KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY(KKHSOU)

MASTER OF COMMERCE (M. Com.)

STRUCTURE OF THE M. COM. PROGRAMME

Maniram Dewan School of Management is offering M. Com. Programme under the Discipline of Commerce. The core courses of the M. Com. programmes are listed below. The evaluation framework for each course comprises assignments and semester- end examination besides project works and viva voce.

	Course Code	Title of the Course	Marks	Credit
Semester 1	Course Code 1	Management Process and Organizational Behaviour	30+70	4
	Course Code 2	Managerial Economics	30+70	4
	Course Code 3	Business Environment	30+70	4
	Course Code 4	Information Technology in Business	30+70	4
Semester 2	Course Code 5	Marketing Management	30+70	4
	Course Code 6	Financial Reporting and Analysis	30+70	4
	Course Code 7	Advanced Financial Management	30+70	4
	Course Code 8	Business Laws	30+70	4
	Course Code 9	Project (Industry or Society/community based)	50+50	4
Semester 3	Course Code 10	Human Resource Management	30+70	4
	Course Code 11	Research Methodology	30+70	4
	Course Code 12	Project Management and Operation Research	30+70	4
	Course Code 13	Strategic Management and Corporate Governance	30+70	4
Semester 4	Course Code 14	Security Analysis and Portfolio Management	30+70	4
	Course Code 15	Industrial Relations and Labour Laws	30+70	4
	Course Code 16	International Finance	30+70	4
	Course Code 17	Sales, Distribution and Supply Chain Management	30+70	4
	Course Code 18	Cyber Security	30+70	4
	Course Code 19	Project	100+100	8
Total Marks / Total Credit			**2000**	**80**

DETAILED SYLLABUS OF M.COM. PROGRAMME

SEMESTER 1

COURSE CODE 1: MANAGEMENT PROCESS AND ORGANIZATIONAL BEHAVIOUR

Objectives: To acquaint learners with the basics of management process and organizational behavior of a business organization.

Learning Outcomes: After completion of the course, the learners will be able to:

- Distinguish and explain management and management process;
- Know the importance of planning and forecasting along with organizing and staffing;
- Identify the process of communication;
- Analysis the role and theories of leadership;
- Explain the concept and importance of group and team building.

Unit 1: Introduction to Management and Management Process: Introduction, Importance of Management, Evolution of Management Thought, Principles of Management, Management Process/Functions, and a System View Concept of management:

Unit 2: Levels of Management and Functions of Management: Planning, organizing, staffing, directing, controlling and coordination.

Unit 3: Planning and Forecasting: Planning and Forecasting: Introduction, Importance of Planning, Types of Planning, Steps in Planning, Decision Making, Model in Planning and Decision Making, meaning of forecasting, Relationship between planning and forecasting, advantages and disadvantages of forecasting, techniques of forecasting.

Unit 4: Organizing and Staffing: Introduction, Importance of Organizing, Types of Organizations, Organizational division and span of control, Departmentation, Staffing and its importance in the organization, Line and staff concept, Staffing concept and HR Management

Unit 5: Controlling: Meaning of control, control process, types of control, dimensions of control, resistance to control, techniques of controlling.

Unit 6: Appraising Human Resource: Meaning of performance appraisal, characteristics of an effective appraisal system, methods of performance appraisal, career development and career planning

Unit 7: Communication: Process of communication, elements of effective communication. Decision making, group decision-making process

Unit 8: Motivation: Definition and Importance of Motivation, Early Theories in Motivation, Contemporary Theories in Motivation, Motivational Tools in Organization

Unit 9: Introduction to OB: Introduction, Historical Perspective, Approaches to and Importance, Framework for Learning OB, The Intricate Relation between MP and OB, Human Resources Management Relationship, Limitations of OB, Globalization and OB

Unit 10: Personality and Perception: Introduction, Personality- Definition and Determinants, Personality Traits, Personality Attributes affecting OB, Definition, Importance and Factors Influencing Perception, Perception and Making Judgment about Others

Unit 11: Values, Attitudes and Emotions: Introduction, Values, Attitudes, Definition and Concept of Emotions, Emotional Intelligence.

Unit 12: Leadership: Introduction, Overview of Leadership, Role of Leadership in Contemporary Business, Theories of Leadership, Contingency Theories of Leadership, New Leadership Theories

Unit 13: Group and Team: Introduction, Concept of Groups, Stages of Group Formation and Group Process, Work Group Behavior, Factors that Affect Group Behavior, Definition and concept of a Team, Characteristics of an Effective Team, Designing a Team, Seven Step of Intact Team Building, Cross Functional Teams

Unit 14: Power, Politics, Conflict, Negotiation and Stress: Introduction, Power, Politics, Conflict, Negotiations and Stress

Unit 15: Case Study

Suggested Readings:

- Drucker, Peter F. (2014), Practice of Management, Allied Publications, New Delhi.
- Koontz, Harold and Weihrich, Heinz (2007), Essentials of Management, Tata McGraw Hills, New Delhi.
- Gupta R.N. (2006). Business organisation and management, New Delhi, S. Chand &b Company Ltd.
- P. C. Tulsian & Pandey Vishal (2008). Business organization and management. New Delhi, Pearson Education Ltd.
- L.M Prasad (2015); "Principles and Practice of of Management",Ninth Edition, Suttan Chand and sons, New Delhi.
- R.N. Gupta, S (2010); "Principles of Management", S Chand & Company Pvt Ltd, New Delhi.
- Shyamal Banerjee (1981), 'Principles and Practice of Management', Oxford and IBH Publishing Co. Pvt. Ltd, New Delhi.

COURSE CODE 2: MANAGERIAL ECONOMICS

Objectives: The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

Learning Outcomes: After completion of the course, the learners will be able to:

- Know the meaning, scope and importance of managerial economics;
- Examine how different economic systems function and evaluate implications of various economic decisions;
- Understand how consumers try to maximize their satisfaction by spending on different goods;
- Analyse the relationship between inputs used in production and the resulting outputs and costs;
- Analyse and interpret market mechanism and behaviour of firms and response of firms to different market situations;
- Examine various facets of pricing under different market situations.

Unit 1: Introduction to Managerial Economics: Introduction, Meaning, Scope of Managerial Economics, Importance of the study of Managerial Economics, Two Major Functions of a Managerial Economist

Unit 2: Demand Analysis: Introduction, Meaning and Law of Demand, Nature and types of demand; Determinants of Demand, Law of Demand, Elasticity of Demand

Unit 3: Demand Forecasting: Introduction, Meaning of Demand Forecasting, Level of Demand Forecasting, Criteria for Good Demand Forecasting, Methods or Techniques of Demand Forecasting, Survey Methods, Statistical Methods, Demand Forecasting for a New Products

Unit 4: Supply and Market Equilibrium: Introduction, Meaning of Supply and Law of Supply, Exceptions to the Law of Supply, Changes or Shifts in Supply. Elasticity of supply, Factors Determining Elasticity of Supply, Practical Importance, Market Equilibrium and Changes in Market Equilibrium

Unit 5: Production Analysis: Introduction, Meaning of Production and Production Function, Cost of Production

Unit 6: Cost Analysis- Introduction, Types of Costs, Cost-Output Relationship: Cost Function, Cost-Output Relationships in the Short Run, and Cost-Output Relationships in the Long Run

Unit 7: Objectives of Firm- Introduction, Profit Maximization Model, Economist Theory of the Firm, Cyert and March's Behavior Theory, Marris' Growth Maximisation Model, Baumol's Static and Dynamic Models, Williamson's Managerial Discretionary Theory

Unit 8: Revenue Analysis and Pricing Policies- Introduction, Revenue: Meaning and Types, Relationship between Revenues and Price Elasticity of Demand, Pricing Policies, Objectives of Pricing Policies, Pricing Methods

Unit 9: Price Determination under Perfect Competition- Introduction, Market and Market Structure, Perfect Competition, Price-Output Determination under Perfect Competition, Short-run Industry Equilibrium under Perfect Competition, Short-run Firm Equilibrium under Perfect Competition, Long-run Industry Equilibrium under Perfect Competition, Long-run Firm Equilibrium under Perfect Competition

Unit 10: Price Determination under Imperfect Competition- Introduction, Monopoly, Price Discrimination under Monopoly, Bilateral Monopoly, Monopolistic Competition, Oligopoly, Collusive Oligopoly and Price Leadership, Duopoly, Industry Analysis

Unit 11: Macro Economics and some of its measures- Introduction, Basic Concepts, Macroeconomic Ratios, Index Numbers, National Income Deflators

Unit 12: Consumption Function and Investment Function- Introduction, Consumption Function, Investment Function, Marginal efficiency of capital and business expectations, Multiplier, Accelerator

Unit 13: Business Cycle- Introduction, Meaning and Features, Theories of Business Cycles, Measures to Control Business Cycles, Business Cycles and Business Decisions

Unit 14: Inflation and Deflation: Inflation - Meaning and Kinds, Measures to Control Inflation, Deflation

Unit 15: Case Study

Suggested Readings:

- Ahuja, H.L. (2003). Advanced Economic Theory; New Delhi: S.Chand & Co.
- Koutsoyiannis, A (1979). Modern Microeconomics; New Delhi: Macmillan.
- Jhingan, M.L. (1986). Micro Economic Theory; New Delhi: Konark Publications.
- Keats and Young (2004): Managerial Economics, Pearson Education
- Peterson et al. (2008): Managerial Economics, Pearson Education
- Pindyck, R.S and D.L. Rubinfeld (2004): Microeconomics, Prentice-Hall India

COURSE CODE 3:
BUSINESS ENVIRONMENT

Objective: The course aims to give an understanding about the different compelling factors on the basis of which business organisations have to function.

Learning Outcomes: After completion of the course, learners will be able to:

- Explain the basic concept and scope of business environment;
- Analyse the regulatory framework of the business sector;
- Know the composition of business environment;
- Explain the social responsibility of business;
- Distinguish and explain Patents and Trademarks;
- Describe the globalization of business;

UNIT 1: Introduction to Business Environment: Types of Environment, nature scope and objectives of business, environmental analysis and forecasting

UNIT 2: Business and Society: Social environment, social responsibility of business and corporate governance

UNIT 3: Industrial Policies: Industrial policy upto 1991, new industrial policy, privatization and disinvestment, IRDA

UNIT 4: Trade Environment: Industrial growth and diversification, Public and private sector industries, small scale industries and cottage industries

UNIT 5: Village and Small Industries: Definition of small and village industries, state industrial policies, khadi and village industries

UNIT 6: Industrial Sickness: Definition, causes of sickness, preventive and curative measures

UNIT 7: Labour Environment: Principles of labour legislation, labour legislation, labour welfare, definition of industrial relation; trade union; workers participation in management; quality circles, VRS and Golden handshakes

UNIT 8: Financial Environment: Introduction to money market and capital market with special reference to India, organized and unorganized money market; Disinvestment, Demonitization.

