

**C.C. Sheth College of Commerce,
Ashram Road, Ahmedabad.**

Programme Outcomes (POs), Programme Specific Outcomes (PSOs) & Course Outcomes (Cos)

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B.Com

Programme Outcomes (POs), & Course Outcomes (COs)

C. C. Sheth College of Commerce, Ahmedabad (BCOM)

PO1: Knowledge and Understanding: Demonstrate comprehensive knowledge of key concepts, theories, and practices in commerce, including accounting, finance, banking, insurance, marketing, management, and economics.

PO2: Application of Knowledge: Understand the interrelationships between various business disciplines and their implications for decision-making processes in organizations.

PO3: Critical Thinking and Analytical Skills: Apply analytical and critical thinking skills to identify, evaluate, and solve complex business problems, interpret and analyze financial statements, market trends, and economic data to make informed business decisions.

PO4: Communication Skills: Exhibit effective communication skills, both written and verbal, and prepare and deliver professional presentations, reports, and business correspondence.

PO5: Ethics and Social Responsibility: Recognize and evaluate ethical issues in business and demonstrate a commitment to ethical decision-making and social responsibility as well as appreciate the impact of business activities on society, the environment, and the economy, and promote sustainable business practices.

PO6: Technology Proficiency: Utilize modern information technology tools and digital resources relevant to commerce and business operations, research, analysis, and presentation of business information.

PO7: Global Perspective: Understand the global business environment, including international trade, finance, and cultural differences to function effectively in a global marketplace.

PO8: Leadership and Teamwork: Develop leadership skills and the ability to work collaboratively in team settings, manage and motivate team members, resolve conflicts, and contribute to achieving common goals.

PO9: Entrepreneurial Skills: Identify and evaluate business opportunities and develop entrepreneurial skills to start and manage new ventures and understand the principles of business planning, financing, and operations for entrepreneurial success.

PO10: Research and Innovation: Conduct basic research in commerce and business, utilizing appropriate methodologies and tools for developing solutions to business challenges.

PO11: Lifelong Learning: Engage in continuous learning and professional development to keep abreast of emerging trends and changes in the business world adapt to new technologies, regulations, and market conditions.

C. C. Sheth College of Commerce, Ahmedabad

Course Objectives and Course Outcomes (SEMESTER 1) (NEP)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
Financial Accounting – 1	To make the student competent with fundamental knowledge of Accountancy Subject. To make student capable and confident with Book-keeping and Finalisation Process of Accounting.	Able to identify and record financial transactions of Profit and Not For Profit Organisations. Functional skill of Finalising Accounts for Profit and Not for Profit Organisations.

UNIT	PARTICULARS	MARKS
UNIT - 1	Basics of Accounting • Account Concepts • Account Conventions & Principles • Understanding of Vouchers & Transactions (Including Bank Transactions)	25%
UNIT - 2	Accounting Process & Finalisation of Accounts • Book-keeping & Recording of Transactions with Understanding of Finalisation Process	25%
UNIT - 3	Accounts from Incomplete Records • Conversion Method only	25%
UNIT - 4	Not For Profit Organizations	25%

Pedagogical Tools:

- Classroom Lectures and discussion
- Problem Solving
- Tutorial
- Group discussion
- Seminar
- Assignments

C. C. Sheth College of Commerce, Ahmedabad

Course Objectives and Course Outcomes (SEMESTER 1) (NEP)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
Financial Accounting 2	To provide knowledge and understanding of concepts for special business activities & its accounting procedure.	Have an understanding of special business activities & will be able to record such transactions.

UNIT	PARTICULARS	MARKS
UNIT - 1	Consignment Accounts	25%
UNIT - 2	Joint Venture Accounts • (Excluding conversion of consignment into joint venture)	25%
UNIT - 3	Accounting for Inland Branches • (Excluding stock & debtors system and Foreign Branch)	25%
UNIT - 4	Hire Purchase Accounts • (Excluding Reporting)	25%

Pedagogical Tools:

- Classroom Lectures and discussion
- Problem Solving
- Tutorial
- Group discussion
- Seminar
- Assignments

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Course Objectives and Course Outcomes (SEMESTER 1)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
ACCOUNTANCY – 1	<p>1. Master the Accounting Principles and Procedures for Specialized Business Structures.</p> <p>2. Develop Proficiency in Computerized Accounting Systems.</p> <p>3. Cultivate Financial Analysis Skills for Informed Decision-Making.</p>	<p>1. Prepare accurate financial statements for consignment, branch, and joint venture accounts.</p> <p>2. Utilize computerized accounting systems effectively to record and manage accounting transactions.</p> <p>3. Analyze financial data to make informed business decisions.</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	CONSIGNMENT	25%
UNIT - 2	BRANCH ACCOUNTS (EXCLUDING FOREIGN BRANCH)	25%
UNIT - 3	JOINT VENTURE (EXCLUDING CONVERSION OF CONSIGNMENT INTO JOINT VENTURE)	25%

UNIT - 4	<p>COMPUTERIZED ACCOUNTING: INTRODUCTION, VARIOUS COMPONENTS</p> <p>OF A COMPUTER INCLUDING HARDWARE AND SOFTWARE, FEATURES OF A COMPUTER, ROLE OF COMPUTER IN ACCOUNTING, ACCOUNTING INFORMATION SYSTEM VS. MANAGEMENT INFORMATION SYSTEM: SELECTION OF THE BEST SOFTWARE FOR THE BUSINESS: ADVANTAGES AND DISADVANTAGES OF A COMPUTER SYSTEM: TALLY SOFTWARE 9.2 VERSION</p>	25%
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Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan

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Course Objectives and Course Outcomes (SEMESTER 1)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
101 A FINANCIAL ACCOUNTING – 1	1. Master the Fundamentals of Financial Accounting. 2. Develop Financial Analysis Skills for Decision-Making. 3. Apply Accounting Principles to Corporate Finance Transactions.	1. Prepare accurate financial statements for companies, including balance sheets, income statements, and cash flow statements. 2. Analyze financial data to assess the financial health and performance of a company. 3. Apply appropriate accounting methods for different corporate finance transactions.

UNIT	PARTICULARS	MARKS
UNIT - 1	PIECEMEAL DISTRIBUTION OF CASH	25%
UNIT - 2	(A) ISSUE AND FORFEITURE OF SHARES (PRO-RATA) (B) PROFIT PRIOR TO INCORPORATION	25%
UNIT - 3	PURCHASE OF BUSINESS BY A COMPANY (ACCOUNTING TREATMENTS IN THE BOOKS OF COMPANY)	25%
UNIT - 4	COMPANY FINAL ACCOUNTS (ONLY VERTICAL PRESENTATION, CALCULATION OF MANAGERIAL REMUNERATION IS NOT EXPECTED) (ONLY 21 ITEMS IN TRIAL BALANCE & ONLY 5 ADJUSTMENTS ARE	25%
	EXPECTED)	

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.

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Course Objectives and Course Outcomes (SEMESTER 1)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
INDIC KNOWLEDGE SYSTEM VAC-117	<p>The objectives of this paper are to:</p> <ol style="list-style-type: none"> 1. Examine, understand and enhance the holistic understanding of Indic Knowledge System. 2. Explore the basic understanding of the rich Indian knowledge system and its traditions. 3. in contemporary period with the great achievements of IKS to the world. 	<p>Upon successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Develop a positive attitude towards Indian traditions and practices. 2. Increase subject-awareness and self-esteem. 3. Develop a comprehensive understanding of how all knowledge is ultimately intertwined.

INDIC KNOWLEDGE SYSTEM VAC-117

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>Introduction to IKS</p> <p>Introduction to IKS & Its importance Introduction & importance of IKS Various IKS Systems Shashtra – Foundational Literature of Bharatvarsha What is Shashtra? Importance of Shashtra Classification of Shashtra – Vaidic & A vaidic (With examples of imp. Literature) Base of IKS proliferation Bhartiya Education System and its</p>	50%

	philosophy History of BES from Ancient to Modern Domains of Education: Gurukul, Pathshala, Vidyalay, Vishvavidyalay	
UNIT - 2	Contribution of IKS to the World Mathematics & Astronomy Number System Algebra & Arithmetic Geometry Trigonometry Planetary System Speed of Light Eclipse Life sciences Physics Ayurveda Art & Traditions	50%

References:

Introduction to Indian Knowledge System- Concept and Application by
B. Mahadevan, Vinayak Rajat Bhat, Nagendra Pavan R.N.

R.M. Pujari, Pradeep Kolhe, N. R. Kumar, „Pride of India: A Glimpse into
India's Scientific Heritage“, Samskrita Bharati Publication.

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Course Objectives and Course Outcomes (SEMESTER 1)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
व्यावहारिक हहन्दी	<p>१. हहन्दी कहानयााा एवं हहन्दी भाषा के व्यावहारिक ज्ञान से छात्रों को अवगत कराना। २. छात्रों में हनबंध रेखन का कौशल्य हवकहसत करना।</p> <p>३. वाहहज्य-संबंधी अंग्रेजी नाररभाहषक शब्दावरी का ज्ञान देना।</p>	<p>१. छात्र हहन्दी कहानी के हवषय में अध्ययन करना सीखेंगे।</p> <p>२. छात्र हहन्दी भाषा में हनबंध रेखन करना सीखेंगे।</p> <p>३. छात्र वाहहज्य-संबंधी अंग्रेजी नाररभाहषक शब्दावरी की जानकारी प्राप्त करेंगे।</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>१. फुदा काका – प्रमचन्द</p> <p>२. भीया भाा – याभप्रसाद हफहभभर</p> <p>३. चीप की दावत – बीष्भ साहनी</p> <p>४. हाय की जीत – सुदशशन</p> <p>५. वानसी – उषा हप्रमोवदा</p>	50%
UNIT - 2	<p>१. यात्र हनभाशश भें मुवाओ का मोगदान</p> <p>२. हहहहटर डोहहमा</p> <p>३. सोशमर हभहहमा : वयदान मा अहबशान</p> <p>४. एक यात्र, एक कय</p> <p>५. बूभोिारीम उष्भीकरय (ग्रोफर वाभमभग)</p> <p>६. रड़का रड़की एक सभान</p> <p>७. भवाम्म ही धन है</p>	50%

सहामक सन्दबश ग्रोध:

१. कथामात्रा- आरुक गुप्त
२. नई कहानी की बूहभका- कभरेश्वय
३. कहानी: नई कहानी- नाभवय ससह
- ॡ. हहन्दी कहानी का हवकास- भधुयेश
५. नाययबाहषक शब्दावरी: कु छ सभभमाएाँ, सोनादक - बोरानाथ हतवायी
६. नाययबाहषक शब्दावरी की हवकास-मात्रा, सोनादक - गागी गुप्त

C. C. Sheth College of Commerce, Ahmedabad

Course Objectives and Course Outcomes (SEMESTER 1)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
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<p>SEC-WPS-116: Writing and Presentation Skills</p>	<p>To enhance students' writing abilities across different categories. To develop among students the necessary skills to become effective communicators and proficient writers through a combination of theory, practice and constructive feedback. To imbibe confidence and proficiency in delivering an impactful presentations among students.</p>	<p>To demonstrate a clear understanding of various writing mechanics and styles. To edit and proofread their writing for clarity and accuracy. To develop presentation skills to make their presentations effective in a variety of everyday situations.</p>
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UNIT	PARTICULARS	MARKS
UNIT - 1	Fundamentals of Writing 1. Writing - Importance and Components: (a) Word (b) Phrase (c) Sentence (d) Kinds of sentences (e) Parts of Speech (f) Parts of	50%

	<p>Sentence</p> <p>2. Punctuation Marks: (a) Full stop (b) Comma (c) Colon (d) Semicolon (e) Question Mark (f) Exclamation Mark (g) Apostrophe (h) Quotation Mark (i) Dash (j) Hyphen (k) Dots (l) Slash</p> <p>3. Various Purposes of Writing: (a) To express (b) To entertain (c) To inform (d) To motivate (e) To request (f) To persuade (g) To explore (h) To promote ideas (i) To appreciate (j) To evaluate</p> <p>4. Principles of Good Writing: (a) Brevity (b) Clarity (c) Factual (d) Emphasis (e) Sophistication and Simplicity (f) Correctness (g) Avoiding Plagiarism</p> <p>5. Modes of Writing: (a) Descriptive (b) Narrative (c) Argumentative (d) Expository (e) Persuasive (f) Imaginative (g) Reflective</p> <p>6. Process of Writing: (a) Research (b) Prewriting (c) Outlining and Planning (d) Drafting (e) Revising (f) Editing and Proofreading (g) Finalizing the draft (h) Publishing</p> <p>7. Types of Writing: (a) Essay Writing (b) Academic Writing (c) Creative Writing (d) Business Writing (e) Media Writing (f) Resume Writing (g) Statement of Purpose (SoP) Writing (h) Legal Writing (i) Dialogue Writing (j) Administrative Writing</p>	
UNIT - 2	<p>Essentials of Presentation</p> <p>1. Presentation: Introduction, Importance and Need</p> <p>2. Basics of Presentation: (a) Persuasive speaking (b) Building rapport (c) Storytelling / Anecdote (d) Using evidence and data (e) Utilizing Virtual tools and technology (f) Handling unexpected situations and challenges (g) Responding queries (h) Getting feedback</p>	50%

	<p>3. Structure of Presentation: (a) Title of presentation (b) Flow of presentation (c) Opening (Introduction of the topic) (d) Middle (Main Content) (e) Closing (Conclusion)</p> <p>4. Use of Visual Aids in Presentation: (a) Screen Board (b) Diagrams and Charts (c) Projector (d) PowerPoint (Slide Creation) (e) Audio and Video</p> <p>5. Components of Effective Presentation: (a) Analyzing Audience (b) Defining Objectives (c) Outlining and Structuring Content (e) Rehearsing Material (f) Developing Strategies (g) Using Multimedia Tools (h) Following Pause and Intonation Techniques</p> <p>6. Use of Non-verbal Communication in Presentation: (a) Appearance (b) Body Language (c) Sign Language (d) Para Language (e) Time and Space Language</p> <p>7. Types of Presentation: (a) Informative Presentation (b) Persuasive Presentation (c) Demonstrative Presentation (d) Motivational Presentation (e) Social Presentation (f) Academic Presentation (g) Business Presentation</p>	
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C. C. Sheth College of Commerce, Ahmedabad Course

Objectives and Course Outcomes (SEMESTER 1)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
DSC-M-113 H Microeconomics-1	<p>The objectives of this paper are to:</p> <ol style="list-style-type: none"> 1. Analyze the economic behavior of individuals and firms. 2. Examine the principles of demand in economic decision-making. 3. Explore consumer surplus in various market conditions. 4. Study consumer behavior across different market scenarios. 	<p>Upon successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamentals of consumer behavior. 2. Analyze consumer equilibrium for both single and multiple commodities. 3. Comprehend price determination in various market structures. 4. Evaluate output decisions across different types of markets.

