

Yashwantrao Chavan Maharashtra Open University, Nashik-422222.

School of Commerce and Management

Syllabus of M117- Master of Commerce as per NEP-2020

First Year (Semester-I)

Advanced Accountancy Specialization Group: Semester- I

Compulsory Course:

COM 531 Management Accounting- I

TOPIC 1 UNIT 1 Introduction to Management Accounting Meaning and Definition of Management Accounting Meaning and Definitions of Management Accounting, Characteristics of Management Accounting, Need and Importance of Management Accounting, Objectives of Management Accounting, Scope of Management Accounting, Functions of Management Accounting

UNIT 2 Financial Accounting, Cost Accounting and Management Accounting Phases in the Evolution of Accounting, Use of Accounting Information, Application of Accounting Information, Structure of Accounting, Financial Accounting, Objectives of Financial Accounting, Functions of Financial Accounting, Limitations of Financial Accounting, Cost Accounting, Objectives of cost Accounting, Emergence of Management Accounting, Distinction between Management Accounting and Financial Accounting, Distinction between Management Accounting and cost Accounting

UNIT 3 Tools and Techniques, Role of Management Accounting Tools and Techniques of Management Accounting, Advantages of Management Accounting, Limitations of Management Accounting, Installation of Management Accounting System, Management Accountant : Role, Functions and Duties, Functions of Management Accountant, Responsibilities of Management Accountant, Important Duties of Management Accountant, Essential Qualities of Management Accountant, Traits of Successful Management Accountant

TOPIC 2 Analysis of Financial Statement

UNIT 4 Meaning Objectives and Tools of Financial Statement Analysis Meaning Objective and Interpretation of Financial Statement Analysis (A) Meaning (B) Objective (C) Interpretation of Financial Statement, Steps involved in the Financial statement Analysis, Role in Financial Analyst, Limitations of Financial Statements, Types of Financial Analysis, Tools of Financial Statement Analysis, Multi-steps Income Statement, Horizontal Analysis, Comparative statements, Procedure of Interfirm Comparison, Necessity of Interfirm Comparison, Limitations of Comparative Financial Statement Analysis, Application of

Interfirm Comparison Method, Advantages of Interfirm Comparison, Disadvantages of Interfirm comparison, Precautions before Preparing comparative Statements

UNIT 5 Common Size Statements and Trend Analysis Common Size statements, Procedure for Preparation of Common size Statement, Illustrations, Trend Analysis, Computation of Trend Percentage, Steps involved in the Computation of Trend Ratios, Illustrations, Analytical Balance Sheet

UNIT 6 Ratio Analysis Meaning of Ratios, Ratio Analysis-Rationale, Nature of Ratio Analysis, Objectives of Ratio Analysis, Principal Advantages of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratios, Types of Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios, Tabular Representation of Type of Ratios and their Significance

UNIT 7 Fund Flow Statements

Meaning of Fund Flow Statement, Uses of Fund Flow Statement, Fund Flow Statement and Income Statement, Preparation of Fund Flow Statement, Fund from Business Operations, Proforma of a Funds Flow Statement, Requirements for Preparation of Fund Flow Statement, Steps in Preparation of Fund Flow Statement, Advantages of Fund Flow Statement, Proforma of a Funds Flow

UNIT 8 Cash Flow Statements Meaning of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement, Utility of Cash Flow Statement, Preparation of Cash Flow Statement, Transactions Affecting of Cash Inflows and Cash Outflows, Construction of Cash Flow Statement, Cash from Business Operations, Form of Business Statement of Cash from Business Operation, Proforma of Cash Flow Statement, Limitations of Cash Flow Analysis

TOPIC 3 Working Capital Management

UNIT 9 Concept and Definition of Working Capital Concept and Definition of Working Capital, Main Constituents of Working Capital, Types of Working Capital, Meaning of Working Capital Cycle, Working Capital Management, Determination of Working Capital, Assessment of Working Capital Needs, Preparation of Statement of Working Capital Requirement, Common Items included in Calculation of Working Capital Required, Sources of Working Capital, Approaches for Determining the Financial Mix

UNIT 10 Components of Working Capital - Management of Cash Components of Working Capital - Management of Cash, Objectives of Cash Management, Importance of Cash Management, Strategies for Four Aspect of Cash Management, Cash Planning, Cash Forecasting and Budgeting, Long-term Cash Forecasting, Managing the Cash Flows,

Determining Optimum Levels of Cash Balance, Cash Management Models, Investment of Securities

UNIT 11 Accounts Receivable Management Meaning of Accounts Receivable, Meaning of Accounts Receivable Management, Factors that Govern the Accounts Receivable, A Balance between Liquidity" and "Profitability", Computation the "age" of Accounts Receivable

UNIT 12 Inventory Management

Inventory Management, Role of Financial Manager in Inventory Management, Determinant the Optimum level of Inventory, Purchase Control, Stock Levels, Economic Order Quantity (EOQ), Other Important Inventory Control Techniques.

COM599 Research Methodology

Unit 1: Research Fundamentals And Terminology: Definition of Research Objectives of Research Characteristics of Good Research Important Research Concepts The Language of Research Concepts Constructs Definitions Variables Propositions and Hypothesis Theory, Models

Unit 2: Importance of Research In Management Decisions: Characteristics of Management Decisions Importance of Research in Management Decision Making, Management Areas of Decision Making, Types of Research and Management Decisions Limitations of Business Research, Newer Trends in Decision Making Through Research.

Unit 3: Defining Research Problem: Defining the Research Problem Identification Process Research Proposal Purpose of a Research Proposal, Components of a Research Proposal

Unit 4: Formulation of Hypothesis: What is a Hypothesis? me Basic Concepts Concerning Testing of Hypothesis Types of Hypothesis Procedure for Testing of Hypothesis

Unit 5: Research Design: What is Research Design? Classification of Research Designs Exploratory Studies Descriptive Studies Causal Studies

Unit 6: Experimental Design What is Experimentation? Various Concepts and Definitions Conducting an Experiment Validity in Experimentation, Classification of Experimental Designs

Unit 7: Methods Of Data Collection: Primary and Secondary Data Primary Data Sources Surveys Observations Interviews, Secondary Data Sources.

Unit 8: Sampling And Sampling Distribution: Some Basic Concepts, Census and Sample Methods Sampling Methods Sampling and Non Sampling Errors Sampling Distribution, Law of Large Numbers and Central Limit Theorem

Unit 9: Attitude Measurement And Scales: Concept of Measurement and Scaling Measurement Scales Statistical Analysis Based on Scales Characteristics of Good Measurement Sources of Error in Measurement Scaling Techniques Comparative Scales, Non-comparative Scales

Unit 10: Report Writing And Presentation: Types of Research Reports Research Report Components Writing the Report Considerations while Writing the Draft, Presentation Considerations

Unit 11: Introduction To Communication And Factors Influencing Its Effectiveness: The Communication Process Barriers to Effective Communication Environmental Factors Overcoming Environmental Factors Individual Factors Overcoming Individual Factors Cultural Factors Overcoming Cultural Factors.

Unit 12: Understanding Business Communication: What is Business Communication? Internal Communication External Communication Flows in an Organization Prominent Communication Channels in Organizations Changing Landscape of Business Communication Managing diversity through communication Ethical communication, Developing Skills for Effective Business Communication Presentation Skills Negotiation Skills Giving and receiving feedback Managing difficult conversations.

Unit 13: Effective Business Communication: Effective Business Communication – Organizational Context Business Meetings Business Presentations Emails Business Reports Effective Business Communication - Importance for Individuals Preparing , Resume Presenting Self.

Unit 14: Communicating Electronically: Defining electronic communication Types of electronic communication Emails Voicemails, Videoconferences, Electronic newsletters and brochures Screensavers Intranet Social media platforms evaluating the utility of electronic media Advantages Limitations / challenges Tips for using the electronic media effectively.

Unit 15: Leadership Communication: Defining leadership Focus of leadership, communication Building organizational identity and image Building stakeholder commitment by aligning their interests Seeking stakeholder feedback Shaping, organizational culture Building high performance teams Conducting/managing difficult conversations, Delivering good, bad or neutral messages / decisions

Choosing an effective medium of communication, Skills / attributes for effective leadership, communication Understanding self as a leader Practice reflection presenting self as a leader.

Advanced Accountancy Specialization Group Courses:

COM537 Basics of Business Entrepreneurship- I

UNIT 1 : Introduction to Entrepreneurship: Entrepreneur, Entrepreneurship and Enterprise, Concept of an Entrepreneur, Significance of Entrepreneurship, Entrepreneurship Development, Some Models for Entrepreneurship Development, Entrepreneurship in Developing Countries

UNIT 2: Understanding Entrepreneurship: Entrepreneurship: Concept and Growth Dimensions of Entrepreneurship Development, Entrepreneurship and Management, Distinction between an Entrepreneur and a Manager

UNIT 3: Introducing the Entrepreneur: The Entrepreneurial Personality, Entrepreneurial Mindset, Entrepreneurial Functions

UNIT 4: Entrepreneurial Career: Charms of Being an Entrepreneur, A Journey Towards Entrepreneurship Career, Myths of Entrepreneurship, Problems Faced by Entrepreneurs, the Dark Side of Entrepreneurship

UNIT 5: Theories of Entrepreneurship: Economic Theories of Entrepreneurship, Sociological Theories of Entrepreneurship Cultural theories of Entrepreneurship, Psychological Theories of Entrepreneurship, Conceptual Models of Entrepreneurship

UNIT 6: Classification of Entrepreneurs: Classification of Entrepreneurs- Danhof's Classification Based on Adaptability, Singh's Classification Based on Nature of Economy, Gupta's Classification From Development Angle, Arthur Cole's Classification, Classification Based on Motives, Classification by Behavioural Scientists, Classification by Ucbasaran, Alsos, Westhead and Wright, Raj Shankar's Classification, Classification Based on Expertise, Classification Based on Motivation Levels, Classification Based on Type of Business, Joe Abraham's Classification, Zimmerer and Scarborough's Classification Based on Cultural Diversity, Schollhammer's classification Based on Entrepreneurship Practice, Robert Hisrich's Classification of Start-up Enterprises, Classifications Based on New Trends, Other Classifications.

AAG501 Advanced Accounting and Auditing-I

Topic 1 Amalgamation, Absorption, External Reconstruction and Internal Reconstruction of Companies Unit 1 Accounting for Amalgamation, Absorption and External Reconstruction

External Reconstruction : Meaning of Amalgamation, Absorption and External Reconstruction, Distinction between Amalgamation, Absorption and External Reconstruction, Forms of Amalgamation, Accounting Standard (AS:14) and Amalgamation, Types of Amalgamation (I) Amalgamation in the nature of Merger (II) Amalgamation in the nature of purchase, Purchase consideration and working Methods (a) Lump Sum Method (b) Net Assets Method (c) Payment Basis Method (d) Combination of Net Assets Method and Payment of Basis Method, Accounting Procedure, Precautions to be taken while accounting entries to be made in the books of the Vender Company (transferor company), Steps to close the books of accounts of the transferor of company, Accounting Entries in the books of Transferor Company

Unit 2 Methods of Accounting: Amalgamation and External Reconstruction: Methods of Accounting for Amalgamation (I) The Pooling of Interest Methods (II) The Purchase Method., Inter Company Investments (I) when one of the Transferor Company is holding shares of other Transferor Company. (II) When the Transferee Company is holding shares of the Transferor Company (III) When the Transferor Company holding some shares of the Transferee Company. (IV) Gross Holding, External Reconstruction

Unit 3 Internal Reconstruction: Meaning of Internal Reconstruction, Legal Requirements i) Legal Requirements in connection with the “ Alternation of Share Capital ii) Legal Requirements for “Reduction of Share Capital” iii) Legal Requirements for “Variation of Shareholders" Rights, Distinction between Internal Reconstruction and External Reconstruction, Reduction of Share Capital, Purpose of Capital Reduction, Procedure of Capital Reduction, Alteration of Share Capital, Accounting Entries, Treatment of Arrears of Dividend, Scheme of Capital Reduction

Topic 2 Profit or Loss Prior to Incorporation

Unit 4 Meaning and Accounting Treatment: Profit or Loss prior to Incorporation: Allocation of Profit or Loss into Pre-and Post Incorporation Period, Meaning of Profit or Loss Prior to Incorporation, Steps for ascertainment of Profit or Loss Prior to Incorporation., Accounting Treatment, Methods of Computing Profit or Loss Profit to Incorporation, Cut - off - Date

Unit 5 Profit or loss prior to Incorporation: Basis of Apportionment: Basis of Apportionment, Guidelines for Apportionment of Expenses, Summary Chart

Topic 3 Final Accounts of Banking Company Unit 6 Introduction to Banking Company:

Introduction to Banking Company, Legal Provisions (a) Restriction on Business (b) Non-Banking Assets and its Disposal (c) Capital Structure (d) Reserve Fund (e) Statutory Reserve (f) Cash Reserve (g) Reconstruction on Loans and Advances (h) Bills for Collection (i) Acceptance, Endorsement and Other Obligations (j) Rebate on Bills Discounted (k) Letter of Credit and Traveller's Cheques (l) Provision for Bad and Doubtful Debts (m) Provision for Taxation (n) Provisions and Contingencies (o) Accounting Year

Unit 7 Non - Performing Assets (NPA): Non Performing Assets (NPA), Meaning, Classification of Assets, Provision Against Various Assets, Calculation of "Income Recognition", Annexure I, Annexure II, The Banking Regulation Act, 1949. Schedule I - Amendments, Additional Disclosures by Banks in "Notes to Accounts"

Unit 8 Final Accounts of Banking Company: Books of Accounts, Preparation of Final Account, The Third Schedule - From 'A' Form of Balance Sheet, Form 'B' - From of Profit and Loss Account, guidelines of RBI for compilation of financial statements, Illustrations, Abridge form of Balance Sheet and Profit and Loss Account

Topic 4 Final Accounts of General Insurance Company

Unit 9 Introduction, Meaning and Types of Insurance: Nature of Insurance, Meaning and Definition, Categories of Insurance, Types of Insurance, Life Insurance, Fire Insurance, Marine Insurance, Comparison between Life Insurance and Fire and Marine Insurance.

Unit 10 Accounts of General Insurance Business: Revenue Account: Preparation of Financial Statements i) Form B - RA ii) Form B - PL iii) Form B - BS 10.3 Schedule Forming part of Financial Statements i) Schedule - 1 : Premium Earned (Net) ii) Schedule - 2 : Claims Incurred (Net) iii) Schedule - 3 : Commission iv) Schedule - 4: Operating Expenses Related to Insurance Business

Unit 11 Accounts of General Insurance Business: Balance Sheet: Schedule forming part of Balance Sheet i) Schedule - 5: Share Capital ii) Schedule - 5A: Share Capital Pattern of Shareholding iii) Schedule - 6: Reserves and Surplus iv) Schedule - 7: Borrowings v) Schedule - 8; Investment vi) Schedule - 9: Loans vii) Schedule - 10 : Fixed Assets viii) Schedule - 11 : Cash and Bank Balances ix) Schedule - 12: Advances and Other Assets x) Schedule - 13: Current Liabilities xi) Schedule - 14 : Provisions xii) Schedule - 15 : Miscellaneous Expenses xiii) Schedule - c:Auditors report, Specimens of Revenue Account 1 and

AAG503 Advanced Cost Accounting - I

TOPIC 1. UNIT 1 Cost Concepts Cost Concepts, Cost, Costing, Cost Accounting, Cost Accountancy, Limitations of Financial Accounting, Nature of Cost Accounting, Objectives of Cost Accounting, Advantages of Cost Accounting, Limitations of Cost Accounting, Difference between Financial Accounting and Cost Accounting, Cost Unit and Cost Centres

UNIT 2 Elements of Cost Elements of cost, Material, Labour and Expenses, Material - direct and indirect, Labour - direct and indirect, Expenses - direct and indirect, Overheads and types of overheads, Items excluded from cost, Division of costs, Classification of costs, Methods of cost classification

UNIT 3 Cost Sheets and Quotations

Cost Sheet, Purpose of Cost sheet, Proforma of simple cost sheet, Proforma of complex cost sheet, Summary list, Illustrations, Quotations and its preparation, Illustrations on preparation of quotation

TOPIC 2 Material Costing

UNIT 4 Meaning of Material and Purchasing Meaning of materials, Types of materials, Purchase of purchasing, Centralised and de-centralised purchasing, Purchase Requisition, Selection of supplier, Placing order with the supplier

UNIT 5 Receipts and Storage of Materials Receipt of materials, Checking quantity and quality of materials received, Documents connected with receipt and Verification of materials received, Storage of Materials, Location of store, Organisation of stores, Classification and codification of materials, Bins and Bin Cards, Recording of materials in stores

UNIT 6 Control Over Materials in stores Control over materials in stores, Fixation of stock levels, Economic Order Quantity (EOQ), Stock taking, Methods of stock taking, Discrepancies and treatment of discrepancies

UNIT 7 Issues of Materials Issue of materials, Procedure for issue of materials, Documents related to issue of materials, Care to be taken while issuing materials

UNIT 8 Pricing of Material Issued Pricing of materials issued, Methods used for pricing of issues, Cost price Methods, Average Price Methods, Notional Price Methods, Important points related to materials costing control

TOPIC 3 Labour Costing

UNIT 9 Meaning and Types of Labour

Meaning and Importance of labour, Types of labour, Direct Labour, Indirect Labour, Casual Labourers, Out Workers, Types of workers on the basis of skill, Sections / departments

dealing with labour activities, Labour turnover, Measurement of labour turnover, Causes of labour turnover, Cost of Labour turnover, Treatment of labour turnover costs, Illustrations on labour turnover Illustrations on labour turnover.

UNIT 10 Time Keeping Time keeping, Meaning and importance, Methods of time keeping

UNIT 11 Time Booking Time Booking, Meaning and Necessity, Methods of time booking

UNIT 12 Reconciliation of Time Kept and Time Booked

Reconciliation of time kept and time booked, idle time and its types, Causes of idle time, Cost and treatment of idle time cost.

Electives Course (Select any one)

COM533 BUSINESS ECONOMICS - I

Unit 1: Nature, Scope and Definition of Managerial (Business) Economics Nature and Scope of Business Economics, Scope of Managerial (Business Economics) **Unit 2: Importance, Contribution and Basic Concepts** Importance of the subject business/managerial economics, Contribution of business economics. Important basic concepts in managerial economics.

Unit 3: Concept of Elasticity Definition of concept of elasticity, Various types of elasticity of demand, Elasticity of Supply, Applications of the concept of elasticity.

Unit 4 : Cardinal and Ordinal Utility Cardinal and ordinal utility, Cardinal utility approach , Ordinal utility approach

Unit 5 : Revealed Preference Theory Choice reveals preference, Assumptions of revealed preference theory, Explanation of revealed preference theory, Critical evaluation of the revealed preference theory , Consumer choice under risk

Unit 6 : Demand Forecasting Techniques Estimation of demand for consumer durables and non-durables

Need for demand forecasting, Methods of demand forecasting

Unit 7 : Theory of Production -I Production function, Production with one variable input- Law of diminishing returns, Assumptions of the Law, Diagrammatic presentation Significance of the Law

Unit 8 : Theory of Production - II Production with two variable inputs: Law of Returns to Scale, Assumptions of the Law, Diagrammatic Presentation, Estimation of production function

Unit 9 : Economies & Diseconomies of Scale Economies and Diseconomies of Scale, Forms of Internal Economies, Forms of External Economies, Diseconomies of Scale

Unit 10: Cost Concept Accounting Cost Concepts, Analytical Cost Concepts

Unit 11 : Theories of Costs Short Run Cost Curves, Long Run Cost Curves

Unit 12 : Optimum Production in The ShortRun Optimum production in the short run, Behaviour of the short run average total cost curve (SATC).

