

SYLLABUS

COMMERCE

**PROGRAMME – Master of Commerce (M. Com.) in Commerce (Semester
Mode)**

UNDER DISTANCE EDUCATION

(Approved by the 118th meeting of the Academic Council held on 27.12.2019)



DIRECTORATE OF OPEN AND DISTANCE LEARNING
DIBRUGARH UNIVERSITY
DIBRUGARH-786004
ASSAM, INDIA

SYLLABUS

M.Com. (Commerce)

UNDER DIRECTORATE OF OPEN AND DISTANCE LEARNING

DIBRUGARH UNIVERSITY

(Approved by the 118th Meeting of Academic Council held on 27.12.2019)

The M.Com. Programme in Commerce under Open and Distance Learning shall comprise of 16 (Sixteen) courses of hundred marks each.

There shall be 13 (Thirteen) compulsory courses till the fourth semester and 3 (three) optional courses in fourth semester to be selected from Group – ‘A’, ‘B’.

The snapshot of courses comprising the four semesters of M.Com. Programme in Commerce under Open and Distance Learning are as follows:

COURSE STRUCTURE:

FIRST SEMESTER

(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Credit Value of the course
COM-101	Business Environment	2	20	80	4
COM-102	Organizational Behaviour and Theory-I	2	20	80	4
COM-103	Cost and Management Accounting	2	20	80	4
COM-104	Entrepreneurship Development	2	20	80	4

SECOND SEMESTER

(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Credit Value of the course
COM-201	Organizational Behaviour and Theory-II	2	20	80	4
COM-202	Managerial Economics	2	20	80	4
COM-203	Financial Management-I	2	20	80	4
COM-204	Strategic Management-I	2	20	80	4

THIRD SEMESTER

(All courses are compulsory)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Credit Value of the course
COM-301	Research Methodology	2	20	80	4
COM-302	Financial Management-II	2	20	80	4
COM-303	Marketing Management	2	20	80	4
COM-304	Strategic Management-II	2	20	80	4

FOURTH SEMESTER

(COM-401 is compulsory and one group among 'A' or 'B' to be selected as Optional courses)

Course code	Course Name	No. of Assignments	In Semester Marks	End Semester Marks	Credit Value of the course
COM-401	Statistical Analysis	2	20	80	4
<u>Optional paper (Any one group – 'A', 'B')</u>					
COM-402(A)	Human Resource Management	2	20	80	4
COM-403(A)	Industrial Relation	2	20	80	4
COM-404(A)	Human Resource Development	2	20	80	4
COM-402(B)	Indian Financial System	2	20	80	4
COM-403(B)	Financial Services	2	20	80	4
COM-404(B)	Security Analysis and Portfolio Management	2	20	80	4

1.0 Schedule of Programme:

A Post-Graduate programme under Distance Education shall be conducted in four parts – (Semester I, Semester II, Semester III and Semester IV). The schedule for the Distance Education System shall ordinarily be as shown below:

- (i) Odd Semesters (i.e., First and Third): January to June
(including End Semester Examinations)
- (ii) Even Semesters (i.e., Second and Fourth): July to December
(including End Semester Examinations)

The total marks in a Post-Graduate Programme in Open and Distance Learning shall be as follows:

- a) All the M.A. /M.Sc. / M.Com. Programmes of DODL, D.U. are of 2-years duration and the total credit ranges from 64-72.
- b) Total marks for the two years M.A. /M.Sc. / M.Com. Programmes of DODL, D.U. shall be 1600 per programme.
- c) 20% of the marks in each course shall be assessed through assignments.
- d) Rest 80% of the marks in each course (paper) shall be assessed through University End Semester Examination.

The syllabus for each course (paper) shall be divided into blocks and units keeping in view the Credit value of the course. The norms for delivery of courses through distance mode are as under:

Credit Value of the course	Study input (hours)	Size of SLMs (unit)	No. of Counselling Sessions Theory (10% of total Study hours)	* Practical Session (hours)
2 credits	60	6 – 8	6	60
3 credits	90	10-12	9	90
4 credits	120	14 – 16	12	120
6 credits	180	20 – 24	18	180

*Some Programmes have practical component also. Practical are held at designated Institutions/ Study Centres for which schedule is provided by the Study Centre. Attendance at practical is compulsory.

2.0 Assignment:

2.1 Assignment shall be a compulsory component of the evaluation process.

2.2 **20%** of each course (paper) shall be assessed through Assignments (Internal-Assessment – In Semester Examination). Rest **80%** of the marks in each course (paper) shall be assessed through University End-Semester Examination

2.3 The assignments to be submitted by a learner would depend upon the Credit value of the Course, as follows:

Credit value of the course	No. of Assignments
2 Credits	1
3 credits	2
4 credits	2
6 credits	2

- 2.4** A candidate may submit assignments in the office of the Directorate of Distance Education or his/her respective Study Centres within the stipulated time. Subsequently the study centres shall do the needful as per the instruction issued from the Directorate from time to time.
- 2.5** Marks secured on the assignments by the candidates, who appeared in the examinations but failed, shall be carried over to the next permissible chances.
- 2.6** Marks secured on the assignments by the candidates who filled in the examination forms but did not appear in the examination, shall also be carried over the next permissible chances.

3.0 Examination and Evaluation

- 3.1** Examination and Evaluation shall be done on a continuous basis.
- 3.2** There shall be 20% marks for internal assessment (In Semester) and 80% marks for End-Semester Examination in each course during every Semester.
- 3.3** There shall be no provision for re-evaluation of the answer-scripts of the End-Semester Examinations. However, a candidate may apply for re-scrutiny.
- 3.4** Internal assessment is assignment based or OMR based.
- 3.5** End Semester Examination:
- 3.5.1** There shall be one End-Semester Examination carrying 80% marks in each course of a Semester covering the entire syllabus prescribed for the course. The End Semester Examination is normally a written / laboratory-based examination.
 - 3.5.2** The Controller of Examinations shall make necessary arrangements for notifying the dates of the End-Semester Examinations and other procedures as per Dibrugarh University Rules (at least 20 days in advance) and the Academic Calendar / Date Sheet notified by the University / DODL, Dibrugarh University.
 - 3.5.3** The End-Semester Examination for each course shall be of three hours duration.
 - 3.5.4** Setting of question papers, moderation of question papers, evaluation of answer scripts, scrutiny, tabulation of marks etc. and announcement of result of results, shall be governed by the Dibrugarh University Examination Ordinance 1972 (as amended up to date).
- 3.6** Betterment Examination:
- 3.6.1** A learner shall be entitled to take the “Betterment Examination” in any two theory courses of any of the four semesters after passing the Fourth Semester Examination only once. In this case the higher marks secured by the student shall be retained. The learner shall have to apply for betterment examination within one year after passing the Fourth Semester Examination.
 - 3.6.2** No betterment shall be allowed in the practical examination.
- 3.7** A learner shall be declared as passed a course, provided he / she secures at least 45% marks in the course (paper) in aggregate in the In-and End-Semester Examination.