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>Perfect Competition Meaning, Characteristics, AR and MR in a perfectly competitive market; Equilibrium conditions Firm and Industry Short run and Long run.</p>	25%
UNIT - 2	<p>Monopoly Meaning, Characteristics, AR and MR in Monopoly; Price Determination – Short run and Longrun; Price Discrimination – Meaning, Type, Possibility and Profitability; Monopsony – Concept.</p>	25%
UNIT - 3	<p>Imperfect Competition Monopolistic Competition – Meaning, Features, AR and MR in monopolistic competition; Price</p>	25%

	Determination – Short run and Long run; Oligopoly and Duopoly – Meaning, Characteristics.	
UNIT - 4	Theory of Distribution Marginal Productivity Theory of Distribution; Rent – Classical and Modern, Quasi Rent – Concept. Profit – Risk, Uncertainty, Innovation.	25%

Reference

- 1.K.K.Dewett and Varma: Elements of Economic Theory
2. H. L. Ahuja: Advanced Economic Theory
3. Varshney and Maheshwari: Managerial Economics
4. D. N. Dwivedi: Managerial Economics

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Course Objectives and Course Outcomes (SEMESTER 1)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
STATISTICAL METHODS IN SOCIAL SCIENCE	The course objectives for Statistics for Social Science are tailored to equip students with the necessary statistical tools and techniques to analyze social science data effectively. This course aims to provide a foundation in statistical methods specifically tailored to address research questions and issues commonly encountered in the social sciences.	After completing this module, students will be able to Compute and interpret the correlation coefficient (Pearson's and Spearman's) to analyze the degree of association between two variables. Apply Yule's coefficient of association to determine the degree of association between two attributes.

UNIT	PARTICULARS	MARKS
UNIT - 1	LINEAR CORRELATION AND REGRESSION Meaning of Correlation Types of Correlation Method of Scatter Diagram Karl Pearsons Product Moment Method Spearman's Rank Correlation Co-efficient of Determination Interpretation of Correlation Co-efficient Probable Error	25%
UNIT - 2	ASSOCIATION OF ATTRIBUTES Concept of Qualitative data Meaning of Association of attributes Meaning and interpretation of 2 x 2 contingency table Consistency of Data. Types of Association Method of Studying Association Method of Observed and Expected Frequency Method of Proportion Coefficient of Association by Yule's Method (With	25%

	interpretation) Examples of above methods for 2 x 2 contingency	
UNIT - 3	INDEX NUMBERS Meaning of Index Numbers Characteristics of Index Numbers Uses of Index Numbers Types of Index Numbers Limitations of Index Numbers Selection of Base Year – Fixed Base, Chain Base Construction of Wholesale Price Index Numbers Index Number of Cost of Living Formulae of finding Index Numbers: Laspeyr’s Index Number Paasche’s Index Number Fisher’s Index Number	25%
UNIT - 4	ANALYSIS OF TIME SERIES ➤ Concept of time series Analysis of Time Series Components of Time Series Determination of Trend Moving Averages Method Method of Least Squares [Linear, Second Degree (Parabolic Trend)] Seasonal Variation and Irregular Variation by Moving Average Method Computation of Seasonal Indices by Simple Averages Simple Examples on above methods	25%

Reference Books:

1. "Statistics for Social Sciences" by R. Agarwal (Publisher: S. Chand Publishing)
2. "Statistics for Social Scientists" by Eric A. Hanushek and Neil J. Smelser (Publisher: Academic Press)
3. "Essentials of Statistics for the Social and Behavioral Sciences" by Barry H. Cohen and R. Brooke Lea (Publisher: John Wiley & Sons)

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Course Objectives and Course Outcomes (SEMESTER 2) (NEP)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
Financial Accounting – 3 (Major)	<p>1. To make aware about Evolution of Accounting by providing insights about various developments in the subject.</p> <p>2. To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.</p> <p>3. To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same.</p> <p>4. To acquaint students with the legal formats and procedures pertaining to share capital and debentures</p>	<p>1. Foundational Knowledge of Accounting Evolution.</p> <p>2. Prepare financial statements for external reporting in compliance with the Companies Act and Ind AS.</p> <p>3. Functional skills of Accounting for Share Capital.</p> <p>4. Functional skills of Accounting for Debentures</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	Evolution of Accounting Evolution of Accounting in India, Evolution of Double Entry System of Accounting, Cost Accounting, Management Accounting, Auditing, Emerging Areas in Accounting such as Responsibility Accounting, Environmental Accounting, Automated Accounting Process, Block chain, Forensic Accounting, AI Accounting, Big Data	25%

	in Accounting	
UNIT - 2	Accounting of Share Capital Meaning and Types of Shares and Share Capital, Minimum Subscription, Prospectus, Concept of Book Building Process and ASBA, Issue of shares to public at par and Premium, Over Subscription and Under Subscription of shares, Calls in arrears and Calls in Advance, Pro-rata allotment of shares, forfeiture and reissue of shares, Issue of Shares for consideration other than cash, Private Placement and Employees Stock Option Plan (ESOP), Presentation of Share Capital in Balance Sheet	25%
UNIT - 3	Accounting of Debentures Meaning and Types of Debentures, Issue of Debentures to public for cash at Par, Premium and Discount, Issue of Debentures for consideration other than cash, Issue of Debentures as Collateral Securities and its presentation in Balance Sheet, Issue of Debentures with terms of redemption, Interest on Debentures with TDS, Writing off Discount/Loss on issue of Debentures.	25%
UNIT - 4	Preparation and Presentation of Final Account of a Company as per Companies Act 2013 with latest amendments (Maximum 20 balances to be given in Trial balance and maximum 4 adjustments to be asked in full question of Financial Statements.	25%

Pedagogical Tools:

- Classroom Lectures and discussion
- Problem Solving
- Tutorial
- Group Discussion
- Seminar
- Assignments

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Course Objectives and Course Outcomes (SEMESTER 2) (NEP)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
Cloud Accounting – 1 (Major)	<ol style="list-style-type: none"> 1. To make the student aware about Cloud Accounting Environment. 2. To make student competent to work in Cloud Accounting Era. 3. To make aware about Digital Accounting with special reference to Domestic and International environment. 	<ol style="list-style-type: none"> 1. Able to identify and record financial transactions in Cloud Accounting Packages. 2. Operational skill of Cloud Accounting with knowledge of General Configuration along with General Ledger and Inventory Management.

UNIT	PARTICULARS	MARKS
UNIT - 1	Introduction to Cloud Accounting 1) Cloud computing and Cloud Accounting 2) Accounting Automation and Cloud Accounting 3) Features & benefits of Cloud Accounting 4) History of Cloud Accounting 5) Cloud Accounting in India 6) Cloud Accounting software providers in India 7) Practical issues in adoption Cloud Accounting 8) Legal framework of Cloud Accounting a. Worldwide b. India 9) The transition from traditional accounting to Cloud Accounting 10) Cloud Accounting & future 11) Comprehensive Case Studies.	25%
UNIT - 2	General Configuration 1) Introduction 2) Understanding the ERP structure 3) ERP Modules 4) Management in ERP a) Data Management System b) User training and change management c) Security Management 5) ERP configuration documentation 6) Integration of ERP with external systems 7)	25%

	Challenges & risks associated with ERP configurations 8) Future of ERP 9) Comprehensive Case Studies	
UNIT - 3	General Ledger 1) Overview and Meaning of General Ledgers 2) Objectives of General Ledgers 3) General Ledgers and Tally 4) Importance and role of General Ledgers 5) Functionality and key features of General Ledgers 6) Challenges of General Ledgers 7) ERP General Ledgers and Sustainability 8) Comprehensive Case Studies	25%
UNIT - 4	Inventory Management 1) Inventory Management and ERP 2) Tools used for Inventory Management in ERP 3) Demand Forecasting in ERP 4) Stock Optimization in ERP 5) Order Management in ERP 6) Benefits of ERP for Inventory Management 7) Challenges in Implementing ERP for Inventory Management 8) Process for Implementing ERP in Inventory Management. 9) Comprehensive Case Studies	25%

Pedagogical Tools:

- Classroom Lectures and discussion
- Problem Solving
- Tutorial
- Group Discussion
- Seminar
- Assignments

C. C. SHETH COLLEGE OF COMMERCE, AHMEDABAD

COURSE OBJECTIVES AND COURSE OUTCOMES (SEMESTER 2) (NEP)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
Financial Accounting – 2 (Minor)	<ol style="list-style-type: none"> 1. To make aware about Evolution of Accounting by providing insights about various developments in the subject. 2. To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations. 3. To enable the students to understand the procedure of preparing the accounts of corporate enterprises with the help of the principles and regulations governing the same. 4. To acquaint students with the legal formats and procedures pertaining to share capital and debentures. 	<ol style="list-style-type: none"> 1. Foundational Knowledge of Accounting Evolution. 2. Prepare financial statements for external reporting in compliance with the Companies Act and IndAS. 3. Functional skills of Accounting for Share Capital. 4. Functional skills of Accounting for Debentures.

UNIT	PARTICULARS	MARKS
UNIT - 1	Evolution of Accounting Evolution of Accounting in India, Evolution of Double Entry System of Accounting, Cost Accounting, Management Accounting, Auditing, Emerging Areas in Accounting such as Responsibility Accounting,	25%

	Environmental Accounting, Automated Accounting Process, Block chain, Forensic Accounting, AI Accounting, Big Data in Accounting.	
UNIT - 2	Accounting of Share Capital Meaning and Types of Shares and Share Capital, Minimum Subscription, Prospectus, Concept of Book Building Process and ASBA, Issue of shares to public at par and Premium, Over Subscription and Under Subscription of shares, Calls in arrears and Calls in Advance, Pro-rata allotment of shares, forfeiture and reissue of shares, Issue of Shares for consideration other than cash, Private Placement and Employees Stock Option Plan (ESOP), Presentation of Share Capital in Balance Sheet	25%
UNIT - 3	Accounting of Debentures Meaning and Types of Debentures, Issue of Debentures to public for cash at Par, Premium and Discount, Issue of Debentures for consideration other than cash, Issue of Debentures as Collateral Securities and its presentation in Balance Sheet, Issue of Debentures with terms of redemption, Interest on Debentures with TDS, Writing off Discount/Loss on issue of Debentures.	25%
UNIT - 4	Preparation and Presentation of Final Account of a Company as per Companies Act 2013 with latest amendments (Maximum 20 balances to be given in Trial balance and maximum 4 adjustments to be asked in full question of Financial Statements)	25%

Pedagogical Tools:

- Classroom Lectures and discussion
- Problem Solving
- Tutorial
- Group Discussion
- Seminar
- Assignments

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Course Objectives and Course Outcomes (SEMESTER 2)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
108 ACCOUNTANCY – II	<p>1. Master the Accounting Principles and Procedures for Specialized Financial Transactions.</p> <p>2. Develop Financial Analysis Skills for Evaluating Investment Performance and Risk.</p> <p>3. Apply Accounting Principles to Different Types of Financial Instruments.</p>	<p>1. Prepare accurate financial statements for investments, insurance claims, and hire purchase transactions.</p> <p>2. Analyze financial data related to investments, insurance claims, and hire purchase transactions.</p> <p>3. Apply appropriate accounting methods for different types of investment securities, insurance claims, and hire purchase arrangements.</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>INVESTMENT ACCOUNTS, ACCOUNTING FOR INTEREST BEARING (FIXED EARNING) SECURITIES IN THE BOOKS OF INVESTOR ONLY</p>	25%
UNIT - 2	<p>INSURANCE CLAIMS: CLAIMS FOR LOSS OR STOCK & FIXED ASSETS; CLAIM FOR PROFIT OR CONSEQUENTIAL LOSS</p>	25%
UNIT - 3	<p>ACCOUNTS FROM INCOMPLETE RECORDS: CONVERSION METHOD ONLY (USE OF RATIOS TO FIND OUT MISSING DATA IS NOT EXPECTED)</p>	25%

UNIT - 4	HIRE PURCHASE ACCOUNT	25%
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Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.
6. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.

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Course Objectives and Course Outcomes (SEMESTER 2)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
INDIC KNOWLEDGE SYSTEM 127 – G	<p>The objectives of this paper are to:</p> <ol style="list-style-type: none"> 1. This framework has also made possible dialogue between different schools of thoughts. 2. Make student understand the contribution of Indian minds in various fields. 3. Impart ancient and current ancient wisdom. 	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Learn about the process of ancient Indian traditions. 2. Understand the contribution of Indian minds in various fields. 3. Link ancient wisdom in the current context.