COM535 Strategic Management-I

Unit 1 Business Policy: Evolution based on Managerial Practices, Essentials of Business Policy, Objectives of Business Policy, Why Create Business Policies?, The Importance of Business Policy, The Purpose of Business Policy, Characteristics of a Good Policy.

Unit 2 Strategy: Concept, Definition, Levels, Forms and Issues: Concept of Strategy, Defining and Explaining Strategy, Levels at which Strategy Operates, Forms of Organizational Strategy, Strategic Decision-making, Issues in Strategic Decision-making, Schools of Thought on Strategy Formation

Unit 3 Strategic Management 1: Concept of Strategic Management, Definitions of Strategic Management, History of Strategic management, Levels at which Strategy Operates, Different Levels of Strategy, Forms of Organizational Strategy, Corporate Strategy, Business Strategy, Operational Strategy, Functional Strategy, Grand Strategy, Importance of Strategic Management.

Unit 4 Strategic Management 2: Strategists and their Role in Strategic Management, Role of Board of Directors, Role of Chief Executive Officer (CEO), Role of Entrepreneurs, Role of Senior Management, Role of SBU-Level Executives, Role of Corporate Planning Staff, Role of Consultants, Role of Middle-level Managers, Role of Executive Assistant, Strategic Management process, Strategic decision making, Social & Ethical Issues in Business, Types of business ethics issues, Ethical problems occur in business

Unit 5 Strategy Formulation: Formulating Strategy, Steps of Strategy formulation, Formulating objectives, Understanding Vision, Defining Vision, Benefits of Having a Vision, The Process of Envisioning, Mission, Understanding Mission, Defining Mission, How is Mission Statements Formulated?, Characteristics of a Mission Statement, Goals and

Objectives, Roles of Objectives, Characteristics of Objectives, Issues in Objective-Setting, What Objectives are Set?, How are Objectives Formulated?

Unit 6 Environmental Scanning: Characteristics of Environment, General and Relevant Environment, Environmental Scanning, Factors affecting Environmental Scanning, Identifying the Environmental Factors, Structuring Environmental Appraisal, Approaches to Environmental Scanning, Sources of Information for Environmental Scanning, Methods and Techniques Used for Environmental Scanning, Pitfalls in Environmental Scanning

Unit 7 Internal and External Environment: Factors of External Environment, Internal Environment, SWOT Analysis, Role and Importance of SWO Analysis, Resource Audit, Core Competence, Strategic and Competitive Advantage, Value Chain Analysis, Analysis, Usefulness of the Value Chain Analysis .

Unit 8 Strategic Planning - Concept, Process, Forms, Merits and Limitations: Concept and Features of Strategic Planning, The Need for Planning and Significance of Planning, Merits of Strategic Planning, Strategic planning process, Strategic Alternatives, Top Down or Planning Down, Bottom Up or Planning Up, Negotiative or Negotiated, Planning style, structure, and style of management, Non-Strategic Planning .

Unit 9 Strategic Choices and Alternatives: Strategic Alternatives, Generating strategic alternatives, Classifying strategic alternatives, Classification based on the desired rate of growth, Strategic Choice, International Strategy, Multidomestic Strategy, Global strategy, Transnational Strategy, Cultural Aspects of Strategic Choice.

Unit 10 Strategy Implementation - Concept, Issues, Steps and Problems: Concept of Strategy Implementation, Issues involved in strategy implementation, Stages in implementing strategy, Resource allocation, Steps involved in Resource Allocation, Factors affecting Resource Allocation, Problems in resource allocation.

Unit 11 Functional Implementation: Nature of Functional Strategies, Functional Plans and Policies, Financial Planning, Manpower Planning

Unit 12 Organizational Structure: Structural Mechanism to implement strategy, Matching organizational structure with business strategy, Stages of development of organizational structure

Banking and Finance Specialization Group: Semester-I

Compulsory Course:

COM 531 Management Accounting- I

TOPIC 1 UNIT 1 Introduction to Management Accounting Meaning and Definition of

Management Accounting Meaning and Definitions of Management Accounting, Characteristics of Management Accounting, Need and Importance of Management Accounting, Objectives of Management Accounting, Scope of Management Accounting, Functions of Management Accounting

UNIT 2 Financial Accounting, Cost Accounting and Management Accounting

Phases in the Evolution of Accounting, Use of Accounting Information, Application of Accounting Information, Structure of Accounting, Financial Accounting, Objectives of Financial Accounting, Functions of Financial Accounting, Limitations of Financial Accounting, Cost Accounting, Objectives of cost Accounting, Emergence of Management Accounting, Distinction between Management Accounting and Financial Accounting, Distinction between Management Accounting and cost Accounting

UNIT 3 Tools and Techniques, Role of Management Accounting

Tools and Techniques of Management Accounting, Advantages of Management Accounting, Limitations of Management Accounting, Installation of Management Accounting System, Management Accountant : Role, Functions and Duties, Functions of Management Accountant, Responsibilities of Management Accountant, Important Duties of Management Accountant, Essential Qualities of Management Accountant, Traits of Successful Management Accountant

TOPIC 2 Analysis of Financial Statement

UNIT 4 Meaning Objectives and Tools of Financial Statement Analysis

Meaning Objective and Interpretation of Financial Statement Analysis (A) Meaning (B) Objective (C) Interpretation of Financial Statement, Steps involved in the Financial statement Analysis, Role in Financial Analyst, Limitations of Financial Statements, Types of Financial Analysis, Tools of Financial Statement Analysis, Multi-steps Income Statement, Horizontal Analysis, Comparative statements, Procedure of Interfirm Comparison, Necessity of Interfirm Comparison, Limitations of Comparative Financial Statement Analysis, Application of

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UNIT 5 Common Size Statements and Trend Analysis Common Size statements, Procedure for Preparation of Common size Statement, Illustrations, Trend Analysis, Computation of Trend Percentage, Steps involved in the Computation of Trend Ratios, Illustrations, Analytical Balance Sheet

UNIT 6 Ratio Analysis Meaning of Ratios, Ratio Analysis-Rationale, Nature of Ratio Analysis, Objectives of Ratio Analysis, Principal Advantages of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratios, Types of Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios, Tabular Representation of Type of Ratios and their Significance

UNIT 7 Fund Flow Statements

Meaning of Fund Flow Statement, Uses of Fund Flow Statement, Fund Flow Statement and Income Statement, Preparation of Fund Flow Statement, Fund from Business Operations, Proforma of a Funds Flow Statement, Requirements for Preparation of Fund Flow Statement, Steps in Preparation of Fund Flow Statement, Advantages of Fund Flow Statement, Proforma of a Funds Flow

UNIT 8 Cash Flow Statements Meaning of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement, Utility of Cash Flow Statement, Preparation of Cash Flow Statement, Transactions Affecting of Cash Inflows and Cash Outflows, Construction of Cash Flow Statement, Cash from Business Operations, Form of Business Statement of Cash from Business Operation, Proforma of Cash Flow Statement, Limitations of Cash Flow Analysis

TOPIC 3 Working Capital Management

UNIT 9 Concept and Definition of Working Capital Concept and Definition of Working Capital, Main Constituents of Working Capital, Types of Working Capital, Meaning of Working Capital Cycle, Working Capital Management, Determination of Working Capital, Assessment of Working Capital Needs, Preparation of Statement of Working Capital Requirement, Common Items included in Calculation of Working Capital Required, Sources of Working Capital, Approaches for Determining the Financial Mix

UNIT 10 Components of Working Capital - Management of Cash Components of Working Capital - Management of Cash, Objectives of Cash Management, Importance of Cash Management, Strategies for Four Aspect of Cash Management, Cash Planning, Cash Forecasting and Budgeting, Long-term Cash Forecasting, Managing the Cash Flows,

Determining Optimum Levels of Cash Balance, Cash Management Models, Investment of Securities

UNIT 11 Accounts Receivable Management Meaning of Accounts Receivable, Meaning of Accounts Receivable Management, Factors that Govern the Accounts Receivable, A Balance between Liquidity" and "Profitability", Computation the "age" of Accounts Receivable

UNIT 12 Inventory Management

Inventory Management, Role of Financial Manager in Inventory Management, Determinant the Optimum level of Inventory, Purchase Control, Stock Levels, Economic Order Quantity (EOQ), Other Important Inventory Control Techniques.

COM599 Research Methodology

Unit 1: Research Fundamentals And Terminology: Definition of Research Objectives of Research Characteristics of Good Research Important Research Concepts The Language of Research Concepts Constructs Definitions Variables Propositions and Hypothesis Theory, Models.

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Unit 8: Sampling And Sampling Distribution: Some Basic Concepts, Census and Sample Methods Sampling Methods Sampling and Non Sampling Errors Sampling Distribution, Law of Large Numbers and Central Limit Theorem.

Unit 9: Attitude Measurement And Scales: Concept of Measurement and Scaling Measurement Scales Statistical Analysis Based on Scales Characteristics of Good Measurement Sources of Error in Measurement Scaling Techniques Comparative Scales, Non-comparative Scales.

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Unit 11: Introduction To Communication And Factors Influencing Its Effectiveness: The Communication Process Barriers to Effective Communication Environmental Factors Overcoming Environmental Factors Individual Factors Overcoming Individual Factors Cultural Factors Overcoming Cultural Factors.

Unit 12: Understanding Business Communication: What is Business Communication? Internal Communication External Communication Flows in an Organization Prominent Communication Channels in Organizations Changing Landscape of Business Communication Managing diversity through communication Ethical communication, Developing Skills for Effective Business Communication Presentation Skills Negotiation Skills Giving and receiving feedback Managing difficult conversations.

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Unit 14: Communicating Electronically: Defining electronic communication Types of electronic communication Emails Voicemails, Videoconferences, Electronic newsletters and brochures Screensavers Intranet Social media platforms evaluating the utility of electronic media Advantages Limitations / challenges Tips for using the electronic media effectively.

Unit 15: Leadership Communication: Defining leadership Focus of leadership, communication Building organizational identity and image Building stakeholder commitment by aligning their interests Seeking stakeholder feedback Shaping, organizational culture Building high performance teams Conducting/managing difficult conversations, Delivering good, bad or neutral messages / decisions Choosing an effective medium of communication,

Skills / attributes for effective leadership, communication Understanding self as a leader
Practice reflection presenting self as a leader.

Banking and Finance Specialization Group Courses:

COM539 Securities Analysis and Portfolio Management

1 Introduction to Security Analysis and Portfolio Management The Investment Process, Investment versus Financing, Investor Life Cycle, Guidelines for Investment Decisions.

Unit 2 Financial Markets And Institutions Structure of the Indian Financial System, Financial Markets, Money Markets, Financial Services.

Unit 3 Investment Avenues In India Objectives of Investment, Investment Attributes, Analysis of different Investment Avenues.

Unit 4 Analysis Of Risk And Return Types of Risks, Relationship between Risk and Return, Measurement and Diversification of Risk, Risk Adjusted Models.

Unit 5 Fundamental analysis Parta: Economic Analysis Application of Fundamental Analysis, Phases of Fundamental Analysis, Economic Indicators, Economic Forecasting Techniques.

Unit 6 Fundamental analysis Part B: Industry Analysis The Industry Analysis Process, Industry Life Cycle and Business Cycles, Financial Aspect of Industrial Analysis, Porter's Five Forces Model, Industry Classification.

Unit 7 Fundamental Analysis Part C: Company Analysis Need and Significance of Company Analysis, Study of Financial Statements, Ratio analysis and other Techniques of Company Analysis, Measures of Value Addition.

Unit 8 Technical analysis Fundamental V/s Technical Analysis, Tools of Technical Analysis, Trend Analysis, Charting Techniques and Modern Development in Technical Analysis.

BFG501 FINANCIAL MARKETS AND INSTITUTIONS IN INDIA - I

Unit 1 Financial System of India-I: Functions and Structure: Functions of Financial System, Structure of Indian Financial System, Role and Segments of Financial Markets

Unit 2 Financial System of India - II: Financial and Capital Market Intermediaries and Developments in Financial System: Financial Intermediaries and Its Role, Capital Market Intermediaries and Its Role, Developments in Financial System.

Unit 3 Indian Money Market-1: Features, Functions and Instruments: Features and Functions of Money Market, Vagul Committee Report and its Recommendations, Money Market Instruments and Participants, Call and Notice Money Market, Term Money Market, Treasury Bills Market, Commercial Bills Market, Certificate of Deposits (CDs), Commercial Papers (CPs), Inter Bank Participation Certificate (IBPCs).

Unit 4 Indian Money Market-II : Repo Market, CBLO and Issues in Money Market: Repo Instrument, Why Repo Deals?, Report Market in India, Market Repo, Repo with RBI (Liquidity Adjustment Facility), Collateralized Borrowing and Lending Obligations (CBLO), Difference between Repo Deals and CBLO Transactions, Comparison of Repo Deals with call Money and CBLO Transactions, Issues in Money.

Unit 5 Indian Debt Market I: Debt Instruments and Government Debt Market: Types of Debt Instruments, Government Debt Market, Role of the RBI, Policy Initiatives and Reforms, Types of Government Debt Securities, Primary Market, Secondary Market, Participants, Issues Concerned with Government Debt Market.

Unit 6 Indian Debt Market-II: Corporate Debt Market: Issuers of Bonds, Bonds Issued by Public Sector Undertakings, Bonds Issued by Financial Institutions, Corporate Debentures, Primary Market, Secondary Market, Issues concerned with Indian Corporate Debt Market, Lack of Liquidity in respect of many Debt Instruments in the Secondary Market, Increasing the Number of Players, Need for Change in Attitude of Retail Investors, Innovative Instruments, Greater Disclosure in Respect of Privately Placed Debt Instruments.

Unit 7 Indian Equity Market-I: Primary Market: Types of Shares, Equity Shares, Non-voting Shares, Sweat Equity Shares, Preference Shares, Issue of Shares at Par, Discount and Premium, Primary Market, Initial Public Offering through Book Building Method, Difference between Book Building and Normal Public Issue, Resources mobilized from Primary Market

Unit 8 Indian Equity Market-II: Market Composition and Secondary Market: Market Composition, Secondary Market, Difference between Primary Market & Secondary Market, Trading in Equity Shares, Measures Taken by the Government of India (GOI) and SEBI to make Equity Market more Efficient.

Unit 9 Foreign Exchange Market in India: Features of Foreign Exchange Market, Market Participants, Exchange Rate Quotations: Direct v/s Indirect Quotes, Dealings in Foreign Exchange Market, Size of Foreign Exchange Market.

Unit 10 Commercial Banks - I: Role, Functions, Structure and Reforms: Role of Commercial Banks, Functions of Commercial Banks, Nationalization of Commercial Banks in India, Structure of Indian Commercial Banking System, Reforms in the Banking System

Unit 11 Commercial Banks- II: Nature of Business: Nature of Commercial Banking business, Deposit and Loan Products, Non-fund based facilities, Priority Sector Lending, Prudential Norms for credit Portfolio, Maintenance of Cash Reserve Ratio (CRR) and Statutory Liquidity Ratio (SLR), Investment Portfolio.

Unit 12 Commercial Banks- III: Format of Financial Statements, Financial Performance and Basel Accords: Format of Bank Balance Sheet and Profit & Loss Account, Business and Financial Performance of Commercial Banks, Basel Accord I, II & III.

BFG503 Money, Central Banking in India and International Financial Institutions Financial Institutions - I

- 1) **Evolution Of Money** Barter Economy, Evolution of Money
- 2) **Functions Of Money** Functions of Money, Significance of Money, Demand for Money, Supply of Money
- 3) **Measurement Of Money Supply** The Concept of Money Supply and its Measurement, Four Measures of Money Supply, Determination of Money Supply
- 4) **Theory Of Money** Price and Economy, Confusion between prices and costs of production, Other price terms, Fishers Quantity theory of Money, Quantity Theory of Money: The Cambridge Cash Balance Approach
- 5) **Modern Monetarism** Keynesian theory - Income Approach, Monetarism: An Introduction, Keynes's Reformulated Quantity Theory of Money
- 6) **Theory Of Inflation** Meaning of Inflation, Demand-Pull Inflation, Cost-Push Inflation
- 7) **Central Banking - I** Overview of central Bank, Objectives of Central Bank, Reserve Bank of India, Role and Function of Reserve Bank of India (RBI)
- 8) **Organization And Departments Of Rbi** Organization and Structure of RBI, Departments of RBI
- 9) **Role And Functions Of Rbi** Role of Reserve bank of India, Functions of Reserve Bank of India

10) **Monetary Policy and Reserve Bank of India** Meaning of Monetary policy, Objectives of monetary policy, Instruments of Monetary Policy, LIMITATIONS OF MONETARY POLICY

11) **Framework And Procedure Of Monetary Policy** Monetary Policy Targets, Operating Procedures of Monetary Policy in India, Evolution of the Operating Procedure

12) **Mechanism Of Monetary Policy** Transmission mechanism of monetary policy, How does interest rate policy work?, Reforms in the Monetary Policy Framework, Press, New Monetary Policy framework.

Elective Course (Select any One)

COM541 Management Information System

COM533 Business Economics- I

Unit 1: Nature, Scope and Definition of Managerial (Business) Economics Nature and Scope of Business Economics, Scope of Managerial (Business Economics) **Unit 2: Importance, Contribution and Basic Concepts** Importance of the subject business/managerial economics, Contribution of business economics. Important basic concepts in managerial economics.

Unit 3: Concept of Elasticity Definition of concept of elasticity, various types of elasticity of demand, Elasticity of Supply, Applications of the concept of elasticity.

Unit 4 : Cardinal and Ordinal Utility Cardinal and ordinal utility, Cardinal utility approach , Ordinal utility approach

Unit 5 : Revealed Preference Theory Choice reveals preference, Assumptions of revealed preference theory, Explanation of revealed preference theory, Critical evaluation of the revealed preference theory , Consumer choice under risk

Unit 6 : Demand Forecasting Techniques Estimation of demand for consumer durables and non-durables

Need for demand forecasting, Methods of demand forecasting

Unit 7 : Theory of Production -I Production function, Production with one variable input- Law of diminishing returns, Assumptions of the Law, Diagrammatic presentation Significance of the Law

Unit 8 : Theory of Production - II Production with two variable inputs: Law of Returns to Scale, Assumptions of the Law, Diagrammatic Presentation, Estimation of production function

Unit 9 : Economies & Diseconomies of Scale Economies and Diseconomies of Scale, Forms of Internal Economies, Forms of External Economies, Diseconomies of Scale

Unit 10: Cost Concept Accounting Cost Concepts, Analytical Cost Concepts

Unit 11 : Theories of Costs Short Run Cost Curves, Long Run Cost Curves

Unit 12 : Optimum Production in The Short Run Optimum production in the short run, Behaviour of the short run average total cost curve (SATC).

