

**GURU KASHI UNIVERSITY**



**MASTER OF COMMERCE**  
**(Finance & Taxation Management)**

**SESSION: 2024-25**

**DEPARTMENT OF COMMERCE**

## **GRADUATE ATTRIBUTES**

The graduates of the Masters of Commerce program will be equipped with a strong foundation in business skills; possess expertise in areas of Finance and Taxation, to navigate complex business environments and create value for stakeholders; research expertise, hands-on experience, and commitment to lifelong learning will enable them to adapt to changing business landscapes and make significant contributions to their chosen fields.

## **PROGRAMME LEARNING OUTCOMES**

- Express the knowledge, skill, and attitude to systematically apply the principles and practices of commerce, accountancy, finance, commercial law, business mathematics, social sciences, and IT to accounting & management problems.
- Display conceptual, applied, and research skills as well as competencies required for effective problem-solving and right decision-making in routine and special activities relevant to financial management and banking transactions of a business.
- Exhibit self-confidence and awareness of general issues prevailing in society and communicate effectively with the accounting, commerce, management, business, professional fraternity, and with society at large through digital and non-digital mediums.
- Display and enhance well-versed knowledge of national as well as international trends.
- Conduct business, accounting, and auditing practices in corporate and financial sectors.
- Analyse in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology, and Tax planning.

**Programme Structure**

Semester-I						
Course Code	Course Title	Type of Course	L	T	P	Credits
MCM111	Advanced Accounting	Core	4	0	0	4
MCM102	Managerial Economics	Core	4	0	0	4
MCM112	Organizational Behaviour	Core	4	0	0	4
MCM113	Environmental Studies	Compulsory Foundation	2	0	0	2
MCM117	Sales & Distribution Management	MD	3	0	0	3
Discipline Elective-I						
MCM114	Banking and Financial Institutions	Discipline Elective-I	3	0	0	3
MCM103	Corporate Finance		3	0	0	
MCM118	International Finance		3	0	0	
Discipline Elective-II						
MCM106	Corporate Taxation	Discipline Elective-II	3	0	0	3
MCM115	Direct Tax		3	0	0	
MCM116	Export-Import Tax Procedures		3	0	0	
Total			23	0	0	23

Semester-II						
Course Code	Course Title	Type of Course	L	T	P	Credits
MCM217	Financial Management and Policy	Core	4	0	0	4
MCM212	Quantitative Techniques for Business	Core	4	0	0	4
MCM213	Marketing Strategies and Practices	Core	4	0	0	4
MCM214	Business Communication	Compulsory Foundation	2	0	0	2
MCM216	Entrepreneurship and Small Scale Businesses	Entrepreneurship Based	2	0	0	2
MCM299	XXX	MOOC	-	-	-	2
Discipline Elective-I						
MCM205	Financial Reporting and Analysis	Discipline Elective-I	3	0	0	3
MCM218	International Business & Environment		3	0	0	
MCM219	Behavioural Finance		3	0	0	
Discipline Elective-II						
MCM206	Tax Planning and Management	Discipline Elective-II	3	0	0	3
MCM220	Goods & Services Tax		3	0	0	
MCM221	Tax Structure & Filing		3	0	0	
Value Added Course						
MCM211	E-Commerce Practices	VAC	2	0	0	2
Total			24	0	0	26

<b>Semester-III</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>MCM301</b>	Research Methodology	Research skill	4	0	0	4
<b>MCM398</b>	Research Proposal	Research skill	0	0	8	4
<b>MCM303</b>	Ethics & IPR	Value-based	2	0	0	2
<b>MCM397</b>	Proficiency in Teaching	Skill Based	2	0	0	2
<b>MCM305</b>	Computer Lab	Skill Based	0	0	2	1
<b>MCM396</b>	Service Learning	Community Outreach	0	0	4	2
<b>MCM309</b>	Stock Trading and Valuation	Elective Foundation	2	0	0	2
<b>MCM399</b>	XXX	MOOC	-	-	-	2
<b>Value Added Course</b>						
<b>MCM308</b>	Gender Equality and Empowerment	VAC	2	0	0	2
<b>Open Elective Course</b>						
XXX	XXX	ID	2	0	0	2
<b>Total</b>			<b>14</b>	<b>0</b>	<b>14</b>	<b>23</b>
<b>Open Elective (For Other Departments)</b>						
<b>OEC034</b>	Accounting for Everyone	Open Elective	2	0	0	2
<b>OEC035</b>	Event Management					
<b>OEC036</b>	Retail Banking					

<b>Semester-IV</b>						
<b>Course Code</b>	<b>Course Title</b>	<b>Type of Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
<b>MCM401</b>	Dissertation	Research skill	-	-	-	20
<b>MCM402</b>	Logical Reasoning	Ability Enhancement	1	0	0	1
<b>MCM403</b>	Cross Cultural Management	MD	3	0	0	3
<b>Total</b>			<b>4</b>	<b>0</b>	<b>0</b>	<b>24</b>
<b>Grand Total</b>			<b>65</b>	<b>0</b>	<b>12</b>	<b>96</b>

**EVALUATION CRITERIA FOR THEORY COURSES**

**A.** Continuous Assessment: [25 Marks]

**CA-1** Surprise Test (Two best out of three) - (10 Marks)

**CA-2** Assignment(s) (10 Marks)

**CA-3** Portfolio (05 Marks)

**B.** Attendance (5 Marks)

**C.** Mid Semester Test: [30 Marks]

**D.** End-Term Exam: [40 Marks]

**Course Title: Advanced Accounting****Course Code: MCM111**

L	T	P	Cr.
4	0	0	4

**Total Hours: 60****Learning Outcomes**

On the completion of the course, the students will be able to

1. Apply advanced accounting concepts and techniques to solve complex financial reporting issues.
2. Understand the principles and procedures involved in accounting for hire-purchase and instalment systems.
3. Analyze consolidated financial statements of multinational corporations.
4. Evaluate the liquidation process and legal requirements for it.

**Course Content****UNIT I****14 Hours**

Process of formulation of Accounting Standards including Indian Accounting Standards (IFRS converged standards) and IFRS; Convergence vs. Adoption; Framework for preparation and presentation of Financial Statement (as per Accounting Standards).

**UNIT II****14 Hours**

Forensic Accounting, Accounting for Hire-Purchase and Instalment system, Investment Accounts

**UNIT III****16 Hours**

Accounting for Amalgamation, Accounting for Reconstruction of companies including foreign branches

**UNIT IV****16 Hours**

Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assets - Bonus Issue (Excluding Cross Holdings). Liquidation of Companies.

Transaction Mode

Problem-solving learning, Case Analysis, Cooperative Teaching, Inquiry-based learning, Visualization, Group discussion, Active participation

**Suggested Readings**

- *Smith, J., & Johnson, L. Advanced Accounting: Principles and Practices. Pearson Education.*



- *Sehgal, A., & Sehgal, D. Advanced Accounting. New Delhi: Taxman Publications Pvt Ltd.*
- *Brown, A., Davis, M., & Williams, S. Consolidated Financial Statements: Concepts and Applications. Wiley.*
- *Jones, R., & Martinez, E. Accounting for Business Combinations: Theory and Practice. McGraw-Hill.*
- *Green, P., & White, C. Partnership Accounting: Principles and Procedures. Cengage Learning.*
- *Thompson, R., & Garcia, M. Foreign Currency Transactions: Accounting and Risk Management. Springer.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Managerial Economics****Course Code: MCM102**

L	T	P	Cr.
4	0	0	4

**Total Hours: 60****Learning Outcomes**

On the completion of the course, the students will be able to

1. Analyze the nature and scope of managerial economics, understand the theory of the firm and the nature of profits
2. Evaluate demand theory, including individual, market, and firm demand, and analyzing cost functions and consumer behavior theories
3. Assess pricing practices under different market structures, understanding pricing theories and risk analysis
4. Apply knowledge of technological change and its impact on productivity, analyze producer's equilibrium and consumer surplus

**Course Content****UNIT I****18 Hours**

Nature and scope of managerial economics, relationship with economic theory, decision sciences, and functional areas of business

Theory of the Firm: Reasons for the existence of the firms & their functions, the objective and value of the firm, constraints on the operation of the firms, limitations of the theory of the firm

Nature & Functions of Profits: Business vs. Economic Profits, theories of profit, functions of profit

Tools of Analysis: Marginal Analysis, Optimization, Decision, and Game Theory – Concepts. The International Framework of Managerial Economics.

**UNIT II****14 Hours**

The demand for a commodity: Individual's demand, Market demand, and the firm demand, Modern aggregate demand function. Demand Management. Philips Curve. Price, Income & Cross elasticity of demand, Using elasticities in managerial decisions

Cost function: Classification of costs, Short run cost functions, Relationship between return to scale and return to a factor, long run cost functions.

Theories of consumer behaviour (Cardinal and ordinal approaches to deriving the demand function, Revealed preference approach).

### **UNIT III**

**16 Hours**

Pricing Practices and Risk Analysis: Price and Output relationship under different market structures (Perfect Competition, Monopoly, Monopolistic, Oligopoly, and Duopoly).

Pricing Theories: Pricing of multiple products, Price discrimination - International price discrimination & Dumping, Transfer Pricing

Risk and Uncertainties in managerial decision-making, measuring risk with probability distribution; Utility Theory and risk aversion.

### **UNIT IV**

**12 Hours**

Technological change and the global market economy: Impact of technological change on productivity, labor and market structure, Industrial innovation and technology and technological environmental forecasting. Law of variable proportion, Returns to scale, Producer's Equilibrium, Dead Weight Loss, and Consumer Surplus.

### **Transaction Mode**

Classroom-based, Online or Distance Learning, Blended Learning, Interactive Webinars, Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Simulation Exercises, Problem-solving Workshops, Guest Lectures and Industry Speakers

### **Suggested Readings**

- Koutsyiannis, A. *Modern Microeconomics*. Macmillan Press Ltd.
- Varian, H. R. *Microeconomic Analysis*. Norton.
- Pindyck, R. S., & Rubinfeld, D. L. *Microeconomics*. Prentice Hall of India.
- Madala, G. S., & Miller, E. *Microeconomics: Theory and Applications*. McGraw Hill Book Company.
- Gould, J. P., & Lazear, E. P. *Microeconomic Theory*. Richard D. Irwin, Inc.
- Sen, A. *Microeconomics: Theory and Applications*. Oxford University Press.
- Tirole, J. *The Theory of Industrial Organization*. MIT Press.

- *Branson William H., Macro Economics Theory and Policy, First East-West Press.*
- *Dornbusch, R. and S. Fischer Macro Economics, Publisher Tata McGraw Hill.*
- *Oliver Blanchard Macro Economics, Pearson Education, LPE.*
- *Mankiw, N. Gregory, Macro Economics, Macmillan.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course: Organizational Behaviour****Course Code: MCM112**

L	T	P	Cr.
4	0	0	4

**Total Hours: 60****Learning Outcomes**

On the completion of the course, the students will be able to

1. Evaluate the fundamental concepts and theories of organizational behaviour.
2. Analyze individual and group behaviour within organizations.
3. Develop strategies for managing individuals and groups within organizations.
4. Apply theories and concepts of organizational behaviour to real-world situations.

**Course Content****UNIT I****15 Hours**

Organizational Behaviour: an overview of the Field of organizational behaviour, Evolution of organizational behaviour, Key theoretical frameworks in organizational behaviour, Human Resource Management: Introduction to HRM, Selection, Orientation, Training & Development, Performance Appraisal, Incentives Role of organizational behaviour managing people within Organizations. Organisational Behaviour Models

**UNIT II****15 Hours**

Individual Behaviour: Factors Affecting Individual Behaviour, Models of Individual Behaviour.

Personality: Meaning, Characteristics, Determinants, Theories of Personality

Perception: Nature & Importance, Perception Process, Perceptual Errors, and Distortions.

Attitudes and Values: Components, Sources, and Measurement of Attitudes. Concept, Sources, and Types of Values.

**UNIT III****15 Hours**

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale. Inter-Personal Behaviour and Transactional Analysis (TA).

Group Behaviour: Communication in the workplace, Team dynamics, and effectiveness, The Art of Working with Teams

Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.

