

ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ



University of Mysore
(Estd.1916)

Master of Commerce

**Choice Based
Credit System
(CBCS)**



Programme Details



UNIVERSITY OF MYSORE
Department of Studies in Commerce
Manasagangotri, Mysuru-570006

Regulations and Syllabus
Master of Commerce (M.Com)
(Two-year semester scheme)

Under
Choice Based Credit System (CBCS)


CHAIRMAN
BOS in Commerce
DOS in Commerce
Manasagangotri
Mysore - 570 006

UNIVERSITY OF MYSORE

GUIDELINES AND REGULATIONS LEADING TO MASTER OF COMMERCE (TWO-YEAR SEMESTER SCHEME UNDER CBCS)

Programme Details

Name of the Department	: Department of Studies in Commerce
Subject	: Commerce
Faculty	: Commerce
Name of the Programme	: Master of Commerce (M.Com)
Duration of the Programme	: 2 years- divided into 4 semesters

Programme Outcomes

1. To equip the students to occupy the important position in the business organizations and companies.
2. To familiarize the students to learn the different accounting skills and managerial skills required by the business organizations.
3. To equip the students to learn advanced aspects in the field of business discipline.
4. To develop the young population to become entrepreneurs in the coming days.
5. To help the economy and to build the leading businessmen in the field of public and private sector

Programme Specific Objectives

1. Comprehend and analyse the business problems and take concrete business decisions
2. Identify opportunities, visualizing ideas and executing them into actions for ensuring sustainability of individual, Business and Society
3. Lead teams effectively and efficiently towards attainment of individual and organisational goals.

**Scheme of Examination and Details of Course Patterns for
M.COM. Degree Course (CBCS)**

FIRST SEMESTER

Sl. No	Paper code	Title of the Course	HC/SC/OE	Number of Credits			
				L	T	P	Total
1	31751	Accounting Theory	HC	3	1	0	4
2	31752	Corporate Governance and Business Ethics	HC	3	1	0	4
3	31753	Financial Management	HC	3	1	0	4
4	31754	Marketing Management	HC	3	1	0	4
5	31755	Business Policy and Environment	SC	3	1	0	4
6	31756	Statistics for Business Decisions	SC	3	1	0	4
7	31757	Advanced Auditing	SC	3	1	0	4

SECOND SEMESTER

Sl. No	Paper code	Title of the Course	HC/SC/OE	Number of Credits			
				L	T	P	Total
1	31711	Capital Market Instruments	HC	3	1	0	4
2	31712	Human Resource Management	HC	3	1	0	4
3	31713	Organizational Behavior	HC	3	1	0	4
4	31714	Computer Applications in Commerce	SC	3	1	0	4
5	31715	Strategic Management	SC	3	1	0	4
6	31716	Stock Markets and Investment Decisions	OE	3	1	0	4

THIRD SEMESTER

Sl. No	Paper code	Title of the Course	HC/SC/ OE	Number of Credits			
				L	T	P	Total
1	31721	Business Research Methods	HC	3	1	0	4
2	31722	International Business	HC	3	1	0	4
3	31732	Management of Social Enterprises	SC	3	1	0	4
4	31724	Portfolio Management	SC	3	1	0	4
5		Entrepreneurship Development	SC	3	1	0	4
6	31733	Elective Group A:Business Taxation Paper1:Indirect Tax Law and Practice	SC	3	1	0	4
7	31726	Elective Group B : Financial Accounting Paper 1: Contemporary Areas of Financial Accounting	SC	3	1	0	4
8	31727	Elective Group C: Financial Management Paper1 : Strategic Financial Management	SC	3	1	0	4
9	31728	Elective Group D:Human Resource Management Paper1:Strategic Management of Human Resources	SC	3	1	0	4
10	31729	Elective Group E:Management Accounting Paper1:Marginal Costing and Decision Making	SC	3	1	0	4

FOURTH SEMESTER

Sl. No	Paper code	Title of the Course	Hard Core/ Soft Core/ Open Elective	Number of Credits			
				L	T	P	Total
1	31741	International Accounting	HC	3	1	0	4
2	31742	Operations Research	HC	3	1	0	4
3	31743	Foreign Exchange Management	SC	3	1	0	4
4	31744	International Financial Management	SC	3	1	0	4
5		Project Work	SC	3	1	0	4
6	31745	Elective Group A:Business Taxation Paper 2:Corporate Tax Law and Planning	SC	3	1	0	4
7	15865	Elective Group B: Financial Accounting Paper 2:International Financial Reporting Standards	SC	3	1	0	4
8		Elective Group C: Financial Management Paper 2: Financial Derivatives	SC	3	1	0	4
9	31748	Elective Group D: Human Resource Management Paper 2: International Human Resource Management	SC	3	1	0	4

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10	31749	Elective Group E: Management Accounting Paper 2: Cost Management	SC	3	1	0	4
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FIRST SEMESTER

HARD CORE

Course – I: ACCOUNTING THEORY

Course Outcomes: To make the students to understand the recent developments in the field of International financial reporting system.

- To explore the possibilities of students to get acquire the knowledge of theoretical aspects of accounting standards.
- To equip the students to take up financial related jobs in the accounting profession.

Pedagogy:

- To develop Accounting skills with the students by conducting seminars, group discussion, role play and discussions.
- To make the students to go through the annual reports of different companies and to make a critical assessment of it.
- To ask the students to prepare the balance sheet of international companies and to comment on it.

Course Contents:

Module 1: An Introduction to Accounting Theory: Postulates, Principles and Concepts of accounting theory. Approaches to formulate Accounting theory. Syntactical, semantical and behavioural accounting theories. Proprietary, entity and fund theories. Ind.AS Framework for the Preparation and Presentation of Financial Statements.

Module 2: Recognition, Measurement and Disclosure of Elements of Financial Statements: Recognition and measurement principles and methods of incomes, expenses, assets and liabilities and their disclosure. Problems and Analysis of annual reports.

Module 3: Accounting Regulations and Policies: Institutional framework for formulating and implementing accounting regulations in India- Ministry of Corporate

Affairs, National Financial Regulatory Authority, Institute of Chartered Accountants of India, Reserve Bank of India, and Securities Exchange Board of India. Government, For Profit and Non Profit Organisation's accounting policies and practices. Analysis of regulations and annual reports.

Module 4: eXtensible Business Reporting Language: Role of XBRL in Business Reporting. Fundamentals of XBRL. Features of XBRL software. Commercial & Industrial Taxonomy of MCA. Instance Document. Analysis of XBRL financial statements.

References:

- Anthony R.N., D.F. Hawkins and K.A. Merchant, Accounting: Text and



Cases, McGraw Hill, 1999.

- Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis: Text Readings and Cases, John Wiley and Sons, 2005.
- Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books, 2000.
- Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, 2008.
- L.S. Porwal, Accounting Theory, TMH, 2000.
- Thomas R. Dyckman, Charles J. Davis, Roland E. Dukes, Intermediate Accounting, Irwin McGraw-Hill.
- Eldon S. Hendriksen, Accounting Theory.
- Charles Hoffman and Liv Apneseth Watson, XBRL for Dummies, Wiley Publishing Inc.
- www.iasb.org.
- www.icaai.org.
- www.mca.gov.in

Course – II: CORPORATE GOVERNANCE AND BUSINESS ETHICS

Course Outcomes:

- I. To make the students to understand the importance of corporate governance in running the business organizations.
- II. To make the students to understand the whistle blowing aspects of business organizations.
- III. To explore the possibilities that accountability and corporate social responsibility is important for the society.

Pedagogy:

- I. To develop knowledge about corporate governance skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To make arrangements by the chief executive officers and people at higher level to address the students by Lectures.
- III. To analyze the case studies given in the various texts.

Course Contents:

Module 1: Concept of Corporate Governance: Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance, present scenario and case studies.

Module 2: Corporate Governance and Role of Committees in India: Need and Importance of Committee Reports, Emergence of corporate governance, corporate governance committees- Cadbury Committee on corporate governance, 1992, Sarbanes-Oxley Act, 2002, Kumar Mangalam Birla Committee, 1999, Naresh Chandra Committee Report, 2002, Narayana

Murthy committee Report, 2003, Dr. J. J. Irani Committee Report on Company Law, 2005- SEBI guidelines and Clause 49 - Concept of whistle-blowing- whistle-blower policy-case studies.

Module 3: Business Ethics: Concept and Importance, Nature and importance of Business ethics, Principles of Business ethics, Arguments for and against business ethics, benefits of corporate ethics, techniques to improve ethical conduct of business, Ethics in functional areas of business-marketing, HRM, Accounting and auditing, Finance, etc., ethics and Science and technology, philosophy and culture-managing ethics and legal compliance-case analysis.

Module 4: Corporate Social Responsibility: Meaning- CSR models- corporate social challenges-corporate accountability-business and ecology-Sustainability Reporting. Case analysis.

References:

1. Business ethics by L.P. Hartman, Tata Mc Grawhill.
2. Business ethics by W.H.Shaw-(Thomson)7
3. Corporate management and Accountability by L.C. Gupta (Mc Millan Institute for FM and Research, Chennai-1974)
4. Strategic Management by Hill, Ireland and Horkisson (Thomson)
5. Business and society by Keith Davis (Mc Graw Hill)
6. Corporate Governance by Kenneth Kim, John R. Nofsinger, Derek J Mohr, 2010 3/E, Prentice Hall

Course – III: FINANCIAL MANAGEMENT

Course Outcomes:

- I. To make the students to understand the importance of financial management concepts in running the business organizations
- II. To familiarize as the students with the financial management techniques in the business and to solve the business problems in one intelligent way Course Objectives:

Pedagogy:

- I. To develop financial management skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To arrange for the lectures by different companies financial adviser's about the financial management of companies.
- III. students to consumer forum and bring awareness about the consumer rights Lectures.
- IV. To take students Bangalore stock exchange and Mumbai stock exchange and to teach them how the trading takes place in stock exchanges practically.

