credits]

Learning Objective: At the end of the course work, students will be in a position to identify the research gap, develop objectives, formulate hypotheses, gather required data, successfully complete the data analysis, and prepare a research report. During the course of study, students will be familiarized with the statistical software used for data analysis. Every student should be able to understand the reasons for not resorting to plagiarism.

UNIT 1: Introduction to Research (5 hours)

Introduction to Research – Meaning, scope, and importance of research – Types of research – The Process of research – Importance of literature review – Identification of research gap – Formulation of research problem and development of the research hypotheses – Research design.

UNIT 2: Introduction to Data Management (10 hours)

Identification and Managing Data – Primary and secondary data – Primary and secondary data collection methods – Qualitative and quantitative data – Attitude measurement and scaling – Questionnaire designing.

UNIT 3: Sampling Theory (10 Hours)

Sampling Theory and Data Collection – Population and sample study – Sampling theory – Sampling considerations – Sample design and choice of sampling techniques – Sample size – Sampling and non-sampling errors – Data processing.

UNIT 4: Data Analysis (20 Hours)

Data Analysis – Measures used for organizing the data (Tabulation and Graphs) – Measures used for describing the data (central tendency, dispersion, skewness, and kurtosis) – Measures used for analysis the relation and prediction (correlation, regression, and time series) – Measures used for testing the data (parametric and non-parametric tests) [Theory and Practical Problems]

UNIT 5: Report Writing (15 Hours)

Reporting Research Results – Meaning of plagiarism – How to prevent plagiarism – Types of reports – Planning report writing – Research report format – Principles of writing – Documentation: Foot notes and Bibliography – Writing the report – Typing the report – Briefing – Evaluation of research report.

Suggested Readings:

1. Chawla, Deepak and Sondhi, Neena. *Research Methodology: Concepts and Cases*. Vikas Publishing House Private Ltd.
2. Cooper, Donald R and Schindler, Pamela S, *Business Research Methods*, Tata McGraw Hill.
3. Krishnaswami, O. R and Ranganathan. M. *Methodology of Research in Social Sciences*. Himalaya Publishing house.
4. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
5. Aizel, Amir D & Sounderpandian, Jayavel. *Complete Business Statistics*, Tata McGraw Hill.

COC103 Managerial Accounting [4 Credits]

Learning Objectives: This course aims at strengthening the technical skills of students in the area of corporate accounting and enhancing their knowledge on contemporary issues and developments in the area.

UNIT 1: Management Accounting and Accounting Standards and Practice (12 Hours)

Accounting – Meaning – Scope – Need – Branches of Accounting - Methods of Accounting – Concepts – Conventions – Limitations – Financial Accounting Vs Cost Accounting Vs Management Accounting – Significance – Nature – Scope – Functions – Tools and Techniques of Management Accounting – **Accounting Standards** – GAAP – International Accounting Standards Committee (IASC) – International Accounting Standards Board (IASB) – Accounting Standards Board (ASB) – Indian Accounting Standards. – Need and Significance of IFRS- IFRS Vs IAS – Adaptability and limitations of IFRS in India.

UNIT 2: Financial Statements and Analysis (12 hours)

Financial Statements – Types of Financial Statements – Income Statement – Balance Sheet – Fund Flow Statement – Cash Flow Statement – Owners Equity Statement – Need – Significance – Limitations – Comparison of all Financial Statements - **FINANCIAL STATEMENT ANALYSIS**; Meaning – Need – Objectives – Techniques – Comparative Statement Analysis – Common Size Statement Analysis – Ratio Analysis – Trend Analysis – **Statement of Changes in Financial Position** - Funds Flow Analysis - Funds Flow Statement Vs Income Statement – Funds Flow Statement Vs Balance Sheet- Uses and Importance – Procedure for Preparing Funds Flow Statement – AS 3 Revised Cash Flow Analysis – Cash Flow Statement Vs Funds Flow Statement – Advantages and limitations of Cash Flow Statement. (Including Problems

UNIT 3: Marginal Costing and Budgetary Control (12 Hours)

Definition – Marginal Costing Vs Absorption Costing – Contribution – P/V Ratio – Margin of Safety — Cost – Profit – Volume Analysis – Computation of Break Even Point (BEP) – Composite Break – Even Point – Contribution – Angle of Incidence – (Including Problems) : **Marginal Costing and Decision Making** – Pricing Decisions – Profit Planning and Maintaining Desired Level of Profit - Make or Buy Decisions – Problem of key or Limiting Factor - Export Decisions – Sales Mix Decisions – Shutdown or Continue Decisions. (Including Problems) - **Budgets and Budgetary Control** - Introduction – Definition – Budget – Budgeting – Budget Control – Characteristics – Process of Budgetary Control - Classification of Budgets – Functional Budgets – Sales Budget – Production Budget – Direct Material Budget – Direct Labor Budget – Manufacturing Overhead Budget – Capital Expenditure Budget – Cash Budget – Master Budget – Flexible Budget – Zero Based Budgeting. [Theory and Practical Problems]

UNIT 4: Leasing and Price Level Accounting (12 Hours)

Meaning – Need and Significance – Types of Lease – Financial Lease – Operating Lease – Sale and lease Back – Leveraged Lease – Sales Aid Leasing – Structure of Lease Rentals – Effects in Financial Statements and Taxation – Advantages and Disadvantages – Evaluation of Lease or Buy Decision (Including Problems)- **Inflation Accounting** – Concept – Limitations of Historical Cost based Financial Statements – Methods of Inflation Accounting – Current Purchasing Power Method (CPP) – Current Cost Accounting Method (CCA).(Including Problems)

UNIT 5: Contemporary Developments in Accounting (12 Hours)

Financial Measures of Performance: Introduction – Return on Investment (ROI) – Concept – Uses and Limitations – Economic Value Added (EVA) - Concept – Significance – Measurement of EVA – Balance Score card (BAC) – Concept – Objectives – Perspectives of BSC – Multiple Score Card – Activity Based Costing – Responsibility Centers - **Accounting Standards and Disclosure Practices in India** - Disclosures of Accounting Policies – Valuation of Inventory – Cash Flow Statement(CFS) – Depreciation Accounting – Revenue Recognition – Accounting for Investments – Accounting for Amalgamation – Segment Reporting – Consolidated Financial Statements – Provisions – Contingent Liabilities and Assets.

Suggested Readings:

1. Meigs & Meigs, Accounting the Basis for Business Decisions, Tata McGraw Hill, New Delhi.
2. Pankaj Gupta, Management Accounting, Excel Books, New Delhi, 2006.
3. Bhattacharya S.K. & Dearoon.J., Accounting for Management – Text and Cases, New, Delhi, Vikas.
4. Narayana Swamy, Financial Accounting: A Managerial Perspective, PHI, 3rd ed, 2012.

5. Ashish k., Bhattacharya, Cost Accounting for Business managers, Elsevier
6. Bhattacharya, Financial Accounting for Business Managers – Perspective, PHI.2nd ed,2010
7. MC Shukla, TS Grewal, Cost Accounting, S. Chand
8. I.M. Pandey: Management Accounting, Vikas Publishing House, 4th ed,2010
9. Chakraborty & Hrishikesh – Management Accountancy, Oxford University Press.
10. Khan and Jain, Management Accounting, Tata McGraw Hill, Delhi, 4th ed, 2009
11. Rajsekharan, Financial Accounting, Pearson
12. J.C. Varshney: Financial and Management Accounting, Wisdom Publication.
13. Tulsian, P.C., “Cost Accounting”, S.Chand
14. Paresh Shah, Management Accounting, Oxford University Press
15. Sahaf, M.A., Management Accounting, Vikas Publishing House.
16. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, (6/e), Taxmann Publication
17. Sharma and Gupta, Management Accounting, Kalyani Publishers.
18. Ravi M. Kishore, Advanced Management Accounting, Taxmann Publication.
19. S. N. Maheshwari, Management Accounting and Financial Control, Sultan Chand and Sons.
20. Jain, Narang, Accounting Theory and Management Accounting, Kalyani Publisher.
21. Christopher Nobes, Parker, Comparative International Accounting, Pearson Education.
22. Gupta & Radhaswami, Advanced Accountancy, Sultan Chand & Sons.
23. Saxena & Vashisht, Cost and Management Accounting- Methods, Techniques, Applications, Sultan Chand & Sons.
24. Richard Lynch, Accounting for Management: Planning and Control, Tata McGraw Hill.
25. Hingorani, Ramnathan, & Grewal, Management Accounting, Sultan Chand & Sons.
26. Lele & Jawaharlal, Accounting Theory, Tata McGraw Hill

COC104 Capital Markets [4 Credits]

Learning Objectives: This course aim at giving a comprehensive understanding of capital market operations in terms on structure, trading and settlement procedures, instruments, processes and related components as also emerging challenges in the area.

UNIT 1: Financial Markets and Instruments (12 Hours)

Introduction to Investment: Investment – objectives of investments – Factors determine Investments –Investment and Speculation – Investment and Gambling – Investment and Arbitrage – Investment Alternatives – Investment Process - Short – term Investment Options – Long – term Investment Options – Equity – Bonds – Mutual Funds – Index – Derivatives – Depositories – Investment Environment in India.

