COURSE CURRICULUM & SYLLABUS 2021

Master of Commerce (M. Com.)

P.G.Department of Commerce
Utkal University, Vani Vihar
Bhubaneswar

Course Structure

Paper	Subject	Paper Code	Credit Points
	Semester I		
1.1	Advanced Accounting	MC1001	4
1.2	Macro Economics	MC1002	4
1.3	Organizational Behavior	MC1003	4
1.4	Corporate Legal Framework	MC1004	4
1.5	Financial Modeling and Valuation	MC1005	4
1.6	Digital Marketing	MC1006	4
	Total		**24**
	Semester II		
2.1	Advanced Cost and Management Accounting	MC2007	4
2.2	Strategic Management	MC2008	4
2.3	International Business and Environment	MC2009	4
2.4	Quantitative Techniques and Operational Research	MC2010	4
2.5	Human Capital Development	MC2011	4
2.6	Research Methodology & Summer Internship Program (SIP)*	MC2012	4
	Total		**24**
	Semester III		
3.1	Forensic Accounting and Auditing	MC3013	4
3.2	Business Data Analytics	MC3014	4
3.3	Basic Econometrics	MC3015	4
	Specialization (Accounting and Finance)		
3.4.1	IFRS and IND AS	EAF3001	4
3.4.2	Corporate Tax Planning and GST	EAF3002	4
3.4.3	International Finance	EAF3003	4
	Specialization (Marketing and Human Resource Management)		
3.5.1	Consumer Behavior	EMH3001	4
3.5.2	International Marketing	EMH3002	4
3.5.3	Human Resource Planning and Development	EMH3003	4
	Specialization (Banking and IT)		
3.6.1	Bank Management and FinTech	EBI3001	4
3.6.2	Treasury, Investment and Risk Management	EBI3002	4
3.6.3	International Banking and Finance	EBI3003	4
	Total		**24**
	Semester IV		
4.1	Dynamics of Banking &Insurance	MC4016	4
4.2	Investment Management	MC4017	4
4.3	General Seminar Presentation & Project, Viva and Dissertation	MC4018	4
	Specialization (Accounting and Finance)		
4.5.1	International Accounting	EAF4003	4
4.5.2	Corporate Reporting Practices	EAF4004	4
4.5.3	Risk Management and Derivative	EAF4005	4

	Specialization (Marketing and HR)		
4.6.1	Customer Relationship Management	EMH4003	4
4.6.2	Supply Chain Management and Logistics	EMH4004	4
4.6.3	Human Resource Audit and Human Capital accounting	EMH4005	4
	Specialization (Banking and IT)		
4.7.1	Data Science for Business	EBI4003	4
4.7.2	Forex Management	EBI4004	4
4.7.3	Banking Law	EBI4005	4
Total			**24**
Grand Total			**96**

Master of Commerce

Objective:

The M.Com programme of Utkal University is a two years' Masters' programme in Commerce. With a curriculum design that reflects the best and updated Commerce papers and practice, and the objective of the programme is to impart Commerce education with an employability outlook. The focus being making students' future-ready i.e. to become entrepreneurs or executives in the industry by equipping students with a holistic view of the business environment and its operations. The thrust of the programme is on personality development of the students through helping to acquire conceptual, analytical, problem-solving capabilities and emotional maturity. The innovative curriculum and proven pedagogy will equip participants with actionable knowledge and skills along with deep insights into leadership and strategy.

Pedagogy:

The programme's teaching methodology and approach are designed to leverage technology and maximise interaction seamlessly and simultaneously. The programme follows a pedagogy that is a blend of Lectures, Case Studies, Lecture-discussions, Behavioural and Computer-based Simulations, Projects, Assignments, Class Presentations, Quizzes *et al*.

Curriculum:

The duration of the M. Com is two academic years split into four semesters. Student must choose any one Specialisation of their choice.

Evaluation:

The M. Com Programme will follow a continuous examination and evaluation system in the following pattern:

Mid-Term	30 Marks
End-Term	70 Marks
Total	**100 Marks**

** Research Methodology & Summer Internship Program (SIP)*

SIP Project (Mid Term)	30 marks
End-Term	70 Marks
Total	**100 Marks**

Paper- 1.1

ADVANCED ACCOUNTING

MC-1001 (Credit 4)

OBJECTIVE:

To expose students with definitive and comprehensive accountancy covering advanced and specialised accounting for companies as well as different types of organisations.

CONTENTS:

Unit- 1: Corporate Reconstruction:

Internal and External Reconstruction -Computation and Discharge of Purchase consideration,

Methods of Amalgamation, Inter-company and Cross holdings,

Internal Reconstruction, Demerger/ Hiving off/ Spin off, External Reconstruction

Unit – II: Consolidated Financial Statements:

Consolidation – Basic Concepts, Bonus Issue, Investments in Preference Shares,

Different Reporting dates, Different Accounting policies, Disposal of Investment in Subsidiary,

Consolidated P/L Account and Balance Sheet, Chain holdings and Cross holdings,

Foreign Subsidiaries, Associates, Joint Ventures

Unit – III: Accounting for Electricity Companies:

Meaning, Definition and Difference between Single and Double Account System,

Final Accounts under Double Account System, Revenue Account, Net Revenue Account, Capital Account and General Balance Sheet as per Electricity Supply Act.

Unit – IV: Accounting for Banking Companies:

Different Systems of Posting, Different Statutory Books to be Maintained, P/L Account, P/L Appropriation Account, and Balance Sheet as per Banking Regulation Act.

Unit – V: Accounting for Insurance Companies:

Life Insurance Companies, and the Statutory Books to be Maintained

Statutory Provisions in Preparing the Revenue Account, preparation and verification Balance Sheet

Marine and Fire Insurance Accounts

Course Outcome: After completion of this paper student will be able to -

- Develop Insights about Corporate Restructuring and Accounting for various Types of Restructuring
- Present and AnalyzeConsolidated Financial Statements of Holding and Subsidiary Companies
- Understand Double Account System and Prepare Final Accounts of Electricity Companies
- Develop the Skill of Preparation of Financial Statements of Banking Companies
- Gain Knowledge and Competency in Accounting for Insurance companies.

Textbook

- ✓ Advanced Accountancy Volume-II – Maheshwari&Maheshwari – Vikas Publishing

Reference Books

- ✓ Modern Accountancy Volume II – Hanif Mukherjee – McGraw Hill Publication
- ✓ Financial Reporting; M P Vijay Kumar – Snow White Publication

Paper- 1.2

MACRO ECONOMICS

MC-1002 (Credit 4)

OBJECTIVE:

This course aims at introducing the students to the specialized concepts of Macroeconomics. This course discusses the concepts associated with the National Income Accounting and Determination, Determination and measurement of aggregate macroeconomic variable like GDP, money, inflation, and the social costs of macroeconomic variable.

CONTENTS:

Unit I:National Income Accounting:

Meaning, Concepts & Variants of GDP,

Three methods of calculating the National Income, Methods of GDP Accounting,

Government & Private Sector Savings, Price Index, GDP Deflator;

Classical System of Determination of Output and Interest rate.

Unit II: National Income Determination:

Two-sector Model (Consumptions, Savings function, Investment, Equilibrium in Two sectorModel, Multiplier concept);

Three-sector Model (Equilibrium, Budget, Govt. purchase and its Effects on Budget Surplus, Full Employment Budget Surplus, Impact of Change in Tax Structure on Economy, Balanced Budget Multiplier, Automatic Stabilizers);

Four-sector Model (Balance of Payments, Exports and Imports, Income Determination);

Changes in Equilibrium Level of Income.

Unit III:Money& Monetary Policy:

Barter System, Money and its Origin, Functions of Money, Quantity Theory of Money. Demand for Money

Credit Creation and Monetary Policy: Central Bank in India, Credit creation, Monetary Policy and its Tools

Unit IV:Inflation& Its Social Costs:

Inflation, Cost of Inflation (Cost of expected inflation and cost of unexpected inflation), Hyperinflation (The causes and costs),

Inflation in India. Aggregate Demand & Aggregate Supply (Aggregate Demand, Aggregate Supply, Stabilization Policies)

Unit V:IS LM Model:

Goods Market Equilibrium, Assets Market Equilibrium,

General Equilibrium in IS-LM Model,

Multipliers and Crowding out Effect, Crowding out, Composition of Output and Policy Mix.

Course Outcome: After completion of this paper student will be able to -

- Acquire a fair degree of Proficiency in National Income accounting
- Build Competence in National Income Determination and various sectoral models
- Have Better Idea about money, credit creation and monetary policy
- Develop an understanding of the concept of Inflation and its social costs
- Know the IS-LM Model and different equilibrium conditions

Textbook

- ✓ Introductory Macro Economics: Sangita, VaishaliKapoor, Taxmann's Publication

Reference Books:

- ✓ Macroeconomics and Indian Economy : Bhattacharya -Offord University Press.
- ✓ Macro and Indian Economy: V K Puri- Himalaya Publishing House.
- ✓ Macro and Indian Economy: P.K.Dhar -Kalyani Publisher.

Paper- 1.3

ORGANISATIONAL BEHAVIOUR

MC-1003 (Credit 4)

OBJECTIVE:

The Objective of this course is to help students understand the Conceptual Framework of Interpersonal and Organizational Behaviour.

CONTENTS:

UNIT I: Organisational Behaviour:

Organisational Behaviour- Concept and Significance;

Relationship between Management and Organizational Behaviour; Attitudes; Perception; Learning; Personality.

UNIT II: Group Dynamics and Team Development:

Interpersonal and Group Behaviour,GroupDynamics- Definition and Importance, Types of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors; Group Decision Making Merits and Demerits.

Motivation: Process of Motivation;

Theories of Motivation - Need Hierarchy Theory, Theory X and Theory Y, Two Factor Theory,Alderfer's ERG Theory, McClelland's Learned Need Theory, Victor Vrooms Expectancy Theory, Stacy Adams Equity Theory.