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>Understanding of IKS</p> <p>Unique aspects of IKS: Idea Vs Ideology, IKS in present perspective Vocabulary related to IKS – Dharma, Sanatan, Moksha, Karma etc. Science of Sastra Shruti & Smriti Parampara Methods to Study Shashtra Overview of Shastrartha Parampara Manuscriptology: Art of preserving Knowledge Script & Language, Sanskrit Language and it's importance Manuscripts: It's History, types and Its preservation Techniques Famous Manuscript repositories</p>	50%

UNIT - 2	Contribution of IKS in Science & Technology Astronomy Encryption Method used in ancient India Introduction to Yantra Shashtra – Vaimanik Shashtra Textile Technologies Agriculture Technologies Forest Management and Water management techniques Trade & Commerce Concept of Indic Economy (ArthVyavastha) Fine Art & Performing Art Performing Art: Bhav, Ras, Types, Process, Famous Literature, Famous Art & Artists	50%
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Reference Books:

Dr. Subhash Kak , Computation in Ancient India,Mount, Meru Publishing (2016)

Dharampal, Indian Science and Technology in the Eighteenth Century,

Academy of Gandhian Studies, Hyderabad, 1971, republ. Other India Bookstore, Goa, 2000

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Course Objectives and Course Outcomes (SEMESTER 2)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
Ability Enhancement Courses	<p>To help students in developing their practical English language skills, with a focus on improving their ability to communicate effectively in everyday situations.</p> <p>To provide exposure to qualitative write-ups in the form of select short stories and essays which espouse important values and principles of life.</p>	<p>Imbibe ethical, moral, national and cultural values through the study of short stories and essays</p> <p>Use English to communicate effectively in variety of everyday situations</p> <p>Identify and understand the verb and use different forms of verbs according to time of an action</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>PROSE</p> <p>Text: Beautiful Tweets: A Textbook for College Students (Part One)</p> <p>(Published by Macmillan)</p>	50%
UNIT - 2	<p>REMEDIAL GRAMMAR</p> <p>(A) Tenses</p> <p>(1) Simple Present Tense</p> <p>(2) Present Continuous Tense</p> <p>(3) Present Perfect Tense</p> <p>(4) Present Perfect Continuous Tense</p> <p>(5) Simple Past Tense</p> <p>(6) Past Continuous Tense</p>	50%

	(7) Past Perfect Tense (8) Simple Future Tense (9) Future Continuous Tense (10) Future Perfect Tense (B) Cloze Test (Intermediate Level) Note: Cloze Test will not be tested in CCE and SEE	
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Reference Books:

1. David Green– Contemporary English Grammar Structure and Usage
2. Wren and Martin – High School English Grammar and Composition
3. Raymond Murphy – Intermediate English Grammar
4. Martinet and Thomson – A Practical English Grammar
5. Raymond Murphy– Essential English Grammar

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Course Objectives and Course Outcomes (SEMESTER 2)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
102 A FINANCIAL ACCOUNTING – II	<p>1. Master the Accounting Principles and Procedures for Corporate Finance Transactions.</p> <p>2. Develop Financial Analysis Skills for Evaluating the Impact of Corporate Finance Transactions.</p> <p>3. Apply Accounting Principles to Complex Corporate Finance Scenarios.</p>	<p>(1) Prepare accurate financial statements for corporate finance transactions, including balance sheets, income statements, and cash flow statements.</p> <p>(2) Analyze financial data related to corporate finance transactions, such as sub-division/consolidation of shares, conversion of shares into stock, redemption of preference shares, and issue of bonus shares.</p> <p>(3) Apply appropriate accounting methods for different corporate finance transactions, including those related to capital reduction and the issuance of shares.</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>SUB-DIVISION/CONSOLIDATION OF SHARES, CONVERSION OF SHARES INTO STOCK AND ITS RE- CONVERSION REDEMPTION OF REDEEMABLE PREFERENCE SHARES UNDER SECTION 80 OF COMPANIES ACT</p>	25%

	2013 AND ISSUE OF BONUS SHARES AS PER STAUTORY PROVISIONS IN FORCE ON 31 ST MARCH OF THE IMMEDIATE PRECEDING ACADEMIC YEAR.	
UNIT - 2	(A) BOOK BUILDING PROCESS, BID AND BUY BACK (B) UNDERWRITING OF SHARES AND DEBENTURES (COMPUTATION FOR FIXING THE LIABILITIES OF UNDERWRITERS)	10% 15%
UNIT - 3	CAPITAL REDUCTION (EXCLUDING PREPARATION OF SCHEME OF INTERNAL RESOLUTION)	25%
UNIT - 4	REVENUE ACCOUNTS OF GENERAL INSURANCE COMPANY (IN VERTICAL FORM)	25%

Recommended Reading :

1. Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
2. Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
3. Non Corporate Accounting : Dr. P. C. Tulsian S. Chand & Company Ltd.
4. Financial Accounting and Analysis : P. Premchand Babu on Madan Mohan, Himalaya Publication.
5. Financial Accounting : Dr. Sharda Gangwar, D. K. Gangwar, Himalaya Publication.

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Course Objectives and Course Outcomes (SEMESTER 2)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
Skill Enhancement Courses	<p>To help students in enhancing their self-awareness, interpersonal skills and overall personal grooming</p> <p>To foster personal growth and development by focusing on self-awareness, communication skills, emotional intelligence and goal setting</p> <p>To explore various aspects of personality enhancement and leadership qualities for improving their confidence, firmness and relationships with others</p>	<p>To comprehend the role of confidence and self-esteem in personal development</p> <p>To create a comprehensive action plan for personality enhancement and leadership development</p> <p>To cultivate personality and leadership qualities in Diverse and Inclusive Environments</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>Personality Enhancement</p> <p>1. Concept of Personality: (A) Introduction (B) Definitions (C) Importance of Personality Enhancement (D) Types – (i) Extroverts and (ii) Introverts</p> <p>2. Hereditary Factors Influencing Personality: (A) Introduction (B) Physique and Physical Health (C) Endocrine System (D) Nervous System</p> <p>3. Environmental Factors Influencing Personality Enhancement: (A) Introduction (B) Socio-Cultural Factors</p>	50%

	<p>(C) Religious Factors (D) Economic Factors (E) Geographical Factors 4. Impact of Mass Media in Personality Enhancement: (A) Radio and Television (B) Book and Newspaper (C) Film and Advertising (D) Major Social Media – WhatsApp, Instagram, Facebook, Twitter (X) etc. 5. Etiquette and Social Grace for Personality Enhancement: (A) Introduction (B) Business Etiquette (C) Social Etiquette (D) Politeness and Courtesy (E) Cultural Sensitivity (F) Fostering Inclusivity and Diversity awareness (G) Personal Grooming and Image Management 6. Tips for Enhancing Personality: (A) Think Positive (B) Avoid Backbiting (C) Be Soft-spoken (D) Be Confident (E) Be Optimistic (F) Be an Attentive Listener (G) Improve Communication Skills (H) Be Loving and Congenial (I) Seek Feedback</p>	
UNIT - 2	<p>Leadership Development</p> <p>1. Concept of Leadership: (A) Introduction (B) Definitions (C) Importance of Leadership Development (D) Evolution of Leadership in Indian Context 2. Leadership Skills: (A) Interpersonal Skills (B) Team Building Skills</p>	50%

	<ul style="list-style-type: none">(C) Motivational Skills(D) Decision-making Skills(E) Problem-solving Skills(F) Managerial Skills(G) Diplomatic Skills <p>3. Different Leadership Styles:</p> <ul style="list-style-type: none">(A) Democratic Leadership(B) Autocratic Leadership(C) Laissez-faire Leadership(D) Situational Leadership(E) Charismatic Leadership(F) Inspirational Leadership <p>4. Characteristics of a Good Leader:</p> <ul style="list-style-type: none">(A) Honesty and Integrity(B) Creativity and Innovation(C) Positive Thinking(D) Emotional Intelligence(E) Accountability(F) Self-Confidence(G) Vision and Foresight <p>5. Communication Skills for Leaders:</p> <ul style="list-style-type: none">(A) Active Listening(B) Public Speaking and Presentation(C) Giving and Receiving Feedback(D) Non-verbal communication <p>6. Global Leadership Competencies:</p> <ul style="list-style-type: none">(A) Leadership in Global Context(B) Diversity and Inclusivity in Leadership(C) Leading Virtual and Remote Teams(D) Overcoming Biases in Decision Making(E) Understanding Global Changes and Challenges	
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Recommended Reading:

1. D. P. Subharwal – Personality Development Handbook
2. Rajiv Mishra – Personality Development: Transform Yourself
3. Dr. Shailesh Tondon & Dr. Asish Kaushal – Personality Development & Grooming
4. Del Carnegie – The Leader in You
5. Andrew Bryant – Self Leadership
6. Peter G. Northouse – Leadership: Theory and Practice
7. Radcliffe – Leadership: Plain and Simple

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Course Objectives and Course Outcomes (SEMESTER 2)

Title of paper	Objectives	Outcomes
Microeconomics - 2	This paper focuses on economic behavior of an individual and the firm, which is governed by the principles of demand, consumer surplus and consumer behavior under various market situations.	On successful completion of the course the students will be able to understand producer's equilibrium in the short run and long run, price and output determination under various types of markets i.e., perfect competition, monopoly, monopolistic competition and oligopoly, know about the theory of distribution like its meaning, types and factors determining it and understand the producer's equilibrium in the short run and long run.

UNIT	PARTICULARS	MARKS
UNIT - 1	Perfect Competition Meaning, Characteristics, AR and MR in a perfectly competitive market; Equilibrium conditions Firm and Industry – Short run and Long run.	25%
UNIT - 2	Monopoly Meaning, Characteristics, AR and MR in Monopoly; Price Determination – Short run and Long run; Price Discrimination – Meaning, Type, Possibility and Profitability; Monopsony – Concept.	25%
UNIT - 3	Imperfect Competition Monopolistic Competition – Meaning, Features, AR and MR monopolistic competition; Price Determination – Short run and Long run; Oligopoly and Duopoly – Meaning, Characteristics.	25%

UNIT - 4	Theory of Distribution Marginal Productivity Theory of Distribution; Rent – Classical and Modern, Quasi Rent – Concept. Profit – Risk, Uncertainty, Innovation.	25%
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Reference Books

1. K.K.Dewett and Varma: Elements of Economic Theory
2. H. L. Ahuja: Advanced Economic Theory
3. Varshney and Maheshwari: Managerial Economics
4. D. N. Dwivedi: Managerial Economics
5. M. L. Seth: Micro Economic

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Course Objectives and Course Outcomes (SEMESTER 2)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
STATISTICS – II	Students must be familiar with basic techniques of Operation Research. To introduce students to the fundamental concepts of linear programming and its applications in business decision-making. To equip students with the ability to optimize transportation costs while ensuring the efficient allocation of resources between sources and destinations.	Understand the basic concepts and formulation of Linear Programming Problems in the context of business and economics. Apply graphical method to solve LPPs, optimizing resource allocation in various business scenarios. Solve transportation problems using methods such as the North-West Corner Rule, Least Cost Method, and Vogel's Approximation Method.

UNIT	PARTICULARS	MARKS
UNIT - 1	Introduction of Operations Research (O.R.) and Linear Programming Problem (L.P.P.) Meaning, uses and limitations of Operations Research Meaning of linear programming, uses, assumptions and limitations of LPP, explanation of basic terminology of LP, Mathematical form of LP, solution of LP problem by graphical method only. Simple mathematical & applied problems of two variables only.	25%
UNIT - 2	Transportation Problem (TP) Meaning of balanced and unbalanced Transportation Problem (TP), General Transportation table and its mathematical form for balanced TP, Initial basic feasible solution (IBFS) and its cost by North-West	25%

	Corner Method (NWCM), Least Cost (Matrix Minima) Method (LCM), Vogel's Approximation Method (VAM), examples based on these methods for balanced and unbalanced TP	
UNIT - 3	Assignment Problem (AP) and Replacement Problem (RP) Meaning of balanced Assignment problem (AP), its mathematical form, Hungarian method for solving A.P. in the cases of minimization and maximization problem Meaning of Replacement Problem, simple examples of Replacement Problem when the units are deteriorating with time and the value of money remains unchanged.	25%
UNIT - 4	PERT and CPM Techniques Meaning and characteristics of PERT, explanation of basic terms like activity, event, dummy activity, optimistic time, pessimistic time, most likely time, expected time. Fulkerson's rules for numbering the events, meaning of Critical Path Method (CPM), differences between PERT and CPM, earliest start time, earliest finish time, latest start time, latest finish time, total float time of activity, uses and limitations of PERT and CPM and simple examples on the basis of all above	25%

Reference Book:

Mukhopadhyay, P. Mathematical Statistics, New Central Book Agency, Calcutta.

Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

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Course Objectives and Course Outcomes (SEMESTER 3)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
201 (A) COST ACCOUNTING – 1	1. Master the Fundamentals of Cost Accounting. 2. Develop Cost Analysis Skills for Informed Decision Making. 3. Apply Cost Accounting Principles to Real-World Business Scenarios.	1. Prepare accurate cost statements and reports. 2. Analyze cost data to make informed business decisions. 3. Evaluate the effectiveness of different cost accounting methods

UNIT	PARTICULARS	MARKS
UNIT- 1	INTRODUCTION OF COST ACCOUNTING: Meaning and definition; Need for Cost Accounting; Advantage and limitations; Cost Accounting and Financial Accounting; Cost concepts and cost objects; Elements of cost and classification of of costs; methods of costing; Techniques of costing (with emphasis on Uniform costing): Cost centre and Cost unit; Installation of good cost accounting system.	25%

UNIT- 2	<p>MATERIALS:</p> <p>Definition of inventory; Materials and material control; Objectives of material control; its necessity and advantages; Purchase and store routine; Control of inventory through EOQ, determination of various stock levels, JIT and ABC system; Methods of pricings of issue of material – FIFO, LIFO, Base Stock price, Weighted average price, periodic weighted average price, standard price and replacement price; Meaning and treatment of Waste, Scrap, Spoilage and Defectives;</p>	25%
UNIT- 3	<p>LABOUR:</p> <p>Direct and indirect labour cost; Labour cost accounting and Labour records; Remuneration methods – Time wage system and piece wage system, Bonus systems (individual and Group incentive plans) – Halsey Premium Plan, Rowan Plan, Taylor’s differential piece rate system, Bedeaux Plan, Mewrrick;s multiple piece rate system, Gantt task & bonus system, Profit sharing and co-partnership; Requisites of good wage incentive plan; Labour turnover; Cost of Labour turnover& its treatment. Concept of idle time & its treatment; Over time premium; Casual worker & out worker; Holiday & leave with pay; Cost of Apprentice; Employees welfare cost; Fringe benefits; Bonus and Gratuity.</p>	25%

UNIT- 4	(A) OVERHEADS INCLUDING ACTIVITY BASED COSTING: Definition; Classification of overheads; Techniques for segregation of semi variable overheads; Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re appointment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; Concept and Treatment in cost accounts of – Over absorption, Under absorption, Setting up time and idle time; Absorption of Administration overheads and Selling & Distribution overheads (in theory only)	25%
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References:

- (1) Cost Accounting: Principles & Practice M N Arora Vikas Publishing House
- (2) Practical Costing N K sharma Shree Niwas Publication
- (3) Cost Accounting Dr P C Tulsian S. Chand
- (4) Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

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Course Objectives and Course Outcomes (SEMESTER 3)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
202 (A) CORPORATE ACCOUNTING	<ol style="list-style-type: none">1. Master the Accounting Principles and Procedures for Corporate Finance Transactions.2. Develop Financial Analysis Skills for Evaluating the Impact of Corporate Finance Transactions.3. Apply Accounting Principles to Complex Corporate Finance Scenarios.	<ol style="list-style-type: none">1. Prepare accurate financial statements for corporate finance transactions, including balance sheets, income statements, and cash flow statements.2. Analyze financial data related to corporate finance transactions, such as the valuation of goodwill, shares, and bank accounts.3. Apply appropriate accounting methods for different corporate finance transactions, including those related to the liquidation of a company.