Course Contents:

Module 1: Cash Flow Measurement: Importance – Challenges dependence and independence of cash flows in evaluating projects, Measures of risk and returns. NCF estimation DCF Techniques NPV vs. IRR Conflicts, Fisher's rate of intersection, Multiple IRRs, MIRR, Capital Rationing.

Module 2: Capital Budgeting: Inflation in capital budgeting, real vs. nominal discount rates. Risk Analysis in Capital Budgeting- Approaches to risk absorption- Expected Net Present Value (ENPV) - Payback method -



Risk-Adjusted Discount rate - Use of Normal Distributions - Sensitivity analysis - Measurement of Project Risk- Risk analysis of Project Portfolios.

Module 3: Cost of Capital: Cost of equity – Cost of preferred capital- Cost of debt- Cost of retained earnings – WACC- Marginal cost of capital- The CAPM approach, Adjusting WACC for risk. Long-term financing, Public issue of debt, Preferred stock and Common stock, Term loans.

Module 4: Capital Structures Theories: Traditional view vs MM hypothesis, MM position I &II, Capital structure designing in practice – EBIT- EPS analysis, the pecking order theory. Factors impacting leverage decision.

References:

1. Financial Management and Policy: Van Horn; Prentice Hall of India.
2. Fundamentals of Financial Management: Brigham & Houston, Thomson Learning, Bombay.
3. Principles of Corporate Finance: Richard Brealey and Stewart Myers, Tata McGraw Hill, 2000.
4. Financial Management and Policy: Text and Cases: V K Bhalla, Annual Publishers, 2002.
5. Financial Management: Chandra, Prasanna; TMH, New Delhi.
6. Capital Budgeting: Dr. G. Kotreshwar, Chandana Publications (2014), Mysore.

Course – IV: MARKETING MANAGEMENT

Course Outcomes:

- I. To develop the youngsters to become marketing professionals.
- II. To familiarize the students to learn the skills required to market the products and services.
- III. To make the students to understand the different marketing strategies and to do research in the marketing field.

Pedagogy:

- I. To develop marketing skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To take arrange for the students to consumer forum and bring awareness about the consumer rights Lectures.
- III. To special for the marketing of goods and services by industrial experts
- IV. To create awareness o about advertisements and publicity by inviting people from animation offices contents.

Course Contents:

Module 1: Marketing Concepts and Tools: Meaning and definition of marketing – scope of marketing-core marketing concepts –evaluation of marketing concepts and its stages – objectives of marketing – building customer satisfaction, value and retention. Understanding the value philosophy -

direct marketing vis-à-vis on-line marketing – major channels of direct marketing – marketing in 21st century – e-commerce, advantages and disadvantages of direct marketing and online marketing.

Module 2: Scanning the Marketing Environment: Analysis of needs and trends in macro- environment –classification of macro environment- classification of macro environmental factors. Global environment and Global economy; Marketing environment of India.

Module 3: Market-oriented Strategic Planning - Corporate and division strategic planning
– business strategic planning. Stages of New product development.
Price or differentiation oriented strategies.

Module 4: Developing Marketing Strategies - Positioning the product, differentiation tools, developing the positioning strategies, product life cycle, marketing strategies, designing competitive strategies. Product line decisions, brand decisions, pricing decisions, promotion decisions, channel decisions.

References:

1. Philip Kotler, Marketing Management, PHI , New Delhi.
2. Rajan Saxena, Marketing Management, TMH , New Delhi.
3. Stanton, Fundamentals of Marketing, TMH, New Delhi.
4. Gandhi, Marketing: A Managerial introduction, TMH, New Delhi,
5. Marketing: Paul Baines, Chris Fill and Kelly Page, Oxford University Press, 2nd Edition, 2011.

SOFT CORE

Course – I: BUSINESS POLICY AND ENVIRONMENT Course Outcomes:

- I. To make the students to understand the circumstances under which the business organizations have to function
- II. To explore the knowledge relating to the impact of international laws and the way in which the business have to function

Pedagogy:

- I. To develop and awareness about the business policy and environment within which the companies have to work by conducting seminars, group discussion, role play and discussions.
- II. To make arrangements for the special lectures by different economists and authorities on business issues.
- III. To analyze the case studies after the lecture session.

Course Contents:

Module 1: Introduction: Business in a social system; Concept and Nature and significance of business environment, Need to study business

environment, Elements of Business Environment- internal environment and external environment- Economic-political-socio-cultural-technological environment; Environmental analysis - Techniques, Government-Business Interface, Changing Dimensions of Indian Business – case studies.

Module 2: Business Ethics: Principles of Business Ethics; Doctrine of trusteeship; unethical practices; good ethics and good business. Social responsibility of business; Doctrine of social responsibility: Rationale of social responsibility; recent trends in Corporate Social Responsibility; Salient features of Competition Act.

Module 3: Business Policy: Importance of business policy-essentials of business policy classification or business policy-Production policy-personnel policy-Financial policy- Marketing Policy-case studies.

Module 4: Globalisation and WTO; Make in India policy- objectives and features; Financial inclusion policy; Business incubators- meaning definition; types; services of incubators; stages of incubation; Sun-rise sectors of India Economy. Challenges of Indian economy. Recent trends-Anti globalization wave- Reasons; US protectionism policies; Brexit.

References:

1. Awasthappa, K. (2014). Essentials of Business environment. New Delhi:
2. Cherunilam, F. (2014). Business Environment: Text and Cases. New Delhi: Himalaya Publishing House.
3. Ghosh, P.K. & Kapoor, G.K. (2000). Business Policy and Environment. New Delhi: S. Chand and Sons.
4. Singh, S. (2013). Environmental Policy in India. New Delhi: IIPA.
5. Rudar Dutt and Sundaram (2005). Indian Economy. New Delhi: S. Chand and Sons.
6. Dasgupta, A. & Sengupta. (1998). Government & Business. New Delhi: Allied Book Agency.
7. Misra, S.K. and Puri, V.K. (2004). Economic Environment of Business. New Delhi: Himalaya Publishing House.

Course – II: STATISTICS FOR BUSINESS

DECISIONS Course Outcomes:

- I. To make the students to understand the various statistical tools and techniques.
- II. To familiarize the students as to how to statistical tools and techniques can be applied for solving business problems

Pedagogy:

- I. To develop statistical skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To ask the students to solve the problems from the exercises given in the different texts.

Course Contents:

Module 1: Probability Theory and Theoretical Distributions: Binomial, Poisson and Normal probability distributions- their characteristics and applications in business decisions.

Module 2: Sampling: Meaning of sample and population. Probability and non-probability methods of sampling; Use of random digits to choose random samples; Sampling from normal and non-normal populations; The Central limit theorem; Use of sampling in business decisions; Testing of hypothesis.

Module 3: Time Series Analysis: Variations in time series; Cyclical, seasonal and irregular variations; Trend analysis; Application of time series analysis in forecasting.

Module 4: Multivariate Analysis: Partial Correlation, Multiple Correlation and Regression analysis. Analysis of Variance; Application of multivariate analysis in business decisions.

References:

1. Statistical Methods: S.P. Gupta
2. Statistics: Sanchetti and Kapoor
3. Statistics: Chandan
4. Econometrics: Wonnacott and Wonnacott Wiley Publications
5. Statistical Analysis for Decision Making: Morris Hamber

Course – III: ADVANCED AUDITING

Course Outcomes:

- I. To educate the present auditing practices, conceptual understanding, different terminologies, International Auditing practices, comparison with Indian Auditing practices.
- II. To know Auditing and Digitalization, Indian Standards on Auditing (SA), major scams in India and its impact on economy of the Country

Pedagogy:

- I. To develop and awareness about auditing process and need by conducting seminars, group discussion, role play and discussions.
- II. To make arrangements for the special lectures by inviting practicing auditor
- III. To analyze the case studies after the lecture session.

Course Contents:

Module 1: Introduction - Objectives of Auditing, Different Types of Auditing, Auditor - Qualification, Qualities, Rights and Duties, Computerised Environment, Auditing and Digitalisation, Audit Programme, Internal Check and Internal Control. Government Accounting, Professional Accounting, Auditing Boards - GAAS, CAG, PCAOB.

Module 2: Auditing Standards and Audit Procedures

Auditing Standards - Generally Accepted Auditing Standards, Introductory Matters SA 100-199, General Principles and Responsibilities SA 200-299,

General Activities SA 1200, Auditor Communications SA 260, Quality Control for an Audit of Financial Statements, Statements SA



220 and Guidance Notes -Case studies.

Audit Procedures - Audit Planning and Risk Assessment SA 300-499, Auditing Internal Control Over Financial Reporting, Audit Procedures in Response to Risks—Nature, Timing, and Extent, Auditor's Responsibilities

Regarding Supplemental and Other Information, Concluding Audit Procedures, Post-Audit Matters. Case Studies.

Module-3: Audit Reports - Auditor Reporting SA 700-799, Reporting on Audits of Financial Statements, Other Reporting Topics, Matters Relating to Filings Under Federal Securities Laws, Other Matters Associated with Audits (SA 6101, SA 6105, SA 6110, SA 6115). Standards on Quality Control (SQC), Standards on Auditing (SAs), Audit Committee and Corporate Governance, Audit of Limited Companies Schedule III of Companies Act 2013, Environmental Auditing, Audit Data Analytics, Case Studies - Leading & Top Auditing Firms -Case studies.