UNIT III: Leadership:

Leadership Concept; Leadership Styles; Leadership Theories- Trail Theory, Behavioural Theory, Fiedler's Contingency Theory; Hersey and Blanchard's Situational Theory; Managerial Grid; Likert'sFour Systems of Leadership.

UNIT IV: Interpersonal and Organizational Communication:

Concept of Two-way Communication; Communication Process;

Barriers to Effective Communication;Types of Organizational Communication;

Improving Communication; Transactional Analysis in Communication. Stress Management.

UNIT V: Organisational Conflict:

Dynamics and Management; Sources, Patterns, Levels, and Types of Conflicts;

Traditional and Modem Approaches to Conflict;

Functional and Dysfunctional Organizational Conflicts; Resolution of Conflict.

Course Outcome: After completion of this paper student will be able to -

- Understand the Concepts of Organizational Behavior
- Learn about Group Dynamics, Team Spirit Development, and Motivation Theories
- Have a Better Insight about Leadership Concept, Styles, and Theories
- Know the Basics of Interpersonal and Organizational Communication
- Develop Competence on Sources and Types of Organizational Conflicts and their Resolution.

Textbook

- ✓ Organizational Behaviour: S.S. Khanka- SChand
- ✓ Organizational Behaviour: Prasad L. M. -Sultan Chand

Reference books:

- ✓ Organisation Behaviour: O.P. Rai- Wisdom Publication (Varanasi)
- ✓ Management: Robbins, Stephen P. and Mary Coulter- Pearson Education, Delhi.
- ✓ OrganizationalBehavior:Newstrom, John W, and Keith Davis- Tata McGraw-Hill, New Delhi.
- ✓ Understanding Organisations: Organisation Theory and practice in India: NY. Shukla, Madhukar-Pearson Education, Delhi.

Paper-1.4

CORPORATE LEGAL FRAMEWORK

MC-1004 (Credit - 4)

OBJECTIVE:

The Objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

CONTENTS:

UNIT -I: Companies Act 2013 and Amendments

Key Features of Companies Amended Act 2013, Schedule I – VII of Companies Act 2013, CSR, Listing Agreement

Management of Company, Types of Directors, Appointment and their Legal positions, Meetings, its Types and Resolution.

UNIT-II: Banking Regulation Act 1949, The Reserve Bank of India Act1934

Silent features of Indian Banking Regulation Act 1949, Business of Banking Companies Form and business, Board of Directors, Power of Reserve Bank to appoint chairman, Requirement as to minimum paid-up capital and reserves and Regulation of paid-up capital, Subscribed capital and Authorised capital, Election of New Directors,

Regulation of Acquisition of Shares or voting rights, Licensing of Banking companies, Restrictions on opening of new, and transfer of existing, places of business,

Prohibition of Certain Activities and Punishments for certain activities in relation to banking companies

RBI Act: Incorporation and Establishment of Reserve Bank, Management, Composition of the Central Board, and term of office of Directors, Disqualifications of Directors , Removal from and vacation of office, Powers of RBI, Provisions Relating to Non-Banking Institutions and Financial Institutions, Regulation of Transactions in Derivatives, Money Market Instruments, Securities, Etc. Monetary Policy and Penalties.

UNIT- III:IRDA Act, SEBI Act

Introduction to IRDAI and Its structure, Silent features of IRDA Act 1999, Function and Powers of IRDA, Roleof IRDA in Indian Insurance Market

SEBI, its Organisational Structure and Management, Main Function with respect to Investor, Issuers of Securities and Market Intermediaries. Powers of SEBI , Investor protection Cell, Different Departments under SEBI.

UNIT -IV: Depository Act, Fugitive and Economic Offenders Act 2018

Depository and Depository Participants; Need for depository, Introduction to NSDL, CDSL and their Function.

Meaning of economic offenders, fugitive economic offenders' ordinance, Commencement of the Act and its application.

Different Offences coming under Fugitive and Offenders act 2018, Declaration of Fugitive Economic Offenders and Confiscation of Property, Attachment of property , Powers of Director and other officers under the Act 2018, Procedure for hearing application, Declaration of fugitive economic offender and punishment for such Offences.

UNIT -V: Intellectual Property Rights (Patent, Trademark and Copy right acts)

Introduction to IPR and Reasons to promote and protect intellectual property Rights, main types of IP protection,

Patent, Necessity of patents, kind of protection and rights under patents, Role of patents in everyday life

Trademark, Necessity of trademarks, registration of trademark, kinds of trademarks.

Copyright, Meaning, rights provided by copyright, benefits of protecting copyright and related rights, Regulation of copyright and related rights

World Intellectual Property Organization, Role of WIPO to promote the protection of IP and Funding of WIPO.

Course Outcome: After completion of this paper student will be able to -

- Have an insight of the Indian Companies Act and its requisite provisions
- Develop an idea on Banking Regulation Acts prevailing in India and its policies
- Gain awareness about the IRDA Act and SEBI Act and their norms

- Gain knowledge about the Depository Act, Fugitive and Economic Offenders Act
- Understand the concepts of Intellectual Property Rights and its various Acts.

References:

- ✓ SEBI Guidelines and Listing Companies: V.A. Avadhani- Himalaya Publishing House
- ✓ Indian Contract Act, 1872.
- ✓ SEBI Act 1992, Nabhi Publication, Delhi.
- ✓ Taxmans Mercantile Law, (Latest)

Paper-1.5

FINANCIAL MODELING AND VALUATION

MC-1005 (Credit 4)

OBJECTIVE:

The Objective of this course is to enable the students to understand the financial management in the context of a corporate entity and acquaint them with different dimensions of financial management with application of the relevant tools and techniques of financial decision-making aimed at shareholders wealth maximization.

CONTENTS:

UNIT-I: Introduction to valuation model

Objectives of FM – Profit Maximisation vs. Wealth Maximisation;

Models of Wealth Maximisation – EVA & MVA; Shareholders and Management conflict

Valuation of Securities, Risk-return Relationship – Markowitz Model and Capital Asset Pricing Model.

UNIT-II: Capital Investment Model:

Capital Budgeting – Estimation of Cash Flows,

Techniques of Evaluation (Non-Discounted Cash Flow and Discounted Cash Flow Methods),

Measurement of Risk and Uncertainty with Capital Budgeting

UNIT-III: Capitalisation, Financial Structure and Capital Structure Model

Financing Decision – EBIT-EPS Analysis, Leverage, Cost of Capital and Value of Firm,

Capital Structure &Short-term Financing (Money Market Instruments);

Models of Capital Structure – Net Income Theory, Net Operating Income Theory, Modigliani-Miller Theory, Traditional Approach theory.

UNIT-IV: Dividend Decision Model

Dividend Decision vs.Valuation of Firm,

Dividend Decision vs. Wealth Maximisation,

Theories of Dividend: Walter's Model, Gordon's Model and Modigliani and Miller's Hypothesis

Determinants of Dividend Policy and its Constraints.

UNIT-V: Working Capital Models

Computation of Working Capital under different forms of Organisation,

Management of Cash and Cash Equivalents – Determinants of Cash Holding and Models of Cash and Marketable Securities Management,

Management of Receivables – Determinants and Models of Receivables Management,

Management of Inventories – Determinants of Inventories and Models of Inventory Management.

Course Outcome: After completion of this paper student will be able to -

- Understand the concept of Financial Management, Valuation & Risk Management
- Develop the skill of Capital Investment Decisions of corporates
- Equip themselves with concept of capitalization, financial structure and capital structure
- Gain insights about determinants of Dividend, Dividend policies and dividend decisions
- Enable the skills for management of Current Assets & Working Capital

Textbook

- ✓ Financial Management, Theory, Concepts & Problems - Rustagi P.R, Taxmann.

References:

- ✓ Financial Management - Pandey, I.M,Vikas Publishing House, Delhi.
- ✓ Financial Management and Policy - Van Home, James C, Pearson Education, New Delhi.
- ✓ Financial Management - Khan MY, Jain PK, Tata McGraw Hill, New Delhi.
- ✓ Financial Management - Archer, Stephen H., Choate G Marc, R.George; John Wiley, NY.

Paper 1.6

DIGITAL MARKETING

MC-1006 (Credit 4)

OBJECTIVE:

The objective of this paper is to help students to acquire the basic conceptual knowledge of E-Marketing and to impart skills for use of technology in marketing.

CONTENTS:

Unit-I:The adoption of Internet in India;Search Engine Optimization:

Search Engine Marketing, Search Engine Optimization, Measuring SEO success, Mapping the SEO Journey;

Search Advertising: Online Advertising Payment Models, Search Advertising (Desktop), Search Advertising for Mobile Devices, Planning and Executing a Search Advertising Campaign, Strategic Implications of Advertising on the Search Network.

Unit-II: Display Advertising: Concept, Display Advertising Targeting Options, Forms of Display Advertising, Planning and Executing a Display Advertisement Campaign, Strategic Implications of Advertising on the Display Network;

Web Analytics: Data Type and Data Collection Technology, Web Analytics, Type of Media and Data Type, AnalyzingUserBehavior;

Consumers Online: The Online Consumer – Decision Making process, Consumer Segments, User Experience.

Unit-III: Social Media Marketing: Social Media, Social Media Marketing, Social Media Marketing strategy, Adopting Social Media in Organizations, Paid-owned-earned Media, Social CRM;

Social Media Analytics – Structured Data; Social Media Analytics: Unstructured Data

Unit-IV: Mobile Marketing: Mobile Internet in India, Mobile Marketing, Mobile Marketing strategy, Forms of Mobile Marketing, Mobile Advertising, M-Commerce;

E-Mail Marketing: Email Marketing in India, E-mail Marketing Concept and Strategy, Executing Email Marketing

Unit-V: Internet Marketing Strategy and Content Marketing:

Internet Marketing Strategy, Content Marketing, Content Marketing in India;

Internet of Things: Privacy Concerns and Cyber Security, Changing Profiles of Internet users in India, Rise of SMEs, Content in Indian Languages, Holistic Approach to Internet Based Businesses.