- 3.8** A learner shall be declared as passed a Semester, provided he / she passes all the courses of a Semester independently.
- 3.9** The marks of In – Semester Examinations (i.e., Internal Assessment) obtained by the learner shall be carried over for declaring any result.
- 3.10** A learner who fails or does not appear in one or more courses of any End Semester Examinations up to Fourth Semester shall be provisionally promoted to the next higher Semester with the failed course(s) as carry over course(s). Such learners will be eligible to appear in the carry over course in the next regular examinations of those courses. However, the following restrictions shall be applicable:
“A learner shall be entitled to avail the chance for a maximum of 5 consecutive years from the date of admission to clear a course or courses as well as the whole programme”.
- 3.11** If a learner clears the Fourth Semester Examination before clearing all the courses of the previous semesters, the result of such candidate shall be kept withheld and his / her results shall be announced only after he / she clears the courses of the previous semesters.
- 3.12** A learner must pass all his / her Semester Examinations within 5 years from the date of admission to the First Semester of any programme.
- 3.13** A learner shall be declared to have passed the Fourth Semester M.A. / M. Sc. / M. Com. Degree Programme provided he / she has passed all the Semesters and in all the course separately.
- 3.14** The system of evaluation in DODL, D.U. is different from that of the Conventional Department of the University. It has a multi-tier system of evaluation:
- 3.14.1 Self-assessment exercise within each unit of study.
- 3.14.2 Continuous evaluation mainly through assignments and/or Internal Assessment Examination through Multiple Choice Questions (MCQ) using OMR sheet.
- 3.14.3 Term-end examination.
- 3.14.4 Project work (Programme specific).
- 3.15** The marks secured by a student in the Assignment / IA – In Semester Examination (20% of each course) is added with the marks secured in that course in End Semester examination which is 80% of the course.
- 3.16** The following scale of grading system shall be applied to indicate the performance of students in terms of letter grade and grade points as given below:

% of marks obtained in a course (Assignment + Term End)	Letter Grade	Grade Point	Qualitative Level
Above 95	O	10	Outstanding
85 – < 95	A ⁺	9	Excellent
75 – < 85	A	8	Very Good
65 – < 75	B ⁺	7	Good

55 – < 65	B	6	Above Average
50 – < 55	C	5	Average
45 – < 50	P	4	Pass
Below 45	F	0	Fail
0	Abs/I	0	Absent / Incomplete

- 3.17** The letter Grade ‘B⁺’ and above shall be considered First Class; the Letter Grade (s) ‘B’ to ‘P’ shall be considered as Second Class. However, letter Grade ‘B’ shall be considered as Second Class with minimum of 55% marks.
- 3.18** A learner is considered to have completed a course successfully and earned Letter Grade other than ‘F’ (Failed) or Abs / I (Absent / Incomplete).
- 3.19** If a learner secures ‘F’ Grade in a Course, he / she shall have to reappear in the Course in the next legitimate chance.
- 3.20** Result of the learners appeared in the ‘Betterment’ examination shall not be counted for the award of Prizes / Medals / Rank or Distinction.
- 3.21** A learner shall have to pay a prescribed fee to appear in the ‘Betterment’ Examination fixed by the University from time to time.

4.0 Conversion of Marks to Grades and Calculation of GPA (Grade Point Average)

In the Credit and Grade Point System, the assessment of individual courses in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grade by some mechanism wherein the overall performance of the learners can be reflected after considering the Credit Points for any given course. However, the overall evaluation shall be designated in terms of Grade. There are some abbreviations used here that need understanding of each and every parameter involved in grade computation and the evaluation mechanism. The abbreviation and formulae used are as under:

4.1 Abbreviations and Formula’s Used:

G : Grade

GP : Grade Points

C : Credits

CP : Credit Points

CG : Credit X Grade (Product of Credit & Grades)

$\sum C_i G_i$: Sum of Product of i^{th} Credits & Grade Points

$\sum C_i$: Sum of i^{th} Credit Points.

$$SGPA = \frac{\sum C_i G_i}{\sum C_i}$$

SGPA : Semester Grade Point Average shall be calculated for each End Semester Examination.

CGPA : Cumulative Grade Point Average shall be calculated for the entire programme by considering all semesters taken together. It shall be calculated by the formula given below:

$$\text{CGPA} = (\sum \sum C_{ni} G_{ni}) / (\sum \sum C_{ni})$$

Here,

C_i = number of credit for the i^{th} course,

G_i = grade point obtained in the i^{th} course,

C_{ni} = number of credit if the i^{th} course n^{th} the year,

G_{ni} = grade point of the i^{th} course of the n^{th} year

After calculating the SGPA* for an individual semester and the CGPA* for the entire Programme, the value can be matched with the grade in the Grade Point table in (3.16) above.

4.2 Conversion Formula:

Ordinarily the CGPA earned by a student may be converted to percentage of marks by following the formula mentioned as under:

$$\text{CGPA} \times 10 = \text{Percentage of Marks}$$

4.3 Grade Card / Sheet (Reporting of Learners Performance):

The Grade Card / Sheet issued at the end of end term examination to each learner shall contain the following:

- a. The marks obtained by a learner in each course,
- b. The credit earned for each course registered for that semester,
- c. The performance in each course indicated by the letter grade,
- d. The Semester Grade Point Average (SGPA),
- e. The cumulative Grade Point Average (CGPA) and
- f. Conversion formula.

4.4 Transcript:

The University may issue consolidated Transcript on request to the Controller of Examinations which shall contain letter grades, grade points, GPA and CGPA mentioning the Course Title in detail, medium of instruction and programme duration.

4.5 Rules for admission of Unsuccessful and Absentee Candidates

Unsuccessful learners who fail to complete the programme within the stipulated time may take readmission in the programme by paying fees fixed by the University from time to time.

4.6 General:

For any matter not covered under these Regulations for the Directorate of Open and Distance Learning, the existing Dibrugarh University Rules, Ordinances and the Dibrugarh University Act, 1965 (as amended), The Dibrugarh University Examination Ordinance, 1972 (as amended up to date) and the Dibrugarh University Distance Education Ordinance, 2006 (amended up to date) shall be applicable.

* SGPA and CGPA shall be rounded off to 2 decimal points and reported to the Grade Card (Sheet) and Transcript.

Detailed syllabus

Course:COM-101 (First Semester)

Business Environment

Credits: 4

Block I: Introduction to Business Environment

Marks- 16

Business Environment – Basics, Objective, Introduction, Concept of Business Environment Internal Environment, External Environment, Significance of Business Environment, Indian Business Environment, Government and Business. Indian Economy: An Overview, Objectives, Introduction, State of Indian Economy Economics Indicators, External Indicators, Foreign investments & India. The Progressive features of Indian Economy: Sectoral overview, Indian Financial System, Development Strategy in India: India's approach in the new millennium, the present-day world, Indian public policies.