UNIT	PARTICULARS	MARKS
UNIT1	<ul style="list-style-type: none"> • Valuation of Goodwill • Origin of Goodwill • Factors affecting Goodwill • Meaning of Goodwill • Provision regarding Goodwill in various accounting standards • Need for valuation of goodwill • Methods of valuation of Goodwill <ul style="list-style-type: none"> • Arbitrary Assessment • Average profit method (simple average, Weighted Average and Annuity Method) • Super Profit Method • Capitalization of profit method (Capitalization of average profit and Super profit) 	25%
UNIT2	<ul style="list-style-type: none"> • Circumstances of valuation of shares • Factors affecting valuation of shares • Methods of valuation of shares <ul style="list-style-type: none"> • Valuation of fully paid-up and partly paid-up equity shares and preference shares by Net Assets Method • Valuation of fully paid-up and partly paid-up equity shares by Yield Method • Fair value of fully paid-up and partly paid-up equity 	25%

	<p>shares</p> <ul style="list-style-type: none"> • Valuation of Right Shares • Valuation of Bonus Shares 	
UNIT3	<p>BANK ACCOUNTS</p> <ul style="list-style-type: none"> • Legal Provisions (Concepts only) <ul style="list-style-type: none"> • Banking Regulation Act 1949 • Business carried on by banks • Non-Banking Assets and its disposal • Management of banks • Share capital • Creation of Floating charge on properties 	25%
	<ul style="list-style-type: none"> • Statutory Reserves • Cash Reserves and Statutory Liquidity Reserve • Restriction of Acquisition of Shares in other companies • Restriction on Loan and Advances • Non Performing Assets (NPA) • Preparing of Final <p>Accounts* Notes: (1) Only Simple adjustments to be asked</p> <p>(2) Income Statement Or Balance sheet to be asked with relevant schedules. Combined question of final account is not expected.</p>	
UNIT 4	<p>LIQUIDATION OF COMPANY</p> <ul style="list-style-type: none"> • Meaning of Liquidation or winding up (Concept only) • Methods of Liquidation (Concepts only) 	25%

	<ul style="list-style-type: none"> • Compulsory Winding up by National Law Tribunal • Voluntary Winding up • Consequences of Winding up (Concepts only) • Preferential Payments • Overriding Preferential Payment as per the companies Act 2013 • Powers and Duties of Liquidators (Concepts only) • Order of disbursement to be made by Liquidator as per latest statutory revision <p>Preparation of Liquidator's Final Statement of Account as per latest statutory revision.</p>	
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Reference Books:

(1) Corporate Accounting (Theory & Practice) K.L. Shah (Shree Niwas Publishing)

(2) Corporate Accounting Dr. S.N. Maheshwari & S.K. Maheshwari

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Course Objectives and Course Outcomes (SEMESTER 3)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
203 TAXATION – 1	<ol style="list-style-type: none">1. Understand the Basics of Income Tax Law.2. Master the Computation of Taxable Income for Individuals.3. Learn the Procedure for Income Tax Assessment and Collection.	<ol style="list-style-type: none">1. Demonstrate a Comprehensive Understanding of Income Tax Laws.2. Accurately Compute Taxable Income for Individuals.3. Navigate the Income Tax Assessment and Collection Process.

UNIT	PARTICULARS	MARKS
UNIT1	<ol style="list-style-type: none">1. Objectives of Income Taxation; The History of Income - tax and Brief introduction of the following Direct and Indirect tax laws: Income Tax, Gujarat Value Added Tax, Custom Duty, Excise Duty and Service Tax;2. Definitions as per the Income tax Act : Income, Agricultural income, Assessee, Person, Previous Year, Assessment Year and other terms relevant to the syllabus;3. Income - tax Authorities (sections 116 to 120 and 124 only).	25%

UNIT2	<ol style="list-style-type: none"> 1. Basis of charge of income - tax : Scope of total income and residential status of an individual assessee (sections 4 to 9); 2. Individual assessee's incomes exempt from income - tax (section 10); 3. Procedure for assessment of income - tax (sections 139, 139A, 140, 140A, 142 to 145, 147 to 149, 154 and 156 only) and collection of tax. 	25%
UNIT3	<p>SALARY INCOME:</p> <p>Computation of taxable salary (sections 14 to 17); Taxability of various provident funds affecting the computation of taxable salary income only shall be included. Note: Practical problems may include the valuation of fully or partly rent-free accommodation and conveyance facility only; Separate small/objective type questions on other perquisites may be asked. Separate questions on determination of qualifying amount under section 80 C shall not be asked.</p>	25%
UNIT 4	<p>INCOME FROM HOUSE PROPERTY:</p> <p>Computation of Taxable Income from House Property (sections 22 to 27).</p>	25%

Note: Problems requiring computation of three or more let-out house properties are not expected. Notes:

- (i) While setting a question paper, the topic/aspect shall be indicated rather than the section number.
- (ii) Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.

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Course Objectives and Course Outcomes (SEMESTER 3)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
INDIAN FINANCIAL SYSTEM CC-202	<p>The objectives of Indian Financial System are:</p> <ol style="list-style-type: none"> 1. Impart the Financial Knowledge in the students. 2. Make the students understand Indian Financial Market and Financial Services. 	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Enhances the financial Literacy and Fundamentals of Indian Financial System. 2. Understand the Financial Market and the services provided by them in Indian Economy.

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>(a) Overview of the Indian Financial System : Pre and post liberalization overview of Indian Financial system, Organizational structure of Indian financial system, Major components - Financial Markets, Financial Institutions / Intermediaries, Financial Instruments, Functions and role of financial system.</p> <p>(b) Regulatory and Promotional Institutions : Objectives and functions of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority.</p>	25%
UNIT - 2	<p>Financial Markets :</p> <p>(a) Money Market: Meaning, constituents of organized money market.</p> <p>(b) Capital market: meaning, Functions and history.</p> <p>(i) Primary Market : Meaning, Types of primary issues-public, Right and</p>	25%

	Private placement, Issue Mechanism. (ii) Secondary market : Functions, Organizations, Management and Membership of Stock exchanges, Listing and trading of securities, Stock exchanges in India.	
UNIT - 3	Financial Institutions : Commercial Banking: Functions of Commercial banks, Nationalization of Commercial banks. Issue of nonperforming assets and their management, Non banking finance companies: Meaning, Types, Growth and regulation. Insurance : Introduction to LIC, GIC and Private insurance companies. Mutual funds: Concept, Advantages, History of MFs in India.	25%
UNIT - 4	Financial Instruments : (a) Capital Market instruments : Equities, Preference shares, Debentures and Bonds. New Instruments. (b) Money market instruments : Call / Notice Money Market, Treasury Bills, commercial Papers, Certificate of Deposit, Commercial bills	25%

References:

- (1) Pathak Bharati (2008) : The Indian Financial System, Pearson Education
- (2) M Y Khan (2007) : Indian Financial System, The McGraw - Hill Companies

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Course Objectives and Course Outcomes (SEMESTER 3)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
MACROECONOMICS	<p>The objectives of Macroeconomics are:</p> <ol style="list-style-type: none"> 1. Establish the functional relationships between large economic aggregates. 2. Provide an understanding of macroeconomic theoretical structures. 3. Facilitate the comprehension of key macroeconomic issues and policies. 4. Analyze the impact of macroeconomic factors on the overall economy. 	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Enhances students’ understanding of economic facts and trends. 2. Familiarizes students with the latest theoretical advancements in macroeconomics. 3. Develops empirical analysis skills for real-world economic issues. 4. Prepares students for informed decision-making in economic policies and practices.

UNIT	PARTICULARS	MARKS
UNIT - 1	Money and National Income Money – Meaning, Functions, Components of Money Supply ; Quantity Theory of Money – Fisher, Cambridge version ; National Income – Meaning, Concepts, Methods of measuring NI with its limitations.	25%
UNIT - 2	Say’s Law of Markets, Pigou’s Wage Cut Theory, Wage Flexibility, Criticism by Keynes	25%
UNIT - 3	Keynesian Economics – Consumption – Meaning, Consumption Function ; Basic concepts – MPC, MPS, APC and APS ; Keynes’ Psychological Law, Factors affecting consumption ; Investment – Meaning, Investment Function – Marginal Efficiency of Capital ; Investment Multiplier – Leakages.	25%

UNIT - 4	Inflation – Meaning, Types, Causes of Inflation, Measures to contain inflation ; Effects of Inflation ; Deflation – Meaning – Difference between Inflation and Deflation ; Inflationary Gap – Meaning.	25%
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Reference Books:

1. Shapiro Edward: Macroeconomic Analysis
2. Dwivedi D N Macroeconomics: Theory and Policy Mc graw Hill Edition
3. G S Gupta: Macro economics Theory and application
4. H L Ahuja: Modern Economics
5. Taxman's: Macro Economics
6. Mankiw Gregory: Macro Economics

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Course Objectives and Course Outcomes (SEMESTER 3)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
STATISTICS – III	Understand the concept of limits and apply limit properties to evaluate the limits of algebraic, trigonometric, and exponential functions. Apply probability rules, such as addition and multiplication theorems, in solving problems related to risk and uncertainty in business decisions. Calculate the expected value of a random variable and understand its application in finance, insurance, and investment analysis.	Upon successful completion of this course, students will be able to understand the fundamental concepts of limits and continuity in mathematical functions. Calculate probabilities in business-related scenarios, including independent and dependent events, conditional probability, and the use of Bayes’ theorem. Calculate the expected value of different types of random variables and apply it to decision-making in areas like insurance, stock markets, and risk analysis.

UNIT	PARTICULARS	MARKS
UNIT - 1	Limit And Continuity of Function Concept of function of one variable (Linear, Quadratic and Exponential function). Domain, Co-domain and Range of the function. (Theoretical explanation with illustration and without examples) Limit of a function, Rules of limit (without proof), Formulae for limit of standard functions, and Sums of limit of function $y = f(x)$ where $f(x)$ is a polynomial function of x or a rational function showing the ratio of two polynomial function or a function on the basis of standard form. Meaning of continuity (including the concept of left hand limit and right hand limit). Sums of continuity of function $y=f(x)$ where $f(x)$ is a polynomial function or a rational function.	25%
UNIT - 2	Probability Random experiment, sample space, event and definition of various events. Mathematical, Statistical and Axiomatic definitions of	25%

	probability. Addition and multiplication rule and sub rules of the probability (without proof). Simple examples of probability and conditional probability. Bayes' theorem (without proof) and sums showing use of it up to three events.	
UNIT - 3	Mathematical Expectation and Moments: Meaning of discrete random variable, concept of probability function of discrete random variable. Definition of expected value (mathematical expectation) of random variable and its properties (without proof). Definition of variance and covariance and their formulae. Simple mathematical and applied examples of on it. Central and Raw Moments (First four) of discrete random variable, Formulae showing the relation between central moments and raw moments (without proof). Concept of Skewness and Kurtosis and their interpretations. Simple examples based on unclassified data, classified data (frequency distribution) and probability distribution.	25%
UNIT - 4	Negative Binomial and Geometric Distribution Meaning, definition, properties (without proof) and uses of Negative Binomial Distribution. Simple related examples. Deriving probability mass function of Geometric distribution from Negative Binomial distribution, its properties (without proof) and uses. Simple related examples.	25%

Reference Books :

1. Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, New Delhi.
2. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi. 3.

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Course Objectives and Course Outcomes (SEMESTER 3)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
COMMERCIAL COMMUNICATION-III	<p>Enhance Communication Skills: Develop effective written and verbal communication skills suitable for business contexts.</p> <p>Understand Soft Skills: Familiarize students with essential soft skills, including business ethics, leadership qualities, and negotiation skills that enhance workplace interactions.</p> <p>Master Bank Correspondence: Equip students with the ability to draft clear and professional correspondence related to banking issues and customer service.</p> <p>Improve Comprehension Abilities: Strengthen comprehension skills by analyzing commercial texts and extracting relevant information.</p> <p>Expand Vocabulary: Enhance vocabulary through one-word</p>	<p>Effective Communication: Students will be able to articulate their thoughts clearly and persuasively in both written and spoken formats.</p> <p>Application of Soft Skills: Students will demonstrate improved interpersonal skills, including effective negotiation, time management, and leadership in group settings.</p> <p>Proficient Bank Correspondence: Students will successfully draft various types of bank correspondence, addressing common banking issues with professionalism.</p> <p>Critical Comprehension: Students will analyse and interpret commercial texts, demonstrating the ability to identify key ideas and arguments.</p> <p>Rich Vocabulary Usage: Students will effectively use an expanded vocabulary, including one-word substitutes, to enhance their writing and speaking clarity.</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	Colours of Life – (Section One) Published by: Macmillan	25%
UNIT - 2	Soft Skills for Effective Communication 1. Business ethics and etiquettes 2. Netiquettes	25%

	3. Leadership qualities 4. Presentation skills 5. Time management 6. Negotiation skills	
UNIT - 3	Bank Correspondence 1. Stop payment of a cheque 2. Error in pass-book / Bank Statement 3. Wrongful dishonour of a cheque 4. Complaint about rude behaviour of a bank employee 5. Requesting bank's support for social welfare 6. Intimating the loss of a Debit Card / ATM Card / Credit Card 7. Transfer of a Bank Account	25%
UNIT - 4	(A) Comprehension based on a commercial topic (B) Vocabulary: One-word substitutes	25%

Reference Book:

Macmillan

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Course Objectives and Course Outcomes (SEMESTER 4)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
PRODUCTION MANAGEMENT 204-C	<p>The objectives of Production Management are:</p> <ol style="list-style-type: none"> 1. To provide basic knowledge of functional areas of production. 2. To understand Purchasing and Inventory management. 	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Understand the process of production and various types of production techniques. 2. Analyze the purchasing techniques of raw materials and various methods of inventory management.

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>Production : Meaning & Characteristics of Production - Types of Production on the basis of production process and production continuity. Production Management: Meaning and Characteristics, Scope of Production Management. Production Planning: Meaning, procedure and importance. Production Control: Meaning, procedure and importance.</p>	25%
UNIT - 2	<p>Purchasing : Meaning of Scientific Purchasing - Principles of Scientific Purchasing - Objectives of Scientific Purchasing - Classification of purchases Methods of purchasing - Modern Procedure of Purchase - Centralized V/S. Decentralized Purchasing – Decision regarding to make or to purchase.</p>	25%
UNIT - 3	<p>Inventory Control : Meaning and Types of Inventory Control - Objectives of Inventory Control - Functions of Inventory Control - Brief idea of techniques (methods) of</p>	25%

	inventory control A. B. C. Method of Inventory Control VED Analysis, FSN analysis. (Computation is not expected.) Importance of Inventory Control - Guiding Principles of Effective Inventory Control.	
UNIT - 4	Developing and launching New Products Services : The new product development dilemma - problem of Launching New product in the market -process of New product development - Adoption process of New product - Causes for product failure - Concept of product mix - product simplification -product Diversification.	25%

Reference Books :

- (1) Production Management B. Poom - D. B. For Taraporwala & Sons.
- (2) Manufacturing Management - Moor - D. B. Taraporwala & Sons.
- (3) Manufacturing Organization & Management : Amrine, Ritchej Hulley - Prantice Hall of India.
- (4) Industrial Management - M. E. Thukaram Rao - Himalaya Publishing House.