UNIT 2: Securities Market (12 Hours)

Security Markets Segments - Products - Types of Securities – Meaning – Security Market – Functions of Security Markets – Stock Exchange – Role of Stock Exchange in Securities Markets – Participants in Securities Markets – Regulators of Securities Markets – Key Indicators of Securities Markets - **Developments In Indian Security Market:** Reforms in Indian Securities Markets – Market Regulators – Screen Based Trading – Equity Derivative Trading – Clearing Corporation – Investor Protection – Globalization – Volatility Index (VIX) – Issue of Capital and Disclosure Requirements

UNIT 3: Primary Market (12 Hours)

Issue of Securities: Issue of Shares – Need of Issue – Kinds of Issue – Meaning of Issue Price – Market Capitalization – Public Issue Vs Private Issue – Initial Public Offer – Book Building Process – Foreign Capital Issuance: ADR's and GDR's - **Pricing of Securities:** Pricing of Issues - Price Discovery under Book Building Process – Cut off Price – Floor Price – Price Bands – Outcry System – Listing Agreement – Listing of Shares – Delisting of Shares -**Documentation of Issue of Securities:** Registrar of Companies – Issue of Prospectus – Types of Prospectus – Offer Document Vs Prospectus – Due Diligence

UNIT 4: Secondary Market (12 Hours)

Introduction to Secondary Market ;Meaning of Secondary Market – Role of Secondary Market – Primary Market Vs Secondary Market – Stock Exchange – Types of Exchanges – Role of Exchange - **Trading Of Securities in Secondary Market:** Trading of Securities – Trading Methods –Membership in Stock Exchanges - NEAT System – Types of Markets in Trading – Trading Procedures and Systems – Orders Management in Trading – Trade Cancellation – Auctions Markets - **Clearing and Settlement** - Clearing and Settlement – Transaction Cycle – Settlement Agencies – Clearing and Settlement Process – Clearing Process – Settlement Process – Settlement Cycle – Securities and Funds Settlement

UNIT 5: Risk management and Regulatory Framework (12 Hours)

Risks Surveillance - Risk in Settlements – Types of Risks – Risk Management: Capital Adequacy Requirements – Margins – Types of Margins – Online Exposure Monitoring – Offline Monitoring - **Regulatory System of Indian Securities Market** - Legal Frame Work – SEBI (Intermediaries) Regulations 2008 – SEBI (Prohibition of Insiders Trading) Regulations 1992 – SEBI (Prohibition of Fraudulent and Unfair Trade Practices) Regulations 2003 -Indian Company Law – Income Tax Act – Disclosure Practices under Listing Agreement

Suggested Readings:

1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
3. I. M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd.
4. Martin Pring, Technical Analysis Explained, McGraw Hill.
5. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
6. D. C. Patwari, Options and Futures: Indian Perspective, Jaico Publishing House.
7. Hull, Introduction to Futures and Options, Prentice Hall.
8. Richard Waldron, An Introduction to Commodity Trading, Quantum Publishing.
9. Nick Battley, Introduction to Commodity Futures and Options, Irwin
10. French, Don, Security and Portfolio Analysis, Merrill Publishing Co.
11. Preeti Singh, Investment Management, Himalaya Publishing.
12. Devin S., Portfolio Management, Prentice Hall.
13. Cheney, Muses, Fundamentals of Investments
14. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
15. Agarwal, A Guide to Indian Capital Markets, New Delhi.
16. Jack Clark Francis and Richard W. Taylor, Investment, Schaum's outline series, Tata McGraw Hill.

COC105 Advanced IT Applications for Business [4 Credits]

Learning Objective: Student at the end of the course should be equipped with latest technological advances and IT tools used in industry.

UNIT 1: E-Commerce and Designing and Management of E-Commerce website: (12 Hours)

Fundamentals of E-commerce- Definition- features- need – growth and essential requirements. Value Chain- Competitive Advantage - Business Strategy in an Electronic Age

Management of E-Commerce Website - Website goals and objectives - Essentials of an E-Commerce website – Website design: 7 C framework (Context, Content, Community, Customization, Communication, Connection, Commerce) – Website registration and web hosting – Website costs – Strategies for generating traffic to website – Web advertising models - Building website using online services (Google sites and other similar services may be covered).

UNIT 2: Electronic business, Payment Systems and Security (12 Hours)

Electronic-business – EDI – Concept, Applications and Benefits - Electronic Customer Relationship Management and its strategies. (Web auctions- virtual communications-Micro sites, etc.) - Electronic Payment Systems - Essentials of a good Electronic Payment System.

E-commerce Security Issues & Solutions: Risks in E Commerce – Security and Threats- Encryption- Cryptography and Authentication - Digital Signature – Digital Certificate – Legal considerations in E Commerce and Cyber Laws.

UNIT 3: Emerging Trends in Information Technology (12 Hours)

Cloud Computing: Definition, Cloud Architecture, Cloud Storage, Cloud Types: The NIST Model, the Cloud Cube Model, Deployment Models, Service Models Cloud Computing Service Models: Infrastructure as a Service (IaaS), Platform as a Service (PaaS), Software as a Service (SaaS) Benefits of Cloud Computing Disadvantages of Cloud Computing and Cloud Security

E-learning Definition, Types of E – learning - Learner led E learning, Facilitated e-Learning, Instructor-led e-Learning, Embedded e-Learning, Telemonitoring and e-Coaching-Learning Models: (WBT, CBTL, MSL, CMS) – Uses of e-learning in business.

E-Learning Tools and Technologies- Mail, Online Discussion, Chat and Instant Messaging, Voting, Whiteboard, Application Sharing, Conferencing, Online Meeting Tool

UNIT 4: Enterprise Resource Planning (ERP) (12 Hours)

Traditional information model, Introduction to an enterprise, Meaning of ERP?, Reasons for growth of ERP market, advantages of ERP, benefits of ERP, Data Warehousing, Data mining, online analytical processing, Business process reengineering.

ERP Implementation: Evolution of ERP, evolution of packaged software solutions, obstacles, cost and benefits. ERP implementation life cycle – pre-evaluation screening, package evaluation, project planning phase, gap analysis, reengineering, configuration, implementation team training, testing, going live, end user training, post implementation.

Business Modules in an ERP Package: Introduction to business modules, finance, manufacturing, Human resource, materials management, sales and distribution.

UNIT 5: Use of Social media in Business Domains (12 Hours)

Social networking and marketing – promotion, opinion formulation Technology, Tools to conducting online research, web based surveys, data mining from social networking sites; uses in business

Strategies Used for Online Business development /Marketing (Banks, Retail, FMCG, etc), Business Intelligence and Application in Business Domain

Suggested Readings:

1. William Horton, Katherine Horton, E-Learning Tools and Technologies, Wiley Pub., 2003
2. Barrie Sosinsky, Cloud Computing, Wiley India pub, 2001
3. Bajaj - Kamlesh k & Nag- Debjani- “E-commerce (The cutting Edge of Business)” - Tata McGraw Hill Publications- New Delhi. 2nd Edition, 2005
4. Milind Oka, Enterprise Resource Planning, Everest publishing house, 2000
5. S Sadagopan, “ERP a Management Perspective” Tata McGraw Hill Publishing Company Limited, New Delhi 1999.
6. Alexis Leon, “ERP Demystified”, Tata McGraw Hill Publishing Company Limited, New Delhi, 2nd edition, 2008
7. Zubair H. Shaikh, ERP : The Future of Business Automation 01 Edition, Atlantic Publication, 2003

COC201 Corporate Accounting [4 Credits]

Learning Objective: of this paper is to train students in the field of corporate finance, trying to respond to the demands presented by competitive and globalized economy which more and more requires specialized agents in these disciplines.

UNIT 1: Introduction (15 Hours)

Financial Statements and their nature, preparation and presentation of financial statements as per ICAI, Advanced adjustment entries – Treatment of taxation, Bonus and dividend to shareholders, managerial remuneration (Practical Problems).

UNIT 2: Amalgamation and Liquidation of Companies (12 Hours)

Meaning of Amalgamation, Purchase consideration – Meaning - methods – Lump sum payment, Net Payment method, net Assets method, intrinsic value of shares basis, accounting entries for amalgamation, Meaning of Liquidation and modes of winding up, preparation of statement of affairs, Liquidator's final statement of account (Practical Problems).

UNIT 3: External and Internal Reconstruction and Holding Companies (8 Hours)

Meaning of reconstruction, External Reconstruction and Internal Reconstruction – Meaning, procedure, Accounting entries, and steps of reconstruction. Introduction, Advantages and Disadvantages of holding companies, preparation of consolidated balance sheet, Minority Interest, Intercompany transactions and profits, Consolidation of Profit and loss accounts, Inter – company holdings, Dividend received by parent company from the subsidiary company (Practical Problems).

UNIT 4: TALLY ERP 9 (15 Hours)

Introduction – Getting started – Creating and configuring the new company, Accounts and Inventory Management System- Accounts Masters Maintenance – Account Vouchers Maintenance-Inventory Masters Maintenance – Inventory Vouchers Maintenance Reports, Business Management and Advanced Usage: Accounting and Inventory Report - Manufacturing - Group Company-Payroll-Tax - VAT

UNIT 5: Contemporary Issues in Accounting (10 Hours)

GAAP – International Accounting Standards Committee (IASC) – International Accounting Standards Board (IASB) – Accounting Standards Board (ASB) – Indian Accounting Standards. – Need and Significance of IFRS- IFRS Vs IAS – Adaptability and limitations of IFRS in India.

Suggested Readings:

1. Ruchi Goyal, V. K. Goyal. *Corporate Accounting*. 3.ed : PHI Learning.
2. S N Maheshwari, S K Maheshwari. *Corporate Accounting*. 5th ed : Vikas Publishing House.
3. Mohammed Hanif, Amitabha Mukherjee. *Corporate Accounting*. 1st .ed. : Tata McGraw - Hill Education.
4. M. C. Shukla, T.S. Grewal, S.C. Gupta. *Advanced Accounts*. 18th .ed : S.Chand Publishing. Vol. II.
5. Ashok Sehgal, Deepak Sehgal. *Advance Accounting: Corporate Accounting*. 6th. ed. : Taxmann Allied Services Pvt. Ltd. Vol. II.
6. M.P., Balavant. *Corporate Accounting*. . : Atlantic.
7. Tulsian, P. C. *Introduction to Corporate Accounting*. 13. ed. : S. Chand Publisher.
8. Chhavi Sharma, Nirmal Gupta. *Corporate Accounting : Theory and Practice*. 2nd. ed : Ane Books.
9. Ahmed, Naseem. *Corporate Accounting*. . : Atlantic.
10. Rajasekaran, V. *Corporate Accounting*. . : Pearson Education Singapore Pte Ltd.