Block II: Government Controls and MNC

Marks- 16

Controls and Industrial Policies, Objective, Introduction, Controls under Planning, Price Controls, Industrial Policy. MNCs and MRTP Act; Objectives, Introduction, Scenario of MNC's in India, MRTP Act, Restrictive Trade Practices, Unfair Trade Practices, Powers of the Commission, Remedies under the Act.

Block III: Policies and Mobilization of Resources

Marks-16

Monetary and Price in Developing Country; Objectives, introduction, Monetary Policy-meaning, Indian Monetary Policy, Features, Monetary Growth, Credit Policy, Price Policy in developing economy. Mobilization of Resources, Objectives, Introduction, Mobilization of Resources through Fiscal Policy, Fiscal Policy-meaning, Types of Fiscal Policy, Expenditure and Taxation, Borrowing, economic & monetary effects. Indian Scenario Mobilization of resources through taxation, Containment of current expenditure, Consequences of public borrowing, Public Enterprise savings, Central Government Public Enterprise, state Government Public Enterprise, Household saving behaviors, Changing Structure of Private Savings, Policy incentives for Private Savings.

Block IV: Consumer Protection, Capital Market and Foreign Trade

Marks-16

Consumers Protection: Objectives, Introduction, Consumer Protection, Introduction and Definition, Objects of Consumers Protection Act, definition of different terms under the Act, Redressal Machinery under the Act, Important Cases, Consumer rights and responsibilities, Indian Capital Market; Objectives, Introduction, Indian Capital Market-evaluation, Indian Stock Exchange, Institutional Investors, Other issues. Direction of Indian Foreign Trade Objectives, Introduction, trends in India's Foreign Trade, Trend in India's Export, Trend in India's Import, India's Foreign Trade, Recent Trends, Foreign Exchange Management Act, regulation and Management of foreign Exchange.

Block V: Structural Reforms and IT Revolution

Marks-16

Structural Reforms, Objectives, Introduction, Structural reforms in Indian economy, Impact on Terms of Trade and Prices, Impact on Household Income, Poverty and Food Security, India's Foreign Policy (Globalization and Trade Promotion). IT Revolution Objectives, Introduction, globalization, Indian stand in terms of Global Integration, Digital Cash, E-Commerce, Impact of Globalization WTO etc.

Recommended Books and Suggested Readings:

1. Neelmeagam; V.: Business Environment; Vrinda Publications (P) Ltd Delhi.
2. Das & Maitra; : Business Economics and Business Environment; Vrinda Publications (P) Ltd Delhi
3. Aswathappa K: Essentials of Business Environment; Himalaya Publishing House; New Delhi.
4. Ahuja H.L.:Economic Environment of Business; S.Chand &Company Ltd. New Delhi.
5. Bezboraha P.& Singh Ranjit; Business Environment; Kalyani Publishers.
6. Shaikh Saleem: Business Environment; Pearson Education.

Course:COM-102 (First Semester)
Organizational Behaviour and Theory-I
Credits: 4

Block I: Basic Organizational Concept**Marks- 40**

Organisation- Concept and typologies- organization and environmental interface. Approaches to Organisational Analysis- The Classical Organisation Theory and Neo- Classical Approach. Systems and Contingency approaches- their review and appraisal.

Block II: Organization Structure**Marks- 40**

Structuring Organisational relationship - authority, power and status relationship. Departmentation - On choosing a basic for Departmentation, Span of Management. Centralisation and Decentralisation, Delegation of Authority, Bureaucratisation of Organisation and Unanticipated consequences thereof.

Recommended Books and Suggested Readings:

1. Robbins, S.P., Organizational Behaviour, Prentice Hall of India, New Delhi.
2. Luthans, Fred, Organisation Behaviour, McGraw Hill International, New York.
3. Prasad, L.M., Organisational Behaviour, Sultan Chand & Sons, New Delhi.
4. Ashwathappa, K., Organizational Behaviour, Himalaya Publishing House, New Delhi.
5. Mishra, M.N., Organisational Behaviour and Corporate Development, Himalaya Publishing House, New Delhi.

Course:COM-103 (First Semester)
Cost and Management Accounting
Credits: 4

Block I: Cost Accountancy, Activity Based Costing and Cost Reduction**Marks-16**

Cost Accountancy: Objectives, Introduction, Definition of Cost, Costing and Cost Accounting; Nature of Cost Accounting, Objective of Cost accounting, Importance of Cost Accounting, Evolution of Cost Accounting System and Cost Concepts. Activity Based Costing Objectives, Weaknesses of Conventional Costing, Meaning of Activity Based Costing, Stages and Flow of Costs in Activity Based Costing, Cost Analysis under Activity Based Costing, Differences between Activity Based Costing and Conventional Costing, Scope of Activity Based Costing, Benefits and Limitations of Activity Based Costing, Installation of Activity Based Costing. Cost Reduction: Objectives, Meaning of Cost Reduction, Cost Control and Cost Reduction, Objectives of Cost Reduction, principles of Cost Reduction and Control, scope and Areas of Cost Control and Cost Reduction, Distinction between Cost Control and Cost Reduction, Techniques to Control and Reduce Costs, Advantages of Cost Reduction, Dangers of Cost Reduction Efforts, Cost Reduction-its Organization.

Block II: Operating Costing, Process Costing and Reconciliation of Cost and Financial Accounts
Marks-16

Operating Costing: Objectives, Concept of Operating Costing, Transport Costing-Objectives, Composition of Costs, Collection of Costs, Ascertainment of Costs. Process Costing: Objectives, Process Costing, Introduction, Applicability of Process Costing, Essential Characteristics of Process Costing, Distinction between job Costing and Process Costing, General principles of Process Costing. Normal Process Loss: Abnormal Process Loss: Abnormal Gain/Effectiveness: Inter-Process Profits: By-product and its accounting treatment: Joint products and their accounting treatment: Reconciliation of Cost and Financial Accounts: Objectives, Introduction, Objectives of Reconciliation, Need for Reconciliation, Reasons for disagreement between Cost Accounts and Financial Accounts, Differing Treatment of items, Effects of various items on profit, procedure of Reconciliation.

Block III: Analysis and Interpretation of Accounts; Study of Financial Statements; Techniques of Financial Statement Analysis
Marks-16

Analysis and Interpretation of Accounts: Objectives, Meaning of Financial statement analysis, Objectives of Financial Statement analysis, Interpretation of Financial statements, Practices interested in Financial statement Analysis. Analysis and Interpretation of Accounts. Objectives, Meaning of Financial Statement Analysis, Interpretation of Financial Statements, Parties interested in Financial Statements, Limitations of Financial Statement Analysis, Procedure for interpretation. Study of Financial Statements; Techniques of Financial Statement Analysis. Objectives, Techniques of Financial Statement Analysis-Horizontal Analysis, Vertical Analysis, Trend Analysis, Ratio-Analysis, Comparative Financial Statements, Common-size statements.