Business Entrepreneurship Specialization Group: Semester I

Compulsory Course:

COM 531 Management Accounting- I

TOPIC 1 UNIT 1 Introduction to Management Accounting Meaning and Definition of

Management Accounting Meaning and Definitions of Management Accounting, Characteristics of Management Accounting, Need and Importance of Management Accounting, Objectives of Management Accounting, Scope of Management Accounting, Functions of Management Accounting

UNIT 2 Financial Accounting, Cost Accounting and Management Accounting Phases in the Evolution of Accounting, Use of Accounting Information, Application of Accounting Information, Structure of Accounting, Financial Accounting, Objectives of Financial Accounting, Functions of Financial Accounting, Limitations of Financial Accounting, Cost Accounting, Objectives of cost Accounting, Emergence of Management Accounting, Distinction between Management Accounting and Financial Accounting, Distinction between Management Accounting and cost Accounting

UNIT 3 Tools and Techniques, Role of Management Accounting Tools and Techniques of Management Accounting, Advantages of Management Accounting, Limitations of Management Accounting, Installation of Management Accounting System, Management Accountant : Role, Functions and Duties, Functions of Management Accountant, Responsibilities of Management Accountant, Important Duties of Management Accountant, Essential Qualities of Management Accountant, Traits of Successful Management Accountant

TOPIC 2 Analysis of Financial Statement

UNIT 4 Meaning Objectives and Tools of Financial Statement Analysis Meaning Objective and Interpretation of Financial Statement Analysis (A) Meaning (B) Objective (C) Interpretation of Financial Statement, Steps involved in the Financial statement Analysis,

Role in Financial Analyst, Limitations of Financial Statements, Types of Financial Analysis, Tools of Financial Statement Analysis, Multi-steps Income Statement, Horizontal Analysis, Comparative statements, Procedure of Interfirm Comparison, Necessity of Interfirm Comparison, Limitations of Comparative Financial Statement Analysis, Application of Interfirm Comparison Method, Advantages of Interfirm Comparison, Disadvantages of Interfirm comparison, Precautions before Preparing comparative Statements

UNIT 5 Common Size Statements and Trend Analysis Common Size statements, Procedure for Preparation of Common size Statement, Illustrations, Trend Analysis, Computation of Trend Percentage, Steps involved in the Computation of Trend Ratios, Illustrations, Analytical Balance Sheet

UNIT 6 Ratio Analysis Meaning of Ratios, Ratio Analysis-Rationale, Nature of Ratio Analysis, Objectives of Ratio Analysis, Principal Advantages of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratios, Types of Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios, Tabular Representation of Type of Ratios and their Significance

UNIT 7 Fund Flow Statements

Meaning of Fund Flow Statement, Uses of Fund Flow Statement, Fund Flow Statement and Income Statement, Preparation of Fund Flow Statement, Fund from Business Operations, Proforma of a Funds Flow Statement, Requirements for Preparation of Fund Flow Statement, Steps in Preparation of Fund Flow Statement, Advantages of Fund Flow Statement, Proforma of a Funds Flow

UNIT 8 Cash Flow Statements Meaning of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement, Utility of Cash Flow Statement, Preparation of Cash Flow Statement, Transactions Affecting of Cash Inflows and Cash Outflows, Construction of Cash Flow Statement, Cash from Business Operations, Form of Business Statement of Cash from Business Operation, Proforma of Cash Flow Statement, Limitations of Cash Flow Analysis

TOPIC 3 Working Capital Management

UNIT 9 Concept and Definition of Working Capital Concept and Definition of Working Capital, Main Constituents of Working Capital, Types of Working Capital, Meaning of Working Capital Cycle, Working Capital Management, Determination of Working Capital, Assessment of Working Capital Needs, Preparation of Statement of Working Capital Requirement, Common Items included in Calculation of Working Capital Required, Sources of Working Capital, Approaches for Determining the Financial Mix

UNIT 10 Components of Working Capital - Management of Cash Components of Working Capital - Management of Cash, Objectives of Cash Management, Importance of Cash Management, Strategies for Four Aspect of Cash Management, Cash Planning, Cash Forecasting and Budgeting, Long-term Cash Forecasting, Managing the Cash Flows, Determining Optimum Levels of Cash Balance, Cash Management Models, Investment of Securities

UNIT 11 Accounts Receivable Management Meaning of Accounts Receivable, Meaning of Accounts Receivable Management, Factors that Govern the Accounts Receivable, A Balance between Liquidity" and "Profitability", Computation the "age" of Accounts Receivable

UNIT 12 Inventory Management

Inventory Management, Role of Financial Manager in Inventory Management, Determinant the Optimum level of Inventory, Purchase Control, Stock Levels, Economic Order Quantity (EOQ), Other Important Inventory Control Techniques.

COM599 Research Methodology

Unit 1: Research Fundamentals And Terminology: Definition of Research Objectives of Research Characteristics of Good Research Important Research Concepts The Language of Research Concepts Constructs Definitions Variables Propositions and Hypothesis Theory, Models

Unit 2: Importance of Research In Management Decisions: Characteristics of Management Decisions Importance of Research in Management Decision Making, Management Areas of Decision Making, Types of Research and Management Decisions Limitations of Business Research, Newer Trends in Decision Making Through Research.

Unit 3: Defining Research Problem: Defining the Research Problem Identification Process Research Proposal Purpose of a Research Proposal, Components of a Research Proposal

Unit 4: Formulation of Hypothesis: What is a Hypothesis? me Basic Concepts Concerning Testing of Hypothesis Types of Hypothesis Procedure for Testing of Hypothesis

Unit 5: Research Design: What is Research Design? Classification of Research Designs Exploratory Studies Descriptive Studies Causal Studies

Unit 6: Experimental Design What is Experimentation? Various Concepts and Definitions Conducting an Experiment Validity in Experimentation, Classification of Experimental Designs

Unit 7: Methods Of Data Collection: Primary and Secondary Data Primary Data Sources Surveys Observations Interviews, Secondary Data Sources.

Unit 8: Sampling And Sampling Distribution: Some Basic Concepts, Census and Sample Methods Sampling Methods Sampling and Non Sampling Errors Sampling Distribution, Law of Large Numbers and Central Limit Theorem

Unit 9: Attitude Measurement And Scales: Concept of Measurement and Scaling Measurement Scales Statistical Analysis Based on Scales Characteristics of Good Measurement Sources of Error in Measurement Scaling Techniques Comparative Scales, Non-comparative Scales.

Unit 10: Report Writing And Presentation: Types of Research Reports Research Report Components Writing the Report Considerations while Writing the Draft, Presentation Considerations.

Unit 11: Introduction To Communication And Factors Influencing Its Effectiveness: The Communication Process Barriers to Effective Communication Environmental Factors Overcoming Environmental Factors Individual Factors Overcoming Individual Factors Cultural Factors Overcoming Cultural Factors.

Unit 12: Understanding Business Communication: What is Business Communication? Internal Communication External Communication Flows in an Organization Prominent Communication Channels in Organizations Changing Landscape of Business Communication Managing diversity through communication Ethical communication, Developing Skills for Effective Business Communication Presentation Skills Negotiation Skills Giving and receiving feedback Managing difficult conversations.

Unit 13: Effective Business Communication: Effective Business Communication – Organizational Context Business Meetings Business Presentations Emails Business Reports Effective Business Communication - Importance for Individuals Preparing , Resume Presenting Self.

Unit 14: Communicating Electronically: Defining electronic communication Types of electronic communication Emails Voicemails, Videoconferences, Electronic newsletters and brochures Screensavers Intranet Social media platforms evaluating the utility of electronic media Advantages Limitations / challenges Tips for using the electronic media effectively.

Unit 15: Leadership Communication: Defining leadership Focus of leadership, communication Building organizational identity and image Building stakeholder commitment by aligning their interests Seeking stakeholder feedback Shaping, organizational culture

Building high performance teams Conducting/managing difficult conversations, Delivering good, bad or neutral messages / decisions

Choosing an effective medium of communication, Skills / attributes for effective leadership, communication Understanding self as a leader Practice reflection presenting self as a leader.

Business Entrepreneurship Specialization Group Courses:

COM543 Financial and Investment Skills

Unit 1. Introduction to Stock Markets-1: The Need to Invest, Regulators, Financial Intermediaries, The IPO Markets.

Unit 2. Introduction to Stock Markets-2: The Stock Markets, The Stock Markets Index, Commonly Used Jargons, The Trading Terminal

Unit 3. Introduction to Stock Markets-3: Clearing and Settlement Process, Five Corporate Actions and Its Impact on Stock Prices, Key Events and Their Impact on Markets, Getting started

Unit 4. Fundamental Analysis-1: Introduction to Fundamental Analysis, Mindset of an Investor, How to Read the Annual Report of a Company

Unit 5. Fundamental Analysis-2: Understanding the P&L Statement, Understanding Balance Sheet Statement, The Cash Flow statement, The Financial Ratio Analysis

Unit 6. Fundamental Analysis-3: The Investment Due Diligence, Equity Research, Discounted Cash Flow (DCF) and Time Value of Money, The follies of DCF Analysis, Margin of Safety, When to sell? How many stocks in the portfolio?

Unit 7. Technical Analysis – 01: Background, Introducing Technical Analysis, The Chart Types, Getting Started with Candlesticks.

Unit 8. Technical Analysis – 02: Single Candlestick patterns, Multiple candlestick patterns, and The Support and Resistance.

Unit 9. Technical Analysis – 03: Volumes, Moving Averages, Indicators, The Fibonacci Retracements, The Dow Theory, Getting Started.

Unit 10 Markets and Taxation: Introduction, Basics, Classifying Your Market Activity, Taxation for Investors, Taxation for Traders, Turnover, Balance Sheet, and P&L, ITR Forms

Unit 11. Trading Psychology and Risk Management: Risk, Equity Curve, Expected Returns, Portfolio Optimization, Value at Risk, Position Sizing for Active Trader □

References Books:

1. The Business of Investment Banking by K. Thomas Liaw
2. A Dictionary of Finance and Banking, oxford

3. Finance: The Basics Book by Erik Banks

BEG501 Business Entrepreneurship -I

UNIT 1: Introduction to Entrepreneurship: Entrepreneur, Entrepreneurship and Enterprise, Concept of an Entrepreneur, Significance of Entrepreneurship, Entrepreneurship Development, Some Models for Entrepreneurship Development, And Entrepreneurship in Developing Countries

UNIT 2: Understanding Entrepreneurship: Entrepreneurship: Concept and Growth Dimensions of Entrepreneurship Development, Entrepreneurship and Management, Distinction between an Entrepreneur and a Manager

UNIT 3: Introducing the Entrepreneur: The Entrepreneurial Personality, Entrepreneurial Mindset, Entrepreneurial Functions

UNIT 4: Entrepreneurial Career: Charms of Being an Entrepreneur, A Journey Towards Entrepreneurship Career, Myths of Entrepreneurship, Problems Faced by Entrepreneurs, the Dark Side of Entrepreneurship

UNIT 5: Theories of Entrepreneurship: Economic Theories of Entrepreneurship, Sociological Theories of Entrepreneurship Cultural theories of Entrepreneurship, Psychological Theories of Entrepreneurship, Conceptual Models of Entrepreneurship

UNIT 6: Classification of Entrepreneurs: Classification of Entrepreneurs- Danhof's Classification Based on Adaptability, Singh's Classification Based on Nature of Economy, Gupta's Classification From Development Angle, Arthur Cole's Classification, Classification Based on Motives, Classification by Behavioral Scientists, Classification by Ucbasaran, Also, Westhead and Wright, Raj Shankar's Classification, Classification Based on Expertise, Classification Based on Motivation Levels, Classification Based on Type of Business, Joe Abraham's Classification, Zimmerer and Scarborough's Classification Based on Cultural Diversity, Schollhammer's classification Based on Entrepreneurship Practice, Robert Hisrich's Classification of Start-up Enterprises, Classifications Based on New Trends, Other Classifications

UNIT 7: Entrepreneurial Environment: Entrepreneurial Environment, Factors affecting Entrepreneurial Growth, Barriers to Entrepreneurship

UNIT 8: Creativity and Innovation: Creativity, Component Elements of Creativity, Attributes of Creative Individuals, Barriers to Creativity, The Creative Process, Inculcating Creativity, Heuristics for Stimulating Creative Ideas/Insights, Techniques of Developing Creative Thinking, Innovation, Principles of Innovation

UNIT 9: Creativity, Innovation and Entrepreneurship Peter Drucker's Theory of Innovation and Entrepreneurship, Creativity, Innovation and Entrepreneurship, Creative Thinking Generation of Business Ideas, Project Identification, Creative Enterprise, Enhancing Creativity

UNIT 10: Motivation Theories: Motivation, Motivation Theories- Abraham Maslow's Need Hierarchy Theory, Douglas McGregor's X & Y theory, Frederick Herzberg's Motivation-Hygiene Theory, McClelland's Achievement Motivation Theory, Clayton Alderfer's Existence, Relatedness and Growth Theory (ERG), Victor Vroom's Expectancy Theory, Porter and Lawler Model of Motivation

UNIT 11 : Entrepreneurial Motivation: Entrepreneurial Motivating Factors, Achievement Motivation, Kakinada Experiment

UNIT 12: Entrepreneurship Development Programmes (EDPs): EDPs - Meaning and Objectives, Need for EDPs, Role of EDP, Phases of EDPs, EDP Curriculum, Evaluation of EDPs, Strategy for Ensuring Success of EDP.

BEG503 Business Environment

Unit 1: Business Environment Business Environment Factors and their Implications Social Factors Economic Factors Cultural Environment, Technological Factors Political Factors, Legal Factors, Ecological Factors Government Policies, Labour and Legal Factors, Market Conditions, Locational and other related Factors, Macroeconomic Concepts, Output and Income, Unemployment, Inflation and Deflation,

Unit 2: Plan Formulation And Implementation Planning and the Need for Planning, Planning in Independent India, Planning Commission Social Factors Objectives of Economic Policy Economic Growth, Reduction of Economic Inequalities,, Employment for All, Economic Self Reliance, Modernization, Addressing of Imbalance in the Country, Implementation (Financial Administration) Monetary and Fiscal Policies Monetary Policy Instruments of Monetary Policy Fiscal Policy Properties of Budget Five Year Plans, First Five Year Plan (1951-56), Second Five Year Plan (1956-61), Third Five Year Plan (1961-66), Fourth Five Year Plan (1969-74), Fifth Five Year Plan (1974-79), Sixth Five Year Plan (1980-85), Seventh Five Year Plan (1985- 90), Eighth Five Year Plan (1992-97), Ninth Five Year Plan (1997-2002), Tenth Five Year Plan (2002-2007), Eleventh Five Year Plan (2007-2012), Twelfth Five Year Plan (2012-2017)

Unit 3: Industrial Policy Resolutions, 1956 Industrial Policy Resolutions, 1956, The Industries (Development and Regulation) Act, 1951 (IDRA), Public Private Partnership, Umbrella definition of PPPs in India, Essential Conditions in the Definition, Other Good Practices, Exclusionary List The PPP Process and Examples Project Preparation Procurement, Development, Operations Privatization and Disinvestment Msme, Sick Industrial Companies Act, 1985, Company Law Mrtp Act, Competition Act, 2002.

Unit 4: Labour Laws

Factories Act, 1948, Minimum Wages Act 1948, Industrial Employment (Standing orders) Act 1946, Payment of Wages Act 1936, Industrial Disputes Act 1947 Payment of Bonus Act 1965, Maternity Benefit Act 1961, The Trade Unions Act, 1926,

Unit 5: Government Influence On Income, Planning, Prices And Production, Government Influence on Income, Planning, Prices and Production, Price Policy and Effect, Parameters and Factors Associated with Pricing Policy, Pricing Policy Relationship with International Prices .

Unit 6: Taxation And Business Taxation and Business.

Unit 7: Financial System

Financial system, Financial Institution s Ministry of Finance Life Insurance Corporation of India Unit Trust of India, General Insurance Corporation of India, Export Import Bank of India, Tourism Finance Corporation of India **NABARD**, National Housing Bank, Reserve Bank of India Commercial Banks, Cooperative Bank, Non-Banking Financial Companies Securities and Exchange Board of India, Insurance

Regulatory and Development Authority, Financial Instruments, Industrial finance and industrial financial institutions, The Financial Markets.

Unit 8: Societal Environment And The Social Responsibility Of Business, Societal

Environment and the Social Responsibility of Business, Corporate Social Responsibility, National voluntary guidelines on social, environmental and economics responsibilities of business, Mandate and process Applicability Content and structure Consumerism Components of consumerism, Consumer protection act, 1986.

Unit 9: Globalization Globalization, WTO GATTFDI and FII, Types of Instruments, Issue of Shares by Indian Companies under FCCB/ADR/GDRFDI in an Indian Company, MNCs, Foreign Exchange Management Act, 1999 (FEMA), Objectives and Extent

Unit 10: National Income, Business Cycle, Human Development, Poverty, National Income, Concepts of National Income, Methods of calculating National Income, Importance of National Income Analysis Business Cycle, Cycle with Trend, Four Phase of Business

Cycle, Causes of Business Cycles, Human Development, HDI Dimensions and Indicators, Pillars of Human development, Human Development Index Poverty, Absolute Poverty, Relative Poverty Magnitude of Poverty in India, Causes of Poverty in India, Reduction in Poverty,

Unit 11: Rural Developments, Agriculture And Business, Infrastructure And Business, Problem Of Growth Rural Development, Importance of Rural development Problems of rural development Greening rural development Agriculture and Business, Role of Agriculture in Economic Development, Agriculture Productivity The Agro Based Industry Infrastructure and Business, Characteristics of Infrastructure Core Infrastructure Industries, Human Development Index, Problem in Growth, The Promoters have study these factor carefully.

Unit 12: Forms Of Business Organisation Emerging Trends Of Business, Environmental Pollution Forms of Business Organisation Sole Proprietorship Partnership, Joint Hindu Family, Cooperative Society, Emerging Trends in Business, Franchising, Network Marketing, Business Processing Outsourcing Ecommerce M-Commerce Environmental Pollution Air Pollution, Noise Pollution, Water Pollution.

Elective Course (Select any One)

BMG502 Marketing Management

Unit 1 Introduction To Marketing Management Marketing Management Marketing is Commitment Definition of Marketing Planning and Process Association of Needs and Offerings Selling and Marketing A complete Scenario through a Marketer's Imagination Consumer Behaviour and Buying Decision Process Marketing Mix Marketing Research Customer Relationship Management Sales Production to production of technology to production of other goods Marketing Mix with a comprehensive perspective Holistic Marketing Dimensions Marketing Environment

Unit 2 Developing Marketing Strategies and Plans Value offered has to justifiably match with the value perception of customer Value and Value Chain Focus -Value Chain and Value Enhancing Value Throughout Planning - Span, Scope and Attributes Span Scope Attributes/ Components of a Marketing Plan

Unit 3 Capturing Customer Insights Marketing research, analysis and forecasting what is that a company should understand? How should companies get to know and learn? Information gathering and analysis a synchronized approach Marketing Research Definition, relevance and process of marketing research Marketing research process Research planning

(research approach and research in methodology) Types of research design Data collection Sample size, Analysis Forecasting Demand Forecasting methods and Logic Understanding Consumers and Customers to achieve their Satisfaction and Loyalty, Factors influencing Consumer Behaviour Decision on Buying.