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Course Objectives and Course Outcomes (SEMESTER 4)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
104 INTERNATIONAL TRADE	<ol style="list-style-type: none"> 1. To provide a comprehensive understanding of the fundamental principles governing global trade. 2. To explore the theories that influences the flow of goods across international borders. 3. To analyze the dynamics of service trade in the global economy. 4. To examine the movement of capital and its impact on international trade relationships. 	<ol style="list-style-type: none"> 5. Understand the roles of various players in global markets. 6. Analyze the intricacies of international trade dynamics. 7. Assess the impact of economic policies on global markets. 8. Develop critical thinking skills related to international economic issues.

UNIT	PARTICULARS	MARKS
UNIT - 1	International Trade Theories International Trade – Meaning – Factors – Merits – Demerits ; Theories – Absolute Cost Advantage Theory – Comparative Cost Advantage ; Theory – Factor Endowment Theory	25%
UNIT - 2	Terms of Trade – Meaning – Factors – Types ; Theory of Reciprocal Demand ; Offer Curves	25%
UNIT - 3	Trade Policy and Exchange Rates Free trade and Protection – Arguments in favour and against ; Exchange Rate – Meaning – Determination of Exchange Rate ; Gold Parity, Purchasing Power Parity, Modern Theory ; Flexible Exchange Rate – Meaning – Case for and against.	25%

UNIT - 4	IMF, World Bank, WTO, GATT, ADB	25%
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Reference Books:

1. D. M. Mithani: Introduction to International Economics
2. H. G. Mannur: International Economics
3. Francis Cherunilam: International Economics
4. M. C. Vaish and Sudaman Singh: International Economics
5. D.N. Dwivedi : International Economics
6. M.L. Jhingan : International Economics

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Course Objectives and Course Outcomes (SEMESTER 4)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
104 INTERNATIONAL TRADE	To introduce students to the basic principles of differentiation and its role in business and economics. To develop the ability to analyze marginal cost, marginal revenue, and elasticity using differentiation. To familiarize students with various methods of constructing index numbers, including Laspeyres, Paasche, and Fisher's Index. To introduce students to the concept and components of time series data, including trend, seasonal, cyclical, and irregular variations.	Students will be able to understand the fundamental principles of differentiation and its rules (e.g., product rule, quotient rule, chain rule). Apply differentiation techniques to solve business-related problems, such as finding marginal cost, marginal revenue, and marginal profit. Analyze the importance and limitations of index numbers in comparing data across time and making informed business decisions. Develop an understanding of time series data and its components, including trend, seasonality, cyclical variation, and irregular fluctuations.

UNIT	PARTICULARS	MARKS
UNIT - 1	Differentiation Definition of derivative of function $Y = f(x)$, Derivatives of some simple functions like $ax+b$, ax^2+bx+c , $1/x$, \sqrt{x} by definition and derivatives of some standard functions like x^n , e^x , a^x , $\log x$ (without proof). Working rules of differentiation (without proof). Sums on the basis of the rules and above referred functions.	25%
UNIT - 2	Application of Derivatives Definition of second order derivative, Maximum and minimum value of a function and its uses in commerce (business), Sums related to Cost, Revenue and Profit. Application of derivative in economics. Demand – Supply and their laws. Price elasticity of demand and supply, Margin Revenue, Marginal Cost, Average Revenue and examples related to them.	25%
UNIT - 3	Index Numbers Meaning and definition of Index Numbers, its uses and limitations. Different methods of obtaining index numbers (Aggregate Expenditure Method, Family Budget Method). Formulae given by different Statisticians (Laspeyer, Pasche, Fisher, Marshall Edgeworth and Dorbish-Bowley). Time reversal Test and Factor Reversal Test for all index numbers, Cost of living Index Number. Related examples.	25%
UNIT - 4	Time Series Meaning and uses of Time Series, meaning of analysis of time series and its components (Trend, Cyclical Variation, Seasonal Variation, Irregular Variation). Different methods of obtaining trend (Theoretical explanation) Sums of obtaining Trend (by graphical and moving average method only), Seasonal variation and Irregular variation, Seasonal indices and its sums.	25%

Reference Books :

1. Kapoor V.K.: Business Mathematics, Sultan Chand & Sons, New Delhi.
2. Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
3. Sancheti & Kapoor: Business Mathematics, Sultan Chand & Sons, New Delhi.
4. Mukhopadhyay, P. Mathematical Statistics, New Central Book Agency, Calcutta.
5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi.

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Course Objectives and Course Outcomes (SEMESTER 4)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
COMMERCIAL COMMUNICATION-IV	<p>Enhance Communication Skills: Develop effective written communication skills through various formats, including letters, applications, and correspondence.</p> <p>Understand Corporate Social Responsibility: Explore the concept of Corporate Social Responsibility (CSR) and learn to draft letters that promote social initiatives.</p> <p>Agency Management Knowledge: Gain insight into the agency relationship, including application processes, negotiation tactics, and handling agency termination.</p> <p>Expand Vocabulary: Increase familiarity with idioms and phrasal verbs,</p>	<p>Effective Business Writing: Students will be able to compose clear and persuasive business letters tailored to various audiences and purposes.</p> <p>CSR Engagement: Students will demonstrate an understanding of CSR by successfully drafting letters that seek support for community initiatives.</p> <p>Agency Communication Proficiency: Students will confidently handle agency-related correspondence, including applications, negotiations, and terminations.</p> <p>Language Proficiency: Students will incorporate idioms and phrasal verbs into their writing and speaking, enhancing their communicative effectiveness.</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	Text Colours of Life – (Section Two) Published by: Macmillan	25%
UNIT - 2	Corporate Social Responsibility Letters (Written by an Individual) 1. Letter to an MNC to set up a Children Park 2. Letter to a Private Company requesting for donation to set up a Library for poor students 3. Letter to a Private University to sponsor the seminar for	25%

	<p>awareness of RTI Act</p> <p>4. Letter to a Corporate Bank requesting to arrange a program for the awareness of Digital banking</p> <p>5. Letter to a Corporate Hospital to organize a free medical check-up camp</p>	
UNIT - 3	<p>Agency Correspondence</p> <p>1. Application for an agency</p> <p>2. Offering terms and conditions of an agency</p> <p>3. Negotiation for better terms and conditions at initial stage</p> <p>4. Appointment of an agent</p> <p>5. Reprimand for a decline in sales</p> <p>6. Explanation for a decline in sales</p> <p>7. Surrendering the agency</p> <p>8. Termination of an agency</p>	25%
UNIT - 4	<p>(A) Collection Letters</p> <p>1. Notification: A polite intimation letter</p> <p>2. Reminder letter</p> <p>3. Strong Reminder letter</p> <p>4. Letter warning for legal action</p> <p>5. Letter thanking the customer for the Payment</p> <p>(B)Vocabulary: Idioms and Phrasal Verbs</p>	25%

Reference Book:
Macmillan

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Course Objectives and Course Outcomes (SEMESTER 4)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
CE – 203 (A) COST ACCOUNTING – II	1. Master the Fundamentals of Cost Accounting. 2. Develop Cost Analysis Skills for Informed Decision Making. 3. Reconcile Profits Between Cost and Financial Accounts.	1. Prepare cost statements and reports for various costing methods, including single or unit costing, operating costing, and job, batch, and contract costing. 2. Analyze cost data to make informed business decisions. 3. Reconcile profits as per cost accounts with profits as per financial accounts.

UNIT	PARTICULARS	MARKS
UNIT1	SINGLE OR UNIT COSTING: Components of total cost: Expenses that are not treated as cost in cost sheet, Imputed costs: Treatment of work-in-progress, Defective materials, Sale of scrap: Defective product, Normal & abnormal Loss of materials, Treatment of Finished goods: Preparation of Historical cost sheet. Estimated cost sheet, Estimate for work order (Tender/Quotation).	25%
UNIT2	RECONCILIATION OF PROFIT AS PER COST ACCOUNTS WITH PROFITS AS PER FINANCIAL ACCOUNTS: Reasons for disagreement in profits; Procedure for reconciliation; Preparation of	25%

	Reconciliation Statement and Memorandum Reconciliation Account.	
UNIT3	OPERATING COSTING OR SERVICE COSTING: Meaning of Operating Costing or service costing. Features of Operating Costing. Users of Service Costing. Cost Unit, Cost Analysis, transport Costing, Hospital Costing, Staff canteen Costing. Practical Problems to be asked on Transport Costing, and Hospital Costing only	25%
UNIT4	JOB, BATCH AND CONTRACT COSTING: Definition and Features of Job Costing; Pre-requisites of Job costing; Source documents, procedure for recording under Job costing; Definition of Batch costing and its accounting procedure; Method of determination of economic batch quantity (EBQ); Definition of Contract costing; Difference between Job & Contract costing; Features of Contract costing; Work certified, work uncertified and Retention money; Method of valuation of work in progress; Profit on incomplete contracts; Accounting entries; Preparation of relevant ledger accounts and Final Accounts of a Contractor; Brief introduction of AS-7 (theory only)	25%

References:

- (1) Cost Accounting: Principles & Practice M N Arora Vikas Publishing House
- (2) Practical Costing N K sharma Shree Niwas Publication
- (3) Cost Accounting Dr P C Tulsian S. Chand
- (4) Cost Accounting Dr Murthy & S Gurusamy The McGraw Hill Companies

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Course Objectives and Course Outcomes (SEMESTER 4)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
CE – 204 (A) AUDITING – I	1. Master the Fundamentals of Auditing. 2. Develop Auditing Skills for Effective Financial Evaluation. 3. Apply Auditing Principles to Real-World Scenarios.	1. Plan and conduct audits effectively. 2. Evaluate the reliability of financial information. 3. Identify audit evidence and gather appropriate documentation.

UNIT	PARTICULARS	MARKS
UNIT1	(A) INTRODUCTION: * definition, objectives of audit * Advantages and limitations of audit * Types of audit – Stationary audit, internal audit, branch audit, cost audit, management audit, property audit (only concept) * Basic principles governing an audit (B) Internal control meaning and significance * Organizing audit work, Audit program, Audit note book, working papers, routine checking, test checking, surprise checking, and commencement of new audit.	25%

UNIT2	COMPANY AUDITOR: <ul style="list-style-type: none"> • Qualification and disqualification • Appointment and removal • Remuneration and status • Rights and duties • Lien of an auditor 	25%
UNIT 3	VOUCHING Meaning and significance vouching of cash transaction	25%
UNIT4	VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES <ul style="list-style-type: none"> • Meaning and auditor's duties • Verification and valuation of followings: Goodwill, Building machinery, investment, inventory, secured loans and contingent liabilities. 	25%

References:

(1) Auditing University Edition By Arun Jha Taxmann's Publication

(2) Auditing: Theory & Practice By N K Sharma Shree Niwas Publication

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Course Objectives and Course Outcomes (SEMESTER 4)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
CC – 208 TAXATION – 2	Master the Fundamentals of Income Tax Law. 2. Develop Proficiency in Income Tax Return Preparation. 3. Understand the Impact of Tax Laws on Individuals and Businesses.	1. Calculate taxable income for individuals and businesses, including income from profits and gains of business or profession, capital gains, and income from other sources. 2. Prepare income tax returns for individuals and businesses. 3. Analyze the impact of tax laws on individuals and businesses, including the implications of GST.

UNIT	PARTICULARS	MARKS
UNIT1	Profits and Gains of Business or Profession: Computation of taxable profit under the head (sections 28, 29, 30, 31, 32, 34, 35, 36, 37 and 40). Note: Comprehensive problems on computation of taxable profit of business or profession involving detailed computation of admissible depreciation shall not be asked.	25%

UNIT2	<p>(A) Capital Gains: Computation of taxable capital profit under the head (sections 45, 47, 49 to 51, 54,54B, 54EC, 54F and 55). Note: Relevant cost-inflation index numbers must be provided in the question paper. (B) Income from Other Sources: Computation of taxable income under the head (sections 56 to 59). Note: In case of securities and other investments, the rate of TDS and type of security (listed or un-listed) must be explained in the question paper.</p>	25%
UNIT3	<p>(A) Income of other persons included in assessee's total income (Sections 60 to 65); (B) Aggregation of Total Income and set-off and carry-forward of losses (sections 66, 68, 69, 69A to 69D, 70, 71, 72, 72A, 73, 74 and 75); (C) Deductions to be made in computing Total Income of an individual assessee (sections 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80QQB, 80RRB and 80U). Note: Only theoretical/small practical and objective type questions shall be asked from Unit 3.</p>	25%

UNIT4	<ol style="list-style-type: none"> 1. GST concept 2. Salient features of GST 3. Benefits of GST 4. GST council and its functions 5. Overview of GST Acts <ul style="list-style-type: none"> • The Central Goods and Service Tax Act, 2017 • The integrated Goods and Service Tax Act, 2017 • The Union Territory Goods and Services Tax Act, 2017 • The Goods and Services Tax (Compensation to states) Act, 2017 • The state Goods and Services Tax Act, 2017 (respective state) 6. Definitions (aggregate turnover, business, central tax, cess, composite supply, exempt supply, goods, integrated tax, input tax, input tax credit, mixed supply, non-taxable supply, non-taxable territory, output tax, reverse charge, services, state tax, taxable person, taxable supply, taxable territory, union territory tax)Exemptions Broad idea about Rates of Goods and Services tax. Simple practical questions shall be asked on computation of GST on Interand Intra state supply, computation of input tax credit and order of utilization of ITC available in electronic credit ledger as per section 49(5).(Very basic questions are expected). 	25%
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Notes:

- (i) While setting a question paper, the topic/aspect shall be indicated rather than the section number.
- (ii) Provisions of respective laws applicable (to individual assesses only) as on 31st March immediately preceding the date of commencement of current academic year shall be considered.
- (iii) Whenever any section (included in the present syllabus) is deleted or replaced by a new section as per the amendments made / to be made by a Finance Act, it shall automatically amend the syllabus and shall be implemented in the relevant academic year.