Block IV: Analysis and Interpretation of Financial Data; Ratio Analysis
Marks-16

Analysis and Interpretation of Financial Data Objectives, Meaning, Purposes and need for Ratio Analysis, Advantages of Ratio Analysis, Limitations of Ratio Analysis. Ratio Analysis Objectives, Different modes of expressing ratios, Balance Sheet Ratios, Revenue Statement Ratios, Composite Ratios. Functional or Purpose classification of Ratios-Liquidity Ratios, Leverage Ratios, Profitability Ratios, Activity Ratios.

Block V: Working Capital: Concept and Management; Projections of Working Capital Requirements
Marks-16

Working Capital: Concept and Management objectives, Meaning of Working Capital, Concepts of Working Capital, Importance of Working Capital, Factors affecting the amount of Working Capital,

Classification of Working Capital, Working Capital cycle. Projection of Working Capital requirements; in case of Trading Organisation - in case of Manufacturing Organisation. Objective, estimating Working Capital requirement - manufacturing concerns, Illustrations.

Recommended Books and Suggested Readings:

1. Arora M.N.: Cost Accounting; Principles and Practices; Vikas; New Delhi.
2. Jain S.P.&Narang K.L: Cost Accounting; Kalyani; New Delhi
3. Anthony; Robert & Reece; Et Al: Principles of Management Accounting;Richard Irwin Inc.
4. Horngren; Charles; Forest And Datar El Al: Cost Accounting; A Managerial Emphasis; Prentic Hall; New Delhi.
5. Debarshi Bhattacharyya: Management Accounting; Pearson Education.

Course:COM-104 (First Semester)

Entrepreneurship Development

Credits: 4

Block I: Introduction to Entrepreneur and Entrepreneurship

Marks-16

Entrepreneur and Entrepreneurship This unit explains the definition of entrepreneur and entrepreneurship and the literature description of entrepreneur and entrepreneurship. Entrepreneurs in small firms. Deals with what is an entrepreneur and entrepreneurs in practice in small firms. Differences: Shows the differences between entrepreneur and enterprise and entrepreneurs and managers.

Block II: Entrepreneurial Qualities and Traits, Competencies, Views and Theories

Marks-16

Qualities, Traits and Competencies: Deals with the qualities and traits of an entrepreneur and the entrepreneurial competencies of an entrepreneur. Views on Entrepreneurship: Explain the different views on entrepreneurship put forwarded by Schumpeter, Walker and Drucker. Entrepreneurial Theories This unit discusses the theories of entrepreneurial supply and the theory of invisible cost or the theory of transaction cost.

Block III: Opportunity Analysis

Marks-16

Business Opportunities: Highlights on identifying and evaluating business opportunities, project identification and classification, funds for starting a business and how to approach a leading institution for a term loan. Institutions assisting entrepreneurs. Various institutions assisting entrepreneurs are put forwarded in this unit, such as the national small industries cooperation Ltd; small industries development bank of India; national bank for agriculture and rural development, national institute of small industry extension training etc. Marketing: This unit covers the multiple aspects of distribution marketing decision-making in large companies, marketing/entrepreneurial decision-making in small firms and marketing practices in small firms.

Block IV: Entrepreneurship Development Programmes

Marks-16

Introduction of Entrepreneurship Development Programmes (EDPs) and module of existing EDPs, Content and Coverage of EDPs: content and process of existing EDPs and the coverage of the potential

target group. Strategies and Approaches - nature of enterprising activities and the various strategies and approaches for EDPs.

Block V: Entrepreneurship Development with Special Reference to North-East **Marks-16**

Entrepreneurship and Economic Development, Factors impeding the growth of entrepreneurship; how to encourage entrepreneurship, Various Reports relating to North-East. Reference of Entrepreneurship to the North East. Brief profile of North East Social and institutional issues, entrepreneurship development and EDPs, thrust areas, prospects, possible SSI.

Recommended Books and Suggested Readings:

1. Desai Vasant: Dynamics of Entrepreneurial Development; Himalaya Publishing House; Mumbai.
2. Khanka S.S.; Entrepreneurial Development; S. Chand & Company Ltd.; New Delhi
3. Srivastava S.B.; A Practical Guide to Industrial Entrepreneurs; S. Chand And Sons; New Delhi.
4. Rajkonwar A.B. Entrepreneurship Development; Kalyani Publishers; Ludhiana.
5. Deb Rana Bijoy: Fundamentals of Entrepreneurship.
6. V.S. Manjunath: Enterprise & Management; Pearson Education

Course: COM-201 (Second Semester)
Organizational Behaviour and Theory-II
Credits: 4

Block I: Organizational Behaviour

Marks-30

Concept of Determinants of Organization Behaviour. Psychological foundation of Human behaviour - Perception, Learning, Attitude and personality. Individual and Group behaviour, Management assumption about people - Theory X and theory Y. Chris Argyris, Behavioural Analysis and Transactional Analysis.

Block II: Motivation and Directing of Organizational Behaviour

Marks-30

Motivation - Need Hierarchy theory, Two factor theory, Expectancy model .Controlling and Behavioural dimensions of control. Leadership styles, Leadership effectiveness.

Block III: Organizational Effectiveness and Development

Marks-20

Organizational Effectiveness - Concept and approaches. Communication and Making Communication effective. Management of change and Organizational Development.

Recommended Books and Suggested Readings:

1. Robbins, S.P., Organizational Behaviour, Prentice Hall of India, New Delhi.
2. Luthans, Fred, Organisation Behaviour, McGraw Hill International, New York.
3. Prasad, L.M., Organisational Behaviour, Sultan Chand & Sons, New Delhi.
4. Ashwathappa, K., Organizational Behaviour, Himalaya Publishing House, New Delhi.
5. Mishra, M.N., Organisational Behaviour and Corporate Development, Himalaya Publishing House, New Delhi.

Course:COM-202 (Second Semester)

Managerial Economics

Credits: 4

Block I: Fundamentals of Managerial Economics

Marks-16

Objectives, Introduction: Concept of Management, economics and Managerial Economics; Nature and Scope of Managerial Economics: Fundamental nature of Managerial Economics, Scope of Managerial Economics, Management Decisions and Economics; Objectives of a firm: Profit Maximisation Theory, Growth Maximisation Theory, Baumols' Sales or revenue Maximisation Theory - Static Model, Economists: Role in Business decisions, Responsibilities of Managerial Economists; Fundamental Economic Concepts Concept of Scarcity, Incremental Principle, Opportunity costs, Discounting concept, Equi-marginal concept.

Block II: Demand Analysis and Elasticity of Demand

Marks-16

Objectives, Introduction, definition of Demand, Law of Demand, Demand, demand Schedule and Demand Curve, Individual Demand and Market Demand, Individual Demand Determinants, Determinants of Market Demand, Demand Elasticity, Different types of elasticity of demand.

Block III: Demand Estimation and Forecasting

Marks-16

Objectives, Introduction: Demand Forecasting-Meaning, Scope of demand forecasting, steps involved in demand forecasting, Demand Estimation: Demand Estimation for major consumer durable, demand Estimation for Non-durable consumer goods, Demand Estimation for Capital (or producer's) goods. Demand forecasting Techniques, Criteria for the choice of a good forecasting method.