UNIT 9: Political Environment: Introduction, Political Environment and the Economic system, Types of Political Systems, Indian Constitution and Business, Changing Profile of Indian Economy, Business Risks Posed by the Indian Political System

UNIT 10: Globalization of Business: Concept and evolution (GATT, WTO and Uruguay Round Agreement), meaning and features of international business, importance of international business

UNIT 11: Multinational Corporations: Definition and meaning, MNCs and International trade, Merits and demerits of MNCs, MNCs in India

UNIT 12: Patents and trademarks: Definition of Patent and trademarks, falsifying and

falsely representing trademarks as registered, registration of trade marks as associated trademarks.

UNIT 13: Economic Planning: Planningin India, planning commission, formulation of plan, twelfth plan, NITI Aayog

UNIT 14: Economic Development: Industrial development, salient features of industrial planning and development, role of public and private sectors, import and export, Leasing out, PPP.

UNIT 15: Cases related to Business Environment

Suggested Readings:

- Francis Cherunilam (2014), Business Environment- Text and Cases, Himalaya Publishing House; Mumbai
- Saroj Upadhyay (2005), Business Environment; 2nd Edition, Asian Books Private Ltd. New Delhi,
- Pippa Riley (2011), Business Environment, 1st Edition, Viva Books, New Delhi
- Cherunilam Francis. International Business- Text and Cases (Fifth Edition). PHI Learning Private Limited, New Delhi. (2010)
- Kotler Philip, Keller Kevin Lane, Koshy Abraham and Jha Mithileshwar (2013), Marketing Management,14th Edition, Pearson Education, New Delhi,

COURSE CODE 4:

INFORMATION TECHNOLOGY IN BUSINESS

Course Objectives: The objectives of the Course are to help the learners' in:

- Understanding the concepts of Information Technology
- Explaining the learn the features and advantages of LibreOffice software suite, and develop proficiency in using its components, including Writer, Calc, Impress, and Base.
- Acquiring practical skills in document formatting, spreadsheet calculations, presentation design, and database management using LibreOffice tools.
- Understanding the concept of internet, internet tools and Management Information System

Course Outcomes: After successful completion of the course, the learners will be able to:

- **U**se LibreOffice suite to create, edit, format, and present documents, spreadsheets, and presentations, as well as to manage databases, using templates, styles, formulas, and advanced formatting features.
- **T**o work with internet and use internet tools
- **U**se Management Information System in their work.

UNIT 1 : Information Technology

Areas of Information Technology, Advantages and Disadvantages of Information Technology, Application of Information Technology

UNIT 2: Introduction to LibreOffice

Overview of LibreOffice software suite and its features, Advantages of using LibreOffice as an alternative to proprietary software, Installation and configuration of LibreOffice on different platforms

UNIT 3: Getting started with Writer

Launching Writer and creating a new document, Navigating the Writer interface and understanding the different components of the document window, Entering and formatting text, applying font styles, and working with paragraphs, Saving, closing, and opening existing documents in different formats

UNIT 4: Working with templates and styles in Writer

Creating and using document templates for consistent formatting and layout, Creating and modifying paragraph and character styles for consistent text formatting, Managing styles in the Styles and Formatting dialog box

UNIT 5: Formatting documents in Writer

Adding and formatting images, tables, and other objects in a document, applying advanced formatting options, such as page borders, columns, and page backgrounds, Using Writer's built-in tools for spell-checking, grammar-checking, and language translation

UNIT 6: Introduction to Calc

Overview of Calc and its features as a spreadsheet program, Launching Calc and creating a new spreadsheet, Navigating the Calc interface and understanding the different components of the worksheet window, Entering and formatting data, applying cell formatting, and working with formulas

UNIT 7: Working with functions and formulas in Calc

Using built-in functions and formulas for common calculations in Calc, creating custom functions and formulas for complex calculations, using conditional formatting to highlight data based on certain criteria

UNIT 8: Advanced formatting and charting in Calc

Applying advanced formatting options, such as conditional formatting, data validation, and custom number formats, Creating and modifying charts to visualize

data in different ways, Using Calc's built-in tools for filtering, sorting, and analyzing data

UNIT 9: Introduction to Impress

Overview of Impress and its features as a presentation program, Launching Impress and creating a new presentation, Navigating the Impress interface and understanding the different components of the slide window, Adding and formatting slides, applying transitions, and customizing presentation setting

UNIT 10: Working with multimedia and animations in Impress

Adding images, audio, and video to a presentation, Creating and modifying animations to enhance visual effects, Using Impress's built-in tools for recording and rehearsing presentations

UNIT 11: Introduction to Base

Overview of Base and its features as a database management tool, Launching Base and creating a new database, Navigating the Base interface and understanding the different components of the database window, creating tables, forms, queries, and reports using Base's built-in tools

UNIT 12: Working with Internet

Introduction to Internet, Internet Architecture, Evolution of Internet, Basic Internet Terminologies, getting connected to Internet, Application of Internet

UNIT 13: Internet Tool

Web Browsers, Web Server, Electronic Mail, Search Engines, World Wide Web, Internet Security, Types of Attack and Malicious Software

UNIT 14: Management Issues in MIS

Concept of MIS, Information Security and Control, Quality Assurance, Ethical and Social Dimensions, Intellectual property rights as related to IT services/IT products and Managing Global Information systems.

Suggested Readings:

- Parameswaram, R. (2010), 'Computer Applications in Business'. S. Chand & Company.
- Rajaraman, V. (2013), 'Fundamentals of computer', Practice Hall India Learning Private Ltd.

- Saxena, Sanjay & Chopra, P. (2006), 'Computer Application in Management', Vikash Publication House Pvt. Ltd.
- https://documentation.libreoffice.org/assets/Uploads/Documentation/en/GS7.0/GS70-GettingStarted.pdf

SEMESTER 2

COURSE CODE 5:
MARKETING MANAGEMENT

Objective: The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing management and to provide knowledge about various developments in the marketing management.

Learning Outcomes: After completion of the course, learners will be able to:

- Develop understanding of basic concepts of marketing management;
- Analyse the process of marketing decisions involving product development and its role in value creation;
- Develop understanding about Segmentation, Targeting and Positioning along with Brand and Branding Strategy
- Analyse the process of marketing decisions involving product promotion vis a vis consumer buying behavior;
- Learn various developments in marketing management area.

Unit 1: Introduction to Marketing Management: Introduction, Market and Marketing, the Exchange Process, Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations

Unit 2: Marketing Environment: Introduction, Environmental Scanning, Analyzing the Organization's Micro Environment, Company's Macro Environment, Differences between Micro and Macro Environment, Techniques of Environment Scanning,

Unit 3: M**arketing Mix:** Introduction, Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix- The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control.

Unit 4: Consumer Buying Behavior: Introduction, Characteristics, Types of Buying

Decision Behaviour, Consumer Buying Decision Process, Buyer Decision Process for New Products, Buying Motives, Buyer Behaviour Models

Unit 5: Business Buyer Behaviour: Introduction, Characteristics of Business Markets, Differences between Consumer and Business Buyer Behaviour, Buying Situations in Industrial/Business Market, Buying Roles in Industrial Marketing, Factors that Influence Business Buyers, Steps in Business Buying Process

Unit 6: Segmentation, Targeting and Positioning: Introduction, Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Bases for Segmenting Consumer Markets, Targeting (T), Market Positioning (P)

Unit 7: Product Management: Decisions, Development and Lifecycle Strategies: Introduction, Levels of Products, Classification of Products, Product Hierarchy, Product Line Strategies, Product Mix Strategies, Packaging and Labelling, New Product Development, Product Life Cycle (PLC)

Unit 8: Brand and Branding Strategy: Introduction, Brand and Branding, Advantages and disadvantages of branding, Brand Equity, Brand Positioning, Brand Name Selection, Brand Sponsorship, Brand Development

Unit 9: Pricing: Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies, Adjusting the Price of the Product, Initiating and Responding to the Price Changes

Unit 10: Marketing Channels: Introduction, Need for Marketing Channels, Decisions Involved in Setting up the Channel, Channel Management Strategies, Introduction to Logistics Management, Introduction to Retailing, Wholesaling

Unit 11: Personal Selling: Introduction, Personal Selling, Sales Management Basics, HR Practices in Sales Management, Evaluation of Training, Personal Selling Process, Direct Marketing

Unit 12: Customer Relationship Management: Introduction, Relationship Marketing Vs. Relationship Management, Definitions of Customer Relationship Management (CRM), Forms of Relationship Management, Managing Customer Loyalty and

Development, Reasons Behind Losing Customers by Organisations, Significance of Customer Relationship Management,

Unit 13: Contemporary Issues in Marketing: Social Actions Affecting Buyer-Seller Relationships, Rural Marketing, Services Marketing, E-Marketing or Online Marketing

Unit 14: International Marketing Management: Introduction, Nature of International Marketing, International Marketing Concept, International Market Entry Strategies, Approaches to International Marketing, International Product Policy, International Pricing

Unit 15: Case Study

Suggested Readings:

- Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham and Jha, Mithileshwar. (2007). Marketing Management. Pearson Education.
- Rajan, Saxena. (2007). Marketing Management (3rd Edition). Tata McGraw Hill Publication.
- Ramaswami, V. S. and Namakumari, S. (2003). Marketing Management. Macmillan India Limited.
- Schiffman, Leon G. and Kanuk, Laslie Lazar. (1997). Consumer Behaviour. (Ninth Edition) Prentice Hall International Edition.
- Kaptan, S. S. and Pandey, S. (2004). Brand Imitation. Himalaya Publishing House.
- Drucker, Peter F. (2014), Practice of Management, Allied Publications, New Delhi.

COURSE CODE 6:
FINANCIAL REPORTING AND ANALYSIS

Objective: The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, to analyse operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

Learning Outcomes: After completion of the course, learners will be able to:

- Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
- Develop understanding about Accounting Standards and International Financial Reporting Standards
- Know about the regulatory framework for the preparation and presentation of financial statements;
- Compute and analyse accounting ratios of a company;
- Conduct fund flow and working capital analysis;

- Conduct cash flow analysis.

Unit 1: Accounting Concepts and Principles: Meaning and Importance of Accounting Concepts and Principles; GAAP; IFRS: GAAP Vs IFRS, Convergence of IFRS and GAAP.