Course Outcome: After completion of this paper student will be able to -

- Have an insight of the Internet in India, Search Engine Optimization, and Search Advertising
- Develop an idea on Display advertising, Web Analytics, and Consumers Online
- Gain awareness about Social Media Marketing and Social Media Analytics
- Gain knowledge on Mobile Marketing and Email Marketing
- Understand the concepts of Internet marketing strategy and Content marketing, Privacy concerns and Cyber Security.

Textbook

- ✓ Internet Marketing: MoutusyMaity, Oxford University Press

Reference books:

- ✓ Digital Marketing: Seema Gupta- Tata Mcgraw Hill
- ✓ Fundamentals of Digital Marketing :Puneet Bhatia–Pearson
- ✓ https://ondigitalmarketing.com/learn/odm/

Paper- 2.1

ADVANCED COST AND MANAGEMENT ACCOUNTING

MC2005 (Credit 4)

Objective: To acquaint the students with the advanced concepts used in cost and management accounting, various methods involved, and tools and techniques used for costing and managerial decision makingat the macro level

CONTENTS:

Unit- 1: Standard Costing & Variance Analysis:

Meaning & Objectives of Standard Costing, Types of Standards, Setting of Standards,

Variance analysis – Material, Labour, Overheads, Sales and Profit Variances,

Interpretation of the Variances.

Unit – II: Budgeting & Budgetary Control:

Budget, budgeting and budgetary control; Budgeting process,

Advantages and problems of Budgeting,

Kinds of Budgets; ZBB, Cash Budget, Performance Budgeting.

Unit – III: Process Costing:

Meaning of Process Costing; Features of Process Costing; Process Losses and Gains;

Process Costing – Equivalent Units; Valuation of Work-in-progress;

Methods of Accounting for Joint Products, Costing of By-products.

Unit – IV: Contract Costing:

Basics of Contract Costing – Features of Contracts, Accounting procedures,

Accounting treatment of costs, Surveyor's Certificate, Retention Costs,

Ascertainment of Work-in-progress; Costing of Running contracts;

Costing of contracts nearing completion; Cost plus contracts;

Fixed cost contracts with escalation clause; Service Costing

Unit – V: Reconciliation of Cost and Financial Accounts

Need for reconciliation, Reconciliation statement;

Non-Integrated and Integrated Accounting system

Activity Based Costing; Balanced Score Card

Responsibility Accounting

Course Outcome:

- Understand the concept of standard costing and interpretation of variances
- Gain the knowledge about budgeting process and preparation of budget
- Know the concept and estimation of process costing
- Understand the procedure of contract costing
- Know how to reconcile cost and financial accounting

Textbook

- ✓ Cost and Management Accounting – Ravi M Kishore – Taxmann Publications

Reference Books

- ✓ Cost and Management Accounting – Colin Drury – Cengage Learning
- ✓ Cost and Management Accounting – Mitra, Oxford University Press
- ✓ Cost and Management Accounting – M B Shukla – Himalaya Publishing House

Paper- 2.2
STRATEGIC MANAGEMENT
MC-2008(Credit 4)

OBJECTIVE:
The Objective of this course is to help students understand the Conceptual Framework of Business Strategies to sustain in an economy.

CONTENTS:

UNIT-1

Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management

UNIT-2

Strategy Analysis: Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Organisational Position and Strategic Advantage Profile, Strategic Management Model

Strategy Formulation and Implementation: Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic Business Units (SBUs)

UNIT-3

Business Investment Strategies: Introduction, Business Plan and Business Venture, Business Investment Strategies

Strategies for Multinational Corporations: Introduction, Multinational Corporations (MNCs), Benefits of MNCs, Limitations of MNCs, Business Strategies of MNCs, Techniques Employed by MNCs to Manage Markets, MNC, TNC and Global Companies

UNIT-4

Strategic Alliances: Introduction, Strategic Alliances, Types of Strategic Alliances and Business Decisions, Problems Involved in Strategic Alliances, Recent Strategic Alliances in India

UNIT-5

Challenges in Strategic Management: Introduction, Strategic Management as an Organisational Force, Dealing with Strategic Management in Various Situations, Strategic Management Implications and Challenges

Recent Trends in Strategic Management: Introduction, Strategic Thinking, Organisational Culture and its Significance, Organisational Development and Change, Change Management, Models of Leadership Styles and its Roles, Strategic management in a new globalised economy.

Course Outcome: After completing this course, the student should be able to:

- Understand the role of strategist and various types of strategies used in an organisations while facing various situations.
- Understand how strategies are formulated and implemented in an organisation
- Know the strategies used by the multinational companies
- Know the basics of strategic alliance
- Know the challenges faced by an organisation while formulating strategies and what are the recent trends in strategic management

Text Books:

- ✓ Strategic Planning: Formulation of Corporate strategy–V.S. Ramaswamy,S.Namakumari-Macmillan Publishing House Ltd.

- ✓ 2. Management Policy & Strategic Management – R.M.Shivastava, Himalaya Publishing House, Mumbai.

Reference Books:

- ✓ Business Policy –AzharKazmi –S.Chand&Co. New Delhi
- ✓ Strategic Management : Concepts & Cases – UpendraKachru, Excel Books.

Paper- 2.3
INTERNATIONAL BUSINESS ENVIRONMENT
MC-2009(Credit 4)

OBJECTIVE:
To Understand about various national and international factors that are having impact on the functioning of business.

CONTENTS:

UNIT-1

International Business- Nature, importance and scope; Modes of entry in to International Business; Frame work for analysing international business environment; Economic, Technological, Socio-cultural, Political and legal environment; International Economic Environment-- International financial system; Institutional support to International Business-- UNO, IMF, World Bank; UNCTAD; WTO

UNIT-2

Regional Economic Co-operation and Integration between Countries; Different levels of integration between Countries; European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA, The ANDEAN community, MERCOSUR.

UNIT-3

Multinational Corporations: Conceptual Frame work of MNCs; MNCs and Host and Home Country relations; International Technology Transfers – importance and types, Foreign Technology Acquisition.

UNIT-4

Foreign Exchange Markets: Determining exchange rates; Fixed and flexible exchange rate system; Participants in the Foreign exchange markets; Cash and Spot exchange market; Exchange rate quotes; Factors affecting exchange rates – spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures; Exchange rate arrangement in India.

UNIT-5

Foreign Investment: Capital flows – types and theories of foreign investment – Foreign investment flows and barriers. Recent Developments in International Business: Ecological issues; Social aspects

Course Outcome: After completing this course, the student should be able to:

- Define international business and describe how it differs from domestic business with respect to laws, regulations and taxation.

- Identify and describe factors and forces that affect an organisation's decision to internationalize its business
- Describe and compare strategies for internationalization
- Identify and analyse challenges in working, communicating, and negotiating in a cross-cultural context

Text Books

- ✓ F.Adhikary, Manab, Global Business Management, Macmillan, New Delhi
- ✓ Black and Sundaram: International Business Environment, PHI New Delhi.

Reference Books:

- ✓ Bhattacharya, B: Going International Response Strategies for Indian Sector, Wheeler.
- ✓ F. Buckley, Ardin: The Essence of International Money, PHI New Delhi

Paper- 2.4
Quantitative Technique and Operational Research
MC-2010(Credit 4)

OBJECTIVE:
To understand about various national and international factors that are having impact on the functioning of business.

CONTENTS:

UNIT-1

Network Analysis - Shortest path problem- PERT / CPM - Basic concepts - Preparation of Network diagram - Computation of Critical Path - PERT cost - Applications of PERT - Limitations of PERT / CPM.

UNIT-2

Transportation problem - General structure - Methods for finding critical and optimal solutions (initial feasibility solution and optimization) - Degeneracy - Transportation problems

UNIT-3

Assignment Problems – Concept - Algorithm – Hungarian method- Simple problems

UNIT-4

Linear Programming - Formulation of LP Problem - Graphical Method, Simplex Method - Dual of a LP

UNIT-5

Waiting Line Theory - Meaning, concepts used, elements of Queuing system - Basic Structure of Queuing models - Single channel, Multi-channel queuing models - Limitations of queuing theory.

Course Outcome: After completing this course, the student should be able to:

- Understand the basics of network analysis and its implications in a business
- Understand the general structure of transportation problem
- To know the solutions and strategies for solving assignment problems
- Understand the method of solving linear programing
- To know the structure of queuing models

Text Books

- ✓ C R Kothari, "An Introduction to Operations Research", Vikas Publishing, India.
- ✓ Panneerselvam, R., 2006, "Operations Research", Prentice-Hall of India.

Reference Books:

- ✓ Herbert, M. & Wright G.P., 2010, "Operations Research Techniques for Management", Prentice Hall, India.
- ✓ Andrew Vazsonyi& Herbert Spirer, 1987, "Quantitative Analysis for Business", Prentice Hall, India.

Paper- 2.5

HUMAN CAPITAL DEVELOPMENT

MC2011 (Credit 4)

OBJECTIVE:

The Objective of this course is to help students understand the Concept of Human Capital Development and measurement of value addition to the organisation.

CONTENTS:

UNIT-1

Introduction: Meaning &definition of Human Capital – Importance, Development of the Concept, Functional areas of HRM, Human Resources Policies, Human Resource Environment, Role of HR Practitioner.

UNIT-2

Human Resource Development: Introduction to Human Resource Development, Goals of Human Resource Development, HRD interventions, Human Resource Development Processes & Outcomes, Human Resource Development future issues.

UNIT-3

Strategic HRM and Human Resource Planning: Strategic Human Resource Management, Models of Strategic HRM, Challenges of Strategic Human Resource Management.Human Resource Planning, Reasons, Stages & process of HRP, Strategies for manpower planning, Factors affecting HPR, Guidelines of effective HRP.

UNIT-4

Training & Development of Human Resource: Training & Development, Career planning, Succession planning, Talent management, Knowledge management, Employees engagement.

UNIT-5

HR Accounting and Job Analysis: Job analysis & Job Design, Recruitment & Selection, performance appraisal & its methods. Human Resource Accounting & Human Resource Score card, Human Resource measurement.