Block IV: Price Determination and Price Discrimination

Marks-16

Objectives, Introduction: Concept of Price determination, Price determination in practices, Method of Price determination in practice. Competition oriented pricing, Pricing based on other Economic Consideration; Pricing in large enterprise and small business; Pricing of multiple products; Price discrimination: Meaning of price discrimination, Types of price discrimination, Degree of price discrimination, when price discrimination is possible, Price discrimination is not possible under perfect competition, Price discrimination and monopolistic competition; International price discrimination and dumping; Transfer pricing.

Block V: Business Cycle and Inflation

Marks-16

Business Cycle: Objectives, Introduction, Meaning of Business Cycle, Features of Business Cycle, Phases of Business Cycle-Recovery, Prosperity, Recession and Depression, Factors responsible for Business Cycle. Evil effects of Business Cycle, General measures to control Business Cycle Monetary Policy, fiscal policy. Inflation: Objectives, Introduction, Meaning of Inflation, Types of Inflation, Demand Pull Inflation, Cost Push Inflation.

Recommended Books and Suggested Readings:

1. Dean, Joel, Managerial Economics, Prentice Hall of India, Delhi.
2. John P. Gould; Jr. and Edward P. Lazear: Micro-economics Theory; All India Traveller; Delhi.
3. Browning Edger K. and Browning Jacqueline M: Microeconomic Theory and Applications; Kalyani; New Delhi.

4. Watson Donald S. and Getz Molcolm: Price Theory and Its Uses; Khosla Publishing House, New Delhi.
5. Koutsoyianni, A.: Modern Microeconomics; Macmillan, New Delhi.
6. Richard G Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
7. Stigler G.: The Theory of Price; Pentice Hall of India, New Delhi.
8. Nellis & Parker: The Essence of Business Economics; Prentice Hall of India, New Delhi
9. Ferguson P.R.and Rothschild R. and Ferguson G.J: Business Economics; Macmillan, Hampshire.
10. Ahuja, H.L: Business Economics; S.Chand & Co., New Delhi.

Course:COM-203 (Second Semester)

Financial Management-I

Credits: 4

Block I: Introduction to Financial Management

Marks-40

The New Concept of Finance. Evolution of Financial Management: Traditional Concept of Finance, Transition to the New Approach, Social Responsibility. Assumptions Underlying the Financial Objectives: Assumptions Underlying the Financial Objectives.

Block II: Financial Statements

Marks-40

Financial Statements: Analytical Process, Basic Procedures, Comparative Analysis, Common Size Analysis. Ratio Analysis: Types of Ratios: Liquidity Ratio, Profitability Ratio, Financial Leverage Ratios, Activity Ratios, Dupont System of Financial Analysis.

Recommended Books and Suggested Readings:

1. Kuchal, S.C., Corporation Finance, Chaitanya Publications.
2. Khan, M.Y., Indian Financial System, Vikash Publishing House.
3. Kulkarni P.V., Corporation Finance, Himalaya Publishing House, Bombay.

Course:COM-204 (Second Semester)

Strategic Management-I

Credits: 4

Block I: Introduction to Strategic Management

Marks-20

Introduction to Management & Strategy, Relevance of strategic management for an Organization, The SM Process, Strategic Management in India, Explanation of a Case let.

Block II: Environment and Strategy

Marks-30

Organization Environment (Characteristics and Dimensions), External Environment, Political Environment, Economic Environment, Technological Environment, Socio-cultural Environment, Environmental Scanning, Synthesis of External & Internal Factors.

Block III: Strategic Analysis: Models & Techniques

Marks-30

Introduction, Forecasting Models, Strategic Models, Economic Models, Simulation Models, Decision Support Models, Sensitivity Analysis, Porter's Five Forces Theory, Portfolio Evaluation, McKinsey's 7S Framework, Contemporary Strategic Thoughts (Blue Ocean and Red Ocean Strategies).

Recommended Books and Suggested Readings:

1. Strategic Management, Arpita Mehta, Discovery Publishing House Pvt. Ltd, New Delhi.
2. Thomas L. Wheelen, J. David Hunger and KrishRangarajan, "Strategic Management and Business Policy", Pearson.
3. Harold Koontz and Cyril O'Donnel, "Essentials of Management," McGraw-Hill Book Company, New York.
4. William F. Glueck, Business Policy and Strategic Management, McGraw-Hill.
5. John A. Pearce and Richard B. Robinson, "Strategic Management," Tata Mc Graw-Hill Publishing Co. Ltd., New Delhi.

Course:COM-301 (Third Semester)

Research Methodology

Credits: 4

Block I: Business Research Basics

Marks-40

Introduction to Business Research, Types of Research, Research Plan & Design, Collection of Data, Sampling, Measurement of Scaling Techniques

Block II: Descriptive Statistics

Marks-40

Processing of Data, an overview of Diagrammatic & Graphic Presentation, Measure of Central Tendency Measure of variation, skewness, Correlation & Simple Regression (two variable case). Time Series Analysis and Index Numbers.

Recommended Books and Suggested Readings:

1. Richard I & Levin, Statistics for Management (Prentice Hall of India, New Delhi).
2. B.L. Agrwall, Basic Statistics (New Age INternational (P) Ltd. Publishers, New Delhi).
3. Larsen, Mark & Cooil, Statistics for Applied Problem Solving and Decision Making (International Thomson Publication, London).
4. S.C. Gupta, Fundamental of Statistics (Himalaya Publishing House, Delhi).
5. C.R. Kothari, Research Methodology (Wishwa Prakashan, New Delhi).

Course:COM-302 (Third Semester)

Financial Management-II

Credits: 4

Block I: Introduction to Long-Term Finance

Marks-30

Ordinary Shares: Ordinary Shares, Reporting of Ordinary Shares, Features of Ordinary Shares. Equity Financing: Pros and Cons of Equity Financing, Public Issue of Equity, Rights Issue of Equity Shares, Pros and Cons of Rights Issue. Debentures: Types of Debentures, Features, Pros and Cons. Preference Shares: Features, Pros and Cons. Term Loans: Features of Term Loans.

Block II: Short-Term Financing

Marks-30

Trade Credit: Credit Terms, Stretching Account Payable. Accrued Expenses and Deferred Income: Accrued Expenses, Deferred Income. Commercial Paper Bank Credit Arrangement: Single-Payment Loan, Line of Credit, Committed versus, Uncommitted Credit Lines, Compensation for Credit Lines, Revolving Credit Agreement, Term Loan, Letter of Credit. Unsecured Borrowing and Secured Borrowing: Unsecured Borrowing, Secured Borrowing. Commercial and Captive Finance Companies: Captive Finance Companies.

Block III: Financial Derivatives

Marks-20

Basic Financial Derivative: Options Futures Swap Participants and Functions. Global Derivatives Market: Global Derivatives Recent Trends Exchange-traded vs. OTC Market. Emerging Derivatives Market Structure in India: Market Structure, Forward Contracts.