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Course Objectives and Course Outcomes (SEMESTER 5)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
MARKETING MANAGEMENT IN PRACTICE 205-C	<p>The objectives of Marketing Management in Practice are:</p> <ol style="list-style-type: none"> 1. To Impart Marketing Skills and Techniques in Practice. 2. To explore Fundamental Analysis and Understanding of Marketing and Sales Techniques. 	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Grasp the marketing skills and various techniques related to customer relation. 2. Understand marketing and Sales related issues.

UNIT	PARTICULARS	MARKS
UNIT - 1	<p>Services Marketing & Customer Relationship Management Services Marketing in Indian Context Meaning, Tasks and Benefits of CRM Loyalty Programmes, Relationship Marketing and CRM Designing and Operating a CRM programme Components of a CRM programme Significance of customer selection and order selection Measuring customer satisfaction</p>	25%
UNIT - 2	<p>Retailing in India Nature and Scope of Retailing Main activities in Retailing Retailing in India –The contemporary scene, growth and formats Spread of Retail chain in India Spread of Shopping malls in India</p>	25%
UNIT - 3	<p>Rural Marketing in India Significance of Rural marketing Rural Marketing Environment: Consumer, Demand and Drivers Challenges and Solutions in delivering values in the Rural Market Segmentation</p>	25%

	Product and Pricing strategy Distribution Sales force Management Marketing Communication	
UNIT - 4	Case Studies in Marketing Objectives of the case method Benefits of the case method Developing a case study Cases (i) Gujarat State Tourism Development Corporation Ltd. (GSTDC) (ii) RUDI- The Gujarat Model of Rural Distribution Network (iii) FMCG in small packs are driving sales in rural India	25%

References:

- (i) “Marketing Management –Global Perspective Indian context” by V.S.Ramaswami and S.namakumari. Macmillan.
- (ii) “Case Studies in Marketing –The Indian Context by R.Shrinivasan . PHI learning Pvt. Ltd.
- (iii) Rural Marketing –Text and Cases by C.S.G. Krishnamacharyulu and lalitha Ramakrishnan. Pearson Education
- (iv) Marketing Management by Philip Kotler and others for Services Marking Topic

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Course Objectives and Course Outcomes (SEMESTER 5)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
105 INDIAN ECONOMY – 1	<p>The objectives of Macroeconomics are:</p> <ol style="list-style-type: none"> 1. To analyze key developmental challenges facing the Indian economy. 2. To explore economic policies addressing India's growth issues. 3. To identify barriers to sustainable development in India. 4. To suggest solutions for overcoming India's developmental challenges. 	<p>On successful completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Students will grasp key sectoral issues of the Indian economy. 2. Systematic teaching will enhance understanding of development challenges. 3. Discussions will encourage critical thinking on economic scenarios. 4. Students will visualize real-world challenges in India's economic development.

UNIT	PARTICULARS	MARKS
UNIT - 1	Introduction to Indian Economy Characteristics, Strategy of Economic Planning – Achievements and Limitations ; Indicators of Economic Growth and Economic Development.	25%
UNIT - 2	Economic Reforms in India Liberalization – Privatization – Globalization – Meaning, Need, Evaluation; New Industrial Policy- 1991 ; Disinvestment – Meaning, Evaluation ; Start-Up Policies.	25%
UNIT - 3	Agriculture and Cooperation Agriculture – Role, Issues, New Agriculture Policy ; Cooperation – Meaning, Role.	25%

UNIT - 4	Service Sector and Policies Concept and Contribution; Policies – HR, Labour, Technology and Environment	25%
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Reference Books

1. Misra S.K. and V.K. Puri, Indian Economy , Himalaya Publishing Co., Bombay
2. Ruddar Datt and KPM Sundharam: Indian Economy

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Course Objectives and Course Outcomes (SEMESTER 5)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
STATISTICS – V	To understand the fundamental concepts of integration, including definite and indefinite integrals. To enhance analytical skills by learning how to apply integrals in economics, finance, and business decision-making processes. To learn how to apply these distributions in real-world business scenarios such as modeling the probability of rare events (Poisson) and understanding sampling without replacement (Hypergeometric). To understand the principles of Statistical Quality Control (SQC).	Upon successful completion of this topic, students will be able to understand the concept of integration and its role in solving business and economic problems. Apply integration techniques to compute areas under curves, consumer and producer surplus, and in cost and revenue functions. Students will be able to calculate probabilities using the Poisson distribution and understand its applications. Understand the Hypergeometric distribution and apply it to problems of selection without replacement, such as quality control in small batch sampling. Understand the principles of Statistical Quality Control (SQC).

UNIT	PARTICULARS	MARKS
UNIT - 1	Integration and its application Definition of Integration, Rules of integration (For constants and addition as well as subtraction rule). Simple sums on the basis of rules of integration and standard functions like x^n , $(ax + b)^n$, ax , $amx + n$, $1/(ax + b)$, $e^{ax + b}$. Definition and properties of definite integration and its uses (for Total Revenue, Total Cost and Profit from Marginal Revenue and Marginal Cost and sums on the basis of the same)	25%
UNIT - 2	Poisson Distribution and Hypergeometric Distribution Meaning and Probability mass function of Poisson distribution. Properties (without proof) and uses. Simple related sums. Meaning and Probability mass function of Hypergeometric Distribution. Its	25%

	properties (without proof) and uses. Simple related sums.	
UNIT - 3	Process Control Technique (Statistical Quality Control) Meaning of Quality and Quality Control and its uses in Industry variation in quality – principle of control chart – Process Control Limits, Revised Control Limits , Run Theory, Variable Charts (\bar{x} and R) and their sums, Attribute Charts (control limits without proof). Sums of attribute charts (For constant sample size np, p and c chart). Difference between Variable Chart & Attributable Charts.	25%
UNIT - 4	Lot Control Technique (Acceptance Sampling) Meaning of Lot (Product) Control and its uses. Single Sampling Plan, AQL, LTPD, Producer's Risk, Consumer's Risk, Operating Characteristic Curve, ASN, ATI and AOQ. Simple sums on the basis of Hypergeometric Distribution and Poisson Distribution only.	25%

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Objectives and Course Outcomes (SEMESTER 5)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
COMMERCIAL COMMUNICATION – V	<p>Understanding Media Concepts: To provide students with a foundational understanding of mass media, including its evolution, structure, and impact as the Fourth Estate in society.</p> <p>Press Report Drafting Skills: To equip students with the skills necessary to draft effective press reports covering various scenarios such as accidents, natural calamities, and current events.</p> <p>Insurance Correspondence Proficiency: To enhance students' ability to communicate effectively with insurance companies through various forms of correspondence, including inquiries and claims.</p>	<p>Media Literacy: Students will demonstrate a comprehensive understanding of media types, the evolution of the Indian press, and its societal implications.</p> <p>Effective Report Writing: Students will be able to draft clear, concise, and structured press reports on various topics, showcasing their understanding of news values and reporting standards.</p> <p>Professional Correspondence: Students will gain proficiency in writing formal letters to insurance companies, effectively addressing inquiries, claims, and policy changes.</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	Petals of Life – (Section One) Published by: Oxford University Press	25%
UNIT - 2	<p>Press Reports</p> <p>(A) Introduction to Mass Media</p> <ol style="list-style-type: none"> 1. Introduction to Media: Print and Electronic 2. A brief review of the evolution of Indian Press 3. Press as a Fourth Estate: Its role and impact on society 	25%

	<p>4. Major News Agencies in India 5. Definition of News and News values 6. Structure of a Press Report 7. Features of a Press Report (B) Drafting of Press Reports 1. Accidents: (i) A Serious Road Mishap (A Collision of Two Vehicles only) (ii) A Train Disaster (A Collision of Two Trains only) (iii) A Plane Crash (iv) A Boat Tragedy 2. Natural Calamities: (ii) An Earthquake (iii) A Tsunami (iv) A Devastating Flood (v) A Cyclonic Storm 3. Current Events: (An Event that has greater news value and concerns larger sections of society)</p>	
UNIT - 3	<p>Insurance Correspondence (Letters written to Insurance Companies only) 1. Soliciting information about a Life Insurance Policy 2. Inquiring about a Medical Insurance Policy 3. Asking for a loan against an existing Life Insurance Policy 4. Claiming full benefits due to death of the policy holder by the nominee 5. Claiming medical re-imburement on the policy 6. Intimating the change of nomination 7. Asking for the surrender value of a life insurance policy</p>	25%
UNIT - 4	<p>(A) Cloze Test (Intermediate Level with Multiple Choices) N. B.: The passage should be of about 200 words aiming at testing the students' intermediate level proficiency in language. The students are expected to write the answers only instead of reproducing the whole passage in the examination. A Specimen for Cloze Test is given herewith. (B) Vocabulary: Foreign Words in Common Use</p>	25%

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Course Objectives and Course Outcomes (SEMESTER 5)

Title of paper	Objectives	Outcomes
CE 301 A COSTS AND FINANCIAL ACCOUNTING	1. Master Advanced Cost Accounting Techniques. 2. Develop Cost Analysis Skills for Strategic Decision Making. 3. Apply Cost Accounting Principles to Complex Business Scenarios.	(1) Prepare cost statements and reports for process costing, amalgamation of companies, and absorption and reconstruction. (2) Analyze cost data to make informed business decisions. (3) Evaluate the effectiveness of different costing methods, including process costing and transfer pricing.

UNIT	PAR TICU LARS	MARKS
UNIT1	PROCESS COSTING – 1 (A) Meaning, Definition and Features; Job costing vs. Process Costing; Processes losses and gains; Accounting of waste, scrap, defectives and spoilage (B) Meaning of Joint Products and By-Products; Objectives of allocation of jointcosts and Methods of Accounting for joint Products; Methods of Accounting for by-Products.	25%

UNIT2	PROCESS COSTING – II (A) Inter Process Profit and Transfer Price (valuing Process Stocks under FIFO and Average Cost Methods) (B) Valuation of Work-in-Progress (under FIFO Average Cost Methods)	25%
UNIT3	AMALGAMATION OF COMPANIES: <ul style="list-style-type: none"> • In the nature of merger: Under Pooling of interests Method (AS-14) • In the nature of purchase: Note: Includes additional points arising on Amalgamation	25%
UNIT4	ABSORPTION AND RECONSTRUCTION (EXTERNAL): Inter-company transactions (except Inter-company Holdings and exchange of shares based on „intrinsic values“)	25%

References:

1. Ravi M. Kishore; “Cost & Management Accounting”; Taxmann Allied Services (P.) Ltd..
2. Paresh Shah; “Management Accounting”; Oxford University Press.
3. Jawahar Lal & Seema Srivastava; “Cost Accounting”; Tata McGraw-Hill Publishing Company Ltd.
4. Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13: 9780132329019)

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Course Objectives and Course Outcomes (SEMESTER 5)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
CE 302 A MANAGEMENT ACCOUNTING	<ol style="list-style-type: none"> 1. Master Financial Analysis Techniques. 2. Develop Budgeting and Forecasting Skills. 3. Evaluate the Effectiveness of Financial Management Systems 	<ol style="list-style-type: none"> (1) Analyze financial statements using various techniques, including ratio analysis and cash flow analysis. (2) Prepare and utilize budgets for different business functions. (3) Evaluate the effectiveness of budgetary control systems.

UNIT	PARTICULARS	MARKS
UNIT1	<p>Introduction to Management Accounting and Analysis of Financial Statements:</p> <ol style="list-style-type: none"> 1. Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting; 2. Nature and limitations of Financial Statements, Essentials of good financial statements, Analysis and interpretation, Tools of financial analysis (methods, Comparative financial statements, procedure for interpretation, objectives of analysis and interpretation, Common size statements, Trend analysis.) 	25%

UNIT2	<p>Interpretation and Analysis through Financial Ratios: Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long-term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt- service coverage Ratio, Cash earning per share, Dividend pay-out Ratio, Dividend Yield Ratio, Price Earning Ratio, Market Price to book value Ratio. Note: Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.</p>	25%
UNIT3	<p>Cash Flow Statement: Concept and significance of Funds Flow Statement; Sources and Application of Cash; Cash from Operation; Income and Expenditure Approach and Net Profit Approach; Difference between Fund Flow Statement and Cash Flow Statement; Preparation of Cash Flow Statement as per AS 3.</p>	25%
UNIT4	<p>BUDGETING:</p> <ol style="list-style-type: none"> 1. Budgets and Budgetary Control: Definition, Objectives, Merits and de-merits of Budgetary Control, Fixed and Flexible Budgets (Theory only), Control Ratios, Zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, cost of Production Budget (Materials, Labour and Overheads). 2. Introduction, Advantages and limitations of Cash Budget, Methods of preparing Cash Budget: Cash Receipts and Disbursement Method, Adjusted Earnings Method, 	25%

	Balance Sheet Projection Method and Working Capital Differential Method.	
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Reference Books:

1. Management and Cost Accounting Author: Colin Drury Publisher: Pat Bond (U. K.)
- 2 Cost Accounting Author: Charles T. Horngren (Hardback | ISBN10: 0132329018; ISBN13:9780132329019)
- 3 Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications.
- 4 Jawahar Lal; “Advanced Management Accounting”, S.Chand Publications.
- 5 Paresh Shah; “Management Accounting”, Oxford Publication 6. Horngren, C.T., Cost Accounting – A Managerial Emphasis,. Prentice – Hall

C. C. Sheth College of Commerce, Ahmedabad

Course Objectives and Course Outcomes (SEMESTER 5)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
BUSINESS LAWS - 1	<ol style="list-style-type: none"> 1. Master the Fundamentals of Basic Business Laws. 2. Develop of basic Legal Skills among the students. 3. Make students aware about their legal responsibilities. 	<p>Student understood the Fundamentals of Basic Business Laws.</p> <p>They cultivated basic Legal Skills among the students.</p> <p>Ultimately students developed the awareness about their legal responsibilities.</p>

UNIT	PARTICULARS	MARKS
UNIT1	<p>INDIAN CONTRACT ACT 1872</p> <p>Definition and Essential Elements of a Valid Contract Essential Elemtns of Valid Contract Types of Contract Wagering Agreement Competent Parties Unsound Mind and Person disqualified by law Free Consent: Coercion, Undue Influence Free Consent: Difference between Coercion, Undue Influence Free Consent Fraud, Misrepresentaion and Difference between them Mistake of Fact and Mistake of Law</p>	25%
UNIT2	<p>INDIAN CONTRACT ACT 1872</p> <p>Consideration: Meaning and Essential Elements of Consideration</p>	25%