Course Outcome: After completing this course, the student should be able to:

- Understand the importance of Human Capital for an organization.
- Acquire the conceptual knowledge of human resource development in an organisation.
- Know the importanceStrategic Human Resource Management & planning for the organization
- Explain the importance of Human Resource Training & Development.
- Appraise the Human Resource Accounting and its measurement.

Text Books:

- ✓ TV Rao, Recent Experience of HRD in Indian Industries, Oxford Press
- ✓ SikhaKapoor, Human Resource Management, Taxman

Reference books:

- ✓ Ganesh Natarajan and SandhyaShekhar, Knowledge Management – Enabling Business Growth, Tata McGraw-Hill Publishing Company Limited
- ✓ Appraising & Developing Managerial Performance-.T. V. Rao, Excel Books

Paper- 2.6

Research Methodology &Summer Internship Program
MC-2012 (Credit 4)

Objective: The Objective of this course is to help the students to understand the use of various techniques of econometrics in research and writing a project report.

Unit-I. Research: Meaning, Objectives - Types of Research - Research Process - Validity and Reliability in Research; Role of Research in Functional Areas: Finance, Marketing, Human Resource Development and Production.

Research Methodology: Research Process and Defining Research Problems

Unit-II. Research Design: Features of a Good Research Design; Sampling: Types, Sampling Design - Steps and Characteristics of a Good Sample Design

Methods and Techniques of Data Collection: Primary Data - Questionnaire and Interviews - Collection of Secondary Data – Cases; Data Processing

Unit-III. Testing of Hypotheses: Procedure for Hypotheses Testing - Use of Statistical Techniques for testing of hypotheses - Sampling Errors

Testing of Samples: Sampling Distributions, Determining Size of the Sample

Chi-square Test: Analysis of Variance and Co-variance - Multi Variate Analysis

Unit-IV.Use of Computer in Research: Creating a Database and its use for Statistical Analysis, Analysis and Interpretation of Data, Use of Statistical Techniques in Analysis and Interpretation

Unit- V.Report Writing: Layout of a Research Paper, Categories and Parts of Summer Internship Report,

Course Outcomes:

1. Describe the research process and list the characteristics of various types of research.

2. Formulate Research Problem, Research Objectives and Hypothesis from a given research problem.

3. Describe various research designs and methods of data collection

4. Creating a Database and Use of Statistical Techniques in Analysis

Books:

1. Research Methodology, C. R. Kothari
2. Methodology Techniques of Social Research, Wilkinson, Bhandarkar
3. Research Methodology, Dr. V. P. Michael
4. Research Designs and Methods, Kenneth S. Bordens
5. Business Research Methods, Donald R. Cooper
6. Research Methodology, R. Cauvery, U. K. Sudha Nayak, m. Girija and R. Meenakshi
7. Research Methodology, V. Upagade and A. Shende
8. Research Methodology, D. Chawla and N. Sondhi

Semester III

Paper- 3.1

Forensic Accounting and Auditing

MC-3013 (Credit 4)

OBJECTIVE:

To expose students with definitive and comprehensive accountancy covering Forensic AccountingAuditing for companies as well as different types of organisations.

CONTENTS:

Unit- 1:Fundamentals for Forensic Accounting

Role of the forensic accountant; differences between forensic accounting and auditing; legal fundamentals (including financial crimes and criminal and civil processes); transaction cycles and internal controls.

Unit- 2: The Auditing Environment

The audit process (including methods and techniques used and types of audit reports issued); the auditor's responsibility to detect fraud; Sarbanes-Oxley Act (including overall objectives, major provisions, compliance with the act, and evaluation of effectiveness).

Unit- 3: Forensic Accounting Tools and Techniques

Key concepts of forensic science applicable to accounting; key concepts of information security management systems; the effect of suspected fraud on the audit of financial statements or a forensic investigation; common indicators of fraud; common analytical procedures; sources of forensic evidence; investigative techniques used by forensic accountants; interview and interrogation techniques.

Unit- 4: Financial Statement Fraud

Financial statement fraud schemes (including improper revenue recognition, overstatement of assets, understatement of expenses and liabilities, misappropriation of assets, inappropriate disclosure, and other miscellaneous techniques); characteristics of financial statement fraud; motives of management to commit financial statement fraud; financial statement fraud, the stock market, and insider trading; prevention of financial statement fraud; red flags of financial statement fraud.

Unit- 5: Tax and Bankruptcy; Identity Theft; and Money Laundering

overview of tax fraud; the tax practitioner and the IRS; principal tax evasion crimes; civil tax fraud; statute of limitations; methods of proof; tax protesters; bankruptcy fraud;

Course Outcome: After completion of this paper student will be able to -

- Develop Insights about the Forensic Accounting
- Present and Analyse audit environment
- Understand various forensic accounting tools and technique
- Gain knowledge about the frauds done by corporates
- To understand the reasons for bankruptcy and money laundering.

Textbook

- ✓ Forensic Accounting: What the World's Best Forensic Accountants Know- Greg shields

Reference Books

- ✓ Students' Handbook on Forensic Accounting- Apurva Joshi

Paper- 3.2

Business Data Analytics

MC-3015 (Credit 4)

OBJECTIVE:

To expose students with the horizons of information technology and its implication on business

CONTENTS:

Unit- 1: computer hardware, computer software, and computer networks and the Internet, word processing software, spreadsheet software and presentation software

Unit-2: Data Analytics Overview and Dealing with Different Types of Data

Unit-3: Data Visualization for Decision making

Unit- 4: Science, Data Analytics, and Machine Learning

Unit-5: Data Science Methodology, Data Analytics in Different Sectors,

Analytics Framework and Latest trends

or

Unit- 1: INTRODUCTION TO INFORMATION TECHNOLOGY

Introduction to computers, computer hardware, computer software, and computer networks and the Internet, word processing software, spreadsheet software and presentation software

Unit-2: Information technology essential for a manager:

Databases and database management systems, program development and programming languages, computer networks, multimedia and web, network and internet security. The practical component provides the skills necessary for using more advanced features of spread sheet software and database management software.

Unit-3:Process management theories:

Six sigma and business process reengineering (BPR) that lead to BPM. Overview of the BPM concepts, BPM principles and BPM practices.

Unit-4: Usage and application of information systems:

Information systems in business, information technology infrastructure, information systems and their relationship with organizations, information systems for business operations, information systems for

managerial decision making, information systems for strategic advantage, enterprise wide applications, information systems building and management, and managing change.

Unit-5: Professional ethics and responsibility

Responsibilities toward customers, clients, co-workers, employees, and employers; making critical decisions, use of computers in a professional setting.

Course Outcome: After completion of this paper student will be able to -

- To know the basics of information technology
- Present and Analysethe importance of information technology for managers
- Understand the process of of implementation of IT on business
- Develop the Skill to apply information technology on business
- Gain Knowledge about the professional ethics and responsibility while using IT

Paper- 3.3
BASIC ECONOMETRICS

MC3015 (Credit 4)

OBJECTIVE:

The Objective of this course is to help the students to understand the use of various techniques of econometrics in research and statistical problems.

CONTENTS:

UNIT-1

Regression Model:

Estimation, Assumptions of the Classical Linear Regression Model, OLS estimation

Model Selection Criteria: R^2 and Adjusted R^2 criteria, Akaike's Information Criterion and Schwarz's Information Criterion.

UNIT-2

Regression Model:

Diagnostic Testing: Detection of and remedial measures for Multi-Collinearity, Autocorrelation and Heteroscedasticity.

Tests of Specification errors: Detecting the presence of unnecessary variables, omitted variables and incorrect functional form (Ramsey RESET and Lagrange Multiplier Test for Adding Variables)

Errors of measurement: Consequences and remedial measures.

UNIT-3

Regression Model:

Estimation of Autoregressive Models

Instrumental Variable Estimation

Omitted variables in a simple regression model, Measurement errors

UNIT-4

Panel Data Models

Estimation techniques: The Pooled OLS Regression Model, the Fixed Effect Least Squares Dummy Variable Model, the Fixed Effect within Group Estimator, the Random Effects Model.

UNIT-5

Introduction to Econometric Software (GRETL/ E-Views/ R /Stata/ EXCEL: ANY ONE):

Generation of data sets and data transformation; Data analysis - Graphs and Plots, Summary Statistics, Correlation Matrix, Running an OLS regression, Collinearity, Autocorrelation, Heteroscedasticity, Normality of residuals

Course Outcome: After completing this course, the student should be able to:

- Understand the use and scope of econometrics.
- Estimate ANOVA and testing of significance.
- Understand the Multicolinearity of the variables and its consequences.
- Understand the heteroscedasticity of the data and how to detect it.
- Understand the use of dummy variable in regression model
- To acquainted with available statistical

Text Books:

- ✓ Damodar Gujarati, Econometrics by Example, 2nd edition, Palgrave Macmillan
- ✓ D. N. Gujarati, D.C. Porter and Sangeetha Gunasekar, Basic Econometrics, 5th edition, McGraw Hill, Indian edition.

Reference Books:

- ✓ Jeffrey M. Wooldridge, Introduction to Econometrics: A Modern Approach, 5th Edition, Cengage Learning
- ✓ D. N. Gujarati and D.C.Porter, Essentials of Econometrics, 4th Edition, McGraw Hill International Edition

Specialization (Accounting and Finance)

Paper- 3.4.1
IFRS and Ind AS
EAF-3001 (Credit 4)

Course Objective:

The objective of this paper is to let the students know the fundamentals of Accounting standards and corporate reporting practices. This paper will help the students to gain the knowledge on selective accounting standard.

CONTENTS:

Unit I: Introduction to Indian Accounting Standards- Introduction, Applicability, Carve- Outs and Carve-Ins, Framework for the preparation and presentation of Financial Statements in accordance with Indian Accounting Standards.