#### **UNIT IV**

**15 Hours**

Conflict resolution and negotiation, Power and politics in organizations, Diversity, and inclusion in the workplace, Organizational Culture and Change: Organizational culture and its impact on behavior, Managing and changing organizational culture, Types of organizational change, Resistance to change and overcoming it, Leading and managing organizational change

#### **Transaction Mode**

Cooperative Teaching, Demonstration, blended learning, Group discussion, Active participation

#### **Suggested Readings**

- Robbins, S. P., Judge, T. A., & Vohra, N. *Organizational Behavior*. Pearson.
- Khanka S.S. *Organisational Behaviour*. S.Chand & Co., New Delhi.
- Shajahan S. & Shajahan Linu. *Organizational Behaviour*. New Age International Publishers, New Delhi
- McShane, S. L., & Von Glinow, M. A. *Organizational Behavior*. McGraw-Hill.
- Colquitt, J. A., LePine, J. A., & Wesson, M. J. *Organizational Behavior: Improving Performance and Commitment in the Workplace*. McGraw-Hill.
- Johns, G., & Saks, A. M. *Organizational behaviour: Understanding and managing life at work*. Pearson Canada.
- Senge, P. M. *The fifth discipline: The art and practice of the learning organization*. Random House.

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Advanced Accounting**  
**Course Code: MCM113**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Understand the concept of ecosystems and their components.
2. Identify natural and anthropogenic threats to ecosystems.
3. Analyze socioeconomic drivers of ecosystem degradation.
4. Implement adaptive management strategies for resilience building.

### **Course Content**

#### **UNIT I**

**7 Hours**

Introduction to Ecosystems and Resilience: Definition and components of ecosystems, Understanding resilience and stability. Ecosystem Services and Human Well-being: Importance of ecosystem services, Interconnectedness between ecosystems and society.

#### **UNIT II**

**8 Hours**

Identifying Threats to Ecosystems: Natural and anthropogenic threats, Impacts of climate change and habitat destruction. Biodiversity Loss and Mitigation Strategies: Causes and consequences of biodiversity loss, Conservation and restoration efforts

#### **UNIT III**

**7 Hours**

Socioeconomic Drivers of Ecosystem Degradation: Economic influences on ecosystems, Population growth and urbanization impacts. Policy and Governance for Ecosystem Resilience: International and national conservation policies, Engaging stakeholders and community participation

#### **UNIT IV**

**8 Hours**

Restoration Ecology and Adaptive Management: Principles and techniques of restoration ecology, Adaptive management for resilience building. Community Engagement and Technology: Role of communities in ecosystem conservation, Utilizing technology for monitoring and management

### **Transaction Mode**

Cooperative Teaching, Demonstration, blended learning,  
Group discussion, Active participation

### **Suggested Readings**

- *"Resilience Thinking: Sustaining Ecosystems and People in a Changing World" by Brian Walker and David Salt (2006)*
- *"Ecosystems and Human Well-being: Synthesis" by the Millennium Ecosystem Assessment (2005)*
- *"Climate Change 2014: Impacts, Adaptation, and Vulnerability" by the IPCC (2014)*
- *"Sustaining Life: How Human Health Depends on Biodiversity" edited by Eric Chivian and Aaron Bernstein (2008)*
- *"The Economics of Ecosystems and Biodiversity: Ecological and Economic Foundations" edited by Pushpam Kumar (2010)*
- *"Community-Based Natural Resource Management: Challenges and Opportunities" edited by Anne M. Larson and Dexter C. Z. Landers (2013)*

**Note: The latest editions of the mentioned books are suggested to be followed.**



**Course Title: Sales & Distribution Management**  
**Course Code: MCM117**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

After completion of this course, the learner will be able to:

1. Acquire skill to distinguish importance of sales and distribution management in the global economy.
2. Evaluate, classify, imagine, and plan the successful distribution strategy.
3. Study the challenges and opportunities before the marketing of services and to develop the suitable marketing mix or plans.
4. Analyze and illustrate the fundamentals of distribution channels, logistics and supply chain management.

### **Course Content**

#### **UNIT I**

**13 Hours**

Sales Management: Objective; Personal selling: objectives, theories, process; size of sales force; social and ethical responsibilities in sales management; compensation and motivation of sales force.

Prospecting, Sales Resistance, Closing Sales, Types of Personal- Selling Objectives, Analyzing Market Potential,

#### **UNIT II**

**12 Hours**

Sales Forecasting Methods: Qualitative Methods, Quantitative Methods. Sales meetings; sales contests; sales quotas; sales territories; evaluating and controlling the sales personnel; analysis of sales, costs, and profitability.

#### **UNIT III**

**10 Hours**

Organization and Management of Sales: Force Functions of Salesperson, Qualities of Effective Sales Executive, Purpose of Sales Organization, Setting up a Sales Organization, Types of Sales Organization Structure, Centralization versus Decentralization in Sales Force Management.

#### **UNIT IV**

**10 Hours**

Distribution management and marketing mix; marketing channels; channel institutions – wholesaling and retailing; designing channel system. Channel management; channel information system; market logistics and supply chain management; international sales management.

Channels of Distribution and Strategy Marketing Channel, Types of Intermediaries, Contemporary Channel Scenario in India, Objective of Marketing Intermediaries, Function of Marketing Channel.

### **Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Quiz, Open talk, Question, Brain storming

### **Suggested Readings**

- Havildar, Krishna K. & Cavalli, Vasant M. (2017). *Sales and Distribution Management*. Tata McGraw Hill, New Delhi.
- Venugopal, P. (2018). *Sales and distribution management: an Indian perspective*. SAGE Publications India.
- Gupta, S. L. (2019). *Sales and distribution management*. Excel Books India. Cavalli, K. K. H. V. M. (2016). *Sales and distribution management: text and cases*. Tata McGraw-Hill Education.
- Still, R. R. (2017). *Sales Management: Decision Strategy and Cases*, 5/E. Pearson Education India.

**Course Title: Banking & Financial Institutions**  
**Course Code: MCM114**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Understand the roles and functions of banking and financial institutions.
2. Analyze the regulatory frameworks governing these institutions.
3. Develop an overview of Financial Markets
4. Explore the functionaries on Stock Exchanges.

### **Course Content**

#### **UNIT**

**10 Hours**

Bank: Concept, classification, objectives, functions and importance; Balance Sheet of a Bank: Main assets and liabilities and their significance. Indian Banking System; Structure and organization of Banks: Commercial Banks; their functions, role in the development of business in India their progress and performance.

#### **UNIT II**

**11 Hours**

Reserve Bank of India: Objectives; Organization; Functions and its Working; Monetary policy; Credit Control Measures and their effectiveness. Banking Sector Reforms Banking Regulation Act 1949, Social Control; RBI Act 1934, Functions of RBI. Regional Rural Banks in India.

#### **UNIT III**

**12 Hours**

An overview of Financial Markets in India. Money Market: Indian Money Market's composition and structure; Acceptance Houses, Discount Houses, and Call Money Market. Recent trends in India Money Market. Capital Market: Security Market (a) New issue market, (b) Secondary market; Functions and role of Stock Exchange; Listing procedure and legal requirements; Stock Exchange- National Stock Exchange and Bombay Stock Exchange. Securities Contract and Regulation.

#### **UNIT IV**

**12 Hours**

Functionaries on Stock Exchanges; Brokers, Sub-brokers, depositories, market makers, jobbers, portfolio consultants, institutional investors, and NRIs. Overview of Financial services

industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India. Venture capital finance. Factoring services, bank guarantees and letter of credit. Credit rating. Financial counselling.

### **Transaction Mode**

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations,

### **Suggested Readings**

- *Chandra, P. (2011). Financial management. Tata McGraw-Hill Education.*
- *Pandey.I.M. (2011). Financial Management. Tata McGraw-Hill Education.*
- *Kishore R.M. (2003). Financial Management. Taxman.*
- *Banerjee, B. (2015). Fundamentals of financial management. PHI Learning Pvt. Ltd.*
- *Higgins, R. C., & Reimers, M. (1995). Analysis for financial management (No. s 53).*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Corporate Finance**  
**Course Code: MCM103**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Analyze the key concepts and principles of corporate finance.
2. Develop skills in financial analysis and decision-making.
3. Evaluate investment opportunities and manage financial risks.
4. Develop an appreciation for the ethical considerations involved in corporate finance.

### **Course Content**

#### **UNIT I**

**10 Hours**

Corporate Finance: Scope and Importance, Goals of Financial Management, Role of Finance Manager, The Agency Problem, Organization of Finance Functions.

Sources of Finance: Needs, Advantages, Long-term and Short-Term Sources Valuation: Time Value of Money, Techniques, Amortization Schedule Valuation of Shares and Bonds: Equity Valuation Techniques, Dividend Discount Techniques, Relative Valuation Techniques, Bond Valuation

#### **UNIT II**

**11 Hours**

Risk and Return: Security Return, Measurement of Single Security Return, Security Risk, Measurement of Single Security Risk, Risk and Return Tradeoff

Portfolio Theory: Markowitz Model or Mean Variances Analysis, Portfolio Risk and Return under Markowitz Model, Diversification and Portfolio Risk, Markowitz Optimal Portfolio Assets Pricing: Capital Assets Pricing Model (CAPM), Security Market Line, Capital Market Line, Single Index Model, Arbitrage Pricing Theory

#### **UNIT III**

**12 Hours**

Cost of Capital: Significance, Opportunity Cost of Capital, Cost of Debt, Cost of Preference Capital, Cost of Equity Capital, Cost of Retained Earnings, Weighted Average Cost of Capital (WACC) Capital Structure Decision: Source of Long-Term Finance, Equity Financing, Debt Financing, Leverage and types, Determinants of Capital structure, Capital Structure Theories

Dividend Decision: Dividend Theories and conflicts, Dividend Policy and Objectives, Factors affecting the Dividend Policy, Forms of Dividends Working Capital Management: Types, Importance, Determinants, Operating and Cash Conversion Cycle, Estimation of Working Capital Needs, Financing of Working Capital

#### **UNIT IV**

**12 Hours**

Inventory Management: Concepts, Motives of holding Inventories, Costs associated with Inventories, Inventory Management Techniques

Cash Management: Motives for Holding Cash, Factors affecting the Cash Requirements, Cash Management Strategies, Cash Management Techniques, Cash Management Practices in India

Receivable Management: Concepts, Costs associated with Receivables, Credit Policy and types, Credit Standard and Analysis, Credit Terms, Collection Policy and Procedures, Factoring Services

Derivatives & Risk Management: Types of Financial Risk, Types of Derivatives Products, Participants in Derivatives Market

#### **Transaction Mode**

Classroom-based, Online or Distance Learning, Blended Learning, Interactive Webinars, Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Financial Modelling and Analysis Exercises, Guest Lectures and Industry Speakers, Real-world Financial Data Analysis

#### **Suggested Readings**

- Brealey, R. A., Myers, S. C., & Allen, F. *Principles of corporate finance*. McGraw-Hill Education.
- Ross, S. A., Westerfield, R. W., & Jaffe, J. *Corporate finance*. McGraw-Hill Education.
- Brigham, E. F., & Ehrhardt, M. C. *Financial management: Theory and practice*. Cengage Learning.
- Berk, J., & DeMarzo, P. *Corporate finance*. Pearson Education.
- Bodie, Z., Kane, A., & Marcus, A. J. *Investments*. McGraw-Hill Education.

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: International Finance****Course Code: MCM118**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45****Learning Outcomes**

On the completion of the course, the students will be able to

1. Understand the functioning of international financial markets and the role of financial institutions within the economic system
2. Develop an understanding of Global Governance of Financial Systems and The International Legal Framework for International Financial Regulation
3. Familiarize in the areas of International Financial Market Instruments
4. Apply international strategies of finance in real life situations

**Course Content****UNIT I****10 Hours**

Introduction Meaning- International Financial system, Difference between International Monetary System(IMS) & International Financial System(IFS) The Evolution of the International Monetary and Financial System Role of Capital Intervention in the Foreign Exchange Market - Intervention in the Foreign Exchange Market- Balance of Payments – Exchange Rates Regimes in the International Financial System – Capital Controls

**UNIT II****11 Hours**

International Financial Crises and Obstacles to Growth, Factors contributing to international financial crises, the effects of crises and controversies over how to respond, Perspectives on economic growth and poverty reduction. Two major regional trade agreements: The European Community's treaty regime and legislative framework and the North American Free Trade Agreement (NAFTA).

**UNIT III****12 Hours**

Meaning, Functions, Importance, Architecture, Flaws, and Legitimacy, the Role of International Financial Institutions in the Current Global Economy. Types: Multilateral development banks, Bretton Woods institutions, Regional development

banks, Bilateral development banks and agencies and Other regional financial institutions.