Unit 4 Connecting With Customers Understanding Customers Achievement of Satisfaction and Loyalty Segmentation Targeting and Positioning Basis of Segmentation Geography Demography Psychography Behaviour Business Market Segmentation.

Unit 5 Building Strong Brands Positioning Defined Competition Brand Identity Brand Strength Brand Equity Product life cycle and positioning.

Unit 6 Shaping the Market Offerings A composite view of products and services Product by Definition of Product by American Marketing Association Services by Definition Classification and attributes of products Classification and attributes differentiation and the 4Ps Steering the product life Product hierarchy Product system and Mix Packaging Labelling Warranties Guarantees, A view of services as offerings Pricing Price and quality Perception Broader process of setting prices and few types of prices Some important pricing methods.

Unit 7 Delivering Value Distribution - Channel Management Channels Role and type of channels Channel Management E - Business, Retailing and Wholesaling Retailing Life cycle phases in retailing Non - store retailing organizations Wholesale.

Unit 8 Communicating Value

Integrated marketing communication Advertising Sales promotion Public relations and publicity Direct and interactive marketing Word - of - mouth marketing Personal selling Direct Marketing Brand Equity Brand Awareness Brand Images Elements of the communication process Steps of effective communication Sales promotion Personal form of communications The sales force.

Unit 9 Creating Long Term Growth Why do Companies introduce new Product and Services, Product Development and emergence of new Products? New Product Development Global Markets Holistic Marketing - The Future.

Unit 10 Rural Marketing Rural Marketing Meaning and Concept Comparison of Rural and Urban Markets Strategies of Rural Marketing Understanding Rural Market Communicating to Rural Audience Developing Rural Specific Products Adapting Localized Way of Distribution, Challenges in Rural Markets Opportunity in Rural Marketing Importance of Rural Market Socio Economic Changes in Rural India Information Technology and Rural India Four A's of Rural Marketing

Unit 11 Technology And Marketing Technology and Marketing Social Media Marketing E-Marketing Search Engine Optimization (Seo) Email Marketing Display Advertising Pay per Click Blogging, Bodcasting, Rss Social and Business Networking Product Opinion Sites. Forums Affiliate Marketing and Syndication on the Internet Running an Internet Marketing Services Business Global Internet Marketing. Localization and Customization Trust In Internet Marketing. Ethical and Legal Issues.

Unit 12 Marketing Ethics Marketing Ethics Fundamental issues in the Ethics of marketing Principles of Ethical Marketing Specific issues in marketing ethics Responsibilities of the Marketer Ethical issues in Political Marketing Ethical challenges of social marketing in Synchronization and Synonymity with Social Relevance Strategic Businesses with Social Relevance.

COM533 Business Economics- I

Unit 1: Nature, Scope and Definition of Managerial (Business) Economics Nature and Scope of Business Economics, Scope of Managerial (Business Economics) **Unit 2: Importance, Contribution and Basic Concepts** Importance of the subject business/managerial economics, Contribution of business economics. Important basic concepts in managerial economics.

Unit 3: Concept of Elasticity Definition of concept of elasticity, various types of elasticity of demand, Elasticity of Supply, Applications of the concept of elasticity.

Unit 4 : Cardinal and Ordinal Utility Cardinal and ordinal utility, Cardinal utility approach , Ordinal utility approach

Unit 5 : Revealed Preference Theory Choice reveals preference, Assumptions of revealed preference theory, Explanation of revealed preference theory, Critical evaluation of the revealed preference theory , Consumer choice under risk

Unit 6 : Demand Forecasting Techniques Estimation of demand for consumer durables and non-durables Need for demand forecasting, Methods of demand forecasting

Unit 7: Theory of Production -I Production function, Production with one variable input- Law of diminishing returns, Assumptions of the Law, Diagrammatic presentation Significance of the Law .

Unit 8: Theory of Production - II Production with two variable inputs: Law of Returns to Scale, Assumptions of the Law, Diagrammatic Presentation, and Estimation of production function .

Unit 9: Economies & Diseconomies of Scale Economies and Diseconomies of Scale, Forms of Internal Economies, Forms of External Economies, Diseconomies of Scale.

Unit 10: Cost Concept Accounting Cost Concepts, Analytical Cost Concepts

Unit 11 : Theories of Costs Short Run Cost Curves, Long Run Cost Curves.

Unit 12 : Optimum Production in The Short Run Optimum production in the short run, Behaviour of the short run average total cost curve (SATC).

Business Management Specialization Group: Semester-I

Compulsory Course:

COM 531 Management Accounting- I

TOPIC 1 UNIT 1 Introduction to Management Accounting Meaning and Definition of Management Accounting Meaning and Definitions of Management Accounting, Characteristics of Management Accounting, Need and Importance of Management Accounting, Objectives of Management Accounting, Scope of Management Accounting, Functions of Management Accounting

UNIT 2 Financial Accounting, Cost Accounting and Management Accounting Phases in the Evolution of Accounting, Use of Accounting Information, Application of Accounting Information, Structure of Accounting, Financial Accounting, Objectives of Financial Accounting, Functions of Financial Accounting, Limitations of Financial Accounting, Cost Accounting, Objectives of cost Accounting, Emergence of Management Accounting, Distinction between Management Accounting and Financial Accounting, Distinction between Management Accounting and cost Accounting

UNIT 3 Tools and Techniques, Role of Management Accounting Tools and Techniques of Management Accounting, Advantages of Management Accounting, Limitations of Management Accounting, Installation of Management Accounting System, Management Accountant : Role, Functions and Duties, Functions of Management Accountant, Responsibilities of Management Accountant, Important Duties of Management Accountant, Essential Qualities of Management Accountant, Traits of Successful Management Accountant

TOPIC 2 Analysis of Financial Statement

UNIT 4 Meaning Objectives and Tools of Financial Statement Analysis Meaning Objective and Interpretation of Financial Statement Analysis (A) Meaning (B) Objective (C) Interpretation of Financial Statement, Steps involved in the Financial statement Analysis,

Role in Financial Analyst, Limitations of Financial Statements, Types of Financial Analysis, Tools of Financial Statement Analysis, Multi-steps Income Statement, Horizontal Analysis, Comparative statements, Procedure of Interfirm Comparison, Necessity of Interfirm Comparison, Limitations of Comparative Financial Statement Analysis, Application of Interfirm Comparison Method, Advantages of Interfirm Comparison, Disadvantages of Interfirm comparison, Precautions before Preparing comparative Statements.

UNIT 5 Common Size Statements and Trend Analysis Common Size statements, Procedure for Preparation of Common size Statement, Illustrations, Trend Analysis, Computation of Trend Percentage, Steps involved in the Computation of Trend Ratios, Illustrations, Analytical Balance Sheet .

UNIT 6 Ratio Analysis Meaning of Ratios, Ratio Analysis-Rationale, Nature of Ratio Analysis, Objectives of Ratio Analysis, Principal Advantages of Ratio Analysis, Limitations of Ratio Analysis, Classification of Ratios, Types of Ratios, Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios, Tabular Representation of Type of Ratios and their Significance.

UNIT 7 Fund Flow Statements

Meaning of Fund Flow Statement, Uses of Fund Flow Statement, Fund Flow Statement and Income Statement, Preparation of Fund Flow Statement, Fund from Business Operations, Proforma of a Funds Flow Statement, Requirements for Preparation of Fund Flow Statement, Steps in Preparation of Fund Flow Statement, Advantages of Fund Flow Statement, Proforma of a Funds Flow .

UNIT 8 Cash Flow Statements Meaning of Cash Flow Statement, Difference between Cash Flow Statement and Fund Flow Statement, Utility of Cash Flow Statement, Preparation of Cash Flow Statement, Transactions Affecting of Cash Inflows and Cash Outflows, Construction of Cash Flow Statement, Cash from Business Operations, Form of Business Statement of Cash from Business Operation, Proforma of Cash Flow Statement, Limitations of Cash Flow Analysis .

TOPIC 3 Working Capital Management

UNIT 9 Concept and Definition of Working Capital Concept and Definition of Working Capital, Main Constituents of Working Capital, Types of Working Capital, Meaning of Working Capital Cycle, Working Capital Management, Determination of Working Capital, Assessment of Working Capital Needs, Preparation of Statement of Working Capital Requirement, Common Items included in Calculation of Working Capital Required, Sources of Working Capital, Approaches for Determining the Financial Mix.

UNIT 10 Components of Working Capital - Management of Cash Components of Working Capital - Management of Cash, Objectives of Cash Management, Importance of Cash Management, Strategies for Four Aspect of Cash Management, Cash Planning, Cash Forecasting and Budgeting, Long-term Cash Forecasting, Managing the Cash Flows, Determining Optimum Levels of Cash Balance, Cash Management Models, Investment of Securities .

UNIT 11 Accounts Receivable Management Meaning of Accounts Receivable, Meaning of Accounts Receivable Management, Factors that Govern the Accounts Receivable, A Balance between Liquidity" and "Profitability", Computation the "age" of Accounts Receivable .

UNIT 12 Inventory Management

Inventory Management, Role of Financial Manager in Inventory Management, Determinant the Optimum level of Inventory, Purchase Control, Stock Levels, Economic Order Quantity (EOQ), Other Important Inventory Control Techniques.

COM599 Research Methodology

Unit 1: Research Fundamentals And Terminology: Definition of Research Objectives of Research Characteristics of Good Research Important Research Concepts The Language of Research Concepts Constructs Definitions Variables Propositions and Hypothesis Theory, Models.

Unit 2: Importance of Research In Management Decisions: Characteristics of Management Decisions Importance of Research in Management Decision Making, Management Areas of Decision Making, Types of Research and Management Decisions Limitations of Business Research, Newer Trends in Decision Making Through Research.

Unit 3: Defining Research Problem: Defining the Research Problem Identification Process Research Proposal Purpose of a Research Proposal, Components of a Research Proposal

Unit 4: Formulation of Hypothesis: What is a Hypothesis? me Basic Concepts Concerning Testing of Hypothesis Types of Hypothesis Procedure for Testing of Hypothesis.

Unit 5: Research Design: What is Research Design? Classification of Research Designs Exploratory Studies Descriptive Studies Causal Studies.

Unit 6: Experimental Design What is Experimentation? Various Concepts and Definitions Conducting an Experiment Validity in Experimentation, Classification of Experimental Designs.

Unit 7: Methods Of Data Collection: Primary and Secondary Data Primary Data Sources Surveys Observations Interviews, Secondary Data Sources.

Unit 8: Sampling And Sampling Distribution: Some Basic Concepts, Census and Sample Methods Sampling Methods Sampling and Non Sampling Errors Sampling Distribution, Law of Large Numbers and Central Limit Theorem.

Unit 9: Attitude Measurement And Scales: Concept of Measurement and Scaling Measurement Scales Statistical Analysis Based on Scales Characteristics of Good Measurement Sources of Error in Measurement Scaling Techniques Comparative Scales, Non-comparative Scales.

Unit 10: Report Writing And Presentation: Types of Research Reports Research Report Components Writing the Report Considerations while Writing the Draft, Presentation Considerations.

Unit 11: Introduction To Communication And Factors Influencing Its Effectiveness: The Communication Process Barriers to Effective Communication Environmental Factors Overcoming Environmental Factors Individual Factors Overcoming Individual Factors Cultural Factors Overcoming Cultural Factors.

Unit 12: Understanding Business Communication: What is Business Communication? Internal Communication External Communication Flows in an Organization Prominent Communication Channels in Organizations Changing Landscape of Business Communication Managing diversity through communication Ethical communication, Developing Skills for Effective Business Communication Presentation Skills Negotiation Skills Giving and receiving feedback Managing difficult conversations.

Unit 13: Effective Business Communication: Effective Business Communication – Organizational Context Business Meetings Business Presentations Emails Business Reports Effective Business Communication - Importance for Individuals Preparing , Resume Presenting Self.

Unit 14: Communicating Electronically: Defining electronic communication Types of electronic communication Emails Voicemails, Videoconferences, Electronic newsletters and brochures Screensavers Intranet Social media platforms evaluating the utility of electronic media Advantages Limitations / challenges Tips for using the electronic media effectively.

Unit 15: Leadership Communication: Defining leadership Focus of leadership, communication Building organizational identity and image Building stakeholder commitment by aligning their interests Seeking stakeholder feedback Shaping, organizational culture Building high performance teams Conducting/managing difficult conversations, Delivering

good, bad or neutral messages / decisions Choosing an effective medium of communication, Skills / attributes for effective leadership, communication Understanding self as a leader Practice reflection presenting self as a leader.

Business Management Specialization Group Courses:

COM537 Basics of Business Entrepreneurship – I

UNIT 1: Introduction to Entrepreneurship: Entrepreneur, Entrepreneurship and Enterprise, Concept of an Entrepreneur, Significance of Entrepreneurship, Entrepreneurship Development, Some Models for Entrepreneurship Development, And Entrepreneurship in Developing Countries.

UNIT 2: Understanding Entrepreneurship: Entrepreneurship: Concept and Growth Dimensions of Entrepreneurship Development, Entrepreneurship and Management, Distinction between an Entrepreneur and a Manager .

UNIT 3: Introducing the Entrepreneur: The Entrepreneurial Personality, Entrepreneurial Mindset, Entrepreneurial Functions.

UNIT 4: Entrepreneurial Career: Charms of Being an Entrepreneur, A Journey Towards Entrepreneurship Career, Myths of Entrepreneurship, Problems Faced by Entrepreneurs, the Dark Side of Entrepreneurship.

UNIT 5: Theories of Entrepreneurship: Economic Theories of Entrepreneurship, Sociological Theories of Entrepreneurship Cultural theories of Entrepreneurship, Psychological Theories of Entrepreneurship, Conceptual Models of Entrepreneurship.

UNIT 6: Classification of Entrepreneurs: Classification of Entrepreneurs- Danhof's Classification Based on Adaptability, Singh's Classification Based on Nature of Economy, Gupta's Classification From Development Angle, Arthur Cole's Classification, Classification Based on Motives, Classification by Behavioral Scientists, Classification by Ucbasaran, Alsos, Westhead and Wright, Raj Shankar's Classification, Classification Based on Expertise, Classification Based on Motivation Levels, Classification Based on Type of Business, Joe Abraham's Classification, Zimmerer and Scarborough's Classification Based on Cultural Diversity, Schollhammer's classification Based on Entrepreneurship Practice, Robert Hisrich's Classification of Start-up Enterprises, Classifications Based on New Trends, Other Classifications.

BMG501 Management Processes and Organization Behaviour

Unit 1: Introduction to Management and Organisational Behaviour Management Defined, Nature of Management, Importance of Management Managerial Roles, Interpersonal Roles, Informational Roles Decisional Roles Levels of Management Top Level Management, Middle Level Management, First Level Management Managerial Skills, Technical Skills Human Skills, Conceptual Skills Diagnostic Skills, Scope of Management Human Resource Management Financial Management, Production Management, Marketing Management Functions of Management, Organizational Behaviour, Importance of Organizational Behaviour, OB Model.

Unit 2: Evolution of Management Thoughts Classical Approach, Scientific Approach (1900), Administrative Theory-Henry Fayol Bureaucracy -Max Weber Neoclassical Approach, Hawthorne Studies - Elton Mayo, Human Relations Approach, Behavioral Approach Quantitative Approach, System Approach Contingency Approach Modern Approach, Contribution of Peter Drucker.

Unit 3: Planning Introduction Unit objectives Meaning of Planning Nature of Planning Importance of Planning, Essentials of a Sound Plan, Planning Premises Steps in Planning Limitation of Planning Types of Plan Standing Plan Single use plan Levels of Planning Strategic Planning Tactical Planning, Operational Planning Contingency Planning, Short Term and Long Term Planning Management of Objective (MBO) Concept of Management by Objectives Process of MBO, Importance of MBO, Limitation of MBO

Unit 4: Coordinating and Organizing Concept of Coordination, Difference between Coordination and Cooperation Need and Significance of Coordination, Principles of Coordination Approaches and Techniques for Achieving Effective Coordination Concept of Organizing Steps in Organizing Process Span of Control Determinants of Span of Control Grecians Theory of Span of Control Authority, Power, Difference between Authority and Power Delegation of Authority Principles of Delegation Problems in Delegation Centralization, Decentralization, Difference between Centralization and Decentralization, Factors responsible for Centralization and Decentralization.

Unit 5: Departmentation And Structural Formats Steps in Designing Organization Structure, Factors Effecting Organizational Design, Features of a Good Organization Structure Departmentation, Basis of Departmentation Departmentation by Function Departmentation by Product, Departmentation by Territory Departmentation by Customer

Departmentation by Process, Types of Organization Structure, Traditional Concept, Modern Concept.

Unit 6: Directing And Controlling Concept of Directing, Significance of Directing Principles of Directing, Concept of Controlling, Significance of Controlling, Limitation of Controlling Process, Essentials of Effective Control, Techniques of Control, Supervision, Analysis and Interpretation of Financial Statements, Budgetary Control, Breakeven Analysis Return on Investment, Management by Objectives PERT / CPM Techniques Management Information System Management Audit Human Resource Accounting Responsibility Accounting Human Resistance to Control, Overcoming Resistance to Control.

Unit 7: Individual Behavior Perception, Factors Affecting Perception Attribution Theory Distortions in Perception, Personality, Determinants of Personality, Personality Traits, The Big Five Model, Important Personality Characteristics Relevant to Organisational Behaviour, Attitude, Attitude and Behaviour: Cognitive Dissonance Theory Major Job Attitude, Emotional Intelligence.

Unit 8: Motivation Motivation Defined, Forms of Motivation Theories of Motivation, Maslow's Hierarchy of Needs Theory, ERG Theory McGregor X and Y Theory, Herzberg Motivation Hygiene Theory McClelland's Theory of Needs Vroom Expectancy Theory, Equity Theory, Goal Setting Theory

Unit 9: Groups And Decision Making Group Defined, Formal Group, Informal Group, Stages in Group Development Group Properties, Group Norms Roles Status, Group size Group Cohesiveness, Relationship between Group Productivity, Norms and Cohesiveness Understanding Difference between Work Groups and Teams Creating effective Teams Decision Making Types of decisions, Steps in Scientific Decision Making, Alternative Models in Decision Making, Techniques of Group Decision Making Difference between Individual and Group Decision Making, Committee.

Unit 10: Leadership Leadership Defined Leadership Theories Trait Based Approach, Behavioral Approach, Contingency Approach, Modern Theory of Leadership

Unit 11: Organizational Conflict Conflict Defined, Functional and Dysfunctional, Conflict Process of Conflict Causes of Conflict Intra Individual Conflict Interpersonal Conflict, Group Conflict Managing Conflict, Conflict Resolution strategies, Conflict Stimulation strategies

Unit 12: Organizational Culture And Change Management Organization Culture, Determinants of Organization Culture, Creating and Sustaining Culture, Impact of Organization Culture Organizational Change Forces of Change Response to Change, Management of Planned Change Lewin's Three Step Model, Managing Resistance to Change.

BMG502 Marketing Management

Unit 1 Introduction To Marketing Management Marketing Management Marketing is Commitment Definition of Marketing Planning and Process Association of Needs and Offerings Selling and Marketing A complete Scenario through a Marketer's Imagination Consumer Behaviour and Buying Decision Process Marketing Mix Marketing Research Customer Relationship Management Sales Production to production of technology to production of other goods Marketing Mix with a comprehensive perspective Holistic Marketing Dimensions Marketing Environment.

