

# **COURSES OF STUDY**

**Master of Commerce (M.Com)  
Under Choice Based Credit System (CBCS)  
(For Admission Batch 2024-2025)**



**P.G. Department of Commerce  
Berhampur University  
Bhanja Bihar-760007**

**Course Curriculum & Syllabi for Master of Commerce (M.Com)  
(For Admission Batch 2024-25)  
P.G. Department of Commerce  
Berhampur University, Bhanja Bihar-760007**

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**About the Department:**

The Post Graduate Department of Commerce is one of the oldest Departments in Odisha and India as well offering Commerce and business education. It was established in 1976 and has been immensely contributing for the development of commerce and business education by offering two year Master's Degree programme (M.Com), one year Master of Philosophy programme (M.Phil.) and Doctoral programme (Ph.D.) in Commerce. In addition, the department is also offering a two year professional programme in finance i.e. MBA (Financial Management) under self-financing mode. The Department has been imparting value based quality education and actively engaged in research as per the industry and market requirements by using ICT enabled facility, case based teaching, game playing, classroom presentation, weekly seminar, Computer lab assignments and project preparation. The department is well equipped with infrastructural facility such as Classrooms, Seminar Hall, Faculty Chambers, Computer lab, Office Room, Scholars' Room, Department Library, Reference Room, Students Activity Room, Badminton Court, Garden etc.

**Programme Objectives:**

With a quest to achieve excellence "in shaping the young minds, making them employable and socially responsible human being by inculcating befitting set of knowledge for a better future", the P.G. Department of Commerce, directs all its efforts towards creating an ecosystem where innovative thoughts, open-mindedness, motivated self-drive take natural germination. The M.Com programme aims to provide:

- Conducive environments where the students can self discover their true potential for growth.
- Research orientation.
- Entrepreneurial skill and traits.
- Necessary knowledge and capacity to nurture future academicians.

**P.G. Department of Commerce, Berhampur University (Syllabus 2024-25)**

As per this course structure, the M.Com programme comprises of 4 semesters with five courses in each semester. Further, as per the interest, the students have to choose one elective group out of three elective groups. The elective groups have been designed to offer advanced level specialization to the student in their respective fields. Under choice based credit System, the student will also study open elective course from other departments of the University.

To enhance the employability of the students, the department also offers one non-credit Value Added Course in 2<sup>nd</sup> Semester and one non-credit Value Added Course in 3<sup>rd</sup> semester which is not binding on the students to pursue. In addition, to create awareness among the students regarding the cultural heritage of South Odisha one non-credit is also offered by the University in 4<sup>th</sup> semester which is also not binding on the students to pursue.

The M.Com programme structure designed to delve deeper understanding of various dimensions of business, commerce and management. The syllabus aims at developing academic knowledge and skill, managerial ability and innovativeness among the students.

**Programme Outcomes:**

The course curriculum has been designed and continuously updated by considering the current academic standards and industry requirements at the State, National as well as International level, which equips the students to perform best in industry, teaching and research. The Master of Commerce (M.Com) course provides an excellent platform for teaching and research in business sphere. The course redefines and enhances the students' competency in analysing various functional areas of business such as finance, production, marketing, human resource and accounting. The course helps the students in understanding the different dimensions of business environment and take strategic decisions on various business operations by following ethical values. It serves the need of academics by inculcating the teaching and research orientation. The course helps the students in concreting the foundation for their higher studies and establishing themselves in the State and National level competitive examinations as well as making them employable in the field of accounting, finance and marketing. The teaching pedagogy is adopted to ensure all-round learning for the students. This course aligns with the University's overall vision i.e., taking up the social responsibility towards the holistic development of the weaker sections in the region by providing quality education. This course also attempts to kindle the sense of responsibility, development of innovative entrepreneurial ability with commitment to human values and ethics among the students.

To get industry exposure and get insights from industry, the students are required to undergo Industrial Visit/ Industrial Tour/Study Tour/ Field Study in 3<sup>rd</sup>/4<sup>th</sup> semester of the programme.

**Choice of Elective:** For both 3<sup>rd</sup> and 4<sup>th</sup> semester, a student is allowed to opt for three core elective papers of any one of the groups from “Accounting & Finance”, “Banking & Institutional Finance” and “Marketing”.

**Evaluation:** The evaluation is based on continuous comprehensive assessment. Each credit course carries **100 marks, comprising of 30 marks for Mid-Semester assessment (Written examination 20 marks + Assignments submission 05 marks + Attendance 05 marks) and 70 marks for the End-Semester assessment** except paper COMM C301 (Internship Project and Presentation) which carriage 50 marks for internship project & 50 marks for presentation of the internship project and COMM C402 (Dissertation and Viva-voce) which carries 50 marks for dissertation & 50 marks for performance in the viva-voce. **Further, all the students are required to complete one SWAYAM Course (minimum 02 credits) on or before completion of 3rd semester. The Coordinator of SWAYAM Course shall contact to the Departmental Nodal Officer and finalize course to be opted by students. The course credits shall be included in the 3rd semester grade sheet.**

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<b>Semester Wise Details of M.Com Programme</b>			
<b>Paper Code</b>	<b>Core/Elective</b>	<b>Paper Title</b>	<b>Credit</b>
<b>Semester-I</b>			
COMM C101	Core	Organisational Behaviour	4
COMM C102	Core	International Business Environment	4
COMM C103	Core	Advanced Marketing Management	4
COMM C104	Core	Advanced Financial Management	4
COMM C105	Core	Business Data Analytics	4
COMMC106	Core	Indian Knowledge System and Business Practices	4
<b>Semester-II</b>			
COMM C201	Core	Macro Economics	4
COMM C202	Core	Advanced Cost & Management Accounting	4
COMM C203	Core	Fundamentals of Fin-Tech	4
COMM C204	Core	Strategic Financial Management	4
COMM C205	Core	Research Methodology and Report Writing	4
COMM VAC1	Value Added Course (Non-Credit)	Start-Ups & Entrepreneurship	--
<b>Semester-III</b>			
COMM CT300	CBCT	Personal Financial Planning	4
COMM C301	Core	Internship Project and Presentation	4
COMM E302	Elective (Accounting & Finance)	Advanced Accounting	4
COMM E303	Elective (Accounting & Finance)	Investment Analysis & Portfolio Management	4
COMM E304	Elective (Accounting & Finance)	Financial Derivatives and Risk Management	4
COMM E305	Elective (Banking & Institutional Finance)	Behavioural Finance	4
COMM E306	Elective (Banking & Institutional Finance)	Management of Financial Institutions	4
COMM E307	Elective (Banking & Institutional Finance)	Financial Services and Marketing	4
COMM E308	Elective (Marketing)	International Marketing	4
COMM E309	Elective (Marketing)	Supply Chain Management and Logistics	4
COMM E310	Elective (Marketing)	Consumer Behaviour	4
SWAYAM Course*			2
COMM VAC2	Value Added Course (Non-Credit)	Soft Skills and Pre-Placement Training	--
<b>Semester IV</b>			
COMM C401	Core	Strategic Management & Corporate Governance	4
COMM C402	Core	Dissertation and Viva-voce	4
COMM E403	Elective (Accounting & Finance)	IFRS and Ind AS	4
COMM E404	Elective (Accounting & Finance)	International Accounting & Corporate Reporting	4
COMM E405	Elective (Accounting & Finance)	International Finance	4
COMM E406	Elective (Banking & Institutional Finance)	Treasury, Investment and Risk Management	4
COMM E407	Elective (Banking & Institutional Finance)	International Banking	4
COMM E408	Elective (Banking & Institutional Finance)	Insurance Management	4
COMM E409	Elective (Marketing)	Digital Marketing	4
COMM E410	Elective (Marketing)	Retail Marketing Management	4
COMM E411	Elective (Marketing)	Customer Relationship Management	4
COMM AC1	Add on Course (Non-Credit)	Cultural Heritage of South Odisha	--
<b>Total Credit</b>			<b>86</b>

\*Students are required to complete one SWAYAM Course (minimum 02 credits) on or before completion of 3rd semester. The course credit shall be included in the 3rd semester grade sheet.

**Prerequisite:** Basic knowledge of general management.

**Course Objectives:** To develop theoretical and practical understanding of different components of individual and group behaviour in organizational setting.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the concepts of organisational behaviour.

**CO2:** Know the various dimensions of individual behaviour and motivation.

**CO3:** Learn about group dynamics, team spirit and organisational conflict.

**CO4:** Have a better Insight about leadership and organisation structure.

**Pedagogy:** Lectures, Case study Analysis, Experiential exercises and, Assignments.

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**Unit-I: Introduction:** Emergence of Organisational Behaviour; Management and OB; Hawthorne Studies and Human Relations School; Challenges and Opportunities for Organisational Behaviour; Positive Organisational Behaviour, Computer based assignments, Lab based assignments.

**Unit-II: Individual Behaviour:** Foundations of Individual Behaviour; Perception; Attribution; Personality; Attitude; Learning and Values; Motivation, Theoretical and Practical Dimension, Lab based assignments.

**Unit-III: Group Behaviour:** Group Dynamics; Cohesiveness and Productivity; Group Decision Making; Managing Organisational Conflict; Managing Misbehaviour at Work, Lab based assignments.

**Unit-IV: Leadership:** Influence, Power and Politics; Leadership – Theoretical and Practical Dimension.

**Organization System & Processes:** Organization Structure – Foundation and Types; Climate and Ethos; Communication; Organizational Effectiveness & Performance, Managing Change, Lab based assignments.

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**Readings:**

1. Greenberg, Baron. Behaviour in Organisations: Understanding and Managing the Human Side of work. Pearson.
2. Hassard, J. Rethinking the Hawthorne Studies: The Western Electric research in its social, political and historical context. Human Relations 65(11):1431–1461.
3. Hegar, Kathryn W. (2011). Modern Human Relations at work, International Edition. Cengage.
4. Hersey, Paul, Dewey E. Johnson, and Kenneth, H. Blanchard. Management of Organisational Behaviour, PHI.

**Prerequisites:** Basic knowledge of international business and its operations.

**Course Objectives:** To develop the ability to understand and scan international business environment, analyze opportunities and take decisions under uncertainty.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the international business environment.

**CO2:** Analyze the interaction of economic, political, legal environment.

**CO3:** Scan the business environment on international level & can take various business decisions.

**CO4:** Understand foreign investment and its mechanism.

**Pedagogy:** Lectures, Case Study Analysis, and Assignments.

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**Unit – I: International Business Environment:** Need, Importance and Scope of International Business Environment- Frame Work for Analysing International Business Environment- Economic, Technological, Socio-Cultural, Political and Legal Environment-Strategic Management-Meaning, Phases-Environmental Analysis (SWOT Analysis, PESTLE Analysis in Detail)-Challenges, Lab based assignments.