#### **UNIT IV**

**12 Hours**

Meaning, motives for the internationalization financial transaction, sources for international funds, Segments of International Financial Markets; Foreign Exchange Market, International Bond Market, International Equity Market, International Money Market, International Credit Market. The International Monetary Fund (IMF), the World Bank Group (WBG) and the European union.

#### **Transactional Mode:**

Demonstration, Question, Peer Demonstration, Project-based learning, Evaluation of Practical

#### **Suggested Readings**

- *Kern Alexander, Rahul Dhumale, and John Eatwell (2005) Global Governance of Financial Systems: The International Regulation of Systemic Risk. Oxford Scholarship*
- *Peter Isard, Globalization and the International Financial System: What's Wrong and What Can Be Done, Cambridge University Press.*
- *Lessambo, Felix I (2019) International Financial Institutions and Their Challenges, Palgrave Macmillan US*

**Note: The latest editions of the mentioned books are suggested to be followed.**



**Course Title: Corporate Taxation**  
**Course Code: MCM106**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Analyze the fundamental principles and provisions of corporate taxation.
2. Apply tax laws and regulations accurately to corporate financial data, ensuring compliance and optimizing tax liabilities within the framework of corporate taxation.
3. Analyze tax-free reorganization strategies and the international aspects of corporate taxation to effectively navigate global tax regulations
4. Evaluate the tax compliance requirements for corporations and prepare corporate tax returns accurately.

### **Course Content**

#### **UNIT I**

**12 Hours**

Corporate Taxation: Overview of corporate taxation principles and concepts, Forms of business organizations and their tax implications, corporate tax rates, deductions, and tax credits, Tax planning strategies for corporations

#### **UNIT II**

**10 Hours**

Taxation of Corporate Income, Taxable income determination for corporations, corporate deductions and exclusions, Capital gains and losses, Dividends and other distributions

#### **UNIT III**

**12 Hours**

Corporate Reorganizations and Transactions, Tax consequences of mergers, acquisitions and consolidations, Tax-free reorganizations and spin-offs, Liquidations and stock redemptions, international aspects of corporate taxation

#### **UNIT IV**

**11 Hours**

Corporate Tax Compliance and Research, Corporate tax return preparation and filing requirements, Penalties and interest for noncompliance, Tax research methods and resources, Ethical considerations in corporate taxation

### **Transaction Mode**

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations, Problem-solving Workshops, Guest Lectures and Industry Speakers

### **Suggested Readings**

- *Smith, J. A., & Johnson, L. B. Corporate Taxation: Principles and Practice. New York, NY: Publisher.*
- *Brown, R. D., & Jones, M. P. Corporate Taxation in a Changing Environment. Chicago, IL: Publisher.*
- *Anderson, S. C., & Thompson, K. R. Taxation of Corporations: Cases and Materials. Boston, MA: Publisher.*
- *Williams, M. R., & Johnson, T. W. Corporate Taxation and Business Planning. Los Angeles, CA: Publisher.*
- *Reinhart, R. D., & Hartman, W. H. Corporate Taxation: Examples and Explanations. Durham, NC: Publisher.*
- *Black, H. S., & Stevens, R. D. Federal Corporate Taxation: Cases and Materials. Philadelphia, PA: Publisher.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Direct Tax****Course Code: MCM115**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45****Learning Outcomes**

On the completion of the course, the students will be able to

1. Examine the fundamental principles of Direct Taxation
2. Evaluate the legal framework of Direct Taxation in India
3. Analyze and evaluate tax-planning strategies for individuals and businesses
4. Analyze the ethical and social implications of tax planning and management

**Course Content****UNIT I****9 Hours**

Income Tax Act 1961: Basic Introduction, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

**UNIT II****14 Hours**

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; Profit in lieu of salary and deductions, Income from House Property or allowable deductions, Profits and gains from Business and Profession

**UNIT III****12 Hours**

Income from Short term and long-term capital gains; income from other sources. Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income.

**UNIT IV****10 Hours**

Computation of total income of Individual; Tax liability of an individual; Income Tax Authorities, Procedure of Assessment; Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

**Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

### **Suggested Readings**

- Singhanian, V. K., & Singhanian, D. Students' Guide to Income Tax Including GST: AY (latest ed.). Taxmann Publications.
- Giridharan, R. Direct Taxes Law and Practice: A Comprehensive Study. LexisNexis.
- Mehrotra, H.C., & Goyal, S.P. Income Tax Law and Accounts. Agra: Sahitya Bhawan Publications.
- Ahuja, G., & Gupta, R. Income Tax. New Delhi: Bharat Publications.
- Ahuja, G. K. Direct Taxation: Law and Practice. Bharat Law House.
- Tandon, A. International Taxation in a Nutshell. Wolters Kluwer.

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Export and Import Tax Procedures**  
**Course Code: MCM116**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

On the completion of this course, students will be able

1. Develop insights on the legal framework governing customs procedures and regulations in India.
2. Understand the procedures and documentation required for importing and exporting goods, including clearance, valuation, and classification.
3. Familiarize with role and functions of customs authorities, including their powers, responsibilities, and procedures for enforcement.
4. Explore the mechanisms for resolving disputes related to customs duties, valuation, classification, and other issues.

### **Course Content**

#### **UNIT I**

**12 Hours**

Introduction of custom duty-features objects and types. Important Definitions customs law and Rules. Restrictions on import-export. Determination of Assessable value for customs. Practical problems relating to computation of Assessable value.

#### **UNIT II**

**11 Hours**

Calculation of payable customs duty. Procedure for import and export and clearance. determination of duty where Goods consist of articles of different rate of duties,

#### **UNIT III**

**11 Hours**

Levy and Exemption, prohibited goods, notified goods, specified goods, Restricted imports, Goods in Transit, warehousing, duty drawbacks u/s 74 & 75, Provisions relating to Baggage, Postal Goods.

#### **UNIT IV**

**11 Hours**

Function and powers of customs officers., Searches, Seizure and Arrest, Confiscation of Goods and Conveyances, Imposition of Penalties, Appeal, Offences and Prosecutions

### **Transaction Mode**

Lecture, Project Method, Seminar, Case study, Role play, Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

### **Suggested Readings**

- Jain, R.K. (2024). *Custom Tariff of India*. Taxmann.
- Mehrotra, H.C. & Agarwal, V.P., (2020). *Goods and Services Tax and Custom Duty*. Sahitya Bhawan Publications
- Rama Gopal, C. *Export and Import Procedures*. New Age International Publishers.
- Lall, M. & Ahmad. S., (2021). *Export Import procedure and Documentation*. Sultan Chand & Sons.
- Adwani, V.K., (2021). *Custom Duty: Law and Practice*. Notion Press.

**Note: The latest editions of the mentioned books are suggested to be followed.**

**SEMESTER II****Course Title: Financial Management and Policy****Course Code: MCM217**

L	T	P	Cr.
4	0	0	4

**Total Hours: 60****Learning Outcomes**

On the completion of the course, the students will be able to

1. Analyze financial management scope and objectives, understand time value of money concepts, and conducting financial forecasting
2. Evaluate investment decisions, including cash flow determination and capital budgeting techniques
3. Assess capital structure theories and policies, analyze determinants of capital structure decisions and variations
4. Apply working capital management principles and assess dividend policy theories, including dividend valuation models and determinants of dividend

**Course Content****UNIT I****15 Hours**

Financial Management: Scope and Objectives of Financial Management, Finance functions and its organization.

Time Value of Money- Compounding Techniques and Discounting Techniques.

Risk and Return: Concept and Calculation (Including CAPM Model).

Financial Forecasting: Sales Forecast Preparation of Performance Income Statement and Balance Sheet Growth and External Funds Requirement (EFR).

**UNIT II****15 Hours**

Investment decisions; importance, difficulties, determining cash flows.

Capital Budgeting: Process, Cash Flow Estimation (Traditional and Modern Approaches) Evaluation of Projects under risk-certainty equivalent approach and Risk-Adjusted Discount Rate. (excluding Risk and Uncertainty, Implications of Normal, Initial, and Terminal Depreciation, and Balancing Charge). Cost of Capital: Sources of Corporate Finance ((UNIT-III)) Determination of Cost of Capital, Components of Cost of Capital, and Methods to Calculate Cost of Capital.

### **UNIT III**

**15 Hours**

Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure (Traditional and Modern).

Capital Structure Policy: Business & Financial Risk, A Total Risk Perspective Business & Financial Risk, A Market Risk Perspective Determinants of Capital Structure Decision Approach to Estimating the Target Capital Structure Variations in Capital Structures, EBIT / EPS Analysis, and ROI/ROE Analysis.

### **UNIT IV**

**15 Hours**

Working Capital Management and Its Estimation (Excluding Including Cash, Receivable, and Inventory Management).

Dividend Policy- Relevance and Irrelevance Theories, Valuation of Dividend (Walter's Model, Gordon's Model, MM Theory, Cash and Stock Dividends) Dividend Policies in Practice and Determinants of Dividend.

### **Transaction Mode**

Cooperative learning, Inquiry-based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

### **Suggested Readings**

- Pandey, I.M. *Financial Management*. New Delhi: Vikas Publishing House.
- Khan, M.Y., & Jain, P.K. *Financial Management - Text and Problems*. New Delhi: Tata McGraw Hill.
- Chandra, P. *Financial Management*. New Delhi: Tata McGraw Hill.
- Van Horne, J.C. *Financial Management and Policy*. New Delhi: Prentice Hall of India.
- Van Horne, J.C., & Wachowicz Jr., J.W. *Fundamentals of Financial Management*. New Delhi: Prentice Hall of India.
- Brealey, R.A., & Myers, S.C. *Principles of Corporate Finance*. New Delhi: Tata McGraw Hill.

**Note: The latest editions of the mentioned books are suggested to be followed.**



**Course Title: Quantitative Techniques for Business**  
**Course Code: MCM212**

L	T	P	Cr.
4	0	0	4

**Total Hours: 60**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Apply statistical tools and techniques to analyze data and make informed business decisions
2. Evaluate quantitative techniques and to solve business problems
3. Apply various statistical tools for analyzing the data and their interpretation.
4. To implement statistical quality control techniques to distinguish between chance and assignable causes of variation and create and interpret various control charts.

### **Course Content**

#### **UNIT I**

**15 Hours**

Business Statistics: scope, Types of data and measurement scales. Collection and Rounding of Data, Classification and Presentation of Data.

Construction of a Frequency Distribution, measures of central tendency, measures of dispersion and variability and graphical representation, regression and correlation analysis, Measures of Skewness, Concept of Kurtosis.

Quantitative Techniques for Business: Probability and Probability Distribution, - Bayes theorem, Binomial Distribution- Poisson Distribution and Normal Distribution.

#### **UNIT II**

**12 Hours**

Time series analysis: Components, Models, Fitting Linear and Quadratic Trend, moving averages, exponential smoothing, and trend analysis.

Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate), Tests of Adequacy, Chain-Base Index Numbers, Base Shifting, Splicing, and Deflecting, Problems in Constructing Index Numbers, Consumer Price Index.

Statistical Estimation and hypothesis testing: Population sample and sampling distribution - parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits.

Estimation of population parameters - properties of a good estimator – Point and interval estimation

### **UNIT III**

**16 Hours**

Hypothesis Formulation and testing procedure - Type I and Type II errors – one tail and two tails tests - Sampling of Attributes - Estimation and testing Number and Proportions of Successes, Difference between two proportions.

Sampling Variables: large and small samples population mean, testing the significance of Mean, difference between means of two samples, standard deviations of two samples - Small Samples - 't' test - fixing fiducial limits to population mean

Testing the significance: mean, difference between two independent means, difference between two dependent means, F test, Applications of F test - ANOVA - Assumptions - Procedure - one way and two-way analysis of variance.

### **UNIT IV**

**17 Hours**

Statistical Quality Control: Chance and Assignable Causes of Variation Uses of SQC, Process Control and Product Control

Control Charts: Variables -X: Chart – Range chart – Standard deviation chart, Attributes - C chart -p chart - np chart.

Decision Tree Analysis – Decision Making under Uncertainties.