Unit 2 Developing Marketing Strategies and Plans Value offered has to justifiably match with the value perception of customer Value and Value Chain Focus -Value Chain and Value Enhancing Value Throughout Planning - Span, Scope and Attributes Span Scope Attributes/ Components of a Marketing Plan.

Unit 3 Capturing Customer Insights Marketing research, analysis and forecasting what is that a company should understand? How should companies get to know and learn? Information gathering and analysis a synchronized approach Marketing Research Definition, relevance and process of marketing research Marketing research process Research planning (research approach and research in methodology) Types of research design Data collection Sample size, Analysis Forecasting Demand Forecasting methods and Logic Understanding Consumers and Customers to achieve their Satisfaction and Loyalty, Factors influencing Consumer Behaviour Decision on Buying.

Unit 4 Connecting With Customers Understanding Customers Achievement of Satisfaction and Loyalty Segmentation Targeting and Positioning Basis of Segmentation Geography Demography Psychography Behavior Business Market Segmentation.

Unit 5 Building Strong Brands Positioning Defined Competition Brand Identity Brand Strength Brand Equity Product life cycle and positioning.

Unit 6 Shaping the Market Offerings A composite view of products and services Product by Definition of Product by American Marketing Association Services by Definition Classification and attributes of products Classification and attributes differentiation and the 4Ps Steering the product life Product hierarchy Product system and Mix Packaging Labelling Warranties Guarantees, A view of services as offerings Pricing Price and quality Perception Broader process of setting prices and few types of prices Some important pricing methods.

Unit 7 Delivering Value Distribution - Channel Management Channels Role and type of channels Channel Management E - Business, Retailing and Wholesaling Retailing Life cycle phases in retailing Non - store retailing organizations Wholesale.

Unit 8 Communicating Value

Integrated marketing communication Advertising Sales promotion Public relations and publicity Direct and interactive marketing Word - of - mouth marketing Personal selling Direct Marketing Brand Equity Brand Awareness Brand Images Elements of the communication process Steps of effective communication Sales promotion Personal form of communications The sales force.

Unit 9 Creating Long Term Growth Why do Companies introduce new Product and Services, Product Development and emergence of new Products? New Product Development Global Markets Holistic Marketing - The Future.

Unit 10 Rural Marketing Rural Marketing Meaning and Concept Comparison of Rural and Urban Markets Strategies of Rural Marketing Understanding Rural Market Communicating to Rural Audience Developing Rural Specific Products Adapting Localized Way of Distribution, Challenges in Rural Markets Opportunity in Rural Marketing Importance of Rural Market Socio Economic Changes in Rural India Information Technology and Rural India Four A's of Rural Marketing.

Unit 11 Technology And Marketing Technology and Marketing Social Media Marketing E-Marketing Search Engine Optimization (Seo) Email Marketing Display Advertising Pay per Click Blogging, Bodcasting, Rss Social and Business Networking Product Opinion Sites. Forums Affiliate Marketing and Syndication on the Internet Running an Internet Marketing Services Business Global Internet Marketing. Localization and Customization Trust In Internet Marketing. Ethical and Legal Issues.

Unit 12 Marketing Ethics Marketing Ethics Fundamental issues in the Ethics of marketing Principles of Ethical Marketing Specific issues in marketing ethics Responsibilities of the Marketer Ethical issues in Political Marketing Ethical challenges of social marketing in Synchronization and Synonymity with Social Relevance Strategic Businesses with Social Relevance.

Elective Course (Select any One)
COM541 Management Information System

COM544 Economics for Managers

Unit 1: Introduction To Managerial Economics Economics: An Introduction, Managerial Economics, Basic Concepts, Plan for the books.

Unit 2: Market Equilibrium Supply and Demand, Market Equilibrium, Market Mechanism and the Role of Government.

Unit 3: Demand Theory Analysis of Demand, Determinants of Demand, Changes in the Demand Curve, Elasticity of Demand.

Unit 4: Supply Analysis Price Elasticity of Supply, Changes in the Supply Curve.

Unit 5: Economics Of Production Basic Concepts, Production with One Variable, Production with Two Variables, Returns to Scale.

Unit 6: Cost Analysis Basic Concepts, Short-Run Costs, Production with the Cost-Minimizing Inputs, Long-Run Costs, Learning Curve.

Unit 7: Perfect Competition Meaning and Characteristics of Perfect Competition, Price and Output Determination under Perfect Competition.

Unit 8: Monopoly Meaning and Characteristics of Monopoly, Price and Output Determination under Monopoly, Perfect Competition and Monopoly, Monopoly Power, Social Cost of Monopoly Power and Competition Commission.

Unit 9: Monopolistic Competition Characteristics of Monopolistic Competition, Equilibrium under Monopolistic Competition.

Unit 10: Oligopoly Oligopoly and its Characteristics, Oligopoly Models.

Unit 11: Pricing Under Different Structures Pricing Practices Cost Oriented Pricing, Strategy Oriented Pricing, Customer oriented and Other Pricing Practices.

Unit 12: New Theories Of Firm Baumol's Theory of Sales Revenue Maximisation, Williamson's Model of Managerial Discretion, Marris's Model of the Managerial Enterprise, The Behavioural Model of the firm.

Unit 13: Project Evaluation Project Evaluation, Project Appraisal Techniques.

Unit 14: Risk And Uncertainty Risk and Uncertainty, Risk Preferences, Risk management.

Unit 15: Technological Change Defining Technology, Factors contributing to technological change.

Unit 16: Externalities And Environmental Issues Externalities and Inefficiencies, Externalities and Environmental issues.

Unit 17: Information Asymmetry And Game Theory Applications For Managers Information Asymmetry and its Implications, Game Theory, Basic Concepts

Unit 18: Measuring National Income And Concepts National Income Accounting, Method to calculate GDP in India, Other national income accounting measures, Statement of National product and Related Aggregates of India, GDP growth in India.

Unit 19: Consumption, Investment And Savings Consumption and Saving:, Determinants of Consumption: Investment: Shifts in the Investment Demand Curve, Saving and Investment pattern in India:

Unit 20: Monetary Policy Monetary Policy, Instruments/Tools of Monetary Policy, Defining IS and LM curves, Explaining Monetary policy with IS and LM curves, Limitation of IS-LM model Monetarist school of thought, Keynesian v/s Monetarism (New classical economists), Changing Paradigm of Monetary policy.

Unit 21: Fiscal Policy Fiscal Policy, Demand-side fiscal policy, Fiscal policy and IS-LM Model, Crowding out effect: New Classical View of Fiscal Policy, Supply side Fiscal Policy, Combined effect of Monetary and Fiscal Policy.

Unit 22: Business Cycles Business Cycles, Theory of Business Cycle, Aggregate Demand and Business Cycles:, Business cycle and Multiplier model, Effect of Fiscal Policy on Output, Limitations of Multiplier model, Real Business Cycles.

M117- Master of Commerce

First Year (Semester-II)

Advanced Accountancy Specialization Group: Semester-II

Compulsory Courses:

COM532 Management Accounting-II

TOPIC 1 Budget and Budgetary Control

UNIT 1 Budget and Budgetary Control: Meaning and Objectives Budget and Budgetary Control, Objectives of Budgetary Control, Advantages of Budgetary Control, Limitations of Budgetary Control, Scope of Budget and Budgetary Control, Requirement of a Good Budgeting System, Procedure in Budget Preparation, Budgetary Control Process

UNIT 2 Types of Budgets: Fixed and Flexible Budgets Types of Budget, Fixed and flexible Budget, Fixed Budget, Meaning and Definition, Flexible Budget, Meaning and Definition, Distinction between fixed budget and flexible Budget, Preparation of flexible Budget, Uses of flexible Budget, Proforma of Flexible Budget

UNIT 3 Types of Budget: Functional Budgets Functional Budget, Purchase Budget, Illustrations, Production Budget, Illustrations, Production Cost Budget, Illustration, Sales Budget, Illustration

UNIT 4 Types of Budget: Revenue, Cash and Master Budget Revenue Budget, Principal Budget, Secondary Budget, Summary Budget, Cash Budget, Necessity of cash Budget, Methods of Preparation of Cash Budget, Proforma of Cash Budget, Illustrations, Capital Budget, Master Budget, Preparation of Master Budget, Format of Master Budget

TOPIC 2 Marginal Costing and Break-Even Analysis

UNIT 5 Meaning, Concept of Marginal Costing Meaning of marginal Cost and Marginal Costing, Concept of Marginal Cost, Concept of Marginal Costing, Features of Marginal costing, Difference between Marginal Costing And Absorption Costing, Advantages of Marginal Costing, Limitations of Marginal Costing.

UNIT 6 Fixed and Variable cost and Break-Even Analysis Fixed and variable cost, Determination of Marginal cost (SVOHES), Contribution, Break Even Analysis, Meaning and Definition of Break Even point, Determination of Break Even point.

UNIT 7 Break-Even Chart and P V Ratio

Break Even Chart: A graphic Presentation, The Profit Graph/ Profit Volume Graph, Assumptions of Break - Even Analysis, Usefulness of Break - Even Analysis, Margin of Safety, Profit Volume Ratio, Limiting Factor, Marginal Cost Equations

TOPIC 3 Standard Costing: UNIT 8 Concept of Standard Costing Concept of Standard Costing, Establishment of Cost Standards & Desired Behaviour, Steps Involved in Standard Costing, The Standard Costing System, The Standard Costing system, Cost Control using Standard Costing, Advantages of Standard Costing, Limitations of Standard Costing.

UNIT 9 Variance Analysis: Material Variance Classification of Variances, Material Variance 9.3.1 Material Price Variance 9.3.2 Material usage Variance
9.4 Material Cost Variance.

UNIT 10 Variance Analysis : Labour Variance Labour Variance, Labour Rate Variance, Labour Efficiency Variance, Labour Cost Variance, Labour Mix Variance, Labour Idle Time Variance, Labour Yield Variance.

UNIT 11 Variance Analysis: Overhead Cost Variance

Overhead Cost Variance, Classification of Overhead Variances, Overhead Cost Variance, Variable Overhead Variance, Illustrations, Fixed Overhead Variance, Managerial Uses of Variances

UNIT 12 Responsibility Accounting

Meaning of Responsibility Accounting, Objectives and Structure of Responsibility Accounting as a Divisional Performance Measurement, Measurement of Performance, Reporting to Different Levels of Management, Objects of Reporting, Purposes and Characteristics of Responsibility Reporting, Important Assumptions, Benefits of Responsibility Accounting System, Limitations of Responsibility Accounting, Types of Responsibility Centres, Cost/Expenses Centres, Profit Centre, Investment Centre

FPJ501 Field Project

Advanced Accountancy Specialization Group Courses:

COM538 Basics of Business Entrepreneurship- II

UNIT 1: Entrepreneurial Environment: Entrepreneurial Environment, Factors affecting Entrepreneurial Growth, Barriers to Entrepreneurship

UNIT 2: Creativity and Innovation: Creativity, Component Elements of Creativity, Attributes of Creative Individuals, Barriers to Creativity, The Creative Process, Inculcating Creativity, Heuristics for Stimulating Creative Ideas/Insights, Techniques of Developing Creative Thinking, Innovation, Principles of Innovation

UNIT 3: Creativity, Innovation and Entrepreneurship Peter Drucker's Theory of Innovation and Entrepreneurship, Creativity, Innovation and Entrepreneurship, Creative Thinking Generation of Business Ideas, Project Identification, Creative Enterprise, Enhancing Creativity

UNIT 4: Motivation Theories: Motivation, Motivation Theories- Abraham Maslow's Need Hierarchy Theory, Douglas McGregor's X & Y theory, Frederick Herzberg's Motivation-Hygiene Theory, McClelland's Achievement Motivation Theory, Clayton Alderfer's Existence, Relatedness and Growth Theory (ERG), Victor Vroom's Expectancy Theory, Porter and Lawler Model of Motivation

UNIT 5 : Entrepreneurial Motivation: Entrepreneurial Motivating Factors, Achievement Motivation, Kakinada Experiment

UNIT 6: Entrepreneurship Development Programmes (EDPs): EDPs - Meaning and Objectives, Need for EDPs, Role of EDP, Phases of EDPs, EDP Curriculum, Evaluation of EDPs, Strategy for Ensuring Success of EDP.

AAG502 Advanced Accounting and Auditing- II

Topic 1 Accounts of Holding Companies

Unit 1 Meaning, Definition, Legal Conditions and Principles of Consolidation: Meaning and Definitions, Legal Conditions for preparation of Balance Sheet of a Holding Co., Principles of Consolidation, Financial year of the Holding Co. and its Subsidiary.

Unit 2 Preparation of Consolidated Balance-sheet of Holding Company: Preparation of Consolidated Balance Sheet of Holding Co. with one Subsidiary only, Purpose, Advantages,

Disadvantages, Procedure, Basic Rules for preparing a Consolidated Balance Sheet, Miscellaneous Adjustments.

Unit 3 AS-21 and Preparation of Consolidated Financial Statements: AS-21 and Preparation of Consolidated Financial Statements, Objectives, Notable Terms, Format of Consolidated Financial Statement, Scope of Consolidated Financial Statement, Consolidation Procedure, Unrealised Losses, Disclosure, Practical Examples related to AS-21.

Topic 2 Human Resource Accounting

Unit 4 Meaning, Objectives and Measurements in Human Resources Accounting: Meaning and Concept of HRA, Objectives of HRA, Purpose of HRA, Need of HRA, Historical Development of HRA Concept, Importance in HRA, Measurements in HR Accounting (A) Cost Approach. (a) Original or Historical Cost Approach. (b) Opportunity Cost Approach (c) Replacement Cost Approach (d) Adjusted Present Value.

Unit 5 Measurement in HRA - Economic Value Approach: Economic Value Approach, Lev and Schwart 2 Model, Likert's Behaviour Model, Flamholtz's Model of Individual Value, Stochastic process with service Model, Hekimian and Jones competitive Bidding Model, Hermanson's unpurchased Goodwill Model, Other - Non-monetary Models

Unit 6 Human Resource Accounting In India: Human Resource Accounting in India, Frame work of Corporate Reporting in India, Human Resource Valuation models selected by Indian Companies, General consideration in working of HRA concept by Indian companies, Usefulness of HRA practice, Problems in HR Accounting.

Topic 3 Valuation of Goodwill and Valuation of Shares

Unit 7 Meaning, Need, Valuation of Goodwill - Average Profit Method: Meaning and Definition of Goodwill, Need for Valuation of Goodwill, Elements of Goodwill, Distinguishing Features of Goodwill, Type of Goodwill, Factors Affecting Valuation of Goodwill, Methods of Valuation of Goodwill, Average profit Method.

Unit 8. Valuation of Goodwill - Super Profit Method: Super Profit Method, Accounting Treatment, Calculation of Average Profit, Super profit and Goodwill, Sliding -Scale Valuation of Super Profit.

Unit 9. Valuation of Goodwill - Capitalisation and Annuity Methods: Capitalisation of Profit method, Annuity Method.

Unit 10. Valuation of Shares - Need, Methods of Valuation of Shares: Valuation of shares, Factors Affecting the value of shares, Need for Valuation of Shares, Methods of Valuation of Shares, Asset - Backing Method, Yield Basis Method (i) On Profit Basis (ii) On Dividend Basis Reading.

Unit 11. Valuation of Shares - Fair Value Method, Value of Right and Preference

Shares: Fair Value Method, Valuation of Right Shares, Valuation of Preference Shares, Valuation of Bonus Shares.

Topic 4 Hotel Accounting

Unit12. Visitor's Ledger and Preparation of Final Accounts: Visitor's Ledger, Preparation of Final Accounts.

Unit 13. Introduction, Accounting Treatment in Hotel Accounting: Hotel Accounting, Type of Hotels and Restaurants, Accounting Treatment in Hotel Accounting, Fixation and Charging of Room Rate, Method for ascertaining Room Rate, Calculation of Room Occupancy Rate.

AAG504 Advanced Cost Accounting- II

Topic 1 Labour Costing

Unit 1 Methods of Remuneration Meaning of remuneration, Methods of remuneration, Factors affecting selection of method, Time rate method, Piece rate method, Illustrations on Time rate and piece rate methods.

Unit 2 Incentive Plans Incentive Plans: meaning and necessity, Different incentive plans, Halsey incentive plan, Halsey - weir incentive plan, Rowan incentive plan, Taylor's differential wage rate system, and Emerson's incentive plan .

Unit 3 Preparation of Wage Sheets and Pay - Rolls Wage-sheets and pay-rolls - meaning, Necessity and importance, Preparation of wage-sheets and pay-rolls, Types of frauds and their prevention, Control on labour cost .

Topic 2 Expenses

Unit 4 Meaning and Definition Expenses - meaning and definition, Types of Expenses, Direct expenses, indirect expenses .

Topic 3 Overheads

Unit 5 Classification Overheads

Meaning and definition of overheads, Classification of overheads - meaning and necessity 5.4 Methods of classification of overheads 5.4.1 Classification according to function 5.4.2 Classification according to elements 5.4.3 Classification according to behavior or variability 5.5 Summary 5.6 Key Terms 5.7 Questions 5.8 Further Reading.

Unit 6 Collection and Codification Collection - meaning and sources, Codification of overheads, Meaning and necessity, Methods of codification of overheads .

Unit 7 Allocation, Distribution and Primary Distribution Stages in absorption of overheads, Allocation of overheads, Distribution of overheads, Primary distribution of overheads .

Unit 8 Secondary Distribution of Overheads Secondary Distribution of Overheads, Non-reciprocal basis of apportionment, Reciprocal basis of apportionment, Methods used for secondary distribution of overheads, Simultaneous Equation Method, Repeated Distribution Method, Trial and Error Method.

Unit 9 Absorption of Overheads, Absorption of Factory Overheads Absorption of overheads, Actual Overhead Rate, Pre determined Overhead Rate, Methods of absorption of overheads, Methods of absorption of factory overheads, Percentage of direct materials cost, Percentage of direct wages, Percentage of prime cost, Direct labour hour rate, Machine hour rate, Rate Per unit of production.

Unit 10 Absorption of Office and Administration and Selling and Distribution Overheads Methods of absorption of office and administration overheads, Percentage of works / factory cost, Percentage of sales, Apportionment between manufacturing and selling divisions, Transfer to costing Profit and Loss Account, Methods of absorption of selling and distribution overheads, Rate per unit, Percentage of selling price, Percentage of works/factory cost.

Unit 11 under and Over Absorption of Overheads Meaning of under and over absorption of overhead, Causes of under and over absorption, Treatment of under and over absorption.

Unit 12 Some Special Items of Overheads Special items of overheads and treatment to be given to them, Interest on capital, Cash discount, Packing expenses, Defective or spoiled work, Depreciation, Obsolescence loss, Idle capacity cost, Research and development cost, Cost of fringe benefits to employees, Drawing and designing office cost, Expenses of cost accounting department.

Elective Course (Select any One)

COM534 Business Economics- II

Unit 1 : Market structure and price determination under perfect competition Market Structure and Degree of Competition Price Determination and Firm's Equilibrium under Perfect Competition, Features of Perfect Competition Price Determination in Perfect Competition.