COC202 Organizational Behaviour [4 Credits]

Learning Objective: To understand how Human Behaviour affects workplace dynamics. To apply the principles of taking a human approach to Corporate i.e using the Human Relations approach to maximize individual and Corporate Goals.

UNIT 1 : Introduction (12 Hours)

Concepts, Theory and Practice: The Evolution of Management Thought - Scientific Management School, Organisational School, Behavioural School, Quantitative School, Integration School, Contemporary School, The operational or management process approach. Recent Contributions- Patterns of Management Analysis - The managerial roles approach, Mc Kinsey's 7-S approach.

UNIT 2 : Organisation Behaviour-Understanding Self (12 Hours)

Organisation Behaviour- Organisational Multidiscipline – Different Model of Organisation Behaviour Individual Behaviour is studied through Perception – Personally –Values Attitudes – Job Satisfaction – Motivation – Learning. Understanding self studied through – Perception and Personality- Values and Attitudes

UNIT 3 : Conflict Management and Power and Organisational Politics (12 Hours)

Conflict Management – Nature of Conflict – Level of Conflict – Sources of Conflict – Effects of Conflict – Process of – Conflict – Stages of Conflict-Conflict Handling Orientations (with Case studies) Power and Organisational Politics –Sources of Power-Organisational Politics – Influence and Political Power.

UNIT 4 : Group Behaviour & Group Dynamic and Stress Management (12 Hours)

Group Behaviour and Group Dynamic – Informal and Groups – Groups – Group Dynamics-Types of Groups – Nature and Effect of Informal Groups-Benefits of Informal Groups – Formal Groups-Monitoring informal Organisation – Identifying and Rewarding Informal Leader- Key Roles of Informal Leader- Are there Multiple Informal Leader? Formal Groups – Potential Outcomes of Informal Group Processes. Stress Management- How It Comes About-How it affects various Elements of Job Performance – Extreme Product of Stress – Stress and Job Performance – Approaches to Stress Management.

UNIT 5: Counseling and Team Building (12 Hours)

Counselling -Characteristics of Counselling – Types of Counselling. Change and its Effects- Nature of Change – Effect of Change –Response to Change – Resistance To Change – Reasons For Resistance to Change – Transformational Leadership and Change –What Are Elements of Transformational Leadership – Three stage Model of change Process. Team And Team Building – Modern organisation – Outcomes of Modern Organisation O Teamwork – Task Team – Difference Between Groups and Teams – Life Cycle of Team – Major Factors for Effective Teams – Team Building – Need for Team Building – Team for Team Building – Team Building – Team Building Process – Skills Useful in Team Building

Suggested Readings:

1. Aswathappa K., 'Organisational Behaviour', Himalaya Publishing House, New Delhi, 2005.
2. Fred Luthans-'Organisational Behavior', McGraw Hill Publishing Company, New York, 2005.
3. Gene Burton & Manab Thakur, 'Management Today-Principles & Practice', Tata McGraw Hill Public Company Ltd., New Delhi, 2005.
4. Heinz Wehrich and Harold Koontz, Management - A Global Perspective, Tata McGraw- Hill Publishing Company Limited, 2000.
5. James A.F. Stoner, R. Edward Freedom And Daniel R. Gilbert - 'Management', Prentice Hill Inc., New Jersey, 2002.
6. Jit S.Chandan, 'Organisational Behaviour', Vikas Publishing House, New Delhi, 2000.
7. John W. Newstrom , Organisational Behaviour, Tata McGraw- Hill Publishing Company Limited

COC203 Marketing Management [4 Credits]

Learning Objective: Discuss marketing basic and International marketing perceptives and throw light on the tools and techniques used for marketing research which facilitates managerial decision-making.

UNIT 1: Introduction to Marketing (10 hours)

Introduction to Marketing – Difference between Marketing and Sales – Marketing Environment – Market Analysis – Segmentation and Targeting – Positioning. Difference between goods and services marketing, Industrial Marketing. Fundamental of Marketing (4P's and 7P's), PLC, New Product development

UNIT 2: Consumer Behaviour (10 Hours)

Introduction to consumer behaviour – Definition of consumer behaviour. Applications of consumer behaviour. Consumer modelling-Economic model-psychoanalytical model – sociological model- Howard Seth model-Nicosia model. External influences-Culture-subculture-social class-family lifecycle stages and its Marketing implications. Individual determinants-Perception (factors in perception), Personality, Self concept.

Consumer decision making process, Consumption and post purchase behaviour: Consumer satisfaction concept, consumer delight, Consumer Value, Consumer Value Delivery Strategies, Competitive advantage through customer value Information – Customer value determination process - Measuring customer satisfaction

UNIT 3: International Marketing (10 Hours)

Introduction to International Marketing: Nature and significance. Complexities in international marketing. Transition from domestic to transnational marketing. International Marketing Environment: Internal environment; External environment- impact of environment on international marketing decisions.

International market entry strategies; Foreign Market Selection, Selection of foreign markets, International positioning. Product Decisions. Pricing Decisions, Promotion Decisions. Distribution Channels and Logistics: Functions and types of channels; Channel selection Decision..

UNIT 4: Marketing Research (10 Hours)

Definition, Scope, Significance, Limitations, Obstacles in acceptance. Types of marketing research various sources of market Information— Methods of collecting Market Information – sources – Primary and Secondary data. Sampling, Scaling Techniques. Probability and Non Probability Sampling, Sampling methods, Sample Design. Questionnaire design and drafting. Scaling techniques like Nominal, Ordinal, Interval, Ratio, Perceptual Map, Semantic Differential, Likert, and Rating & Ranking Scales.

UNIT 5: Application of Marketing Research (20 Hours)

Concept testing, Brand Equity Research, Brand name testing, Commercial eye tracking – package designs, Conjoint analysis, Multidimensional scaling - positioning research, Pricing Research, Shop and retail audits, Advertising Research – Copy Testing, Readership surveys and viewer ship surveys, Ad tracking, viral marketing research. Data Analysis –, Correlation and Regression – Discriminant Analysis – Factor Analysis – Cluster Analysis (segmentation) – Conjoint Analysis for product design

Suggested Readings:

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileswar Jha, Marketing Management: A South Asian Perspective, 14/e,
2. Rama Bijapurkar, A Never - Before World : Tracking the Evolution of Consumer India, Penguin Publication, 2012
3. Rajendra Nargunkar, Marketing Research 3E- Tata McGraw-Hill Education, 2008
4. Beri G C, Marketing Research 5th Edition Tata McGraw-Hill Education, 2009
5. Satyabhushan Dash, Naresh K. Malhotra, Marketing Research : An Applied Orientation 6th Edition, Pearson Education Singapore Pte Ltd, 2006
6. K. Nirmala, Anil Kumar, H.R Appannaiah, P.N. Reddy Services Marketing Published by Himalaya Publishing House (2000)
7. David A. Aaker V. Kumar George S. Day Robert P. Leone, Marketing Research 10th Edition 10th Edition, Wiley India Pvt Ltd

COC204 Security Analysis and Portfolio Management [4 Credits]

Learning Objectives: This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management and equipping them with advanced tools and techniques for making profitable investment decisions.

UNIT 1: Investment – Risk and Return Analysis (12 Hours)

Investment and Types Of Investments : Meaning – Investment Objectives – Investment Process - Factors – Investment Avenues in India – Government Securities – Money Market Instruments – Equity – Bonds – Mutual Funds – Financial Derivatives – **Return Measurement:** Return – Meaning – Holding Period Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns Over Multiple Period – Arithmetic Average Returns – Geometric Average Return – Rupee Weighted Average Return **(Including Problems)** - **Risk Measurement:** Risk – Meaning – Source of Risk – Market Risk – Interest Risk – Purchasing Power Risk – Business Risk – Financial Risk – Types of Risk – Systematic Risk – Un-Systematic Risk – Measurement of Risk – Standard Deviation as a Measure of Risk – As a Measure of Risk (Including Problems) – Measurement of Risk and Return of Securities **(Including Problems)**

UNIT 2: Valuation of Securities (12 Hours)

Fixed Income Securities: Types of Fixed Income Securities – Risk and Return Analysis of Fixed Income Securities – Alternative Investments of Fixed Income Securities – **Bonds:** Types of Bonds – Valuation of Bonds – Types of Returns on Bonds – Pricing of Bonds - Yield Curve - Bond Duration and Convexity – Immunization of Bonds **(Including Problems)**

Share Valuation: Concept of Present Value – Share valuation Model – Dividend Discount Model - One Year Holding Period – Multiple Year Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation **(Including Problems)**

UNIT 3: Security Analysis (12 Hours)

FUNDAMENTAL ANALYSIS: Meaning – Objectives and Beliefs of Fundamental Analysis – Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Industry Life Cycle – Industry Characteristics – Company Analysis – Source Information for **COMPANY ANALYSIS** – Operating Analysis – Management Analysis – Financial Analysis - Types of Financial Statements – Analysis Of Financial Statements – Earnings Quality Estimations - **TECHNICAL ANALYSIS:** Meaning – Assumption of Technical Analysis - Dow Theory – Trends and Trend Reversal – Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns - **EFFICIENT MARKET THEORY:** Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Test of Efficient Market Hypothesis.