Recommended Books and Suggested Readings:

1. Kuchal, S.C., Corporation Finance, Chaitanya Publications.
2. Khan, M.Y., Indian Financial System, Vikash Publishing House.
3. Kulkarni P.V., Corporation Finance, Himalaya Publishing House, Bombay.

Course:COM-303 (Third Semester)**Marketing Management****Credits: 4****Block I: Foundations of Marketing****Marks-16**

Conceptual Framework: Marketing Concept & Function: Tasks and Philosophies of Marketing Management. Systems and Mix: Marketing System and Marketing Mix, Market vs. Marketing.

Block II: Consumer and Marketing Information**Marks-16**

Consumer:ConsumerBehaviour: Motives, Theories, Consumer DecisionMaking Process, Consumerism.Marketing information: Marketing Information & Research - necessity, procedures and approaches.

Block III: Product & Pricing**Marks-16**

Product Decisions: Product Concept, Product line and Product-mix, New Product Development, Branding, Packaging, Product Life Cycle. Price Decisions: Objectives, Importance, Price-setting in practice& determinants.

Block IV: Distribution & Production**Marks-16**

Distribution Decisions: Distribution Channels and Physical Distribution Decision, Channel Design, Channel Selection, Logistics of distribution.Promotion Decisions: Objectives importance, communication process, communication programmes& methods.

Block V: Marketing Strategic Decisions & Types**Marks-16**

Strategies Decision: Marketing Environment Analysis, Strategies Decision Making - Approaches, Analysis & Choice, Market Segmentation and Selection. Types of Marketing: Social Marketing, Service Marketing, International Marketing, Rural Marketing, Mass Marketing, Relationship Marketing, e-marketing.

Recommended Books and Suggested Readings:

1. Philip Kotter, Marketing Management: Analysis, Planning and Control (Prentice Hall of India, New Delhi).
2. Madhab Kacker (ed); Marketing & Economic Development, Deep & Deep Publications, New Delhi.
3. Philip Kotter, Principles of Marketing, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R.S. Davar, Modern Marketing Management, (Progressive Corporation Pvt. Ltd., Bombay).

Course:COM-304 (Third Semester)

Strategic Management-II

Credits: 4

Block I: Strategy Formulation: Choice and Analysis

Marks-40

Steps for Making Strategic Choice, Strategy Formulation, Tools and Techniques, Decision Stages, Subjective Factors in Strategic Choice, Diversification, Integration, Merger, Takeover and Joint Strategies, Corporate Turnaround, Disinvestment and Liquidation, Functional Strategies, Generic Competitive Strategies – Cost Leadership, Differentiation Focus, Value Chain Analysis, Benchmarking.

Block II: Strategy Implementation

Marks-40

Nature of Strategy Implementation, Models of Strategic Implementation, Business Process Management, Resource Allocation, Reverse Engineering, Strategy Evaluation, Feedback Control System.

Recommended Books and Suggested Readings:

1. Strategic Management, Arpita Mehta, Discovery Publishing House Pvt. Ltd, New Delhi.
2. Thomas L. Wheelen, J. David Hunger and KrishRangarajan, “Strategic Management and Business Policy”,Pearson.
3. Harold Koontz and Cyril O’Donnel, “Essentials of Management,” McGraw-Hill Book Company, New York.
4. William F. Glueck, Business Policy and Strategic Management, McGraw-Hill.
5. John A. Pearce and Richard B. Robinson, “Strategic Management,” Tata Mc Graw-Hill Publishing Co. Ltd.,New Delhi.

Course:COM-401 (Fourth Semester)

Statistical Analysis

Credits: 4

Block I:Probability and Theoretical Distribution

Marks-30

Probability and Probability Rules - Classical, Relative, Subjective, Addition & Multiplication Probability Models, Conditional Probability and Bayes' Theorem, Probability Distribution - Binominal, Poison & Normal, their characteristics & applications, Statistical Decision Theory.

Block II: Statistical Inference and Testing

Marks-30

Statistical Estimation & Testing, Point & Interval estimation of population mean, Proportion & variance, Statistical Testing - hypotheses and errors, sample size determination, Large & Small Sampling Tests (Parametric).

Block III: Non-Parametric Tests & Reporting

Marks-20

Application of Non-Parametric Tests- Comparison with Parametric Tests, Rank Correlation Test, Chi-square Tests, Sign Test, Median Test, Wilcoxon Signed Test, Kruskal-Walle's Tests, Interpretation of Statistical Data, Report-writing-steps, problems, content, precaution, utility characteristics.

Recommended Books and Suggested Readings:

1. Richard I & Levin, Statistics for Management (Prentice Hall of India, New Delhi).
2. B.L. Agrwall, Basic Statistics (New Age INternational (P) Ltd. Publishers, New Delhi).
3. Larsen, Mark & Cooil, Statistics for Applied Problem Solving and Decision Making (International Thomson Publication, London).
4. S.C. Gupta, Fundamental of Statistics (Himalaya Publishing House, Delhi).
5. C.R. Kothari, Research Methodology (Wishwa Prakashan, New Delhi).

Optional Courses: Choose any one Group ('A', 'B')

Course:COM-402(A)(Fourth Semester)

Human Resource Management

Credits: 4

Block I: Human Resource Management – Concepts and Role of HRM **Marks-16**

Introduction to HRM - Personnel Management: Human Resource Management - Evaluation of Human Resource Management, Human Resource Management and Personnel Management. Functions of Personnel Management: Functions and Objectives of Human Resource Management, The Changing Role of Human Resource Management.

Block II: Human Resource Management Planning and Development **Marks-16**

Manpower Planning and HRD: Manpower Planning, Recruitment and Selection - Human Resource Development. Training and Development: Employee Training - Principles and techniques, Executive Development - Principles and Techniques, Career Development.

Block III: Wage Payment and Performance Appraisal **Marks-16**

Systems of Wage Payments: Wages and Salary Administration - Systems of wage payments/incentives-monetary and non-monetary. Performance appraisal: Performance appraisal - Promotion and transfer.

Block IV: Employee Motivation and Communication **Marks-16**

Motivating Employee: Employee morale and motivation - Management Technique designed to increase motivation, job satisfaction. Communicating Employee: Communication and Counseling.

Block V: Personnel Control and Policies **Marks-16**

Personnel Control: Personnel Control - Personnel records and statistics, Personnel research. Personnel Policies: Audit of Personnel and programmes.

Recommended Books and Suggested Readings:

1. Tripathi, P.C., Human Resource Management, Sultan Chand and Sons, New Delhi
2. Sheikh, A.M., Human Resource Development and Management, S.Chand Publishing, New Delhi
3. Rao, T.V., Human Resource Development: Experiences, Interventions, Strategies, Sage Publications, New Delhi
4. Gary Dessler, (2000), 8th Edition, "Human Resource Management", Prentice Hall Incorporated, Upper Saddle River, New Jersey.
5. Noe, R.A. Hollenbeck, J.R. Gerhart, B. and Wright, P.M.(2000) Human Resource Management, 3rd Edition, McGraw-Hill, New York.
6. Taylor, S, (1998), "Employee Resourcing", CIPD, London.
7. Stewart, J. and McGoldrick, J. (eds) (1996) Human Resource Development: Perspectives, Strategies and Practice, London: Pitman Publishing.