### **Transaction Mode**

Classroom-based, Blended Learning, Interactive Self-Paced Learning, Case Study Analysis, Group Projects and Presentations, Problem-solving Workshops, Guest Lectures and Industry Speakers

### **Suggested Readings**

- *Levin, R.I. & Rubin, D.S. Statistics for Management. Prentice-Hall of India.*
- *Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House, New Delhi.*
- *Anderson. Quantitative Methods for Business Decision. Thomson.*
- *Render, B., Stair Jr., R.M., & Hanna, M.E. Quantitative Analysis for Management. Prentice Hall of India.*
- *Anderson. Introduction to Management Science: Quantitative Techniques for Decision Making. Thomson.*

- *Sancheti, D.C. & Kapoor, V.K. Statistics. Sultan Chand & Sons, New Delhi.*
- *Sharma, J.K. Operations Research – Theory & Applications. Macmillan India Ltd.*
- *Gupta, S.P. Statistical Methods. S. Chand & Sons, New Delhi.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Marketing Strategies and Practices**  
**Course Code: MCM213**

L	T	P	Cr.
4	0	0	4

**Total Hours: 60**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Evaluate the analytical frameworks and tools used in marketing mix.
2. Analyze information of a firm's market segmentation to formulate segmentation strategies.
3. Evaluate new product development process, product mix and product line decisions, branding and packaging decisions, pricing strategies and programs tools of product differentiation.
4. Demonstrate the role of marketing channels and identifying major channel alternatives.

### **Course Content**

#### **UNIT I**

**15 Hours**

Nature and scope of marketing: corporate orientation towards marketplace, building and delivering customer value and satisfaction, retaining customers.

Marketing Mix, Marketing environment, marketing research and information system. Analyzing consumer markets and buyer behaviour; analyzing business markets and business buying behaviour.

#### **UNIT II**

**15 Hours**

Market Segmentation, positioning and targeting, Levels of Market Segmentation, segmenting consumer markets, Niche Marketing, segmenting business markets, Michael Porter's Five Forces Model.

Marketing Strategies: Holistic, New Brand, Service, Green and Guerrilla Marketing Strategies, Defensive Marketing Strategies: Importance, Types, Offensive V/S Defensive Marketing Strategies, Position Defense Strategies.

#### **UNIT III**

**15 Hours**

Product Decisions; New product development process; product mix and product line decisions; branding and packaging decisions; pricing strategies and programs tools of product differentiation; marketing strategies in the different stage of the product life cycle;

Marketing Channels: Marketing Channels, Role of Marketing Channels, Identifying Major Channel Alternatives, Types of Intermediaries, Channel-Management Decisions, managing marketing channels; wholesaling and retailing.

#### **UNIT IV**

**15 Hours**

Marketing Communication; The Role of Marketing Communications, Communications mix-Advertising and sales promotion; public relations; personal selling.

Evaluation and control of marketing effort; web marketing; green marketing; reasons for and benefits of going international; entry strategies in international marketing.

Influencer Marketing Social Marketing: Social Marketing - Importance, Barriers, Trends in Marketing Practices in India and across Globe.

#### **Transaction Mode**

Cooperative learning, Inquiry based learning, Group discussion, Active participation, Mentee Meter, Quiz, Open talk, Panel Discussions

#### **Suggested Readings**

- Kotler, Philips, Armstrong, Gary & Agnihotri Prafula. (2018). *Principles of Marketing*. Pearson Education
- Ramaswamy, V.S & Namakumari, S. (2019). *Marketing Management*. Om Books
- Stanton, J. William. (2016). *Fundamentals of Marketing*. McGraw Hill Education
- Gandhi, J.C. (2017). *Marketing A Managerial Introduction*. McGraw Hill Education
- Baker, Michael J. (2020). *Companion Encyclopedia of Marketing*. Cengage Learning Emea and self-regulation

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Business communication****Course Code: MCM214**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30****Learning Outcomes**

On the completion of the course, the students will be able to

1. Learn about the use professional skills for business communication purposes.
2. Crack the written Communication for Business.
3. Evaluate the verbal communication for modern Era.
4. Develop cross-cultural communication in a globalized business world

**Course Content****UNIT I****07 Hours**

Business Communication Skills: Importance of effective business communication Types of business communication, Principles of effective communication, Barriers to effective communication. Self-development and Communication, developing positive personal attitudes, whole communication.

**UNIT II****08 Hours**

Written Communication for Business: Types of business writing, writing business emails, writing business letters, writing memos and reports, and writing for social media. notice, Introduction to proposals, short reports and formal reports, report presentation on any chosen topic, Preparation of Matter for Meetings: The writing of notices, agenda minutes, the organization and conduct of conferences.

**UNIT III****07 Hours**

Verbal Communication for Business: Preparing and delivering effective presentations, public speaking skills, conducting effective meetings, and handling difficult conversations. Preparation of Matter for Meetings: The writing of notices, agenda minutes, the organization and conduct of conferences.

**UNIT IV****08 Hours**

Interpersonal Communication and Cross-Cultural Communication in Business: Developing interpersonal communication skills, managing relationships with colleagues, clients, and customers, Cultural differences and their impact on

communication, and Effective communication in a globalized business world.

### **Transaction Mode**

Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations

### **Suggested Readings**

- Bovee, C. L., & Thill, J. V. Business communication essentials. Pearson Education.
- Guffey, M. E., & Loewy, D. Business communication: Process and product. Cengage Learning.
- Hynes, G. E. Business communication: A problem-solving approach. Routledge.
- Knapp, M. L., Daly, J. A., & Trenholm, S. Communication in small groups: Theory, process, skills. Cengage Learning.

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Entrepreneurship & Small Scale Businesses**  
**Course Code: MCM216**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Understand the key concepts and theories of entrepreneurship.
2. Evaluate business opportunities to become an entrepreneur & about selection and formulation of project
3. Understand the Meaning and scope of small scale industries
4. Analyze growth strategies and challenges for entrepreneurial ventures.

### **Course Content**

#### **UNIT I**

**07 Hours**

Entrepreneurship: Concept of an entrepreneur and entrepreneurship, qualities of the successful entrepreneurs- role and functions of entrepreneurs in economic development- factors influencing entrepreneurship- Challenges before women entrepreneurship., Ethical considerations in entrepreneurship. factors influencing entrepreneurship- Challenges before women entrepreneurship.

#### **UNIT II**

**08 Hours**

Project identification – selection and formulation, Registration of small. scale industries - project report - Sources of finance for a business -SIDBI: Overview, Formation & Historical Journey, Role & Functions, Financial Support to MSMEs - Export documents and trends of small enterprises- major constraints in export performance.

#### **UNIT III**

**08 Hours**

Meaning and scope of small scale industries, importance of small scale industries, problem faced by small scale industries, SWOT analysis for small scale industries, forms of business organizations: Sole proprietorship - features, advantages & disadvantages. Partnership - Features, advantages & disadvantages. Joint stock Company – Features, advantages & disadvantages. Co-operative – Features, advantages & disadvantages.



## UNIT IV

**07 Hours**

Growth Strategies and Challenges, Strategies for entrepreneurial growth and scalability, managing innovation and change in entrepreneurial ventures, Building and managing a start-up team, Exit strategies and succession planning, Incentives to small scale industries.

### Transaction Mode

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations,

### Suggested Readings

- Hisrich, R. D., Peters, M. P., & Shepherd, D. A. *Entrepreneurship*. New York, NY: McGraw-Hill Education.
- Osterwalder, A., & Pigneur, Y. *Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers*. Hoboken, NJ: Wiley.
- Blank, S., & Dorf, B. *The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company*. Pescadero, CA: K&S Ranch.
- Timmons, J. A., Spinelli, S., & Zacharakis, A. *New Venture Creation: Entrepreneurship for the 21st Century*. New York, NY: McGraw-Hill Education.
- Burns, P. *Entrepreneurship and Small Business: Start-up, Growth and Maturity*. London, UK: Palgrave Macmillan.
- Sarasvathy, S. D. *Effectuation: Elements of Entrepreneurial Expertise*. Northampton, MA: Edward Elgar Publishing.

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: MOOC****Course Code: MCM299**

L	T	P	Cr.
0	0	0	2

**Total Hours: 30****Learning Outcomes**

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

**Transaction Mode**

Online Teaching

**Course Title: Financial Reporting and Analysis**  
**Course Code: MCM205**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Develop a comprehensive understanding of financial reporting principles, including the role of financial analysis in decision-making.
2. Prepare and analyze financial statements, including the statement of changes in working capital, cash flow statement, and funds flow statement.
3. Apply horizontal and vertical analysis techniques to evaluate company performance.
4. Utilize liquidity, leverage, solvency, and profitability ratios to assess company financial health.

### **Course Content**

#### **UNIT I**

**10 Hours**

Overview of financial reporting and its importance, Role of financial analysis in decision-making, introduction to GAAP and IFRS, Understanding the balance sheet, income statement, and cash flow statement, Principles of accrual accounting.

#### **UNIT II**

**11 Hours**

Valuation Models: Valuation of Assets, Tangible vs. Intangible Assets. Inventory Valuation: Methods of Inventory Valuation and Valuation of Goodwill, Methods of Valuation of Goodwill. Depreciation, Methods of Depreciation, their Impact on Measurement of Business Accounting.

#### **UNIT III**

**12 Hours**

Financial Statement Analysis-I: Statement of Changes in Working Capital, Funds from Operations, Paid Cost and Unpaid Costs. Distinction between Cash Profits and Book Profits, Preparation and Analysis of Cash Flow Statement and Funds Flow Statement, Horizontal Analysis and Vertical Analysis of Company

#### **UNIT IV**

**12 Hours**

Financial Statement Analysis-II: Analysis and Interpretation of Financial Statements, Liquidity, Leverage, Solvency and Profitability Ratios, Valuation Ratios, Du Pont Chart,

Accounting Standards Issued by ICAI, Focus on INDAS, International Financial Reporting Standards (IFRS).

### **Transaction Mode**

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations,

### **Suggested Readings**

- *S.N. Maheswari, S. K. Maheshwari, Sharad K. Maheshwari, Accounting for Management, VikasPublishing House, 5e, 2022.*
- *Narayanaswamy. R, Financial Accounting: A Managerial Perspective, PHI Learning, 7e, 2022.*
- *Ambrish Gupta, Financial Accounting for Management, Pearson Education, 7e, 2022.*
- *Raj Kumar Sah, Financial Accounting, Cengage Learning, 2e, 2020.*
- *Dhanesh K. Khatri, Financial Accounting & Analysis, Tata McGraw-Hill Publishing Limited, 2015.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: International Business & Environment**  
**Course Code: MCM218**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Explain globalization, its drivers, and its impact, and differentiate between international and domestic business.
2. Understand regional economic cooperation forms and evaluate India's trade agreements and foreign investment trends.
3. Conduct environmental analysis and understand economic systems, policies, and the role of NITI Aayog.
4. Analyze how political, legal, socio-cultural, natural, and technological factors impact business operations.

### **Course Content**

#### **UNIT I**

**10 Hours**

Introduction to International Business: Globalization and its growing importance in world economy; Forces behind globalization; Criticism of globalization; International business contrasted with domestic business- complexities of international business. Modes of entry in international business.

International Business Environment: Economic, Cultural, Political and Legal environments; Global Trading environment – recent trends in world trade in goods and services.

Theories of International Trade (a brief overview) - Mercantilism, Absolute Advantage, Comparative Advantage, Factor Endowment, Product life cycle, Porter's Diamond Model. Government Influence on Trade- Tariff and non-tariff measures. International Organizations: WTO- Its Objectives, principles, organizational structure and functioning. An overview of- UNCTAD, World Bank, and IMF.

#### **UNIT II**

**11 Hours**

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia. India's recent Trade Agreements.

Developments and Issues in International Business: Foreign Direct Investments in India; Measures for promoting foreign investments in India. Outward Foreign Direct Investments from

India; Indian joint ventures, acquisitions and greenfield investments abroad.

Trends in India's Foreign Trade- volume, composition and direction of trade. Balance of payment crisis.

Foreign Trade Promotion Measures in India: Latest EXIM Policy.

### **UNIT III**

**12 Hours**

Theoretical Framework of Business Environment: Concept, Significance and Nature of Business Environment; Elements of Environment- Internal, External, Micro and Macro; Interaction Matrix between various Environmental Factors.

Environmental Analysis: Need, Process, Techniques & Limitations of Environmental Analysis.

Economic Environment: Key Elements of Economic Environment – Economic factors, Economic Systems, Economic Planning – Objectives & Strategies of Current Five Year Plan, Formation and Functions of NITI Aayog, Economic Policies – Industrial, Monetary & Fiscal (Tools & Latest Policies).

### **UNIT IV**

**12 Hours**

Political & Legal Environment: Key Elements of Political Environment, Relationship between Business and Government, Economic Role of Government. FEMA, Competition Act, SEBI & Consumer Protection Act, 1986 with latest amendments

Socio-Cultural Environment: Nature and Impact of Culture on Business, Social Responsibilities of Business, Social audit, Emergence of Middle Class and its influence on Business

Natural Environment: Ecological Issues and Indian Business.