Unit II: Presentation of Financial Statements (IndAS-1), Separate financial statements (IndAS-27), Interim financial reporting (IndAS- 34), Annual Report, Triple Bottom Line. Investment Property (Ind AS – 40), Borrowing Costs (Ind AS – 23), Provisions, Contingent Liabilities and Contingent Assets (Ind AS – 37)

Unit III: Inventories (IndAS-2), Statement of Cash Flows (Ind AS-7), Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS -8), Events after the Reporting Period (Ind AS -10), Property, plant and equipment (Ind AS-16), Income Tax(Ind AS -12)

Unit IV: The Effects of Changes in Foreign Exchange Rates (Ind AS -21), Earnings per Share (Ind AS -33), Intangible Assets (Ind AS-38), Impairment of Assets (Ind AS-36), Consolidated Financial Statements (Ind AS- 110), Fair value measurement (Ind AS-113), Leases (Ind AS-116). Any other Indian Accounting Standards related to preparation of Financial Statements.

Unit V: Corporate Reporting Practices- Sustainability reporting, Integrated Reporting, Forensic Accounting

Outcomes:

- Understand the concepts of Indian Accounting Standards along with the difference between Ind AS and IFRS.
- Know the contents of Annual Report and concept of triple bottom line.
- Prepare statement of Cash flow statement and to have broad idea about PPP and inventory valuation.
- Know basic ideas about fair value of items of financial statement and the history of adoption of Indian Accounting Standards.
- Understand concepts of corporate reporting practices.

Paper- 3.4.2
Corporate Tax Planning and GST
EAF 3002 (Credit 4)

OBJECTIVE:

The objective is to equip students with the principles and provisions of corporate tax structure and Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market and to acquaint students with basic provisions of GST Law and basic working knowledge.

CONTENTS:

Unit- 1: Introduction

Historical Development of Income Tax and Corporate Tax, Tax structure in India under Indian Income Tax Act. Concepts: What is company? Residential Status of company and its relation with tax, Receipt of income, Accrual of income.

Unit- 2: Taxation of Companies:

Carry Forward and Set off of business losses and deprecation, Taxable Income and Tax Liability, Tax on Distribution of Profit, MAT (Minimum Alternative Tax).

Unit- 3: Tax Implication

Taxation with reference to Newly Established Business. a. Location of a Business. b. Nature of Business. c. Form of Business.

Unit- 4:BUSINESS TAX PROCEDURE AND MANAGEMENT

Double Taxation Avoidance Agreement, Advance Payment of Tax, Collection of Tax at Source and E—TDS Return, Tax Planning and Management.

Unit- 5: GST REGISTRATION, RETURNS AND ASSESSEMENT: persons liable for registration, persons not liable for registration, types: compulsory registration, voluntary registration, deemed registration - procedure for registration, special provisions for casual taxable persons and non-resident taxable persons; classification of goods & services- hsn, sac; tax invoice and other such instruments in gst - debit note, credit note, vouchers, invoice; accounts and records; return- process of return filing, furnishing details of outward supplies and inward supplies, first return, claim of input tax credit, matching reversal and reclaim of input tax credit, annual return and final return; refund; offences and penalties; assessment; audit; appeals and revision.

Course Outcome:

After completion of this paper student will be able to -

- To understand the corporate tax structure.
- Present and Analysetax implication on corporates.
- Understand tax procedure and assessment.
- Develop the Skill of Assessmentand filling of GST

Text Books:

1. Corporate Tax Planning by V.K.Singhania (TAXMAN PUBLICATION).

Reference: BOOKS: --- 1. Income Tax Law by Chaturvedi&Pithisaria (Wadhwa Publication).

2. Income Tax Law by V.K.Puri (Jain Books Agency Publication)

3. Law of Income Tax by SampathIyengar (Bharat Publication).

Paper- 3.4.3

International Finance

EAF 3003 (Credit 4)

Objective:

This course provides students with a broad understanding of international monetary systems and banking with a specific focus on the effects of financial markets and trade balances on international trade and the analysis of regions, countries and markets for international trade. Students are encouraged to analyse and consider international financial management decisions and are taught tools and methodologies to employ as global managers to mitigate risk and take advantage of opportunities in the marketplace.

Unit 1: Evolution of International Monetary system:

Bimetallism (before 1875), Classical Gold Standard (1873-1914), inter –war period (1915-1944), Brettonwoods System (1945-1972), Flexible Exchange Rate arrangements; European Monetary System, the Euro and the European Monetary Union, Currency Crisis: The Mexican Peso Crisis, The Asian Currency Crisis, The Argentine Peso Crisis, Fixed versus Flexible Exchange rate regimes.

Unit 2: Balance of Payment and International Linkages:

Balance of payments and its components; BOP Accounting, BOP trends in major countries, Coping with current account deficit, Capital Account Convertibility – pros and cons

Unit 3: International Financial Markets and Instruments:

International money market – Euro Currency Market, Euro credits, Forward Rate Agreements, Euro Notes – International Bond marketCredit Rating and indices of international bond market – Types of instruments – International equity markets: Market structure, trading in international equities, cross listing of equities, GDRs, ADRs, IDRs, Global registered shares, International equity market benchmark, factors affecting in international equity market.

Unit 4: **Foreign Exchange markets:**

Functions and structure of forex market – Forex market participants, foreign exchange spot rates, forward, futures, options and swap market; Foreign Exchange rate determinants – International parity relationship, Interest rate parity, Purchasing power parity and International Fisher Effect.

Unit 5: **Foreign Exchange and Management:**

Management of Transaction exposure, money market hedge, hedging foreign currency payable, cross hedging minor currency exposure, hedging through invoice currencies, Hedging via lead and lag, Exposure netting; Management of economic exposure; measurement of economic exposures, Determinants of economic exposure; Management of translation exposure – translation exposure methods, FASB 8, 52, management of translation exposure, balance sheet hedge and derivatives hedge.

Course Outcome:

After completion of this paper student will be able to -

1. An understanding of the foundations of international financial management
2. An understanding of the foreign exchange market and exchange rate determination
3. A realization of the risks involved in international financial management and how to mitigate them
4. An understanding of world financial markets and the institutions involved
5. An understanding of tools and tactics used in the financial management of a multinational firm

Text Books:

1. Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi 2009,5th edition

2. Shaprio, Alan. C: Multinational Financial Management, Prentice Hall, New Delhi. 2006,8th edition

Reference Books: 1. Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi, 5th Edition.

1. Cheol S. Eurn, Bruce G. Resnick, International Finance Management, McGraw Hill, 5th edition, 2009.

2. Keith Pilbeam, International Finance, Palgrave masmillan, 3rd edition.

3. Thomas J. P'brien, International Finance – corporate decision in global markets, 2nd edition

Specialization (Marketing and Human Resource Management)

Paper- 3.5.1

Consumer Behaviour

EMH3001 (Credit 4)

Objectives: The basic objective of this course is to develop and understanding about the many aspects of consumer behaviour and its applications in marketing.

Unit 1: Introduction to Consumer Behaviour;

Consumer Behaviour and marketing Strategy, Methods of consumer research, Applications of consumer behaviour knowledge in marketing. Contributing disciplines and area like psychology, social psychology,

economics, anthropology etc. Diversity of consumers and their behaviours. Profiling the consumer and understanding their needs. Segmentation, Consumer Decision making process and decision making roles Information Search Process; Evaluative criteria and decision rules. Are consumers Rational or emotional. Involvement theory and applications

Unit 2: Consumer needs, theories of Motivation and their applications. Process theories and content theories.Personality and self-concept.Theories of personality.Trait theory and measurement.Motivational Research.Perception. Thresholds of perception, Subliminal perception, Perceptual process dynamics. Positioning methods and measurement.Perceptual mapping methods, multi-dimensional scaling. Consumer imagery

Unit 3: Learning theories and their applications, Brand loyalty, Brand extensions. Conditioning theories, Cognitive learning theories.Attitudes and Attitude Change; Concept and measurement of attitudes. Strategies of attitude change, Attribution theory and Cognitive dissonance. Persuasion and persuasibility.

Unit 4: Self Concept. Concept of Multiple Selves.Development of the self. Image Congruence assumptions. Social Comparison theory.Self-esteem. Body image and body esteem. Fashion, Cosmetics and Conspicuous consumption.Psychographics and Lifestyle; Reference Group Influence; Theory of reference group and applications. Endorsements and reference group influence. Culture, the concept meaning and measurement Content analysis. Values and beliefs, Rituals, Customs, Tradition, Symbol and influence in consumption. Consumer learning of culture.,.Consumer Socialization.Semiotics.Subcultures and Cross Cultural issues in marketing.

Unit 5: Family, family life cycle and decision-making. Social Class.The concept and measurement.Mobility among social classes.Prestige products and status.Diffusion of Innovation and Opinion Leadership.Marketing, consumer behaviour and society.Consumption and Persuasion-Issues of manipulation and long term impacts on society and children.Consumer materialism.Consumer behaviour knowledge for public policy.

Course Outcome:

After completion of this paper student will be able to -

- Understand the basics of consumer behaviour
- Know the needs of the consumer
- Learn various theories developed to understand consumer behaviour
- Understand the self concept of consumer behaviour
- Gain Knowledge about the family life cycle.

Suggested Readings 1.Assael, H. Consumer Behaviour and marketing Action, Ohio, South Western, 1995

2. Engle, J F etc. Consumer Behaviour, Chicago, Dryden Press, 1993 Electives (Marketing)

3. Howard, John A etc. Consumer Behaviour in marketing Englewood Cliffs, New Jersey, Prentice Hall Inc.1989

4. Hawkins, D I etc. Consumer Behaviour Implications for Marketing Strategy. Texas, Business, 1995

5. Mowen, John C. Consumer Behaviour, New York, MacMillan, 1993

6. Schiffman, L G and Kanuk, L L Consumer Behaviour New Delhi, Prentice Hall of India, 1994

Paper- 3.5.2

International Marketing

EMH 3002 (Credit 4)

Objective: The objective of this course is to acquaint the students with the environment, principles and strategies of and trends in international marketing and related aspects.

Unit 1 Introduction to international business;

why go international? Special problems/features of international marketing vis-a-vis domestic marketing; internationalisation stages and international marketing orientations.International business environment - economic environment; political and legal environment; demographic and cultural environment; natural environment; international trading environment.