Unit 2: Accounting Standards: Meaning, Objectives, Advantages and Disadvantages **Accounting Standards;** Procedure for issuing Accounting Standards by the ICAI; Indian Accounting Standards.

Unit 3: International Financial Reporting Standards and their Scope and Objectives: International Accounting Standards Committee Foundation (IASCF) and its objectives and responsibilities; International Financial Reporting Interpretations Committee (IFRIC); Objectives, scope and process of issuing International Financial Reporting Standards (IFRS).

Unit 4: The Conceptual Framework for the Preparation and Presentation of Financial Statements: Meaning and significance of conceptual framework of financial statement: conceptual framework:

a) Issued by the ICAI, and
b) Issued by the International Accounting Standards Board ('IASB') – under IFRS covering (i) objectives and users of financial statements, (ii) the reporting entity, (iii) the qualitative characteristics that determine the usefulness of information in financial statements, (iv) the definition of the elements of financial statements, (v) the recognition of the elements from which financial statements are constructed (vi) the measurement of assets and liabilities reported in financial statements and (vii) concepts of capital and capital maintenance.

Unit 5: Regulatory Framework and National differences:

(a) The regulatory frameworks for the preparation and presentation of financial statements: Relevant provisions of Companies Act and compliance with the Accounting Standards and SEBI Guidelines.

(b) National differences in financial reporting practices; Reasons for national differences in financial reporting practices; Attempts to reduce national differences.

Unit 6: Reporting Criteria: Criteria for information appearing in a published income statement and balance sheet; Reporting comprehensive income; Segmental reporting; Accounting policies; Directors' report; Notes to the accounts.

Unit 7: Consolidated Financial Statements: Meaning of Consolidated Financial Statements; Definition of Parent and Subsidiary Companies; Advantages and Disadvantages of Holding Companies; Consolidated Financial Statement as per AS 21: Minority Interest, Cost of Control; Capital and Revenue Profit; Controlling Interest acquired during the year; Treatment of Preference Shares of Subsidiary, Mutual owing, Bonus shares, Change in value of Fixed assets, Intercompany Holding and Cross Holding, Consolidation of Financial Statements.

Unit 8: Fund Flow Statement: Meaning, Objectives, Advantages and Disadvantages of Fund Flow Statement, Preparation of Fund Flow Statement.

Unit 9: Cash Flow Statement: Meaning, Objectives, Advantages and Disadvantages of Cash Flow Statements; Distinctions between Cash Flow Statement and Fund Flow Statement; Preparation of Cash Flow Statement.

Unit 10: Budget and Budgetary Control: Meaning and Importance of Budget; Types of Budget: Functional Budget, Cash Budget, Master Budget, Fixed and Variable Budget, Zero-based Budgeting; Budgetary Control: Meaning, Objectives, Scope, Advantages and Disadvantages; Techniques of Budgetary Control: Budget Centre, Operation Chart, Budget Committee, Budget Manual, Budget Period.

Unit 11: Corporate Financial Reporting: Corporate Financial Reporting: Concept and Practices of Financial Reporting; Objectives of Financial Reporting; Users of Financial Reporting; General and Specific Purposes of Financial Reporting; Qualitative Characteristics of Financial Reporting Information; Benefits of Financial Reporting.

Unit 12: Application of Accounting Ratio's in Decision Making: Predictive Value of Accounting Ratios. Ratio Analysis for Performance Evaluation (Activity and Profitability). Ratio Analysis for Financial Health (Solvency and Structural Analysis).

Unit 13: Liquidity Analysis Application of Accounting Ratios in the Analysis of Working Capital and Inter Firm Comparison.

Unit 14: Social Responsibility Accounting: Reporting and Social Audit: Concept of Social Accountability; Concept, Objectives of Social Responsibility Accounting; **F**unctional areas of Social Responsibility Accounting; Reporting of Social Responsibility

Accounting; Limitations of Social Responsibility Accounting; Social Audit.

Unit 15: Emerging new concepts of Corporate Reporting: Human Resource Accounting-[HRA] and Reporting: Introduction-meaning- Cost and expenses' of human resources- Aims and objectives- Importance-benefits and limitations of HRA- HR evaluation Methods and Models- HR evaluation and Reporting- Indian Scene; **Environmental Accounting-Reporting and Audit:** Introduction to Environment-Environmental Acts in India-Meaning- Basics- Evaluation of natural resources- Purposes-needs- benefits and limitations.

Suggested Readings:

- Bhattacharya, Ashis. Financial Accounting. New Delhi: Prentice hall of India Pvt. Ltd.
- Dam, B. B. and Gautam, H. C. Theory and Practice of Financial Accounting. Guwahati: Capital Publishing Company.
- Gupta, R. L. and Radhaswamy, M. Accountancy. New Delhi: Sultan Chand & Sons.
- Maheshwari, S. N. Financial Accounting. New Delhi: Vikash Publishing House Pvt. Ltd.
- Khan and Jain. Management Accounting. Delhi: Tata Mc-graw Hills Ltd.
- Sharma and Gupta. Management Accounting. Delhi: Kalyani Publishers.
- Pillai & Bhagawathi. Management Accounting. Delhi: S. Chand & Co. Ltd.

COURSE CODE 7:
ADVANCED FINANCIAL MANAGEMENT

Objective: The course aims to impart advanced knowledge on financial management applicable in business enterprises.

Learning Outcomes: After completion of the course, learners will be able to:

- Develop understanding about financial management, financial planning, etc.;
- Compute and calculate the valuation of Bonds and Shares;
- Find out the cost of capital collected from different sources;
- Develop knowledge about capital budgeting and risk associate with it;
- Acquire knowledge about working capital management.

Unit 1: Financial Management: Introduction, Meanings and Definitions, Goals of Financial Management, Finance Functions, Interface between Finance and Other Business Functions

Unit 2: Financial Planning: Introduction, Objectives, Benefits, Guidelines, Steps in Financial Planning, Factors Affecting Financial Planning, Estimation of

Financial Requirements of a Firm, Capitalisation

Unit 3: Valuation of Bonds and Shares: Introduction, intrinsic value, book value, Valuation of Bonds, Valuation of Shares

Unit 4: Cost of Capital: Introduction, Meaning of Cost of Capital, Cost of Different Sources of Finance, Weighted Average Cost of Capital

Unit 5: Leverage: Introduction, Operating Leverage, Application of operating leverage, Financial Leverage, Combined Leverage

Unit 6: Capital Structure: Introduction, Features of an Ideal Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure

Unit 7: Capital Budgeting: Introduction, Importance of Capital Budgeting, Complexities Involved in Capital Budgeting Decisions, Phases of Capital Expenditure Decisions, Identification of Investment Opportunities, Rationale of Capital Budgeting Proposals, Capital Budgeting Process, Investment Evaluation, Appraisal Criteria

Unit 8: Risk Analysis in Capital Budgeting: Introduction, Types and Sources of Risk in Capital Budgeting, Risk Adjusted Discount Rate, Certainty Equivalent Approach, Probability Distribution Approach, Sensitivity Analysis, Simulation Analysis, Decision Tree Approach

Unit 9: Capital Rationing: Introduction, Types, Steps Involved in Capital Rationing, Approaches to Capital Rationing.

Unit 10: Working Capital Management: Introduction, Components of Current Assets and Current Liabilities, Concepts of Working Capital, Objective of Working Capital Management, Need for Working Capital, Operating Cycle, Determinants of Working Capital, Approaches for Working Capital Management, Estimation of Working Capital

Unit 11: Cash Management: Introduction, Meaning and Importance of Cash Management, Motives for Holding Cash, Objectives of Cash Management, Models for Determining Optimal Cash Needs, Cash Planning, Cash Forecasting and Budgeting

Unit 12: Inventory Management: Introduction, Role of Inventory in Working Capital, Characteristics of inventory, Purpose of Inventory, Costs Associated with Inventories, Inventory Management Techniques, Importance of Inventory Management Systems

Unit 13: Receivable Management: Introduction, Costs Associated with Maintaining Receivables, Credit Policy Variables, Evaluation of Credit Policy

Unit 14: Dividend Decisions: Introduction, Traditional Approach, Dividend Relevance Model, Miller and Modigliani Model, Stability of Dividends, Forms of Dividends, Stock Split

Unit 15: Case Study

Suggested Readings:

- Chandra, Prasanna. (2011). Financial Management: Theory and Practice (8th edition). McGraw Hill Education.
- Jain, P. K. & Khan, M. Y. (2014). Financial Management: Text, Problems and Cases. Mcgraw Hill Education.
- Pandey, I. M. (2010). Financial Management (10th edition). Vikas Publishing House.
- Banerjee, Arindam. (2016). Financial Management (1st Edition). Oxford University Press.
- Gupta, S. K. & Sharma, R. K. (2016). Financial Management: Theory and Practice (8th Edition). Kalyani Publishers.
- Khan, M. Y. (2017). Financial Management (7th Edition). McGraw Hill Education.
- Shrivastava, R. M. (2010). Financial Management and Policy. Himalaya Publishing House.
- Srivastava, Rajiv & Mishra, Anil (2011). Financial Management (2nd Ediotion). Oxford University Press.

COURSE CODE 8:
BUSINESS LAWS

Objective: The course aims to give the learners understanding about important aspects of legal environment of business and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Examine various aspects of entering into a contract and implications of different types of contract;

- Interpret the regulation governing the Contract of Sale of Goods;
- Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership;
- Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
- Explain the law governing regulation and management of foreign exchange under FEMA.

Unit 1: Law of contract –Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance, Capacity to Contract, Consent, Consideration, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract.

Unit 2: Contracts of Guarantee, Indemnity and Bailment – Introduction, Contract of Indemnity, Contract of Guarantee, Kinds of Guarantee, Creditor, Surety; Introduction, Bailment and its Kinds, Definition of bailment, Kinds of bailment, Bailor and Bailee, Termination of Bailment, Finder of Lost Goods, Pledge or Pawn, Pledge by Non-owners, Pledgor and Pledgee

Unit 3: Contract of Agency: Introduction, Agent and Agency, Kinds of Agencies, Classification of Agents, Duties and Rights of Agents, Principal's Duties to the Agent and his Liability to Third Parties, Personal Liability of Agent, Termination of Agency, Power of Attorney

Unit 4: Law of Partnership: Introduction, Meaning and Nature of Partnerships, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Changes in a Firm, Dissolution.