Module: 4: Audit Regulation and Laws - CAG Recommendations, Hierarchy of Audit regulations in India, Investigation, Forensic Audit, Peer and Quality Review, Auditing Software - Winman, SAP, Audit related Penalties, Imprisonment and Prosecution, Rethinking of Audit, International Auditing Practices, Comparison with Indian Auditing practices. Indian Standards on Auditing (SA), Major Scams in India and its Impact on Economy of the Country. Case Studies- Kingston Cotton Mill Company 1896, Satyam Scandal/Scam 2008 and 2G Spectrum Scam 2010.

References:

1. A Hand Book of Practical Auditing – by B.N. Tandon, S. Sundharabahu & S Sudharsnam, Publisher: S.Chand Publishing, New Delhi.
2. Advanced Auditing and Professional Ethics – ICAI, [https://www.icaai.org/Auditing Standard](https://www.icaai.org/Auditing%20Standard)
3. Internal Audit Practice from A to Z, Patrick Onwura Nzechukwu, Book Store, <https://bookstore.theiia.org/>
4. Advanced Auditing & Professional Ethics, By CA Panakj Garg,
5. Simplified Approach to Advanced Auditing and Professional Ethics by Vikas Oswal
6. <https://www.cag.gov.in/content/audit-regulations>
7. <https://www.aicpa.org/research/standards/auditattest/sas.html>
8. <https://www.investopedia.com/terms/g/gaas.asp>
9. <https://www.dummies.com/business/accounting/auditing/generally-accepted-auditing-standards/>



SECOND SEMESTER

HARD CORE

Course – I: CAPITAL MARKET INSTRUMENTS

Course Outcomes:

- I. To make the students to understand the importance of capital market instruments and its importance for the business organizations
- II. To familiarize the students to acquire the knowledge relating to raising of capital in the free market under uncertainty and risk.

Pedagogy:

- I. To make the students to understand the important concepts in capital markets instruments through discussion, case studies and assignments and seminars.
- II. To take the students to Mumbai and Bengaluru stock exchange and to disseminate the knowledge of how the operations are carried.

Course Contents:

Module 1: Stocks – Valuation - Dividends Growth Model –Bonds and Debentures- Types- Valuation of Bonds and Debentures - Convertible Debentures – Valuation – ADRs, GDRs –Basic features – Benefits to issuing Company – ETFs- Meaning and Importance.

Module 2: Innovations in Capital Markets-Derivatives - Origin, growth and Types of Derivatives – Benefits of Derivatives Market – Criticism of Derivatives.

Module 3: Forwards and Futures – Basic features –Classification of Futures- Role of Futures Market – Newspaper Quotes - Pricing of Futures –Futures Market in India.

Module 4: Options- Types of options contracts – Newspaper Quotes - Options payoff Diagrams- Options Market in India –Swaps –Meaning – Currency swaps – Interest Rate Swaps

References:

1. Capital Market Instruments – By G.Kotreshwar, Chandana Publications(2014),Mysore
2. Financial Derivatives – By G.Kotreshwar, Chandana Publications(2014),Mysore
3. Financial Derivatives – By Gupta (PHI)
4. Introduction to Futures and Options Markets – By John Hull (PHI)
5. Derivatives – By D.A.Dubofsky and T.W.Miller (Oxford)
6. Futures and Options – By Edwards and Ma (Mc Graw Hill)

Course – II: HUMAN RESOURCE

MANAGEMENT Course Outcomes:

- I. To familiarize the students with the importance of Human resource Concepts in the running of business organizations
- II. To equip the students to become Human Resource professionals.
- III. To make the students to understand the performance appraisal and its importance in the business organizations

Pedagogy:

- I. To develop human resource management skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To train the students to acquaint with the different skills that are required by them and how to perform in the business organization by the human resource trainers.
- III. To take the students to industrial visits and to know about the performance appraisal strategies and techniques applied.

Course Contents:

Module 1: Environmental Context: New economic policy and changing business technological –socio-economic and political and legal environment, structural reforms and their implications for HRM in India -Response of the management –Worker and unions to structural adjustment. Concepts of human resource management-meaning -objectives-scope and functions-Perspective of HRM- linking corporate strategies and policies with HRM- organisation of HRM department.

Module 2: Human Resources Planning and Procurement; Job analysis and evaluation- job description-job specification -job rotation and job enrichment. Human resource planning-- importance-objectives and problems. Recruitment- meaning-recruitment policy, sources – factors affecting selection decision- selection procedure. Human resource information system.

Module 3: Human Resource Development: Meaning-concepts of HRD-objectives of training-organisation of training programmes-methods-advantages and limitations of training and development- Evaluation of training programmes - HRD for total quality management. Transfer policy -- Promotion policy and Transfer. Demotion and Discipline- consequences of indiscipline –disciplinary procedure. Career Planning and Development.

Module 4: Compensation/Rewards System: Significance of reward system in business organisation. Employee motivation; Compensation system in practice-systems of promoting -factors determining employee compensation and rewards- dearness allowance, employee benefits-bonus-laws on wages, bonus and social security-managerial compensation. Performance Appraisal: concepts, objectives philosophy and process of performance appraisal system- 360 Degree performance appraisal system. Counseling.- career planning and management.



References:

1. Human Resource Management: Strategies and Action -Armstrong
2. Human Resource Management -Dr. Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Personnel Management - Edwin Phillip
5. Human Resources Management—L.M. Prasad

Course – III: ORGANISATIONAL BEHAVIOUR**Course Outcomes:**

- I. To make the students to understand as to how to work under the different organizational culture..
- II. To familiarize the students to develop leadership skills motivating the employees and work under the organizations culture.

Pedagogy:

- I. To develop leadership and communications skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To arrange for industrial visit and to know about the organizational culture prevailing in the industry.

Course Contents:

Module 1: Introduction: Meaning-Definitions and scope of organisational behaviour – Fundamental Concepts of OB; Key elements of OB- people, Organisational structure, technology and environment; Contributing Disciplines to OB- Psychology-Sociology-social psychology-Anthropology- Political science; OB and Management-Comparative roles in organisation; Formal and Informal organisation - Case studies.

Module 2: Foundations of Individual Behaviour: Personal factors, Psychological factors, Organisational factors, Environmental factors; Personality - Personality determinants-Theories of Personality; Learning – Theories of learning; Perception-meaning and definition, factors influencing perception; Attitudes, formation of attitudes, changing attitudes, attitudes and Job satisfaction; Values, Importance of Values-Sources of Values - Case studies.

Module 3: Motivation: The concept of Motivation-Early Theories of Motivation-Hierarchy of Needs theory-theory X and Theory Y; Hygiene theory; contemporary theories of motivation-ERG Theory-three needs theory-cognitive evaluation theory and others; Work stress, sources of stress, stress Management – Case studies.

Module 4: Foundations of Group Behaviour: Defining and classifying groups-group process- group tasks-cohesive groups-group dynamics-Leadership-nature and importance-functions styles- Communication: Nature and Types-Effective communication-Roles of Formal and Informal communication-Conflict management-The process of conflict-Types of conflict - Functional and Dysfunctional conflict-Resolution of conflict-Case studies.

References:

1. Organisational Behaviour - Fred Luthans
2. Organisation Theory and Behaviour - V S P Rao and PS Narayana
3. Organisational Behaviour – K. Aswathappa
4. Human Behaviour at Work – Keith Devis
5. Organisational Theory and Behaviour- R. A. Sharma
6. Organisational Psychology – Schein, E.H.

SOFT CORE**Course – IV: COMPUTER APPLICATIONS IN COMMERCE****Course Outcomes:**

- I. To make the students to understand the various needs and applications computers in commerce.
- II. To familiarize the students to equip themselves in acquiring the computer applications in the business organization.

Pedagogy:

- I. To develop computer operation skills with the students by conducting seminars and group discussion.
- II. To take steps to teach business languages and programming in the computer course by practitioners and industry people.

Course Contents:

- Module 1: Computer Applications in Financial Accounting:** Features of Tally ERP.9. Setting up a new company and creating Masters in Tally.ERP9. Data Management, security levels and controls. Technological advantages of Tally.ERP9. Evolution and features of extensible Business Reporting Language (XBRL).XBRL Taxonomy of Ministry of Corporate Affairs. Filling of Financial statements using XBRL Software.
- Module 2: Computer Applications in Financial Management and Taxation:** Using MS Excel to solve financial management problems- Present Value, Future Value, NPV etc. Online Trading of Securities. Online Banking. Filing of Online Application for PAN and TAN. Online submission of Income Tax Returns and TDS Return. E-filing of indirect taxes return – GST.
- Module 3: Computer Applications in Statistical Analysis:** Features of SPSS. Creating files and data entry in SPSS. Preparation of frequency tables and graphs. Computation and interpretation of Mean, Standard Deviation, Standard Error, Simple and multiple correlation, regression. Analysis of variance.t-Test, Chi- Square Test.
- Module 4: Computer Applications in Operations Research:** Mathematical formulation of Linear Programming and Integer Programming problems and solving them using computer software.



References:

1. Tally.ERP 9 Essentials, 2009, Tally Solutions Pvt. Ltd.
2. Mastering Financial Modeling-Alastair Day.
3. www.xbrl.org.
4. www.iasb.org.
5. www.spss.org
6. www.rbi.org.
7. www.incometax.india.gov.in.
8. www.xbrl.icaai.org.
9. www.mca.gov.in
10. www.icaai.org.
11. www.bse.org. www.nse.org. www.sebi.org.
12. Goods and Services Tax –by Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Dr. S.K. Batra, Sahitya Publications Agra.

Course – V: STRATEGIC MANAGEMENT**Course Outcomes:**

- I. To make the students to understand the importance of strategic management in the running the business organizations successfully.,
- II. To familiarize the students in the field of formulating Human Resource, production, finance and marketing strategies and its implementation in the business organizations.