Unit 2 International marketing research; market profiling analysis and selection. Market entry and operating strategies - exporting; licensing; contract manufacturing; foreign assembly, foreign production; joint ventures; production in free areas; third country location; counter trade; strategic alliance. Trade in services.

Unit 3 International market segmentation and market coverage strategies - differentiated marketing; undifferentiated marketing; concentrated marketing; niche marketing. Product strategies; international marketing and PLC; pricing strategies; promotion strategies; distribution strategies. Trade financing and risk insurance.

Unit 4 International marketing organisation - export department; subsidiary; foreign branches/offices global organisation.Multinational corporations; foreign direct investment.

Unit 5 Foreign trade strategy of India - Exim policy, export promotion measures Analysis of foreign trade of India. Major problems of Indiaís export sector. Trends, problems and prospects of globalisation of Indian business.

Course Outcome: After completion of this paper student will be able to -

- Develop Insights about the need of international market in present scenario
- Present and analysevarious situation of market
- Understand international market situation and segmentation
- Learn the importance of the international marketing organisation
- Gain Knowledge about the foreign trade strategy

Suggested Readings: W.J. Keegan: Global Marketing (PHI) Kirpalani : International marketing (PHI)

Cateora, Philip : International Marketing (Richard D Irwin)

Keegan, Warren : Global Marketing (Prentice Hall of India)

Kripalani. V. H : International Marketing (Prentice Hall of India Majaro,

Simon : International Marketing (George Atten&Unwin) Electives (Mktg) Ram, Paras : Exports : What Where and How (Anupam) Jain, S.C :

International Marketing Management (CBS Publishers and Distributors) Ministry of Commerce, : Export - Import Policy, 1992-97

Paper- 3.5.3

Human Resource Planning and Development

EMH3003 (Credit 4)

Objective: The objective of this course is to acquaint the students with the man power planning and development of the human resources in an organisation

Unit 1: Macro Level manpower Planning and Labour market Analysis - Organisational Human Resource Planning --

Unit 2: Stock Taking -- Work Force Flow mapping -- Age and Grade Distribution mapping.

Unit 3: Models and Techniques of manpower demand and supply forecasting-- Behavioural Factors in HRD – Wastage, Human Resource Information System -- Human Resource Accounting.

Unit 4: Analysis and Retention -- Redeployment and Exit Strategies.

Unit 5: Career Management, Career Planning and Career Development, Performance Planning -- Potentials Appraisal, HRD Climate.

Course Outcome: After completion of this paper student will be able to -

- Understand the macro level man power planning
- Present and analyse the work force flow mapping
- Understand the models and techniques of manpower demand and supply
- Learn the strategies of redeployment
- Gain Knowledge about the career management

Specialization (Banking and IT)

Paper- 3.6.3

Bank Management and FinTech

EBI 3005 (Credit 4)

Objectives: Banks today are primarily technology companies, working in the "money business". This module introduces the various dimensions of the contemporary issues banking COOs/CIOs/CTOs facing: how is the next generation IT operating model of a bank should look like in terms of hardware infrastructure, application and data landscape, organization and business-IT interface, key IT processes, as well as the major challenges arising from the technology native FinTech world.

Unit1: **Introduction to Fintech**

Meaning and hype of Fintech, FinTech Hubs, The History of Fintech

Unit2:**Technology:**

Block chain,Wearables and Other, Big Data and Artificial Intelligence,

Unit3: **Fintech for Managing Capital:**

Allocation of Capital and Insurance, WealthTech overview, Digital Investment options and platforms, Algorithmic Trading, AI and ML based Robo-Advisory

Unit4: **Portfolio management:**

Digital brokerage, Crowdfunding, Customer verification and KYC

Unit5: **Pay Tech-overview**

RTGS, NEFT, ECS, Cards, PPIs, Wallets, Payment Banks, Payment gateways, UPI/ IndiaStack, BHIM, Other NPCI products - IMPS, RuPay, NFS, NACH, BharatBill pay etc., Ripple, IoT in Payments, PayU Case Study discussion

Course Outcome:

- Students will become familiar with the key components of key components of banking IT hardware and software infrastructure, big data/advanced analytics use cases and IT governance and organization challenges.
- Furthermore, they gain insight in which way and in which part of the value chain the FinTechs are challenging the incumbents, and/or how they can cooperate with established banks.

Paper- 3.6.2

Treasury, Investment and Risk Management

EBI 3002 (Credit 4)

Objective: To equip students with tools and methods of analysing aspects related to international financial systems, Balance of Payments and International financial markets, besides making than aware of mitigating forex risk.

Unit 1: **Debt Markets and Fixed Income Securities**

Introduction, Terminologies, Types of bonds, Govt. of India securities, State development loans, Other approved securities, Non SLR securities, Public Sector Undertakings' (PSU) Bonds, Corporate debentures, Bonds and debentures, some other aspects of fixed income securities, Bond Dynamics, Discounted cash flow, Time value of Money, Accounting, Valuation

Unit 2:Interest Rate Quotations and Market Terminology

Introduction, Fixed and floating rate of interest, Simple and compound rate of interest, Yield, Premium and discount, Front end and rear end, Day count conventions

Unit 2:Treasury Management

Introduction, Sources of profit for Treasury, Global Scenario, RBI Measures, Scope and functions of treasury management, Nature of Treasury Assets and Liabilities, Objectives of treasury, Organizational Structure, Integrated Treasury: Cost Centre and Profit Centre, Functions, Benefits

Unit 3: Liquidity Management

Objectives, Sources and Deployment, CRR, SLR, CCIL: Netting/ Elimination of Exposures, RTGS,

Unit 4:Risk Analysis and Control

Interest Rate Risk, Investment/ Trading Book, Value at Risk, Forex (Market) Risk

Unit 5: Regulations, Supervision and Compliance of Treasury Operations:

RBI guidelines • Extracts from FIMMDA handbook

Role of Information Technology In Treasury Management

Negotiated Dealing System, Other Trading Platforms/ Systems, Straight Through Processing (STP), Settlement, Custody and Others

Course Outcome:

After completion of this paper student will be able to -

- Develop Insights about Corporate Restructuring and Accounting for various Types of Restructuring
- Present and Analyse the management of liquidity
- Understand how to analyse risk and how to control
- Develop the Skill of Preparation of Financial Statements of Banking Companies

- Gain Knowledge and Competency in treasury management.

Paper- 3.6.3
International Banking and Finance
EBI 3003 (Credit 4)

Objective: To equip students with tools and methods of analysing aspects related to international financial systems, Balance of Payments and International financial markets, besides making than aware of mitigating forex risk.

Unit 1: **International banking operations**

Global trends and developments in International Banking ii) Wholesale banking, retail banking, private banking, inter-bank business iii) International financial centres offshore banking units, SEZs iv) Asset Liability Management v) Profitability of International Banking Operations vi) Investment Banking vii) Correspondent Banking

Unit 2: International Financial Institutions

IMF, IBRD, BIS, IFC, ADB, WTO

Role of IMF and World Bank in International debt crisis management

Unit 3: Treasury and Risk Mitigation

FEMA and Regulatory Framework in India

Letter of Credit mechanism and UCPDC/ URC/ URR Buyer's/ Sellers credit

Unit 4 :**International Corporate Finance**

Fundamental principles of lending MNC, documentation and monitoring of Corporate Finance, International credit rating agencies and global capital markets, Raising resources and its deployment, ECBs/ FCNRs

Unit 5: International Bond Market:

Operations - procedure and significance, Regulatory prescriptions, revising undertaking facility, Note issuance facility system and structure, Syndicated Loans, Project and Infrastructure Finance, Corporate Treasury Management, Derivatives; Corporate application, Role of FIIs, FDIs and EXIM Bank, Commodity Exchanges.

Course Outcome:
After completion of this paper student will be able to -

- Develop Insights about international banking operation
- Know the activities of various international financial institution
- Understand thetreasury and risk mitigation

- Develop the Skill to understand the international corporate finance
- Gain Knowledge about the international bond market

Semester IV

Paper- 4.1

Dynamics of Banking & Insurance

MC4016 (Credit 4)

Objective: To equip students with tools and methods of analysing aspects related to financial systems, settlement of banks and the workings of the insurance companies and its regulations.

Unit 1: **Indian Banking System**

Public Sector Banks in India, Private Banks in India, Pre-Reforms Development, Lead Bank Scheme, Cooperative Banks, Regional Rural Banks (RRBs), National Housing Bank (NHB), Housing and Urban Development Corporation Ltd. (HUDCO), Housing Development Finance Corporation (HDFC), Industrial Development Bank of India (IDBI), Industrial Finance Corporation of India (IFCI) Ltd, Power Finance Corporation (PFC)

Unit 2: **Reserve Bank of India**

Organization of RBI, Objectives of RBI, Reserve Bank and Industrial Finance, Nature and Functions of Central Bank, Traditional Central Banking Functions (monetary functions), Supervisory Functions (Non-monetary Functions), Promotional Functions (Non-monetary Functions), Miscellaneous Functions, Risk Management and Central Bank

Unit 3: **Payment and Settlement System**

Payment and Settlement Systems in Banks, Role of Credit/Debit Cards in Payment Systems, Credit Card Operations, Customer Rights, Core Banking Solutions or Centralised Banking Solutions (CBS), Cheque Truncation, Role of RBI in Payment Systems, Payment and Settlement Systems in India - Major developments in the past decade, Customer Grievances Redressal under Payment System

Unit 4: **New Age Clearing and New Age Payment**

Real Time Gross Settlement Systems (RTGS), RTGS vs Electronic Fund Transfer System (EFT) or National Electronics Funds Transfer System (NEFT), RTGS Operations-impact on the Financial Sector, Delivery Notification, Message Query and Viewing Facilities, Society for World-Wide Interbank Financial Telecommunication (SWIFT), Bank Identification Code (BIC), Swift in India

Unit 5: **Insurance**

Introduction, Indian Insurance Industry, Basic Terminology related to Contract of Insurance, Legal Definitions, How Insurance Works, Rights and Responsibilities of the Insurer and Insured, Rights and Responsibilities of the Insurer, Rights and Responsibilities of Insured, Role of Insurance in Financial System, Functions and Characteristics of Insurance, Salient features of IRDA Act , Meaning of Life

Insurance, Salient Features of Life Insurance, Mortality rate, Application of the Theory of Probabilities to the Mortality Table.