Unit 5: The Limited Liability Partnership Act, 2008: Definitions under the Act, Nature of Limited Liability Partnership, Incorporation of Limited Liability Partnership, Partners and their Relations, Extent and Limitations of Liability of Limited Liability Partnership and Partners; Winding up and Dissolution.

Unit 6: Law of Sales of Goods – Contract of sale, Goods and their classification, meaning of price, Conditions and Warranties, Passing of property in goods, Transfer of title by non-owners, Performance of a contract of sale, Unpaid seller and his

rights, Remedies for breach of contract

Unit 7: Law of Negotiable Instruments – Negotiable instruments, Promissory notes, Bills of exchange, Cheques, Negotiation, Presentment, Dishonour, Crossing of cheques, Paying and Collecting Banker.

Unit 8: Banking and Insurance Law - Introduction, Control and Regulation of Banking, Insurance in India, Regulation of Insurance Sector

Unit 9: The Consumer Protection Act- Introduction, Definitions, Rights of Consumers, Nature and Scope of Complaints, Remedies Available to Consumers

Unit 10: The Companies Act: Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up.

Unit 11: The Foreign Exchange Management Act- Introduction, Definitions, Regulation and Management of Foreign Exchange, Authorized Person, Contravention and Penalties [Sections13-15], Adjudication and Appeal [Sections 16-35], Directorate of Enforcement, Miscellaneous Provisions

Unit 12: The Competition Act: Introduction, Definitions, Enquiry into Certain Agreements and Dominant Position of Enterprise and Combinations, Miscellaneous Provisions, Finance, Accounts and Audit

Unit 13: Regulation to Information: Introduction, Right to Information Act, 2005, Information Technology Act, 2000, Electronic Governance, Secure Electronic Records and Digital Signatures, Digital Signature Certificates, Cyber Regulations Appellate Tribunal, Offences, Limitations of the Information Technology Act, 2000

Unit 14: Intellectual Property Laws: Introduction, Legal Aspects of Patents, Filing of Patent Applications, Rights from Patents, Infringement of Patents, Copyright and its Ownership, Infringement of Copyright, Civil Remedies for Infringement.

Unit 15: The Prevention of Money- Laundering Act, **2002:** Definitions under the Act, Offence of money-laundering, Punishment for money-laundering, Attachment, Adjudication And Confiscation of Property, Obligations of Banking Companies, Financial Institutions and Intermediaries, Appellate Tribunal, Authorities under

the Act.

Suggested Readings:

- Arun Kumar Sen and Jitendra Kumar Mitra (1977). Commercial Law (including Company Law and Industrial Law). World Press Private Limited.
- R. P. Maheshwari and S. N. Maheshwari (2014). Principles of Mercantile Law. New Delhi: Himalaya Pub. House.
- N. D. Kapoor (2014). Elements of Mercantile Law. Sultan Chand & Sons.
- K. C. Garg, V. K. Sareen, Mukesh Sharma & R. C. Chawla (2014). Mercantile Law. Kalyani Publishers.
- V. K. Sareen, Mukesh Sharma & K. C. Garg (2015). Business Law. Kalyani Publishers.
- The Consumer Protection Act, 1986 (Bare Act).

COURSE CODE 9:

INDUSTRY OR SOCIETY/COMMUNITY BASED PROJECT

PROJECT GUIDELINES:

The project carries 100 marks (50 marks for Report and 50 Marks for Viva-Voce) and its duration is six months. The learners will visit an industry or a business entity or a society/community and prepare a report of 40-60 pages. The report may be prepared either hand written or computer typed. It is mandatory to submit the report and appear for viva-voce to complete the programme successfully. The project report is to be submitted in the respective Study Centre before 20 days from the commencement of the semester-end examination. Viva-voce will be held as per the notification made by the Controller of Examination. The report may reflect the following areas:

1. **For Industry base Project:**
   - i) Industry profile
   - ii) Management
   - iii) Employees' information
   - iv) Financial information / Hierarchical structure in flow chart
   - v) Nature of works
   - vi) Technology / machineries used
   - vii) Total turnover
   - viii) Environmental issues
   - ix) Grievance redressal
   - x) SWOT analysis
   - xi) Any other information

2. **For Society based Project:**

   i) Name and geographical location of the society/community
   ii) Population
   iii) Education / skill based training
   iv) Governance
   v) Livelihood and financial literacy
   vi) Government schemes availed
   vii) Cultural information
   viii) Social integrity
   ix) Disputes and redressal
   x) Transportation and communication
   xi) Any other information

SEMESTER 3

COURSE CODE 10:
HUMAN RESOURCE MANAGEMENT

Objective: The course aims to acquaint learners with the techniques and principles to manage human resources of an organisation.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Develop necessary understanding about the meaning, functions and scope of human resource management;
- Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
- Prepare a Human Resource Plan and a report on job analysis in an organisation;
- Analyse the applicability and use of different kinds of training and development strategies in real life scenarios;
- Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organization.

Unit 1: Introduction to Human Resource Management: Concept of Human Resource Management, Evolution of Human Resource Management, Functions of Human Resource Management, Scope of Human Resource Management, Difference between Human, Resource Management and Personnel Management, Role of HR Executive and Challenges of Human Resource Management

Unit 2: Human Resource Planning: Concept of Human Resources Planning, Features of Human Resource Planning, Objectives of Human Resource Planning,

Importance of Human Resource Planning, HRP Process, Methods of Demand Forecasting, Methods of Supply Forecasting, Labour Wastage and Essentials for the success of Human Resource Planning.

Unit 3: Recruitment and Selection: Concept of Recruitment, Factors affecting Recruitment, Sources of Recruitment, Recruitment Policy, Concept of Selection, Selection Process, Selection tests, Concept of Evaluation, Placement and Induction, Concept of Evaluation and techniques of Evaluation, Concept of Placement and Induction

Unit 4: Training and Development: Concept of Training and Development, Meaning and significance of Training, Methods of Training, Concept of Management

Unit 5: Performance Appraisal: Concept of Performance Appraisal, Need for performance appraisal, Types of Appraisal Methods, Benefits of performance appraisal and Reviews

Unit 6: Employee Career Planning and Growth: Concept of Employee Growth, Managing Career Planning, Elements of a Career Planning Programme, Succession Planning

Unit 7: Compensation Management: Wage and Salary Administration, Definitions and Concepts, Need for sound salary administration, Objective of wage and salary administration, Guiding principles of wage and salary administration, Factors influencing wage and salary administration, Methods of payment of wages, Concept of Rewards and Incentives, Types of wage incentive plans and Fringe Benefit

Unit 8: Job Evaluation: Concept of Job evaluation, Objectives of Job Evaluation,

Unit 9: Job Analysis and Design: Concept of Job Analysis, Purpose of Job Analysis, Process of Job Analysis, Methods of Job Analysis and Concept of Job Design

Unit10: Grievance and Grievance Procedure: Concept of Grievance, Causes of Grievance, Forms and effects of grievance, Grievance handling procedure, Grievance handling procedure in Indian Industry and Need for Grievance Redressal Procedure

Unit 11: Employee Misconduct and Disciplinary Procedure: Meaning and objectives of discipline, Principles for maintenance of discipline, Essentials of a good

disciplinary system, Disciplinary Action, Punishment for disciplinary action and Procedure for disciplinary action

Unit 12: Human Resource Information System: Concept of Human Resource Information System, Components of Human Resource Information System, Types of Human Resource Information System, Applications of Human Resource Information System, Implementation of Human Resource Information System

and Benefits of Human Resource Information System

Unit 13: Contemporary Challenges in HRM: The Job and Challenges, The New Professional Approach, Challenges in Human Resource Management, HR in Mergers and Acquisitions, New Organisational Forms, HR Professional as Change Agent, KPO, BPO

Unit 14: Employee Welfare and Working Conditions: Concept of Employee Welfare, Welfare Measures, Types, Employee Welfare Responsibility, the Business Benefits of Employee Welfare Activities

Unit 15: Human Resource Management: Case Studies: Case 1: Baibhab International, Case 2: Coca Cola, Case 3: Hindustan Unilever, Case 4: When an employee says he is HIV Positive, Case 5: Training - so difficult!!!

Suggested Readings:

- S.S. Khanka (2007), 'Human Resource Management: Text and Cases', 1st Edition, S. Chand and Company Ltd, New Delhi.
- K. Aswathappa (2013), 'Human Resource Management: Text and Cases', 7th Edition, McGraw Hill Education (India) Private Limited.
- K. Aswathappa (2005), 'Human Resource and Personnel Management', 4th Edition, Tata McGraw Hill Education.
- Seema Sanghi; (2011), 'Human Resource Management', India, Macmillan.
- Dr C B Mamoria, S V Gankar: (2009), 'Personnel Management', India, Himalaya.
- S K Sharma, (2009), 'Handbook of HRM Practices: Management Policies and Practices', Global India Publications Pvt. Ltd.
- C S Venkata Ratnam, B K Srivastava, (1991), 'Personnel Management and Human Resource', Tata McGraw-Hill Education, India

COURSE 11:
RESEARCH METHODOLOGY

Objective: The course aims to inculcate research aptitude among the learners and to enable them to conduct research works.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Develop knowledge about meaning, types and process of research;
- Outline the significance of Research and Research Methodology and to analyse the problems in conducting social science research.
- Formulate Research Problem and Research Design;
- Determine the sample size in consonance with the research problem and research design;
- Collect and tabulate required primary and secondary data for analysis;
- Prepare a report on the basis of collected data.

Unit 1: Introduction to Research: Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study.

Unit 2: Research Design: Meaning of Research Designs; Nature and Classification of Research Designs; Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey, Focus group discussions; Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research Design

Unit 3: Reviewing the Literature: Functions of the literature review in research, process of carrying out a literature search, difference between a literature review and a summary, uses of internet for a literature review.

Unit 4: Research Problem and Formulation of Research Hypotheses: Defining the Research problem; Management Decision Problem vs. Management Research Problem; Problem identification process; Components of the research problem; Formulating the research hypothesis- Types of Research hypothesis; Writing a research proposal- Contents of a research proposal and types of research proposals.

Unit 5: Primary and Secondary Data: Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Observation method, Focus Group Discussion, Personal Interview method

Unit 6: Measurement and Scaling: Types of Measurement Scales; Attitude; Classification

of Scales: Single item vs Multiple Item scale, Comparative vs Non- Comparative scales, Measurement Error, Criteria for Good Measurement

Unit 7: Sampling: Sampling concepts- Sample vs. Census, Sampling vs Non Sampling error; Sampling Design- Probability and Non Probability Sampling design; Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion

Unit 8: Questionnaire Design: Questionnaire method; Types of Questionnaires; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method.