	<p>Consideration: Agreement without Consideration</p> <p>Performance of Contract: Obligation of Parties</p> <p>Performance of Contract: Breach of Contract</p> <p>Performance of Contract: Time and Place performance of contract</p> <p>Discharge of a Contract and rules for compensation: Mode of Discharge</p> <p>Novation</p> <p>Doctrine of Frustration</p> <p>Contingent Contract and Quasi Contract: Rules and Elements</p> <p>Contingent Contract and Quasi Contract: Difference between Wagering and Contingent Contract</p>	
UNIT3	<p>INDIRECT TAXES</p> <p>Central Excise Act: Definitions</p> <p>Central Excise Act: Types of Central Excise Duty</p> <p>Central Excise Act: Exemption from Duty</p> <p>Central Excise Act: Registration of Certain person</p> <p>Central Excise Act: CENVAT & CENVAT credit</p> <p>Custom Act: Meaning and Definition</p> <p>Custom Act: Basic and additional custom duty</p> <p>Custom Act: Special Duty and Protective Duties</p> <p>Custom Act: Anti Dumping Duty</p> <p>Custom Act: Provisional Anti Dumping Duty</p>	25%
UNIT4	<p>THE SALE OF GOODS ACT 1930</p> <p>Definition of Sale and Agreement to Sell and types of Goods</p> <p>Difference between Sale and Agreement to Sell, Sale and Hire Purchase</p> <p>Difference between Sale and Bailment, Ascertained goods and Unascertained Goods</p>	25%

	<p>Conditions and Warranties: Implied Conditions and Implied Warranties</p> <p>Sale by Non - Owners: Sale by Non owners, Rights and Duties of Buyer,</p> <p>Sale by Non - CIF contract, Liabilities of buyer for not taking delivery</p> <p>Sale by Non - Owners: CIF Contract, FOB Contract, Ex Ship Contract</p> <p>Unpaid Seller: Rights of Unpaid Seller</p> <p>Unpaid Seller: Sub Sale or Pledge by Buyer</p> <p>Unpaid Seller: Rights of Buyer against seller</p>	
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Reference Book:

law of Contract and Specific Relief

Elements of Mercantile Laws

C. C. Sheth College of Commerce, Ahmedabad

Course Objectives and Course Outcomes (SEMESTER 6)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
FUNDAMENTALS OF FINANCIAL MANAGEMENT 206- C	The objectives of Fundamentals of Financial Management are: 1. To understand the basic knowledge of functional areas of Finance. 2. To impart in depth knowledge of financial management.	On successful completion of the course, students will be able to: 1. Understand the concept, meaning, and forms of finance. 2. Distinctly grasp the financial management tactics.

UNIT	PARTICULARS	MARKS
UNIT - 1	FINANCE FUNCTION AND FINANCIAL PLANNING Meaning, importance and scope of financial management, financial goals: profit versus value maximization. Finance function: relationship between finance function and other functional areas of management, role of finance manager, meaning of financial planning, and steps in financial planning.	25%
UNIT - 2	FINANCE FUNCTION AND FINANCIAL PLANNING Meaning, importance and scope of financial management, financial goals: profit versus value maximization. Finance function: relationship between finance function and other	25%

	functional areas of management, role of finance manager, meaning of financial planning, and steps in financial planning.	
UNIT - 3	FINANCE FUNCTION AND FINANCIAL PLANNING Meaning, importance and scope of financial management, financial goals: profit versus value maximization. Finance function: relationship between finance function and other functional areas of management, role of finance manager, meaning of financial planning, and steps in financial planning.	25%
UNIT - 4	COST OF CAPITAL AND CAPITAL BUDGETING Cost of Capital: Meaning and importance, computation of cost of capital for debentures or bonds, equity and preference capital and retained earnings. Weighted cost of capital. Capital Budgeting: meaning, characteristics, process, techniques, meaning, utility and limitations of various methods – Average rate of return, pay back period, net present value and PI.	25%

REFERENCES:

4. Elements of Financial Management, by S.N.Maheshwari Principles of Financial Management, by N.P.Agrawal, R.K.Tailor, Pioneer Publications 2008
5. Working Capital Management, by N.P.Agrawal, B.K.Mishra, RBSA Publishers

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Course Objectives and Course Outcomes (SEMESTER 6)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
INDIAN ECONOMY - 2	<ol style="list-style-type: none">1. Understand various theories of international trade.2. Analyze the economics of international trade.3. Explore trade regulations and restrictions in global markets.4. Study the role of trade cartels and market blockades.	<ol style="list-style-type: none">1. Understand the concept, meaning, and forms of economic integration.2. Analyze the impact of economic integration on developing countries.3. Examine regional trade blocs and their significance.4. Evaluate the advantages and disadvantages of globalization.

UNIT	PARTICULARS	MARKS
UNIT - 1	International Trade and Balance of Payment Foreign Trade – Trends, Quantum, Composition, Direction; Foreign Trade Policy – Import Policy and Export Policy ; New EXIM Policy ; Balance of Payment – Meaning, Structure, Trends.	25%
UNIT - 2	Monetary Policy RBI – Functions; Components of Money Supply ; Monetary Policy – Meaning, Objectives, Tools, Evaluation ; Working and Problems of Nationalised Banks and Private Banks.	25%

UNIT - 3	Fiscal Policy Fiscal Policy – Meaning, Objectives, Tools ; Indian Tax Structure – Characteristics, Defects, GST- concept ; Public Expenditure – Meaning, Objectives, Causes of growth of public expenditure ; Deficit Financing – Types, Need, Effects.	25%
UNIT - 4	Federal Finance System Constitutional Provisions ; Issues in Centre-State Financial Relations ; Latest Finance Commission.	25%

Reference Books

1. Misra S.K. and V.K. Puri, Indian Economy , Himalaya Publishing Co., Bombay
2. Ruddar Datt and KPM Sundharam: Indian Economy

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Course Objectives and Course Outcomes (SEMESTER 6)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
STATISTICS – VI	Students should be acquainted with the initial requirements of applied statistical tools. To understand the fundamental concepts of hypothesis testing and its application in business decision-making. To understand decision-making models including payoff matrices, decision trees, and expected monetary value. To enable students to apply game theory principles to solve problems related to pricing, competition, and bargaining in commerce. To introduce the foundational concepts of matrix algebra and its applications in business and economics.	Students will be able to comprehend the fundamental concepts of hypothesis testing, including null and alternative hypotheses, significance levels. Students will be able to apply decision-making models such as decision trees, payoff matrices, and expected value criteria to optimize business decisions. Students will learn the basics of game theory, including concepts like dominant strategies, and zero-sum games, in the context of business competition. Students will acquire knowledge of fundamental matrix operations.

UNIT	PARTICULARS	MARKS
UNIT - 1	Testing of Hypothesis & Large Sample Test Idea of Parameter and Statistic, Meaning of Statistical	25%

	Hypothesis and its types, Standard error of statistics and its uses in testing of Hypothesis, Type-I and Type-II errors, Power of the test, Level of significance and Level of confidence, Critical region , One tailed test and two tailed test (Theoretical explanation only), Test of significance for mean, Test for difference between two means, Test for proportion of an Attribute, Test for difference of two proportions and sums related to standard error and above four tests only.	
UNIT - 2	Decision Theory Meaning and importance of Decision theory, components of decision theory, different methods of taking decision, Maxi-Min Principle, Maxi Max Principle, Laplace's Principle, Horwitz's Rule, EMV (Expected Monetary Value), EPPI and EVPI and sums related to above all	25%
UNIT - 3	Game Theory Meaning of game, two person zero sum game and its assumptions, Strategy and Pay-off matrix for two person zero sum game, saddle point, pure strategy, value of the game, mixed strategy, Dominance principle for solving the game without saddle point, reduction of $m \times n$ pay off matrix into 2×2 matrix using dominance principle and solving the game, simple sums of game theory problem with saddle point and without saddle point using dominance principle only.	25%
UNIT - 4	Matrix Algebra Definition of matrix and different types of matrices, addition, subtraction and multiplication of matrices, determinant of square matrix (upto order of 3×3), Adjoint matrix, Inverse matrix of a square matrix (upto order 3×3), Solution of linear equations (Upto 3 Variables) with the help of inverse matrix and related examples.	25%

C. C. Sheth College of Commerce, Ahmedabad Course

Objectives and Course Outcomes (SEMESTER 6)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
COMMERCIAL COMMUNICATION - VI	<p>Understanding Commercial Correspondence: To familiarize students with various forms of business communication, particularly in the context of international trade.</p> <p>Practical Application of Import-Export Communication: To enable students to draft and interpret letters and documents related to import-export transactions, including inquiries, replies, and financial communications.</p> <p>Report Writing Skills: To enhance students' ability to write clear and concise individual and committee reports relevant to business scenarios, focusing on structure and content.</p>	<p>Effective Communication: Students will be able to draft professional import-export correspondence with clarity and correctness.</p> <p>Report Composition: Students will demonstrate the ability to write comprehensive individual and committee reports on various business topics.</p> <p>Market Comprehension: Students will analyse and interpret stock market reports, accurately answering questions related to trends, factors, and terminologies.</p>

UNIT	PARTICULARS	MARKS
UNIT - 1	Text Petals of Life – (Section Two) Published by: Oxford University Press	25%
UNIT - 2	Import Export Correspondence 1. Introductory Letter of an Indian Exporter to an Overseas Importer 2. Letter of Inquiry from a Foreign Importer to an Indian Exporter 3. Reply of an Indian Exporter to an Inquiry of a Foreign Importer 4. Requesting the bank to open an irrevocable letter of credit 5. Intimation of an Indian Importer to an Exporter for the opening of an irrevocable letter of credit 6. Overseas Exporter's intimation regarding the shipment of goods	25%
UNIT - 3	(A) Individual Reports: 1. Opening a Sales Depot of the Company 2. Establishing a Welfare Centre for the Employees 3. Performance Appraisal of the Employees 4. A Fire Accident in the Factory (B) Committee Reports: 1. Decline in Sales of a Company's products 2. Demands and Grievances of the Workers 3. Inspection of Branches 4. Taking over an Industrial Unit	25%
UNIT - 4	Market Reports (A) Comprehension of Stock Market Reports (Daily and Weekly) N. B.: The passage should be of about 200 words aiming at testing the students' understanding of happenings of Stock Market. Only FOUR questions will be asked from the list of technical questions mentioned	25%

	<p>herewith. Each question will carry TWO marks.</p> <p>List of Technical Questions</p> <ol style="list-style-type: none"> 1. Explain the headline in simple English. 2. Which trend is indicated in the headline? Quote the word indicating the trend. 3. To which stock exchange the report is related? 4. Find out any two factors responsible for the present trend. 5. What type of a report is this? Quote the word indicating the type of a report. 6. Name the indices mentioned in the report. 7. Find out the previous closing of the following: (only TWO items will be given) 8. Mention any two scrips that do not follow the general trend. 9. Which scrip did not follow the general trend? Why? 10. Find out from the report any two VERBS denoting bullish trend. 11. Find out from the report any two VERBS denoting bearish trend. 12. What, according to the report, was the previous trend in the market? <p>(B) Vocabulary</p> <p>Frequently Used Stock Market Terminology</p>	
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Reference Book :
Oxford University Press

C. C. Sheth College of Commerce, Ahmedabad

Course Objectives and Course Outcomes (SEMESTER 6)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
CE 303 A MANAGEMENT ACCOUNTING – II	<ol style="list-style-type: none">1. Master Advanced Cost Accounting Techniques.2. Develop Cost Analysis Skills for Strategic Decision Making.3. Apply Cost Accounting Principles to Complex Business Scenarios.	<ol style="list-style-type: none">1. Calculate and analyze variances for materials, labor, and overhead costs.2. Assess the profitability of capital investment projects using various techniques, such as net present value and internal rate of return.3. Make informed business decisions using marginal costing analysis.

UNIT	PARTICULARS	MARKS
UNIT1	STANDARD COSTING I: Definition, Standard Cost vs. Budgetary Cost, Setting the standards; Varianceanalysis; Total Material cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour rate Variance, Labour Mix Variance, labour Yield Variance.	25%

UNIT2	<p>STANDARD COSTING II:</p> <p>(A) Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance, Calendar Variance.</p> <p>Notes (i) Rate of recovery of overheads to be based on labour time only.</p> <p>(ii) Problems relating to finding out missing data are not expected.</p> <p>(B) Sales Value Variances: Sales Price, Sales Volume, Sales Quantity and Sales Mix Variances.</p> <p>Sales Margin Variances: Total sales margin Variance, Sales Margin Price Variance, Sales Margin Volume Variance, Sales Margin Mix Variance, Sales Margin Quantity (sub-volume) Variance.</p> <p>Notes (i) Problems relating to Reconciliation and Interpretation of Variances are not expected.</p> <p>(ii) Problems relating to finding our missing data are not expected.</p>	25%
UNIT3	<p>CAPITAL BUDGETING:</p> <p>Meaning, Importance and Process of Capital Budgeting. Methods based on profit and recovery of cash outlays:</p> <p>(1) Accounting Rate of Return (ARR) Method.</p> <p>(2) Pay-Back Method.</p> <p>Methods based on present value of cash flows:</p> <p>(1) Net Present Value (NPV) Method.</p> <p>(2) Profitability index (PI) Method.</p> <p>(3) Internal Rate of return (IRR) Method.</p> <p>Notes. (i) Relevant portion of PV factors and Annuity Factors must be provided in the question paper;</p> <p>(ii) Advance of proposed (like calculation of expected cost and profit of proposed product to be manufactured, deferment of tax liability, capital rationing, sensitivity analysis, decisions relating to early retirement of existing assets etc) are not expected.</p>	25%

UNIT4	<p>MARGINAL COSTING:</p> <p>(A) Break even and CVP Analysis: Meaning and definition of Marginal Cost, Marginal costing and contribution: Marginal Costing vs. Absorption Costing; Features of Marginal Costing; Situations where Marginal Costing Technique is useful in managerial decision making.</p> <p>(B) Methods of determination of Break even point: Method: Traditional Break even chart and contribution Break-even chart: Algebraic Method: Limitations of C/S Ratio, Margin of safety, Angle of incidence and assumptions of Break even Analysis: Cost Volume Profit Analysis; Key of Limiting Factors Analysis (analysis where more than one limiting factors exist is not expected): Optimizing of Product Mix (basic problems to highlight its application and limitations)</p> <p>(C) Meaning of the following terms relating to “Decision-making process” (only short objective type theoretical questions are expected): Relevant Cost, Incremental Cost, Sunk Cost, Opportunity Cost, Avoidable/unavoidable common Costs, Traceable Costs, joint Costs and Step Costs:</p>	25%
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REFERENCE BOOK:

1. Problems & Solutions in Advanced Accounting : Arulanandan Raman & Sunivasan, Himalaya Publication.
2. Financial Accounting : Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.