Pedagogy:

- I. To develop strategic marketing financial and human resource skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To arrange for the industrial visit to the students and to quip them with the different aspects of industry vision, mission and objectives of the company and how to fulfill these things

Course Contents:

Module 1: Strategic Management: An Introduction - Concept of strategic management – Characteristics of strategic management - Defining strategy, Strategy formulation -Stakeholders in business - Vision, mission and purpose - Business definition, objectives and goals – Environmental appraisal - Types of strategies - Guidelines for crafting successful business strategies, Tailoring strategy to fit specific industry.

Module 2: Strategic Analysis and Choice: Environmental Threat and Opportunity Profile(ETOP) - Organizational Capability Profile - Strategic Advantage Profile –Corporate Portfolio Analysis - SWOT Analysis - Synergy and Dysergy – GAP Analysis - Porter's Five Forces Model of competition – McKinsey's 7s Framework - GE 9 Cell Model – Distinctive competitiveness - Selection of matrix.

Module 3: Strategy Implementation: Issues in implementation - Project implementation –Procedural implementation - Resource Allocation - Budgets -



Organization Structure –Matching structure and strategy - Behavioural issues - Leadership style – Corporate culture - Values - Power - Social responsibilities – Ethics.

Module 4: Strategy Evaluation: Importance - Symptoms of malfunctioning of strategy

– Organization anarchies - Operations Control and Strategic Control - Measurement of performance - Analyzing variances - Role of organizational systems in evaluation, New Business Models and strategies for Internet Economy - Shaping characteristics of Ecommerce environment -E-Commerce Business Model and Strategies – Internet Strategies for Traditional Business - Key success factors in E-Commerce.

References:

1. A concept of corporate planning-, Russel Ackoff, Newyork wiley
2. Business policy and strategic management- Tokyo, McGraw hill
3. Strategic Management-Text and Cases- V.S.P. Rao and V. Harikrishna
4. Strategic Management-Azar Kazmi
5. Strategic Management-Francis Cherunillam
6. Strategic Management-Subba Rao
7. Strategic Planning Formulation of Corporate Strategy - Ramaswamy
8. Strategic Management, 12th Ed. - Concepts and Cases - Arthur A. Thompson Jr. And A.J.Strickland
9. Management Policy and Strategic Management (Concepts, Skills and Practices R.M.Shrivastava
10. Strategic Management – Pearce
11. Strategy & Business Landscape - Pankaj Ghemawat

OPEN ELECTIVE PAPER

Course – VI: STOCK MARKETS AND INVESTEMENT

DECISIONS Course Outcomes:

- I. This course provides the coverage of fundamentals of stock markets, indices, instruments and trading in stocks and shares including DEMAT Account.
- II. Comprehend the role of stock markets as an avenue for investments.
- III. Understand the different types stock market instruments.
- IV. Competent the basics relating to trading in stocks.
- V. Understand the fundamentals of indices such as SENSEX and NIFTY

Pedagogy:

- I. Teaching method comprises of lecture sessions and tutorials.
- II. Lecture sessions focus on providing conceptual understanding and analytical setting for select aspects of the course content.
- III. Tutorials include writing assignments and visits to stock exchanges



Course Contents:

Module 1: Stock Markets: Meaning-History- Functions of Stock Exchange - Leading Stock Exchanges in India - NSE and BSE, Role of SEBI, Investor's Protection, Grievance Redressal.

Module 2: Stock Market Instruments - Short Term and Long Term Instruments, Shares- Types of Shares, Debentures- Types of debentures- Bonds - Types of Bonds - Benefits of Investments in Stocks. Stock v/s Debenture-Case studies.

Module 3: Trading in Stock Market: Trading Mechanism - PAN Card, Speculation- Types of Speculation, Advantages and Drawbacks of Speculation - DEMAT Account - Depository Services - NSDL - CSDL Brokers- Brokerage- Settlement Procedure - Case studies.

Module 4: Stock Market Indices: SENSEX, NIFTY, SENSEX S&P - CNX - MID CAP, SMALL CAP, Large CAP, Factors impacting on indices, Recent changes in the Stock Market Volatilities- Case studies.

References:

1. Capital Markets- By Dr. S. Guruswamy, Mcgraw Hill Publications.
2. Capital Market and Investment Management- By Dr. M.S. Khan, S.M. Farisal, Laxmi Publications, first edition.
3. Capital Market Instruments- By Dr. G. Kotreshwar, Chandana Publications, Mysore.
4. Equity Shares, Preferred Shares and Stock Market Indices- By Sunil, Parameswaran, Mcgraw Hill Publications.



THIRD SEMESTER

HARD CORE

Course – I: BUSINESS RESEARCH METHODS

Course Outcomes:

- To make the students to conceptualize research methods, methodology of research and; application of various statistical tools in solving research problems in business.

Pedagogy:

- Introducing to Business Research Method by lecture mode using ICT
- Arranging special lecture by inviting a subject expert
- Preparing a sample research report by forming groups of students

Course Contents:

Module: 1 Business Research: Meaning, types, process of research- management problem, defining the research problem, formulating the research Hypothesis, developing the research proposals, research design formulation, sampling design, planning and collecting the data for research, data analysis and interpretation. Research Application in business decisions, Features of good research study.

Background to Research: Developing research questions-Research paradigms- Contributions of research to theory and practice- Importance of scientific research in business decision making. Types of research and research process.

Module: 2 Types of Business Research Design: Exploratory and Conclusive Research Design Exploratory Research: Meaning, purpose, methods-secondary resource analysis, comprehensive case methods, expert opinion survey, focus group discussions. Conclusive research Design - Descriptive Research - Meaning, Types-cross sectional studies and longitudinal studies-Experimental research design-Meaning and classification of experimental designs - Pre experimental design, Quasi-experimental design, True experimental design, statistical experimental design. Observation Research – Meaning – Uses – Participation and Non-participation – Evaluation - Conducting an Observation study - Data collection.

Literature Review: Identifying, accessing and managing information and scholarly literature-Academic writing and referencing-Literature review development-Argumentation and synthesis.

Module: 3 Measurement and Data Collection: Primary and Secondary data Primary data collection methods - Observations, survey, Interview and Questionnaire, Qualitative Techniques of data collection. Questionnaire design – Meaning - process of designing questionnaire. Secondary data – Sources- advantages and disadvantages Measurement and Scaling Techniques: Basic measurement scales-Nominal scale, Ordinal scale, Interval scale, Ratio scale. Attitude measurement scale -Likert's Scale, Semantic Differential Scale, Thurston scale, Multi-Dimensional Scale - Data Processing.

Sampling: Concepts- Types of Sampling - Probability Sampling - simple random sampling, systematic sampling, stratified random sampling, cluster



sampling -Non Probability Sampling - convenience sampling- judgemental sampling, snowball sampling- quota sampling - Errors in sampling

Module: 4 Preparing the Data for Analysis: Editing, Coding, Classification, Tabulation, Validation Analysis and Interpretation.
Errors in Hypothesis Parametric and Non Parametric Test: T-Test, Z-Test, F- Test, U-Test, K-W Test - Statistical Analysis: Bivariate Analysis
Multivariate Analysis - ANOVA: One- Way and Two Way Classification.
Test of significance- Report writing and presentation of results:
Importance of report writing, types of research report, report structure, guidelines for effective documentation.

References:

1. Business Research Methods, William G. Zikmund, The Dryden Press.
2. Research for Development: A Practical Guide, Sophie Laws, VISTAAR Publications.
3. Methodology in Social Research, Partha Nath Mukherjee, Sage Publications.
4. Research Methodology –Concepts and Cases by Seepak Chawla and Neena Sodhi, Vikas Publications.

Course – II: INTERNATIONAL BUSINESS

Course Outcomes:

- I. To familiarize the students to know the importance of international business and how to acquire the knowledge relating to doing international business
- II. To understand the different concepts of international business.

Pedagogy:

- I. To develop international business skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To take students to the export import corporation and help to get knowledge about the export and import procedure

Course Contents:

Module 1: Introduction: International Marketing-Trends in International Trade-Reasons for Going International-Global Sourcing and Production Sharing-International Orientations Internationalization Stages and Orientations-Growing Economic Power of Developing Countries-International Business Decision-Case Studies.

Module 2: International Business Environment: Trading Environment-Commodity Agreements- Castes-State Trading and Growing Intra-Regional Trade-Other Regional Groupings - GATT / WTO -The Uruguay Round Evaluation - UNCTAI. EFTA, LAFTA, EU, SAARC, World Bank, IMF and other trading blocks and common marketing for international business.

Module 3: Multinational Corporations: Definition-Organizational Structures- the Role of MNC's and Dominance of MNC's. India as a player in the International market place – its position and prospects. FDI & FII's in India -Code of Conduct-Multinationals in India. - Case Studies.

Module 4: India in the global setting and globalization of Indian business: India an Emerging Market-India in the Global Trade- Liberalization and Integration with Global Economy. Foreign Trade Policy 2015-20; Regulation and Promotion of Foreign Trade in India. Export promotion- Organisational set- up; incentives; EOUs, EPZs and SEZs; export houses and trading houses; an evaluation. - Case studies.

References:

1. WTO and Indian Economy: Chadha.G.K
2. International Business: New Trends: G.S.Batra & R.C.Dangwal
3. Global Marketing Strategies: Jean Pierre & H.David Hennessay
4. International Marketing – Sak Onkvisit and John J. Shaw
5. International Marketing – Philip Cateora and John Graham
6. International Business – By Roger Bonnet
7. International Business - Michael Zinkata
8. International Business - John d.Daniels
9. International Business – Richard M.Shaffer

SOFT CORE

Course – III: MANAGEMENT OF SOCIAL ENTERPRISES

Course Outcomes:

- I. To familiarize students with the emerging form businesses, often referred to as Social Enterprise or Social Business.
- II. The course has a twofold objective – that of invoking the academic interest on social enterprises and of motivating youth to embrace social entrepreneurship as a professional choice.
- III. The course is structured to give adequate lead both in academic and professional terms, so that the participants of the course will have clarity in terms of how they need to go ahead if they choose to opt for social entrepreneurship for long time engagement.