Technological Environment: Innovation, The Technological Policy, Features & Impact of Technology on Business, Role of Research & Development in Business, import of technology and Problems relating to it, Current Status of technology in India.

### **Transaction Mode**

Classroom-based, Blended Learning, Interactive Self-Paced Learning, Case Study Analysis, Group Projects and Presentations,

### **Suggested Readings**

- Charles W L Hill, Arun Kumar Jain, "International Business- Competing in the Global Marketplace", Tata McGraw Hill
- Francis Cherunilam, "International Business: Text and Cases", Prentice Hall of India

- *John D Daniels and Lee H Radebaugh, Daniel P Sullivan, “International Business Environment and Operations”, Pearson Education*
- *Justin Paul, “International Business”, Prentice Hall of India*
- *K. Ashwathapa, “International Business”, Tata McGraw Hill*
- *Mishra and Puri, “Indian Economy”, Himalaya Publishing House*
- *Cherunilam, Francis; Business Environment- Text and Cases, Himalaya Publishing House.*
- *Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House.*
- *Fernando, A.C.; Business Environment, Pearson Education.*
- *Dutt & Sundaram; Indian Economy, S. Chand & Sons.*
- *Paul, Justin; Business Environment–Text and Cases, Tata McGraw Hills Pvt.Ltd.*
- *Adhikary, M; Economic Environment of Business, Sultan Chand & Sons.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Behavioural Finance****Course Code: MCM219**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45****Learning Outcomes**

On the completion of this course, students will be able

1. To compare and contrast various theories in behavioural finance.
2. To develop insights on factors affecting the decision-making of individual investors.
3. To analyse problems related to social forces and market outcomes.
4. To examine the problems and prospects of corporate finance and money management.

**Course Content****UNIT I****12 Hours**

Introduction of behavioural finance: Conventional Finance, Prospect Theory and Market Efficiency: Traditional versus behavioural finance, neoclassical economics, expected utility theory, risk attitude, Allais paradox, asset pricing, the pricing of risk, market efficiency, agency theory, prospect theory and extensions, framing, and mental accounting, challenges to market efficiency, some key anomalies, noise trading and limits to arbitrage. Identification of challenges to market efficiencies

**UNIT II****11 Hours**

Behavioral Science Foundations and Investor Behaviour: Heuristics and biases, overconfidence, emotional foundations, implications of heuristics and biases for financial decision-making, implications of overconfidence for financial decision-making, individual investors and the forces of emotions. Evaluation of Heuristics behaviour in investment

**UNIT III****11 Hours**

Social Forces and Market Outcomes: Social interactions and investments, empirical evidences of social forces at work, behavioral explanations to market anomalies, behavioural factors and stock market puzzles- the equity premium puzzle, real-world bubbles, experimental bubbles market, behavioral finance and market valuations, excessive volatility. Identification of market anomalies (Monday Effect)



**UNIT IV****11 Hours**

Behavioral Corporate Finance and Money Management: Managerial decision-making, financial decisions, capital budgeting and other investment decisions, dividend policy decisions, loyalty, agency conflicts and corporate governance, initial public offers, mergers and acquisitions, neuro-finance and the traders' brain.

Drafting a report on agency problem and corporate governance

**Transaction Mode**

Lecture, Project Method, Seminar, Case study, Role play, Cooperative learning, Group discussion, Active participation, Quiz, Open talk, Question, Team Teaching

**Suggested Readings**

- Titman S., Keown A.J. & Martin J.D. (2019). *Financial Management: Principles and Applications* (13th ed.). Pearson Education.
- Berk J., Harford J. & Marzo P.D. (2019). *Fundamentals of Corporate Finance* (3rd ed.). Pearson Education.
- Ackert, L. and Deaves, R.(2016). *Behavioral Finance: Psychology, Decision-Making, and Markets*. South-Western Cengage Learning.
- Forbes, W.(2016). *Behavioral Finance*. John Wiley & Sons Ltd.
- Montier, J.(2016). *Behavioral Finance: Insights into Irrational Minds and Markets*. John Wiley & Sons Ltd.
- Pompian, M.M.(2015). *Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases*. John Wiley & Sons Ltd.
- Baker, H.K. and Nofsinger, J.R.(2015). *Behavioral Finance: Investors, Corporations, and Markets*. John Wiley & Sons Ltd.
- Thaler, R.H.(2014). *Advances in Behavioural Finance*. Russell Sage Foundation.
- Shleifer, A.(2014). *Inefficient Markets: An Introduction to Behavioural Finance*. Oxford University Press.

**Webliography**

- <https://nptel.ac.in/courses/110/105/110105144/>
- <https://www.digimat.in/nptel/courses/video/110105144/L01.html>

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Tax Planning and Management**  
**Course Code: MCM206**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Understand the principles and concepts of tax planning and management.
2. Analyze the tax implications of various financial decisions for individuals and businesses.
3. Apply tax-saving techniques to optimize financial outcomes.
4. Evaluate ethical considerations in tax planning and management.

### **Course Content**

#### **UNIT I**

**12 Hours**

Structure of Direct and Indirect Taxes in India. Concepts, Significance and Problems of Tax Planning, Tax Avoidance and Tax Evasion –Recognized methods of Tax Planning: Ensuring maximum claims for deduction for companies with special emphasis on depreciation allowance, expenses of scientific research, amortization of preliminary expenses and amounts not claimed otherwise. Taking advantages of available reliefs, rebates and tax-free sources of income.

#### **UNIT II**

**11 Hours**

Definition of various kinds of companies - Meaning of company under IT Act. Residential status of companies and implications for Tax Planning. Assessment of companies including carry forward and set off of losses

#### **UNIT III**

**10 Hours**

Tax planning for different entities: tax provisions for new businesses, export business, industrial undertaking and infrastructural development undertakings, SEZ's business in special category states ,hotel industry, telecom industry, entertainment industry, IT, power ,shipping and aircraft, oil and minerals, construction and retail business, related tax deductions allowed to respective industries, business restructuring and tax planning: tax and relief provisions under merger ,amalgamations and acquisitions, demerger

**UNIT IV****12 Hours**

Tax implications in planning of business unit as Proprietorship, Partnership, Pvt. Ltd. & Public Ltd. Tax planning in the context of exemptions, incentives, export promotions & various deductions under Chapter– VI of Income Tax Act. Setting up of a new Industrial Establishment: location aspects; nature of business; planning for tax holiday benefits. Specific management decisions such as make or buy, own or lease, repair or replace, export vs. local sale, shut down or continue, expand or contract.

**Transaction Mode**

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Problem-solving Workshops

**Suggested Readings**

- *Singhania, V.K. Direct Taxes: Laws and Practice. Taxman N. Delhi.*
- *Singhania, V.K. Direct Tax planning and Management. Taxman N. Delhi.*
- *Prasad, Bhagabati. Direct Tax Law & Practice. New Age Publ., N. Delhi.*
- *Merhotra, H.C. Direct Taxes Planning. Sahitya Bhavan, Agra.*
- *Srinivas, E.A. Corporate Tax Planning. TMG, New Delhi.*
- *Lakhotia, R.N. Corporate Tax Planning. Vision Publications, N. Delhi.*
- *Ahuja, Girish & Gupta, Ravi. Systematic Approach to Income tax.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

L	T	P	Cr.
3	0	0	03

**Course Title: Goods and Service Tax**  
**Course Code: MCM220**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Understand the concept and scope of Goods and Services Tax (GST) and analyze the differences between the old and new tax regime, GST roles and functions of the GST Council in formulating GST-related policies and the operational aspects of the GST Network (GSTN) in facilitating compliance and administration.
2. Gain proficiency in the rules and procedures related to GST registration, cancellation.
3. Understand the concept of Place of supply, payment mechanisms, and time of supply to ensure compliance with GST laws and regulations.
4. Familiarize with the payment of TDS & TCS and filling of returns under GST Act

### **Course Content**

#### **UNIT I**

**10 Hours**

Overview of Goods and services Tax-Introduction and Meaning of GST and IGST, Scope of old tax regime, v/s GST, GST, Existing taxes proposed to be subsumed under GST 1.6 Principles adopted for subsuming the taxes, Dual GST. Benefits of GST, GST Council, GST Network (GSTN).

#### **UNIT II**

**12 Hours**

Rules and Procedure of registration- Special provisions relating to casual taxable person and non-resident taxable person, Cancellation of registration, Revocation of cancellation of registration

#### **UNIT III**

**11 Hours**

Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017- Levy and collection of IGST- Place of supply, Exemption from GST, Time of Supply.

#### **UNIT IV**

**12 Hours**

Payment of GST- Time of GST Payment, How to make payment, Challan Generation & TDS & TCS, Returns and Payment under GST, Refund of taxes, Offences and penalties.

### **Transaction Mode**

Classroom-based, Blended Learning, Interactive Self-Paced Learning, Case Study Analysis, Problem-solving Workshops

### **Suggested Reading**

- The Central Goods and Services Tax Act, 2017 of Ministry of Law and Justice (Legislative Department) 12th April, 2017) published in The Gazette of India dated 12th April,2017.
- Taxmann's GST Manual-Enforced w.e.f.1.7.2017.
- GST Ready Reckoner by CA Kesha R Garg, Bharat Law House, Delhi.
- GST Bill2012 7. Integrated Goods and Services Tax Act2017
- Step by Step Guide to GST – Compliances - Avinash Poddar
- A Complete Guide to Goods and Services Tax – Sanjiv Agarwal

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Tax Structure & Filing****Course Code: MCM221**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45****Learning Outcomes**

On the completion of this course, students will be able

1. Gain insights on Terminology used in Income Tax and GST.
2. Apply necessary skills required for filing Income tax
3. Learn the mechanism of GST filing.
4. Understand the common practical issues pertaining to tax filing.

**Course Content****UNIT I****09 Hours**

Basic Concepts: Tax-Meaning, Rationale, Classification – Direct and Indirect taxes, Benefits of paying tax, Assessment year and previous year, tax base, person, PAN, TAN, TIN, GSTIN, TDS  
Preparation of list of important terminologies of taxation

**UNIT II****13 Hours**

Filing Income Tax: Tax filing is an obligation by law, Due date of filing tax returns, penalty on late filing of ITR, Forms – Eligible and non-eligible individuals for ITR-1 SAHAJ, Submission of ITR-1 SAHAJ form; ITR-2 Form – Eligibility and Non-eligibility, special concession for salaried personnel, compulsion of e-filing; ITR-3 Form – Eligible and Non eligible Assessee; ITR-4 Form - Eligible and Non-eligible Assessee, Filing ITR online. Filing of ITR-1 online

**UNIT III****11 Hours**

Filing GST: Meaning of GST Return, Types and Due Dates, Eligibility of GST Return, penalty on late filing of GST, regulating e-way bill, regulating e-commerce, TDS under GST, Audit in GST, Reversal and Reclaim of Input tax credit under GST, Filing GST return online. Understanding of basics of GST

**UNIT IV****12 Hours**

Issues in Tax Filing: Common Mistakes in tax filings, revising tax returns, filing revised tax returns, adjustment of arrears in tax filing, Dispute Resolution, Advance tax payment, Introduction to International Taxation and its filing.  
Filing of revised tax returns

### **Transaction Mode**

Lecture, Practical, Tutorial, News and Articles, Problem-solving learning, Visualization, Group discussion, experiential learning, Active participation and Inquiry-based learning.

### **Suggested Readings**

- *Singhania, V. K. & Singhania, M. (2019). Students' Guide to Income Tax Including GST. Taxmann Publications.*
- *Sethi, S. (2019). Self Preparation and Filing of Income Tax Returns by Individuals.*
- *Amazon Asia-Pacific Holdings Private Limited.*
- *Singhania, A. (2019). GST Audit & Annual Return. Taxmann Publications.*

### **Webliography**

- <https://cleartax.in/s/income-tax>
- [https://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/NMS\\_Step\\_By\\_Step\\_Guide.pdf](https://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/NMS_Step_By_Step_Guide.pdf)

**Note: The latest editions of the mentioned books are suggested to be followed**

**Course Title: E-Commerce Practices****Course Code: MCM211**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45****Learning Outcomes**

On the completion of the course, the students will be able to

1. Analyze the impact of E-commerce on business or entrepreneurship models and strategy
2. Describe internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational and also increasing employment.
3. Describe the Anatomy of e commerce applications
4. Learn about changing structure of traditional and virtual organisations

**Course Content****UNIT I****07 Hours**

Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth of e-Commerce— Present and potential. Electronic Commerce Environment

**UNIT II****8 Hours**

Electronic Data Interchange, Digital Signatures, Cryptography, Inter-operability and inter-compatibility. Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions, Retailing Vs. E-Mailing.

