

**(Abstract)**

III<sup>rd</sup> & IV<sup>th</sup> Semester Syllabi of M. Com Programme- under Choice Based Credit and Semester System (in Outcome Based Education - OBE ) in Affiliated Colleges -Approved & Implemented with effect from 2023 admissions - Orders issued.

**ACADEMIC C SECTION**

ACAD/ACAD C4/16390/2023

Dated: 12.08.2024

- Read:-1. U.O. No. Acad/C4/16390/2023 dated 17.08.2023  
2. The Minutes of the Meeting of the BoS in Commerce (PG) held online on 19.05.2024  
3. III & IV Semester Syllabus, submitted by the Chairperson, BoS in Commerce (PG) vide e-mail dated 04.06.2024  
4. The Minutes of the XXVIII<sup>th</sup> meeting of Academic Council, held on 25.06.2024

**ORDER**

1. As per the paper read (1) above, the Scheme, Syllabus and Model Question papers (I<sup>st</sup> and II<sup>nd</sup> semester only) of the M.Com. Programme under Choice Based Credit and Semester System (in Outcome Based Education System- OBE ) in Affiliated colleges were implemented w.e.f 2023 admission.
2. Thereafter, the meeting of the Board of Studies, Commerce (PG), held online on 19.05.2024 discussed and finalized the Syllabus of III<sup>rd</sup> and IV<sup>th</sup> Semesters of the M.Com. programme to be implemented in affiliated Colleges w.e.f 2023 admission.
3. Subsequently, the Chairperson, BoS in Commerce (PG) vide paper read (3) above, submitted the finalized copy of the Syllabus of III<sup>rd</sup> and IV<sup>th</sup> semesters of the M.Com. programme applicable for Affiliated colleges, to be implement w.e.f 2023 admission.
4. The Vice Chancellor after considering the matter in detail, ordered to place the same before the Academic Council for approval.
5. The XXVIII<sup>th</sup> Meeting of the Academic Council, held on 25.06.2024 considered the matter and **approved the Syllabuses of the III<sup>rd</sup> and IV<sup>th</sup> Semesters of the M.Com. programme under Choice Based Credit and Semester System ( in Outcome Based Education- OBE) in Affiliated Colleges applicable w.e.f 2023 admission in principle and permitted to publish the same, considering the urgency of the matter.**
6. The Syllabus of the III<sup>rd</sup> and IV<sup>th</sup> Semesters of the M.Com. programme under Choice Based Credit and Semester System ( in Outcome Based Education - OBE), applicable for the Affiliated Colleges under the University w.e.f 2023 admission is uploaded on the University website.

Orders are issued accordingly.

Sd/-  
**ANIL CHANDRAN R**  
**DEPUTY REGISTRAR (ACADEMIC)**  
For REGISTRAR

To: 1. Principals of Affiliated Colleges offering M.Com. programme  
2. Chairperson, BoS in Commerce (PG)

Copy To: 1. The Examination Branch (Through PA to CE)  
2. PS to VC / PA to PVC / PA to R/PA to FO  
3. DR / AR 1 (Acad) /All sections of Academic Branch/Computer Programmer  
4. IT Cell (for uploading on the University website)  
5. SF / DF /FC

Forwarded / By Order

*[Signature]*  
SECTION OFFICER



*[Handwritten mark]*

## III SEMESTER

### ADVANCED CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	CMCOM03C11	4	5

#### Course Outcomes:

1. *Apply the knowledge in accounting procedures of business combination and restructuring in real life situation.*
2. *Prepare the consolidated financial statements of group companies.*
3. *Prepare the final accounts of banking and insurance companies.*

**Module I: Accounting for Business combination and Restructuring:** Business Combinations as per (IFRS 3 and Ind AS 103)- Accounting for Mergers, Acquisition and Reconstruction (internal and external) as per Ind AS and IFRS. Relevant Terms- Types of mergers- methods of accounting- Treatment of Goodwill arising on merger- Purchase consideration and settlement- Accounting in books of vendor/ transferor and transferee- Treatment of adjustments: Inter-company owing -Unrealized profit on stock- inter-company holdings-Purchasing company in the shares of selling company- Selling company in the shares of Purchasing Company- By the both companies in the shares of each other- Internal Reconstruction- Surrender of shares.

**(35 Hours)**

**Module II: Consolidated Financial Statements:** Group accounts and group structures – consolidation procedures (IFRS 10 /Ind AS 110)- Non-Controlling Interest (NCI)- Goodwill valuation (IFRS 3/Ind AS 103)- Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealized profit, revaluation of assets and liabilities- Treatment of dividend and bonus shares.

**(15 hours)**

**Module III: Final accounts of Banking Companies:** Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA (problems) - Final accounts of banking companies in the new form- Practical Problems.

**(15 hours)**

**Module IV: Final accounts of Insurance companies:** Meaning of life insurance- Features- Types of life insurance- Important terms used- Adjusting entries- Calculation of Life fund - Determination of profit of life business and net bonus payable- Problems- Preparation of final accounts of life business in the new form- final accounts of general insurance companies in the new form- Practical Problems.

**(15 Hours)**

**(Theory and Problems 50% & 50%)**

**Practice Hours**

**10 Hours**

**Total Hours**

**90 hours**

**Books for Reference:**

1. M C Shukla and T S Grewal: Advanced Accounts (S Chand & Co Ltd, New Delhi)
2. S P Jain & K L Narang: Advanced Accountancy (Sulthan Chand & sons, New Delhi)
3. S N Maheswari & S K Maheswari: Corporate Accounting (Vikas Publishing House Pvt Ltd, New Delhi)
4. Hanif & mukherjee: Corporate Accounting ( TMG, New Delhi)
5. Reddy T S& Murthy A: Corporate Accounting ( Margham Publications, Chennai)
6. R L Gupta & Radhaswamy M: Corporate Accounting (Sulthanchand & Sons, New Delhi)
7. Dr S N Maheshwari: Corporate Accounting (Vikas Publishing House Pvt Ltd, New Delhi)
8. Raj Kumar Sah: Concept Building Approach to corporate Accounting (CENGAGE, New Delhi)
9. Gupta RL & Radhaswamy M, Advanced Accounts (Sulthanchand & Sons, New Delhi)

**Module wise Marks Distribution**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>33</b>	<b>18</b>	<b>21</b>	<b>21</b>	<b>93</b>

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	CMCOM 03C12	4	5

### Course Outcomes:

1. *Understand the concept of risk and return with share market investments.*
2. *Compute the value of equity shares and bonds.*
3. *Apply the concepts of Fundamental and Technical analysis in taking investment decisions*
4. *Develop an optimal portfolio by applying the knowledge gained in portfolio theories.*

**Module I: Investment** – Meaning and Definition – Characteristics – Objectives – Investment Process – Modes of Investment (Security forms and Non-security forms) – Approaches to investment decision making – Fundamental, Psychological, Academic and Eclectic approaches – Speculation – Gambling - Return – Risk – Elements of risk – Measurement of individual security return and risk – Methods of measurement of systematic risk – Regression and Correlation methods. (Basic Problems only).

**(10 Hours)**

**Module II: Methods of Equity Valuation** – Dividend Capitalization model – Dividend Growth model- (Basic Problems only) – Meaning of Bond – Properties of Bonds – Risks associated with bonds – Bond pricing Theorems – Current Yield, Yield to Maturity, Realized Yield, Yield to Call- Duration of bonds (Basic Problems only).