Unit 9: Data Processing: Data Editing- Field Editing, Centralized in house editing; Coding- Coding Closed ended structured Questions, Coding open ended structured Questions; Classification and Tabulation of Data.

Unit 10: Univariate and Bivariate Analysis of Data: Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data- Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions, Measures of Central Tendency, Measures of Dispersion; Descriptive Analysis of Bivariate data

Unit 11: Testing of Hypotheses: Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions.

Unit 12: Chi-square Analysis: Chi square test for the Goodness of Fit; Chi square test for the independence of variables; Chi square test for the equality of more than two population proportions

Unit 13: Analysis of Variance: Completely randomized design in a one-way ANOVA; Randomized block design in two-way ANOVA; Factorial design

Unit 14: Research Report Writing: Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report- Preliminary section,

Main report, Interpretations of Results and Suggested Recommendations; Report writing: Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations.

Unit 15: Ethics in Research: Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research

Suggested Readings:

- Malhotra, N.K. and Dash, S. (2011); Marketing research: An Applied Orientation (6th edition); New Delhi: Pearson Education.
- Shields, Patricia; Rangarjan, Nandhini (2013). A Playbook for Research Methods: Integrating Conceptual Frameworks and Project Management. Stillwater, Oklahoma: New Forums Press.
- Kothari, C.R. and Garg, G. (2014), 'Research Methodology - Methods and Techniques', New Age International Publishers
- Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
- Madan, P., Paliwal, V., & Bhardwaj, R. (2012). Research Methodology-Methods & Techniques. New Delhi: New Age International Publishers.
- Borse, M. N. (2012). Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
- Sharma, R. D., & Chahal, H. (2006). Research Methodology in Commerce and Management. New Delhi: Anmol Publications.

COURSE CODE 12:
PROJECT MANAGEMENT AND OPERATION RESEARCH

Objective: The course aims to inculcate knowledge about the concept of project Management and concepts related to project analysis, selection and planning. It also aims to develop knowledge about the basic concept of operation research and various techniques of operation research.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Develop knowledge about project management and organizational strategy;
- Analyse projects for identification of investment opportunities;
- Develop understanding about meaning, types, scopes and phases of operation research;
- Analysis of Linear Programming Problems.

Unit 1: Introduction to Project Management: Meaning and scope, Need of project management, Life cycle of a project - conception and selection, planning and scheduling, implementation and control, evaluation and termination.

Unit 2: The Organizational Context: Project and Organizational Strategy; Stakeholder Management: Identifying Project Stakeholders, Managing Stakeholders; Forms of Organizational Structure: Functional Organization, Project Organization, Matrix Organization, Impact of Organizational Structure on Project Performance; Meaning of Organizational Culture; Organizational Culture and Project Management.

Unit 3: Project Analysis and Selection: Identification of investment opportunities, project initiation, Market and Demand Analysis, Technical Analysis, Economic and financial Analysis, Social Cost and Benefit Analysis, Formulation of Detailed project report.

Unit 4: Project Planning: Planning Resources, Planning of Physical Resources, Planning of Human Resources, Planning Financial Resources, Project organizing.

Unit 5: Project Scheduling and PERT-CPM: Introduction, Basic Difference between PERT and CPM, PERT/CPM Network Components and Precedence Relationship, Project Management – PERT.

Unit 6: Implementation and Control: Project Management Information System, Monitoring and Reporting -Physical resources, human resources, and financial resources-cost control.

Unit 7: Project Completion and Evaluation: Integrated Project Management Control System, managing Transition for project to operation, project completion and evaluation, project review, project termination.

Unit 8: Introduction to Operations Research: Introduction, Historical Background, Scope of Operations Research, Features of Operations Research, Phases of Operations Research, Types of Operations Research Models, Operations Research Methodology, Operations Research Techniques and Tools, Structure of the Mathematical Model, Limitations of Operations Research.

Unit 9: Linear Programming*:* Introduction, Linear Programming Problem, Requirements of LPP, Mathematical Formulation of LPP, Case Studies of LPP, Graphical Methods to Solve Linear Programming Problems, Applications, Advantages, Limitations.

Unit 10: Graphical Analysis of Linear Programming Problems: Introduction, Graphical Analysis, Some Basic Definitions, Graphical Methods to Solve LPP, Some Exceptional Cases, Important Geometric Properties of LPP.

Unit 11: Simplex Method: Introduction, Standard Form of LPP, Fundamental theorem of LPP, Solution of LPP – Simplex Method, The Simplex Algorithm, Penalty Cost Method or

Big M-method, Two Phase Method, Solved Problems on Minimisation.

Unit 12: Duality in Linear Programming Problem: Introduction, Importance of Duality Concepts, Formulation of Dual Problem, Economic Interpretation of Duality, Sensitivity Analysis.

Unit 13: Transportation Problem: Introduction, Formulation of Transportation Problem (TP), Transportation Algorithm (MODI Method), the Initial Basic Feasible Solution, Moving Towards Optimality.

Unit 14: Assignment Problem: Introduction, Mathematical Formulation of the Problem, Hungarian Method Algorithm, Routing Problem, Travelling Salesman Problem.

Unit 15: Game Theory*:* Introduction, Competitive Situations, Characteristics of Competitive Games, Maximin – Minimax Principle, Dominance.

Suggested Readings:

- Rory Burke (2013), Project Management: Planning and control techniques, Wiley.
- Kanti Swarup, P. K. Gupta, Man Mohan (2017), Operations Research, Sultan Chand and Sons, New Delhi.
- Prem Kumar Gupta, D. S. Hira (2007), Operations Research, S Chand and Company Limited, New Delhi.
- R. Panneerselvam (2006), Operations Research, Prentice Hall of India Private Limited, New Delhi.
- Project Management (The Open University of Hong Kong).
- Fundamentals of Project Management by James P. Lewis (AMACOM, 3rd edition).
- Project Management (2013), DMGT 521 Lovely Professional University
- Dr. B. Charumathi: Project Management, Pondicherry University.

COURSE CODE 13:

STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

Objective: The course aims to provide knowledge of strategic management. It also aims at inculcating understanding about corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Develop knowledge about the strategic management and strategic decision making;
- Describe environmental and organizational appraisal;
- Analyse corporate and business level strategis;
- Explain the concept and importance of corporate governance in a business setup;

- Explain the concept of corporate governance in organisations and its essence for management;
- Describe corporate governance framework in India;
- Explain the linkage between ethics, corporate governance, and corporate social responsibility and analyse specific cases of corporate governance failures.

Unit 1: Introduction to Strategic Management: Historical development and Evolution of strategic management in India, concept and definition of Strategy, levels at which strategy operates, Strategic Decision Making, the process strategic management, strategists and their role in strategic management.

Unit 2: Strategic Intent: concept of strategic intent, stretch, leverage and fit, concept of vision defining vision, benefits of having vision, process of envisioning and defining mission, characteristics of mission statement, definition of business, dimensions of business definition, business models and their relationship with strategy.

Unit 3: Environmental Appraisal: Concept of environment, characteristics of environment, internal and external environment, classification of environmental sectors (economic environment, international environment, market environment, political environment, regulatory environment, socio-cultural environment, supplier environment and technological environment), factors and approaches to environmental scanning, methods and techniques used for environmental scanning, factors affecting environmental appraisal.

Unit 4: Organizational Appraisal: Organisational Resources, Orgnaisational behaviour, its strength and weakness**, competencies, strategic and competitive advantages.** organizational capability factors (Financial Capability, marketing Capability, Operations Capability, Personnel Capability, Informational Management Capability); Factors affecting organizational appraisal, approaches to Organisational Appraisal; methods and techniques used for organizational appraisal (Internal Analysis, Comparative Analysis, Comprehensive Analysis)

Unit 5: Corporate Level Strategies: Concentration, Integration and Diversification: Corporate Level Strategies (Expansion Strategies, Stability Strategies, Retrenchment Strategies, combination Strategies), Concentration strategies;

Integration strategies (Horizontal Integration and Vertical Integration), diversification strategies (Concentric Diversification, Conglomerate Diversification); Need for Diversification Strategies; Risk of Diversification.

Unit 6: Business Level Strategies: Foundation of business level stretegies, industry structure, positioning of firm in industry, generic business strategies: cost leadership business strategy, differentiation business strategy, Focus business strategy, Integrating cost leadership and differentiation; Tactics for business strategies: Timing Tactics, Market Location tactics; Business strategies for different Industry Conditions: Embryonic Stage, Growth Stage, maturity Stage, Decline Stage

Unit 7: Strategic Analysis and Choice: Introduction, Strategy Analysis and its Importance; Process of Strategic Choice: Focusing on Strategic Alternatives, analyzing the Strategic Alternatives, choosing from the Strategic Alternatives; Tools and Techniques for Strategic Analysis, corporate portfolio analysis, SWOT Analysis, Experience curve analysis, Life cycle Analysis, Industry Analysis, Strategic Groups Analysis, competitors analysis; Contingency Strategies.

Unit 8: Strategy Implementation: Nature and barriers to strategy Implementation; Model of Strategy implementation, Project Implementation: Project management and Strategy Implementation; Procedural implementation: Regulatory mechanism in India; Resource Allocation: Strategic budgeting, factors affecting resource allocation, Difficulties in Resource Allocation

Unit 9: Structural Implementation: Concept of Structure, Structure and Strategy, stages of Development of Organizations; Types o organisational structures: Entrepreneurial Structure, Functional Structure, Divisional Structure, SBU Structure, Matrix Structure, Network Structure, Other types of Structures; Organisational Design and Change; Organisational systems and Process: Information system, Control system, Reward system.

Unit 10: Behavioural Implementation: Stakeholders and Strategic management: stakeholders Relationship management, Stakeholders Analysis; Corporate Governance and Strategic Management: Corporate Governance, relating corporate governance to Strategic Management; Role of Board of Directors in

Strategic management; Strategic Leadership: tasks , styles and role of Strategic Leaders; Corporate culture and strategic management: composition of corporate culture and impact of culture on Corporate, Personal values and Business Ethics: Meaning and

importance of values and ethics; social responsibility and strategic management: views on social responsibilities and social responsibility in Indian Context

Unit 11: Strategic Evaluation and Control: Nature, Importance and requirements for effective of Strategic Evaluation; strategic control: implementation control and strategic surveillance; Operational Control: process of Evaluation, setting of Standard, measurements of Performance, analyzing variances and taking corrective actions; Techniques of Strategic Evaluation and control; Role of Organisational Systems in Evaluation

Unit I2: Conceptual Framework of Corporate Governance: Meaning; theories and models of corporate governance; various approaches to business ethics; ethical theories; ethical governance; code of ethics; key managerial personnel (KMP); secretarial audit; class action; NCLT; insider trading; rating agencies; green governance/e-governance; shareholder activism.