Course Outcome:

After completion of this paper student will be able to -

- Know the Indian banking system
- Understand the various functions of the RBI
- Understand how the settlement works in the banking system
- Learn how the clearing system works
- Gain Knowledge and Competency to understand the workings of the insurance companies

Paper- 4.2
Investment Management

MC-3014 (Credit 4)

OBJECTIVE:
To let the studentsaware of the different types of investment avenues and to learn the impact of the various investment decision on an organisation.

CONTENTS:

UNIT 1: Investment

Meaning and process of Investment Management, Financial decision vs Investment decision; Process of Investment Program.Speculation Investment Avenues in India.

UNIT 2: Investment Avenues:

Investor classification; Bonds , Preference shares , Equity shares , Publicissue , private placement, Right issue , Government securities , Post office deposits, Real estates,venture capital , mutual fund , precious metals , life insurance etc.

UNIT 3: Risk & Returns:

Meaning & concept of return, various techniques used in measurement of return; classification of Risk, measurement (SD&Variance) and management of risk.

UNIT 4:Valuation & Analysis of securities: Bond theories & valuation models , valuation of Bond,Preference Shares, Equity shares , Real Estate.

UNIT5: Investment & Tax planning: Exemptions & Deductions,
equity Analysis & Equity research reports: Fundamental Analysis (EIC Analysis), TechnicalAnalysis, Interpreting Research reports.

Course Outcome: After completion of this paper student will be able to -

- Develop the knowledge of the investment decisions
- Present and Analysethe investment environment.
- Understand various forensic accounting tools and technique
- Gain knowledge about the frauds done by corporates
- To understand the reasons for bankruptcy and money laundering.

BOOKS:

1. Kevin.s. Security Analysis and Portfolio Management, prentice hall of India

2. Prasanna Chandra, Investment analysis and portfolio management, second edition, Tata McGraw Hill

3. Punithavathypandian, Security Analysis and portfolio management, Vikas

4. Investment Management, V.k.Bhalla

Paper- 4.3
General Seminar and Presentation&Project, Viva and Dissertation
MC4018 (Credit 4)

Specialization (Accounting and Finance)

Paper- 4.4.1
International Accounting
EAF4003 (Credit 4)

Objective:

- To expose students to the prevailing International Accounting Systems
- To increase the employability of students in MNCs.

Unit 1: International Dimensions of Accounting-Introduction-Definition-Importance-Scope of international Accounting-Status of International Accounting Education: World Scenario in India-Internationalization of the Accounting Profession: Introduction-The Accounting Profession in Selected Countries-Internationalization of the Profession- International Dimensions of Financial Reporting: Introduction Variables that influence Transnational reporting-Reporting practices- International Financing Reporting System(IFRS)-Salient Features –Need-Provisions-Applications in India-USA-UK and other Countries

Unit 2: Country Differences and Harmonization of Accounting Practices: Accounting differences-Why and how National Practices differ?, How differences are addressed(Harmonization)Concept of Harmonization-Need for Standardization-Impediments to Standardization- Endeavours towards Harmonization-Institution-IASC-The European Union-UN

Unit 3: International Accounting Standards Committee-Origins & Operations-Achievements-Current Issues-The Standards-Components and Structure of Financial Statements-Balance sheet items –Income Statement Items-Consolidated Financial Statements-Cash flow Statement-Requirements relating to particular Enterprises.

Unit 4: Comparative Analysis of Major Accounting Issues-Legal basis of Accounting regulation-Existence of a Conceptual Frame work-Additional components of Financial Statements-General Approaches Asset Valuation-Internally Generates intangibles & Research & Development-Goodwill-Tangible Fixed Assets-Investments-Current assets-leases-Provisions-Deferred taxes

UNIT 5: Accounting Differences and Financial Statement Analysis: Different approaches to Analysis-The place of Financial ratios-Factors that Generate Differences: Presentation of Financial Statements-Methods of Financing –[Main problems in Financial Statement Analysis-Scope of Consolidation –Revaluation of Assets-Depreciation and Provisions-Leasing –Accounting for goodwill-Deferred Taxation –Capitalized Expenses-Transactions in Foreign Currencies-Extraordinary and Exceptional items-Changes in Accounting Principles OR Generally Accepted Accounting Practices(GAAP) India-USA-UK-Germany-France-Japan

After completion of this paper student will be able to -

- Develop Insights about the different dimensions of the international accounting
- Know the country differences and harmonization of accounting practices
- Understand theoperations of International Accounting Standard Committee
- Know the major accounting issues
- Gain Knowledge about the accounting difference and financial statement analysis

Text Books:

1. International Accounting,MohapatraDas.A.K., Prentic Hall of India, New Delhi.
2. International accounting,Rathore, Shirin, PHI learning,New Delhi.

Reference Books:

1. International Accounting-Peter Walton, International Thomson Business press.
2. International accounting a user perspective-Saudagaran, Shahorkh.M, Cengage learning India Pvt. Ltd, New Delhi.
3. Comparative international accounting -Nobes Christopher & Parker Robert, Research Education Asia, New Delhi.

Paper- 4.4.2
Corporate Reporting Practices
EAF4004 (Credit 4)

Objectives: To provide an understanding of the contemporary corporate financial reporting theories and practice and developing necessary skills for analysing and interpreting financial statement information for different stakeholders

UNIT 1: Introduction: Objectives of corporate financial reports; Structure of external financial reports; Importance of high quality financial reports; Emerging trends in corporate financial reporting

UNIT 2: Corporate Financial Reporting in India: Compliance with the provisions of the Companies Act, SEBI Act and Accounting Standards issued by the ICAI (including Ind. Ass)

UNIT 3: Segment Reporting and Voluntary Disclosures in Annual Reports: Purpose and concept of segment report and regulatory provisions for the same; Voluntary disclosure in annual reports; factors influencing voluntary disclosures; Trends in voluntary disclosures Case studies in corporate financial reports (at least one should be the best annual reports award given by the ICA) in the previous year

UNIT 4: Basics: Measuring and objectives of financial statement analysis; Tools and types of financial statement analysis; Benchmarks for comparison. Inter-firm comparison.

UNIT 5: Purpose-wise Analysis – Profitability, Liquidity and Solvency, Growth and Sustainability measurement; Capital Structure, Investment and Cash Flow Analysis

Course Outcome:

After completion of this paper student will be able to -

- Develop the skills to understand the financial reports
- Know the corporate reporting practices in India
- Understand the Segment Reporting and Voluntary Disclosures in Annual Reports
- Know the basics of financial statement analysis tools
- Gain Knowledge and Competency to purpose wise analyse the financial statements

Text Books:

1. J. Lal Corporate Financial Reporting Theory and Practice, Taxman
2. B. Lev. Financial Statement analysis; A New Approach, Prentice Hall

Reference Books:

1. G. Foster, Financial Statement Analysis, Prentice Hall
2. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, The World Press
3. Financial Policy and Management Accounting, Prentice Hall

Paper- 4.4.3
Risk Management and Derivative
EAF4005 (Credit 4)

Objectives: To provide an understanding of the risk surrounds the business and the mechanism of the financial derivatives

Unit1: **Introduction to risk management:**

The Concept of Risk – Risk Vs. Uncertainty – types of Risks: Market Risk, Credit Risk, Operational Risk, interest risk, business risk, systematic risk -– Classifying pure risks – methods of handling pure risks – risk management process – Risk financing techniques – Risk management objectives – Risk Management Information Systems (RMIS) – Risk Control

Unit2: Risk Management by Individuals:

Factors effecting individual demands for insurance - Risk Management by Corporations: Corporate Risk management process – Types of Risk managing firms.

Unit3: Financial Derivatives:

Features – types – History of derivatives markets financial derivatives markets in India – trading at NSE and BSE-Regulations of Financial derivatives.

Futures Contract – Mechanism – growth of the futures market- contract specification – clearing house-margin and settlement- Forward Contract- mechanism - speculation and hedging through forwards and futures.

Unit 4:Hedging strategy using futures:

stock index futures – mechanism – interest rate futures – mechanism – Hedge ratio- stock index futures and Indian stock market.

Unit 5: **Options and Commodity Market:**

mechanism – Types – option trading strategies- Hedging using options – Option Valuation Black- Scholes option pricing model. UNIT V Commodity Markets in India – overview- MCX and NCDX- functions Developments in commodity market in India.

Course Outcome:

After completion of this paper student will be able to -

- Understand the concept of risk
- Know the Factors effecting individual demands for insurance
- Understand the financial derivatives
- Develop the Skill to understand the hedging strategy
- Gain Knowledge about the options and commodity market

Text Books:

1S.L. Gupta, Financial derivatives, 2005, PHI

2. Patwari D.C and AnshulBhargava, Options and Futures.,Jaico Books.

Reference Books:

1. Baghri and vora, Options and Futures, Tata McGraw Hill

2. Strong, Derivatives, Thomson publishing.

Specialization (Marketing and Human Resource Management)

Paper- 4.5.1
Customer Relationship Management

EMH 4003 (Credit 4)

Objectives

- To understand the concepts and principles of CRM
- To appreciate the role and changing face of CRM as an IT enabled function
- To enable managing Customer Relationship.

Unit 1 Introduction to CRM

CRM concepts - Acquiring customers, - Customer loyalty and optimizing customer relationships, CRM success factors, the three levels of Service/ Sales Profiling, Service Level Agreements (SLAs), creating and managing effective SLAs.

Unit 2 CRM in Marketing

One-to-one Relationship Marketing - Cross Selling & Up Selling, Customer Retention, Behaviour Prediction - Customer Profitability & Value Modelling, Channel Optimization Event-based marketing, CRM and Customer Service, The Call Centre, Call Scripting Customer Satisfaction Measurement.