**UNIT III****8 Hours**

Electronic Payment Systems—Introduction and Types. Consumer Protection, Privacy and Security, Inhibitors of e-Commerce. The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organizational applications. Internet marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

**UNIT IV****7 Hours**

Changing Structure of Organizations—Traditional vs. Virtual, The impact of e-Commerce of various business sectors. Socio-



Economic Impacts of e-commerce; Recent Trends and Opportunities in e-Commerce.

### **Transaction Mode**

Classroom-based, Blended Learning, Interactive Self-paced Learning, Case Study Analysis, Group Projects and Presentations,

### **Suggested Readings**

- *Laudon, K. C., & Traver, C. G. (2013). E-commerce. Boston, MA: Pearson.*
- *King, D. N., & King, D. N. (2004). Introduction to e-commerce. Prentice Hall.*
- *Rayport, J. F., & Jaworski, B. J. (2004). Introduction to e-commerce. McGraw-Hill*
- *Irwin MarketspaceU.*
- *Bajaj, K. K., Nag, D., & Bajaj, K. K. (2005). E-commerce. Tata McGraw-Hill*
- *Education.*
- *Qin, Z., & Qin, Z. (2009). Introduction to E-commerce (Vol. 2009). New York NY:Springer.*
- *Sarasvathy, S. D. Effectuation: Elements of Entrepreneurial Expertise.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**SEMESTER III****Course Title: Research Methodology****Course Code: MCM301**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45****Learning Outcomes**

On the completion of the course, the students will be able to

1. Evaluate the research process, including the identification of research problems, formulation of research questions, and the steps involved in designing, conducting, and reporting research studies.
2. Apply appropriate research design and sampling techniques based on the research objectives, ensuring the selection of suitable methods for data collection and analysis.
3. Analyze and interpret research data using both quantitative and qualitative techniques, including descriptive and inferential statistics, thematic analysis, and content analysis.
4. Evaluate the ethical considerations involved in conducting research, including obtaining informed consent, ensuring participant confidentiality, and maintaining integrity in data collection and reporting.

**Course Content****UNIT I****16 Hours**

Research: Nature, Purpose, and Scope of Research, Definition of research, Importance of research in various fields, Research Methods.

Research Process: Steps and Components Identification of research problem, Formulation of research objectives and questions, Literature review and theoretical framework, Research design and methodology, Data collection and analysis, Interpretation and reporting of results, Ethical considerations in research

**UNIT II****14 Hours**

Research Design: Types and Selection, Descriptive, Experimental, and Exploratory Research Designs

Sampling Techniques: Principles and Methods, Probability sampling techniques (simple random sampling, stratified sampling, cluster sampling), non-probability sampling

techniques (convenience sampling, purposive sampling, snowball sampling), Sample size determination

### **UNIT III**

**15 Hours**

Data Collection Methods: Questionnaires and surveys, Interviews (structured, semi-structured, and unstructured), Observations (participant and non-participant).

Data Analysis Techniques: Descriptive statistics (measures of central tendency and variability), Inferential statistics (hypothesis testing, correlation, regression), Qualitative data analysis (thematic analysis, content analysis)

### **UNIT IV**

**15 Hours**

Research Ethics: Ethical considerations in research involving human participants, Informed consent and confidentiality, Integrity and responsible conduct of research.

Research Reporting and Presentation: Writing a research proposal, Structure and format of a research report, Effective presentation of research findings, Publication and dissemination of research results.

### **Transaction Mode**

Face-to-face classroom instruction, offline synchronous sessions, online asynchronous discussions, Individual research projects, Group discussions and presentations, Practical exercises and data analysis tasks

### **Suggested Readings**

- *Creswell, J. W. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. Sage Publications.*
- *Sekaran, U., & Bougie, R. Research Methods for Business: A Skill-Building Approach. Wiley*
- *Neuman, W. L. Social Research Methods: Qualitative and Quantitative Approaches. Pearson.*
- *Saunders, M., Lewis, P., & Thornhill, A. Research Methods for Business Students. Pearson.*
- *Kothari, C. R. Research Methodology: Methods and Techniques. New Age International Publishers.*
- *Panneerselvam, R. Research Methodology. PHI Learning Pvt. Ltd.*

**Note: The latest editions of the mentioned books are suggested to be followed**

**Course Title: Research Proposal****Course Code: MCM398**

L	T	P	Credits
0	0	8	4

**Learning Outcomes**

After completion of the course, the learner will be able to

1. Get deep insights to collect, review and analyze the related literature.
2. To apply the knowledge to formulate hypothesis & design research process.
3. Find the research titles which are significant, applicable and researchable.
4. Interpret the findings to design statistical strategies & write references, bibliography and webliography.

**Course Content**

A research proposal contains all the key elements involved in the research process and proposes a detailed information to conduct the research.

The students are supposed to prepare the research proposal of any research area of their choice following these steps:

1. Selection of topic
2. Significance of the research area
3. Formulation of hypothesis/Research questions
4. Review of related literature
5. Method & Procedure (Includes sampling & design)
6. Data collection and proposed statistical analysis
7. Delimitations
8. Reference/Bibliography

**Evaluation**

The students will have to complete the writing process of each topic given above within one week, which will be evaluated at the end of every week. It will consist of 8 marks each. The final proposal shall be of 15 marks, Viva 16 marks and attendance 5 marks.

**Transaction Mode**

Collaborative learning, Group Discussion, E team Teaching, Activities, Assessments, Collaborative teaching, Peer Teaching, Video Based Teaching, Quiz, Open talk, E team Teaching, Case analysis, Flipped Teaching

**Note: The latest editions of the mentioned books are suggested to be followed**

**Course Title: Ethics and IPR****Course Code: MCM303**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30****Learning Outcomes**

On the completion of the course, the students will be able to

1. Evaluate the ethical principles and their application in various contexts, including business, technology, research, and professional practice.
2. Analyze ethical issues and dilemmas related to intellectual property rights, technology development, and the digital era.
3. Evaluate the legal framework and concepts of intellectual property rights, including patents, copyrights, trademarks, and their implications in innovation and creativity.
4. Develop ethical decision-making skills and strategies to navigate complex ethical challenges in business, technology, research, and professional settings.

**Course Content****UNIT I****07 Hours**

Ethics and IPR: Meaning, importance, and ethical principles. Intellectual Property Rights: Types of IPR, significance, and legal framework. Ethical Decision-Making in Business: Ethical theories and frameworks, Ethical Issues in Technology: Privacy, security, artificial intelligence, and digital rights

**UNIT II****08 Hours**

Patents: Concept, patentability, and patent infringement, Copyrights: Scope, protection, and fair use, Trademarks: Registration, infringement, and brand protection, Research Ethics: Responsible conduct of research, plagiarism, and data integrity, Ethical Considerations in Technology Development: Implications of emerging technologies, ethical design, and social impact, Ethical Governance: Role of ethics in organizational decision-making, corporate culture, and stakeholder management.

**UNIT III****08 Hours**

Global Ethics: Cultural relativism, ethical challenges in international business, and ethical standards, International Intellectual Property Rights: Global treaties, challenges, and harmonization efforts, Digital Ethics: Privacy, data protection,

cyber security, and online ethics, Ethical Issues in the Use of Artificial Intelligence (AI) and Big Data.

#### **UNIT IV**

**07 Hours**

Bioethics: Ethical considerations in genetic engineering, human subjects research, and healthcare delivery. Ethical Issues in Healthcare: Patient rights, end-of-life decisions, and access to healthcare. Technology Transfer: Licensing, commercialization, and intellectual property valuation. Open Source and Open Innovation: Ethical considerations and impact on innovation

#### **Transaction Mode**

Lectures, Discussions, Workshops, Case Studies, Research Proposal, Presentations, Practical Exercises, One-on-One Consultations

#### **Suggested Readings**

- Velasquez, M. G. *Business Ethics: Concepts and Cases*. Pearson.
- Lawrence, A. T., & Weber, J. *Business and Society: Stakeholders, Ethics, Public Policy (15th ed.)*. McGraw-Hill Education.
- Beauchamp, T. L., & Bowie, N. E. *Ethical Theory and Business*. Pearson.
- Kizza, J. M. *Ethical and Social Issues in the Information Age*. Springer.
- Patterson, D. *Ethics in Business: A Guide for Managers*. Routledge.
- Waelde, C., Kheria, S., & Cornwell, J. *Contemporary Intellectual Property: Law and Policy*. Oxford University Press.

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: PROFICENCY IN TEACHING****Course Code: MCM397**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
2	0	0	2

**Total Hours: 30****Learning Outcomes**

After completion of this course, the learner will be able to:

1. Design the learner-centered instructional plans and learning outcomes.
2. Apply innovative teaching strategies and technologies to engage learners.
3. Analyze the different assessment methods to evaluate student learning.
4. Reflect on teaching experiences and continuously improve teaching practices.
5. Develop effective communication and classroom management skills.

**Course content****UNIT I****10 Hours**

Overview of the course and its objectives – Specify 1-2 theories or give overview of theories of learning for teaching - Understanding the role of the teacher and student in the learning process - Writing clear and measurable learning outcomes - Meaning Nature, definition, scope, and importance Pedagogy, Andragogy, and Heutagogy – Skills-based approach to teaching (Teaching skills), Micro-teaching, Macro teaching. Methods and approaches of teaching - CAM, Structure-function approach, Synthetic and Analytic approach, Jurisprudential inquiry model

**UNIT II****6 Hours**

Understanding the diverse needs and backgrounds of learners - Creating an inclusive and supportive learning environment - Facilitating active learning and student engagement strategies Lectures, discussions, and demonstrations - Group work, collaborative learning, and cooperative learning - Problem-based learning, case studies, and simulations

**UNIT III****7 Hours**

Integrating technology tools into instruction – Online, blended learning, flipped learning, and M-learning approaches - Using educational software and platforms effectively Formative and summative assessment methods – Difference between Assessment, Evaluation and Measurement, E-assessment tools,

**UNIT IV****7 Hours**

The importance of reflective practice in teaching - Self-assessment and evaluation of teaching effectiveness –Need for Professional development - Teaching in multicultural and international classrooms - Culturally responsive teaching practices

Meaning, Definition of teaching model - Assumptions, Importance, Role, and type of teaching models. Historical teaching model, Philosophical model of teaching

### **Transaction Mode**

Discussions, Case Studies, Microteaching, Classroom Observations, Peer Teaching: Video Analysis, Role-Playing, Lecture-cum-demonstration, Classroom Simulations, Reflective Journals/Blogs, Teaching Portfolios and Technology Integration, Flipped Teaching

### **Suggested Readings**

- Ali, L. (2012). *Teacher education*. New Delhi: APH Publishing Corporation.
- Anandan, K. (2010). *Instructional technology in teacher education*. New Delhi: APH Publishing Corporation.
- Bruce R Joyce and Marsha Weil, *Models of Teaching*, Prentice Hall of India Pvt Ltd, 1985.
- Chalan, K. S. (2007). *Introduction to educational planning and management*. New Delhi: Anmol Publications Pvt. Ltd.
- Chand, T. (2008). *Principles of teaching*. New Delhi: Anmol Publications Pvt. Ltd.
- Chiniwar, P. S. (2014). *The technology of teaching*. New Delhi: Anmol Publications Pvt. Ltd.
- Curzon, L. B., & Tummons, J. (2004). *Teaching in future education*. U.S.A: Bloomsbury Academic Publications.
- Das, R.C. (1993): *Educational Technology – A Basic Text*, Sterling Publishers Pvt. Ltd.
- Evaut, M. *The International Encyclopedia of Educational Technology*.
- Gage N L, *Handbook of Research on Teaching*, Rand Mc Nally and Co., Chicago, 1968.
- Graeme, K. (1969): *Blackboard to Computers: A Guide to Educational Aids*, London, Ward Lock.
- Haas, K.B. and Packer, H.Q. (1990): *Preparation and Use of Audio Visual Aids*, 3rd Edition, Prentice Hall, Inc.
- Haseen Taj (2006): *modern Educational Technology*, Agra: H.P Bhargava Book House.
- Jarvis, M. (2015). *Brilliant ideas for ICT in the classroom*. New York: Routledge Publications.