Unit 2: Price Determination and Firm's Equilibrium Under Monopoly & Monopolistic Competition Price determination and firm's Equilibrium under Monopoly ,Features / characteristics of Monopoly, Price Determination in the Short-run Under Monopoly, Price Determination in the Long-run Under Monopoly, Price Determination and Firm's Equilibrium Under Monopolistic Competition, Features/Characteristics of Monopolistic Competition Price Determination in the Short-run Price Determination in the Long-run.

Unit 3: Price Determination and Firms Equilibrium in Oligopoly Market Price Determination and Firms Equilibrium in Oligopoly Characteristics / Features of Oligopoly Kinked Demand Curve Collusive Oligopoly Price leadership Models in Oligopoly, Methods of Price Determination in Practice, Pricing of Multiple Products, Price Determination under Dumping.

Unit 4: Methods of Measuring National Income Concepts of National Product, Methods of Measuring National Income, Difficulties in the Measurement of National Income, International Comparison of National Income.

Unit 5: Determination of National Income & the MultiplierBasic Model: Aggregate Supply and Aggregate Demand, Theory of National Income Determination, The Theory of Multiplier.

Unit 6: Determination of Price Level and Aggregate Supply & Demand Shocks Determination of Price Level, Aggregate Supply & Demand Shocks.

Unit 7: Money: Supply of Money Definition and Kinds of Money Functions of Money Supply of Money.

Unit 8: Money: Demand for Money Demand for Money, the Monetary sector Equilibrium under the Keynesian System .

Unit 9: Demand for Money: Recent Developments Portfolio Theory of Demand for Money, Friedman's Approach .

Unit 10: IS-LM Model of the Economy IS-LM Model - An Introduction, IS-LM Model with Government Sector, IS-LM Model with Foreign Trade, Aggregate Demand & Aggregate Supply, Macroeconomic Issues.

Unit 11: Balance of Payments Balance of Payments Accounts, Composition of Balance of Payments, is equilibrium in the Balance of Payments - Causes & Types, Free Trade V/s. Protection.

Unit 12: Foreign Exchange Market and the Exchange Rate Foreign Exchange Market Demand for and Supply of Foreign Exchange Determination of Exchange Rate.

COM536 Strategic Management- II

Unit 1 Theoretical Framework of Business Environment: Concept, significance and nature of Business Environment, Types of environment, Internal and External Environment, Changing Dimensions of Business Environment

Unit 2 Changing Dimensions of Business Environment: Business Environment Challenges (i) FDI, (ii) CSR Initiatives, (iii) New Technology, (iv) Carbon Footprint and Kyoto Protocol, (v) Chief Green Officer, (vi) Laws and Corruption, (vii) Marketing, (viii) Supply chain, (ix) Finance, (x) Human resources

Unit 3 Economic Environment of Business: Elements of Economic Environment, Economic Problem of an Economy, Economic Systems and Business Environment, How does Economic System affect Business Environment?

Unit 4 Government Policies: Monetary Policy, Fiscal Policy, Export Import Policy, Industrial Policy **Unit 5 Economic Planning and Economic Controls:** Meaning and Definition of Economic Planning Need of Economic Planning, Economic Controls: Meaning and Nature Need for Control, Types of Control

Unit 6 Business Cycles: Meaning and definition of business cycle, Stages or phases of business cycle (brief study), Prosperity phase, Recession phase, Depression phase, Recovery phase

Unit 7 Economic Roles of the State and Government: The Evolving Role of State, Economic Roles of Government, The Economic Roles of the Government in India

Unit 8 Economic Planning in India: Why Planning (Rationale for Planning), Important Features of Indian Plans, Objectives of Economic Planning, Summary of Five Year Plans in India (Important Features), NITI Aayog .

Unit9 International Environment-Multinational Corporations and Foreign Collaborations: Multinational Corporation: Definition, Characteristics, Regulation, Foreign Collaboration and Indian Business - Definition, Examples, Argument against FC

Unit 10 International Economic Institutions: What is GATT? (History of GATT, GATT & WTO), GATT and WTO 10.4 Indian Commitment to WTO, World Bank - Introduction to Functions, IMF - Meaning, History, Member Countries Board of Governors - Function and Role.

Banking and Finance Specialization Group: Semester-II

Compulsory Courses:

COM532 Management Accounting-II

TOPIC 1 Budget and Budgetary Control

UNIT 1 Budget and Budgetary Control: Meaning and Objectives Budget and Budgetary Control, Objectives of Budgetary Control, Advantages of Budgetary Control, Limitations of Budgetary Control, Scope of Budget and Budgetary Control, Requirement of a Good Budgeting System, Procedure in Budget Preparation, Budgetary Control Process

UNIT 2 Types of Budgets: Fixed and Flexible Budgets Types of Budget, Fixed and flexible Budget, Fixed Budget, Meaning and Definition, Flexible Budget, Meaning and Definition, Distinction between fixed budget and flexible Budget, Preparation of flexible Budget, Uses of flexible Budget, Proforma of Flexible Budget

UNIT 3 Types of Budget: Functional Budgets Functional Budget, Purchase Budget, Illustrations, Production Budget, Illustrations, Production Cost Budget, Illustration, Sales Budget, Illustration

UNIT 4 Types of Budget: Revenue, Cash and Master Budget Revenue Budget, Principal Budget, Secondary Budget, Summary Budget, Cash Budget, Necessity of cash Budget, Methods of Preparation of Cash Budget, Proforma of Cash Budget, Illustrations, Capital Budget, Master Budget, Preparation of Master Budget, Format of Master Budget

TOPIC 2 Marginal Costing and Break-Even Analysis

UNIT 5 Meaning, Concept of Marginal Costing Meaning of marginal Cost and Marginal Costing, Concept of Marginal Cost, Concept of Marginal Costing, Features of Marginal costing, Difference between Marginal Costing And Absorption Costing, Advantages of Marginal Costing, Limitations of Marginal Costing.

UNIT 6 Fixed and Variable cost and Break-Even Analysis Fixed and variable cost, Determination of Marginal cost (SVOHES), Contribution, Break Even Analysis, Meaning

and Definition of Break Even point, Determination of Break Even point.

UNIT 7 Break-Even Chart and P V Ratio

Break Even Chart: A graphic Presentation, The Profit Graph/ Profit Volume Graph, Assumptions of Break - Even Analysis, Usefulness of Break - Even Analysis, Margin of Safety, Profit Volume Ratio, Limiting Factor, Marginal Cost Equations

TOPIC 3 Standard Costing: UNIT 8 Concept of Standard Costing Concept of Standard Costing, Establishment of Cost Standards & Desired Behaviour, Steps Involved in Standard Costing, The Standard Costing System, The Standard Costing system, Cost Control using Standard Costing, Advantages of Standard Costing, Limitations of Standard Costing.

UNIT 9 Variance Analysis: Material Variance Classification of Variances, Material Variance 9.3.1 Material Price Variance 9.3.2 Material usage Variance
9.4 Material Cost Variance.

UNIT 10 Variance Analysis : Labour Variance Labour Variance, Labour Rate Variance, Labour Efficiency Variance, Labour Cost Variance, Labour Mix Variance, Labour Idle Time Variance, Labour Yield Variance.

UNIT 11 Variance Analysis: Overhead Cost Variance

Overhead Cost Variance, Classification of Overhead Variances, Overhead Cost Variance, Variable Overhead Variance, Illustrations, Fixed Overhead Variance, Managerial Uses of Variances

UNIT 12 Responsibility Accounting

Meaning of Responsibility Accounting, Objectives and Structure of Responsibility Accounting as a Divisional Performance Measurement, Measurement of Performance, Reporting to Different Levels of Management, Objects of Reporting, Purposes and Characteristics of Responsibility Reporting, Important Assumptions, Benefits of Responsibility Accounting System, Limitations of Responsibility Accounting, Types of Responsibility Centres, Cost/Expenses Centres, Profit Centre, Investment Centre

FPJ501 Field Project

Banking and Finance Specialization Group Courses

COM540 Securities Analysis and Portfolio management

Unit 1 Behavioral Finance Anomalies Differences between Traditional Finance and Behavioural Finance, Investor Biases, Taxonomy of Behavioural Risk, Behavioural Portfolio, Applications of Behavioural Finance Theory, Behavioural Finance and Market Efficiency and Critiques of Behavioural Finance.

Unit 2 Valuation Of Shares And Business Techniques of Valuation of Shares, Asset Based Valuation, Dividend Yield, Earnings Yield, Fair Value, Discounted cash Flow Techniques and Theoretical Techniques of Valuation

Unit 3 Fixed Income Securities Valuation

Components of Debt Market, Valuation of Debt and Bonds, Bond Risk Analysis and Credit Rating Process of Bonds.

Unit 4 Portfolio Management: Analysis, Selection, Revision And Evaluation Phases, Notions and Principles of Portfolio Management

Unit 5 Theories Of Portfolio Management

Modern Portfolio Theory-Markowitz Model, Efficient Portfolio, Sharpe and Treynor's Ratio

Unit 6 Derivatives

Options, Futures, Black Scholes, Binomial Distribution Models and other Option Pricing Models, Index Futures and Swaps.

Unit 7 Investments And Tax Planning

Tax Aspects of Investments, Deductions u/s 80, Securities Transaction Tax (STT), Capital Gains Tax, and Capital Gain Bonds.

Unit 8 Mutual Funds, Insurance And Commodities

Classification of Mutual Funds, Performance Evaluation of Managed Portfolio by empirical Tests, Mutual Fund Ratings, Commodities, Real Estate and Insurance.

BFG502 Financial Markets & Institutions in India – II

UNIT 1 CO-OPERATIVE BANKS IN INDIA-I : STRUCTURE AND URBAN CO-OPERATIVE BANKS Structure of Co-operative Banks, Difference between Commercial Banks and Co-operative Banks, Urban Co-operative Banks

UNIT 2 CO-OPERATIVE BANKS IN INDIA-II: STRUCTURE OF CO-OPERATIVE BANKS IN RURAL AREA AND PROBLEMS State Co-operative banks, District Central Co-operative Banks, State Co-operative Agricultural and Rural Development Banks, Problems of Co-operative Banks

Unit 3 Development Financial Institutions-I: Functions And Structure And Profile Of National Housing Bank (Nhb) And Small Industries Development Bank Of India (Sidbi) Functions of a Development Financial Institution, Distinguish Between a Development Financial Institution and Commercial Bank. Evolution of Development Financial Institutions in India. Structure and profile of Development Financial Institutions in India: National Housing Bank (NHB), Small Industries Development Bank of India (SIDBI)

Unit 4 Development Financial Institutions Ii: Profile Of Export And Import Bank Of India (Exim Bank) And National Bank For Agriculture And Rural Development (Nabard) And Performance Of Financial Institutions

Export and Commercial Bank. Evolution of Development Financial Institutions in India. Structure and profile of Development Financial Institutions in India: National Import Bank of India (EXIM Bank), National Bank for Agriculture and Rural Development (NABARD), Finances and Performance of Development Financial Institutions

Unit 5 Non-Banking Finance Companies (Nbfcs)I: Classification, Nature Of Business And Prudential Norms RBI's Role and Objectives, Categories of NBFCs Registered with the RBI, Classification of NBFCs in Terms of Business, Acceptance of Public Deposits by NBFCs Registered with the RBI, Business of NBFCs Engaged in Leasing, Hire Purchase and Factoring Services * RBI's Prudential Norms for NBFCs

Unit 6 Non-Banking Finance Companies-Ii : Performance Of Nbfcs And Housing Finance Companies (Hfcs) Profile and Performance of Deposit Taking NBFCs, Housing Finance Companies (HFCs), Bank Finance to NBFCs

Unit 7 Market For Asset Securitization Securitization: Meaning and Scope, Benefits of Securitization, Securitization Structure: Process and Mechanism, Role of Parties involved in securitization transaction, Types of Asset Securitization Types of Securities to be issued, RBI's Guidelines on Asset Securitization, International Experience and Growth of Asset Securitization in India Market

Unit 8 Market For Factoring and Forfeiting Products: Factoring Services: Meaning, Functions and Types, Benefits of Factoring Services, Mechanism of Factoring Services, Cost of Factoring Export Factoring, RBI Guidelines on Factoring Services, Factoring Services in India, Forfeiting: Meaning and Features, Benefits of Forfeiting, Mechanism of Forfeiting Services, Forfeiting Services in India, Difference between factoring and forfeiting services

Unit 9 Mutual Funds : Mutual Funds: Concept and Structure, Types of Mutual Funds, Advantages of Mutual Funds, SEBI's Guidelines on Mutual Funds, Net Asset Value, Mutual Funds in India

Unit 10 Credit Rating And Credit Rating Agencies: Meaning and Benefits of Credit Rating process, Rating Mechanism, SEBI's Guidelines on Credit Rating and Credit Rating Agencies, Profile of Credit Rating Agencies in India, Recent Developments in Credit Rating Business

Unit 11 Derivatives Market In India: Meaning of Derivatives, Types of Derivatives, OTC Products v/s Exchange Traded Products, Relevance of Derivatives, Derivatives Market in India, Interest Rate Derivatives, Equity Derivatives, Currency Derivatives

Unit 12 Markets For Leasing and Hire Purchase Finance

Meaning and Features of Lease Finance, Types of Leases: Financial v/s Operating Leases, Classification of Leases Based on Other Parameters, Advantages and Limitations of Lease Finance, Participants in Indian Leasing Market, Hire Purchase Finance, Difference between Lease and Hire Purchase Finance, Structuring and Pricing of a Lease Finance, Accounting and Tax Aspect of Lease and Hire Purchase Finance .

BFG 504 Money, Central Banking in India and International Financial Institutions II

Unit-1 INTERNATIONAL FINANCIAL INSTITUTE Types of International Financial Institute, Types of Financial Institutions and Their Roles, International Institute and Law

Unit-2 INTERNATIONAL FINANCIAL INSTITUTE - 2 Bretton woods Institution, Objectives and working, Objective of IMF, Functions of IMF

Unit- 3 INTERNATIONAL FINANCIAL INSTITUTE Europe Development Bank (CEB), BRICS, International Investment Bank

Unit-4 INTERNATIONAL MONETARY FUND An Overview of IMF, Objective of IMF, Functions of IMF, ORGANISATION AND FINANCE, Fund of IMF, Fund and Quota System, Special Drawing Rights (SDRs)

Unit-5. GOVERNANCE OF MEMBERS OF IMF Governance of IMF, Board of Governors, Ministerial Committees, The Executive Board, Governance Reform, Executive Directors and Voting Rights, Members of IMF and Votes

Unit-6 INTRODUCTION TO WORLD BANK An Introduction to World Bank

Unit-7 INTERNATIONAL FINANCE CORPORATION An Overview of IFC, Objectives and Working, Types of Roles, Membership and Structure, Services, IFC in India, Creating Opportunities

Unit- 8 INTERNATIONAL DEVELOPMENT ASSOCIATION AND UNDP An overview of IDA, Objectives, Role and functions of IDA, Members, Governance, IDA and Funding, IDA in News, World Bank and UNDP

Unit-9 MULTILATERAL INVESTMENT GUARANTEE AGENCY An overview of MIGA, Strategy, Functions, Governance, Membership, Products of MIGA, Investment Guarantees, MIGA Funding

Unit-10 INTERNATIONAL CENTER FOR SETTLEMENT OF DISPUTE An Overview of ICSID, Membership, ICSID Activities, Institutional Arrangements

Unit-11 ASIAN DEVELOPMENT BANK

Unit-12 ADB AND INDIA CAG 202

Elective Courses (Select Any One)

COM542 Banking and Bank Finance

Unit 1 Introduction To Business Industry And Commerce Concept of Business, Features of Business, Stake Holders in Business, Classification of Business Activities, Barter System, Origin of Money, Functions of Money in an Economy, Money Supply.

Unit 2 Indian Financial System Introduction to financial system, Functions of a financial system, Structure of the Indian financial system, Growth and development of Indian Financial System **Unit 3 The Banking System In India** Definition of Bank, Origin of Banking in India, Structure of Indian Banking System, The Reserve Bank of India, Credit Control.

Unit 4 Commercial Banking Product And Services Commercial Banking, Functions of Commercial Banks, Charging of Securities.

Unit 5 Credit Appraisal Meaning of Credit Appraisal, Process of Credit Appraisal, Credit Rating.

Unit 6 Development Banking

Concept of Developing Financial Institution, Historical Evolution of Development Banking in India, Significance of Development Banks in Economic Development, Present Structure of Development Financial Institutions in India.

Unit 7 Rural Banking

Concept of Rural Banking, Structure of Rural Banking in India, National Bank for Agriculture and Rural Development (NABARD), Commercial Banks, Regional Rural Banks, Cooperative Banks, Current Scenario of Rural Banking.

Unit 8 Digital Banking

Concept of Digital Banking, Need of Digital Banking, Prerequisites of Digital Banking, Digital Revolution in India, Role of Digital banking in Financial Inclusion in India.

Unit 9 E-Banking And Role Of It In Banks Information Technology in Banking, Automated Clearing System, Electronic Fund Management, International Payment System, Cyber Crimes and Fraud Management.

Unit 10 Recent Development In Banking Regulations Overview of Banking Regulation Act, Setting up a new bank, Branch Licensing, Historical Perspective of Banking, Banking Regulators, Recent developments, Bank Governance and Internal Control.

Unit 11 Merchant Banking Services Concept of Merchant Banking, Nature of Merchant Banking, Historical background of Merchant Banking, Merchant Banking in India, Role and Functions of Merchant Bankers, Regulation of Merchant Bankers in India, Code of Conduct

for Merchant Bankers, Merchant Bankers and Investment Bankers, Issue Management and Merchant Bankers, Due diligence in Merchant Banking.

Unit 12 Banking Scams And Frauds Fraud - meaning and Types, Frauds in the Banking Sector, Fraud Detection Tools Fraud risk Management.

COM534 Business Economics- II

Unit 1 : Market structure and price determination under perfect competition Market Structure and Degree of Competition Price Determination and Firm's Equilibrium under Perfect Competition, Features of Perfect Competition Price Determination in Perfect Competition.

Unit 2: Price Determination and Firm's Equilibrium Under Monopoly & Monopolistic Competition Price determination and firm's Equilibrium under Monopoly ,Features / characteristics of Monopoly, Price Determination in the Short-run Under Monopoly, Price Determination in the Long-run Under Monopoly, Price Determination and Firm's Equilibrium Under Monopolistic Competition, Features/Characteristics of Monopolistic Competition Price Determination in the Short-run Price Determination in the Long-run.

Unit 3: Price Determination and Firms Equilibrium in Oligopoly Market Price Determination and Firms Equilibrium in Oligopoly Characteristics / Features of Oligopoly Kinked Demand Curve Collusive Oligopoly Price leadership Models in Oligopoly, Methods of Price Determination in Practice, Pricing of Multiple Products, Price Determination under Dumping.

Unit 4: Methods of Measuring National Income Concepts of National Product, Methods of Measuring National Income, Difficulties in the Measurement of National Income, International Comparison of National Income.

Unit 5: Determination of National Income & the MultiplierBasic Model: Aggregate Supply and Aggregate Demand, Theory of National Income Determination, The Theory of Multiplier.

Unit 6: Determination of Price Level and Aggregate Supply & Demand Shocks Determination of Price Level, Aggregate Supply & Demand Shocks.

Unit 7: Money: Supply of Money Definition and Kinds of Money Functions of Money Supply of Money.

Unit 8: Money: Demand for Money Demand for Money, the Monetary sector Equilibrium under the Keynesian System .