Course:COM-403(A)(Fourth Semester)

Industrial Relation

Credits: 4

Block I: Industrial Relations – Basics

Marks-16

Introduction to Industrial Relation: Objective, Introduction, Industrial Relation Concept, Approaches to Industrial Relation, Importance & Scope. Industrial Relation – a systematic approach: Objective, Introduction, pre-requisites of successful Industrial Relation Programme, Characteristics of Industrial Relation System.

Block II: Trade Union – An Actor to Industrial Relation

Marks-16

Introduction to Trade Union: Objective, Introduction, Trade Union-Concepts, Functions, Problems of Trade Unions, Tools used by Trade Unions. Worker's Education: Objective, Introduction, Meaning, Scope, Purpose, Venue & Technique.

Block III: Industrial Dispute

Marks-16

Industrial Disputes: Objective, Introduction, Forms, Causes, Role of Wage Policies. Preventive Measure: Objective, Introduction, Institution of Labour Welfare, Bipartite & Tripartite Bodies, Standing Orders, Grievance Procedure & Ethnical Codes.

Block IV: Settlement of Industrial Dispute

Marks-16

Worker's Participation in Management: Objective, Introduction, Concepts, forms, level of participation, evaluation of function. Collective Bargaining: Objective, Introduction, Concepts, Importance, Principles, Forms, Levels, Evaluation of Functioning.

Block V:Industrial Dispute Settlement Machinery

Marks-16

Conciliation and Arbitration: Objective, Introduction, Conciliation, Concept, Procedure & Types, Arbitration “Concept, Procedure & Type Adjudication and Industrial Environment: Objective, Introduction, Adjudication - Concept, Procedure, Types, Evaluation of working and justification, Industrial Peace, Industrial Democracy.

Recommended Books and Suggested Readings:

1. C.B. Mamoria, Dynamics of Industrial Relations in India, Himalaya Publishing House, New Delhi.
2. A Monappa, Industrial Relations, Tata McGraw Hill Co., New Delhi.
3. S. Modi, Dynamics of Trade Unionism, Deep & Deep Publications, New Delhi.
4. K.S. Bangoo, Dynamics of Industrial Relations, Deep & Deep Publications, New Delhi.

Course:COM-404(A)(Fourth Semester)

Human Resource Development

Credits: 4

Block I: Introduction to Human Resource Development

Marks-16

Concepts, benefits & Pre-requisite of HRD, Distinction between HRM and HRD, HRD Practices in India, HRD Structure, Culture and Climate, HRD as a System, HRD Audit, HRD and Organizational Effectiveness, Approaches to Evaluate the HR function.

Block II: Strategic HRD

Marks- 16

Role of Strategic HRD, Objectives of Strategic HRD, Components and Principles of Strategic HRD, Quality of Work Life (QWL), Approaches and Techniques of QWL, Job enrichment, Quality Circles.

Block III: Change Management

Marks-16

Introduction, Challenges before the HR manager, Responding to change, Effect of Competition on HRM, Retention Strategy, Techniques of Continuous Improvement.

Block IV: International HRM

Marks-16

Concepts and dimensions of International HRM, Comparison between domestic HRM and International HRM, International HR Activities, Cross Cultural Issues, The Expatriate Problems, Repatriation Process.

Block V: Recent Trends in HRM

Marks-16

Total Quality Management (TQM), Human Resource Empowerment (HRE), Employee Leasing, Moon Lighting by Employees, Dual Career Groups.

Recommended Books and Suggested Readings:

1. Tripathi, P.C., Human Resource Management, Sultan Chand and Sons, New Delhi
2. Sheikh, A.M., Human Resource Development and Management, S.Chand Publishing, New Delhi
3. Rao, T.V., Human Resource Development: Experiences, Interventions, Strategies, Sage Publications, New Delhi
4. Gary Dessler, (2000), 8th Edition, "Human Resource Management",Prentice Hall Incorporated, Upper Saddle River, New Jersey.
5. Noe, R.A. Hollenbeck, J.R. Gerhart, B. and Wright, P.M.(2000) Human Resource Management, 3rd Edition, McGraw-Hill, New York.
6. Taylor, S, (1998), "Employee Resourcing", CIPD, London.
7. Stewart, J. and McGoldrick, J. (eds) (1996) Human Resource Development: Perspectives,Strategies and Practice, London: Pitman Publishing.
8. Arthur, Diane(2nd Ed.)(1995). Managing Human Resources in Small & Mid-Sized Companies. New York: AMACOM
9. Ulrich, Dave. (2001). The HR Scorecard: Linking People, Strategy, and Performance. Cambridge,MA: Harvard Business School Press,.
10. Sparrow, Paul (2003). Employment Relationships: Key Challenges for HR. Boston:

Course:COM-402(B)(Fourth Semester)

Indian Financial System

Credits: 4

Block I: Financial System and Economic Development

Marks-16

Financial System: Concept, Functions, Structure of Financial System, Financial Intermediaries, Financial Market, Financial Assets/ Instruments, Financial Services, Regulatory Framework, Indian Financial System - an overview. Financial System and Development: Introduction, Financial System and the Economy, Economic Growth and Financial System, Economic Development and Financial System, Role of Financial Institutions, corporate Sector and Economic Development. Legal and Regulatory Framework of IFS: Introduction, Company Law Regulations - Share Capital, Issue of Shares, Properties, Repurchase of Shares by Companies, Issue of debenture, Right-Issue, Allotment of Shares. Securities Contract (Regulation) Act - Object, Regulation of Stock Exchanges, Contracts and Options in Securities, Penalties and Procedure, SEBI - Establishment, Powers and Functions, Securities Appellate, Tribunal, Ombudsman / Stipendiary, Ombudsman Regulation 2003. Buy back securities -Companies Act. Requirements for listed companies 1998 main provisions.

Block II: Financial Market

Marks-16

Money Market: Factors, Money Market Organization in India, Primary dealers, Money Market, Mutual Funds, RBI -Functions, Role of RBI as Regulator of Money and Credit. Capital Market: Definition, Types- Primary Market, Secondary Market, Functions of New Issue, Organizational Support of NIM, Primary Market Reforms, Secondary Market and Institutional Support- Brokers, Subbrokers, Trading and Clearing/ Self Clearing Members, Foreign brokers, Custodial services, Depository system. Stock Exchanges - Regulations, Functions, Role in the Capital Market, National Stock Exchange.