**(20 Hours)**

**Module III: Portfolio Management** – Phases – Portfolio Analysis- Portfolio return-Portfolio risk (Basic Problems only) – Fundamental Analysis: Economy Analysis – Industry Analysis – Company Analysis – Technical Analysis : Principles – Pricing chart; Line chart, Bar chart, Japanese Candle stick chart – Support and Resistance Level – Reversal Patterns – Head and shoulder – Continuation Patterns – Triangles – Mathematical Indicators – Moving averages – Oscillators – Rate of Change – Relative Strength Index – Market indicators – Dow Theory – Elliot Wave Theory – Theory of Contrary Opinion – Efficient Market Hypothesis – Forms of Market efficiency – Market anomalies – Meaning – Causes – types, Time series and Cross sectional anomalies.

**(25 Hours)**

**Module IV: Portfolio selection** :Efficient Portfolio – Corner Portfolio – Markowitz Model – Efficient frontier – Optimal Portfolio – Capital Market Line – Security Market Line – Capital Asset Pricing Model – William Sharpe Single Index Model – Modern Portfolio Theory –

Arbitrage Pricing Theory – Assumptions – Portfolio Evaluation – Sharpe ratio – Treynor ratio – Jensen measure – Fama’s Performance Measure –Portfolio Revision – Strategies – Formula plans – Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Dollar Cost Averaging.

**(25 Hours)**

**(Theory 70% and Problems 30%)**

**Practice Hours**

**10 Hours**

**Total Hours**

**90 Hours**

**Books for References:**

- 1) Security Analysis and Portfolio Management, Donald E. Fisher and Ronald J. Jordan, Pearson Education.
- 2) Security Analysis and Portfolio Management, M. Ranganatham and R. Madhumathi, Pearson Education.
- 3) Security Analysis and Portfolio Management, V.A. Avadhani, Himalaya Publishing House.
- 4) Security Analysis and Portfolio Management, S. Kevin, Prentice Hall India.
- 5) Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas Publishing House.
- 6) Security Analysis and Portfolio Management, S. Ravindra Babu, Kalayani Publishers.

**Module wise mark distribution**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>12</b>	<b>23</b>	<b>29</b>	<b>29</b>	<b>93</b>

## GST AND INDIRECT TAXES

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	CMCOM 03C13	4	5

### **Course Outcomes:**

1. *Understand the fundamentals and constitutional framework of GST.*
2. *Comprehend concepts relating to Goods and Service Tax.*
3. *Analyse Procedures of GST in actual practice.*
4. *Computation and assessment of GST*

### **Module I: Introduction**

Concept of Indirect Taxes at a glance: Background- Constitutional powers of taxation- Indirect taxes in India – An overview- Pre-GST tax structure and deficiencies- Administration of Indirect Taxation in India- Existing tax structure. An overview of GST tax regime- Features– Benefits- Constitutional framework -Basic terminologies- Taxes subsumed- Structure of GST (Dual Model)-Components (CGST, SGST, IGST, UTGST)- GST Council- GSTN- GST rates on different goods and services.

**(10 hours)**

### **Module II: Levy and Incidence of Tax**

Taxable events- Supply of goods and services- Determination of Time and Place of supply- Exempted goods and services- Mixed and composite supplies- Input Tax Credit - Blocked Credit- Reversal of input Tax Credit-Rule 42 and 43 of the CGST Rules- Composition Scheme- Reverse Charge- Valuation Provisions under GST- Computation of GST and input tax credit- Levy and collection of tax. Works contracts – Job Work-Zero Rated Supplies and Deemed Exports. (Problems related to computation of taxable value, input tax credit and reverse charge mechanism)

**(25hours)**

### **Module III: Registration under GST and maintenance of records**

Requirements and procedure of registration- persons liable for registration- compulsory registration- voluntary registration- cancellation of registration- Filing of returns – Types of GST returns- Due dates for GST returns- Procedure to file GST returns online. - Electronic payment of tax- Interest on delayed payment of tax and Penalties for non-filing/delay in filing returns - Tax Invoice in respect of goods and services- Maintenance of registers and records, and Audit under GST-E-way Bill- TDS and TCS. Authorities, Inspection, Search, seizure, Appeals-Revision, Offences and Penalties (Basic Provisions only)

**(35hours)**

### **Module IV: Indirect Tax-Customs Duty**

Overview of Customs Duty- Basic concepts- Types of Customs Duty— Anti-dumping Duties- Import and Export manifest—Specified Goods valuation of customs duty. - Assessment Procedures in Customs Law- Import procedure- Export procedure-

(computation of assessable value and customs duty simple problems only)  
**(10 hours)**

**Practice Hours**

**10 hours**

**Total Hours**

**90 Hours**

**(70%. Theory and 30% Problems)**

**Books for Reference:**

1. GST Law & Practice With Customs & Ftp- V.S. Datey, Taxmann Publishers
2. Goods And Service Tax- H.C. Mehrotra & V.P. Aggarwal, Sahitya Bhavan Publications.
3. Bansal K M, GST & Customs Law, Taxmann Publications.
4. Singhania V K, GST & Customs Law, Taxmann Publications.
5. Beginners' guide to GST - Dr Vandana Bangra & Dr Yogendra Bangara
6. Taxmann's GST ready reckoner indirect tax - Vineeth Sodhani
7. indirect tax - Muhammed Rafi Syed

Module wise Mark Distribution (Including choice questions)

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>18</b>	<b>24</b>	<b>33</b>	<b>18</b>	<b>93</b>

## MARKETING MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	CMCOM03C14	4	5

### Course Outcomes:

1. To understand the marketing management process
2. To understand the marketing management mix
3. To identify the impact of consumer behavior in modern marketing

### **Module I.**

**Introduction to Marketing:** Concept-Nature- Scope and Importance of Marketing –Marketing concepts - Marketing management; Meaning- process and tasks. Segmentation,- Targeting and Positioning - Marketing mix.

**(15 Hours)**

### **Module II.**

**Product decisions:** Concept of product -Core product and augmented Product -Product line and mix decisions -Product life cycle -New Product development process -Branding and packaging. Pricing decisions -Factors affecting pricing decisions - Methods of pricing -Price adjustment strategies.

**(25 Hours)**

### **Module III.**

**Promotion and Distribution decisions** -Marketing communication –Promotional tools of marketing: Advertising- Salesmanship, Personal selling- Public relations- direct marketing - New retail formats.

**(15 Hours)**

### **Module IV.**

**Consumer Behaviour :** Concept and characteristics - Consumer decision making process - factors influencing buying behaviour -Consumer value -Consumer satisfaction and consumer delight -Relationship marketing; meaning and relevance.