**Unit – II: International Economic Environment:** World Economic and Trading Situation; International Financial System; International Economic Institutions and Agreements – WTO, UNCTAD, IMF, World Bank, UNO; Generalized System of Preferences, GSTP; International Commodity Agreements, Lab based assignments.

**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, Lab based assignments.

**Unit – III: International Business:** Nature, Importance and Scope – Approaches to International Business, Stages of Internationalisation of Business, Mode of Entry into International Business. Multinational Corporations: Conceptual Framework of MNCs; MNCs and Host and Home Country Relations; International Technology Transfers – Importance and Types – M&A of MNCs, Foreign Technology Acquisition, Lab based assignments.

**Unit – IV: Foreign Investment:** Capital Flows – Types and Theories of Foreign Investment; Foreign Investment Flows and Barriers- Foreign Direct Investment (FDI), Foreign Exchange Market, Structure, Participants, Concept of Forex Derivatives: Futures, Forwards, Options and Swaps etc, Lab based assignments.

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**Readings:**

1. Cherunilam F., Business Environment: Texts and Cases (Himalaya).
2. Aswathappa K., Essentials of Business Environment (Himalaya).
3. Agrawal and Diwan, Business Environment (Excel).
4. Mishra &Puri, Economic Environment of Business (Himalaya).
5. Jain P.C., Government and Business Policy (Galgotia).
6. Ghosh B., Economic Environment of Business (Vikas).
7. Adhikary M., Economic Environment of Business (Sultan Chand).

8. F.Churunilam, International Business Environment (Himalaya).

## COMM C103

## ADVANCED MARKETING MANAGEMENT

**Prerequisites:** Basic knowledge of marketing management.

**Course Objectives:** To familiarize the students with the basic concepts of marketing and to develop their analytical skills so as to enable them to manage marketing operations of a business firm.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Familiarize themselves with the fundamentals of marketing and take better marketing decisions.

**CO2:** Understand the nuances and complexities involved in various products and pricing decisions.

**CO3:** Take effective distribution decisions for products and services.

**CO4:** Know the recent trend in marketing and ethical issues involved in marketing.

**Pedagogy:** Lectures, Case Study Analysis, Experiential exercises and Assignments.

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**Unit-I: Introduction:** Evolution of Marketing, Concepts of Marketing, Marketing Mix, Strategic Marketing Planning and Overview.

**Market Analysis and Selection:** Marketing Environment, Macro and Micro Components and Their Impact on Marketing Decision, Market Segmentation and Positioning, Lab based assignments.

**Unit-II: Product and Pricing Decision:** Product- Concept and Classification, Layers of Product, Major Product Decisions; Product-Mix; New Product Development Stages; Packaging and Labelling; Product Life Cycle (PLC) – Concept and Appropriate Strategies Adopted at Different Stages.

**Pricing:** Objectives, Price Sensitivity, Factors Affecting Price of a Product, Pricing Methods and Strategies, Ethical Issues in Product and Pricing Decisions, Lab based assignments.

**Unit-III: Promotion and Distribution Decisions:** Promotion Mix-Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations, Nature, Function and Types of Distribution Channels, Distribution Channel Intermediaries, Channel Management Decision, Lab based assignments.

**Unit-IV: Trends in Marketing:** Service Marketing, E-Marketing, Green Marketing, Customer Relationship Management, Rural Marketing; Digital Marketing; Other Emerging Trends: Ethical Issues in Marketing, Lab based assignments.

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### Readings:

1. Etzel, M. J., Walker, B. J., Staton, W. J., & Pandit, A. *Marketing Concepts and Cases*. Tata McGraw Hill.
2. Kotler, P. & Keller, K. L. *Marketing Management*. Pearson.
3. Kotler, Philip: *Marketing Management: Analysis, Planning Implementation and Control*, (Prentice Hall).
4. Kotler, Philip, and Gary Armstrong: *Principles of Marketing*, (Prentice Hall).
5. McCarthy, E. J., Cannon, J. & Perreault, W. *Basic Marketing*. McGraw-Hill Education.

**Prerequisites:** Knowledge of corporate financial accounting and mathematics.

**Course Objectives:** To make students understand various issues involved in financial management of a company and equip them with advanced analytical tools and techniques which can enhance their analytical ability for making sound financial policy decisions in a company.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the foundations of financial management and role of a finance manager.

**CO2:** Evaluate capital projects under different situations using appropriate capital budgeting techniques.

**CO3:** Determine cost of capital and examine the capital structure decisions.

**CO4:** Understand various issues and theories of dividend policy and management of working capital.

**Pedagogy:** Lectures, Case Study Analysis, Computer Application and Assignments.

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**Unit-I: Introduction:** Meaning, Nature, Scope and Principles of Financial Management. Objectives of Financial Management- Profit vs. Wealth Maximization, Measurement of Shareholder' Wealth- EVA and MVA, Role of a Finance Manager, Types of Financial Decisions, Agency Problem and Agency Costs, Lab based assignments.

**Unit-II: Capital Budgeting Decision:** Concept and Estimation of Discounted Cash Flow (DCF), Capital Budgeting Techniques- Payback Period, Discounted Payback Period, Net Present Value, Accounting Rate of Return, Internal Rate of Return, Modified Internal Rate of Return, Profitability Index, Lab based assignments.

**Unit-III: Cost of Capital and Capital Structure Decision:** Specific Costs of Capital, Weighted Average Cost of Capital: Theories of Capital Structure- Net Income Theory, Net Operating Income Theory, Traditional Theory, MM Hypothesis, Trade-Off Theory, Pecking Order Theory, Market Timing Theory, Signalling Theory and Effect of Information Asymmetry on Capital Structure, Factors Affecting Choice of Capital Structure, Lab based assignments.

**Leverage:** Financial Leverage and Operating Leverage, Lab based assignments.

**Unit-IV: Dividend Decision:** Issues in Dividend Decision, Theories of Relevance and Irrelevance of Dividend in Firm Valuation-Pure Residual Theory, Walte's Model, Gordo's Model, MM Hypothesis, and Dividend Signalling Theory, Relevance of Dividend under Market Imperfections, Traditional and Radical Position on Dividend, Types of Dividend Polices, Lintner's Model of Corporate Dividend Behaviour, Lab based assignments..

**Working Capital Management:** Concept and Types of Working Capital, Cash Cycle and Management of Cash Holdings, Lab based assignments.

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**Readings:**

1. Brealey, R. A. and Myers S. C. *Principles of Corporate Finance*. McGraw Hill.
2. Chandra, P. *Financial Management-Theory and Practice*. Tata McGraw Hill.
3. *Corporate Finance*. Cengage Learning.
4. Damodaran, A. *Corporate Finance: Theory and Practice*. John Wiley & Sons.
5. Pandey, I. M. *Financial Management*. Vikas Publishing.
6. Ross, S. A. and Westerfield, R. W. *Corporate Finance*. McGraw Hill.
7. Keown, A. J., Martin, J. D., Petty, J. W., and Scott, D. F. *Financial Management*. Pearson Prentice Hall



**COMM C105**

**BUSINESS DATA ANALYTICS**

**Prerequisites:** Basics of central tendency, dispersion, correlation, variables and computer skills.

**Course Objectives:** To equip students with essential data analysis techniques for managerial decision-making and to provide a foundation for learning advanced analytical tools used in research.

**Course Outcomes:** After completion of this course the students will be able to:

CO1: Aware of the concepts of data analytics, its relevance, and its various applications in business decision-making.

CO2: Understand the concept of data, its structure and data collection technique.

CO3: Understand the data visualisation techniques and application correlation

CO4: Expose to regression analysis and its application through computer application

**Pedagogy:** Lectures, Case study Analysis, Computer Application, and Assignments

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**Unit-I: Introduction to Business Data Analytics:** Changing Face of Business Statistics: Big Data, Role of Software in Statistics, Data Analysis vs. Data Analytics, Business Data Analytics (BDA) and Its Evolution, Importance of BDA, Application of Data Analytics in Business, Classification of BDA: Descriptive Analytics, Predictive Analytics and Prescriptive Analytics, Framework of BDA, Step-Wise Process of BDA, Scope of BDA. Lab based assignments.

**Unit-II: Data for Business Analytics:** Defining Data: Categorical vs. Numerical, Properties of Good Data: Reliability & Validity, Data Structure: Structured, Semi Structured & Unstructured, Data Arrangement: Time Series, Cross-Sectional & Panel Data, Data Measurement: Nominal, Ordinal, Interval & Ratio Scale, Data Collection: Population vs. Sample; Sampling: Need, Errors and Methods of Sampling, Law of Large Numbers and Central Limit Theorem, Data Sources: Primary vs. Secondary, Data Cleaning Process. Lab based assignments.

**Unit-III: Data Visualisation:** Data Visualisation: what and why. Key principles: clarity, accuracy, efficiency, and aesthetics. Understanding the audience and purpose of data visualization. Types of Data Visualizations: Categorical data visualizations (bar charts, pie charts, and stacked charts), Numerical data visualizations (histograms, box plots, and scatter plots) Temporal data visualizations(line charts and area charts), Multivariate data visualizations (heat maps, bubble charts, and treemaps), Geospatial data visualizations (maps and choropleths), Advanced Data Visualization Techniques: Interactive visualizations, Dashboard design, Storytelling with data, Introduction to popular data visualization tools: MS Excel, Tableau, Power BI, Lab based assignments.

**Unit-IV: Correlation and Regression Analysis:** Partial & Multiple Correlation, Multiple Regression: Ordinary Least Square (OLS) Method, Assumptions of OLS Regression and its Diagnostics Test Using Computer Software, Concept of Time Series & Panel Regression and Its Assumptions, Theoretical Foundation on Univariate Time Series Model and Panel Fixed Effect & Random Effect Models, Testing Regression Models Using Computer. Lab based assignments.

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**Readings:** 1. Business Analytics: Data Analysis and Decision making, Cengage

2. Fundamentals of Data Visualization, Claus O. Wilke, Published by O'Reilly Media, Inc

3. Swayam-NPTEL Course: Business Analytics for Management Decision, offered by IIT kharagpur

4. Introduction to Statistics –an intuitive guide for analyzing data and unlocking discoveries, Jim Frost

**COMM C106 INDIAN KNOWLEDGE SYSTEM AND BUSINESS PRACTICES**

**Prerequisites:** A basic understanding of management principles, ethics, and leadership concepts, as well as familiarity with Indian philosophical texts and cultural context.

**Course Objectives:** To make the student learn and apply business practices derived from Chanakya philosophy within the framework of the Indian Knowledge System.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand and apply Chanakya's ethical values and principles to resolve ethical dilemmas in business and professional settings.

**CO2:** Implement accounting, financial management, marketing, production, operations, and human resource management strategies based on Chanakya's teachings.