Unit 13: Corporate Governance Framework in India: Corporate boards and its powers, responsibilities, disqualifications; board committees and their functions-remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, and audit committee; regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act, 2013; corporate governance in PSUs and banks.

Unit 14: Corporate Social Responsibility (CSR): Meaning; corporate philanthropy; CSR-an overlapping concept; corporate sustainability reporting; CSR through triple bottom line; relation between CSR and corporate governance; environmental aspect of CSR; CSR models; drivers of CSR; major codes on CSR; initiatives in India.

Unit 15: Whistle-blowing and Corporate Governance: The Concept of whistle-blowing; types of whistleblowers; whistle-blower policy; the whistle-blower legislation

across countries; developments in India.

Suggested Readings:

- Cherunilam Francis (2015), Business Policy and Strategic Management, Himalaya Publication House, New Delhi
- C Appa Rao, B Parvathiswara Rao, K Sivaramakrishna (2008), Strategic Management and Business Policy, Excel Books, Nerw Delhi
- Tandon A (2010), Business Policy and Strategic Management; Anmol Publications Pvt.Ltd.
- Rao Subba P, Business Policy and Strategic Management: Text and Cases; Himalaya Publication House, New Delhi
- Chakraborty, SK (1989), Foundations of Managerial Work- Contributions from Indian Thought; Himalaya Publishing House, Mumbai
- Alan R. Andreasen and Philip Kotler (2003), Strategic Marketing for Non Profit Organisations 6th Edition, Pearson Education

SEMESTER 4

COURSE CODE 14:

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective: The course aims to provide knowledge to the learners a stage wise exposure to the concepts of investment management and also appreciates the instruments and the market place where the activity has to be practiced.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Develop knowledge about the concepts of investment and investment analysis;
- Describe the functions of stock markets in India and methods of raising capital from the security market;
- Differentiate risk and return;
- Compute economic, industry and technical analysis;
- Develop understanding about various fixed-income securities and risk factors associated with them.

Unit 1 Meaning of investment – speculation and Gambling – Investment avenues - Types of investors – Investment objectives – The investment process – Security Analysis – Meaning of security – Types of securities – Meaning of security analysis.

Unit 2: Securities Market: securities market, functions, stock markets in India, methods

of raising capital, security market indices.

Unit 3 Risk and Return – Computation of return – Meaning and definition of risk – Types: (Systematic risk- Market risk, Purchasing power risk, Interest rate risk, Unsystematic risk- Business risk (Internal, External), Financial risk) – Minimising risk exposure

Unit 4 Risk measurement - Standard deviation – Meaning of Beta – Computation and interpretation – Use of beta in estimating returns. (Including simple problems)

Unit 5 Economic analysis: Factors in Domestic and International economy – Economic forecasting and stock-investment decisions – Types of economic forecasts – Forecasting techniques – Anticipatory surveys – Barometric or Indicator approach (Delhi School of Economics- ECRI methodology) – Money supply approach – Econometric model building – Opportunistic model building.

Unit 6 Industry analysis: Industry classification schemes –Classification by product and according to business cycle – Key characteristics in industry analysis – Industry life cycle – Sources of information for industry analysis.

Unit 7 Company analysis: Sources of information for company analysis (Internal, External) – Factors in company analysis – Operating analysis – Management analysis – Financial analysis – Earnings quality.

Unit 8 Technical Analysis - Meaning and Assumptions of technical analysis – Trend lines and their significance – Market indicators – The Dow theory – Market indices – Mutual fund activity – Confidence level – Price indicators – Support and Resistance levels – Gap analysis

- New high-low – The most active list – Moving averages of stock prices – Volume indicators- Price-volume relationship – Short selling – Breadth of market (Advance/Decline) – Odd lot trading – Oscillators – Relative Strength Index (RSI) – Rate of Change (ROC) – Charting – Types of price charts – Price patterns.

Unit 9 Fixed-Income Securities – Overview of fixed-income securities – Risk factors in fixed-income securities (Systematic and unsystematic) – Bond analysis – Types of bonds – Major factors in bond rating process – Bond returns – Holding period return - Concept of yield – Current yield – Yield-to-Maturity – Price-yield relationship – Convexity - Term structure of interest rates and yield curve – Duration - Valuation of preference shares.

Unit 10 Stock Return and Valuation – Anticipated returns, Present value of returns, Constant Growth model, Two-Stage Growth model, The Three-Phase Model, Valuation through P/E ratio.

Unit 11 Efficient Market Hypothesis (EMH) – Random Walk theory – Forms of EMH – EMH and empirical findings – Implication of EMH on fundamental and technical analysis – Market inefficiencies.

Unit 12 Portfolio Analysis – Selection and Evaluation – Meaning of portfolio – Reasons to hold portfolio – Diversification analysis – Markowitz's Model – Assumptions – Specific model – Risk and return optimization – Efficient frontier – Efficient portfolios –Leveraged portfolios – Corner portfolios – Sharpe's Single Index model – Portfolio evaluation measures

– Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index. **Unit 13** Capital Market Theory – CAPM theory: Assumptions – CAPM Model – Capital Market Line (CML) – Security Market Line (SML) – Evaluation of securities – Present validity of CAPM – Arbitrage Pricing Theory (APT) – Assumptions – APT model – AP equation – Factors affecting return – APT and CAPM.

Unit 14 Portfolio Revision: Meaning, significance and strategies; portfolio evaluation meaning, performance management of portfolio.

Unit 15 Derivatives: Financial Derivatives – Meaning – Definition – Futures and Options – Pay-off in future and options – Stock and Index futures and options – Trading strategies – Commodity Derivatives – Structure of commodity exchanges – Commodity futures and options – Hedging using commodity futures.

Suggested Readings:

- M. Ranganathan and R. Madhumathi (2011), Investment Analysis and Portfolio Management, Pearson Education, New Delhi.
- Punithavathy Pandian (2016), Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd., New Delhi.
- Bharti V. Phathak (2014), Indian Financial System, Pearson Education, Delhi.
- Donald E. Fischer and Ronald J. Jordon (2011), Security Analysis and Portfolio Management, PHI.
- Prasanna Chandra (2010), Investment Analysis and Portfolio Management, TMH, Delhi.
- Fischer and Jordon (1995), Security Analysis and Portfolio Management, PHI; 6 editions.
- Fuller and Farrell (1987) Modern Investments and Security Analysis, McGraw-Hill Education.

COURSE CODE 15:
INDUSTRIAL RELATIONS AND LABOUR LEGISLATION

Objective: The course aims to develop a theoretical understanding among learners to apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Develop knowledge about meaning, evolution and approaches to Industrial Relations;
- Explain the evolution and factors influencing industrial relations in changing environment;
- Evaluate the effectiveness of trade unions and factors influencing their growth;
- Analyse industrial dispute and employee grievance and also know the machinery to be used for prevention and settlement of industrial dispute;
- Develop understanding about concept, features and objectives of workers participation in management;
- Interpret the regulation governing the labour legislation;
- Discuss the laws governing labour legislation and their legal consequences.

Unit 1: Industrial Relations: An Introduction, Meaning and definition of Industrial Relations, Evolution of Industrial Relations, Approaches to Industrial Relation, Trade unionism, Tripartite and Bipartite bodies and Industrial disputes.

Unit 2: Influencing factors of IR: Influencing factors of IR in enterprise and the consequences, employment structure, social partnership, labour market in India

Unit 3: Trade Unions: Growth of Trade uniond in India, legal framework, union recognition, union problems. Employees association, membership and financial status, Trade Union Act 1926

Unit 4: Industrial Dispute and Employee Grievance: Nature and scope of Industrial Dispute, causes and consequences of Industrial Dispute, Prevention and settlement of Industrial dispute in India, Nature of Grievance, Causes of Grievance, the grievance redressal procedure.

Unit 5: Machinery for prevention and settlement of Industrial Dispute: Statutory and non-statutory measures and other statutory measures

Unit 6: Collective Bargaining: Meaning and concept of collective bargaining, Features and strategies of Collective Bargaining, approaches to collective Bargaining,

Impact of collective bargaining and workers participation in management on Industrial Relations.

Unit 7: Workers Participation in Management: Concept of Workers Participation in Management, Features and objectives of workers participation in management, Forms of workers participation in India, Merits of workers participation in management, Demerits of workers participation in management, W.P.M in India and Making WPM effective.

Unit 8: Concept of Wages: Meaning and concept of wages, Objectives of wage and salary administration, Theory of Wages, Methods of Wage Payment and Wage differentials

Unit 9: Social security in India: health and occupational safety programs – salient features of workmen compensation Act and Employees' State Insurance Act relating to social security. Objectives of workers' education.

Unit 10: Introduction to Labour Legislation: Social legislation and Labour Legislation, Forces influencing Labour Legislation in India, Principals of modern Labour Legislation, types of Labour Legislation

Unit 11: The Factories Act, 1948: Objective, coverage, welfare measures, administrative machinery, recommendations of Second National Commission on Labour. Industrial Employment (standing order) Act, 1946: Objective, coverage, Benefits and main provisions of the act.

Unit 12: Industrial Disputes Act, 1947: Objective, Coverage, Benefits, strikes and lockout, Conciliation Officers, Board, Court of enquiry, Labour Court, tribunals, National tribunals, Amendments, Collective Bargaining: Importance, Levels, Collective agreements, Hurdles to Collective Bargaining in India

Unit 13: The Workmen's Compensation Act, 1923: Objective, Coverage, Benefits, Main provisions. Employee's State Insurance Act, 1948: objective, scope, coverage, benefits, The role of ESI Corporation and ESI Hospitals, critical appraisal of the Act

Unit 14: The Employee's Provident Fund and Miscellaneous Provision Act, 1952: objective, coverage, employers' obligations, benefits, penalties, critical appraisal of the Act.

Unit 15: Social Security Act: Minimum wage Act 1948, Payment of wages Act 1936, Payment of Bonus Act 1965, Equal remuneration Act 1976.