UNIT 4: Portfolio Selection Models (12 Hours)

Markowitz's Modern Portfolio theory – Assumptions – Construction of Portfolio with Two Securities – Diversification – **Sharpe Single Index Model** – Measuring Security Returns and Risk – Measuring Portfolio Return and Risk – **Capital Asset Pricing Model (CAPM)** – Riskless Lending and Borrowing Portfolios – Capital Market Line (CML) – Security Market Line (SML) – Pricing of Securities with CAPM – Limitations Of CAPM – **Arbitrage Pricing Theory** – Assumptions – Arbitrage Pricing for One Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing. **(Including Problems)**

UNIT 5: Portfolio Performance Evaluation and Revision (12 Hours)

Portfolio Performance Evaluation – Need – Meaning – Risk Adjusted Returns – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jensen Ratio – **Portfolio Revision** – Need for Revision – Meaning – Constraints – Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging **(Including Problems)**

Suggested Readings:

1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

3. I. M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd.
4. Martin Pring, Technical Analysis Explained, McGraw Hill.
5. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
6. D. C. Patwari, Options and Futures: Indian Perspective, Jaico Publishing House.
7. Hull, Introduction to Futures and Options, Prentice Hall.
8. Richard Waldron, An Introduction to Commodity Trading, Quantum Publishing.
9. Nick Battley, Introduction to Commodity Futures and Options, Irwin
10. French, Don, Security and Portfolio Analysis, Merrill Publishing Co.
11. Preeti Singh, Investment Management, Himalaya Publishing.
12. Devin S., Portfolio Management, Prentice Hall.
13. Cheney, Muses, Fundamentals of Investments
14. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
15. Agarwal, A Guide to Indian Capital Markets, New Delhi.
16. Jack Clark Francis and Richard W. Taylor, Investment, Schaum's outline series, Tata McGraw Hill.

COC205 Corporate Tax Planning and Management [4 Credits]

Learning Objective: The course aims at providing the students a comprehensive introduction to Income Tax so as to enable them in computing income from different sources and also helps them in understanding the concept and importance of corporate tax planning. (Topics are covered based on the amendments made from time to time)

UNIT 1: Direct Tax laws (15 Hours)

Introduction – Residential Status – Incomes exempt from tax – Income from Salaries – perquisites – valuation of perquisites- tax treatment of different forms of salary income (includes practical problems)

Income from House Property – chargeability – computation of income from let out and self occupied house property (includes practical problems) - Profits and gains of business or profession – chargeability – deductions allowed in respect of expenses/ allowances – depreciation – expenditure on scientific research – amortization of preliminary expenses – amounts expressly disallowed under the act – maintenance of accounts by certain persons – special provision for deduction in case of trade, professional or similar associations (includes practical problems)

UNIT 2: Direct Tax laws (15 Hours)

Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short term and long term capital gains charged to tax (includes practical problems) - Income from other sources – clubbing of income – set off and carry forward of losses (includes practical problems) - Deductions from gross total income – Return of income and assessment – TDS - Interest (includes practical problems)

UNIT 3: Corporate Tax Planning and Taxation of Companies (15 Hours)

Tax Planning, Tax Avoidance and Tax Evasion - Corporate Tax Planning: Meaning and objectives – Scope of corporate tax planning – Types of companies – residential status of a company and tax incidence – Areas for corporate tax planning – Tax management – Assessment of income – Filing of returns - Taxation of Companies: Computation of income under the heads of income applicable to corporate assesses – Set off and carry forward of losses – Deductions available in respect of gross total income – Computation of taxable income – Tax liability of a company - Advance payment of tax. (Includes practical problems)

UNIT 4: Tax Planning (8 Hours)

Tax planning with reference to setting up a new business – Location of new business – Nature of business – Forms of organization – Tax planning in respect of newly established industrial undertakings in free trade zones – Newly established 100% export oriented undertakings – Tax planning in respect of industrial undertakings engaged in infrastructural development or other activities.

UNIT 5: Tax Planning (7 Hours)

Tax planning and corporate financial decisions -Tax planning vis-a-vis corporate capital structure – Investment decision – Dividend decision —Tax Planning with reference to specific managerial decisions - Purchase of assets out of owned funds or out of borrowed funds - Own or lease – Purchase by instalments or hire – Make or buy – Shutdown or continue - Tax planning and employees remuneration – Tax Planning in respect of Non-residents

Suggested Readings:

1. Singhania, V.K., Direct Taxes: Laws and Practices, Taxman Publications, New Delhi.
2. Singhania, V. K., Students' Guide to Income Tax, Taxmann Publications, New Delhi
3. Singhania, et al, Direct Taxes: Planning and Management, Taxman Publication, New Delhi.
4. Bhagwati Prasad, Direct Taxes, New Age, New Delhi.
5. Mehrotra and Goyal, Direct Taxes – Tax Planning and Management, Sahitya Bhaavan, Agra.
6. Srinivas, Corporate Tax Planning, TMH, New Delhi.
7. Lakhotia, Corporate Tax Planning, Lakhotia, New Delhi

COO3A1 Econometrics for Finance [4 Credits]

Learning Objective: The course is designed to introduce basic econometric theory and models for finance students to equip with the necessary skills, knowledge and techniques for data analysis. The usage of various statistical software packages during the course will help in simplifying complex data and serve as a basis for empirical research analysis.

UNIT 1: Introduction (12 Hours)

Meaning of econometrics, structure of data, CLRM – Assumption, properties of OLS estimation - Co-efficient of determination – R^2 and Adjusted R^2 , Testing of Hypothesis- Application of tools [Applications of above tools using Market Data]

UNIT 2: Violation of CLRM Assumptions (12 Hours)

Multicollinearity, Heteroscedasticity, Autocorrelation – Spurious Regression (Nature, estimation, detection, remedial measures). Model specification and diagnostic testing. [Applications of above tools using Market Data]

UNIT 3: Multiple regression analysis (12 Hours)

The three-variable model Interpretation – Estimation, Multiple co-efficient of determination R^2 , testing individual coefficient, over all significance – F test. Problems of inference[Applications of above tools using Market Data]

UNIT 4: Time Series and Panel Data Analysis (12 Hours)

Time Series – Stationarity – Unit Root – VAR - Co-integration– Random Walk Model – ARIMA – ARCH – GARCH – Granger Causality – Cross Section and Panel data analysis – Fixed Effects and Random Effects Models – Applications of Panel Data[Applications of above tools using Market Data]

UNIT 5: Qualitative response Regression models (12 Hours)

Qualitative response regression models – Application of dummy variable; modeling on dummy dependent and independent variable – The linear probability model (LPM) and application – The Logit, Probit and Tobit models. [Applications of above tools using Market Data]

Suggested Readings:

1. Brooks, C., Introductory Econometrics for Finance, 2008, Cambridge University Press
2. Dimitriou Asteriou & Stephen G. Hall, Applied Econometrics, 2011, Palgrave Macmillan
3. Gujarati, D., Basic Econometrics, 2003, Mc Graw-Hill
4. Gujarati, D., Essentials of Econometrics, 2006, Mc Graw- Hill
5. Greene, W., Econometric Analysis, 2003, Prentice Hall
6. Maddala & Lahiri, Introduction to Econometrics, 2009, Wiley India Edition
7. Ramanathan., Introductory Econometrics with applications, 2002, Thomson South-Western
8. Wooldridge J., Introductory Econometrics A modern Approach, 2002, South Western

COO3A2 Banking and Insurance Management [4 Credits]

Learning Objective: The course aims at providing the students a comprehensive knowledge on banking and insurance management, its operations and regulatory environment.

UNIT 1: Indian Banking System (12 Hours)

Evolution – Traditional Banking Functions – Emerging Role – Structure – Growth and Development of Banking in India – Role of RBI – Banking Sector Reforms – Narasimham Committee I and II Recommendations – Strengths & weaknesses of Indian Commercial banks – Challenges ahead – Consolidation in Indian Banking Sector

UNIT 2: Risk Management in Banks and Insurance Sector (12 Hours)

Risk Management – types of risks in banks – Financial/Liquidity/Market Risks – Risk Management in Banks – Sources of Risks – Measures for identifying and Controlling Risks - Types of Risks in Insurance – Risk Management Methods – Risk Management Process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk assessment

UNIT 3: ALM, NPAs and Capital Adequacy Norms in Banks (12 Hours)

Meaning – Overview – Objectives of ALM – Pre-requisites of ALM – Asset and Liability Committee (ALCO) – Non-Performing Assets (NPAs) – RBI Guidelines on NPAs – Capital Adequacy in Banks - Functions of capital funds in commercial banks – Basle norms on capital adequacy – Capital adequacy norms in Indian commercial banks – Present position of capital adequacy in Indian Commercial banks

UNIT 4: Introduction to Insurance Business (12 Hours)

Meaning – Advantages and Disadvantages – Elements of Insurance Contract – Principles of Insurance – Kinds of Insurance — Classification – Types of Insurance policies – Insurance Intermediaries – Range of Products and Services – Life Insurance business – Features – Life insurance products – Types of life insurance policies – General Insurance – Fire insurance – Marine insurance – Motor insurance – Claims settlement

UNIT 5: Regulatory Framework & Pricing of Insurance Products (12 Hours)

History and Growth of Insurance in India - Formation of LIC/GIC – Regulatory environment – Insurance Act 1938 – IRDA Act 1999 – Purpose, duties, powers and functions – Re-insurance business - Pricing of insurance products – meaning of rate/premium – Rate making methods – Premium concepts – Level Premium – Basic Premium – Office yearly Premium – Extra Premium – Rider Premium – Bonus – calculation of Premium and Bonus

Suggested Readings:

1. Gerald Hatler, Bank Investments and Funds Management, Macmillan
2. C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-Hill
3. George Rejda, Principles of Risk Management and Insurance, Pearson Education.
4. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House.
5. M. Y. Khan, Indian Financial System, Tata Mc Graw Hill.
6. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead, Response Books.
7. Gupta, P. K, Insurance and Risk Management, Himalaya Publishing House
8. S. Balachandran, Karve, Palav, Life Insurance, Insurance Institute of India.
9. Bharti Pathak, Indian Financial System, Pearson Education.
10. Agarwal O.P., Banking and Insurance, Himalaya Publishing House
11. Satya Pal Sharma N. K. Et al, Banking and Insurance, Himalaya Publishing House
12. Sethi Jyotsna, Bhatia Nishwan, Elements of Banking & Insurance, Prentice Hall of India, 2007
13. Guruswamy S., Indian Financial System, Tata Mc Graw Hill Education Pvt Ltd., 2011

COO3A3 Financial Services [4 Credits]

Learning Objective: To make the student understand about the importance and operations of various Financial Services

UNIT 1: Introduction to Financial Services, Leasing and Hire Purchase (14 Hours)

Overview of Financial Services in India, Growth, Structure and Types

Leasing: Introduction - Concept and Classification of Leasing, essential elements of Leasing- Types of Leasing(finance lease & operating lease- Forms of Leasing, Procedure of a Lease (Modus Operandi) Advantages and Limitations of Leasing

Hire Purchase: Introduction, Meaning, Definition- Characteristics- Nature of Hire Purchase- Modus Operandi of Hire Purchase transaction, Hire Purchases v/s Installment Payment System, and Lease Financing

UNIT 2: Factoring and Credit Rating (12 Hours)

Factoring: Introduction, Meaning of Factoring, How Factoring works, Types of Factoring, Functions of factoring, Cost of Factoring, Factoring v/s Forfeiting, Advantages & Disadvantages of Factoring.

Credit Rating: Introduction, Concept of Credit rating, Definition, Scope, need, Types of credit rating, Credit rating agencies in India process of Credit Rating, advantages & Disadvantages of Credit rating, Rating of Debt obligations, Rating services, Equity rating, Rating process and methodology, Rating symbols

UNIT 3: Venture Capital and Securitisation (10 Hours)

Venture Capital: Meaning and Definition of venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital process, Modes of Venture Capital Assistance.

Securitization: Introduction Definition, Concept, Need, Players involved in Securitisation, Securitisation structure, Instruments of Securitization, Differentiate between Pass Through Certificate and Pay through Securities, Instruments of Securitisation, Process of Securitisation.

UNIT 4: Depository and Depository Core services (12 Hours)

Depository: Meaning of Depository, Depository services in India, Functions of depository- Overview and Benefits of depository system- Account opening- procedure of Account opening- prerequisites for demat request Demat process, Rematerialisation, pre-requisites to a remat request and Core services provided by depository.

UNIT 5: Mutual Funds (12 Hours)

Mutual Funds The concept of a Mutual Fund, Meaning & Definition ; Advantages of Mutual Fund investing- Portfolio Diversification, Professional Management, Reduction of Risk, Transaction Costs and Taxes, Liquidity and Convenience. Open-end Funds/Closed-end Funds/Fixed Term Plans, Load Funds/No Load Funds, Tax Exempt/Non Tax Exempt Funds - Money Market Funds, Equity Funds, Debt Funds, Commodity Funds, Real Estate Funds-Organisation, Management and Procedure of setting of Mutual Funds

Suggested Readings:

- 1 Khan M.Y, *Financial Services*, Tata McGraw Hill
2. Kohak M.A., *Financial Services in India*, Digvijay Publication
3. Sanjiv Agrawal, *Manual of Indian Capital Market*
4. I.M. Pandey, *Venture Capital - The Indian Experience*, Prentice Hall India
5. J.C. Verma., *Venture Capital Financing in India*, Response Books
6. *Stationary Guide for Non-Banking Financial Companies*, Taxman Publishers Pvt. Ltd.
7. V.A. Avadhani, *Financial Services and Markets*, Himalaya Publishing House
8. Bohale, *Financial Services & Merchant Banking*, Tata McGraw Hill

COO3A4 Indirect Taxes [4 Credits]

Learning Objective: To gain expert knowledge of the principles of the indirect tax laws and the relevant rules and principle emerging from leading cases. (Topics are covered based on the amendments made from time to time)

UNIT 1: The Goa Value Added Tax (VAT) (12 Hours)

Basic concept of VAT – Tax credit system to remove cascading effect – Sales tax v/s VAT - Definitions – Business, Dealer, Goods, Declared Goods, Input Tax, Manufacture, Output Tax, Person, Sale, Sale Price, Turnover, Works-Contract, Taxable Turnover - Registration of Dealer – Incidence of Tax – Composition of Tax – Net Tax of Registered Dealers – Input Tax Credit – Returns & Payment of Tax – Assessment – Appeals

UNIT 2: Service Tax (12 Hours)

Nature of levy of Service Tax – Taxable event – Valuation – Classification of service - Basics of service tax – General exemptions – general exemptions to small service providers – abatement and composition in case of some services – service tax credit - Registration – Invoice – records to be maintained by assessee – Payment of Service Tax – Service Tax Returns – Self assessment – demand of tax – refund of excess tax paid – interest for delayed payment of tax – Services on which tax payable (only names of services and no details)

UNIT 3: Central Excise Act, 1944; Central Excise Tariff Act 1985 (12 Hours)

Basics of Central Excise duty – types of excise duties – excisable goods – taxable event – manufacture – deemed manufacture – Goods covered under MRP Provisions – Manufacturer - Central Excise Tariff Act (CETA) 1985 and Customs Tariff Act (CTA) 1975 – rules for interpretation of Tariff – Other provisions relating to classification – Trade Parlance theory - Methods of calculation of duty payable – Applicability of MRP provisions – Transaction value as Assessable value – inclusions and exclusions from Transaction value – Central Excise Valuation Rules

UNIT 4: Central Excise Act, 1944; Central Excise Tariff Act 1985 (12 Hours)

Concept of Cenvat Credit – Cenvat credit of input service – input service distributor – Cenvat credit of duty paid on capital goods – taking and utilisation of credit – reversal of credit - Basic procedures in Central excise – registration of factory – payment of excise duty – returns under central excise – Demand of duty – Refund of duty – Assessee – Assessment – Provisional Assessment - Excise concession to small scale industries

UNIT 5: Customs Act, 1962 and Customs Tariff Act, 1975 (12 Hours)

Nature of Customs duty – Territorial waters and customs waters – ‘Goods’ under Customs Act – Basic Customs Duty – Additional Customs Duty – Protective Duties – Countervailing Duties – Safeguard Duty – NCCD of Customs - Transaction Value at the time and place of importation – rate of exchange for customs valuation – Inclusions and exclusions from Assessable value – Methods of Valuation of Customs – Baggage – rate of Customs duty of Baggage - Exemptions from Customs duty – demand of customs duty – refund of customs duty

Suggested Readings:

1. V. S. Datey : Taxmann’s Indirect Taxes Law and Practice, 31st Edition, 2013
2. Sandip P Bhandare, & Manurish Pai Raikar : A Guide To Goa VAT, Trinity Publishers, April 2005
3. Vineet Sodhani : Taxmann’s Indirect Tax Laws (Module 1, Module 2 & Module 3), Edition 2013
4. V. S. Datey : Taxmann’s Student’s Guide to Service Tax & VAT, 2nd Edition, 2012
5. Rafi Mohd., Bharat’s Indirect Taxes, Bharat Law House Pvt Ltd., New Delhi, 2012
6. Pande Ratan, VAT: the new tax system, Abhishek Publications, Chandigarh, 2005

COO4A1 Derivatives Market [4 Credits]

Learning Objectives: This course aims at providing an in-depth understanding of derivatives markets in terms of concepts, structure, instruments and trading strategies for profit and risk management.

UNIT 1: Overview of Derivative Market (12 Hours)

Meaning – Definition – Need – Features – Types of Products – Types of Functions – History and Growth in India – Participants – Players – Functions – Exchange Trade versus OTC -- **Regulatory Mechanism of Indian Derivatives Markets:** The Role of SEBI – The role of Forward Commission – The Role of Derivative Exchanges in India – LC Gupta Committee Recommendation on Derivatives.

UNIT 2: Futures and Forward Markets (12 Hours)

Meaning – Types of Futures – Features - Specifications of Future Contracts - Futures Vs Forwards - Participants in Futures Contracts – Payoff's in Future Contracts – Futures Market Trading Mechanism in India – Types of Margins and computation of Margins – Computation of Positions in Futures **(Including Problems) - Pricing and Value of Futures Contract** - Cost of Carry Models – Reverse Cost of Carry Model - Strategies in Future Contracts - Hedging – Arbitrage – Speculation — Index Futures – Features of Index Futures – Techniques for Estimating Variability of Stock Price - Construction of Index – Types of Index Construction Methods – Hedging with Index Futures. **(Including Problems)**

UNIT 3: Options Derivatives (12 Hours)

Meaning – Types of Options – Features of Options - Call Options – Put Options - Payoffs in Options – Moneyness in Options - Option Vs Futures - Option Positions – Option Margins — Trading Mechanism of Option Markets in NSE and BSE - **OPTIONS STRATEGIES:** Factors affecting the Pricing of Options- Covered Puts- Protective Puts – Put-Call Parity - Valuation of Options – Option Trading Strategies - Spreads – Straddles – Strangles – Strips (Including Problems)

UNIT 4: Volatility of Risk Measurement Options (12 Hours)

Greek letters for Risk Measurement – Pricing of Options – Binomial Option Pricing Model (BSOP) - One Way Model – Two Way Model – Limitations of BSOP– Black – Scholes Option Pricing Model – Significance – Limitations (Including Problems)

UNIT 5: Currency and Commodity Derivatives (12 Hours)

:Currency Forwards – Currency Futures – Currency Options – Pricing – Trading Strategies – Interest rate Derivatives – Interest Rate Futures – Forward Rate Agreements (FRA) – Swaps – Options – Swaptions – Trading Strategies - **Commodity Derivative Markets :** Introduction – Products – Functions – Trading Mechanism in INDIA – Commodity Futures and Options – Pricing of Commodity Futures and Options – Strategies for Hedging Speculation and Arbitrage in Commodities Derivatives.