**CO3:** Develop leadership, communication, and motivational skills using the five Kosha theory, Swami Vivekananda's concepts, and the Bhagavad Gita's teachings to transform work culture.

**CO4:** Apply Chanakya's principles to governance and corporate practices to enhance organizational effectiveness and ethical governance.

**Pedagogy:** Lectures, Case Study Analysis, Computer Application and Assignments.

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**Unit-I: Ethical and Value-Based Decision Making:** Introduction Ethics and values laid down by Chanakya; Concept of value. Difference between value and skill. Sources of Value. Characteristics of values. Types of values. Values in globalization. Secular vs Spiritual values. Ethical Dilemmas and their solutions in business and professions. Cases of Ethical and unethical conduct, Lab based assignments.

**Unit-II: Management Practices Based on Chanakya's Teachings:** Accounting and Financial management, Marketing management, Production and operation management and human resource management as per Chanakya, Lab based assignments.

**Unit-III: Leadership and Personal Development:** Qualities of a leader, functions and role of a leader, motivation and communication. Expansion of five Kosha theory. Personality development-Swami Vivekanand's concept and Bhagvatgeeta model. Transforming work culture through Bhagvatgeeta's Nishkam Karm yog concept, Sva-Dharm concept, Lab based assignments.

**Unit-IV: Governance and Corporate Practices:** Principles and practice of governance of a state and of a corporation as per Chanakya, Lab based assignments.

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**Readings:**

1. Gorilla: Kautilya arthshastra, Chokhamba Prakashan
2. N.M. Khandelwal : Managerial analysis of Chanakya sutras and Chanakya Niti.
3. Research reports 1 & 2. Global centre for Indian management, Department of Business Management, Saurashtra University, Rajkot.
4. Ashok R. Gadre, Chanakya on Management, Jaico Publication, Ahmedabad.
5. R.K. Pillai : Katha Chanakya, Jaico
6. R.K. Pillai : Corporate Chanakya, Jaico
7. R.K. Pillai : Leadership Jaico

**COMM C201                      MACRO ECONOMICS**

**Prerequisite:** Basic knowledge of economics.

**Course Objectives:** The objective of this course is to acquaint students to the specialized concepts of Macroeconomics. This course discusses the concepts associated with the National Income Accounting, monetary policy, fiscal policy and various issues in economic development. **Course Outcomes:**

CO1: To develop an understanding of the concept of Macro Economics

CO2: To acquire a fair degree of proficiency in National Income accounting

CO3: To have better idea about money, credit creation and monetary policy

CO4: To know the components of Fiscal Policy and issues in Economic Development.

**Pedagogy:** Lectures, Case study Analysis, Experiential exercises and Assignments.

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**Unit- I: Introduction to Macro Economics:** Introduction, Micro vs. Macro Economics, Importance of Macro Economics, Overview of Economics Systems: Mixed Economy, Socialism Economy, Capitalism Economy and Islamic Economy, Lab based assignments.

**Unit – II: 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, Concept of Circular Flow of Income, Lab based assignments.

**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 and Objectives, Lab based assignments.

**Unit IV: Fiscal Policy and Issues in Economic Development:** Introduction to Fiscal policy, Objectives of Fiscal Policy, Components, Budget Deficit and Its types, Unemployment, Inflation, Deflation, Depression, Lab based assignments.

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**Readings:**

1. Managerial Economics: H.L. Ahuja, S. Chand Publication
2. Introductory Macro Economics: Sangita, Vaishali Kapoor, Taxmann's Publication
3. Macroeconomics and Indian Economy: Bhattacharya - Oxford University Press
4. Macro and Indian Economy: V K Puri- Himalaya Publishing House.
5. Macro and Indian Economy: P.K.Dhar - Kalyani Publisher.

**COMM C202                      ADVANCED COST AND MANAGEMENT ACCOUNTING**

**Prerequisite:** Basic knowledge of cost and management accounting.

**Course Objectives:** The objective of this course is to acquaint students to various concepts of advanced cost and managerial accounting techniques and their applications **Course Outcomes:**

CO1: To understand the concept of standard costing and interpretation of variances

CO2: To gain the knowledge about budgeting process and preparation of budget CO3:

To explain the essential features of responsibility accounting.

CO4: To design the solutions to the contemporary issues in management accounting.

**Pedagogy:** Lectures, Case Study Analysis, Experiential Exercises and Assignments.

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**Unit- I: 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, Lab based assignments.

**Unit – II: Budgeting & Budgetary Control:** Concept of Budget, Budgeting and Budgetary Control; Budgeting Process, Advantages and Problems of Budgeting, Kinds of Budgets; Zero Base Budgeting, Cash Budget, Performance Budgeting, Lab based assignments.

**Unit-III: Responsibility Accounting:** Responsibility Accounting- Meaning, Features, Objective, Assumptions, Problems, Responsibility Centres - Cost, Profit, Revenue and Investment, Measuring Divisional Performance - Introduction, Different Measures of Financial Performance, Lab based assignments.

**Unit-IV: Strategic Management Accounting:** Target Costing; Kaizen Costing; Life Cycle Costing; Just-in-Time Approach; Value Chain Analysis; Cost Accounting Standards, Balanced Scorecard, Lab based assignments.

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**Readings:**

1. Cost and Management Accounting – Ravi M Kishore – Taxmann Publications
2. Advanced Management Accounting – Prof. Jawahar Lal – S. Chand Publications
3. Cost and Management Accounting – Colin Drury – Cengage Learning
4. Cost and Management Accounting – Mitra, Oxford University Press
5. Cost and Management Accounting – M B Shukla – Himalaya Publishing House

**Prerequisites:** Basic knowledge on Indian financial system and computer application.

**Course Objectives:** To provide students with an understanding of the Fin-Tech and its various dimensions.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the Indian financial system and the role of technology in financial system.

**CO2:** Gain knowledge on financial technology and its various dimensions.

**CO3:** Understand the payment technology in the financial system.

**CO4:** Get knowledge on various regulations related to Fin-Tech industry in India.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit – I: An Overview of Indian Financial System and Digital Finance:** Structure and Components of Indian Financial System; Role of Effective Financial System in Economic Development, Role of Technology in Financial System, Digital Finance: Concepts, Advantages & Disadvantages, Digital Financial Literacy: Issues and Challenges, Lab based assignments.

**Unit – II: Introduction to Fin-Tech:** Concept and Evolution, Fin-Tech Infrastructure, Types of Fin-Tech, FinTech Hubs, Role of Fin-Tech in The Development of Financial System, Prospects and Challenges of Fin-tech in Indian, Lab based assignments.

**Unit – III: Pay Tech- Overview:** RTGS, NEFT, ECS, Cards, PPIs, Wallets, Payment Banks, Payment Gateways, UPI/ IndiaStack, BHIM, Other NPCI Products - IMPS, RuPay, NFS, NACH, BharatBills Pay etc., Ripple, IoT in Payments, PayU, Issues and Challenges in Payment Technologies, Lab based assignments.

**Unit – IV: Fin-Tech Regulation: Issues & challenges:** Fin-Tech Regulation in India, Data Regulation, Artificial Intelligence (AI) & Governance, Challenges of AI & Machine Learning, Block Chain, Wearable Technology, Lab based assignments.

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**Readings:**

1. Avdhani, Investment and securities market in India, (Himalaya).
2. Bhole, L.M., Financial Markets and Institutions, (Tata Mc GrawHill).
3. John Hill, Fin-Tech and the Remaking of Financial Institutions, Elsevier Science.
4. Agustin Rubini, Fin-Tech in a Flash-Financial Technology Made Easy, De Gruyter.
5. Sanjay Phadke, Fin-Tech Future-The Digital DNA of Finance, SAGE Publications.

**COMM C204 STRATEGIC FINANCIAL MANAGEMENT**

**Prerequisites:** Knowledge of financial management of business.

**Course Objectives:** To give the students a deep insight into the application of financial management concepts and approaches in taking strategic decisions.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Know the importance for strategic planning in financial decision making.

**CO2:** Assess the long-term investment projects that are subject to risk and uncertainty.

**CO3:** Gain insights on managing risk associated with investment in working capital.

**CO4:** Ascertain the worth of business and predict the financial sickness of business.

**Pedagogy:** Lectures, Case Study Analysis and Computer Application.

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**Unit –I: Financial Strategy & Planning:** Concept of Strategy & Its Features, Financial Management Decision: Investment, Financing & Dividend Decisions, Strategic Financial Management: Meaning, Concept, Need, Goal and Scope, Constraint to Strategic Financial Management, Financial Statement Analysis & Estimating Financial Requirement, Financial Planning and Forecasting Technique. Lab based assignments.

**Unit – II: Long-Term Investment Decision & Its Risk Management:** Capital Budgeting Decision under Risk and Uncertainty; Techniques for Incorporating Risk and Uncertainty in Capital Budgeting Decisions- Risk Adjusted Discount Rate (RADR), Certainty Equivalent Factor, Probability Distribution, Decision Tree Analysis, Sensitivity Analysis and Scenario Analysis, Lab based assignments.

**Unit-III: Short-Term Investment Decision & Its Risk Management:** Estimation of Working Capital Requirement; Risk & Uncertainty Approaches of Working Capital Financing: Aggressive Vs. Conservative; Management of Cash Holdings: Baumol's Model and Miller-Orr Model, Cash Budget, Lab based assignments.

**Unit- IV: Business Valuation & Financial Distress:** Meaning of Value and Factors Affecting Value, Valuation Approaches: DCF Valuation, Relative Valuation, Asset Based Valuation, Lab based assignments.

**Financial Distress:** Concept, Tools for Predicting Firm's Financial Distress, Lab based assignments.

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**Readings:**

1. Brealey, R. A. and Myers S. C. *Principles of Corporate Finance*. McGraw Hill.
2. Chandra, P. *Strategic Financial Management*- Tata McGraw Hill.
3. Damodaran, A. *Valuation*. John Wiley & Sons.
4. Pandey, I. M. *Financial Management*. Vikas Publishing.
5. Ross, S. A. and Westerfield, R. W. *Corporate Finance*. McGraw Hill.

**Prerequisites:** Basic knowledge on statistics and computer.

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

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Describe the research process and various types of research.

**CO2:** Describe research design and various methods of collection & processing of data.

**CO3:** Know about selection of samples and testing of hypothesis.

**CO4:** Use computer to analyse the data and write report on the researched topic.

**Pedagogy:** Lectures, Case Study Analysis and Computer Application.

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**Unit-I: Research:** Meaning, Objectives, Types of Research, Research Process, Philosophy of Research, Approach to Research, Validity and Reliability in Research; Role of Research in Functional Areas: Finance, Marketing, Human Resource Development and Production, Lab based assignments.