Suggested Readings:

- Ratnam C S V (2013), Industrial Relations, Oxford University Press, New Delhi
- Monappa A et al (2012), Industrial Relations and Labour Laws, 2nd edition, McGraw-Hill Education, India
- Srivastava S C (2014), Industrial Relations and Labour Laws, 6th Revised Edition, Vikash Publishing House, India
- Misra S N (2013), Labour and Industrial Law, Central Law Publications, India.
- Kumar H L (2016), Labour Problems and Remedies, 13th Edition, Universal Law Publishing, India
- Kumar H L (2016), Obligations of Employers: Under Labour Laws, 8th Edition, Universal Law Publishing, India
- Sarma A M (2015), Aspects of Labour Welfare and Social Security, 12th Edition, Himalaya Publishing House, India

COURSE CODE 16:
INTERNATIONAL FINANCE

Objective: The course aims to introduce learners to the international finance, trading and financial environment. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

Learning Outcomes: After completing the course, the learners will be able to:

- Explain the meaning, features and scope of international finance;
- Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;
- Know the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and understand the concept of Balance of payment account and its components;
- Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the ADB, IMF and World Bank;
- Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.
- Explain various institutions in international banking, their characteristic, rationale and scope.

Unit-1: International Financial Management

Scope of international finance, global links, objectives of MNCs, Distinguishing features of International finance, International business activities, trends of FDI in India, International business methods, Motivations for international business, field of international business.

Unit-2: International Monetary System

The gold standard, Price specie flow Mechanism, Decline of the gold standard, the inter war years, The Bretton wood system, Smithsonian agreement,

Unit-3: Exchange Rate

Flexible exchange rate regime, alternative exchange rate systems, Evaluation of floating rates, classification of currency arrangements, the European monetary system. Introduction to GATT agreements.

Unit-4: International Financial Institutions/Development Banks

The World Bank, Economic reform programmes. IMF, financial policies of IMF, its supported programmes, Asian development bank

Unit-5: Balance of Payments

BOP accounting, debits and credits, BOP statement, disequilibrium of BOP, types of disequilibrium, ways to overcome disequilibrium, Capital account convertibility, current account convertibility, causes of convertibility, problems of BOP statement

Unit-6: Foreign Exchange Market:

Information and communication systems, functions of the foreign exchange market, the foreign exchange rates, arbitrage, foreign exchange markets, spot markets, cross rates of exchange, Bid-Ask spreads, forward market, Interest arbitrage, covered interest arbitrage and interest parity theory

Unit-7 Theories of Foreign Exchange Rate Movement and International Parity Conditions

Purchasing power parity, absolute purchasing power parity, relative purchasing power parity, graphic analysis of the international Fisher, comparison ppp, IFE, and IRP theories.

Unit-8: Management of Foreign Exchange Risk

Exchange risk, types of exposure, tools and techniques of foreign exchange risk management.

Unit-9: Management of Foreign Exchange Translation

Translation methods, functional versus reporting currency, comparison of four translation methods according to Accounting Standards 11

Unit-10: Management of Foreign Exchange Transaction Exposure

Measurement of transaction exposure, transaction exposure based on currency variability, managing transaction exposure, Hedging, Risk management products, currency correlation and variability as hedging tools, currency volatility over time.

Unit-11: Management of Economic Exposure

Transaction exposure versus economic exposure, measuring economic exposure, managing economic exposure, marketing management of exchange risk, production management of exchange risk, corporate philosophy for exposure management.

Unit-12 Multilateral Development Banks

IBRD, IMF, ADB

Unit-13 International Financial Market Instruments

ADR, GDR, Financial Swaps

Unit-14 Institutions in International Banking

Characteristic of International Banks – Rationale and Scope – Capital Adequacy, Loan Loss Provisioning and Regulatory – Legal and Accounting
issues in International Banking – Forex Currency Accounts – Offshore Banking centers – Offshore centers in India

Unit-15 EURO Dollar Market

EURO Dollar Market, Mechanism – Syndicated Credit Procedures – External Commercial Borrowings – Mergers and Acquisitions – Cases of Recent Merger, Acquisitions and Bank Failures

Suggested Readings:

- Bennett, R. (2012). International Business. London: Pearson Education.
- Charles, W. L. H., & Jain, A. K. (2008). International Business, New York: McGraw Hill Education.
- V.K. Bhalla, International Business, S Chand
- Cherunilam, F., International Business -Text and Cases, PHI Learning Pvt. Ltd.
- Shapiro, A. C., Multinational Financial Management, Prentice Hall of India
- Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1998). International Business. Nashville: Southwestern Publishing Group.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). International Business. London: Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2002). International Business-A Managerial Perspective. New Jersey: Prentice Hall.
- Menipaz, E., & Menipaz A. (2011). International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.

COURSE CODE 17 :
SALES, DISTRIBUTION AND SUPPLY CHAIN MANAGEMENT

Objective: The course aims to develop a theoretical understanding among learners about meaning, objectives and role of sales management in marketing. It also aims to develop understanding on personal selling and distribution management.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Develop knowledge about meaning, objectives and role of sales management in marketing;
- Develop understanding on personal selling and distribution management;
- Describe the emerging concepts in distribution management;
- Explain the meaning, evolution, key drivers, cycles and recent trends in supply chain management;
- Develop understanding in procurement and inventory management.

Unit 1: Overview of Sales Management- Introduction, Objectives, Role of Sales Management in Marketing, Role of Sales Management in Marketing Strategy Development, Nature and Responsibilities of Sales Management, Careers in Sales Management, Modern Roles and Required Skills for Sales Managers

Unit 2: **Understanding Personal Selling and Sales Force Management-** Introduction, Objectives, Approaches to Personal Selling, Process of Personal Selling, Automation in Personal Selling, Organization Design and Staffing, Sales Planning, Time and Territory Management, Managing the Sales Force

Unit 3: **New Trends in Sales Management-** Introduction, Sales Management Information System, Relationship Marketing, Role of E-commerce in Selling, International Sales Management, Challenges Faced by International Sales Managers

Unit 4: **Channel management-** Introduction, Marketing Channels, Designing Channels, Selection and Recruitment of Channel Partners, Channel Motivation, Channel Relationships Management, Channel Evaluation, Information Systems for Channels

Unit 5: Wholesaling-Introduction, Definition of Wholesalers, Functions of Wholesalers, Types of Wholesalers, Strategic Issues in Wholesaling, Technology in Wholesaling, Trends in Wholesaling, Wholesaling Challenges, Future of Wholesaling

Unit 6: Retailing- Introduction, Definition of Retailers, Origin of Retailing, Scope of Retailing, Retailing Scenario: An Overview, Retailing: Importance and Success Factors, Retail Format

Unit 7: Emerging Concepts in Distribution Management-Introduction, Indian Distribution Scenario at Present, Vertical Marketing System, Horizontal and Multi- Channel Marketing Systems, Understanding Distribution of services.

Unit 8: The Basics of Supply Chain Management- Introduction, Definition of Supply Chain Management, Evolution of the Concept of Supply Chain Management, Key Drivers of Supply Chain Management, Typology of Supply Chains, Cycle View of Supply Chain, Problems in SCM and Suggested Solutions

Unit 9: Planning Demand and Supply-I: Introduction, Three Components of SCM, Demand Management, Demand Forecasting

Unit 10: Planning Demand and Supply-II: Introduction, Supply Management, Evolution of ERP, Concept of ERP in SCM, Quick Response and Accurate Response System in SCM, Use of Other Planning Strategies

Unit 11: Procurement and Inventory Management- Introduction, Supply Chain Operations: Procurement Cycle, Inventory Management, Inventory Costs, Types of Inventory Models, Inventory Control Systems, Tools of Inventory Management.

Unit 12: Logistic Management: Definition of Logistics and Logistics Management, Types of Logistic Activities, Importance of Logistics Management, Integrated Logistics and its Support, Determinants of Designing Logistical System, Transportation, Warehousing, Packaging

Unit 13: Supply Chain Benchmarking- Introduction, Understanding the Benchmarking Concept, Benchmarking Process, Benchmarking Procedure

Unit 14: Recent Trends in Supply Chain Management-Introduction, New Developments in Supply Chain Management, Outsourcing Supply Chain Operations, Co-Maker ship, The Role of E-Commerce in Supply Chain Management, Green Supply Chain Management, Distribution Resource Planning, World Class Supply Chain

Management

Unit 15: Case Study

Suggested Readings:

- David Levi, Philip Kaminsky & Ravi Shankar (2008), Designing & Managing the Supply Chain- Concepts, strategies and Case Studies, Tata McGraw Hill, India.
- N Rangaraj, G Raghuram & M M Srinivasan (2009), Supply Chain Management for Competitive Advantage-Concepts and Cases, Tata McGraw Hill, India.
- Lee Krajewski and Larry Ritzman (2011), Operations Management Processes and Supply Chains, Pearson India, India.
- Janat Shah (2009), Supply Chain Management-Text and Cases, Pearson Education, India.
- D K Agarwal (2007), Textbook of Logistics & Supply Chain Management, Macmillan India (P) Ltd., India.
- S Chopra, P Meindl & D V Kalra (2013), Supply Chain Management -Strategy, Planning, and Operation, Pearson Education, IndiRetailing-An introduction, Roger Cox, PaulBrittain, Pearson Education.
- Retail Management- A strategic approach, Barry Berman, Joel R. Evans, Pearson Education.
- Retail Management, Gaurav Ghosal, Maxford Books

COURSE CODE 18:

CYBER SECURITY

Objectives

- Learn the foundations of Cyber security and threat landscape.
- To equip students with the technical knowledge and skills needed to protect and defend against cyber threats.
- To develop skills in students that can help them plan, implement, and monitor cybersecurity mechanisms to ensure the protection of information technology assets.
- To expose students to governance, regulatory, legal, economic, environmental, social and ethical contexts of cyber security
- To expose students to responsible use of online social media networks
- To systematically educate the necessity to understand the impact of cyber-crimes and threats with solutions in a global and societal context
- To select suitable ethical principles and commit to professional responsibilities and human values and contribute value and wealth for the benefit of the society

Course Outcomes

On completion of this course, the learners will be able to:

- Understand the cyber security threat landscape
- Develop a deeper understanding and familiarity with various types of cyber attacks, cyber-crimes, vulnerabilities and remedies thereto
- Analyse and evaluate existing legal framework and laws on cyber security
- Analyse and evaluate the digital payment system security and remedial measures against digital payment frauds
- Analyse and evaluate the importance of personal data its privacy and security
- Analyse and evaluate the security aspects of social media platforms and ethical aspects associated with use of social media
- Analyse and evaluate the cyber security risks
- Based on the Risk assessment, plan suitable security controls, audit and compliance
- Evaluate and communicate the human role in security systems with an emphasis on ethics, social engineering vulnerabilities and training
- Increase awareness about cyber-attack vectors and safety against cyber-frauds
- Take measures for self-cyber-protection as well as societal cyber-protection

MODULE 1: OVERVIEW OF CYBER SECURITY

Cyber security increasing threat landscape, Cyber security terminologies- Cyberspace, attack, attack vector, attack surface, threat, risk, vulnerability, exploit, exploitation, hacker., Non-state actors, Cyber terrorism, Protection of end user machine, Critical IT and National Critical Infrastructure, Cyber warfare, Case Studies.