Suggested Readings:

1. Hull C. John, "Options, Futures and Other Derivatives", Pearson Educations Publishers,
2. David Thomas. W & Dubofsky Miller. Jr., Derivatives Valuation and Risk Management, Oxford University, Indian Edition.
3. ND Vohra & BR Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd.
4. Sunil K.Parameswaran, "Futures Markets: Theory and Practice" Tata-McGraw-Hill Publishing Company Ltd.
5. D.C. Patwari, Financial Futures and Options, Jaico Publishing House.
6. T.V. Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd.
7. S.C. Gupta, Financial Derivatives: Theory, Concepts and Problems, Prentice Hall of India.
8. S.P Srinivasan and Dr B. Janakiram , International Financial management, Biztantra, New Delhi.
9. Niti Bhasin, Banking and Financial Markets in India , New Century Publications
10. D. C. Patwari, Options and Futures- An Indian Perspective, Jaico Publishing House.
11. John Hull, Introduction to Futures and Options Markets, Prentice Hall.
12. Punithavati Pandian, Security Analysis and Portfolio Management, Vikas Publishing House.
13. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw Hill.
14. Nick Battley, Introduction to Commodity Futures and Options, Irwin
15. Richard Waldron, An Introduction to Commodity Trading, Quantum Publishing Company.
16. Russell Wasendorf, All About Commodities From the Inside Out, Probus Publishing.
17. J. D. Hamon, Advanced Commodity Trading Techniques, Windsor Books.
18. Sanjeev Aggarwal, A Guide to Indian Capital Markets, Bharat Publishing.

COO4A2 Cost Management [4 Credits]

Learning Objective: Students will be able to learn the latest developments in the area of Cost Management and will be familiarized with practical applications of the latest tools and techniques used for controlling cost.

UNIT 1: Introduction to Cost management and Responsibility Accounting (10 Hours)

Introduction - Meaning – uses of Cost Management – contemporary business environment – the strategic focus of Cost Management – developing competitive strategy – Cost drivers – cost pools and Cost objects. [Theory only]

Responsibility Accounting – Process of implementation – Responsibility reporting - Centers of control – Benefits and problems of Responsibility accounting – Responsibility center [Theory only]

UNIT 2: Performance Evaluation Techniques and Activity Based Costing (10 Hours)

Performance measurement - ROI method – Residual Income or Economic Value Added (EVA) method – Comparative evaluation of ROI and EVA. Transfer Pricing – Benefits – Methods – Transfer pricing in multinational companies – Performance Measurement of Human Organisation – Labour turnover – Causes – Measurement – Cost of labour turnover - Cost-benefit analysis of training and development. [Theory only]

Activity Based Costing - ABC and conventional costing system – Merits and demerits – Cost drivers and cost pools – Developing and implementing ABC – Key issues in ABC – ABC in service organization- The Balanced Scorecard – Balanced scorecard perspectives - Characteristics of good balanced scorecard – Case studies in implementation of balanced scorecard (Theory only)

UNIT 3: Learning curve and Value Engineering (10 Hours)

Learning Curve Model- Phases – Learning curve applications – factors affecting learning curve – Target Costing - Target costing process – Advantages – Cost reduction methods in target costing – Tear-down analysis – Quality function development [Theory Only]

Value engineering – Reengineering Life-Cycle Costing – Product life-cycle and cost control – Experience Curve in Product life-cycle – Project life-cycle costing – Categories of project life-cycle costs – Optimisation of project life-cycle - Techniques to control current costs – Kaizen Costing. [Theory only]

UNIT 4: Linear Programming (15 Hours)

Linear Programming Meaning – assumptions – application of LP techniques – Constraints - Limitations (including problems) Network Analysis - Introduction – objectives – stages – drawing net – work diagram – PERT – CPM [Theory and practical problems]

UNIT 5: Transportation and Assignment (15 Hours)

Transportation Problems Introduction - applications – conditions – stages [Theory and practical problems]

Assignment Problems - Introduction – stages – unbalance & assignment problems – maximize the objective function [Theory and practical problems]

Suggested Readings:

1. Ravi M. Kishore, *Advanced Management Accounting*, Taxmann Publications
2. Kaplan & Atkinson, *Advanced Management Accounting*, Pearson Education Asia
3. Ingram, Albright & Hill, *Managerial Accounting*, South-Western: Thomson Learning
4. Jawahar Lal, *Cost Management*, Tata McGraw-Hill Publishing Co.
5. Ronald W. Hilton, *Managerial Accounting*, Tata McGraw-Hill Publishing Co.
6. Hilton, Maher, & Selto, *Cost Management*, Tata McGraw-Hill Publishing Co.
7. Hanson & Mowen, *Cost Management: Accounting and Control*, Thomson Southwestern, (4/e), 2003.
8. Horngreen, Foster, & Datar, *Cost Accounting: A Managerial Emphasis*, Prentice Hall.
9. Edward Blocher, *Cost Management: A Strategic Emphasis*, Tata McGraw Hill.

COO4A3 International Financial Management [4 Credits]

Learning Objectives: To acquaint the students with International Finance environment and the channels of International financial flows, and expose them with different sources of international financing.

UNIT 1: International Financial Management and International Monetary Systems (12 Hours)

Meaning - Futures of International Finance – Need – Significance –Development of International Trade - Scope of International Finance – International Financial Management and Domestic Financial Management – Growth of International Finance and the Changes in Indian Financial Markets - Gold Standard – Gold Exchange Standard – Bretton Wood System – Flexible Exchange Rate System – Fixed Exchange Rate System – Types of Exchange Rate Regimes – The Role of IMF and World Bank in International Trade – Subsequent International Monetary Developments

UNIT 2: Financial Management of Multinational Firm (12 Hours)

- International Financing – Short Term Financing of MNCs – Short Term Borrowing and Investment – Cash Management of MNCs – Long Term Financing - Evaluating Borrowing Decision – Funding Avenues in Global Markets – **International Project Appraisal** - Capital Budgeting and the Factors Affects the Capital Budgeting of MNC – Methods of Capital Budgeting of MNCs - NPV and Adjusted NPV Approach – **Cost of Capital of MNC** – Cost of Debt – Cost of Equity – Cost of Loans – Over-all Cost of Capital – Tax Implications on Cost of Capital to Subsidiary and Parent Company - **Capital Structure** – Capital Structure of Parent and Subsidiary Company - Capital Structure of MNC and its impact on Value of Parent Company.

UNIT 3: Foreign Exchange Markets and Exchange Rate Mechanisms (12 Hours)

:Features – Participants – Spot – Futures – Forwards – Options – Types of Transactions – Types of Players – Trading of Forex Transactions – Settlement of Forex Transactions - **Types of Trading in Foreign Exchange Market:** Hedging – Speculations – Arbitrage – Covered Interest Rate Arbitrage – Borrowings and Investing Markets – Tax Implications - Indian Foreign Exchange Markets – History -Evolution - Developments and Forex Regulations – Regulatory Mechanism of Indian Forex Market - **Exchange Rate Mechanism** – Quotations – Types of Quotations – Exchange Rate Determinations in Spot and Forward Markets – Factors Influencing Exchange Rate – Law of One Price - Purchasing Power Parity – Interest Rate Parity – Fisher Effect - International Fisher's Effect [Theory and Practical Problems]

UNIT 4: Measuring and Management of Foreign Exchange Exposure (12 Hours)

Exposure:Meaning – Types of Foreign Exchange Exposure – Transaction Exposure – Operating Exposure – Accounting Exposure (Including Problems) - **Management of Foreign Exchange Exposure** – Need – Hedging of Transaction Exposure – Hedging of Operating Exposure – Management of Accounting Exposure (Including problems)

UNIT 5: International Financial Markets and Instruments (12 Hours)

-- World Bond Market – Euro Market – International Equity Market – Market Structure and Trading Practices – International Equity Benchmarks –**International Financial Instruments** – EURO Credits – Revolving Credit – Term Credit – EURO Bonds – Straight Bonds – FRNs – EURO currency Deposits – Call Deposits – Term Deposits – CD – EURO Notes – EURO issues – GDR – ADRS – FCCB

Suggested Readings

1. Jeff Madura, International Financial Management, 6th Ed., South-Western, 2000
2. Cheol S.Eun, Bruce G.Resnick,. International Financial Management, Irwin McGraw Gill.1998.
3. Maurice D.Levi, International Finance, 3rd Ed., McGraw Hill, 1996.
4. Alan C.Shapiro, Multinational Financial Management. Prentice Hall India.
5. Maurice , D. Levy (1996), International Finance McGraw Hill International Editions, New Delhi.
6. Shapiro Alan, C (1996), Multinational Financial Management, Prentice Hall International , New Delhi.
7. Apte, P.G. (1998), International Financial Management, Tata McGraw Hill Publishing Company, New Delhi.
8. Sharan, V. (2001), international Financial Management, prentice Hall of India Pvt. Ltd., New Delhi.
9. Bharati, V. Pathak (2003), Indian Financial System, Pearson Eductional Publications Pvt. Ltd., New Delhi.
10. Madhu Vij (2001), Multinational Financial Management, Excel Books, New Delhi.
11. Jeevanandam,C (2001), Foreign Trade Finance & Risk Management,Sultan Chand & Sons, New Delhi.
12. Khurana, P.K. (2001, Export Management, Glagotia Publishing Company, New Delhi.