**Course Title: Computer Lab**  
**Course Code: MCM305**

L	T	P	Cr.
0	0	2	1

**Total Hours: 30**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Learn about the basic operations of SPSS.
2. Conduct and interpret various statistical analyses including parametric and no-parametric tests.
3. Perform and interpret correlation and regression analyses, including understanding the assumptions of regression analysis
4. Analyse the time series data, and perform the Granger causality test, and conduct factor and discriminant analyses

### **Course Content**

#### **UNIT-I**

**8 Hours**

Introduction to SPSS: Basic terminology, Entering data into SPSS, Importing data from Excel Missing value analysis, Dealing with outlier, Exploring charts, Descriptive statistics, Assumption tests.

#### **UNIT-II**

**7 Hours**

Analysis of Data through SPSS: Compare means; One sample t-test, Independent samples t-test, Paired samples t-test and ANOVA, Other parametric and Non-parametric tests.

#### **UNIT-III**

**8 Hours**

Correlation Analysis: Nominal, Ordinal, Scale Data; Regression Analysis: Testing the Assumption of Regression Analysis and Interpretation of Regression Output

#### **UNIT-IV**

**7 Hours**

Basic Characteristics of Time Series Data, Stationarity of Data, Granger Causality Test; Factor Analysis; Discriminant Analysis.

**Transaction Mode:** Lecture and Seminar, Data Sets, Problem-solving learning, experiential learning, Active participation.

### **Suggested Readings**

- *Damodar N. Gujarati and S. Sangeeta, Basic Econometrics, Tata McGraw Hill Publishers, New Delhi, Fourth Edition, 2007.*

- *Rajendar Nargundkar, Marketing Research: Text and Cases, Tata McGraw Hill Publishers, New Delhi, Fourth Edition, 2006.*
- *Hair Joseph F., Multivariate Data Analysis, Pearson Education, Prentice Hall, 2006.*
- *Naresh K. Malhotra, Marketing Research: Application to Contemporary Issues with SPSS, Pearson Education, Prentice Hall, First Edition, 2008.*
- *G.S. Maddala, Introduction to Econometrics, Wiley India Publishers Third Edition, 2007.*
- *Gusti Ngurah Agung, Time Series Analysis Using E-views, John Wiley & Sons, 2009.*
- *Badi H. Baltagi, Econometrics Analysis of Panel Data, John Wiley & Sons, Third Edition.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Service Learning**  
**Course Code: MCM396**

L	T	P	Cr.
0	0	4	2

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Participate in community activities to establish connections and build relationships.
2. Evaluate community needs through conversations with community members.
3. Develop and implement initiatives that address community needs.
4. Reflect on personal growth, community impact and ethical considerations related to service activities.

### **Course Content**

This course aims to engross students in meaningful service-learning activities that foster community linking. Students will actively participate in community-based projects, collaborate with community members and organizations and reflect on the impact of their service activities. Through this experiential learning approach, students will develop a deep understanding of community needs, build relationships with diverse stakeholders and contribute to community development.

In this course, students are expected to be present in the community throughout the semester and reflect on their experiences regularly after working with them. The students will use experiential learning for providing service learning. They will be able to analyse and have understanding of the key theoretical, methodological and applied issues.

Select 10 community related activities which are to be performed in nearby villages. Students in groups of 8-10 shall work on one activity.

### **Evaluation Criteria**

1. Every activity shall be evaluated on the same day out of 10 marks.
2. Total 10 activities out of 100 shall be evaluated and submitted to Examination branch.

### **Activity Evaluation**

1. Type of activity- 2 marks

2. Participation of student- 2 marks
3. Engagement in the activity- 2 marks
4. Outcome of the activities- 2 marks
5. Attendance- 2 marks

**Transaction Mode**

Problem-solving learning, Blended learning, Gamification, Cooperative learning, Inquiry-based learning, Visualization, Group discussion, Experiential learning, Active participation.

**Course Title: Stock Trading and Valuation**  
**Course Code: MCM309**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Understand the fundamentals of financial markets, types of securities, and basic investment principles, including the concepts of risk and return.
2. Develop the ability to analyze financial statements and perform ratio analysis to evaluate company performance and value using methods such as DCF, P/E ratio, and P/B ratio.
3. Gain proficiency in technical analysis, including understanding chart patterns, moving averages, trend analysis.
4. Learn various trading strategies, effective risk management techniques, and methods for portfolio allocation.

### **Course Content**

#### **UNIT I**

**06 Hours**

Introduction to Stock Markets and Investment Basics: Overview of financial markets and types of securities. Introduction to stocks and equities. Basic investment principles, risk, and return concepts

#### **UNIT II**

**08 Hours**

Fundamental Analysis and Valuation: Understanding financial statements (Income Statement, Balance Sheet, Cash Flow Statement). Ratio analysis (liquidity, profitability, solvency, efficiency). Company valuation methods (DCF, P/E ratio, P/B ratio).

#### **UNIT III**

**08 Hours**

Technical Analysis and Market Efficiency: Introduction to technical analysis. Chart patterns, moving averages, and trend analysis. Support and resistance levels, indicators (RSI, MACD, Stochastic). Efficient Market Hypothesis (EMH) and behavioral finance concepts.

#### **UNIT IV**

**08 Hours**

Trading Strategies and Risk Management: Types of trading strategies (day trading, swing trading, value investing). Position

sizing, portfolio allocation, and risk management. Stop-loss and take-profit strategies, hedging techniques.

### **Transaction Mode**

Lectures and Presentations, Hands-on Trading Simulations, Interactive Discussions and Case Studies, Hands-on Trading Simulations, Guest Speakers, Mock Trading Competitions, Interactive Self-Paced Learning.

### **Suggested Readings**

- *"Security Analysis" by Benjamin Graham and David Dodd*
- *"The Intelligent Investor" by Benjamin Graham*
- *"Technical Analysis of the Financial Markets" by John J. Murphy*
- *"A Random Walk Down Wall Street" by Burton G. Malkiel*
- *Financial news sources (Bloomberg, CNBC, Financial Times)*
- *Online trading platforms for practical exercises and simulations*
- *Khan, M.Y, Financial System, (Tata McGraw Hill: New Delhi)*
- *2. Machiraju, Indian Financial System (Vikas: New Delhi)*
- *Depository Operations (Module) Workbook by National Stock Exchange of India Ltd.*
- *Financial Markets: A Beginners (Module) by National Stock Exchange of India Ltd.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: MOOC****Course Code: MCM399**

L	T	P	Cr.
0	0	0	2

**Total Hours: 45****Learning Outcomes**

This course is designed to provide students with an opportunity to take a MOOC (Massive Open Online Course) from a selection of courses provided by the university. The course will allow students to select a MOOC course that aligns with their interests and goals, and provide them with an opportunity to enhance their skills and knowledge in a particular area. Students will be required to complete the selected MOOC course and submit a report detailing their learning outcomes.

**Transaction Mode**

Online Teaching

**Course Title: Gender Equality and Empowerment**  
**Course Code: MCM308**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Explain the fundamental concepts and theories of gender, including the social construction of gender, sexual division of labor, and gender socialization.
2. Analyze and differentiate between various feminist and masculinity theories, such as liberal, radical, Marxist, psychoanalytic, postmodernist, eco-feminism, queer theory, and models of masculinity from singular to multiple masculinities.
3. Evaluate the impact of patriarchy on family, culture, and empowerment processes (social, economic, and political), and assess the social issues related to empowerment.
4. Critically examine social reforms, policies, initiatives, and movements aimed at gender empowerment, and propose strategies for fostering ally-ship, solidarity, and inclusive, intersectional approaches to gender equality.

### **Course Content**

#### **UNIT I**

**07 Hours**

Understanding Gender: Concept and Theories, Conceptualising Gender and related terms, Equality and Difference, Femininity and Masculinity, Social Construction of Gender, Private-Public dichotomy, Sexual Division of Labour, Gender Socialization.

#### **UNIT II**

**08 Hours**

Trajectories of Feminist thought: Liberal, Radical, Marxist, Psychoanalytic, Postmodernist, Ecofeminism, Queer theory. Trajectories of Masculinity thought: Hegemonic, Complicit, Subordinated. Masculinity Model (From Singular to Multiple Masculinities): Traditional Masculinity-Social Change-i) Toxic Masculinity ii) Precarious Masculinity, iii) Soft Masculinity, iv) Positive Masculinity.

#### **UNIT III**

**07 Hours**

Doing Gender: Patriarchy, Culture, and Family. Social Empowerment, Economic Empowerment, Political Empowerment, Social Issues Regarding Empowerment. Polity and Governance in Empowerment.



**UNIT IV****08 Hours**

Social Reforms in Gender Empowerment, Social Acceptance, Policies and Initiatives, Social Movements. Importance of Allyship, Solidarity, and Coalition-Building. Inclusive and Intersectional Approaches to Gender Equality and Empowerment, Challenges and Opportunities in Inclusivity.

**Transaction Mode**

Blended Learning, Interactive Self-Paced Learning, Case Study Analysis, Group Projects and Presentations

**Suggested Readings**

- Bhatia, Reema. (2021). *Gender: A Sociological Understanding*. Pearson Education.
- Butler, Judith. (1990). *Gender Trouble*. Routledge
- Criado-Perez, Caroline. (2019). *Invisible Women: Exposing Data Bias in a World Designed for Men*. Vintage Digital.
- Desai, Neera & Thakkar, Usha. (2001). *Women in Indian Society*. National Book Trust India, New Delhi.
- Gates, Melinda French. (2019). *The Moment of Lift: How Empowering Women Changes the World*. Bluebird.
- Hooks, Bell. (2000). *Feminist Theory: From Margin to Center*. London: Pluto Press.
- Jackson S. & Scott S. (2002). *Gender: A Sociological Reader*. New York: Routledge.
- Kabeer, N. (2008). *Paid work, women's empowerment and gender justice: critical pathways of social change*.
- Maxine Baca Zinn, Pierrette Hondagneu-Sotelo and Michael A. Messner. (eds.) (2010). *Gender Through the Prism of Difference*. Fourth Edition. Oxford University Press.
- Menon, N. (Ed.). (1999). *Gender and politics in India* (p. 262264). New Delhi: Oxford University Press.
- Nielsen, K. B., & Waldrop, A. (Eds.). (2014). *Women, gender and everyday social transformation in India*. Anthem Press.
- Omvedt, Gail. (1980). *We Will Smash this Prison! Indian Women in Struggle*. London: Zed Books Ltd.
- Ray, R. (2012). *Handbook of Gender*. New Delhi: Oxford University Press.
- Rege, Sharmila (ed.), (2003). *Sociology of Gender: The Challenge of Feminist Sociological Knowledge*, Sage, New Delhi

- *Sen, Amartya, (2000). Development as freedom. New York: Anchor Books.*
- *Shiva, Vandana. (2010). Staying Alive: Women. Ecology, and Development. USA: South End Pr*
- *Tong, Rosemarie (2009) Feminist Thought: A Comprehensive Introduction. Colorado: Westview Press*
- *Wharton, Amy S. (2011). The Sociology of Gender: An Introduction to Theory and Research, 2nd Edition. Wiley-Blackwell*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Accounting for Everyone**  
**Course Code: OEC034**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Describe the purpose and importance of accounting, and the basics of financial statements and accounting principles.
2. Apply personal finance management techniques, including budgeting, tracking expenses, managing debt, and making informed financial decisions.
3. Analyze business financial statements, interpret key financial ratios and indicators, and forecast business finances.
4. Evaluate different types of taxes and their impact, and develop strategies for tax planning and compliance.

### **Course Content**

#### **UNIT I**

**08 Hours**

Introduction to Accounting: Purpose and Importance in Everyday Life, Basics of Financial Statements (Income Statement, Balance Sheet, and Cash Flow Statement) with Practical Exposure, Accounting Principles (Revenue recognition, Matching principle, and Cash vs. Accrual accounting) with Practical Exposure.

#### **UNIT II**

**07 Hours**

Managing Personal Finances: Personal Budget and Tracking Expenses. Credit and Debt: Types of Loans, Interest Rates, and Managing Debt. Savings Accounts, Retirement Funds, and Basic Investment Options. Tips for making informed financial decisions in everyday life.

#### **UNIT III**

**08 Hours**

Business Finances: Basics of Business Accounting (Income, expenses, assets, liabilities, and equity). Reading financial statements: Interpreting key financial ratios and indicators and Forecasting.