MODULE 2: CYBER CRIMES

Cyber crimes targeting Computer systems and Mobiles- data diddling attacks, spyware, logic bombs, DoS, DDoS, APTs, virus, Trojans, ransomware, data breach., Online scams and frauds- email scams, Phishing, Vishing, Smishing, Online job fraud, Online sextortion, Debit/ credit card fraud, Online payment fraud, Cyberbullying, website defacement, Cyber-squatting, Pharming, Cyber espionage, Cryptojacking, Darknet- illegal trades, drug trafficking, human trafficking., Social Media Scams & Frauds- impersonation, identity theft, job scams, misinformation, fake newscyber crime against persons - cyber grooming, child pornography, cyber stalking., Social Engineering attacks, Cyber Police stations, Crime reporting procedure, Case studies.

MODULE 3: CYBER LAW

Cyber crime and legal landscape around the world, IT Act,2000 and its amendments. Limitations of IT Act, 2000. Cyber crime and punishments, Cyber Laws and Legal and ethical aspects related to new technologies- AI/ML, IoT, Blockchain, Darknet and Social media, Cyber Laws of other countries, Case Studies.

MODULE 4: DATA PRIVACY AND DATA SECURITY

Defining data, meta-data, big data, non-personal data. Data protection, Data privacy and data security, Personal Data Protection Bill and its compliance, Data protection principles, Big data security issues and challenges, Data protection regulations of other countries- General Data Protection Regulations (GDPR), 2016 Personal Information Protection and Electronic Documents Act (PIPEDA)., Social media- data privacy and security issues.

MODULE 5: CYBER SECURITY MANAGEMENT, COMPLIANCE AND GOVERNANCE

Cyber security Plan- cyber security policy, cyber crises management plan., Business continuity, Risk assessment, Types of security controls and their goals, Cyber security audit and compliance, National cyber security policy and strategy.

Suggested Readings:

- Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd
- Information Warfare and Security by Dorothy F. Denning, Addison Wesley
- Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform
- Data Privacy Principles and Practice by Natraj Venkataramanan and Ashwin Shriram, CRC Press
- Information Security Governance, Guidance for Information Security Managers by W. Krag Brothy, 1st Edition, Wiley Publication
- Auditing IT Infrastructures for Compliance by Martin Weiss, Michael G. Solomon, 2nd Edition, Jones Bartlett Learning

COURSE CODE 19: PROJECT (200 MARKS)

The objective of the Project Study is to help the learners acquire ability to apply multi-disciplinary concepts, tools and techniques to solve organizational problems and/or to evolve new/innovative theoretical frame work. The duration of this component is six months. The learners need to submit a Project Synopsis/Proposal of Topic/Option of their choice followed by a Project Report at the end of the fourth semester. The Project Study carries 200 marks and it is mandatory to submit the Project Report before the completion of the programme.

PROJECT GUIDELINES

A. PROJECT FORMULATION:

This component of Project may be taken with the following perspectives

- The component should be done in an application area of M. Com. programme.
- Comprehensive case study (covering single organization/multifunctional area problem, formulation analysis and recommendations) also may be conducted.
- Inter-organisational study aimed at inter-organisational comparison also may be conducted.
- Evolution of any new conceptual / theoretical framework.
- Field study (empirical study).
- It may be based on primary or secondary data.

B. TYPE OF THE PROJECT:

The learners are expected to work on a real-life project preferably in some industry or any issues related to commerce and management. Learners are encouraged to work in the areas closely associated with their programme of study.

C. STEPS INVOLVED IN THE PROJECT WORK:

The project work should be done by the learner only. The role of the guide should be about guidance wherever any problem encounters during the preparation of project. The following are the major steps involved in the preparation of project, which may help learners to determine the milestones and regulate the scheduling of their projects:

- Select a guide in consultation with the coordinator (be in touch with the guide during the work)
- Select a topic
- Prepare the project proposal in consultation with the project guide
- Submit the project proposal (two copies, one to be returned to the candidate after approval) along with the necessary documents to the Coordinator of the study centre
- Receipt of the project approval from the Coordinator of the study centre
- Carry out the project-work
- Prepare the project report
- Submit the project report to the Coordinator of the study centre within 4 months from the last date of last examination of 3rd Semester
- Appear for the viva-voce as per the schedule declared by the University

D. RESUBMISSION OF THE PROJECT PROPOSAL IN CASE OF NON-APPROVAL:

i. In case of non-approval, the suggestions for reformulating the project will be communicated to the learner by the Centre Coordinator. The revised project synopsis along with a new proforma, should be re-submitted along with a copy of the earlier synopsis and non-approval project proposal proforma to the Centre Coordinator.

ii. If the learner wants to undertake a new project by changing his/her earlier project proposal, he will have to justify his new choice. Without valid ground and certification from his/her guide, no change in project proposal will be entertained.

iii. In any case, changes in project proposal will not be allowed after submitting the second project proposal. The second proposal will be considered as final.

iv. It is necessary that the learners finalize their project proposal well ahead of time.

v. It is to be noted that changes in project proposal will not be entertained in the last month of the programme.

vi. In order to complete the project in due time, a learner should devote at least 120 days for his/her project. This time should be judiciously divided into various phases like field study & interview, data collection, data tabulation, data interpretation and data analysis if the project is based on fieldwork.

vii. If the learner chooses an academic area concerning evolution of any new conceptual / theoretical framework, a synopsis needs to be submitted with adequate review of

literature, and formulation of research objectives, research questions and hypotheses as may be applicable.

E. PROJECT PROPOSAL FORMULATION:

The project proposal should be prepared in consultation with the guide. The project proposal should clearly state the project objectives. The project proposal should contain complete details in the following form:

- Proforma for Approval of Project Proposal duly filled and signed by both the learner and the Project Guide with date.
- Synopsis of the project proposal (4-6 pages) covering the following aspects:
  - (i) Title of the Project
  - (ii) Introduction and Objectives of the Project
  - (iii) Methodology
  - (iv) Project Planning and Scheduling
  - (v) Reference
- Violation of the project guidelines will lead to the rejection of the project at any stage.

F. PROJECT REPORT SUBMISSION:

After completion of the work two copies of the report need to be submitted to the Centre Coordinator and a copy of the report should be kept by the candidate. The candidate should carry the copy of the report at the time of viva voce examination. Out of the two copies submitted to the respective Study Centre, one copy is to be marked as 'University Copy' and the second copy is to be marked as 'Study Centre Copy'.

G. ASSESSMENT GUIDELINES FOR PROJECT EVALUATION:

Each component of the project work and the viva voce carries its own weightage, so the learner needs to concentrate on all the sections given in the project report formulation.

H. PROJECT EVALUATION:

The Project Report is evaluated for 200 marks. Viva-voce is compulsory and it is a part of evaluation. A learner in order to be declared successful in the project must secure 40%

marks in each component (i) Project Evaluation and (ii) Viva-voce. The learners must compulsorily clear both the components of the project. If a learner submitted the project report as per the schedule and fails to attend viva, her/his Project will remain incomplete.

I. ARRANGEMENT OF CONTENTS:

The project report must be prepared in consultation with the guide. The sequence in which the project report should be arranged and bound should be as follows:

1. Cover Page
2. Inside cover page
3. Certificate of Originality by the Project Guide
4. Acknowledgement
5. Abstract
6. Table of Contents
7. List of Tables
8. List of Figures
9. Chapters
10. References

J. PAGE DIMENSION AND BINDING SPECIFICATIONS:

The project report should be prepared in A4 size paper. It should be submitted with spiral binding.

a. Abstract: Abstract should be a one-page synopsis of the project work, typed in double line spacing (about 300 words with maximum 6 key words). Font Style Times New Roman and Font Size 12.

b. Table of Contents: The table of contents should list all headings and sub- headings. The title page and Certificate will not find a place among the items listed in the Table of Contents.

c. List of Tables: The list of table should use exactly the same captions as they appear above the tables in the body of the report.

d. List of Figures: The list of figures should use exactly the same captions as they appear below the figures in the body of the text.

e. Chapters: The chapters may broadly be divided into the following parts:

(i) Introductory chapter
(ii) Objectives of the study

(iii) Significance of the Study,
(iv) Research Methodology opted for the Study (stating nature, sources, collection of data; research tools and techniques to be used; sampling procedure etc.)
(v) Limitations and Scope of the Study
(vi) Data Analysis and Interpretation
(vii) Findings, conclusion and suggestions
(viii) References

f. List of References: Listing of references should be typed in alphabetical order.

g. Typing Instructions: The report is to be typed on A4 size paper and 1.5-line spacing should be used for typing the general text. The impression on the typed copies should be black in colour. The general text shall be typed in the 'Times New Roman' Font and Font size -12. Use only one side of the paper for all printed/typed matter.

h. Page Numbering: Every page in the project report, except the project report title page, must be numbered. The page numbering, starting from acknowledgement and till the beginning of the Introductory chapter should be printed in small Roman numbers, i.e, i, ii, iii, iv. The page number of the first page of each chapter should not be printed. All page numbers from the second page of each chapter should be printed using numerical, i.e. 2,3,4,5... All printed page numbers should be located at the bottom centre of the page.

i. Chapter Numbering: Use only Roman numerical. Chapter numbering should be centered on the top of the page.

j. Text-Color: Black

k. Section Headings: Times New Roman 12 size, bold print and all capitals.

l. Subsection Headings: Times New Roman 12 size., bold print and only first letter in each word should be in capital.

m. Justification: The text should be fully justified margins. The margins for the regular text are as follows:

Left	= 1.50"
Right	= 1.00"
Top	= 1.00"
Bottom	= 1.00

K. ELIGIBILITY CRITERIA OF A PROJECT GUIDE

i. A Faculty of the Maniram Dewan School of Management, KKHSOU.

ii. Any university teachers in the area of Commerce, Management and Economics with minimum five years of teaching experience (Preferably PhD /M.Phil).

iii. Any college teachers in the area of Commerce, Management and Economics affiliated to any Indian University recognized by UGC and having minimum five years of teaching experience. (Preferably PhD /M.Phil).

iv. Faculties in the departments of Commerce, Business Management or Economics in colleges/institutions which are recognized Study centres of KKHSOU and having minimum five years of teaching experience.