Unit 9: Demand for Money: Recent Developments Portfolio Theory of Demand for Money, Friedman's Approach .

Unit 10: IS-LM Model of the Economy IS-LM Model - An Introduction, IS-LM Model with Government Sector, IS-LM Model with Foreign Trade, Aggregate Demand & Aggregate Supply, Macroeconomic Issues.

Unit 11: Balance of Payments Balance of Payments Accounts, Composition of Balance of Payments, is equilibrium in the Balance of Payments - Causes & Types, Free Trade V/s. Protection.

Unit 12: Foreign Exchange Market and the Exchange Rate Foreign Exchange Market Demand for and Supply of Foreign Exchange Determination of Exchange Rate.

Business Entrepreneurship Specialization Group: Semester-II

Compulsory Courses:

COM532 Management Accounting-II

TOPIC 1 Budget and Budgetary Control

UNIT 1 Budget and Budgetary Control: Meaning and Objectives Budget and Budgetary Control, Objectives of Budgetary Control, Advantages of Budgetary Control, Limitations of Budgetary Control, Scope of Budget and Budgetary Control, Requirement of a Good Budgeting System, Procedure in Budget Preparation, Budgetary Control Process

UNIT 2 Types of Budgets: Fixed and Flexible Budgets Types of Budget, Fixed and flexible Budget, Fixed Budget, Meaning and Definition, Flexible Budget, Meaning and Definition, Distinction between fixed budget and flexible Budget, Preparation of flexible Budget, Uses of flexible Budget, Proforma of Flexible Budget

UNIT 3 Types of Budget: Functional Budgets Functional Budget, Purchase Budget, Illustrations, Production Budget, Illustrations, Production Cost Budget, Illustration, Sales Budget, Illustration

UNIT 4 Types of Budget: Revenue, Cash and Master Budget Revenue Budget, Principal Budget, Secondary Budget, Summary Budget, Cash Budget, Necessity of cash Budget, Methods of Preparation of Cash Budget, Proforma of Cash Budget, Illustrations, Capital Budget, Master Budget, Preparation of Master Budget, Format of Master Budget

TOPIC 2 Marginal Costing and Break-Even Analysis

UNIT 5 Meaning, Concept of Marginal Costing Meaning of marginal Cost and Marginal Costing, Concept of Marginal Cost, Concept of Marginal Costing, Features of Marginal costing, Difference between Marginal Costing And Absorption Costing, Advantages of Marginal Costing, Limitations of Marginal Costing.

UNIT 6 Fixed and Variable cost and Break-Even Analysis Fixed and variable cost, Determination of Marginal cost (SVOHES), Contribution, Break Even Analysis, Meaning and Definition of Break Even point, Determination of Break Even point.

UNIT 7 Break-Even Chart and P V Ratio

Break Even Chart: A graphic Presentation, The Profit Graph/ Profit Volume Graph, Assumptions of Break - Even Analysis, Usefulness of Break - Even Analysis, Margin of Safety, Profit Volume Ratio, Limiting Factor, Marginal Cost Equations

TOPIC 3 Standard Costing: UNIT 8 Concept of Standard Costing Concept of Standard Costing, Establishment of Cost Standards & Desired Behaviour, Steps Involved in Standard Costing, The Standard Costing System, The Standard Costing system, Cost Control using Standard Costing, Advantages of Standard Costing, Limitations of Standard Costing.

UNIT 9 Variance Analysis: Material Variance Classification of Variances, Material Variance 9.3.1 Material Price Variance 9.3.2 Material usage Variance 9.4 Material Cost Variance.

UNIT 10 Variance Analysis : Labour Variance Labour Variance, Labour Rate Variance, Labour Efficiency Variance, Labour Cost Variance, Labour Mix Variance, Labour Idle Time Variance, Labour Yield Variance.

UNIT 11 Variance Analysis: Overhead Cost Variance

Overhead Cost Variance, Classification of Overhead Variances, Overhead Cost Variance, Variable Overhead Variance, Illustrations, Fixed Overhead Variance, Managerial Uses of Variances

UNIT 12 Responsibility Accounting

Meaning of Responsibility Accounting, Objectives and Structure of Responsibility Accounting as a Divisional Performance Measurement, Measurement of Performance, Reporting to Different Levels of Management, Objects of Reporting, Purposes and Characteristics of Responsibility Reporting, Important Assumptions, Benefits of Responsibility Accounting System, Limitations of Responsibility Accounting, Types of Responsibility Centres, Cost/Expenses Centres, Profit Centre, Investment Centre

FPJ501 Field Project

Business Entrepreneurship Specialization Group Courses

COM547 E-Business

BEG502 Business Entrepreneurship-II

UNIT 1: Entrepreneurial India: Entrepreneurial India, Entrepreneurship in Ancient India, Entrepreneurship in British Period, Entrepreneurship in the Period of East India Company, Entrepreneurship from 1857 to 1947, Entrepreneurship in Post-Independence Period, Impact of Globalization, Impact of WTO.

UNIT 2: Entrepreneurship and Economic Development: Role of Entrepreneurship in Economic Development, Entrepreneur as a Contributor to the Process of Economic Growth, Entrepreneur as a Contributor to the Stability of Economy, Entrepreneur as a Creator of Employment Opportunities, Entrepreneur as an Agent of Balanced Regional Development of Industries and Social Stability, Entrepreneur as a Contributor to Export Promotion Program and Foreign Exchange Earning, Entrepreneur as a Contributor to Import Substitution Program, Entrepreneur as a Supplier of Local Demand.

UNIT 3: Entrepreneurship and Education: Study of Entrepreneurship as a subject, Entrepreneurship education, Importance of Entrepreneurship Education, Contents of Entrepreneurship Education, Obstacles to Entrepreneurship Education

UNIT 4: Ethics and Social Responsibilities of an Entrepreneur: Entrepreneur and Business Ethics, Nature of Business Ethics, Scope of Ethics, Need of Ethics in Business, Social Responsibilities of an Entrepreneur, Role of Mission, Vision and Code of Conduct

UNIT 5: Recent Trends in Entrepreneurship Entrepreneurship, Social Entrepreneurship, Women Entrepreneurship, Rural Entrepreneurship

UNIT 6: Entrepreneurship Development and Government-I: An Overview of Industrial Policies in India, Five-year Plans

UNIT 7: Entrepreneurship Development and Government – II: Ministry of MSME, Schemes of M/O MSME, Office of the Development Commissioner (MSME), Schemes and Programmes of O/o DC(MSME)

UNIT 8: Entrepreneurship Development and Government – III: Policy initiatives of the Government **UNIT 9: Institutional Support For MSMEs – I:** National level institutions

UNIT 10: Institutional Support for MSMEs – II: Institutional set up for financial assistance, Institutional set up for export promotion

UNIT 11: Institutional Support for MSMEs –III: Industries department, Government of Maharashtra, Directorate of Industries (DIs) of the State Government, MSME Development Institute, Mumbai, District Industries Centre, Industry Related Policies of Maharashtra Government, MSME Schemes of Maharashtra

UNIT 12: Institutional Support for MSMEs –IV: Industry Associations, Institutional Set-up for Maharashtra State.

BEG504 Strategic Management

Unit 1: Introduction to Strategic Management Definition of Strategic Management-Nature of Strategic Management, Dimensions of Strategic Management-Need for Strategic Management, Benefits of Strategic Management, Risks involved in Strategic Management, Strategic Management Process.

Unit 2: Strategy Formulation And Defining Vision Aspects of Strategy Formulation, Business Vision- Defining Vision Nature of Vision Characteristics of Vision Statements Importance of Vision, Advantages of Vision.

Unit 3: Defining Mission, Goals And Objectives Defining Mission Importance of Mission Statement- Characteristics of a Mission Statement Components of a Mission Statement-Formulation of Mission Statement-Evaluating Mission Statements, Concept of Goals and Objectives.

Unit 4: External Assessment

Concept of Environment-Porter's Five Force Analysis, The Five Forces-Forces that Shape Competition, Industry Analysis Framework for Industry Analysis Competitive Analysis Environmental Scanning Features of Environmental Analysis Techniques of Environmental Scanning.

Unit 5: Organisational Appraisal: The Internal Assessment 1 Importance of Internal Analysis SWOT Analysis Carrying out SWOT Analysis, Steps in SWOT Analysis, Critical Assessment of SWOT Analysis Advantages and Limitations.

Unit 6: Organisational Appraisal: Internal Assessment 2 Strategy and Culture, Value Chain Analysis, Analysis, Conducting a Value Chain Analysis Usefulness of the Value Chain Analysis Organisational Capability Factors Resources Strategic Importance of Resources, Critical Success Factors, Benchmarking.

Unit 7: Corporate Level Strategies Expansion Strategies, Retrenchment Strategies, Turnaround Strategy Divestment Bankruptcy Liquidation Combination Strategies

Internationalization, Cooperation Strategies, Joint Ventures Strategic-Alliances, Consortia- Restructuring.

Unit 8: Business Level Strategies Industry Structure-Positioning of the Firm Generic Strategies Risks in Competitive Strategies, Critical Assessment of Generic Strategies Comment on Porter's Generic Strategies, Business Tactics.

Unit 9: Strategic Analysis And Choice Process for Strategic Choice-Focusing on a few Alternatives, Considering Selection Factors Evaluating the Alternatives, Making the Actual Choice, Industry Analysis Corporate Portfolio Analysis Display Matrices, Balancing the Portfolio and other Analytical Models, Contingency Strategies

Unit 10: Strategy Implementation Activating Strategies, Nature of Strategy Implementation, Barriers and Issues in Strategy Implementation Model for Strategy Implementation Resource Allocation, Importance of Resource Allocation Managing Resource Conflict, Criteria for Resource Allocation Process Factors affecting Resource Allocation Difficulties in Resource Allocation.

Unit 11: Structural Implementation

Basic Principles of Organisation Basic Principles of Organisational Structure Relation between Strategy and Structure Improving Effectiveness of Traditional Organisational Structures, Types of Organisational Structures, Modular Organisation, Towards Boundary less Structures, Structures for Strategies.

Unit 12: Behavioural Implementation Stakeholders and Strategy-Strategic Leadership- Leadership Approaches Corporate Culture and Strategic Management-Influence of Culture on Behaviour-Creating Strategy Supportive Culture, Personal Values and Ethics, Importance of Ethics- Approaches to Ethics, Building an Ethical Organisation, Social Responsibility and Strategic Management-Responsibilities of Business, Need for CSR: The Strategy.

Unit 13: Functional and Operational Implementation Functional Strategies, Nature of Functional Strategies, Need for Functional Strategies Functional Plans and Policies Operational Plans and Policies, Importance of Operational Strategy, Components of Operational Plan and Policies, Personnel (HR) Plans and Strategies, HR Planning Staffing- Training and Development Performance Management Compensation and Rewards, Industrial Relations.

Unit 14: Strategic Evaluation And Control Nature of Strategic Evaluation and Control, Types of General Control Systems, Basic Characteristics of Effective Evaluation and Control System, Strategic Control, Types of Strategic Control-Approaches to Strategic Control

Operational Control, Setting of Standards, Measurement of Performance-Identifying Deviations, Taking Corrective Action, Techniques of Strategic Control.

Elective Courses (Select Any One)

BMG504 Human Resource Management

Unit 1 Introduction To Human Resource Management Nature of HRM Scope of HRM Objectives of HRM Functions of HRM Strategic Human Resource Management Skills and Proficiency of HR managers

Unit 2 Human Resource Planning Objectives of Human Resource Planning Requirements of Effective HRP, Human Resource Planning Process, Manpower Demand Forecasting Techniques, Managerial Judgment, Ratio Trend Analysis, Regression Analysis, Work Study Technique, Delphi Technique, Job Analysis: Concept, Job Analysis: Process Introduction to Human Resource Information System (HRIS) Benefits of HRIS.

Unit 3 Talent Acquisition Sources of Recruitment, Recruitment Process Alternatives to Recruitment Introduction to Selection Process, Orientation and Induction, Induction Process

Unit 4 Human Resource Training And Development Difference between Training and Development Need for Training, Importance of Training, Training Process Evaluation of Training Types of Training, Selection of a Training Method Introduction to Executive Development Objectives of Executive Development Methods of Executive Development.

Unit 5 Motivation In Action Importance and Benefits of Motivation, Features and Characteristics of Motivation Tools of Motivation, Job Characteristic Model, Alternative Work Arrangement, Empowerment, Participative Management, Quality of Work Life (QWL), Motivation Through Variable Pay Programs, Mentoring, Employee Counselling.

Unit 6 Performance Appraisal Performance Appraisal: Concept and Definition, Job Evaluation Vs. Performance Appraisal Objectives of Performance Appraisal Basis of Performance Appraisal Performance Appraisal Process Problems in Performance Appraisal Essentials of an Effective Performance Appraisal Methods and Techniques of Performance Appraisal, Process of Management by Objectives, Importance of Management by Objectives, Limitations of Management by Objectives, Introduction of 360 Degree Performance Appraisal Benefits of 360 Degree Performance Appraisal.

Unit 7 Compensation Management Objectives of Compensation Planning Factors influencing Compensation Planning Types of Compensation Characteristics of a Desirable Wage Plan Methods of Wage Payment Wage Theories Wage Structure and Wage Policy State Regulation of Wages Incentive Plans, Individual Based Incentive Plans, Group or Team Based Incentive Plan, Organization Wide Incentive plan, Bonus, Fringe Benefits, Need of Fringe Benefits, Types of Fringe Benefits.

Unit 8 Employee Discipline Types of Discipline Causes of Indiscipline, Disciplinary Actions Steps in a Disciplinary Actions, Features of an Effective Disciplinary Action.

Unit 9 Employee Grievance And Collective Bargaining Causes of Grievance, Effects of Grievance Elements Required for an Effective Grievance Handling Steps in Grievance Handling Benefits of Grievance Handling Industrial Disputes: Definition Indian Industry: Grievance Management, Collective Bargaining: Concept and Definition Features of Collective Bargaining Objectives of Collective Bargaining Issues Types of Bargaining Steps in Collective Bargaining Collective Bargaining in India.

Unit 10 Human Resource Accounting, Audit And Human Resource Information System Concept of Human Resource Accounting Objectives of Human Resource Accounting Advantages of Human Resource Accounting Methods of Human Resource Accounting, Historical Cost Method, Replacement Cost Method, Present Value and Economic Value Method, Asset Multiplier Method Controlling Manpower Cost Concept of HR Audit Objectives of HR Audit HR Audit Process Concept of Human Resource Information System Information Provided by HRIS Objectives and Purpose of HRIS Advantages of HRIS Essentials of Good HRIS, Limitations of HRIS Significance of HRIS in Today's Corporate World.

Unit 11 International Human Resources Management

Globalization in 21st century, Benefits of Globalization, Threats from Globalization, Concept of International Human Resource Management, Difference between Global HRM and Domestic HRM, External Factors impacting IHRM, IHRM Activities, HR planning International Recruitment and Selection Policy, Training and Development Expatriate Remuneration Performance Appraisal of an Expatriate Repatriation.

COM534 Business Economics- II

Unit 1 : Market structure and price determination under perfect competition Market Structure and Degree of Competition Price Determination and Firm's Equilibrium under Perfect Competition, Features of Perfect Competition Price Determination in Perfect Competition.

Unit 2: Price Determination and Firm's Equilibrium Under Monopoly & Monopolistic Competition Price determination and firm's Equilibrium under Monopoly ,Features / characteristics of Monopoly, Price Determination in the Short-run Under Monopoly, Price Determination in the Long-run Under Monopoly, Price Determination and Firm's Equilibrium Under Monopolistic Competition, Features/Characteristics of Monopolistic Competition Price Determination in the Short-run Price Determination in the Long-run.

Unit 3: Price Determination and Firms Equilibrium in Oligopoly Market Price Determination and Firms Equilibrium in Oligopoly Characteristics / Features of Oligopoly Kinked Demand Curve Collusive Oligopoly Price leadership Models in Oligopoly, Methods of Price Determination in Practice, Pricing of Multiple Products, Price Determination under Dumping.

Unit 4: Methods of Measuring National Income Concepts of National Product, Methods of Measuring National Income, Difficulties in the Measurement of National Income, International Comparison of National Income.

Unit 5: Determination of National Income & the MultiplierBasic Model: Aggregate Supply and Aggregate Demand, Theory of National Income Determination, The Theory of Multiplier.

Unit 6: Determination of Price Level and Aggregate Supply & Demand Shocks Determination of Price Level, Aggregate Supply & Demand Shocks.

Unit 7: Money: Supply of Money Definition and Kinds of Money Functions of Money Supply of Money.

Unit 8: Money: Demand for Money Demand for Money, the Monetary sector Equilibrium under the Keynesian System .

Unit 9: Demand for Money: Recent Developments Portfolio Theory of Demand for Money, Friedman's Approach .

Unit 10: IS-LM Model of the Economy IS-LM Model - An Introduction, IS-LM Model with Government Sector, IS-LM Model with Foreign Trade, Aggregate Demand & Aggregate Supply, Macroeconomic Issues.

Unit 11: Balance of Payments Balance of Payments Accounts, Composition of Balance of Payments, is equilibrium in the Balance of Payments - Causes & Types, Free Trade V/s. Protection.

Unit 12: Foreign Exchange Market and the Exchange Rate Foreign Exchange Market Demand for and Supply of Foreign Exchange Determination of Exchange Rate.

Business Management Specialization Group: Semester-II

Compulsory Courses:

COM532 Management Accounting-II

TOPIC 1 Budget and Budgetary Control

UNIT 1 Budget and Budgetary Control: Meaning and Objectives Budget and Budgetary Control, Objectives of Budgetary Control, Advantages of Budgetary Control, Limitations of Budgetary Control, Scope of Budget and Budgetary Control, Requirement of a Good Budgeting System, Procedure in Budget Preparation, Budgetary Control Process

UNIT 2 Types of Budgets: Fixed and Flexible Budgets Types of Budget, Fixed and flexible Budget, Fixed Budget, Meaning and Definition, Flexible Budget, Meaning and Definition, Distinction between fixed budget and flexible Budget, Preparation of flexible Budget, Uses of flexible Budget, Proforma of Flexible Budget

UNIT 3 Types of Budget: Functional Budgets Functional Budget, Purchase Budget, Illustrations, Production Budget, Illustrations, Production Cost Budget, Illustration, Sales Budget, Illustration

UNIT 4 Types of Budget: Revenue, Cash and Master Budget Revenue Budget, Principal Budget, Secondary Budget, Summary Budget, Cash Budget, Necessity of cash Budget, Methods of Preparation of Cash Budget, Proforma of Cash Budget, Illustrations, Capital Budget, Master Budget, Preparation of Master Budget, Format of Master Budget

TOPIC 2 Marginal Costing and Break-Even Analysis

UNIT 5 Meaning, Concept of Marginal Costing Meaning of marginal Cost and Marginal Costing, Concept of Marginal Cost, Concept of Marginal Costing, Features of Marginal costing, Difference between Marginal Costing And Absorption Costing, Advantages of Marginal Costing, Limitations of Marginal Costing.

UNIT 6 Fixed and Variable cost and Break-Even Analysis Fixed and variable cost, Determination of Marginal cost (SVOHES), Contribution, Break Even Analysis, Meaning

and Definition of Break Even point, Determination of Break Even point.