Unit 3 Sales Force Automation

Sales Process, Activity, Contact- Lead and Knowledge Management Field Force Automation.CRM links in e-Business - E-Commerce andCustomer Relationships on the Internet - Enterprise Resource Planning (ERP), Supply Chain Management (SCM), Supplier Relationship Management (SRM), Partnerrelationship Management (PRM).

Unit 4 Analytical CRM

Managing and sharing customer data - Customer information databases Ethics and legalities of data use - Data Warehousing and Data Mining Concepts Data Analysis Market Basket Analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering.

Unit 5CRM Implementation

Defining success factors, preparing a business planrequirement, justification and processes, Choosing CRM tools, defining functionalities, Homegrown versus out-sourced approaches, managing customer

relationships conflict,complacency, Resetting the CRM strategy. Selling CRM internally, CRM development Team, Scoping and prioritizing Development and delivery measurement.

Course Outcome:

After completion of this paper student will be able to -

- Understand the concept of the CRM
- Know the importance of the CRM in Marketing
- Learn how to manage and share customer data
- Develop the Skill to implement CRM in a business

References

1. Alok Kumar Rai, CUSTOMER RELATIONSHIP MANAGEMENT CONCEPT &

CASES, Prentice Hall of India Private Limted, New Delhi. 2011

2. S. Shanmugasundaram, CUSTOMER RELA TIONSHIP MANAGEMENT, Prentice

Hall of India Private Limted, New Delhi, 2008

Reference Books:

1. Kaushik Mukherjee, CUSTOMER RELATIONSHIP MANAGEMENT, Prentice Hall of

India Private Limted, New Delhi, 2008

2. Jagdish Seth, et al, CUSTOMER RELA TIONSHIP MANAGEMENT

3. V. Kumar & Werner J., CUSTOMER RELA TIONSHIP MANAGEMENT, Willey India,

2008

Paper- 4.5.2
Supply Chain Management and Logistics
EMH 4004 (Credit 4)

Objectives: To provide an understanding of the supply chain management system and the distribution system

Unit-1 Introduction:

Basic concepts & philosophy of SCM, essential features, decision phases –process view, supply chain framework, key issues in SCM and benefits.

Unit 2Designing the supply chain network

Designing the distribution network, role of distribution,factors influencing distribution, design options, distribution networks in practice, network designing the supply chain, factors affecting the network design decisions. Designing and PlanningTransportation Networks, role of transportation, modes and their

performance, transportationInfrastructure and policies, design options and their trade-offs, tailored transportation.

Unit-3Inventory Management:

Concept, various costs associated with inventory, EOQ, buffer stock,lead time reduction, reorder point / re-order level fixation, ABC analysis, SDE/VED Analysis.

Unit-4Purchasing and vendor management:

Centralized and decentralized purchasing, function ofpurchase department and purchase policies, vendor rating/ evaluation, single vendor concept,management of stores, account for materials, just in time &Kanban systems of inventorymanagement

Unit-5Logistics Management:

Logistics of part of SCM, logistics costs, different models, logistics,sub-systems, inbound and out bound logistics bullwhip effects in logistics, distribution andwarehousing management.

Course Outcome:

After completion of this paper student will be able to -

- Develop Insights about the supply chain management system
- Know the designing of supply chain management
- Understand the basics of the inventory management system
- Develop the Skill of purchasing and vendor management
- Gain Knowledge of logistic management

Paper- 4.5.3

Human Resource Audit and Human Capital accounting

EMH 4005 (Credit 4)

Objectives: To provide an understanding of Huma Resource Audit and its accounting. Students will get fair idea about the need of the human resource audit.

Unit1: **Human Resource Audit:**

Meaning, features and objectives of the Human Resource Audit, needs of HR audit, role of HR auditor

Unit2: **Methods and Techniques:**

Methods and Techniques of HR audit, attitudinal survey, data interpretation, approaches of HR audit, HR audit process

Unit3: **Human Capital Accounting:**

Definition and historical development, Objectives and uses of Human Capital Accounting, methods of Human Capital Accounting

Unit4: **Human Capital Accounting Benefits:**

Benefits, cost of Human Capital accounting, contribution of Human Capital Accounting

Unit5: **Human Capital Accounting Aspects:**

Different aspects and dimension of Human Capital Accounting, recent developments in Human Capital Accounting

Course Outcome:

After completion of this paper student will be able to -

- Know the basics of the human resource audit
- Understand the methods and techniques of the human resource audit
- Understand the benefits of human capital accounting
- Learn the different aspects of the human capital accounting

Specialization (Banking and IT)

Paper- 4.5.3
Data Science for Business
EBI4003 (Credit 4)

Objective:

This course will introduce students to this rapidly growing field and equip them with some of its basic principles and tools as well as its general mind-set. Students will learn concepts, techniques and tools they need to deal with various facets of data science practice, including data collection and integration, exploratory data analysis, predictive modelling, descriptive modelling, data product creation, evaluation, and effective communication.

Unit1: **Introduction:**

What is Data Science? - Big Data and Data Science hype – and getting past the hype - Why now? Datafication - Current landscape of perspectives - Skill sets needed

Unit2: **Introduction:**

Statistical Inference - Populations and samples - Statistical modeling, probability distributions, fitting a model - Intro to R, Exploratory Data Analysis and the Data Science Process - Basic tools (plots, graphs and summary statistics)

Unit3: **Machine Learning:**

Machine Learning Algorithm and Usage in Applications - Motivating application: Filtering Spam - Why Linear Regression and k-NN are poor choices for Filtering Spam - Naive Bayes and why it works for Filtering Spam - Data Wrangling: APIs and other tools for scrapping the Web

Unit4: **Motivating application:**

User (customer) retention - Feature Generation (brainstorming, role of domain expertise, and place for imagination) - Feature Selection algorithms – Filters; Wrappers; Decision Trees; Random Forests

Unit5: **Introduction:**

Data Science and Ethical Issues - Discussions on privacy, security, ethics - A look back at Data Science - Next-generation data scientists

Learning Outcomes

At the conclusion of the course, students should be able

- To Describe What Data Science is and the skill sets needed to be a data scientist. Explain in basic terms what Statistical Inference means. Identify probability distributions commonly used as foundations for statistical modeling. Fit a model to data.
- Use R to carry out basic statistical modeling and analysis.
- Explain the significance of exploratory data analysis (EDA) in data science. Apply basic tools (plots, graphs, summary statistics) to carry out EDA.
- Describe the Data Science Process and how its components interact.
- Identify common approaches used for Feature Generation. Identify basic Feature
- Work effectively (and synergically) in teams on data science projects. •
- Reason around ethical and privacy issues in data science conduct and apply ethical practices**.**

Text Books:

Doing Data Science, Straight Talk from The Frontline. Cathy O'Neil and Rachel Schutt, O'Reilly. 2014.

Reference Books:

- Kevin P. Murphy. Machine Learning: A Probabilistic Perspective. ISBN 0262018020. 2013.
- Foster Provost and Tom Fawcett. Data Science for Business: What You Need to Know about Data Mining and Data-analytic Thinking. ISBN 1449361323. 2013.
- Jiawei Han, MichelineKamber and Jian Pei. Data Mining: Concepts and Techniques, Third Edition. ISBN 0123814790. 2011.

Paper- 4.5.4
Forex Management
EBI4004 (Credit 4)

Objectives: To provide an understanding of the foreign exchange management system and technical analysis of the trend lines in the trade finance.

Unit 1:

Exchange Rate Policies Adopted by Various Countries, Features of International and Indian Forex Markets, Direct and Indirect Rates, Two-Way Quotations, Pips, Spread, Value Dates-Cash, Tom, Spot, Cross Rates, Rupee Based Currencies' Rate Calculation.

Unit 2: Central Banks' Role in Currency Markets, Exchange Position & Funds Position & Gaps, Rate Calculations - Card Rates, Export, Import, Inward & Outward Remittances' Rates, Forward Contract Rates, Forward Rates-Swaps, Forward Contracts–Booking, Cancellation, Early Delivery, Extension

Unit 3:

Treasury Set Up, Dealing Room, Risks in Dealing Room Operations, Risk Limits Like Daylight, Overnight, Stop Loss, Economic Factors Affecting Exchange Rates, Important Data Releases from the U S, Euroland, U K, Japan and India

Unit 4:

Technical Analysis – Introduction to Trend Lines, Support, Resistance, Reversal Patterns like Double Top, Head and Shoulders and Japanese Candlestick Patterns like Hammer, Shooting Star, Bullish/Bearish Engulfing TRADE FINANCE

Unit 5:

Basic Export Procedures, Import Procedures, Letters of Credit, Negotiation of Documents, UCPDC, Factoring, Forfeiting, External Commercial Borrowings, Syndicated Loans, FCCB, Buyers' Credit

Course Outcome:

After completion of this paper student will be able to -

- Develop Insights about the foreign exchange rate policies
- Present and analysecentral bank policies for exchange rate
- Understand the treasury set up
- Develop the skills to analyse trend lines
- Gain Knowledge about the export and import procedures.

Paper- 4.5.3
Banking Law
EBI4005 (Credit 4)

Objectives: To provide an understanding of the different laws prevailing for regulating banking and insurance sector

Unit1: **Relationship between banker and customer**

Legal framework of corporate banking, loan documentation.

Unit2: **Law and procedure governing banking instruments**

Law for governing the process of cheque, bill of exchange, letter of credit, etc.

Unit3 Lending policies

Risk and profitability planning and legal procedure of lending

Unit4 Law relating to Banking Regulation:

book evidence; recovery of debts due to banks and financial institutions.

Unit5 Regulatory Framework

RBI Regulation Act, 1934, Banking Regulation Act, 1949, Government Schemes for banking, IT in Banking

Course Outcome:

After completion of this paper student will be able to –

- Understand the Relationship between banker and customer
- Know the Law and procedure governing banking instruments
- Understand the Lending policies
- Know the law relating to banking policies
- Gain Knowledge about the prevailing insurance law

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