Rural Marketing: Features of rural marketing in India -Problems of rural marketing –Rural marketing strategies – Digital marketing: Meaning: relevance in modern marketing. International marketing: Meaning, Nature and Challenges

**(25 Hours)**

**Practice Hours**

**10 Hours**

**Total Hours**

**90 Hours**

### Books for Reference:

- Philip Kotler - Marketing Management

- S.P. Bansal - Marketing Management
- Chabra - Marketing Management
- Rajan Nair - Marketing Management
- International Marketing- Rakesh Mohan Joshi Oxford University Press 2014
- International Business Rakesh Mohan Joshi Oxford University Press 2014
- International Marketing Philip R. Cateora (Author), Mary C. Gilly (Author), John L. Graham (Author) Mc Graw Hill Education 2017
- Consumer Behaviour: The Indian Context (Concepts and Cases) S. Ramesh Kumar Pearson Publications 2017
- Sherlekar S.A. - Marketing Management
- Arun Kumar & N. Meenakshi - Marketing Management

**Module wise Mark Distribution**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>18</b>	<b>27</b>	<b>18</b>	<b>30</b>	<b>93</b>

## OPEN ELECTIVE (MULTI DISCIPLINARY) COURSES

### INCOME TAX LAW AND PRACTICE

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	CMCOM03O01	4	5

**Course Outcomes:**

1. Understand history of direct tax laws in India
2. Know the provisions of Income Tax Act for determination of residential status of different persons
3. Apply the provisions of Income Tax Act for computation of income under various heads
4. Apply the provisions of Income Tax Act for the computation of Total Income and Tax liability of individuals

**Module I: Tax:** Direct and Indirect Taxes – Income Tax – Brief History of Income Tax in India – Basis of charge of Income Tax – Basic concepts – Accelerated assessment – Determination of Residential Status – Scope of Total Income on the basis of Residential Status – Incomes exempt from tax

**(15 Hours)**

**Module II: Income from salary:** General principles – Allowances – Perquisites – Valuation of perquisites – Profits in lieu of Salary – Provident Funds and its taxation – Deductions from Salaries - Retirement benefits and its taxation - **Income from House Property** – Exemptions – Gross Annual Value – Annual Value - Deductions under Sec. 23 and 24 – Computation of Income from House Property

**(20 Hours)**

**Module III: Profits and Gains of Business or Profession:** Deductions expressly allowed – General deductions – Deductions expressly disallowed – Depreciation and Investment allowances - **Capital Gains** – Capital assets – Types – Computation of Short term and Long-term capital gains – Exemptions under the head Capital gains - **Income from Other Sources** – Items taxable under the head Income from Other Sources – Deductions – Computation of Income from Other Sources

**(30 Hours)**

**Module IV: Clubbing and Aggregation of Incomes** - Set off and Carry forward of Losses – Deductions from Gross Total Incomes – Rebate and Relief of tax – Computation of Total Income and Tax of Individuals

**(15 Hours)**

**(Theory and Problem: 40% & 60%)**

**Practice Hours**

**10 Hours**

**Total Hours**

**90 Hours**

**Books for reference**

1. Income Tax Law and Practice - Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
2. Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
3. Direct Taxes – Law and Practice, Bhagwathi Prasad - Wishwa Prakashana.
4. Direct Taxes Sri T N Manoharan- Snow White Publications.
5. Income Tax Law and Practice – Dr.A P Philip – Shobha Publications

Module wise Mark Distribution (Including Choice questions)

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>18</b>	<b>23</b>	<b>35</b>	<b>17</b>	<b>93</b>

## MANAGEMENT INFORMATION SYSTEM

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	CMCOM03O02	4	5

### Course objective:

1. *Understand the role, functions and components of an information system.*
2. *Understand the role of information system in the decision- making process of an organization*
3. *Discuss the importance of system development and system life cycle*
4. *Develop an understanding about CBIS*

**Module I: Introduction to information system:** Concept of MIS- Evolution of MIS- Meaning and Definition- Benefits of MIS- Problems of MIS-Role and Functions of MIS- Decision Making and MIS- Information system for strategic advantage- Computer based information system- Security issues- Ethics in CBIS- Plagiarism- Latest trends in information technology.

**(20 Hours)**

**Module II: Information resource management:** Concept of Information -Definition- Data and information-Types -Mathematical definition -Entropy –Redundancy- Data Reduction Techniques- information overload -Age, Quality and Value of Information- Dimensions of information system- Information requirements at various levels of management- Application of Information concept to information system design- Types of Information system- Decision support system- Executive information system- Expert system- Transaction processing system- Office automation system- Artificial intelligence application.

**(25 Hours)**

**Module III: System approach:** Concept and Definition -Characteristics -General model of system -Types of systems- Simplification -Decoupling -Control in systems -Positive and Negative feedbacks -Law of requisite variety -Input, Process and Output controls- Black box Concept-System concepts applied to MIS design- System analysis and Design. System Development life cycle- Prototyping and User development approach to system development.

**(20 Hours)**

**Module IV: Structure of MIS:** Multiple approaches to the structure of MIS-Operating elements-Physical components -Processing functions -Output for users -MIS structure based on the level of management activity- Organizational functions -Implementation and

Evaluation of MIS -Formal and Informal -Public and Private information system.  
**(15 Hours)**

**Practice hours** **10 Hours**

**Total Hours** **90 Hours**

**Books for Reference:**

1. O'Brien, J. A., & Marakas, G. (2017). Management information systems (10th ed.). McGraw Hill Education.
2. G., & Margrethe, O. (2017). Management Information System: Conceptual Foundations - Structure and Development (2nd ed.). McGraw Hill Education
3. Suresh K. Basandra.. Management information system. Wheeler publishing
4. Gordon B. Davis : Management Information System : Prentice Hall of India, Delhi.
5. Murdick, Ross and Clagget : Information System for Modern Management : Prentice Hall, New Delhi
6. Sern James A : Analysis and Design of Information Systems : McGraw Hills, New York.
7. D.P.Goyal: Management Information system. Managerial perspective: Macmillan India ltd.

**Module Wise Mark Distribution**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>TOTAL</b>
<b>Marks</b>	<b>23</b>	<b>29</b>	<b>23</b>	<b>18</b>	<b>93</b>

## LEGAL FRAMEWORK FOR BUSINESS

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
III	CMCOM03O03	4	5

### Course Outcomes:

1. Understand the nature and essential elements of a valid contract and contract of sale of goods.
2. Describe the nature and formation of partnership, rights and duties of partners.
3. Describe the features of negotiable instruments.
4. Elaborate the corporate laws governing corporate entities in India.
5. Understand the legal rights and remedies available to consumers.
6. Elaborate the legal provisions relate to Information Technology Act.
7. Apply the knowledge in contract, corporate laws and consumer protection Acts in real life situation.

**Module-I: The Indian Contract Act 1872:** The Indian Contract Act 1872-Nature and classification of contracts- Essential elements of a valid contract (brief concept of each element only), Provisions relating to performance and discharge of contracts- Breach of contract and its remedies.

**(10 Hours)**

**Module-II: Sale of Goods Act 1930:** Contract of sale of goods-Meaning, Essentials of contract for sale, Difference between sale and agreement to sell, Provisions relating to conditions and warranties, Provisions relating to transfer of property or ownership, Provisions relating to performance of contract of sale-Rights & duties of seller and buyer, Modes and Rules as to delivery of goods, Rights of an unpaid seller

**Indian Partnership Act 1932:** Definition of Partnership, Features of partnership, Formation of partnership firms, Kinds of partners, Rights and duties of partners, Dissolution of partnership

**The Negotiable Instruments Act 1881:** Negotiable instruments in general-Cheques, Bill of Exchange and Promissory notes (Definition and characteristics only) **(20 Hours)**

**Module-III: Companies Act 2013:** Companies Act 2013-Objectives and salient features of Companies Act 2013-Meaning and Definition of Company, Characteristics of Company, Classification of companies, Steps in formation of company, Memorandum of Association-Meaning, Definition and Contents, Articles of Association-Meaning, Definition and Contents, Prospectus-Meaning and types of prospectus, Company meetings-Meaning and types of company meetings, Board of Directors-Meaning, Types of directors, Winding up of company (meaning only).