Pedagogy:

- I. To teach Basics through Lecture and Tutorial methods.
- II. Case analysis will be extensively used as part of imparting knowledge about the functioning of social enterprises.
- III. Students are also expected to visit some social enterprises and make case studies on issues related to their management.

Course Contents:

Module 1: Introduction - Concept of Social Entrepreneurship, Evolution of Social Enterprises, Economic and Social Rationale, Theoretical Perspectives on Social Enterprises, Social Enterprises in India.

Module 2: Establishment – Resource mobilization – challenges and strategies; Strategy formulation – combining the social agenda with business



interest; Legal environment for social enterprises.

Module 3: Human Resource Management: Leadership – nature, role and issues of governance; The workforce – finding the right mix of professional competence and social concern, retention strategies, career development.

Module 4: Operational Issues: Building the clientele base; Relations with Government and For-profit businesses; Appropriation of surplus; Issues of sustainability, expansion and diversification

References:

- I. Understanding Social Enterprise: Theory and Practice, Rory-Ridley Duff and Mike Bull, Sage 2011.
- II. Thomas Lyons, Understanding Social Entrepreneurship, Taylor and Francis Group, 2011.
- III. Martin Clark, The Social Entrepreneur Revolution: Doing Good by Making Money, Making Money by Doing Good, Marshal Cavendish Publishers, 2009.
- IV. Muhammed Yunus, Creating a World without Poverty: Social Businesses and the future of Capitalism, Public Affairs, New York, 2007.
- V. Social Enterprise Knowledge Network, Effective Management of Social Enterprises, Harvard University, 2006.
- VI. Ethical Enterprise and Employment Network, Managing Social Enterprises – from startup to success, CRISIS, UK, 2007
- VII. Karl Birkholzer, The Role of Social Enterprise in Local Economic Development, EMES, 2009 7. Asian Development Bank, India Social Enterprise Landscape Report, ADB, 2012

Course – IV: PORTFOLIO MANAGEMENT

Course Outcomes:

- I. To make the students to familiarize with the various aspects Investment analysis, financial systems in India, Stock market,
- II. To make capable of preparing an independent portfolio and management and valuation of shares and bonds

Pedagogy:

- I. Introducing to Portfolio Management by lecture mod
- II. Arranging special lecture by inviting a subject expert
- III. Preparing a sample Portfolio by forming groups of students

Course Contents:

Module 1: Efficient Market Concept - Random walk, Levels of efficiency – Weak, semi-strong and strong, Techniques for measuring efficiency, Empirical tests. Portfolio analysis, Markowitz risks return optimization. Capital Asset Pricing Model, Index models and Arbitrage pricing theory and multifactor models of risk and return.

Module 2: Fundamental and Technical Analysis- economic analysis, Industry analysis, Company analysis, Forecasting company earnings, Valuation of companies. Market indicators: Forecasting individual stock performance, Techniques, Types of charts, Dow Theory, Relative strength, Contrary opinion, Moving average, Conference index, Trading volume, Concept of depth, breadth and resilience of the market.

Module 3: Portfolio Analysis – Theory and Practices – Risk Analysis – Types of Risks – Risk Management –Diversification of risk – Analysis of risk – Building a balanced

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portfolio. Characteristics of portfolio – Principles and Practices – Characteristics of Portfolio Analysis – Liquidity Vs. Safety – Income Vs. growth – Short Term and Long Term – Risk Vs. Return – Need for insuring risk to attract stable investors.

Module 4: Portfolio Performance Evaluation - Mutual funds - Geometric mean return - Sharpe, Treynor and Jensen's performance measures - Optimal portfolio

References:

- I. Portfolio Analysis and Management – Ballad
- II. Modern Portfolio Theory and Investment Analysis – Edwin J. Elton and Martin J. Grubor.
- III. Security Analysis and Portfolio Management – Fisher and Gordon
- IV. Security Analysis and Portfolio Management – V. A. Avdhani
- V. Financial Engineering: A complete guide to financial innovation – Marshal / Bansal
- VI. Security Analysis and Portfolio Management – S. Kevin

Course – V: ENTREPRENEURSHIP

DEVELOPMENT Course Outcomes:

- I. To make students to familiarize and understand concepts of Entrepreneurship
- II. To make aware of the availability of schemes and sources of finance to become entrepreneur

Pedagogy:

- I. Familiarizing the concept of Entrepreneurship Development to the students, through lecture mode
- II. Organizing a special lecture from an industry expert
- III. Solving Case Studies, arranging group discussions, seminars

Course Contents:

Module-1: Introduction: Meaning of entrepreneur - Evolution of the concept - Types of Entrepreneur - Concept of Entrepreneurship Evolution of Entrepreneurship - Theories of Entrepreneurship-Stages in Entrepreneurial Process-Entrepreneurial Competencies- Role of Entrepreneurship in Economic Development- Factors affecting Entrepreneurship-Problems of Entrepreneurship in India.

Module-2: Establishing Enterprises: Generating new ideas-Entrepreneurial Motivation-Identifying the Business Opportunities-Business Plan-Meaning of business plan - Business plan process - Advantages of business planning - Marketing plan - Production/operations plan - Organization plan - Financial plan - Final Project Report with Feasibility Study - preparing a model project report for starting a new venture.

Module -3: Institutions Supporting System: Role of Government in promoting Entrepreneurship - A brief overview of financial institutions in India - Central level and state level institutions - SIDBI - NABARD - IDBI - SIDCO - Indian Institute of Entrepreneurship - DIC - Single Window - Latest Industrial Policy of Government of India- Start-up India- MUDRA Scheme.



Module-4: Managing the Enterprise: Financial Management: Working Capital Management- Financial Planning & Control - Marketing Management: Marketing Plan & Control, CRM – Product Development & Marketing – Production Management: Inventory Control, Productivity, and Break Even Analysis – Human Resource Management: Manpower Planning – Labour Productivity – Industrial Relations.

References:

- I. Vasant Desai, The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, 2009.
- II. Poornima M. Charantimath, **Entrepreneurial Development And Small Business Enterprises**, Pearson Education Licensee, New Delhi 2006.
- III. Matthias Fink, Sascha Kraus, The Management of Small and Medium Enterprises, Routledge Studies in Small Business, 2009
- IV. S. Nagendra, V.S. Manjunath, “Entrepreneurship and Management, Pearson Education Licensee, New Delhi 2011.

OPEN ELECTIVE

(SOFT CORE: GROUP A-BUSINESS TAXATION)

Course – I: INDIRECT TAX LAW AND PRACTICE GOODS AND SERVICES TAX AND CUSTOMS DUTY

Course Outcomes:

- I. To familiarize the students to understand indirect system of taxation system in India
- II. To make the students to understand the basic concepts of goods and services and interstate tax and union territory tax and central goods and service tax system.

Pedagogy:

- I. By explaining the students with the most relevant case studies along with the background of law.
- II. By solving problems identical to real scenario.
- III. Brainstorming sessions through group discussions.

Course Contents:

Module 1: Background, History, Constitutional Provision for Indian Tax System, structure of Indian Tax System. Public Finance, Public Expenditure and Public Revenue. Objectives of taxation in the modern welfare government. Comparison between Old and New Tax stream, Different Types of Taxes- Taxes under Indirect Tax Family in India, Tax Reforms and Recent Tax Reforms Committees and its Recommendations and Fiscal Discipline.

Module 2: GST- Constitutional Background of GST, GST Bills, GST- Central and State Financial Relations, Salient Features of GST, GST in Indian Context, Tax Compliance, GST Administrative Structure both at Central and State Level, Advantages and Benefits of GST, Impact of GST on different Stakeholders - Economy, Governments, Manufacturers, Dealers and Consumers. GST- Issues, Challenges and Problems, GST E-Filing Provisions, GSTR Returns - Legal Case Study

Module 3: Taxes under GST- Levy and Incidence of GST, Rates and Schedules - Types of GST - CGST, SGST, IGST, UTGST. GST on Exports, Imports and SEZ supplies Input Credit, Payment of Taxes, Returns Filing, Assessment and Audit of Accounts under GST, GST Refund, Appeals and Revision, Prosecution and Appellate Tribunals, Problems on GST- State, Impact of GST after Implementation, GST Schedules, Central and Integrated Taxes- Total Income, Tax Liability and Tax Credits - Input and Output Tax- Problems on Computation of GST - Case Studies.

Module 4: Customs Duty: Customs Act-1962 and Rules, Regulations, Circulars and Notifications, Customs Tariff Act, and applicable Rules. Provisions for levy of Customs Duty, Types of Customs Duties, Basic Principles of Classification of Goods and Valuation of Goods, Special Provisions regarding Baggage, Goods Imported or Exported by Post, and Stores. Duty Draw-Back Schemes, Impact of GST on Customs Duty, Illustrative Problems on Customs Duty in respect of GST- Case Studies.