**Research Methodology:** Research Process and Defining Research Problems, Lab based assignments.

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

**Methods and Techniques of Data Collection:** Types of Data: Primary and Secondary Data, Sources of Data : Questionnaire and Interviews Secondary Data; Data Processing, Lab based assignments.

**Unit-III: Testing of Hypotheses:** Procedure for Hypotheses Testing- Use of Statistical Techniques for Testing of Hypotheses, Lab based assignments.

**Testing of Samples:** Sampling Distributions, Determining Size of the Sample. Sampling Errors, Lab based assignments.

**Unit-IV: Report Writing:** Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report, Lab based assignments.

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**Readings:**

1. Cooper & Schindler, Business Research Methods. New Delhi:TMGH.
2. Kothari, Research Methodology: Methods & Techniques, New Age Intl., NewDelhi.
3. Levin & Rubin, Statistics for Management. New Delhi:PHI.
4. Mark Gardener, "Beginning R The statistical Programing Language, Wiley India Pvt Ltd, New Delhi.
5. NareshMalhotra, Marketing Research: An Applied Orientation,Pearson.

**Non-Credit Course**

**COMM VAC1**

**START-UPS & ENTREPRENEURSHIP**

**Prerequisites:** Basic knowledge on business operations.

**Course Objectives:** To inculcate entrepreneurial skill and trait among the students so as to enable them to start their new ventures.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the role of entrepreneurs in economic development and factors motivating entrepreneurship.

**CO2:** Know the process of generating new ideas for the business and management of start-ups.

**CO3:** Become aware of the different sources of finance for starting a new venture.

**CO4:** Assess the marketing issues and challenges for the entrepreneurs.

**Pedagogy:** Lectures, Case Study Analysis and Assignments.

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**Unit I: Entrepreneurship:** Concept and Definitions, Entrepreneur vs. Intrapreneur; Entrepreneurial Qualities and Characteristics; Role of Entrepreneurship in Economic Development; Types of Entrepreneurs; Entrepreneurship Process; Factors Affecting Emergence of Entrepreneurship; Women Entrepreneurship; Social Entrepreneurship.

**Unit II: Creating Entrepreneurial Venture & Start-ups:** Generating Business Idea- Sources of Innovation and Opportunities, Methods of Generating Ideas, Creativity and Entrepreneurship; Challenges in Managing Innovation; Intellectual Property Rights: Patents, Trademarks and Copyrights; Business Planning Process: Drawing Business Plan, Business Plan Failures; New Age Entrepreneurship; Forms of Business for Growth, Reason for Failure of Start-ups.

**Unit III: Entrepreneurial Finance:** Debt and Equity Financing; Commercial Banks, Private Placements, Venture Capital, Institutions Support to Entrepreneurs; Lease Financing; Funding Opportunities for Start-ups in India.

**Unit IV: Marketing of Product & Services:** Marketing Issues and Challenges for Entrepreneurs (Discussion and Case Analysis).

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**Readings:**

1. Kumar, Arya, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson, India.
2. Hishrich., Peters, Entrepreneurship: Starting, Developing and Managing a New Enterprise, Irwin
3. Acharya, S.C., Jena, B.M., and Lall, G.S. Fundamentals of Entrepreneurship, Nano Publishing House.
4. Taneja, Entrepreneurship, Galgotia Publishers.
5. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship, Pearson Prentice Hall, New Jersey (USA)
6. Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi



COMM CT300

PERSONAL FINANCIAL PLANNING

**Prerequisites:** Basis knowledge of income, savings and investment.

**Course Objectives:** To enable the student to manage their wealth effectively through proper personal financial planning.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the importance and process of financial planning.

**CO2:** Know various investment avenues available for individuals.

**CO3:** Manage both personal and financial risk of individuals.

**CO4:** Know the tax implication on personal financial planning.

**Pedagogy:** Lectures, Case Study Analysis and Assignments.

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**Unit-I: Basics of Personal Financial Planning:** Definition, Importance and Process of Financial Planning, Concept of Time Value of Money. Managing Investment Risk: Types of Risks, Measurement and Management of Risks and Financial Statements,

**Unit-II: Investment Vehicles:** Investment Concerns, Small Saving Schemes, Fixed Income Instruments, Mutual Funds and Other Investment Schemes and Asset Classes. Investment Strategies: Various Strategies and Asset Allocation

**Unit-III: Hedging of Risk:** Investing in Stocks, Bonds and Commodities and Concept of Futures and Options. Insurance Planning: Personal Risk Management, Nature and Function of Insurance, Need Analysis and Various Insurance Products. Concept of Health Insurance

**Unit-IV: Tax and Estate Planning:** Various Heads of Incomes, Exemptions in Income Tax Applicable to Various Categories. Strategies of Putting Together a Complete Financial Plan: Benefits, Essential Components of Comprehensive Financial Plan. Implementing Personal Financial Plan, Ethical Issues Involved in Financial Planning

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**Readings:**

1. Buffet, Marry and Clark, David. *Warren Buffett and the Interpretation of Financial Statement*.
2. Fisher, A. Philip. *Common Stocks and Uncommon Profits*. Wiley.
3. Graham, Benjamin. *The Intelligent Investor*.
4. Keown, A. J. *Personal Finance – Turning money into wealth*. Pearson Publication,
5. Madura, Jeff. *Personal Finance*. Pearson
6. Soota, Ashok and Gopalan, S. R. *Entrepreneurship Simplified: From Idea to IPO*. PenguinRandom House India.
7. Spier, Guy. *The Education of Value Investor*. Palgrave.
8. [www.moneycontrol.com](http://www.moneycontrol.com)

**COMM C301                    INTERNSHIP PROJECT & PRESENTATION**

**Prerequisites:** Domain knowledge, and knowledge of computer application.

**Course Objectives:** To provide practical exposure in the industry set up.

**Course Outcomes:** After completion of this course the students will be able to apply their academic learning in practice.

**Pedagogy:** Lectures, Discussion, Data Collection, Data Analysis and Report Writing.

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Each student has to undergo internship training in industry for a period of FOUR weeks after the completion of the second semester (preferably during summer vacation) and are required to submit a Project Report under the supervision of an internal guide assigned by the Head/Coordinator of the Department. Two copies of the report shall be submitted to the Department for evaluation. The evaluation consists of 50 marks for project report and 50 marks for project report presentation.

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**Readings:**

1. Cooper & Schindler, Business Research Methods. New Delhi:TMGH.
2. Kothari, Research Methodology: Methods & Techniques, New Age Intl., NewDelhi.
3. Levin & Rubin, Statistics for Management. New Delhi:PHI.
4. Mark Gardener, “Beginning R The statistical Programing Language, Wiley India Pvt Ltd, New Delhi.
5. Naresh Malhotra, Marketing Research: An Applied Orientation, Pearson.

**COMM E302**

**ADVANCED ACCOUNTING**

**Prerequisites:** Basic knowledge of financial accounting.

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

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Develop insights on corporate restructuring and accounting for various types of restructuring.

**CO2:** Present and analyze consolidated financial statements of holding and subsidiary companies.

**CO3:** Develop the skill of preparation of financial statements of banking companies.

**CO4:** Gain knowledge and competency in accounting for insurance companies.

**Pedagogy:** Lectures, Assignments and Case Study Analysis.

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**Unit-I: Corporate Reconstruction:** Internal Reconstruction- Concept, Objectives, Provisions, Steps in Reconstruction Scheme, Methods of Internal Reconstruction and Accounting Treatments. External Reconstruction- Concept, Methods of Computation and Discharge of Purchase Consideration, Methods of Amalgamation and Accounting Treatments, Inter-company and Cross Holdings, Internal vs. External Reconstruction, Lab based assignments.

**Unit-II: Consolidated Financial Statements:** Concepts of Holding Company and Subsidiary Company, Advantages and Disadvantages of Holdings Company. Consolidated Financial Statement- Concept, scope, Consolidation procedure, Loss of Control, Non-Controlling Interest, Disposal of Investment in Subsidiary, General Instruction for Preparation of Consolidated P/L Account and Balance Sheet, Treatment of Dividend Received from Subsidiary, Capital Profit and Revenue Profit, Lab based assignments.

**Unit-III: Accounting for Banking Companies:** Banking Companies- Concept, Forms of Business, Non-banking Assets, Minimum Capital & Reserves, Preparation of P/L Account, and Balance Sheet as per Banking Regulation Act, Lab based assignments.

**Unit-IV: Accounting for Insurance Companies:** Preparation of Revenue Account, Profit & Loss Account and Balance Sheet of Life and General Insurance Companies, Lab based assignments.

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**Readings:**

1. Advanced Accountancy Volume-II – Maheshwari & Maheshwari – Vikas Publishing.
2. Modern Accountancy Volume II – Hanif Mukherjee – McGraw Hill Publication.
3. Advanced Accounts Volume II- Shukla, Grewal & Gupta- S. Chand & Company PVT. LTD.

**Prerequisites:** Basic understanding of accounting, corporate finance, capital market and statistics.

**Course Objectives:** To expose the students on the various avenues available for effective investment and possible way to avoid risk in investments through portfolio Management.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the basic concepts of investment and portfolio.

**CO2:** Analyze the individual security.

**CO3:** Construct and Manage a Portfolio.

**CO4:** Evaluate and revise the portfolios.

**Pedagogy:** Lectures, Case Study Analysis and Computer Application.

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**Unit-I: Introduction to Investment:** Nature and Scope of Investment Analysis; Savings vs. Investment, Elements of Investment, Objectives of Investment, Investment Philosophy, Types of Investor, Investor, Speculator & Gambler, Investment Avenues, Features of Investment, Process of Investment, Contemporary Issues in Investment Management, Lab based assignments.

**Measurement of Risk and Return:** Measurement of Stock Return, Systematic Risk and Unsystematic Risk, Measurement of Beta. Measuring Risk and Return in Practice (Using Ms-Excel), Lab based assignments.

**Unit-II: Equity Analysis:** Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis: Various Prices and Volume Indicators, Indices: Various Types of Trends and Indices.

**Market Efficiency:** Concept and Importance, Random Walk Theory, the Efficient Market Hypothesis. Forms of Market Efficiency, Testing Different Form of Market Efficiency Using MS-Excel/SPSS, Lab based assignments

**Unit-III: Portfolio Management:** Meaning, Importance and Objectives, Phase of Portfolio Management.

**Portfolio Analysis:** Estimating Rate of Return and Standard Deviation of Portfolio Returns; Effects of Combining Securities; Markowitz Risk-Return Optimization, Lab based assignments.

**Unit-IV: Single Index Model:** Portfolio Risk: Portfolio Market Risk and Unique Risk, Sharpe's Optimization Solution. Capital Asset Pricing Model and Its Assumptions, Capital Market Line, Security Market Line; Risk Free Lending and Borrowing. Arbitrage Pricing Theory and Multifactor Asset Pricing Models, Lab based assignments.