**Limited Liability Partnership Act 2008:** Meaning and Definition of LLP, Features of LLP, Difference between LLP and Partnership under Partnership Act 1932

**Insolvency and Bankruptcy code:** Meaning, objectives and salient features of IBC, Difference between Insolvency and Bankruptcy. **(30 Hours)**

**Module-IV: Consumer Protection Act:** Consumer Protection Act 2019-Definition of consumer, Objectives and Salient features of Consumer Protection Act 2019, Rights of Consumers, Essential Provisions of Consumer Protection Act 2019 (consumer disputes redressal commission, consumer protection councils, central consumer protection authority, Mediation, Offences and Penalties, Product Liability)

**Intellectual Property Rights Act:** Introduction- Intellectual Property Rights- Meaning and Types only (Patent, copyright, Trademark, and Geographical Indications)

**The Information Technology Act 2000:** Introduction- Features- Application- Offences and Punishment-Legal recognition of Electronic Records and Signature. **(20 Hours)**

**Practice Hours** **10 Hours**

**Total Hours** **90 Hours**

**Books for Reference:**

1. N.D. Kapoor, Elements of Mercantile Law, S.Chand & Sons, New Delhi.
2. M.C. Kuchal, Business Law, Vikas Publishing House, New Delhi.
3. T.R Desai, Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt Ltd, Kolkata.
4. R.P Maheshwari, Principles of Mercantile Law, National Publishing House.
5. G.K. Kapoor and Sanjay Dhamija, Company Law, A comprehensive text book on Companies Act 2013, Taxmann's
6. Avtar Singh, Company Law, EBC Publishing Pvt Limited, Lucknow.

**Module-wise Mark Distribution:**

Module	I	II	III	IV	Total
Marks	12	24	33	24	93

**DATA ANALYSIS IN BUSINESS RESEARCH**

SEMESTER	COURSE CODE	CREDI T	HOURS PER WEEK
III	CMCOM03O04	4	5

**Course Objectives:**

1. Understand basics of different types of data and its analysis in Business Research.
2. Select the appropriate statistical analysis depending on the research question at hand
3. Form testable hypotheses that can be evaluated using common statistical analyses
4. Understand the procedure of testing underlying assumptions of a particular analysis.
5. Conduct, present, and interpret common statistical analyses using various statistical packages

**Module I: Meaning and Types of data:** Quantitative and Qualitative data- Primary and Secondary data-- nominal, ordinal, interval, and ratio scaled data- Data Validation- Data editing- data coding. Data analysis in business research- Importance of data analysis- Process of data analysis - purpose of data analysis- functions of data analysis- Types of data analysis - descriptive analysis v/s inferential analysis **(10 Hours)**

**Module II: Descriptive Statistical analysis:** Meaning, Advantages, Process, Types- measures of frequency- central tendency, measures of dispersion- measures of position- skewness, kurtosis, and measure of relationships – Covariance: Univariate [T-tests Z-Tests] / Bivariate [Correlation-Regression-Chi Square, ANOVA]/ Multivariate Data analysis [Factor Analysis- Cluster Analysis-Multiple Regression-Discriminate Analysis, - Conjoint Analysis].

**(25 Hours)**

**Module III: Inferential Type of Statistical Analysis:** types of inferential analysis- estimation and testing of hypothesis- Estimation of Parameter values – Point Estimate, Interval Estimate- Testing of Hypothesis – steps- concept of degree of freedom and level of significance- large and small samples - selection of appropriate test statistics. Parametric and non- parametric tests-meaning, assumptions and types. Parametric test: Z test, t- test, F- test, correlation, regression, ANOVA- Non-parametric tests: Mann Whitney U test - Wilcoxon Sign test - run test- Kruskal Wallis H test - Friedman’s ANOVA- McNamar test- Chi-square- rank Correlation

**(30 Hours)**

**Module IV: Software for data analysis:** Use of Computers and software in data analysis- uses and applications of Statistical Packages in Social Science (SPSS) and Spread Sheet. Meaning and feature of SPSS- Data view and variable view – Variable types in SPSS and Defining variables. -Data creation – Importing data. – Procedure of Testing Normality: t-Test, Chi-square Test, F-Test, ANOVA, Correlation and Regression, Mann Whitney U Test, Sign Test and Kruskal Wallis Test using SPSS- Data Analysis using R (Basic concepts only)- Introduction to R Studio.

**(15 Hours)**

**Practice Hours** ---

**10 Hours**

**Total Hours** ---

**90 Hours**

**Books for Reference;**

1. Data Analysis In Business Research, A Step-By-Step Nonparametric Approach, D Israel - SAGE Publications
2. Research Methods and Data Analysis for Business Decisions, A Primer Using SPSS, James E. Sallis, Geir Gripsrud, Ulf Henning Olsson, Ragnhild Silkoset , Springer International Publishing.
3. Essentials of Business Research Methods, Joe F. Hair Jr., Michael Page, Niek Brunsveld · Taylor & Francis
4. Business Analytics- Data Science for Business Problems, Walter R. Paczkowski - Springer International Publishing.
5. Business Research Methods and Statistics Using SPSS-Robert B. Burns, Robert P Burns, Richard A. Burns, Richard Burns, SAGE Publications.
6. A Concise Handbook of Business Research-Special Emphasis on Data Analysis Using MS-Excel and R, Ashish Arya, Vishnu Nath, Pankaj Madan-Manakin Press.
7. Analysing Quantitative Data for Business and Management Students, Charles Scherbaum, Kristen M. Shockley, Kristen Shockley-SAGE Publications.
8. Mastering Business Research: A Practical Guide for Scholars and Practitioners-Kondwani Monjeza-Ink of Knowledge Publishers.
9. Business Research Methods-An Applied Orientation- S Sreejesh, Sanjay Mohapatra, M R Anusree-Springer International Publishing.
10. Modern Methods for Business Research-George A. Marcoulides-Taylor & Francis

**Module wise Mark Distribution (Including Choice questions)**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>18</b>	<b>23</b>	<b>34</b>	<b>18</b>	<b>93</b>

**IV SEMESTER**  
**FINANCIAL SYSTEM**

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
IV	CMCOM04C15	4	5

**Course Outcomes:**

1. *Understanding of the structure, functions, and operations of the Indian financial system.*
2. *Understand the regulatory environment governing the Indian financial system.*
3. *Describe the nature and role of banking and non-banking financial institutions and Regulatory bodies operating in India.*
4. *Evaluate the role, significance and impact of financial institutions in the Indian Economy.*
5. *Compare and Analyze the nature and features of new capital market securities.*

**Modul 1: Indian Financial System:** Financial System- Meaning, Features, Functions, Significance - Structure of Financial system-Meaning and Components- Financial system and Economic Development -Recent trends in Indian Financial System-Evolution of Indian Financial System; Financial Market: Money Market and Capital Market-(Meaning, Features and Functions only) -Recent developments in Money Market. **(15**

**Hours)**

**Module 2: Regulators of Indian Financial System:** Role & need of Regulations in Financial system -Security Exchange Board of India (SEBI): Organization- Power and Functions of SEBI, Regulation of Security Market. RBI: Role of RBI in the Money Market-

Credit control Measures. IRDAI: Features- Functions- Role- Rights and Duties of IRDAI. PFRDA: Meaning- Functions and Duties- National Pension System: Meaning and Features- Exit from NPS -Financial Stability and Development Council (FSDC)-Features-Role-Functions. **(20 Hours)**