References:

1. Indirect Taxes- Law and Practice: V.S.Datey
2. Karnataka GST Manuals
3. GST Ready Reckoner
4. Bare Acts of Customs, Customs Tariff Acts, GST
5. Public Finance- B. P. Tyagi
6. Public Finance - Prof.H.Doltan
7. GST Bill/Act 2016
8. CST Law and Practice-SS Gupta
9. Basic of GST-Nitya Tax Association Taxman
10. GST Manual- Taxman Publication
11. Indian GST for Begineers –Jayaram Hiregange and Deepak Rao
12. CA Practical Manuals
13. www.gstindia.com

GROUP B-BUSINESS TAXATION

Course – II: FINANCIAL ACCOUNTING

CONTEMPORARY AREAS OF FINANCIAL ACCOUNTING

Course Outcomes:

- I. To familiarize the students in the advanced concepts of financial accounting like International financial reporting system Course Objectives:
- II. The aim of this course to provide knowledge and skills to the students on contemporary areas of financial accounting and to bring attitudinal changes to innovations in accounting and to develop professional knowledge and skills in contemporary areas.

Pedagogy:

- I. By solving problems identical to real scenario
- II. Regular updates based on changes in every GST Council Meeting
- III. Brainstorming sessions through group discussions



Course Contents:

- Module 1: Interim and Segment Reporting:** Meaning and relevance of Interim Financial Reporting and Segment Reporting. Recognition, measurement and disclosure requirements under Indian accounting standards. Problems and case study analysis
- Module 2: Accounting for Income tax:** Conceptual Framework of accounting for Income Tax by companies. Accounting for actual and deferred income tax. Journal Entries, ledger accounts and final accounts
- Module 3: Accounting for Goods and Services Tax:** Conceptual framework of accounting for Goods and Services Tax by companies. Accounting for Output GST and Input GST credit. Journal Entries, ledger accounts and final accounts.
- Module 4: Fair Value Accounting:** Definition and Relevance. Recognition, measurement and disclosure of fair value. Application of fair value in accounting. Problems and Case Study analysis.

References:

1. Indian Accounting Standards.
2. International Financial Reporting Standards
3. Interim and Annual Financial Reports of Companies.
4. IT and GST filings of Companies.
5. Websites: www.iasb.org, www.icai.org, www.mca.gov.in, www.xbrl.org, www.cbdtd.org.

GROUP C- FINANCIAL MANAGEMENT

Course – III: STRATEGIC FINANCIAL MANAGEMENT

Course Outcomes:

- I. To familiarize the students to understand the advanced aspects in the multi-national financial management system.
- II. To make the students to understand the importance of financial management in doing business operations outside India.

Pedagogy:

- I. To develop Financial Management skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To make aware to the students about the practical need for Financial Decision and it's importance through case studies
- III. To tune the students to take the most relevant and opt financial decisions, through solving the problems and case studies

Course Contents:

- Module 1: Financial Policy and Strategic Planning** - Changing face of Financial Management - components of financial strategy - objectives and goals -

K.S.

strategic planning process – Corporate strategy, financial policy and shareholder value creation.

Module 2: Expansion and Financial Restructuring: Mergers and Amalgamations- corporate restructuring - Types of corporate restructuring-. Synergy from an acquisitions, and sources of synergy, calculating value of firm after acquisition, cost to stockholders from reduction in risk, the NPV of merger, defensive tactics. Takeover and Buy outs.

Module 3: Financing Strategy - Hybrid securities namely convertible and non-convertible securities - Deep discount bonds - Secured premium notes - Private equity.

Module 4: Risk management – Objectives - Functions of risk management - Risk Identification – Risk Measurement and Evaluation - Risk Control – Insurance and Financial Derivatives - importance of risk management

References:

1. An introduction to strategic Financial Management: Allen D. CIMA/ Kogan page, London.
2. Financial Theory and corporate policy: Copeland T.E and J D Weston Addison westerly, NY.
3. Financial Decision Making: Hamton Jone, PHI, New Delhi.
4. The Essence of mergers and Acquisitions: Sudarsanm, PS: prentice Hall of India, Hall.
5. Strategic Financial Management: Prasanna Chandra.

GROUP D- HUMAN RESOURCE MANAGEMENT

Course – IV: STRATEGIC MANAGEMENT OF HUMAN RESOURCES

Course Outcomes:

- I. To familiarize the students to understand the way in which the international recruiters will apply the strategies relating to human resource management in the foreign countries
- II. To make the students to be pro-active in case of taking up jobs in international assignments to be ready the face the problems in solving the human resource issues.

Pedagogy:

- I. To develop human resource management skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To take arrange for the students to multinational and domestic companies and bring awareness about the consumer rights Lectures.
- III. To special for the marketing of goods and services by industrial experts
- IV. To create awareness and train about advertisements and publicity by inviting people from animation offices.

Course Contents:

Module – 1: Strategic role of HRM, planning and implementing strategic HR policies,



HR strategies to increase firm performance, Investment perspectives of HR- Investment consideration, investments in training and development, investment practices for improved retention, investments job secure work courses, non-traditional investment approaches.

Module-2: Managing strategic organizational renewal- managing change and OD, instituting TQM programmes, creating team based organizations, HRE and BPR, flexible work arrangement- establishing strategic pay plans, determining period, establishing period, pricing managerial and professional jobs compensation trends, objectives of international compensation, Approaches to international compensation, issues related to double taxation, cases.

Module -3: Managing Global Human Resources- HR and the internationalisation of business, improving international assignments through selections, training and maintaining international employees, developing international staff and multi- national teams.

Module -4: Multi-national, global and transnational strategies, strategic alliances, sustainable global competitive advantage, globally competent managers location and production facilities- Repatriation process, - Case Studies.

References:

1. Gary Deshler, - Human Resource Management, PHI, New Delhi- 2003.
2. Charles R. Greer, Strategic Human Resource Management , Pearson Education, 2003.
3. Luis R., GOMEZ Mejia, David B., Balkin, Robert L. Cardy, Managing Human Resources, PHI- 2001.
4. Peter j. Dowling, Denice E. Walch, Randell S. Schuler, International Human Resource Management Thomson south – western 2002.

GROUP E- MANAGEMENT ACCOUNTING

Course – V: MARGINAL COSTING AND DECISION MAKING

Course Outcomes:

- I. TO familiarize the students to understand the importance and applications of management accounting concepts in solving the business routine problems
- II. To make the Students to take up examinations like Institute land cost and Management accountants of India and to be professionals in the field of cost management and assisting the companies in taking the management related decisions in the area of pricing manufacturing operations .
- III. To make the students to learn advanced aspects in the field of management accounting like activity based costing, Zero based budgeting and learning curves.

Pedagogy:

- I. To make the students under the need for Management accounting by providing the problems almost identical to real scenario
- II. By solving the problems relating to budgeting, ratio analysis and interpretation

III. Discussing the case studies

Course Contents:

- Module 1:** Introduction: Meaning- terminology- Scope & Concepts- Cost Behavior Analysis- Break Even Analysis- Approaches of Break Even Analysis in relation to cost & revenue. Factors- Multiproduct Break Even Analysis- Assumptions Underlying Break Even Analysis- Limitations of Break Even Analysis- Case Studies.
- Module 2:** Contribution Concepts & Short term Profitability Analysis: Profitability Analysis Under Constrained Conditions- Profit- Volume Ratio & its Uses- Profit Volume Graphs – Case Studies.
- Module 3:** Marginal Costing & Managerial Decisions: Profit Planning- Pricing Decision -Production Decision – Make and Buy Decision Joint & By-product Decision -Distribution Cost Analysis- Case Studies.
- Module 4:** Standard Costing: Objectives-Principles-Determination of Standards for Material- Labor- Direct Expenses & Overhead Costs-Variable and Fixed Costs-Case Studies. Variance Analyses: Material, Labor, and Overhead Variances-sales & Profit Variances-Disposition of Variances-Assessing the Significance of Standard Cost Variance-Standard Cost Accounting- Case Studies.

References:

1. Management Accountancy: J. Batty : ELBS
2. Cost Accounting- A Managerial Emphasis: C.T.Horngel
3. Cost Analysis for Management Decisions: M.R.S. Murthy : Tata Mc Graw Hill
4. A Dictionary of Managerial Finance, G. Kotreshwar, Chandana Publications (2014), Mysore.



**FOURTH SEMESTER
HARD CORE**

Course – I: INTERNATIONAL ACCOUNTING

Course Outcomes:

- I. To familiarize the students understand the basic concepts of international accounting and handling the accounting operations in the overseas business.
- II. To make the students to become professionals in the area of international accounting when they opt to move for e foreign job opportunities.

Pedagogy:

- I. To develop international accounting skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To study the international companies annual reports and to know about the operations related to it.

Course Contents:

- Module 1: An Introduction to International Accounting:** Definition, need and scope of international accounting. Factors that contribute to accounting diversity at the international level. Harmonization of accounting. International Financial Reporting Standards. Analysis of annual reports and case studies.
- Module 2: Accounting for Foreign Exchange Rate Fluctuations:** An overview of foreign currency markets and exchange rates. Foreign exchange exposure-transaction, translation and operating. Accounting for foreign currency transaction-spot and forward foreign currency transactions; single-transaction approach and two-transaction approach. Foreign currency translation methods- current rate method, current/non-current method, monetary/non-monetary method and temporal method. Problems and Case study analysis.
- Module 3: International Transfer Pricing:** Evolution, meaning and objectives of transfer pricing. Major stakeholders affected by transfer pricing policies. Transfer pricing methods. Determinants of International Transfer Pricing Methods. Problems and Analysis of Case Studies.
- Module 4: XBRL for International Financial Reporting:** Framework of eXtensible Business Reporting Language. International XBRL Taxonomy Architecture- the IFRS XBRL Taxonomy, the US GAAP XBRL taxonomy etc. XBRL implementation in countries around the world. Analysis of Case Studies.