**Portfolio Revision & Evaluation:** Need and Constraints, Revision Strategies, Formula Plans: Constant Dollar Value Plan, Constant Ratio Plan, Dollar Cost Averaging etc., Portfolio Performance Evaluation: Measure of Return, Risk Adjusted Measure of Performance Evaluation, Lab based assignments.

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**Readings:**

1. Kevin S: Portfolio Management, Prentice Hall, New Delhi.
2. Shalini Talwar, Security Analysis & Portfolio Management, Cengage, New Delhi
3. Sharpe William F., Gordon J Alexander and J.V. Bailly: Investments, Prentice Hall, Delhi.
4. Strong Robert; Portfolio Construction: Management and Protection, West Publishing Co.
5. Zvi Bodie, Alex Kane AJ Marcus and Pitabas Mohanty: Investments, McGraw Hill, Chennai.

**COMM E304**

**FINANCIAL DERIVATIVES AND RISK MANAGEMENT**

**Prerequisites:** Basic understanding of accounting, corporate finance, capital market and statistics.

**Course Objectives:** To introduce the students to the application of various tools and techniques of financial risk management.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the concept of risk and derivatives.

**CO2:** Make option strategies.

**CO3:** Make futures and swap strategies.

**CO4:** Understand the risk hedging schemes.

**Pedagogy:** Lectures, Case Study Analysis and Computer Application.

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**Unit-I: Source of Financial Risk:** Credit vs. Market, Default Risk, Foreign Exchange Risk, Interest Rate Risk, Purchasing Power Risk etc.; Systematic and Non-Systematic Risk, Lab based assignments.

**Introduction to Derivatives:** Meaning and Purpose of Derivatives; Forward Contracts, Future Contracts, Options, Swaps and Other Derivatives; Types of Traders, Lab based assignments.

**Unit-II: Options:** Types of Options; Option Trading; Margins; Valuation of Options; Binomial Option Pricing Modal; Black-Scholes Model for Call Options; Valuation of Put Options; Index Options; Option Markets-Exchange Traded Options, over the Counter Options, Lab based assignments.

**Unit-III: Futures:** Mechanisms of Future Contracts; Specification of the Future Contracts; Operation of Margins, Lab based assignments.

**SWAPS:** Mechanisms of Interest Rate Swaps, Valuation of Interest Rate Swaps; Currency Swaps and Its Valuation; Credit Risk and Swaps, Lab based assignments.

**Unit-IV: Managing Market Risk:** Hedging Schemes- Delta Hedging, Theta, Gamma. Relationship in Delta, Theta, Gamma, Vega and Rho; Portfolio Insurance, Lab based assignments.

Derivatives Market in India: Present position in India, Regulation, Working and Trading Activity, Lab based assignments.

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**Readings:**

1. Yaragol, Prakash B: Financial Derivatives: Text and Cases, Vikas Publication.
2. Gupta, S.L.: Financial Derivatives: Theory, Concepts, and Problems, PHI Publication
3. Chance, Don M: An Introduction to Derivatives, Dryden press, International Edition.
1. Chew, Lilian: Managing derivative risk, John Wiley, New Jersey.
2. Das Satyajit: Swap & Derivative Financing, Probus,
3. Hull J. Options: Future and other derivatives, Prentice Hall, New Delhi.
4. Kolb Robert W: Understanding Future Markets, Prentice Hall Inc., New Delhi
5. Kolb Robert: Financial Derivatives, New York Institute of Finance, New York

**COMM E305**

**BEHAVIOURAL FINANCE**

**Prerequisites:** knowledge of corporate finance and financial markets.

**Course Objectives:** To provide the student with knowledge to understand the difference between the classical financial theory and behavioural finance. The course is focused on the specific features of decision-making process in a market that is not strongly efficient.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand and model the behaviour of investors.

**CO2:** Recognise the factors of influencing the investors' behaviour.

**CO3:** Analyse various market hypotheses and know the level of efficiency of the market.

**CO4:** Identify the behavioural influence on corporate decision making.

**Pedagogy:** Lectures, Case Study Analysis and Computer Application.

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**Unit-I Conventional Finance and Behavioural Finance:** Assumptions, Differences, and Reconciliation. Neoclassical Finance; Empirical Anomalies and Their Behavioural Explanations: Investor Behaviour and Its Modelling, Lab based assignments.

**Unit-II: Heuristic:** Driven Biases, Frame Dependence, Socio-Emotional Influences; Information Processing:

Bayesian Rationality, Heuristically Shortcuts, Cognitive Paths. Bounded Rationality, Lab based assignments.

**Unit-III: Behavioural Challenges To Corporate Finance Theories:** Structure Irrelevance and Behavioural Factors, Dividend Irrelevance, and Behavioural Factors. Market Efficiency: Adaptive Markets Hypothesis and Market Ecology, Lab based assignments.

**Unit-IV: Corporate Decision-Making Under Behavioural Influence:** Behavioural Challenges to Asset Management Theories: Systematic Underperformance. Active Portfolio Management and Alpha Hunting; Socio-Psychological Challenges to Financial Markets, Lab based assignments.

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**Readings:**

1. Ackert, L., and R. Deaves, Behavioral Finance: Psychology, Decision-Making and Markets, SouthWestern Cengage Learning, Mason, Ohio.
2. Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch.
3. Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
4. Mitchell, O. S., and S. P. Utkus, eds. Pension Design and Structure: New Lessons from Behavioral
5. Plous, S. The psychology of judgment and decision-making NY: McGraw Hill.  
What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman, McGraw-Hill.

**COMM E306**

**MANAGEMENT OF FINANCIAL INSTITUTIONS**

**Prerequisites:** knowledge of financial institutions.

**Course Objectives:** To develop the necessary skills among the students in applying the principles of financial analysis and risk management to manage the funds in financial institutions.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Gain knowledge on working and capital requirements of financial institutions.

**CO2:** Know the techniques of managing assets and liabilities of financial institutions.

**CO3:** Analyse various means of managing risk financial institutions.

**CO4:** Know the mechanism of evaluating loan request and granting loans by financial institutions.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I:** Types of Financial Institutions, Recent Trends in Domestic and Global Financial Systems, Classification of Commercial Banks, NBFCs, Capital Adequacy Requirements under Basel II and III, NPAs, Strategies of Managing NPAs, Lab based assignments.

**Unit-II:** Introduction to ALM and Techniques, Managing Currency Exposures, Earnings Sensitivity Analysis, Structured Finance Products Including Asset-Backed Commercial Paper, Mortgage-Backed Securities, Collateralised Debt Obligations and Structured Investment Vehicles, Securitisation and Balance Sheet Management, Lab based assignments.

**Unit-III:** Management of Interest Rate Risk, Interest Sensitive Gap, Maturity Model, Duration Gap, Immunization Strategies; Management of Market Risk, Risk Metrics Model, Historic Model, BIS Regulations and Large-Bank Internal Models; Liquidity Risk, Sovereign Risk, Foreign Exchange Risk, Lab based assignments.

**Unit-IV:** Introduction and Overview, Evaluating Commercial and Consumer Loan Requests, Customer Profitability Analysis and Loan Pricing, Credit Rating, Structural Credit Risk Models, Credit VAR, Expected Shortfall, Recovery Rate/Loss Given Default (LGD) Introduction to Merton's Model & Moody's Analytics Model, Lab based assignments.

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**Readings:**

1. G. Ramesh Babu, Management of Financial Institutions In India, Concept Publishing Company.
2. John Hull, Risk Management and Financial Institutions, Wiley.
3. Meera Sharma, Management of Financial Institutions-With Emphasis on Bank and Risk Management, PHI Learning.
4. Madhu Vij, Management of Financial Institutions in India, Amol Publications.

**COMM E307 FINANCIAL SERVICES & MARKETING**

**Prerequisites:** knowledge of financial institutions.

**Course Objectives:** To acquaint students with the concept of various financial services those are currently in operation in the Indian financial system.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Know the role of merchant banking and forms of venture capital financing available for business.

**CO2:** Understand the lease and hire-purchase as a source of finance for the business.

**CO3:** Aware of factoring, forfaiting and credit rating services in India.

**CO4:** Understand the dematerialisation of securities and the marketing strategy for financial services.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I: Financial Services:** Concept and Overview.

**Merchant Banking:** Concept, Services Rendered by Merchant Banks, Merchant Banks in India, Regulation of Merchant Banks, Problems of Merchant Banks, Lab based assignments.

**Venture Capital Financing:** Concept, Features, Origin and Growth of Venture Capital, Schemes and Methods of Venture Capital Financing, SEBI Guidelines and Problems of Venture Capital in India, Lab based assignments.

**Unit-II: Lease Finance:** Concept, Types of Leasing, Leasing in India, Factors Influencing Lease Verses Buying Decision, Problems of Leasing Companies, Lab based assignments.

**Hire Purchase:** Concept, Growth, Types of Hire Purchase, Problems and Prospects of Hire Purchase in India, Lab based assignments.

**Unit-III: Factoring:** Concept, Types of Factoring, Legal Aspects, Factoring Mechanism, Problems of Factoring, Lab based assignments.

**Forfaiting:** Concept, Benefits, Mechanism, and Difference between Factoring and Forfaiting.

**Credit Rating:** Concept, Credit Rating Agencies: CRISIL, ICRA, CARE & Others, Techniques of Credit Rating, Rating Methodology, Rating Symbols, Ethical Issues and Problems in Credit Rating, Lab based assignments.

**Unit-IV: Depository System and Dematerialization:** Concept, Depository, Depository Participants, SEBI Guidelines, Dematerialization of Shares, Dematerialization Process, Advantages and Drawbacks, Lab based assignments.

**Marketing of Financial Services:** Financial Services Marketing Verses Goods Marketing, Services Marketing Mix, Marketing Strategy for Financial Services: Stages in formulation, Types of Strategy, Lab based assignments.

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**Readings:**

1. Avadhani, V.A., Investment and Securities Market in India, (Himalaya).
2. Balajee: Services Marketing Management, S. Chand, N. Delhi.
3. Gordon and Natarajan, Financial Markets & Services, (Himalaya).
4. Gupta, S.K. and Agarwal, N. Financial Services, (Kalyani Publishers).
5. Guruswamy S., Financial Services and Systems, (Vijay Nicole P. Ltd).
6. Khan, M.Y., Financial Services, (Tata Mc.Graw Hill).
7. Machiraju, HR, Indian Financial System, (Vikas).
8. Machiraju, HR, Merchant Banking, (New Age International Publishers).
9. O.P. Agarwal, Environment & Management of Financial Services, (Himalaya) .
10. Payne, Adrian: the Essence of Services Marketing, Prentice Hall, New Delhi.
11. Pezullo, Marketing Financial Services, (Mc.Millan India Ltd.).