**Module 3: Financial Intermediaries: Banking institutions-** Commercial banks, Co-operative Banks, Regional Rural Banks, Foreign Banks, Payment Banks- Meaning only. **Development banks** -Meaning and functions; The Industrial Finance Corporation of India Limited (IFCI): Nature -Role – Functions (Finance and Development Activities)- Industrial Development Bank of India (IDBI)-Features and Functions. The Small Industries Development Bank of India: Nature-Role-Functions (Direct and Indirect Financing activities). Investment Banks-Meaning and Functions. -NABARD: Nature- Role and Functions- EXIM Bank of India-Nature-Role and Functions- **NBFCs-** Meaning and Functions **(20 Hours)**

**Module 4: Financial Services:** Meaning and Features- Lease Financing- Meaning -Features and Types-Hire Purchase-Meaning and Essentials-Consumer Credit-Depository and Custodian Services-Forfeiting-Meaning- Need and Benefits -Insurance Services-Meaning-Features-Significance-Loan Syndication Service-Meaning-Features-Significance- Innovative Financial Instruments (Meaning and Features only): Floating Rate Bonds-Zero Interest Bonds-Deep Discount Bonds- Inverse Float Bonds-ADR- GDR- Eurobonds- Masala Bond-Green Bonds- ETFs-REITs,-InvIts.-SGBs-AIFs- Cryptocurrencies. **(25 Hours)**

**Practice Hours** **10 Hours**

**Total Hours** **90 Hours**

**Books for Reference:**

1. Indian Financial System by Bharati V. Pathak, Pearson.
2. Indian Financial System: Theory and Practice by H.R. Machiraju
3. Indian Financial System: An Overview by Alok Pandey
4. Financial Markets and Institutions: A Modern Perspective by Jeff Madura
5. Indian Financial System: Institutions, Markets, Services, and Regulations by K.C. Mishra

6. Financial Markets and Services by Gordon & Natarajan
7. Indian Financial System; M Y Khan
8. Indian Financial System and Markets; Sidhartha Sankar Saha; Mc Graw Hill, New Delhi
9. Fundamentals of the Indian Financial System; Vasant Desai, Himalaya publishing House

**Module-wise Mark Distribution:**

Module	I	II	III	IV	Total
Marks	15	24	24	30	93

**ELECTIVE COURSE- A : FINANCE**

**CORPORATE TAX PLANNING AND MANAGEMENT**

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
IV	CMCOM04E01	4	5

**Course Outcomes:**

1. Understand provisions of Income Tax Act regarding assessment of income of corporate bodies, Trust, AOP/BOI
2. Apply provisions of Income Tax Act for computation of tax liability of corporate bodies, Trust, AOP/BOI
3. Apply the provisions of Income Tax Act for the tax planning and management of both corporate and non-corporate entities
4. Assist management in taking managerial and financial decisions

**Module I: Assessment of Companies, Trust, AOP/BOI:** Computation of Total Income and Tax of Companies – Minimum Alternate Tax – Tax credit in respect of MAT – Computation of Income under Tonnage Tax Scheme - Assessment of Trust – Exempted incomes – Computation of Tax – Anonymous donations and its tax - Assessment of Association of Person and Body of Individuals – Computation of share of members – Computation of tax liability of AOP/BOI and its members

**(30 Hours)**

**Module II: Tax Compliance and Procedure:** Filing of return – E-filing of return – Assessment – Types of Assessment – Faceless Assessment Scheme and its procedure. Collection and Recovery of Tax – Tax Deduction at Source – TDS in respect of Salary – Other payments where TDS is applicable – Tax Collection at Source (TCS) – Advance payment of tax – Recovery and refund of tax – Appeals and Revision - Assessment of Non-residents in India - Double Taxation Relief – Interim Board of Settlement – Board for

Advance Ruling (BAR) - Survey – Search and Seizure – Application of retained assets  
**(30 Hours)**

**Module III: Tax Planning and Management:** Tax Planning – Tax Evasion – Tax Avoidance – Tax Management – Tax planning for Individuals – Income head wise tax planning. Tax Planning for New Business. **(10 Hours)**

**Module IV: Tax Planning and Financial Management Decisions:** Capital Structure Decisions – Dividend Policy – Bonus shares - Tax Planning and Managerial decisions – Own or Lease – Make or Buy decisions – Repair, Replace, Renewal or Renovation of Assets – Shut down or Continue Decisions **(10 Hours)**

**(Theory and Problem: 50% & 50%)**

**Practice Hours** **10 Hours**

**Total Hours** **90 Hours**

**Books for reference**

1. Direct Taxes Including Tax Planning and Management- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
2. Corporate Tax Planning and Management - Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications.
3. Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
4. Corporate Tax Planning and Business Tax Procedures - Singhanian V K, & Monica Singhanian - Taxmann Publications Ltd
5. Direct Taxes – Law and Practice, Bhagwathi Prasad- Wishwa Prakashana.
6. Direct Taxes Sri T N Manoharan- Snow White Publications.
7. Income Tax Law and Practice – Dr.A P Philip – Shobha Publications

**Module wise Mark Distribution (Including Choice questions)**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>35</b>	<b>35</b>	<b>12</b>	<b>11</b>	<b>93</b>

## **ELECTIVE COURSE- A : FINANCE**

### **DERIVATIVES AND RISK MANAGEMENT**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>CREDIT</b>	<b>HOURS PER WEEK</b>
<b>IV</b>	<b>CMCOM04E02</b>	<b>4</b>	<b>5</b>

#### **Course Outcomes:**

- 1. Understand the meaning, features, types and significances of derivatives.*
- 2. Describe and determine the prices of derivative instruments.*
- 3. Compute the prices of forward, futures and options.*
- 4. Describe the process of hedging using the derivative instruments.*
- 5. Formulate strategies of risk reduction and earning maximization.*
- 6. Describe the uses and applications of derivatives in financing.*

**Module 1: Introduction to Derivatives:** Derivatives: Meaning and Definition- Characteristics-Types-Significance-Uses-Critique of derivatives. Evolution of Derivative Markets (Global and Indian)-Functions of Derivative Markets-Participants in Derivative Markets. Commodity Exchanges in India: Role and significance. **Forward Contract:** Meaning and Features- Forward Contract Vs Spot Contracts-Classification of Forward

Contracts-Determination of Forward Prices: Pricing Terminology-Assumptions-Forward Pricing Methodology: Continuous Compounding-Forward Price for Investment Assets-Arbitrager's Investment Strategy.

**(20 Hours)**

**Module 2: Futures Contracts:** Meaning, Definition and Features- Forward Contract Vs. Futures Contracts- Types of Futures Contracts. Margin Money: Meaning and Objectives-Types of Margin Money (Theory only): Initial Margin- Marking to Market- Exposure Margin- Variation Margin- Maintenance Margin. Futures price: Meaning -Basic Concepts in Futures Pricing -Futures Pricing Models: Cost and Carry Model in Perfect and Imperfect Market- Cash and Carry Arbitrage- Reverse Cash and Carry Arbitrage-Types of Futures Markets-Speculation using Futures- Hedging Strategies using Futures.

**(20 Hours)**

**Module 3: Options I :** Meaning -Definition -Terminology. Option Moneyness: Types-Option Vs Futures- Value of an Option: Intrinsic Value-Time Value. Option Position – Pay Off Profile of Option Position. Stock Option Pricing: Determinants- Upper and Lower Bound of Option Price (Call and Put Option)- Put Call Parity. Option Pricing Models: Binomial Model- Assumptions- Single Period and Two Period Valuation- Limitations-Black Scholes Merton Model for valuing stock options (Basic Model only)-Assumptions- Computation-Limitations.