References:

1. International Accounting by Shirin Rathore, Prentice-Hall of India, New Delhi
2. Comparative International Accounting by Christopher Nubs and Robert Parker, Pearson Education Asia, New Delhi.
3. Timothy Douppnik and Hector Perera. International Accounting, 4th Edition, McGraw- Hill Education. 2015
4. International Accounting: A User Perspective by Shahrokh M. Saudagaran, South- Western Thomson Learning, Australia.
5. International Accounting by A.K.Das Mohapatra, Prentice-Hall of India, New Delhi
6. The Analysis and use of Financial Statements by Gerlad I.White, Ashwinipaul C.Sondhi and Dov Fried, John Wiley, New York.
7. The Economic Times, The Business Line and Financial Express daily papers.
8. Journals on International Accounting.
9. Websites: www.iasb.org, www.worldbank.org, www.unctad.org, etc., w.w.w.xbrl.org.



Course – II: OPERATIONS RESEARCH

Course Outcomes:

- I. To familiarize the students to understand the importance of quantitative techniques in the solving of business problems.
- II. To make the students to understand the transportation problems and linearity function and optimization techniques in the management of business operations.

Pedagogy:

- I. To develop operations research related skills with the students by conducting seminars, group discussion.
- II. To give the students knowledge required in the field of operations research by explaining to them the optimality theory and transportation problem.

Course Contents:

Module -1: Introduction to Operations Research: Basics definition, scope, objectives, phases, models and limitations of Operations Research. Linear Programming Problem – Formulation of LPP, Graphical solution of LPP. Simplex Method, Artificial variables, big-M method, two-phase method, degeneracy and unbound solutions.

Module -2: Transportation Problem. Formulation, solution, unbalanced Transportation problem. Finding basic feasible solutions – Northwest corner rule, least cost method and Vogel's approximation method. Optimality test: the stepping stone method and MODI method.

Assignment Model -Formulation. Hungarian method for optimal solution. Solving unbalanced problem. Traveling salesman problem and assignment problem.

Module -3: Sequencing Models. Solution of Sequencing Problem – Processing n Jobs through 2 Machines – Processing n Jobs through 3 Machines – Processing 2 Jobs through m machines – Processing n Jobs through m Machines.

Dynamic Programming. Characteristics of dynamic programming. Dynamic programming approach for Priority Management employment smoothening, capital budgeting, Stage Coach/Shortest Path, cargo loading and Reliability problems.

Module-4: Games Theory. Competitive games, rectangular game, saddle point, minimax (maximin) method of optimal strategies, value of the game. Solution of games with saddle points, dominance principle. Rectangular games without saddle point – mixed strategy for 2 X 2 games.

Replacement Models- Replacement of Items that deteriorate whose maintenance costs increase with time without change in the money value. Replacement of items that fail suddenly: individual replacement policy, group replacement policy.

References:

1. Operations Research : Frederick S Hillier and Gerald J Lieberman, Tata McGraw-Hill Publishing

- Company Limited, New Delhi.
2. Operations Research- Theory and Applications : J.K.Sharma, Macmillian India Ltd. New Delhi.1997.
 3. Operations Research – Applications and Algorithms: Wayne L. Winston,
 4. Operations Reserch :Panneeraselvam, Prentice Hall of India, New Delhi.
 5. Practical Problems in Operations Research: Chawla, Gupta and Sharma, Kalyani Publisers. New Delhi.
 6. Principles of Operations Research with applications to Managerial Decisons :Harvey M.Wagner, Prentice Hall of India.

SOFT CORE

Course – III: FOREIGN EXCHANGE

MANAGEMENT Course Outcomes:

- I. Gives insight to students on international financial environment, foreign exchange flows, foreign exchange markets and payments.to be part of a foreign exchange division of any financial institution or state department

Pedagogy:

- I. The course is taught through the lecture and discussion mode.
- II. Practical exercises including actual calculation of exchange rates as well as interaction with foreign exchange divisions of banks would be part of the learning exercises.

Course Contents:

- Module -1:** International Monetary System, International Financial Markets- Currency basket, Currency convertibility –on capital account and current account. Foreign exchange reserve, Balance of payments, balance of trade, current account deficit, Need for effective forex management.
- Module -2:** Foreign Exchange Markets and Foreign Exchange Rates , Spot and Forward Foreign Exchange Markets, Quotations and Market Rules, direct and indirect quotes, Hedging tools - Currency Forwards, Currency Options, Currency Futures, Currency Swaps
- Module -3:** Foreign Exchange Rate Determination, Theories of Exchange Rate Determination, Fundamental International Parity Conditions – Purchasing Power and Interest Rate Parity, Covered Interest Parity, Forecasting Exchange Rates - Technical Forecasting, Time Series Modeling, Fundamental Forecasting.
- Module -4:** Foreign Exchange Management in India – Forex reserve and its composition, Main provisions of FEMA and FCRA, Conservation of foreign exchange reserves, Rupee payment agreements

References:

1. Foreign Exchange: Concepts, Practice and Control, C. Jeevanandam,

- Sulthan Chand and Sons, 2016
2. Foreign Exchange Arithmetic, C.Jeevanandam, Sulthan Chand and Company, 2009
 3. Foreign Exchange Management, Esha Sharma, Prime Student, 2015
 4. Foreign Exchange Management, Subbulakshmi v, Seethapathi K, Institute of Chartered Financial Analyst, 2004
 5. Foreign Trade and Foreign Exchange, O.P. Agarwal and P.K. Chaudhury, Himalaya Publishing House, 2015
 6. Practitioner's Guide to Foreign Exchange Management, C.A. Sudha and G. Bhushan, Wolters Kluwer, 2016

Course – IV: INTERNATIONAL FINANCIAL

MANAGEMENT Course Outcomes:

- I. To enable the students to understand the basic concepts of international financial management operations

Pedagogy:

- I. To develop marketing skills with the students by conducting seminars, group discussion, role play and discussions.
- II. To take students to different foreign banks and teach them as to how to transfer the funds from one country to another country
- III. To help the students to know about the behavior of foreign exchange rates through the news papers and economic times of India based news item.

Course Contents:

Module-1: Environment of International Financial Management: Introduction- Multinational Enterprise and MNC financial management- Foreign Exchange Market- Determination of Exchange Rates – International Monetary System-Balance of Payments and International Economic Linkages- Parity Conditions.

Module-2: Foreign Exchange Market: Function and structure of the Forex markets, Foreign exchange market participants, Types of transactions and settlements dates, exchange rate quotations, nominal, real and effective exchange rates and determination of exchange rates in Spot markets. Exchange rates determinations in Forward markets. Exchange rate behavior-cross rates-arbitrage profit in foreign exchange markets, Swift mechanism. Triangular and locational arbitrage.

Module- 3: Foreign Exchange Risk Management: Principles of Exposure management – Hedging against foreign exchange exposure – Forward market – Future Market – Options market – Currency Swaps – Interest rate swap – Hedging through currency of invoicing – hedging through mixed currency invoicing – Country risk analysis.

Module- 4: International Capital Budgeting and Multinational Working Capital Management: Concept, Evaluation of a project, Factors affecting, Risk evaluation. Multinational Working Capital Management: Short-Term Financing; Financing Foreign Trade; Current Asset Management for the Multinational.

References:

1. Multinational Financial Management: Shapir, Prentice-Hall of India.
2. International Financial Management: Cheol S Eun and Bruce G Resnick.

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3. Managerial Finances: Weston and Brigham.
4. International Capital Budgeting- Prentice-: Buckley, Hall, India.
5. International Finance- Prentice : Buckley, Hall, India.
6. International Capital Budgeting: Adrian Buckley.

SOFT CORE

V. PROJECT WORK

Project Work would be commenced from the beginning of the fourth semester. Work load for Project Work guidance is 1 hour per batch of 6 students per week. Allotment of Guides shall be made in the beginning of the third semester. Students should select the topic in consultation with the guide during the third semester and complete the project in fourth semester.

VI. SOFT CORE: OPEN ELECTIVE PAPER GROUP A: BUSINESS TAXATION

Course – VI: CORPORATE TAX LAW AND PLANNING Course Outcomes:

- I. To familiarize the students to knowledge in the Indian direct Tax system.
- II. To make the students to take up auditing job and to self-employed in the field of accounting and auditing.
- III. To act as tax consultants and to prepare themselves for the professional examinations like Institute of chartered accountants of India.


Pedagogy:

- I. By explaining the students with the most relevant case studies along with the background of law
- II. By solving problems identical to real scenario
- III. Brainstorming sessions through group discussions

Course Contents:

Module 1: Introduction: Definition of Company, Features and Types of Company - Indian Company, Domestic Company, Foreign Company, Widely-Held Company, Closely-Held Company. Residential Status, Tax Incidence, Corporate Tax Policy, Corporate Tax Revenue and Expenditure, MoR Statistics.

Module 2: Computation of Taxable Income- Computation of taxable income under different heads of income - House property, Profit and Gain from Business or Profession, Capital Gain (Recent Provisions) and Income from Other Sources, Treatment of Corporate Loss, Carry Forward and Set-off of Losses. Deductions, Exemptions and Concessions from Gross Total Income, Sec-115JB



- Minimum Alternative Tax, its importance and objectives. Simple calculation on Book Profit calculations-Case Studies.

Module 3: Tax Planning- Tax Avoidance and Tax Evasion, Mc. Dowell's Case, Tax planning with Dividend Policy- Bonus Shares, Tax Planning, Tax Management, Tax Planning with reference to specific managerial decisions- Make or Buy, Own or Lease, Purchase by Installment or by Hire, Repair, Replace, Renewal or Renovation, Shut Down or Continue, International Taxation - Domestic Tax v/s International Tax, DTAA-Case studies.

Module 4: Procedure for Assessment- Assessment Types, Hierarchy of Tax Authority, Deduction of Tax at Source (TDS) and Collection of Tax at Source (TCS), Remittance of Tax, Advance Payment of Tax (APT), Tax Returns, Refunds, Appeals and Revisions, Duties and Responsibilities of TDS Officer, Preparation and Issue of different forms for tax collection. FORM-16 and FORM-C etc.,-Case Studies.