**COMM E308 INTERNATIONAL MARKETING**

**Prerequisites:** Basic knowledge of marketing management.

**Course Objectives:** To enable the students to learn the concept and issues of international marketing, analyze foreign market environment and develop international marketing strategies.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand international marketing environment and the process of international marketing.

**CO2:** Understand decisions related to international product planning and pricing.

**CO3:** Explain methods of promoting a product in foreign markets and understand issues involved in it.

**CO4:** Know the channels of distribution and the emerging trends in international marketing. **Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I: International Marketing Environment:** Typology of International Marketing Environment; Influence of Foreign Market's Physical, Economic, Socio-Cultural, Political and Legal Environments on International Marketing Decisions; Global Trading Environment and Developments, Lab based assignments.

International Market Segmentation, Targeting and Positioning; Screening and Selection of Foreign Markets; International Market Entry Strategies—Exporting, Licensing, Contract Manufacturing, Joint Venture, Wholly-Owned Subsidiaries Aboard, Lab based assignments.

**Unit-II: International Product and Pricing Decisions:** Major Product Decisions—Product Quality, Design, Labelling, Packaging, Branding and Product Support Services; Issue of Product Standardization vs. Adaptation; International Trade Product Life Cycle; New Product Development, Lab based assignments.

**Pricing Decisions for International Markets:** Factors Influencing International Price Determination; International Pricing Process, Policies and Strategies, Delivery Terms and Currency for Export Price Quotations, Standardised vs. Differentiated Pricing Strategies, Transfer Pricing, Lab based assignments.

**Unit-III: International Promotion Strategies:** Communications Across Countries - Complexities and Issues; Country-of-Origin Effects and Strategies for Dealing with Adverse Country-of-Origin Effects; International Promotion Mix: Concept, Tools and Their Key Features; Developing International Promotion Campaign; Standardization vs. Adaptation Issue; Planning for Direct Mail, Sales Literature, Trade Fairs and International Advertising; International Sales Force Management: Process and Major Issues, Lab based assignments.

**Unit-IV: International Distribution Decisions:** Distribution Channel Strategy; Different Types of International Distribution Channels, Their Roles and Functions; Selection and Management of Overseas Middlemen; International Distribution Logistics—Inventory Management, Transportation, Warehousing, and Insurance, Lab based assignments.

**Emerging Trends in International Marketing:** International Marketing Through Internet; Ecological Concerns in International Marketing, International Marketing Ethics, Lab based assignments.

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**Readings:**

1. Cateora, Phillip R., Graham, John L. & Gilly, Mary (2016). *International Marketing*. Tata McGraw Hill.
2. Czinkota, Michael R. & Ronkainen, Ilka A. (2013). *International Marketing*. Cengage Learning.
3. Joshi, Rakesh M. (2014). *International Marketing*. Oxford University Press.
4. Keegan, Warran J. & Green, Mark C. (2015). *Global Marketing*. Pearson.
5. Kotabe, Masaaki and Helsen, Kristiaan (2010). *Global Marketing Management*. John Wiley & Sons.
6. Onkvist, Sak & Shaw, John J. (2009). *International Marketing; Analysis and Strategy*. Psychology Press.
7. Terpstra, Vern Foley, James & Sarathy, Ravi (2012). *International Marketing*. Naper Press.

## COMM E309 SUPPLY CHAIN MANAGEMENT AND LOGISTICS

**Prerequisites:** Basic knowledge of marketing management.

**Course Objectives:** To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Describe supply chain management and logistics concepts at macro and micro levels.

**CO2:** Understand the role of logistics in relation to procurement, transportation, and warehousing.

**CO3:** Understanding the role of Relationship Marketing in SCM.

**CO4:** Know the Challenges in Logistics and Supply Chain Management. **Pedagogy:**

Lectures and Case Study Analysis.

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**Unit-I: Introduction:** Evolution, Importance, Scope, Concept of Supply Chain Management (SCM) and Trade Logistics, Supply Chain Management as a Management Philosophy, Function of SCM, Value Chain for Supply Chain Management, Design of SCM, Lab based assignments.

**Logistic Activities:** An Overview, Contribution of Logistics at Macro and Micro Levels, SCM and Trade Logistics, Logistics and Competitive Advantage, Logistics Mix, Concept, Span and Process of Integrated SCM, Difference between Logistics and SCM, Lab based assignments.

**Unit-II: Focus Areas of Logistics and Supply Chain Management:** Product Development Process and SCM, Purchasing Cycle, Types of Purchases, JIT Purchasing, Strategic Role of Purchasing in The Supply Chain and Total Customer Satisfaction, Purchasing vs. Procurement, Procurement Strategies, Transportation: Introduction, Objectives, Modes of Transportation, Importance of Effective Transportation System; Warehousing: Reasons for Warehousing, Warehousing Evaluation and Requirements, Warehousing Location Strategies. Logistical Packaging: Objectives and Concept of Logistical Packaging, Types of Packaging Material, Packaging Costs, Lab based assignments.

**Unit-III: Behavioural Issues in Supply Chain Management:** Role of Relationship Marketing in SCM, Managing Relationships with Suppliers and Customers, Captive Buyers and Suppliers, Strategic Partnerships, Supplier-Retailer Collaboration and Alliances, Lab based assignments.

**Performance Measurement:** Framework of Performance Indicators, Methods of Performance Measurement, and The Balanced Score Card Approach, Benchmarking, Supply Chain Metrics (KPIs), Performance Measurement and Continuous Improvement, Lab based assignments.

**Unit-IV: Trends and Challenges in Logistics and Supply Chain Management:** Third Party and Fourth Party Logistic Outsourcing- Challenges and Future Directions; Reverse Logistics; Bullwhip Effect; Push Based and Pull Based Systems; Green Supply Chain Management; E-Commerce Logistics: Requirements of Logistics in E-Commerce, EDI, Bar Coding, RFID; Re-Engineering the Supply Chain- Future Directions, Lab based assignments.

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### Readings:

1. Bozarth, C.C. & Handfield, R. B. *Introduction to Operations and Supply Chain Management*. Pearson Education.
2. Chopra, S. & Meindl, P. *Supply Chain Management: Strategy, Planning and Operation*, Pearson Education.
3. Christopher, M., *Logistics and Supply Chain Management*. Prentice Hall.
4. Hult, M. G., Closs, D., Frayer, D. Global. *Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage*. McGraw Hill Ltd.
5. Shapiro, J.F. *Modelling the Supply Chain*, Cengage Learning.

**COMM E310**

**CONSUMER BEHAVIOUR**

**Prerequisites:** Basic understanding marketing management.

**Course Objectives:** To provide an in-depth understanding of the consumer buying processes and their determinants as relevant for marketing decision making.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand consumer behaviour and consumer decision making process.

**CO2:** Describe the underlying variables resulting into differences in consumer decision making.

**CO3:** Know the socio-cultural factors affecting consumer decision making. **CO4:**

Understand the models of consumer behaviour.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I: Consumer Behaviour:** Importance and Nature of Consumer Behaviour, Types of Consumers and their Role, Consumer Behaviour and Marketing Concept, Changing Profile of Indian Consumers and New Consumption Patterns, Lab based assignments.

**Consumer Decision Making Process:** Buying Motives, Buying Roles, Consumer Buying Process, Stages and Levels of Consumer Decision Making, Business Buying Behaviour: an Overview, Theories of Motivation and Its Application, Lab based assignments.

**Unit-II: Personal Factors Affecting Consumer Behaviour:** Demographic Characteristics, Family, Family Life Cycle and Consumer Decision Making, Household Influence on Consumer Buying Behaviour, Needs and Motivation, Perception, Perceptual Mapping and Positioning, Value Perceptions, Attitude and Attitude Change, Attitude Models, Learning and Learning Theories, Consumer Involvement: Antecedents and Consequences, Personality: Concept and Personality Theories, Psychographics, Life Style and Applications, Lab based assignments.

**Unit-III: Socio-Cultural Determinants of Consumer Behaviour:** Reference Group Influences- Theories of Reference Group and Applications, WOM Communication and Opinion Leaders, Social Class and Social Class Stratification in India, Understanding Cultural and Sub-Cultural Influences on Individual, Norms and Their Role, Customs, Traditions and Value System Consumer Socialization and Inter: Generational Influences; Cross-Cultural Dimensions of Consumer Behaviour, Lab based assignments.

**Unit-IV: Models of Consumer Behaviour and Business Buying Behaviour:** An Overview of Contemporary Models, Deterministic and Probabilistic Approaches, Contemporary Models of Consumer Behaviour, Lab based assignments.

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**Readings:**

1. Blackwell, R. D., Miniard, P. W., & Engel, J. F. *Consumer Behavior*. New Delhi: Cengage Learning
2. Hawkins, D. I., Motherbaugh, D. L., & Mookerjee, A. *Consumer Behavior: Building Marketing Strategies*. Chennai: McGraw Hill Education (India)
3. Schiffman, L. G., & Kanuk, L. L. *Consumer Behaviour*. Prentice Hall.

**Non-Credit Course**

**COMM VAC2**

**SOFT SKILLS AND PRE-PLACEMENT TRAINING**

**Prerequisites:** Core knowledge and communication ability.

**Course Objectives:** To instil the required soft skills and ability among the students so as to perform better in interviews.

**Course Outcomes:** After completion of this course the students will be able to:

CO1: Develop effective communication.

CO2: Inculcate interpersonal skills, etiquette and time management skill.

CO3: Enable the students building impactful resume and find the appropriate job avenue.

CO4: Develop interview skill of the students.

Pedagogy: Lectures, Case study Analysis, Experiential exercises, Assignments.

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**Unit-I: Introduction to Soft Skills:** Understanding Soft Skills, Definition and importance, Hard skills vs. soft skills, Self-Assessment and Goal Setting, Personal SWOT analysis, Setting SMART goals.

**Communication Skills:** Verbal Communication, Effective speaking and listening, Non-verbal Communication, Body language, Eye contact, gestures, and posture.

**Unit-II: Interpersonal Skills, Etiquette and Time Management:** Building Relationships, Networking skills, developing professional relationships, Professional Etiquette, Workplace Etiquette, Professional behavior, E-mail and meeting etiquette.

**Time Management:** Prioritizing tasks, Techniques for effective time management

**Unit-III: Writing Resume and Cover Letters:** Crafting an Effective Resume, Structure and format, Tailoring resumes for specific jobs, Writing Cover Letters, Importance of a cover letter, Content and format

**Job Search Techniques:** Online and offline job search, Using LinkedIn and other professional networks

**Unit-IV: Interview Skills:** Types of Interviews, Behavioral, technical, and case interviews, Group discussions and panel interviews

**Interview Preparation:** Researching the company, preparing responses to common questions, Core Concepts, Staying updated with current affairs and trends in commerce and economics.