Block III: Financial Intermediaries

Marks-16

Commercial bank, Merchant bankers and Private banks, Commercial banks - Functions and Role in Financial Market, Recent Trends in Banking sector reforms. Merchant Bankers - Regulations, Capital adequacy requirement, Obligation Private Banks: Role in IFS and the present scenario. Development Banks and State Level Financial Corporations, Development banks: Nature and Characteristics, Function and Services Provided, Recent Trends in Development Banking, Some leading DFIs-IDBI, IFCI; Concept of universal banking. State Level Financial Corporations: Power and Functions, New Policy Framework for the SFCs. Mutual Funds, NBFCs and Insurance Service Provider, Mutual Funds-Meaning, Types of MF, advantages of MF, Main Contents of SEBI, Mutual Fund regulations, Service Mobilization by MF. NBFCs - Introduction, Role and Functions, Regulatory Aspects for NBFCs Insurance Service Providers - Meaning of insurance, Types of Insurance Services, Insurance Companies in India –an overview, Objectives, Investment Policy, Main Provisions of IRD Act, 1999 and the Changing scenario of the Insurance Business.

Block IV: Financial Instruments

Marks-16

Long term Services of Finance, Financial Instruments-Meaning, Types of Financial Instruments, Equity Shares-Features, Evaluation, Performance Shares - Features, Evaluation, Debenture-Bonds-notes attributes, Valuation, Innovative debt instruments, Term Loans. Short term Sources of Finance and Derivatives Instruments, Bank and Short-term sources of Finance - Overdraft, Cash Credit, Working Capital Loans, Some Money Market in Instruments - Treasury bills, Commercial Papers,

Certificate of Deposits. Derivative Instruments - Meaning, Types and Uses, Features, Options Swaps, Credit Derivatives, Advantages and Disadvantages of Derivatives.

Block V: Foreign Capital Flows

Marks-16

Introduction, uses and Determinants of Foreign Capital, Forms of Foreign Capital, International Financial Instruments, Trends in Foreign Capital of inflows to India, Indian Direct Investment abroad, External Commercial Borrowings, Foreign Institutional investors investment, Regulatory aspects of FIIs, NRI-Investment, Foreign Collaboration, Foreign Direct investment, GDR and ADR investment, Drawbacks of Foreign Capital.

Recommended Books and Suggested Readings:

1. Khan M.Y., Indian Financial System, Tata McGraw Hill, New Delhi.
2. ICAI, Financial Services, The Institute of Chartered Accountants of India, New Delhi.
3. Bhole L.M., Financial Markets and Institutions, Tata McGraw Hill, New Delhi.
4. Gupta, Suraj B., Monetary Economics : Institutions Theory and Policy, S. Chand & Co.

Course:COM-403(B)(Fourth Semester)

Financial Services

Credits: 4

Block I: Merchant Banking

Marks-16

Merchant Banking: Companies Act 2000, Registration of Merchant Bankers and Regulations, Authorized Activities, Terms of Authorization, Penalty System, Defaults in Prospectus, Project Preparation and Appraisal. Pre-Issue Management - Pre-Issue Management Activities (stepwise), Pre-Issue Management and Pricing, Post-Issue Management, Listing Requirement of Stock Exchanges. Merchant Bankers and Portfolio Management - Portfolio, Obligation and Responsibility of Portfolio, Manager, Code of Conduct of PM/MB, Portfolio Management Procedure and Strategy.

Block II: Mutual Funds in India

Marks-16

Mutual Funds in India - Definition, Concept, Advantages, Mutual Funds in India, Mutual Funds by Category, Mutual Funds by Schemes.

Block III: Venture Capital

Marks-16

Venture Capital - Features, Financial Support, Technological revolution, Guidelines Issued by the Government/ SEBI.

Block IV: Leasing

Marks-16

Leasing - Objectives of Leasing, Steps involved in Leasing Factors, influencing Leasing, Types of Lease Financing, Advantages of Leasing, Disadvantages of Leasing. Investors investment, Regulatory aspects of FIIs, NRI-Investment, Foreign Collaboration, Foreign Direct investment, GDR and ADR investment, Drawbacks of Foreign Capital.

Block V: Credit Rating**Marks-16**

Credit Rating - Types of Credit Rating, Limitations of Credit Rating, Scope of Credit Rating, Objectives of Credit Rating, Credit Rating, Process, Credit Rating Agencies in India, Credit Rating and Information Services of India (CRISIL), CRISIL's Rating Process, Investment Information and Credit Rating Agency of India (ICRA).

Recommended Books and Suggested Readings:

1. Khan & Jain : Financial Management: Text and Problems : Tata McGraw Hill, New Delhi.
2. Pandey, I.M. : Financial Management : Vikas Publishing House, New Delhi.
3. Verma, J.C. : A Manual of Merchant Banking : Bharat Law House, New Delhi.
4. Machiraju, H.R. : Merchant Banking Principles and Practice : New Age International, New Delhi.
5. Pezzullo, M.A. : Marketing Financial Services : Macmillan, New Delhi.

Course:COM-404(B)(Fourth Semester)
Security Analysis and Portfolio Management
Credits: 4

Block I: Investment: A Conceptual Framework**Marks-16**

Investment Environment: Investment vs Speculation, Investment Process and Categories, Markets and their Functions, Institutional investors and Changing Market, Investment alternatives, Money and Market Instruments: Bonds, Equities, Mutual Funds; Derivatives; Life Insurance.

Block II: Risk and Return**Marks-16**

Technical analysis: Macro-Economic Analysis, Industry analysis & Technical analysis – basic premises.

Block III: Portfolio Management: Risk and Returns**Marks-16**

Fundamentals of portfolio: Introduction to portfolio management, Time, Value & Money, Risk & Return.

Block IV: Portfolio and Pricing Models**Marks-16**

Portfolio Creation: Modern portfolio theory, Bond valuation, Asset allocation & Portfolio design.

Block V: Mutual Fund Operations**Marks-16**

Taxes and Investments, Rewards per unit of risk, Excess return and losses.

Recommended Books and Suggested Readings:

1. Fischer, Donald E. and Jordan, Ronald J., *Security Analysis and Portfolio Management*, Prentice Hall, New Delhi, 2016.
2. Kevin, S., *Portfolio Management*, Prentice Hall of India, New Delhi, 2006.
3. Pandian, Punithavathy., *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd., New Delhi, 2016.

4. Avadhani, V.A., *Security Analysis and Portfolio Management*, Himalaya Publishing House, Mumbai, 2018.
5. Gupta K. Shashi, Joshi Rosy, and Gupta, Neeti, *Security Analysis and Portfolio Management*, Kalyani Publishers, New Delhi, 2018.
6. Bhalla, V.K., *Investment Management- Security Analysis and Portfolio Management*, S. Chand & Co. Ltd, New Delhi, 2009.
7. M Ranganatham and R Madhumathi: *Security Analysis & Portfolio Management* Pearson, Delhi. Second Edition
8. Singh Rohini: *Security Analysis & Portfolio Management*. Excel Books. New Delhi. 2009
9. Narang D.B. and Gaur V.P. *Income Tax Law and Practice*. Kalyani Publishers, New Delhi, 2019.
10. Ahuja Girish and Gupta Ravi. *Direct Taxes Law and Practice*. Bharat Law House Pvt. Ltd., New Delhi, 2019.
11. Chandra Prasanna. *Investment Analysis and Portfolio Management*. Tata McGraw-Hill, New Delhi, 2017.