**(25 Hours)**

**Module 4: Options II:** Option Trading Strategies (Theory only): Straddle-Strangle- Spreads. Option Greeks (Meaning only): Delta-Gama- Theta-Vega-Rho-Exotic Options. **Swaps:** Meaning and Definition -Features- Advantage and Disadvantage- Types of Swaps: Interest Rate Swaps (Theory only): Meaning - Features. Currency Swaps (Theory only): Meaning and Definition- Features- Uses- Forward Swaps and Swap Option Contracts- Cancellable and Extendable Swaps.

**(15 Hours)**

**Theory and Problem: 70% and 30%**

**Practice Hours**

**10 Hours**

**Total Hours**

**90 Hours**

**Books for References:**

1. Derivatives and Risk Management- Rajive Srivastava- Oxford University Press.
2. Options, Futures and Other Derivatives- John C Hull and Sankarshan Basu- Pearson
3. An introduction to Derivatives and Risk Management; Don M Chance/Robert Brooks/Sanjay Dhamija; CENGAGE
4. Derivatives and Risk Management; Sundaram Janakiramanan ; Pearson
5. Derivatives and Risk Management; N R Parasuraman; Mc Graw Hill

6. Financial Derivatives: Theory, Concepts and Problems: S L Gupta – Prentice Hall of India; 2<sup>nd</sup> Edition
7. Derivatives and Risk Management: Khatri Dhanesh Kumar- Prentice Hall of India; 2<sup>nd</sup> Edition
8. Fundamentals of Financial Derivatives- Prafulla Kumar Swain- Himalaya Publishing House

#### **Module wise Mark Distribution**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>23</b>	<b>23</b>	<b>29</b>	<b>18</b>	<b>93</b>

### **ELECTIVE COURSE- A : FINANCE**

#### **STRATEGIC FINANCIAL MANAGEMENT**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>CREDIT</b>	<b>HOURS PER WEEK</b>
<b>IV</b>	<b>CMCOM04E03</b>	<b>4</b>	<b>5</b>

#### **Course Outcomes:**

1. Understand the nature and concepts of strategic financial management.
2. Elaborate the process strategic decision making.
3. Apply the valuation skill for corporate restructuring
4. Understand the portfolio management techniques.

**Module I: Foundations of strategic financial management:** Financial Management - Strategic Financial Management- Meaning- Features- Importance-Financial goals -Financial strategy; Value creation -Shareholder value creation-Approaches for Measuring Shareholder Value-Metrics for Shareholder value Creation (SVA, MVA, M/B Ratio, EVA)- strategic financial management sustainability-limitations of strategic financial management. **(15 Hours)**

**Module II: Strategic financial decision:** Strategic financial decision -meaning, factors- Source of funding-meaning-Types of Funding-Equity financing-Debt financing-Grant funding-Venture capital-Bootstrapping-Crowd funding; Capital Structure Optimization- Cost of Capital and Capital Structure Decisions-Factors affecting a firm's cost of capital-method of calculating cost of capital-Capital structure and its impact on risk and return (debt vs. equity financing)- Factors affecting capital structure- Debt to Equity ratio-Leverage-types-risk and leverage relation- dividend policy and value of the firm-Determinants-Dividend and value of the firm-capital budgeting techniques and investment decision **(25 Hours)**

**Module III: Valuation of Business and Assets for Corporate Restructuring:** Type of Valuations - Valuation Principles & Techniques for Merger - Amalgamation, Slump Sale, Demerger-Principles & Techniques of Reporting- Relative Valuation and Swap Ratio. **(15 Hours)**

**Module IV: Portfolio management:** Introduction -Objectives of portfolio management - Basics -Portfolio return, standard deviation and beta -The concept of first principle -Concept of SML / CML and CL -Risk analysis -Concept of beta management -Portfolio with more than two securities -Markowitz model of risk-return optimization -Concept of minimum risk portfolio -Arbitrage pricing theory model (APT) -Formulation of portfolio strategy -Portfolio evaluation **(25 Hours)**

**Practice Hours** **10 Hours**

**Total Hours** **90 Hours**

**(Theory and Problem 70% and 30%)**

**Books for Reference:**

1. Prasanna Chandra, Financial Management, Tata Mc Graw Hill
2. Briham and Ehrhardt, Financial Management, Text and Cases, CENGAGE
3. M Y Khan and P K Jain, Financial Management, Text, Problems & Cases, Tata Mc Graw Hill
4. N Sridhar, Strategic Financial Management, Shroff Publishers.
5. I M Pandey, Financial Management, Vikas Publishers.

**Module wise Mark Distribution**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Mark</b>	<b>17</b>	<b>30</b>	<b>16</b>	<b>30</b>	<b>93</b>

## ELECTIVE COURSE- B : MARKETING

### CONSUMER BEHAVIOUR

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
IV	CMCOM04E04	4	5

#### Course Outcomes:

- 1. Understand the basic concept of consumer behaviour*
- 2. Understand the models of consumer behaviour and the consumer decision process*
3. Describe the needs and motives of consumers.
4. Elaborate the models of consumer behaviour.
5. Apply the behaviour models among consumers to predict the buying behaviour .

**Module I: Introduction to consumer behaviour:** Definition-Nature-scope- Application of consumer behaviour in marketing-Factors influencing consumer behaviour-Problems in studying consumer behaviour-Consumer research-role of consumer research **(20 Hours)**

**Module II: Consumer Decision making process:** -Four view of consumer-Economic man, passive man, cognitive man, emotional man- Types of consumer decisions-consumer decision making process-comprehensive models of consumer decision making **(20 Hours)**

**Module III: Consumer needs and motivation**-consumer needs-meaning-types of needs-motives-types of motives-buying motives-passive and negative motivation-rational and emotional motive- Maslow's hierarchy theory of motivation-consumer personality **(20 Hours)**

**Module IV: Models of consumer behaviour**-Traditional consumer behaviour model-Learning model, economic model, psychoanalytical model, socio cultural models-contemporary consumer behaviour model-Engel-Kollat Blackwell model-Black box model-Hawkins stern impulse buying model- Howard Sheth model **(20 Hours)**

**Practice Hours** **10 Hours**

**Total Hours:** **90 Hours**

**Books for References:**

1. Consumer Behaviour –Satish K Batra, S H H Kazmi
2. Consumer Behaviour in Indian Context –K K Srivastava ,Sujata khandai
3. Consumer Behaviour in Marketing strategy ,John A Howard
4. Consumer Behaviour in sights from Indian context- S Ramesh Kumar

**Module wise Mark Distribution (Including choice questions)**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>93</b>

## **ELECTIVE COURSE- B : MARKETING**

### **SERVICE MARKETING**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>CREDIT</b>	<b>HOURS PER WEEK</b>
IV	CMCOM04E05	4	5

#### **Course Outcomes:**

- 1) Develop a comprehensive understanding of the fundamental concepts, theories, and principles of service marketing.*
- 2) Analysis and evaluate different service marketing strategies employed by organizations.*
- 3) Learn about Customer Relationship Management (CRM) and its significance in service marketing.*
- 4) Understand the role of technology and digital marketing in service-based business.*

**Module I: Introduction to service marketing:** The concept of service :Meaning Definition, Features-Difference between goods and services- The concept of Service

marketing :Meaning, Definition, Characteristics, Objectives, Importance, Challenges & opportunities - classification of service marketing- Reasons for the growth of services in India-Environment of service marketing: micro environment and macro environment-Marketing Information System- Technologies in service sector -digital marketing in service.