COO3B1 Retail Marketing [4 Credits]

Learning Objective: The course aims at providing the students a comprehensive knowledge on Indian Retail Industry and policy initiatives under FDI in retail.

UNIT 1: An Overview of Retailing (15 Hours)

Definition – Importance – Functions – Characteristics of Retailing – Retail Industry – Growth of Retail in India – Global Retailers – Classification of retail organizations – types of ownership – merchandise offered – type of retail store – store retailing – non-store retailing – Traditional and Modern retail formats in India – Product retailing v/s Service Retailing – Role of Services in Retailing – Trends in the Indian Retail industry – Airport Retailing – Railway Retailing – Multichannel Retailing (Case Studies)

UNIT 2: Retail Market Strategy (8 Hours)

Retail Strategy – Process of formulating retail strategy – Target Market and Retail Format – Growth strategies – diversification strategies – achieving competitive advantage and positioning – International expansion – Financial Management in retail – Sources of finance – Global growth opportunities (Case Studies)

UNIT 3: Retail Location and Layout (15 Hours)

Importance of store locations – types of locations – steps involved in choosing a retail location – Country/region analysis – trade area analysis – site evaluation and selection – steps in site selection – store design and layout – exterior design and layout – interior design and layout – interior design elements – Visual merchandising – Space planning – Store Atmospherics (Case Studies)

UNIT 4: Merchandise Planning- Procurement and Pricing (15 Hours)

Merchandising – Merchandise planning – process of merchandise planning – Develop sales forecast – factors affecting merchandise function – functions of merchandise manager – Assortment Planning – Merchandise Budget – methods of determining inventory valuation – Merchandise buying – Branding Strategies – Private label brands – national brands – Process of merchandise procurement – Global sourcing – vendor relations – Merchandise Pricing – Retail price – Setting retail price – elements – Price adjustments – pricing strategy – external influences on retail pricing strategy – retail pricing objectives
Analyzing merchandise performance (Case Studies)

UNIT 5: International Retailing (7 Hours)

International retail marketing – Foreign Direct Investment in Indian Retail Sector – Single Brand & Multi-Brand Retail – Global scenario of FDI in retail sector – FDI Policy initiatives

Suggested Readings:

1. Michael Levy, Barton Weiz & Ajay Pandit : Retailing Management (6th Edition), Tata Mc Graw Publishing Co., New Delhi
2. Chetan Bajaj, Rajnish Tuli & Nidhi Srivastava : Retail Management, Oxford University Press
3. K V S Madaan : Fundamentals of Retailing, Tata Mc Graw Publishing Co., New Delhi
4. Swapna Pradhan : Retailing Management – Text and Cases , Tata Mc Graw Publishing Co., New Delhi
5. Retail Management / Marketing – ICFAI Publications

COO3B2 Human Resource Development [4 Credits]

Learning Objective: of this paper is to make students aware of how an organization acquires rewards, motivates, uses, and generally manages its people effectively. The course also introduces various practices and techniques for evaluating performance, coaching and mentoring people, and performing the wide range of other people related duties of a manager in today's increasingly complex workplace.

UNIT 1: Human Resource Planning and Recruitment (12 Hours)

Human Resource Planning- Meaning, Definition, Objective, Need, Scope and benefit of Human Resource Planning- Process of human resource Planning – Recruitment and Selection – Meaning – Definition – Need- Sources of recruitment: External & Internal – Factors governing recruitment – Recruitment process of internal v/s external recruitment- Advantage and disadvantages-Selection process –types of interview and common Interview problems. Job Analysis – Job description and Job Specialization-Job Enlargement and Job enrichment.

UNIT 2: Direct and Indirect Compensation and Pay for Performance (12 Hours)

Direct compensation: Wage and Salary – Traditional Approach to compensation: Internal Equity and External Equity, Indirect Compensation: Employee Benefits. PFP - Determinants of effective PFP, Problems with PFP, legal implications of PFP and steps in selection of a PFP system.

UNIT 3: Training and Performance Appraisal (12 Hours)

Training & Performance Appraisal – Training: Meaning, Definition and Importance of training, Training process – Methods and techniques of training. Performance Appraisal: Meaning, Definition and Objective of performance appraisal, Appraisal Process and Methods of Performance Appraisal, Problems encountered in Performance Appraisal.

UNIT 4: Human Relations and Human Resource Management (12 Hours)

Fundamental concepts – nature of people, Nature of organizations. Approaches – human resource approach, result oriented approach and systems approach. Understanding social system and social culture and organizational culture. Career Planning, Succession planning, Employee counseling, coaching, mentoring and HR audit.

UNIT 5: Leadership, Motivation, Empowerment, and Participation (12 Hours)

The nature of leadership, Behavioral approaches to leadership styles and Contingency approaches to leadership. Motivation – Motivational drives, Human needs – Theories of motivation and The Expectancy Model. The nature of Empowerment and Participation, participative process and impact on managerial power, programs for participation and case studies.

Suggested Readings:

1. Ashwathappa, K. *Human Resource Management*. 6. s.l. : Mc Graw hill.
2. Ashwathappa, K. *Organisational Behaviour*. s.l. : Himalaya Publishing House, 2005.
3. Dessler, Gary. *Human Resource Management*. 9. s.l. : Prentice Hall.
4. Bhatia, S. K. *International Human Resource Management*. s.l. : Deep & Deep Publications Pvt. Ltd., 2005.
5. Michael, Dr V P. *Human Resources Management and Human Relations*. 7. s.l. : Himalaya Publications.
6. Rao, Dr P Subba. *Personnel and Human Resource Management*. 5. s.l. : Himalaya Publications.
7. Newstrom, John W. *Organisational Behaviour*. 12. s.l. : Mc Graw Hill.
8. Gupta, Margie Parikh & Rajen. *Organisational Behaviour*. s.l. : Mc Graw Hill.
9. Bernardin, H. John. *Human Resource Management-An experimental approach*. 6. s.l. : Mc Graw Hill.
10. *Asia Pacific Journal of Human Resources*. s.l. : Wiley - Blackwell.
11. *Human Resource Management Journal*. s.l. : Wiley - Blackwell.
12. *Human Resource Management Review*. s.l. : Elsevier Science BV.

COO3B3 Advertising and Sales Management [4 Credits]

Learning Objective: To understand the concept, need, importance, utility of Advertising, sales promotion and sales management

UNIT 1: Integrated Marketing Communication (12 Hours)

Integrated Marketing Communication- Concept and the process- Marketing Communication Mix, the value of IMC plan. Relationship between Study of Consumer's Behaviour and IMC Plan. Advertising- Objectives and Perspective: AIDA & DAGMAR- Classification of advertising- Functions of advertising. Advertising Media- Media Types and Media mix- Media Selection, Planning and Strategy

UNIT 2: Creativity in Advertising (12 Hours)

Creativity in Advertising- Concept of Copy, Theme and Appeal- Copy Writing and Copy Research- Message: Design and Evaluation .Advertising Appropriation- Factors influencing Advertising Budget- Methods of Advertising Budgeting

UNIT 3: Application of promotion tool (12 Hours)

Advertising Business- Ad agency, Types of agency- Functions and Selecting an Ad Agency- Agency-client relationship. Other Marketing Communication Media- Public Relations- Personal Selling- Online Marketing- Event management- Movies and Documentaries . Social Implications of Advertising, Moral and Ethical Issues in Advertising. Emphasis on Case Studies on Marketing Communication Mix designed by various organizations. Carrying out Research Activities on Media Types, Media Planning, and Media Mix.

UNIT 4: Personal Selling (12 Hours)

What is personal selling? – Merits and limitations of personal selling - Relevance of personal selling – The process of personal selling – Essentials of successful selling – Sales management – Sales manager – types of sales manager – Essential qualities of an efficient Sales manager

UNIT 5: Sales administration (12 Hours)

Functions of sales administration – Management of sales force – Setting the sales objectives – Selling objectives – Recruitment and selection – The selection process – Training sales force – Significance of sound sales training - Contents of good training programme - Methods of training
Placement sales force – Sales force compensation – Compensation level – Methods of Compensation – Sales force motivation – Methods of motivation – Sales force control – Methods of performance appraisal.

Suggested Readings

1. Batra, R, John. Myers and David A. Aaker: Advertising Management 5th Ed, Prentice Hall India 2002
2. Davis, J.J: Advertising Research, Prentice Hall India 2nd edition, 2011
3. Gunter, Barrie: Media Research Methods, Sage Publications, 2000
4. Baron R, Jack. Sissors, Advertising Media Planning 7th Edition, Tata McGraw - Hill Education, 2010
5. Ruchi Gupta, Advertising Principles and Practice: With 17 recent Indian Case Studies 1st Edition, S. Chand Publisher, 2012
6. David Ogilvy, Ogilvy on Advertising 1st Edition, Random House Publishers, 1985
7. Rosann Spiro, William Stanton, Gregory Rich, Management Of A Sales Force 11th Edition, Tata McGraw - Hill Education, 2003
8. Gupta, Vaswar Das: Sales Management – the Indian Perspective, Prentice Hall India. 2006
9. Robert J. Calvin, Sales Management 2nd Edition, Tata McGraw - Hill Education, 2004
10. Still, Richard R., Edward W. Cundiff, and Norman A. P. Govoni: Sales Management, Prentice Hall India

COO3B4 Business Policy and Strategic Management [4 Credits]

Learning Objective: Course will help the students to understand the relationships of organizations to their environments, the hierarchy of organizational objectives, structured as well as informal approaches to strategic planning, the integration of business functions, organizational structure, and policy implementation and evaluation.