**During the Interview:** Dressing appropriately for different types of interviews, Grooming and personal hygiene, Arriving on time, Managing time during the interview, Proper ways to greet the interviewer, introducing yourself confidently, Maintaining professionalism, Politeness and respect, Avoiding negative body language, Managing nervousness

**Mock Interviews and Feedback:** Conducting Mock Interviews, Simulated interviews with feedback Improving interview performance, Handling Rejection: Dealing with rejection positively, Learning from feedback

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**Readings:**

1. V. Bastin Jerome, Alagra Antony, Soft Skills for Career Success, Educreation Publishing.
2. Shalini Verma, Enhancing Employability @ Soft Skills, Pearson.
3. Soft Skill Development, A Swayam-NPTEL Course, Offered by IIT Kharagpur

Semester-IV

COMM C401

STRATEGIC MANAGEMENT & CORPORATE GOVERNANCE

**Prerequisites:** Basic knowledge on business environment and business management.

**Course Objectives:** To enable the students to analyse the business environment and prepare appropriate strategy for the organisation. Further, to provide a deeper understanding on how organisations are governed and managed.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Understand the concept of strategy and formulate strategy for business.

**CO2:** Know how the strategies are implemented and evaluated.

**CO3:** Know the corporate governance issues and landmark governance guidelines.

**CO4:** Understand the role of agents, institutions and government in good corporate governance.

**Pedagogy:** Lectures and Case Study Analysis.

---

**Unit-I: Concept of Strategy:** Defining Strategy; Approaches to Strategic Decision Making; Strategic Intents; Limitation of Strategic Management, Strategic Analysis: External Analysis and Internal Analysis, Lab based assignments.

**Strategy Formulation and Choice of Alternatives:** Strategies- Stability, Growth, Modernization, Diversification, Retrenchment, Integration; Merger, Take-Over and Joint Venture Strategies; Turnaround, Divestment and Liquidation Strategies, Lab based assignments.

**Unit-II: Strategy Implementation:** Inter-Relationship Between Formulation and Implementation; Issues in Strategy Implementation; Resource Allocation. Strategy and Structure: Structural Considerations.

**Strategy Evaluation:** Overview of Strategic Evaluation; Strategic Control; Techniques of Strategic Evaluation and Control, Problem in Management and Evaluation, Lab based assignments.

**Unit-III: Corporate Governance (CG):** Meaning, Historical Perspective, Issues in CG, Theoretical Basis of CG,

CG Mechanism, CG Systems, Good CG. Landmarks in the Emergence of CG: Composition of CG, World Bank on CG, OECD Principles, Sarbanes-Oxely Act, 2002, Indian Committees and Guidelines, CII Initiatives, Lab based assignments.

**Unit IV: Corporate Governance Stakeholders**

Rights & Duties of Shareholders, Investors Problems & Protection, CG & Other Stakeholders, Role of Regulators & Government, Lab based assignments.

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**Readings:**

1. Bhattachary, S.K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
2. Bhattacharya S.C. - Strategic Management - S. Chand, New Delhi.
3. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
4. Coulter, Mary K: Strategic Management in Action, Prentice Hall.
5. H. Igor, Ansoff: Implanting Strategic Management, Prentice Hall. New Jersey.
6. Kazmi, Azhar: Business Policy, Tata McGraw Hill, Delhi
7. Rochard G. Hamermesh, Michael E. Porter; Business Policy: Text and Cases, Richard D. Irwin, Inc, Homewood.
8. Sontakki, C. N., Strategic Management, Kalyani, New Delhi.

**COMM C402**

**DISSERTATION AND VIVA-VOCE**

**Prerequisites:** Knowledge of the discipline, statistics, and computer application.

**Course Objectives:** To instil research attitude and spirit among the students.

**Course Outcomes:** After completion of this course the students will be able to undertake research on their interested field and prepare a research report.

**Pedagogy:** Lectures, Discussion, Data Collection, Data Analysis and Report Writing.

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Every student shall have an appropriate topic selected for preparing dissertation at the beginning of the fourth semester under the supervision of an Internal Guide assigned by the Head/Coordinator of the Department. The students are required to submit two copies of the Dissertation. The students shall be evaluated out of 100 marks comprising of 50 marks for dissertation and 50 marks for performance in the viva-voce.

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**Readings:**

1. Cooper & Schindler, Business Research Methods. New Delhi:TMGH.
2. Kothari, Research Methodology: Methods & Techniques, New Age Intl., NewDelhi.
3. Levin & Rubin, Statistics for Management. New Delhi:PHI.
4. Mark Gardener, "Beginning R The statistical Programing Language, Wiley India Pvt Ltd, New Delhi.
5. Naresh Malhotra, Marketing Research: An Applied Orientation, Pearson.

**COMM E403**

**IFRS AND IND AS**

**Prerequisites:** Basic knowledge of financial reporting.

**Course Objectives:** 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.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Have understanding of Indian Accounting Standard and its applicability in preparation of financial statements.

**CO2:** Understand different types of report prepared by the corporate and concept of triple bottom line.

**CO3:** Prepare statement of Cash flow statement and have broad idea about PPP and inventory valuation.

**CO4:** Gain idea about fair value measurement and the reporting practices followed of corporate.

**Pedagogy:** Lectures, Case Study Analysis and Assignments.

---

**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, Lab based assignments.

**Unit-II:** Presentation of Financial Statements (Ind AS - 1), Separate Financial Statements (Ind AS - 27), Interim Financial Reporting (Ind AS - 34), Annual Report, Triple Bottom Line, Lab based assignments.

**Unit-III:** Inventories (Ind AS - 2), Statement of Cash Flows (Ind AS-7), Property, Plant and Equipment (Ind AS16), Income Tax (Ind AS -12), Lab based assignments.

**Unit-IV:** Intangible Assets (Ind AS - 38), Impairment of Assets (Ind AS - 36), Fair Value Measurement (Ind AS 113), Leases (Ind AS - 116), Lab based assignments.

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**Readings:**

1. Chatterjee, B. D. & Jain Jinender, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann, New Delhi.
2. Maller, S., Accounting under Ind AS, Bloomsbury, New Delhi.
3. Rawat, D. S. & Jain Jinender, Students' Guide To Ind ASs (Converged IFRSs), Taxmann, New Delhi.
4. Uma Devi. R., Reporting Practices-Financial and Non-Financial, CSMFL, India.

**COMM E404            INTERNATIONAL ACCOUNTING & CORPORATE REPORTING**

**Prerequisites:** Basic knowledge of financial accounting and reporting.

**Course Objectives:** To expose students to the prevailing International Accounting Systems and to increase the employability of students in MNCs.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:**Develop Insights on the different dimensions of the international accounting.

**CO2:**Know the country differences and harmonization of accounting practices.

**CO3:**Understand the operations of foreign currency translations mechanisms & transfer pricing.

**CO4:**Know the corporate reporting practices in India.

**Pedagogy:** Lectures, Case Study Analysis and Assignments.

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**Unit-I: Introduction to International Accounting:** Concepts of International Accounting, Its Importance and Scope, Development of International Accounting, Challenges of International Accounting, Lab based assignments.

**Unit-II: Country Differences and Harmonization of Accounting Practices:** Accounting Differences & Harmonization: Concepts, Reason for Difference in Accounting Practices, Need for Harmonization, Process for Harmonization, IFRS, Institutional Efforts for Harmonization: IASC, IFAC,IOSCO, UN, OECD, Impediments to Harmonization, Lab based assignments.

**Unit-III: Foreign Currency Translations & Transfer Pricing:** Foreign Currency Translation: Concept of Foreign Currency Translation, Its Need and, Issues, Lab based assignments.

**Transfer Pricing:** Concepts of Transfer Pricing and Its Need, Factors Governing Transfer Pricing Policy, Methods of Transfer Pricing, Lab based assignments.

**Unit-IV: Corporate Reporting Practices:** Overview of Corporate Report, Evolution of Corporate Report in India, Need and Types of Corporate Reports, Lab based assignments.

**Sustainability and Other Reporting:** Triple Bottom Line Reporting, Global Reporting Initiative, ESG, Integrated Reporting, Business Responsibility Reporting, Management Discussion and Analysis, Lab based assignments.

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**Readings:**

1. Comparative international accounting -Nobes Christopher & Parker Robert, Research Education, Asia, New Delhi.
2. International accounting a user perspective-Saudagaran, Shahorkh. M, Cengage learning India Pvt. Ltd, New Delhi.
3. International Accounting, MohapatraDas. A.K., Prentic Hall of India, New Delhi.
4. International accounting, Rathore, Shirin, PHI learning, New Delhi.
5. International Accounting-Peter Walton, International Thomson Business press.



**COMM E405**

**INTERNATIONAL FINANCE**

**Prerequisites:** Basic knowledge of macroeconomics and international financial institutions.

**Course Objectives:** To provide the student a sound knowledge on international financial flows, exchange rate determination and management of financial exposure.

**Course Outcomes:** After completion of this course the students will be able to:

CO1: Acquire knowledge on international financial and monetary system.

CO2: Understand the mechanism of forex market.

CO4: Know the determination of exchange rates.

CO3: Appreciate role and importance of international financial institutions in international money flow.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I: 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, Asian Currency Crisis, Argentine Peso Crisis, Fixed vs. Flexible Exchange Rate Regimes, Lab based assignments.

**Unit-II: 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, International Money Market – Euro Currency Market, Euro Credits, Forward Rate Agreements, Euro Notes – International Bond Market - Credit Rating and Indices of International Bond Market – Types of Instruments, Lab based assignments.

**Unit-III: Foreign Exchange Markets:** 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. 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, Lab based assignments.

**Unit-IV: 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, Lab based assignments.

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**Readings:**

1. Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi 2009,5th edition
2. Shapiro, Alan. C: Multinational Financial Management, Prentice-Hall, New Delhi. 2006,8th edition
3. Cheol S. Eun, Bruce G. Resnick: International Finance Management, McGraw Hill, 2009 5th Edition.
4. Buckley, Adrian: Multinational Finance, Prentice-Hall, New Delhi, 2020 5th Edition. Open Resource: <https://www.udemy.com/course/international-finance-i/>
5. Avadhani V.A., International Finance: Theory & Practice, Himalaya Publishing House, Mumbai.
6. .C. International Finance: Management Markets & Institutions, Prentice Hall of India, New Jersey.

COMM E406

TREASURY, INVESTMENT AND RISK MANAGEMENT

**Prerequisites:** Basic knowledge of financial instruments and banks.

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

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Acquire adequate knowledge on various types of securities available for investment.

**CO2:** Gain insights on treasury management.

**CO3:** Know the means of liquidity management.

**CO4:** Understand the role of RBI and technology in treasury management.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I: 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.