UNIT 7 Break-Even Chart and P V Ratio

Break Even Chart: A graphic Presentation, The Profit Graph/ Profit Volume Graph, Assumptions of Break - Even Analysis, Usefulness of Break - Even Analysis, Margin of Safety, Profit Volume Ratio, Limiting Factor, Marginal Cost Equations

TOPIC 3 Standard Costing: UNIT 8 Concept of Standard Costing Concept of Standard Costing, Establishment of Cost Standards & Desired Behaviour, Steps Involved in Standard Costing, The Standard Costing System, The Standard Costing system, Cost Control using Standard Costing, Advantages of Standard Costing, Limitations of Standard Costing.

UNIT 9 Variance Analysis: Material Variance Classification of Variances, Material Variance 9.3.1 Material Price Variance 9.3.2 Material usage Variance
9.4 Material Cost Variance.

UNIT 10 Variance Analysis : Labour Variance Labour Variance, Labour Rate Variance, Labour Efficiency Variance, Labour Cost Variance, Labour Mix Variance, Labour Idle Time Variance, Labour Yield Variance.

UNIT 11 Variance Analysis: Overhead Cost Variance

Overhead Cost Variance, Classification of Overhead Variances, Overhead Cost Variance, Variable Overhead Variance, Illustrations, Fixed Overhead Variance, Managerial Uses of Variances

UNIT 12 Responsibility Accounting

Meaning of Responsibility Accounting, Objectives and Structure of Responsibility Accounting as a Divisional Performance Measurement, Measurement of Performance, Reporting to Different Levels of Management, Objects of Reporting, Purposes and Characteristics of Responsibility Reporting, Important Assumptions, Benefits of Responsibility Accounting System, Limitations of Responsibility Accounting, Types of Responsibility Centres, Cost/Expenses Centres, Profit Centre, Investment Centre

FPJ501 Field Project

Business Management Specialization Group Courses:

COM538 Basics of Business Entrepreneurship- II

UNIT 1: Entrepreneurial Environment: Entrepreneurial Environment, Factors affecting Entrepreneurial Growth, Barriers to Entrepreneurship.

UNIT 2: Creativity and Innovation: Creativity, Component Elements of Creativity, Attributes of Creative Individuals, Barriers to Creativity, The Creative Process, Inculcating Creativity, Heuristics for Stimulating Creative Ideas/Insights, Techniques of Developing Creative Thinking, Innovation, Principles of Innovation.

UNIT 3: Creativity, Innovation and Entrepreneurship Peter Drucker's Theory of Innovation and Entrepreneurship, Creativity, Innovation and Entrepreneurship, Creative Thinking Generation of Business Ideas, Project Identification, Creative Enterprise, Enhancing Creativity.

UNIT 4: Motivation Theories: Motivation, Motivation Theories- Abraham Maslow's Need Hierarchy Theory, Douglas McGregor's X & Y theory, Frederick Herzberg's Motivation-Hygiene Theory, McClelland's Achievement Motivation Theory, Clayton Alderfer's Existence, Relatedness and Growth Theory (ERG), Victor Vroom's Expectancy Theory, Porter and Lawler Model of Motivation.

UNIT 5 : Entrepreneurial Motivation: Entrepreneurial Motivating Factors, Achievement Motivation, Kakinada Experiment.

UNIT 6: Entrepreneurship Development Programmes (EDPs): EDPs - Meaning and Objectives, Need for EDPs, Role of EDP, Phases of EDPs, EDP Curriculum, Evaluation of EDPs, Strategy for Ensuring Success of EDP.

BMG503 Business Ethics and Corporate Governance

Unit - 1: An Introduction Of Business Ethics Business Ethics, Meaning of Business Ethics, Definition of Business Ethics, Business Ethics and its issues, Morality, Ethics and the Law, Importance of Business Ethics - Influences of Business Ethics.

Unit - 2: Eastern and Western Ethical Thoughts Universal Norms And Geographically Different Culture Cultural Values Manners - Indicator of Values, One Humanity, Many Values, Manners, Universal versus Particular Values, Nature of Values, Theory and Practice Suitability of Eastern Values to Western Business, Western Models Eastern Values, Social

Dilemma, Integrated Business Do Indian Values Hinder Business, Caste System - Negative Image Augmentation of Values, Clash of Cultures, Values Withstand Challenges Progressive Business Dharma - Values are Static, Values Are Dynamic - Codes Based on Values, Business Dharma, Dharma, The Fundamental Principle.

Unit - 3: Decision Making: Moral Reasoning And Its Applications Understanding Decision Making Nature of Decision Making, What is Decision Making? - Intention or Inner Decisions, Relationship of Intention, Action, Morality and Law - Analysis of an Individual Decision Maker - Analysis of Social/Group/Organizational Decision Making - Basic Assumption of Society - Society or organization and intelligent order Public opinion, common good, and progress - Common goal, achievement, and happiness, Decision - making body Decision Making Process, Cognitive Development Necessary for Decision Making - Individual and Organizational Development of Moral Decision Making. Pre - Conventional Morality – Conventional Morality - Post - Conventional Morality Classification of Decision Making - Classification of Decision Making, Normative Model - Descriptive Model.

Unit - 4: Workplace, Individuals, Workers and Morals Factors Influencing Ethics at the Workplace Issues Related To Ethics At The Workplace., Conflicts of Interest, Fairness and honesty, Communications, Discrimination, Recruitment Practices, Screening Practices - Promotion Practices - Conditions of Employment - Dismissal Harassment Importance of Ethics at the Workplace Guidelines for Maintaining Ethics at the Workplace Rights & Duties of Employees Firm's Duties to the Employees, Wages, Health and Safety, Job Satisfaction

Unit - 5: Challenges of Environmental Ethics Principles of Environmental Ethics, Extending our Moral stand - Radical Ecology Environmental Challenges As Business Opportunities, Sustainable Development as Corporate Strategy, Shifting Nature of Competition in Emerging Economics – New Opportunities of Product Differentiation Increasing Profitability and Minimizing Risk, Role of the Government.

Unit - 6: Indian Thoughts for Business Business in Ancient India Strategies and Structures - Features as Strategies, Proper attention and encouragement to business sector - Development of commercial towns, trade centres, ports and infrastructure, Promotion of Guilds and merchant classes, Self - employment, freedom and regulations, Initiatives and innovations Superior quality of products and services, Character and principles in business Structure of Business - Different types of organizations, Role for the state and private sectors, State as the player, facilitator, regulator and benefactor.

Unit - 7: Social Sustainability and Business Business as A Sustainable Development Implications for Business Practical Considerations Positive Signs of Change Enhancing

Management Systems, Perform a stakeholder analysis , Set sustainable development policies and objectives, Design and execute an implementation plan, Develop a supportive corporate Culture, Develop measures and standards of performance - Prepare reports, Enhance internal Monitoring processes Management Leadership, Self - assessment, deciding on a strategy, Strategy implementation Small business and private company considerations.

Unit - 8: Corporate Governance Corporate Governance Need and Importance Problems and Issues, Flow of Information – Accounting transparency practice and expression - Cost of Monitoring Best Practices For Corporate Governance, Conduct and Actions of Directors and the Boards, Operational levels, Reporting at the account levels, Enhancing the democracy at the shareholder level The Board And Corporate Governance – Constitution Responsibilities Executive & Non – Executive Directors, Process of Corporate Governance The Board - Definition of 'Board of Directors', Roles of the Board of Directors - Structure & Makeup of the Board of Directors, Role Non Executive Directors, Role of Auditor, Growth of Corporate Governance.

Unit - 9: Corporate Governance: Theories And Models Theory of Stakeholder Stewardship Theory Agency Theory Separation of Ownership and Control Corporate Governance Mechanism Anglo – American Model German Model Japanese Model Indian Model Code of Conduct for Corporate - Code of Conduct Board

Unit - 10: Corporate Social Responsibility Understanding Corporate Social Responsibility CSR -Definition of CSR CSR responsibilities Economical responsibilities, Legal responsibilities, Ethical responsibilities, Philanthropic responsibilities– Objectives of CSR - CSR tactics CSR in India Examples of CSR, Tata Steel Limited, Reliance Industries Limited, Bharat Petroleum.

Unit - 11: Corporate Governance Code Emergence of Corporate Governance Code, Cadbury Committee - Board of directors or governors, Executive directors, Non - executive directors Reporting practices - Organization for Economic Co -operation and Development, Sarbanes - Oxley Act 2002, Development of Indian Corporate Governance - Misgovernance and Corruption - Emergence of Corporate Governance, Some Salient Features, Assumption of Best Practices, Code of Ethical Conduct Board of Directors - Failure of Corporate Governance - Ethics and Corporate Governance.

Unit - 12: Corporations In The New World Order As Startups

Definition - Start - up Company Evolution of Start – up Business Partnering Culture Co - founders Start – up investing, Evolution of investing - Investing rounds - Investing online Internal Start - ups Re - starters, Trends and Obstacles.

BMG504 Human Resource Management

Unit 1 Introduction To Human Resource Management Nature of HRM Scope of HRM Objectives of HRM Functions of HRM Strategic Human Resource Management Skills and Proficiency of HR managers

Unit 2 Human Resource Planning Objectives of Human Resource Planning Requirements of Effective HRP, Human Resource Planning Process, Manpower Demand Forecasting Techniques, Managerial Judgment, Ratio Trend Analysis, Regression Analysis, Work Study Technique, Delphi Technique, Job Analysis: Concept, Job Analysis: Process Introduction to Human Resource Information System (HRIS) Benefits of HRIS.

Unit 3 Talent Acquisition Sources of Recruitment, Recruitment Process Alternatives to Recruitment Introduction to Selection Process, Orientation and Induction, Induction Process

Unit 4 Human Resource Training And Development Difference between Training and Development Need for Training, Importance of Training, Training Process Evaluation of Training Types of Training, Selection of a Training Method Introduction to Executive Development Objectives of Executive Development Methods of Executive Development.

Unit 5 Motivation In Action Importance and Benefits of Motivation, Features and Characteristics of Motivation Tools of Motivation, Job Characteristic Model, Alternative Work Arrangement, Empowerment, Participative Management, Quality of Work Life (QWL), Motivation Through Variable Pay Programs, Mentoring, Employee Counselling.

Unit 6 Performance Appraisal Performance Appraisal: Concept and Definition, Job Evaluation Vs. Performance Appraisal Objectives of Performance Appraisal Basis of Performance Appraisal Performance Appraisal Process Problems in Performance Appraisal Essentials of an Effective Performance Appraisal Methods and Techniques of Performance Appraisal, Process of Management by Objectives, Importance of Management by Objectives, Limitations of Management by Objectives, Introduction of 360 Degree Performance Appraisal Benefits of 360 Degree Performance Appraisal.

Unit 7 Compensation Management Objectives of Compensation Planning Factors influencing Compensation Planning Types of Compensation Characteristics of a Desirable Wage Plan Methods of Wage Payment Wage Theories Wage Structure and Wage Policy State Regulation of Wages Incentive Plans, Individual Based Incentive Plans, Group or Team

Based Incentive Plan, Organization Wide Incentive plan, Bonus, Fringe Benefits, Need of Fringe Benefits, Types of Fringe Benefits.

Unit 8 Employee Discipline Types of Discipline Causes of Indiscipline, Disciplinary Actions Steps in a Disciplinary Actions, Features of an Effective Disciplinary Action.

Unit 9 Employee Grievance And Collective Bargaining Causes of Grievance, Effects of Grievance Elements Required for an Effective Grievance Handling Steps in Grievance Handling Benefits of Grievance Handling Industrial Disputes: Definition Indian Industry: Grievance Management, Collective Bargaining: Concept and Definition Features of Collective Bargaining Objectives of Collective Bargaining Issues Types of Bargaining Steps in Collective Bargaining Collective Bargaining in India.

Unit 10 Human Resource Accounting, Audit And Human Resource Information System Concept of Human Resource Accounting Objectives of Human Resource Accounting Advantages of Human Resource Accounting Methods of Human Resource Accounting, Historical Cost Method, Replacement Cost Method, Present Value and Economic Value Method, Asset Multiplier Method Controlling Manpower Cost Concept of HR Audit Objectives of HR Audit HR Audit Process Concept of Human Resource Information System Information Provided by HRIS Objectives and Purpose of HRIS Advantages of HRIS Essentials of Good HRIS, Limitations of HRIS Significance of HRIS in Today's Corporate World.

Unit 11 International Human Resources Management

Globalization in 21st century, Benefits of Globalization, Threats from Globalization, Concept of International Human Resource Management, Difference between Global HRM and Domestic HRM, External Factors impacting IHRM, IHRM Activities, HR planning International Recruitment and Selection Policy, Training and Development Expatriate Remuneration Performance Appraisal of an Expatriate Repatriation.

Elective Courses (Select any one)

COM545 Retail Marketing

Unit 1: Introduction to Retailing and Concept of Retail Defining Retailing-

Functions of Retailing/Retailer, Social and Economic Importance of Retailing Nature of Retailing and Distribution Supply Chain, Wholesalers vs. Retailers-Global Retail Market.

Unit 2: Types of Retailer Retailer Characteristics, Functions and Services, Food Retailers, Food Retail in India, Retail Models in India: Current and Emerging, Integration of Food Industry, The Key Driver of Food Retail in India Evolution of Organized Retailing, Types of Ownership, Retail Channels, Benefits of Multi-channel Retailing.

Unit 3: Strategic Planning in Retailing Retail Market Strategy, Levels of Strategy for Retail Organizations Strategic Retail Planning Process, Alternate Retail Strategies, Target Market and Retail Formats - International Retailing.

Unit 4: Decision on Retail Location Types of Retail Locations Location and Retail Trends Legal Considerations in Retailing – Location Considerations for Retail Business, Evaluating a site for Locating a Retail Store, Trade Area Characteristics

Unit 5: Management of Retail Business Retail Market Segmentation & Strategies, Market Segmentation, Types of Retail Markets, Retail Strategy, Strategies for Effective Market Segmentation- Strategies for Market Penetration - Growth Strategies Retail Business Location, Importance of Location in Retail Business, Types of Business Locations, Factors Determining Retail Locations - Steps to Choose the Right Retail Location, Measuring the Success of Location, Merchandise Management, Merchandising, Factors Influencing Merchandising, Functions of a Merchandising Manager - Merchandise Planning, Merchandise Buying, Merchandise Performance, Retail Business Operations, Store Management, Premises Management, Inventory Management, Receipt Management Supply Chain Management and Logistics, Customer Service, Retail Space Management - Space Management, Optimum Space Use – Retail Floor Space, Store Layout and Design, Store Design.

Unit 6: Retail Branding and Positioning Retailers as Brands Advantages of a Retail Brand - Brand Architecture Retail Brand Positioning, Retail Brand Image, Principles of Successful Retail Branding.

Unit 7: Customer Relationship Management Relationship Marketing as New Paradigm Customer Lifetime Value and Relationship Lifecycle, Customer Loyalty and Customer

Satisfaction, Loyalty Marketing of Retailers, Analyzing Customer Data, Using Customer Data, Loyalty Marketing on the Internet.

Unit 8: Management of Services Strategic advantage through customer services, Customer service Strategies Customer evaluations of service quality, Role of Expectation, Perceived service, Knowing what customers want; The Knowledge gap.

Unit 9: Retail Information System Incorporating Information Technology in Retailing Importance of IT in Retailing - Strategic Advantage through Supply Chain and Information System, Flow of Information and Products in Supply Chain, Integrated Systems and Networking, Marketing Information Systems (MIS), Retail Management Information System, Radio Frequency Identification Device (RFID), Networking, Electronic Data Interchange, Bar Coding, Customer Database Management, Electronic Retailing, Role of Web, Online Retailing - Advantages, Factors to be considered in Developing Website, Limitations of Web - Future Trends in E-tailing.

Unit 10: Retailing in India- Opportunity and Challenges The Indian Retail Sector, Key Trends in Urban India, Key Trends in Rural India, The Hidden Challenges, Strategies to overcome Challenges Right Positioning, Effective Visual Communication - Strong Supply Chain Changing the Perception.

COM546 Consumer Behaviour

Unit 1 Introduction to Consumer Behaviour Evolution of Marketing, Evolution of Marketing Concept, Consumer Research Marketing Mix; Socially Responsible Marketing; Technology and Consumer Behaviour, Customer Value, Satisfaction and Retention, Consumer Behaviour is Interdisciplinary.

Unit 2 Segmentation, Targeting and Positioning Market Segmentation and Effective Targeting, Characteristics of Segmentation, Bases for Segmentation, Behavioural Targeting, Positioning and Repositioning, Perceptual Mapping.

Unit 3 Consumer Motivations Motivation, Dynamics of Motivation, Systems of Need, Measurement of Motives.

Unit 4 Personality of Consumer Personality, Definition of Personality, Nature of Personality, Personality Theories, Product and Brand Personification, The Self Image.

Unit 5 Perceptions and Consumer Behaviour Perception, Definition of Perception, Selection: Organization and Interpretation, Perceptual. Organization, Perceptual Interpretation, Consumer Imagery.

Unit 6 Consumer Learning Consumer Learning, Definition of Learning, Basic Elements of Learning, Learning Theories, Classical or Respondent Conditioning, Operator Instrumental Conditioning, Difference between Classical and Instrumental Conditioning, Cognitive Learning, Learning Applications.

Unit 7 Attitude Formation and Change Attitude, Definition of Attitude, Components of Attitude, Functions of Attitude, Attitude Theories, Strategies to Change Consumer Beliefs

Unit 8 Persuading Consumers Communication, Communication Process, Broadcasting Vs arrowcasting, Designing Persuasive Message, Persuasive Advertising Appeals.

Unit 9 Advertising and Social Media Advertising, Impression Based Targeting, Google's Consumer Tracking and Targeting, Consumer and Social Media, Traditional Media's Electronic Evolution, Summary, Key Terms, Questions and Exercises, Further Readings and References.

Unit 10 Reference Group and Word Of Mouth Reference Group and Word of Mouth, Source Credibility and Reference Group, Reference Group Influence, Credibility of Source, Marketing Strategies Based on Reference Group Influences, Word of Mouth and Opinion Leader.

Unit 11 Family and Social Standing Family, Family as a Socialization Agent, Parenting Styles and Consumer Socialization, Family's Supportive Roles, Family Decision Making and Consumption Related Roles, Family Life Cycle, Social Standing and Consumer Behavior.

Unit 12 Culture and Consumer Behavior Culture and Consumer Behavior, Nature of culture, Components of Culture, Culture's Role and Dynamism, Learning Cultural Values

Unit 13 Sub Culture And Cross Culture Subculture and Cross Culture, Subculture, Hofstede's Cultural Dimensions, Cross Cultural Analysis, Global Market Opportunities, Cross Cultural Segmentation.

Unit 14 Consumer Decision Making And Diffusion Of Innovation Consumer Decision Making, Consumer Decision Making Model, Marketing Application of Model, Levels of Consumer Decision Making Process, Consumer Decision Rules, Diffusion of Innovation.

Unit 15 Marketing Ethics And Social Responsibilities Marketing Ethics, Societal Marketing Concept, Crafty Promotional Messages and Techniques, Abusing Consumer Privacy, Promoting Social Causes, Consumerism Movement.

Unit 16 Consumer Research Consumer Research, Developing Research Objectives, Collecting Secondary Data, Designing Primary Research, Customer Satisfaction Management and References.