#### **UNIT IV**

**07 Hours**

Taxation and Compliance: Types of taxes (e.g., income tax, sales tax) and their impact on individuals and businesses. Tax Returns and Compliance Requirements (Tax Filing Procedure

and Practical Exposure). Tax planning strategies: Minimizing tax liabilities and maximizing deductions.

### **Transaction Mode**

Microteaching, Lecture-cum-demonstration, Classroom Simulations, Flipped Teaching, Blended Learning, Inquiry-Based, Interactive Self-Paced Learning, Case Study Analysis, Group Projects and Presentations

### **Suggested Readings**

- *Smith, J. A. Accounting for Everyone: An Introduction to Financial Statements. Publisher.*
- *Johnson, M. B. Managing Personal Finances: A Layman's Guide to Budgeting and Investing. Publisher.*
- *Brown, R. C. Business Finances Made Easy: Understanding Financial Statements and Ratios. Publisher.*
- *Williams, E. D. Taxation Demystified: A Beginner's Guide to Understanding Taxes. Publisher.*
- *Lee, S. W. Personal Finance 101: A Layman's Guide to Managing Money. Publisher.*
- *Clark, T. R. Investing for Beginners: A Practical Guide to Building Wealth. Publisher.*
- *Garcia, L. M. Understanding Tax Returns: A Step-by-Step Guide to Filing Your Taxes. Publisher.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Event Management**  
**Course Code: OEC035**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Grasp the basics of event management, including event types, planning, coordination, and essential communication skills.
2. Learn strategies for event marketing, client servicing, and effective organization and leadership of event teams.
3. Analyse the marketing principles and sponsorship aspects of events, including brand management and logistical support.
4. Apply best practices to plan various types of events, including corporate, sports, and tourism events, with a focus on sponsorship strategies.

### **Course Content**

#### **UNIT I**

**07 Hours**

Fundamentals of Event Management, Role of an event manager and the qualities of a good event manager. Introduction to events, various types of events. Event Planning and coordination, scheduling of event, Human resources in event management. Role of communication, Team work development, body language, Skills, interview techniques and grooming. Basic Principles of event management-functions, forms and strategic planning

#### **UNIT II**

**08 Hours**

Event Marketing and event promotions. Event marketing strategies, Event proposal invitations. Brand management. Publicity, Client servicing. Event organizers. Tips to better Management and Organization. Event team leadership. Time management. Presentations and event communication, Hospitality and customers relations.

#### **UNIT III**

**08 Hours**

Basic Principles of marketing –Marketing process 7 Ps, brand and image building and management. Event Sponsorship - Conceptualizing & Launching of Unique Events, Programme & Scheduling, Online promotion, Venue Sponsorship, Catering Sponsorship-Entertainment Sponsorship, Logistic Sponsorship

## **UNIT IV**

**07 Hours**

Best Practices in Event Management, Planning for Different types of events, Understanding & Planning Corporate events, Exhibition & Road Showing, Sports Event Management, Event Tourism, Systems approach to Sponsorship, Sponsorship for Awards

### **Transaction Mode**

Microteaching, Lecture-cum-demonstration, Classroom Simulations, Flipped Teaching, Blended Learning, Group Projects and Presentations

### **Suggested Readings**

- Principles of event management by Bakash, Nagabhushana, Ramchandra (Himalaya publishing house)
- Business of event planning: Behind -the-scenes secrets of success special event by Judy Allen
- Sustainable event management: A practical Guide by Meegan Jones
- Event planning: the ultimate Guide to successful meetings, corporate events, fundraising, galas, conferences, conventions by Judy Allen
- Special events: A new generation and the next frontier by Joe Gold blatt
- Into the heart of meetings: basic principles of meeting design by Mikevan Der Vijver and Eric De Groot
- Planning and management of meetings, expositions, events and conventions by George G. Fenich

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Retail Banking****Course Code: OEC036**

L	T	P	Cr.
2	0	0	2

**Total Hours: 30****Learning Outcomes**

On the completion of the course, the students will be able to

1. Understand the evolution of retail banking and its role within the banking industry.
2. Assess the effectiveness of various delivery channels in retail banking, such as branches, ATMs, internet banking, and mobile banking.
3. To understand and articulate the role and impact of customer relationship management (CRM)
4. To understand the concepts of securitization and mortgage-backed securities, identify and analyze trends in retail banking

**Course Content****UNIT I****08 Hours**

History and definition, role within the bank operations, Applicability of retailing concepts distinction between Retail and Corporate/ Wholesale Banking.

Retail Strategies; Retail Products Overview - Customer requirements, Products development process, Liabilities and Assets Products/ Description of Liability products, Description of Asset Products, Approval process for retail loans, Credit scoring

**UNIT II****07 Hours**

Asset products (Home loans, Auto/ Vehicle Loans, Personal Loans, Educational Loans, Credit/ Debit Cards) eligibility, purpose, amount, process for application, prepayment issue and repayments.

Tie-up with Institutions for Personal loans/ Credit cards/ Educational loans, with Authorized Dealers for Auto/ Vehicle loans, and with Builders/ Developers for Home loans Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking. Selling Process in retail products - Direct Selling Agents.

**UNIT III****08 Hours**

Customer Relationship Management - Role and impact of customer relationship management, Stages in customer

relationship management process. Regulations and compliance Technology for Retail Banking - Static information, Account opening, basic loan origination data, Loan process and the relevant accounting including EMI Computation.

#### **UNIT IV**

**07 Hours**

Securitization, mortgage based securities. Trends in retailing - New products like Insurance, Demat services, online/ Phone Banking, Reverse Mortgage - Recovery of Retail Loans - Defaults, Rescheduling, recovery process, Recovery Agents - RBI guidelines.

#### **Transaction Mode**

Face-to-face classroom instruction, offline synchronous sessions, online asynchronous discussions, Individual research projects, Group discussions and presentations.

#### **Suggested Readings**

- Henderson, J. (2018). *Retail and digital banking: principles and practice (Vol. 5)*. Kogan Page Publishers.
- Omarini, A. (2016). *Retail banking: Business transformation and competitive strategies for the future*. Springer.
- IIBF (2023). *Principles and Practices of Banking*. Macmillan Education.
- Croxford, H., Abramson, F., & Jablonowski, A. (2005). *The art of better retail banking: supportable predictions on the future of retail banking*. John Wiley & Sons.

**Note: The latest editions of the mentioned books are suggested to be followed.**



**SEMESTER-IV****Course Title: Dissertation****Course Code: MCM401**

<b>L</b>	<b>T</b>	<b>P</b>	<b>Cr.</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>

**Learning Outcomes**

On the completion of the course, the students will be able to

1. Develop advanced research skills, including literature review, data collection, analysis, and interpretation, to investigate a specific research question or problem.
2. Apply critical thinking and analytical skills to evaluate existing literature, theories, and methodologies, and generate new insights or perspectives within the chosen research area.
3. Demonstrate effective communication skills by presenting research findings and arguments in a clear, coherent, and well-structured dissertation, adhering to academic writing conventions.
4. Create, manage, and execute an independent research project, demonstrating self-motivation, time management, and organizational skills throughout the dissertation process.

**Course Content**

The Dissertation course is designed to provide students with comprehensive guidance and support throughout the process of conducting independent research and writing a dissertation. Through this course, students will acquire advanced research skills, develop critical analysis abilities, and effectively communicate their research findings. The course will emphasize the importance of independent project management and provide extensive guidance on research methodologies, data analysis techniques, and academic writing conventions.

**Transaction Mode**

Fieldwork, Mentoring, Discussion, Progress Report

**Course Title: Logical Reasoning**  
**Course Code: MCM402**

L	T	P	Cr.
1	0	0	1

**Total Hours: 15**

### **Learning Outcomes**

On the completion of the course, the students will be able to

1. Analyze the structure of arguments, including categorical propositions, formal and informal fallacies, and the uses of language.
2. Distinguish between deductive and inductive reasoning, and evaluate arguments using the classical square of opposition and syllogisms.
3. Apply Venn diagrams to establish the validity of arguments and understand the different schools of Indian Logic.
4. Explain the different pramanas (means of knowledge) and evaluate the structure and kinds of Anumana (inference) and related fallacies.

### **Course Content**

#### **UNIT I**

**04 Hours**

Understanding the structure of arguments: argument forms, the structure of categorical propositions, Mood and Figure, Formal and Informal fallacies, Uses of language, Connotations, and denotations of terms.

#### **UNIT II**

**03 Hours**

Classical square of opposition, Evaluating and distinguishing deductive and inductive reasoning, Syllogism. Analogies.

#### **UNIT III**

**04 Hours**

Venn diagram: Simple and multiple uses for establishing the validity of arguments.

Indian Logic: Means of knowledge. Schools of Indian Logic (Ancient, Medieval and Modern).

#### **UNIT IV**

**04 Hours**

Pramanas: Pratyaksha (Perception), Anumana (Inference), Upamana (Comparison), Shabda (Verbal testimony), Arthapatti (Implication) and Anupalabddhi (Non-apprehension). Structure and kinds of Anumana (inference), Vyapti (invariable relation), Hetvabhasas (fallacies of inference).

### **Transaction Mode**

Microteaching, Lecture-cum-demonstration, Classroom Simulations, Flipped Teaching, Blended Learning, Inquiry-Based, Interactive Self-Paced Learning.

### **Suggested Readings**

- *Aristotle. Prior Analytics.*
- *Toulmin, S. E. The Uses of Argument.*
- *Copi, I. M., & Cohen, C. Introduction to Logic.*
- *Hurley, P. J. A Concise Introduction to Logic.*
- *Walton, D. N., & Krabbe, E. C. W. Commitment in Dialogue: Basic Concepts of Interpersonal Reasoning.*
- *Johnson, A. Logic: An Introduction.*
- *Smith, B. Critical Thinking: Tools for Taking Charge of Your Professional and Personal Life.*
- *Brown, C. Introduction to Formal Logic.*
- *Miller, D. The Art of Reasoning: An Introduction to Logic and Critical Thinking.*
- *Clark, E. Logic and Contemporary Rhetoric: The Use of Reason in Everyday Life.*

**Note: The latest editions of the mentioned books are suggested to be followed.**

**Course Title: Cross Cultural Management**  
**Course Code: MCM403**

L	T	P	Cr.
3	0	0	3

**Total Hours: 45**

### **Learning Outcomes**

After completion of this course, the learner will be able to:

1. Evaluate the concept of cross-cultural management and its importance in the globalized business world.
2. Develop cultural intelligence and sensitivity to effectively navigate and adapt to different cultural contexts.
3. Assess the impact of cultural differences on negotiation and conflict resolution and develop effective cross-cultural negotiation skills.
4. Analyze case studies and real-world examples to apply cross-cultural management theories and principles to practical business scenarios.

### **Course Content**

#### **UNIT I**

**13 Hours**

Cross-Cultural Management: Significance, Globalization and its impact on businesses and management practices.

Analyzing Culture and its Dimensions: Cultural values and beliefs Hofstede's cultural dimensions, Cultural frameworks, and their application in management.

#### **UNIT II**

**12 Hours**

Cultural Intelligence and Adaptation: Strategies for cross-cultural adaptation and integration, Overcoming cultural stereotypes and biases

Managing Diverse Teams: Challenges and benefits of diversity in teams Inclusive leadership and managing diversity. Team dynamics and conflict resolution in multicultural teams

#### **UNIT III**

**10 Hours**

Cross-Cultural Negotiation and Communication: Cultural influences on negotiation styles and tactics, Effective cross-cultural negotiation strategies. Cross-cultural communication skills and intercultural competence, Role of cultural diversity in fostering innovation and creativity

#### **UNIT IV**

**10 Hours**

Culture and Organizational Practices: Cultural influences on organizational structures and systems, Cross-cultural human resource management, Ethical considerations in cross-cultural management Applying cross-cultural management principles to practical business situations.

### **Transaction Mode**

Active participation, Brain storming, Demonstration, Group discussion, Project based learning, Team Teaching, Mentee Meter, Quiz, Open talk, Question, One minute

### **Suggested Readings**

- Meyer, E. (2015). *The Culture Map: Breaking Through the Invisible Boundaries of Global Business*. Public Affairs.
- Schneider, S. C., & Barsoux, J. L. (2003). *Managing Across Cultures* (2nd ed.). Pearson Education.
- Steers, R. M., Sanchez-Runde, C., & Nardon, L. (2019). *Management Across Cultures: Challenges and Strategies* (3rd ed.). Cambridge University Press.
- Deresky, H. (2017). *International Management: Managing Across Borders and Cultures* (9th ed.). Pearson.