**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, Lab based assignments.

**Unit-II: 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, Lab based assignments.

**Unit-III: Liquidity Management:** Objectives, Sources and Deployment, CRR, SLR, CCIL: Netting/ Elimination of Exposures, RTGS.

**Risk Analysis and Control:** Interest Rate Risk, Investment/ Trading Book, Value at Risk, Forex (Market) Risk, Lab based assignments.

**Unit-IV: 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, Lab based assignments.

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**Readings:**

1. A. V. Avadhani, Treasury Management in India, Himalaya Publishing House.
2. Biagio Mazzi, Treasury Finance and Development Banking-A Guide to Credit, Debt, and Risk, Wiley.
3. Hong Kong Institute of Bankers (HKIB), Treasury Markets and Operations, Wiley.
4. S.K. Bagchi, Treasury Risk Management, Jaico Publishing House.

COMM E407

INTERNATIONAL BANKING

**Prerequisites:** Basic knowledge on bank operations and banking technology.

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

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** To develop Insights about international banking operation

**CO2:** To know the activities of various international financial institution

**CO3:** To understand the treasury and risk mitigation

**CO4:** To develop the Skill to understand the international corporate finance

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit I: International Banking Operations:** Global Trends and Developments in International Banking (Wholesale Banking, Retail Banking, Private Banking, Inter-Bank Business ), International Financial Centres Offshore Banking Units, SEZs, Asset Liability Management, Profitability of International Banking Operations, Investment Banking, Correspondent Banking, Lab based assignments.

**Unit-II: International Financial Institutions:** IMF, IBRD, BIS, IFC, ADB, WTO, Role of IMF and World Bank in International Debt Crisis Management, Treasury And Risk Mitigation: FEMA and Regulatory Framework in India, Letter of Credit Mechanism and UCPDC/ URC/ URR Buyer's/ Sellers Credit, Lab based assignments.

**Unit-III: 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, Lab based assignments.

**Unit-IV: 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, Lab based assignments.

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**Readings:**

1. Indian Institute of Banking & Finance: International Banking, Macmillan Publisher.
2. Jhingan, M.L.: Money, Banking, International Trade and Public Finance, Vrinda Publications
3. Indian Institute of Banking & Finance: International Banking Operations, Macmillan Publisher.

**COMM E408**

**INSURANCE MANAGEMENT**

**Prerequisites:** Basic knowledge of financial intermediaries and financial services.

**Course Objectives:** To make the students aware of the various insurable risks associated with life and property and the mechanism in mitigating such risks.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Know the concept and principles of insurance contract.

**CO2:** Gain insights on life, fire and marine insurance.

**CO3:** Understand the process of claim calculation and settlement.

**CO4:** Comprehend the concept of re-insurance and legal & social aspects of investment by insurers.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I: Introduction:** Concepts & Features of Insurance, Types of Insurance; Essential of a Valid Contract, Fundamental principles of Insurance. Role of IRDA, Lab based assignments.

**Unit-II: Life Insurance:** Fundamental Principles, Procedure for Taking a Policy, Kinds of Policies.

**Fire Insurance:** Fundamental Principles, Procedure, Premium, Assignment, Types of Fire Insurance.

**Marine Insurance:** Concepts, Contract, Procedure, Fundamental Principles, Form and Types of Policies, Lab based assignments.

**Unit-III: Insurance Claim:** Claim Settlement Procedure, Claim for Loss of Stock, Claim for Loss of Profit. **Life Insurance:** Settlement of Claims, Calculation of Benefit Payable on Maturity Claims, Death Claims, Adjustment for Loans, Unpaid Premiums and Interest. Foreclosure and Alterations, Lab based assignments.

**Unit-IV: Re-Insurance:** General Features, Common Terms, Functions, Features, and Classification. Methods of Reinsurance, Proportional and Non-Proportional; Bank Assurance, Lab based assignments.

**Risk and Investment Management:** Concept, Types of Risks, Management and Control of Risks, Techniques of Risk Management. Investment: Investment Principles, Types and Legal and Social Aspect of Investment Policies of Insurance Companies, Lab based assignments.

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**Readings:**

- 1 Arif Kran, .Theory and Practice of Insurance. Educational Book House.
- 2 Ganguly Anand "Insurance Act", New Age International Publication.
- 3 Greene and Trieschemann, . Risk Insurance, South Western Publishing Co.
- 4 Grieder and Beadles, 'Principles of Insurance'.
- 5 Gupta, P.K; Insurance & Risk Management, Himalaya, Bombay.
- 6 Insurance Law Manual, Taxman, Delhi.
- 7 Mishra M.N. Insurance principles &Parctice, S. Chand, New Delhi.
- 8 Periasami, P; Principles & Practices of Insurance, Himalaya, Bombay.
- 9 Rejda: Principles of Risk Management and Insurance, Pearson Education, New Delhi.
- 10 Shama R.S., Insurance Principles and Practice. Vora, Delhi.
- 11 Study Material of Insurance Institute of India, Bombay.

**COMM E409**

**DIGITAL MARKETING**

**Prerequisites:** Basic knowledge of marketing and communication technologies.

**Course Objectives:** To help students to acquire the basic conceptual knowledge of E-Marketing and to impart skills for use of technology in marketing.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Have an insight of the Internet in India, Search Engine Optimization, and Search Advertising.

**CO2:** Develop an idea on Display advertising, Web Analytics, and Consumers Online.

**CO3:** Gain awareness about Social Media Marketing, Social Media Analytics and mobile marketing.

**CO4:** Gain knowledge on Email Marketing, Internet marketing strategy and content marketing.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I: The Adoption of Internet in India:** Search Engine Marketing, Search Engine Optimization, Measuring SEO Success, Mapping the SEO Journey, Lab based assignments.

**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 Search Network, Lab based assignments.

**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 Display Network, Lab based assignments.

**Web Analytics:** Data Type and Data Collection Technology, Web Analytics, Type of Media and Data Type, Analyzing User Behaviour, Lab based assignments.

**Consumers Online:** The Online Consumer – Decision Making Process, Consumer Segments, User Experience, Lab based assignments.

**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.**

**Mobile Marketing:** Mobile Internet in India, Mobile Marketing, Mobile Marketing Strategy, Forms of Mobile Marketing, Mobile Advertising, M-Commerce, Lab based assignments.

**Unit-IV: E-Mail Marketing:** Email Marketing in India, E-Mail Marketing Concept and Strategy, Executing Email Marketing.

**Internet Marketing Strategy and Content Marketing:**

Internet Marketing Strategy, Content Marketing, Content Marketing In India, Lab based assignments.

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**Readings:**

1. Internet Marketing: MoutusyMaity, Oxford University Press.
2. Digital Marketing: Seema Gupta- Tata Mcgraw Hill.
3. Fundamentals of Digital Marketing :Puneet Bhatia–Pearson
4. <https://ondigitalmarketing.com/learn/odm/>

**COMM E410**

**RETAIL MARKETING MANAGEMENT**

**Prerequisites:** Basic concept of marketing management.

**Course Objectives:** The objective of this course is to facilitate the understanding of conceptual aspects of Retail Management, Supply Chain Management and Brand Management.

**Course Outcomes:** After completion of this course the students will be able to:

**CO1:** Know about the concept of retailing and retail management decisions.

**CO2:** Understand the strategic retail management mechanisms.

**CO3:** Know the supply chain management in retailing.

**CO4:** Become aware of the brand management techniques.

**Pedagogy:** Lectures and Case Study Analysis.

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**Unit-I: Introduction to Retailing:** Meaning, Importance, Recent Trends, Retail Management Decision Process, Types, Opportunities.

**Retailing Management Decision:** Retail Market Segmentation and Location study, Retail Customer Buying Behaviour, Retail Marketing strategy, Retail Locations and Site Selection, Lab based assignments.

**Unit-II: Strategic Retail Marketing:** Product and Merchandise Management, Pricing Strategies, Communication-Mix and Retailing Promotion; Store Layout and Management; Servicing Retail Customers, Lab based assignments.

**Unit-III: Supply Chain Management:** Fundamentals of SCM, Demand Management, Operation Management, Logistic Management, Procure Management; Information and Technology, Performance Measurement and Control, Lab based assignments.

**Unit-IV: Brand Management:** Meaning and Importance, types, Brand Planning, Brand Positioning, Brand Equity, Lab based assignments.

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**Readings:**

1. Burman, Barry, Evans, J.E., "Retail Management", Pearson Education New Delhi.
2. Levy, Michael, Weitz, a, Barton, "Retail Management", Tata-McGraw Hill, New Delhi.
3. Pradhan, Swapna, "Retail Management", Tata-McGraw Hill, New Delhi.
4. Gilbert, D., "Retail Management", Pearson Education, New Delhi.
5. Bajaj, C., Tal Rajnish., Srivastava, Nidhi., "Retail Management", Tata McGraw Hill, New Delhi
6. Taylor, David A., "Supply Chain Management", Pearson Education, New Delhi.
7. Altekarr., R.V., "Supply Chain Management", Pearson Education, New Delhi.
8. Handfield, R.B., Nicholasm E.L., "Supply Chain Redesign", Pearson Education, New Delhi.
9. Ogden, J.R., "Integrated Retail Management", Biztantra Publication.
10. Chunawalla., S.A. "Brand Management", Himalayan Publishing House, New Delhi.
11. Henry, D., "Brand Management", Himalayan Publishing House, New Delhi.
12. Ramesh Kumar, S., "Marketing and Branding", PearsonEducatin, New Delhi.



**Non-Credit Course**

**COMM AC1 CULTURAL HERITAGE OF SOUTH ODISHA**

**Aim of the Course**

Kabi Samrat Upendra Bhanja is the master-spirit of Odia Language and Culture during Medieval period. The campus of Berhampur University has been rightly named after Kabi Samrat Upendra Bhanja as „BHANJA BIHAR“. South Odisha is the adorable storehouse of literary and cultural wealth of ancient and medieval Odisha which has elicited remarkable national acclaim. This course has been introduced with a view to familiarizing all the P.G. Students of Berhampur University with the excellent craftsmanship exemplified by the literary stalwarts including KabiSamrat Upendra Bhanja along with the Arts, Culture and Folk Tradition of South Odisha.

**Course Outcomes**

The teaching imparted to the P.G. students of Berhampur University on the various dimensions of the literary and cultural heritage of South Odisha will help them to acquire a valuable understanding of the same. They will be inspired adequately to take the positives learnt from the course and use them in future in their personal literary and cultural pursuits and thereby promote the literature and culture of Odisha on a global scale.

**This Paper consists of 50 marks with following 4 Units.**

<b>Unit-I:</b> Literary works of KabiSamratUpendraBhanja.
<b>Unit-II:</b> Other Litterateurs of South Odisha
<b>Unit-III:</b> Cultural Heritage of South Odisha
<b>Unit-IV:</b> Folk and Tribal Traditions of South Odisha

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