**(25 Hours)**

**Module II: Marketing mix in Service Marketing:** The seven Ps: product decision, pricing strategies and tactics, promotion of service and distribution methods for services. Additional dimension in service marketing- people, physical evidence and process. Service mapping-service blueprinting-Service marketing communication mix: Advertising, publicity, public relation, direct marketing, sales promotion, personal selling.

**(20 Hours)**

**Module III: Service marketing strategies:** Service marketing segmentation-target marketing in services-positioning-positioning maps- Customer relationship management-Relationship marketing: meaning, nature and scope. Service marketing models: service marketing triangle: internal marketing, external marketing and interactive marketing-Service quality dimensions-SERVQUAL -Gap model. Evaluation of service: benchmarking of services-internal benchmarking, competitive benchmarking and functional or generic benchmarking.

**(25 Hours)**

**Module IV: Marketing of service with special reference to Financial services:** banking service & insurance service –Health services, Hospitality services including travel, hotels and tourism, Professional service, Public utility service, Educational service, consultancy service.

**(10 Hours)**

**Practice Hours** **10 Hours**

**Total Hours** **90 Hours**

**Books for Reference:**

1. Service Marketing, S.M.Jha :Himalaya Publishing House
2. Service Marketing ; R.Srinivasan;The Indian Context, PHI Learning Private Ltd.-
3. Service Marketing The Indian Perspective, Ravi Shanker; Excel Books
- 4.. Lovelock: Service Marketing, Christopher H Prentice Hall

**Module wise Mark Distribution (Including choice questions)**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>

<b>Marks</b>	<b>29</b>	<b>23</b>	<b>29</b>	<b>12</b>	<b>93</b>
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## **ELECTIVE COURSE- B : MARKETING**

### **LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>CREDIT</b>	<b>HOURS PER WEEK</b>
<b>IV</b>	<b>CMCOM04E06</b>	<b>4</b>	<b>5</b>

**Course Outcomes:**

1. *Understand the fundamental concepts of logistics and supply chain management*
2. *Analyse and evaluate supply chain operations and design and optimize supply chain networks.*
3. *Acquire an in-depth knowledge in procurement management, customer relationship management, material flow management...etc.*
4. *Acquaint with transportation modes, operations, and warehousing systems.*
5. *Learn the recent trends in logistical operations and management systems including Logistics costing methods.*

**Module I: Introduction to Logistics:** Fundamentals of Logistics – Definition and Activities – Aims and Importance – Progress in Logistics and Current Trends- Organisation and

Achieving Integration- elements and objectives of Logistics management – parties in Logistics- Integrated Logistics: objectives- E- Logistics.

**(15 hours)**

**Module II: Supply Chain Management:** Meaning and definition- components/ participants of SC- concept of SCM- Objectives of SCM- SCM process - Factors driving the evolution of SCM – objectives of SCM – Bull-whip effect - supply chain planning. Logistics V/S Supply chain,

**(15 hours)**

**Module III: warehousing Management:** Definition- evolution - importance- principles of warehousing operations- benefits- developing warehouse resource- factors affecting warehouse location- warehouse layout-Transportation: -principles, participants in transportation decisions, modes of Transport - cost -factors. Storehouse operation and control: -objectives -activities of the store -organizing the Store - store location and layout -storage system -classification and codification –modern techniques of store keeping -verification.

**(30 hours)**

**Module IV: Customer Service Management:** Customer Relationship Management- definition- types- history- techniques- advantages and disadvantages. Customer service Management: Meaning- need and relevance – demand management – order fulfillment-supplier relationship management. Logistics costing (theory only)- logistics audit. **(20 hours.)**

**Practice hours**

**10 Hours**

**Total hours**

**90 hours**

**Books for Reference:**

1. *"Logistics and Supply Chain Management"* by S. Anil Kumar and Rachit Kumar (Pearson India)
2. *"Logistics Management: An Indian Perspective"* by Vinod V. Sople (Dreamtech Press)
3. *"Supply Chain Management: Concepts, Practices, and Implementation"* by Sunil Chopra and Peter Meindl (Pearson India)
4. *"Logistics and Supply Chain Management: Creating Value-Adding Networks"* by Martin Christopher (Pearson India)
5. *"Supply Chain Management: Strategy, Planning, and Operation"* by Sunil Chopra and Peter Meindl (Pearson India)
6. *"Logistics Operations and Management: Concepts and Models"* by P. Ravi Kumar (Pearson India)
7. *"Logistics and Supply Chain Management: Strategies for Reducing Cost and Improving Service"* by Donald J. Bowersox, David J. Closs, and M. Bixby Cooper (McGraw-Hill Education India)
8. *"Logistics & Supply Chain Management"* by Martin Christopher (Pearson)

9. *"Operations and Supply Chain Management" by F. Robert Jacobs and Richard B. Chase (McGraw-Hill Education)*
10. *"Supply Chain Logistics Management" by Donald J. Bowersox, David J. Closs, and M. Bixby Cooper (McGraw-Hill Education)*
11. *"Introduction to Materials Management" by J.R. Tony Arnold, Stephen N. Chapman, and Lloyd M. Clive (Pearson)*

**Module-wise mark distribution (including choices)**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>16</b>	<b>16</b>	<b>35</b>	<b>26</b>	<b>93</b>

## **ELECTIVE COURSE- C :INTERNATIONAL BUSINESS**

### **INTERNATIONAL FINANCE**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>CREDIT</b>	<b>HOURS PER WEEK</b>
<b>IV</b>	<b>CMCOM04E07</b>	<b>4</b>	<b>5</b>

**Course Outcomes:**

1. *To understand the basic concepts of International Finance and recognize the international financial markets.*
2. *To identify the fundamentals of foreign exchange rates and their determination*
3. *To explain the working of foreign exchange market and the international agencies.*
4. *To analyse the various instruments in International financial market and identify the features.*
5. *To analyze the implications of global investment in the form of FDI and FII*

**Module I : International Finance:** Meaning; importance; scope; Problems; recent changes in International Financial Markets; foreign exchange markets; exchange rate, definitions; spot, cross rates and forward rates; alternative exchange rate regimes. **(20 Hours)**

**Module II : Exchange rate determination;** theories of foreign exchange rate; purchasing power parity theory; International fisher effect; portfolio balance model; balance of payment theory; Expectations theory, exchange rate of rupee; convertibility of Indian rupee. **(20 Hours)**

**Module III : International monetary system:** features, present exchange rate system; reforms of International monetary system; International financial markets: sources of international funds – multilateral development banks – IMF, World Bank, Asian Development Bank – European monetary system – evolution of Euro. International financial instruments: instruments of international financial markets –international bonds, equities and money market instruments - international equity financing through depository receipts – GDR – ADR – IDR

**(25Hours)**

**Module IV: International investments:** Foreign Direct Investment (FDI) – theories of FDI – strategies – modes of investment – benefits and costs of FDI – host country perspective and home country perspective – present position of FDI in India - foreign portfolio investment (FPI) – FII investment -risk and return of international portfolio investment. **(15 Hours)**

**Practice Hours**

**10 Hours**

**Total Hours**

**90 Hours**

**Books for References:**

1. Henuing Charles -International Financial Management (Tata McGraw Hill)
2. Shapin Alan C -International Financial Management (Prentice Hall of India)

3. Aple. P.G. -International Financial Management (Tata McGraw Hill)
4. Alan C. Shapiro -Multi National Financial Management (Prentice Hall of India)
5. Agarwal O. P. (2018). International Financial management. Bengaluru, Karnataka: Himalaya Publishing House.
6. Anuj Varma (2012). International Financial management. New Delhi, Delhi: Dreamtech Press.
7. Apte P.G. (2011). International Financial management. West Patel Nagar, New Delhi: Tata Mcgraw-hill Publishing Co. Ltd.
8. Avadhani V. A. (2013). International Financial management. Bengaluru, Karnataka: Himalaya Publishing House.
9. S. Kevin (2016). Fundamentals of International Financial Management, Delhi: PHI Learning Pvt. Ltd.