UNIT 1: Introduction (12 Hours)

Evolution of Business Policy as a Discipline – The nature of Business Policy – The Importance of Business Policy – The purpose and objectives of Business Policy

UNIT 2: Strategic Management (12 Hours)

Concept of Strategy –Level of strategy-Strategic Management process –Strategic Intent-Vision –Mission – Goals and objectives .Environmental Appraisal-Concept-SWOT Analysis –Sources of Environmental Scanning .Organizational Appraisal-Concepts-Factors, Methods and Technique Used for Organizational Appraisal

UNIT 3: Corporate level strategy (12 Hours)

Expansion, stability, retrenchment, combination, integration, diversification, internationalism, cooperative and digitalization strategy, stability, retrenchment and restructuring – Case study for corporate level strategy

UNIT 4: Concept of business level strategies (12 Hours)

Generic business strategies – Tactics for business strategies – Business strategy for different business condition – Business strategy and internationalism – Business strategy and digitization – Strategy evaluation and control- Techniques of strategic evaluation and control

UNIT 5: Indian approach to Management (12 Hours)

Development of management thought from industrial revolution /Scientific management movement to electronic era and knowledge society of the 21st Century – concept of top management – Western style of management – Japanese style of management, QC's, TQM – Indian style – The Auxiliary Scriptures: The Ramayana, The Mahabharata – The Bhagavad-Gita: Jnana (knowledge) and Karma Samnyasa (renunciation) – Work and its secret.

Suggested Readings:

1. Harold Koontz, Heniz Wehrich “Essentials of Management An international Perspective” 13th edition – Tata McGraw Hill, Delhi,2010
2. Aswathappa K. Business Environment for Strategic Management, Text and Cases 7th Edition McGraw Hill Education,2003
3. Azhar Kazmi, Strategic management and business policy,3rd Edition,2008
4. Samuel C. Certo and J Paul Peter, Strategic Management, Mc. Graw Hill USA,1991
5. Peter F. Drucker, Management: Tasks, Responsibilities, Harper Collins Publishers 1st edition ,1986
6. Devdutt Pattanaik, Business Sutra: A Very Indian Approach to management. Aleph Book Company,2013

COO4B1 Entrepreneurship Development [4 Credits]

Objective: At the end of the course work, students should be able to understand the relationship between entrepreneur, entrepreneurship, and enterprise; and also the inter-linkages between entrepreneur, venture capital and economic development. At the end of the course students will gain the required knowledge about how to start a new venture and, introducing new product and service ideas.

UNIT 1: Introduction (12 Hours)

Origin, growth, and development of entrepreneurship – The entrepreneurial and intrapreneurial mind – Entrepreneur, entrepreneurship, and enterprise – Women entrepreneurship – Entrepreneurial development training – Case study

UNIT 2: Importance of Business Plan (12 Hours)

Business Plan – Creativity and business idea – legal issues for the entrepreneur / Process of preparing successful business plan – Components of business plan – Case study

UNIT 3: Sources of Finance (12 Hours)

Financing the new Venture – Sources of development finance – Institutional finance for entrepreneurs – Role of financial institutions – Role of consultancy organisations – Case study

UNIT 4: Venture Capital Financing (12 Hours)

Informal risk capital and venture capital – Relationship between entrepreneurship, venture capital, and economic development – Economic impact of venture capital – Global venture capital scenario – Indian venture capital scenario – Role of venture capital associations

UNIT 5: Management of Business Venture (12 Hours)

Managing, Growing, and Ending the New Venture – Preparing for the new venture launch – Early management decision – Growth of the new venture – New venture expansion strategies and issues – Going public – Ending the venture

Suggested Readings:

1. Robert D. Hisrich & Micheal P. Peters, *Entrepreneurship*, Tata McGraw Hill
2. C. B. Gupta & N. P. Srinivasan, *Entrepreneurship Development in India*, Sultan Chand & Sons
3. Desai, Vasant, *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing house
4. Drucker, Peter, *Innovation and Entrepreneurship: Practice and Principles*, Heinemann
5. Holt, David. H, *Entrepreneurship: New Venture Creation*, Prentice Hall India
6. Pandey, G. N, *A Complete Guide to Successful Entrepreneurship*, Vikas Publishing House

COO4B2 Tourism and Travel Management [4 Credits]

Objective: At the end of the course work, students will be in a position to understand the importance of tourism and travel industry, and also the significance of these two industries in transforming the economy.

UNIT 1: Introduction (12 Hours)

The Travel and Tourism Industry in Perspective – Why People Travel – Where People Travel – Structure and Components of the Tourism Industry – Types of tourism: Eco-tourism / Adventure Tourism / Medical Tourism / Health and Wellness Tourism / Spiritual Tourism / Rural Tourism / Sports Tourism, etc.

UNIT 2: Demand for Tourism and Tourist Destination (12 Hours)

Demand: Concepts and Definitions of Demand for Tourism – Consumer Behaviour and Tourism Demand – Determinants of Tourism Demand – Measuring the Demand for Tourism – Patterns of Demand – Different Types of Tourism (Eco-tourism / Health Tourism / Adventure Tourism / Spiritual Tourism).
Tourist Destination: The Geography of Tourism – Patterns and Characteristics of the Supply of Tourism – The Socio-cultural and Environmental Impacts of Tourism – Tourist Motivation – Skills for the Key Sectors of the Travel and Tourism Industry – The Economic Impact of Tourism – Tourism and Development Planning.

UNIT 3: Marketing of Tourism (12 Hours)

Government organisations and marketing of tourism – Government Organisations – Accommodation – Transportation – Intermediaries – Attractions – Marketing for Tourism (The Historical Roots) – Marketing Management – Marketing Planning – Marketing Mix – The Future of Tourism marketing.

UNIT 4: Tourism and the Economy (12 Hours)

Economic and other impacts of tourism – Economics of Tourism – Tourism Investments – Tourism Returns – Tourism and Balance of Payment – Tourism and Employment – Tourism and Socio-Economic Trade off – Social Evils of Tourism Industry.

UNIT 5: Future of Tourism and Travel Industry (12 Hours)

The future of travel and tourism around the world – Travel and Tourism industry in the twenty-first century – Emergence of health and wellness tourism as a modern trend – What to Look for in the Next Century.

Suggested Readings

1. Pran Nath Seth & Sushama Seth Bhat, *An Introduction to Travel and Tourism*, Sterling Publishers Private Limited.
2. A. K. Bhatia, *An Introduction to Travel and Tourism*, Sterling Publishers Private Limited.
3. A. K. Bhatia, *International Tourism*, Sterling Publishers Private Limited.
4. Chris Cooper / John Fletcher / David Gilbert / Stephen Wanhill, *Tourism : Principles and Practice*, Pitman Publishing.
5. Rob Davison, *Tourism*, Pitman Publishing.
6. Melanie Smith and László Puczko, *Health and Wellness Tourism*, Elsevier.

COO4B3 Services Marketing [4 Credits]

Objectives: The course focuses on the unique challenges of marketing and managing services and delivering quality service to customers. The attraction, retention, and building of strong customer relationships through quality service and services are at the heart of the course content

UNIT 1: Introduction to services (12 Hours)

Meaning, Importance, and Significance of Services – Why Services Marketing? – Service and Technology – Distinctive Aspects of Service Management – Customer Involvement in Service Process – Managing Service Encounters

UNIT 2: Service marketing Mix (12 Hours)

Customer Expectations and Perceptions of Service – Customer Behaviour in Service Setting – Targeting Customers, Managing Relationships, Services Market Segmentation – Positioning and Differentiation of Services. Positioning a Service in Marketplace – Creating the Service Product and Adding Value – Pricing Strategies for Services

UNIT 3: CRM and its importance in Service Marketing (12 Hours)

Customer Education and Service Promotion – Customer-Defined Service Standards. E services – online Consumer Behaviour – Self service technologies

UNIT 4: Service Quality (12 Hours)

Service Quality in Service Marketing – Service Encounter -Role of HR & Internal Marketing - Monitoring and Measuring customer satisfaction –SERVQUAL & GAP model - Handling complaints effectively - Service Failure – Recovery

UNIT 5: Application of Service marketing in Industries (12 Hours)

Bank Marketing – Insurance Marketing – Transport Marketing – Tourism Marketing – Hotel Marketing – Consultancy Marketing – Personal Care Marketing – Education Marketing – Hospital Marketing – Marketing Mix of Select Services (Courier Services, Entertainment Services, Electricity Services, Telecommunications Services, Automobile Services).

Suggested Readings:

1. Zeithaml, Valarie A and Bitner, Mary Jo; Services Marketing: Integrating Customer Focus Across the Firm; TMH ,6th edition, McGraw-Hill Education India Pvt.Ltd -
2. Lovelock, Christopher; Services Marketing: People, Technology, Strategy; Pearson Education Asia.7th Ed,2011
3. Rajendra Nargundkar, Services Marketing 3rd Edition, Tata McGraw - Hill Education,2010
4. Govind Apte, SERVICES MARKETING 1st Edition, OXFORD UNIVERSITY PRESS (RS),2004
5. RAO, SERVICES MARKETING, DORLING KINDERSLEY (RS),2011
6. Vinnie Jauhari, Kirti Dutta, Services: Marketing, Operations, and Management 01 Edition, Oxford University Press,2009

COC4D Dissertation [12 Credits]

Dissertation carries **12 Credits**. Evaluation (as per OA 18) by the guiding teacher 6 Credits, and Seminar presentation evaluation by Department council 6 Credits.