References:

1. Direct Taxes: H.C. Mehrotra and Dr.S.P.Goyal Sahitya Bhavn New Delhi.
2. Direct Taxes law and practice: Bhagavathi Prasad, VishvaPrakashana, New Delhi.
3. Direct Taxes Aggarwal P.K —Tax Planning for CompaniesI Hind Law Publishers, New Delhi.
4. Corporate Tax Planning and Management: Lakhotia, Vision Publishers.
5. Taxman's Direct Tax Laws and Practice: Dr.Vinod K Singhania and KapilSingania Taxman'sPublications (p) Ltd., New Delhi.

VII. SOFT CORE: OPEN ELECTIVE PAPER

GROUP B: FINANCIAL ACCOUNTING

Course-II: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Course Outcomes:

- I. As the International Financial Reporting Standards (IFRS) issued by International Accounting Standards Board (IASB) are gaining recognition as Global Financial Reporting Standards.to the students it is expected to provide a deeper understanding of International Financial Reporting Standards issued by IASB.

Pedagogy:

Method of instruction consists of lectures, group discussions, seminar presentations, writing assignments and tests. Reading and analysis of annual reports of domestic and multi- national corporations will be integral part of instruction.

Course Contents:

Module 1: International Accounting Standards Board: The structure, vision and mission of IASB. The standard setting process. Adoption or convergence of IFRS in countries around the world.

Module 2: IFRS 1 to 6: The main features of IFRS 1: First Time Adoption of IFRS; IFRS- 2: Share Based Payments; IFRS 3: Business Combinations; IFRS 4:

Non-current Assets held for sale and Discontinued operations; IFRS 6: Exploration for and evaluation of mineral resources.

Module 3: IFRS 7 to 12: The main features of IFRS 7: Financial Instruments: Disclosures; IFRS 8: Operating Segments; IFRS 9: Financial Instruments; IFRS 10: Consolidated financial statements; IFRS 11: Joint Arrangements; and IFRS 12: Disclosure of Interests in Other Entities.

Module 4: IFRS 13 to 17: The main features of IFRS 13: Fair Value Measurement; IFRS 14: Regulatory Deferral Accounts; IFRS 15: Revenue from contracts with customers; IFRS 16: Leases and IFRS 17: Insurance Contracts.

References:

1. IFRS Part A and Part B, Taxmann Publications Pvt. Ltd., New Delhi, 2011.
2. IFRS: A Practical Approach by Jasmine Kaur, Tata McGraw Hill Education Private Ltd., New Delhi, 2011.
3. Wiley IFRS 2010: Interpretation and Application of International Financial Reporting Standards, by Barry J. Epstein, Eva K. Jermakowicz, John Wiley Publications, 2010
4. Financial Accounting: IFRS Edition, 1st Edition by Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, John Wiley Publications, 2010.
5. The Vest Pocket IFRS by Steven M. Bragg by John Wiley Publications, 2010
6. www.iasb.org
7. www.mca.gov.in
8. www.icai.org
9. www.globalreporting.org.

VIII. SOFT CORE: OPEN ELECTIVE PAPER

GROUP C: FINANCIAL MANAGEMENT

Course – III: FINANCIAL DERIVATIVES

Course Outcomes:

- I. To provide basic knowledge about risk management and the new instruments of capital market i.e., financial derivatives used for managing risk.
- II. Also to provide description of the concepts of risk management, forwards/futures, options and swaps along with the trading mechanics and pricing of these instruments.

Pedagogy:

- I. Class room teaching of basic derivative concepts and for Basic understanding of the role and significance of risk management.
- II. seminar presentations, group seminars, discussions and case study analysis relating to futures, options and swaps.
- III. Assigned problems are to be worked on an individual basis, followed by group discussion of case problems.

Course Contents:

Module 1: Introduction to Derivatives: forwards, Futures, options, swaps, trading mechanisms, Exchanges, Clearing house - structure and operations, regulatory framework, Floor brokers, Initiating trade, and Liquidating or Future position, Initial margins, Variation margins.

Module 2: Future and Forward Contracts: Structure of future and forward contracts, financial futures, Valuation of forward and future prices, Stock index futures, Valuation of stock index futures, Index futures, hedging using stock index future contracts, Adjusting Beta of a portfolio using stock. Interest rate futures and currency futures.

Module 3: Options: Trading in Options – factors impacting Option Prices - Pricing of Options. Models of valuation; Binomial and Black-Scholes model Option pricing: The Greeks.

Module 4: Swaps: Evolution-Types of Swaps-Currency Swaps-Interest Rate Swaps- Designing Currency and Interest Rate Swaps-Valuation of Swaps.

References:

1. Introduction to Futures and Options Markets – By John Hull (PHI)
2. Derivatives – By D.A.Dubofsky and T.W.Miller (Oxford)
3. Futures and Options – By Edwards and Ma (Mc Graw Hill)
4. Investments – William Sharpe and others; Bowdie and others
5. Futures and Options by Vohra and Bagri

IX. SOFT CORE: OPEN ELECTIVE PAPER

GROUP C: HUMAN RESOURCE MANAGEMENT

Course – IV: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Course Outcomes:

- I. To give the coverage of concept of IHRM, Human resources planning and procurement, human resource development and compensational and rewards system in the context of internationalization

Pedagogy:

- I. Providing conceptual understanding and analytical setting for select aspects of the course content through Lecture mode.
- II. Discussing the case studies

Course Contents:

Module. 1 Nature of international Human Resource Management (HRM) -approaches to HRM differences between domestic HRM and IHRM.-challenges of globalization and managing resources. Role of information technology in IHRM. Models of IHRM-Matching model, Harvard Model, Contextual Model, and 5P Model European Model. Role of culture in International HRM, Country and Regional Cultures, Country Culture versus MNE Culture. Culture and employee management issues/ impact of Country culture on IHRM

Module 2: Role of culture in International HRM, Country and Regional Cultures, Country Culture versus MNE Culture. Culture and employee management issues/ impact of Country culture on IHRM. Human Resource Planning in HRM: recruitment and selection issues in staff selection of expatriates. Training and development - expatriate training -developing international staff and multinational teams.

Module 3: Performance Management: Factors associated with individual performance and appraisal criteria used for performance appraisal of international employees –appraisal of host country nationals. Compensation - objectives of international compensation approaches of international compensation. Issues

and challenges in international performance management, country specific performance management practices.

Module 4: Expatriate Failure: Causes of failure, Repatriation -Repatriation process. Labor relations –Key issues in international relations–strategic choices before firms - strategic choices before unions -union tactics.

References:

- 1, International Human Resource management –Pipparely, paperback 2011.
2. Principles of HRM—George W. BOhalandar Scott.A Snell. November, 2016.
3. Fundamentals of HRM , Person , Garry dessler, October, 2016.
4. HRM , John M.Ivancevich, Indian Edition.
5. Human Resource Development, D.K. Bhattacharya, Himalaya publishing house , 2015.

X. SOFT CORE: OPEN ELECTIVE PAPER

GROUP D: MANAGEMENT ACCOUNTING

Course – V: COST MANAGEMENT

Course Outcomes:

- I. This paper helps students to conceptualize advanced areas in cost and management such as ration analysis, analysis of financial statement, cash flowstatement and marginal costing

Pedagogy:

- I. Explaining the various advanced concepts of Cost and Management accounting, through lecture mode using ICT
- II. Solving exercise problems to familiarize the concept of Cost and Management Accounting.
- III. Conducting Seminars, Group discussion and analysis of case study to enchase the knowledge in the subject.

Course Contents:

Module 1: Cost Management-Nature; Cost Management System; Cost Management; Components of CM. Activity-Based Management [ABM]: Concept and Uses; Relationship between Activity – Based Costing and ABM; Operational ABM and Strategic ABM; Techniques of ABM; Implementation Steps in ABM.

Module 2: Pricing Strategies- Factors Influencing Pricing Decisions; Short run Vs. Long Run Pricing Strategy; Cost-Based Pricing; Economic Approach to Pricing; Pareto Analysis in Pricing Decisions. Activity-Based- Budgeting (ABB): ABB and Traditional Budgeting; ABB Process; Capacity Utilization; Role of ABB in Cost Management.

Module 3: Designing Costing Systems for Job and Process Oriented manufacturing environments – Cost Estimation and Regression Analysis – and cost volume profit Analysis.

Module 4: Application of Operation Research and Statistical Tools in cost management:
Linear Programming, Network Analysis, Assignment, Transportation and
Time Series Analysis- Time series analysis including moving totals and
averages.

References:

1. Cost Management: A strategic Emphasis, Blocher, Chen, Lin Mc Graw Hill
2. Welsh, Glenn A.: Profit, Planning and Control (prentice Hall)
3. Standard Costing: J. Batty
4. Cost Analysis for Management Decisions: M.R.S. Murthy, Tata Mc Graw Hill
5. Managerial Accounting: Calvin Engler, Irwin Publication
6. Cost Accounting A Managerual Emphasis: Charles T Horngren, Srikant, PHI.
7. Advanced Management Accounting: Robert S Kaplan Anthony A. Alkinson
Prentice Hall of India, New Delhi
8. Management & Cost Accounting: Cohn Drury International Thomson Business Press
9. Principles & Practices of Cost Accounting: Ashish K. Bhattacharya A. H.

10. Quantitative Techniques in Management: N.D. Vohra Tata McGraw Hill Book Co. Ltd.
11. Cost Management strategy for business decision: Ronald Hilton and Michal
Maher, 3rd
Editions, Macgraw Hill.