#### **Module wise Mark Distribution**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>23</b>	<b>23</b>	<b>32</b>	<b>15</b>	<b>93</b>

## **ELECTIVE COURSE- C :INTERNATIONAL BUSINESS**

### **FOREIGN TRADE MANAGEMENT**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>CREDIT</b>	<b>HOURS PER WEEK</b>
<b>I</b>	<b>CMCOM04E08</b>	<b>4</b>	<b>5</b>

#### **Course Outcomes:**

1. To examine different measures of export promotion;
2. To give the students an understanding about the dimensions of foreign trade.
3. To acquaint them with the procedure of the foreign trade
4. To analyze the foreign trade and economic growth.
5. To Explain recent trends of India's foreign trade.

**Module I: International Business:** Distinction between foreign trade and domestic trade. Need and Significance of Foreign Trade, Free Trade vs. Protection- Balance of Payment- Concept, Disequilibrium in BOP -Structural, Cyclic and Monetary Disequilibrium -Methods of correction - Trade barriers and Trade Strategy -International Trade Theories and their Business Implications -Process of Globalization. Theories of International Trade- Absolute and comparative Advantage theories- Heckscher Ohlin theory- terms of trade- theory of international trade in services.

**(25 Hours)**

**Module II: Composition and direction of India's foreign trade-** India's foreign trade policy- export promotion infrastructure and institutional set-up – deemed exports- rupee convertibility- policy on foreign collaborations and counter trade arrangements- India's joint ventures abroad-project and consulting exports.

**(20 Hours)**

**Module III: Export assistance and promotion measures:** ECGC- import facility- duty drawback- duty exemption schemes- tax concessions- MAI-MDA-100 percent EOUs- SEZs.

**(10 Hours)**

**Module IV: Procedure for procurement through imports:** Import financing-customs clearance of imports- managing risks involved in importing. - Information Technology in International Business: e-Procurement, e-Marketing, e-Logistics. Processing of an export order – methods of payment- negotiations of export bills- pre and post-shipment export credit – Bank guarantees- types and characteristics of export documents - factoring and insurance Customs clearance of Import Cargo, Clearance of Export cargo, Custom Valuation, The Harmonized System, Carnets, Developments in Custom Clearance Procedure. Export Procedures - The Search for an overseas buyer, Processing an Export Order, Negotiation of Documents, Role of Banks in Export-Import Transactions. INCO terms.

**(25 Hours)**

**Practice Hours**

**10 Hours**

**Total Hours**

**90 Hours**

**Books for Reference:**

1. Alan C Shapiro, Multi National Financial Management
2. Clare C Gump, ABC of Foreign Exchange
3. Krishnamoorthy S, Guide to Foreign Exchange Regulations
4. Chaterjee A K, Principles of Foreign Exchanger
5. Rajwadi, Foreign Exchange Management
6. Keith Red Head, Financial Derivatives
7. V VKeshkamat , Foreign Exchange Arithmetic, Vivek Publications ,Mumbai
8. C Jeevandam, Foreign Exchange Arithmetic and Risk Management, – Sulthan

Chand & Sons

9. B K Chaudhuri, Finance of Foreign Trade and Foreign Exchange

10. S. Kevin, Commodity and Financial Derivatives, 2nd ed., PHI Learning Private Ltd, Delhi

11. The Essence of International Business, Taggart and McDermott, Prentice Hall of India. 12.. International Business -Francis Cherunilam.

13. International Business -Rao and Rangachari.

14. Black and Sundaram : International Business Environment, Prentice Hall of India, New Delhi.

15. Aswathappa : International Business, Tata McGraw Hill Publications, New Delhi.

16. Schmothoff C.R. : Export Trade -The Law and Practice of International Trade.

**Module wise Mark Distribution (Including choice questions)**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>35</b>	<b>16</b>	<b>13</b>	<b>29</b>	<b>93</b>

**ELECTIVE COURSE- C :INTERNATIONAL BUSINESS**

**INTERNATIONAL MARKETING**

<b>Semester</b>	<b>Course Code</b>	<b>Credit</b>	<b>Hours per Week</b>
<b>IV</b>	<b>CMCOM04E09</b>	<b>4</b>	<b>5</b>

**Course Outcomes:**

- 1. Understand the nature, scope and challenges of international marketing.*
- 2. Evaluate the international marketing environment and role of trade blocks.*

3. *Apply the product and distribution strategies in international market.*
4. *Understand the international pricing policies and Promotion mix*

**Module I: International Marketing:** Meaning, Scope and Concepts-Domestic market Vs International Market-Major trends affecting Global business -Challenges of international marketing-Benefits of international marketing-Basis of International trade- Levels of Economic integration: Free trade area, Customs union, Economic and Marketing union, Common market, Political union. Market Barriers: Tariff and Nontariff barriers. WTO: Functions, structure and Dispute settlement. **(20 Hours)**

**Module II: Global Marketing Environment:** Political environment- Cultural – Legal and Economic Environment. Trade blocks: ASEAN, SAARC, EU, NAFTA, EAC, CEFTA and CACM- Global marketing entry strategies-Market factors influencing entry options. Segmentation of International Market-Segmentation Strategies-Criteria for segmentation of Consumer Goods Market. **(20 Hours)**

**Module III: Product Strategies:** What is product? - New product development-Product Adaptation-International Product Life Cycle (IPLC): Stages and Characteristics-Marketing Strategies-Product Standardization Vs Product Adaptation-International Product Mix-International Brand policy- New Trends-Strategies in Brand Management. **(15 Hours)**

**Module IV: International Pricing Policy:** Factors affecting Pricing Policy-Process of price setting-Methods of international pricing-Issues in international pricing-Transfer Pricing-Dumping- Price distortion- Countertrade-International distribution policy-New Trends- Types of distribution channel: Direct and Indirect Channel- Determinants of Channel Types-influence of internet on International distribution-Promotion Strategies- Promotion Mix: Personal selling-Publicity-Sales promotion – Overseas product Exhibition-Advertising. **(25 Hours)**

**Practice Hours** **10 Hours**

**Total Hours** **90 Hours**

**Books for Reference:**

1. International Marketing Management: Varshney and Bhattacharye; Sultan Chand & Sons, New Delhi
2. International Marketing; Philip Cateora and John Graham; Tata Mc Graw Hill, New Delhi.
3. International Marketing Analysis and Strategy; Sat Ontvisit and John Shaw.
4. International Marketing Within and Beyond; Elene Horska
5. Export Management; D C Kapoor; Vikas Publishing House, New Delhi.
6. International Trade and Export Management; Francis Cherunilam
7. Global Marketing Management; Keegen , Prentice Hall of India, New Delhi

8. International Marketing An Asia – Pacific Perspective; Richard Fletcher and Heather Grawford
9. International Marketing, Kotabe and Helsen, Wiley.

**Module wise Mark Distribution**

<b>Module</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>Total</b>
<b>Marks</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>30</b>	<b>93</b>