C. C. Sheth College of Commerce, Ahmedabad

Course Objectives and Course Outcomes (SEMESTER 6)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
CE 304 A AUDITING – II	<ol style="list-style-type: none">1. Master the Fundamentals of Financial Auditing.2. Develop Financial Analysis and Evaluation Skills.3. Apply Auditing Principles to Real-World Scenarios.	<ol style="list-style-type: none">1. Evaluate the financial statements of a company, including the accuracy, completeness, and relevance of the information presented.2. Prepare and issue appropriate auditor's reports and certificates.3. Conduct investigations for various purposes, such as assessing the financial health of a company or investigating allegations of fraud.

UNIT	PARTICULARS	MARKS
UNIT1	<p>Company Audit</p> <ul style="list-style-type: none">• Importance of Memorandum, articles, prospectus, minute book, preliminary contract• Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash• Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares• Audit of share transfer	25%

UNIT2	<p>Auditor's Report and Certificate</p> <ul style="list-style-type: none"> • Meaning and importance of auditor's report • Difference between auditor's report and certificate • Kinds of auditor's report • Specimen of qualified report • Use of words "True and Fair" In the report • CARO – 2003 	25%
UNIT3	<p>Divisible profit and depreciation</p> <ul style="list-style-type: none"> • Divisible profit <ul style="list-style-type: none"> o Meaning and importance of profit o Determination of profit and it's problem o Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve) o Auditor's duty regarding divisible profit • Depreciation <ul style="list-style-type: none"> o Provisions of the company law o Auditor's duty 	25%
UNIT4	<p>(A) Investigation</p> <ul style="list-style-type: none"> • Meaning and need, difference between audit and investigation • Investigation in following cases.. <ul style="list-style-type: none"> o For purchase of business o For granting loan o In case of declining profit <p>(B) Audit program of..</p> <ul style="list-style-type: none"> • Hospitals run by public charitable trust • Educational institutes • Manufacturing company 	25%

References:

1. Principles of Auditing By Rick Stephan Hayes, Roger Dassen, Arnold Schilder, Philip Wallage
2. Fundamentals of Auditing By S. K. Basu [Pub.:Dorling Kindersley (India) Pvt. Ltd., New Delhi 110017]
3. Auditing Principles and Techniques By S. K. Basu [Pub.:Dorling Kindersley (India) Pvt. Ltd., New Delhi 110017]
4. Contemporary Auditing By Kamal Gupta [Pub.: Tata McGraw-Hill Education]

C. C. Sheth College of Commerce, Ahmedabad
Course Objectives and Course Outcomes (SEMESTER 6)

TITLE OF PAPER	OBJECTIVES	OUTCOMES
BUSINESS LAWS - 2	Master the Fundamentals of Basic Business Laws. Develop of basic Legal Skills among the students. Make students aware about their legal responsibilities.	Student understood the Fundamentals of Basic Business Laws. They cultivated basic Legal Skills among the students. Ultimately students developed the awareness about their legal responsibilities.

UNIT	PARTICULARS	MARKS
UNIT1	SPECIAL CONTRACT Contract of Indemnity and Contract of Guarantee Rights and Discharge of Surety Contract of Bailment and Pledge Rights of Bailor and Rights of Bailee Rights and Duties of Pawnee and Pawnor Pledge by Nonowners Meaning and modes of Creating Agency Difference between Sub Agent and Substituted Agent Duties and Rights of an Agent Personal Liabilities of an Agent and Termination of an Agent	25%
UNIT2	INDIAN COMPANIES ACT 1956 Meaning and Characteristics of Company Private company and Public Company Difference between Private Company and Public Company Memorandum of Association, Clauses of Memorandum of Association Articles of Association Difference between Articles of Association and Memorandum of	25%

	Association Prospectus: Meaning and Provisions, Exemptions from Civil and Criminal Liabilities Duties and Qualifications of Directors Difference between Director and Managing Director Difference between promoter and Director	
UNIT3	CONSUMER PROTECTION ACT 1986 Rights of Consumer Definitions Consumer protection Council Central Consumer Protection Council State Consumer Protection Council District Consumer Protection Council Consumer Dispute redressal agencies: Distric Forum Consumer Dispute redressal agencies: State Commission Consumer Dispute redressal agencies: National Commission Power of redressal agencies	25%
UNIT4	NEGOTIABLE INSTRUMENT ACT 1881 Meaning and Characteristics of Presumptions Elements of Promissory Notes Promissory Notes and Bills of Exchange, Difference between them Cheques: Types of Cheques and Difference between Cheques Parties to a Negotiable Instrument, Holder iun Due Case Difference between Holder and Holder in Due course Liabilities of Parties, Capacity of Parties Rules of Compensation Endorsement and its elements Difference between Assignment and Negotiation	25%

Reference Book:

1. law of Contract and Specific Relief
2. Introduction to Company Law
3. Elements of Mercantile Laws

M.Com

**Programme Outcomes
(POs), Programme
Specific Outcomes (PSOs)**

&

Course Outcomes (COs)



Students Learning Outcomes

- ❖ Programme Outcomes (POs)
- ❖ Programme Specific Outcomes (PSOs) ❖ Course Outcomes (Cos)

S. D. School of Commerce

Gujarat University

M.Com Syllabus (W.E.F. June -2018)

Gujarat University offers four electives (specializations) in the Master of Commerce program. The four electives are;

EA - Advanced Accounting and Auditing

EB – Management

EC – Statistics and Finance

ED – International Business and Banking

Program Outcomes (PO):

PO1: On completion of this program, the students will be in a position to pursue higher studies in their elective or related courses. This program is in alignment with the credit system required by the Foreign Higher Educational Institutes.

PO2: This program will develop comprehending and analytical skills in students which will enable them to take effective decisions and become ethical employees and citizens. PO3: Students can get employment in various sectors such as corporates, Government, banks, financial institutions and academics.

PO4: This program will also enable students to be self employed and become successful entrepreneurs.

PO5: This program will orient students for further research degrees.

Program Specific Outcomes (PSO):

PSO1: This program will develop the ability to understand business economics, problems of economy and market structures and also analyze demand and consumer behaviour

PSO2: This program will create an understanding of the types of business decisions, how a business is socially responsible, apply the knowledge of concepts and develop leadership and communication skills.

PSO3: This program will provide an introductory guide to marketing management and will enable students to develop an analytical approach and apply strategic thinking to the complete spectrum of marketing.

PSO4: This program will provide students with an understanding of research, types of research, types of data, data collection tools and statistical methods to undertake research. Moreover, students will develop the skills of research proposal, research report writing and presentation

PSO5: Financial management is very important for both business and non business entities. Students will learn to apply the fundamental concepts and tools to the decisions faced by the financial managers.

PSO6: The students will understand the importance of accounting information, legal requirements for recording accounting information and emerging issues in accounting. The student will learn how to analyze the financial statements of the business enterprise.

PSO7: Students who are future managers in organizations will benefit from the study of operation research models which are useful for taking critical decisions.

PSO8: Financial markets and financial services have emerged as the important component of the financial system. It has now become inevitable to understand the functioning of financial markets including derivatives market, mutual funds, banking and non-banking institutions for sound investment decisions. This program will enable the students to become good financial planners.

PSO9: Business Environment is continuously changing and it has a deep impact on the business. This program will give insights as to how to evaluate the impact of environment on business.

PSO10: Due to the dynamics of changing environment it has become essential to manage strategically business and employees both. This program gives an exposure to students of strategic management and HRM.

Program Specific Outcomes of Electives:

EA: Advanced Accounting and Auditing

This elective will help to develop students into ethical accounting professionals and consultants.

Moreover, the students will be aware of the latest trends in Commerce and Accounting world.

EB: Management

This elective seeks to develop students into tomorrow's ethical managers and leaders with comprehending and analytical skills and distinct competencies which will enable them to solve critical business, marketing, finance and human resource problems.

EC: Statistics and Finance

Commerce Graduates with specialization in Statistics and Accountancy can pursue this program to gain an in-depth knowledge of the basic theoretical concepts of Statistics and their applications in Managerial Decision Making Process.

ED: International Business and Banking

This elective orients students to international factors and the key legal issues that affect business firms and making them aware of regional economic and political integration. The students also understand the role and importance of banking institutions in business and economy.

Course Outcomes (CO):

401: Business Economics

CO1: Business Economics is a core course aimed at presenting and developing a microeconomic approach to business decisions. The concepts and problems are analyzed from the perspective of the firm and the managers' decisions.

CO2: The course introduces some basic Macro and Micro Economic Concepts and theories necessary for business Decision Making. It elaborates the concepts related to National Economy.

CO3: Emphasis is thus placed on the study of Demand and Supply Analysis, Elasticity of Demand and Supply, Market Mechanism, Production and Cost Analysis of interactions in markets, both with the customers and the rival firms.

CO4: This course explains different Market Structures along with their Characteristics and Price determination under these competitive Market Structures.

Unit 1: Nature and Scope of Business Economics

Meaning and scope of business economics, Objectives of business firms, Basic Problems of an Economy and Role of Price Mechanism; measuring the value of Economic Activity: GDP and its components, Income – Expenditure and the Circular Flow, Stocks and Flows.

Unit -2 Demand Analysis and Consumer Behaviour

Demand and Law of Demand, Consumer's Behaviour: Cardinal Utility Theory; Indifference Curve Analysis of Demand; Consumer Surplus; Elasticity of Demand; Demand Forecasting; Concepts of Cost; Production Analysis: Factors of Production; Theory of Production: Returns to a Variable Factor; Law of Variable Proportions: Law of Returns to Scale, Theory of cost: Short-run and long-run cost curves.

Unit -3 Market Structures & Price Determination

Market Structures and Concepts of Revenue; Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination.

Unit-4 Pricing Strategies

Pricing strategies: Price skimming; Price penetration; Peak load pricing; Pricing Practices: Full-Cost (Mark-Up) Pricing, Multi-Product Pricing and Marginal Cost Pricing.

References:

1. Managerial Economics, Geetika, Piyali Ghosh, Puraba Roy Choudhary; Mc Graw Hill Publications
2. Macro Economics, N. Gregory Mankiw, Worth Publishers
3. Managerial Economics, H. Craig Petersen W. Cris Lewis Sudhir K. Jain, Pearson Education
4. Business Economics, H.L. Ahuja; S. Chand Publications

402: Business Management

Course Outcomes:

CO1: This course will introduce the concepts of management, evolution of management, environment, social responsibility of business and ethics.

CO2: This course will familiarize students with decision making process, organization structure, design and change, strategic management, human resource management and information in an organisation.

CO3: It will help students understand the importance of control, teamwork, motivation, communication and leadership.

Unit 1: Introduction to Management

Managing and Managers; the Evolution of Management Theory; Organizational and Natural Environments; Social Responsibility and Ethics; Globalization and Management; Inventing and Reinventing Organizations; Culture and Multiculturalism; Quality

Unit 2: Planning

Decision Making; Planning and Strategic Management; Strategy Implementation; Organizational Design and Organizational Structure; Power and the Distribution of Authority; Human Resource Management; Managing Organizational Change and Innovation

Unit 3: Leading

Motivation; Leadership; Teams and Teamwork; Communication and Negotiation

Unit 4: Controlling

Effective Control; Operations Management; Information Systems

References:

1. Management; James A. F. Stoner, R. Edward Freeman, Daniel R. Gilbert, Pearson Education
2. Principles of Management, P C Tripathi and P N Reddy, McGraw Hill Education

403: Marketing Management

Course Outcomes:

CO1: This course will clarify the concepts of marketing, marketing environment, marketing strategies, marketing plan, and marketing research.

CO2: It will acquaint students with the importance of study of consumer behaviour and competition in marketing and how market can be segmented and strong brands can be built and positioned.

CO3: It will help students know as to how product, packaging, pricing, marketing communication and marketing channels strategies are designed.

CO4: It will help students understand the nature of services, how services can be managed and marketed and the importance of global marketing.

Unit:1 Understanding Marketing Management:

Defining Marketing for the new realities: Value of Marketing, Scope of Marketing, Core Marketing concepts, new marketing realities, Company Orientation towards the market place. Marketing Management Tasks; Developing Marketing Strategies and Plans: Marketing and Customer Value, Nature and Content of Marketing Plan, Creating long term loyalty relationships, Conducting Marketing Research.

Unit: 2 Analysing Consumers and Competition:

Consumer Behaviour, Factors influencing Consumer Behaviour, Buying Decision Process; Identifying and Analysing Competitors; Building strong brands: Market Segmentation and Positioning, Creating Brand Equity, Product life cycle concept and Marketing strategies.

Unit: 3 Creating and delivering value:

Setting product strategy: Product Characteristics and classification, product and brand relationships, Packaging, labelling warranties and guarantees.

Introducing new market offerings: New Product Options, Challenges in new product development and organization arrangements managing the new product development process, Consumer Adoption Process

Developing Pricing Strategies and Programmes, Designing and managing integrated marketing channels, managing retailing and wholesaling.

Unit: 4 Communicating Value, Managing Services and Deciding Global

Market

Offerings:

Designing and managing integrated marketing communications: Role of Marketing communications, communication process models, developing effective communications, selecting the marketing communication mix.

Managing mass, personal and digital communications: Developing and managing an advertisement programme, sales promotion, events and experiences, and public relations; online marketing, social media, mobile marketing and direct marketing.

Designing and managing services: Nature of Services; Marketing Strategies for service firms; Managing Product Support Services;

Tapping into global markets: deciding whether to go abroad, which markets to enter and how to enter, deciding on the marketing programme and country of origin effects,

References:

1. Philip Kotler, Kevin Lane, Keller, "Marketing Management", Pearson Education

404: Business Research Methods

CO1- The course on Business Research Methods describes the meaning and role of Business Research. It introduces the nature and scope of Business Research, Research Methods and Research Methodology from theoretical as well as practical aspects. It will help understanding the intricacies of Scientific Methodology to Business Research Processes

CO2: It will enable students to develop a well-structured Research Proposal

CO3- It will help to formulate the research problem and understanding the major research designs; to determine data sources and learn the art of designing a questionnaire; to understand various sampling techniques used for data collection and to conduct Data collection and Fieldwork in a scientific and ethical manner.

CO4- It describes data analysis techniques for using various Descriptive and Inferential Techniques for Univariate, Bivariate and Multivariate Analysis and their practical applications to Business Research Problems.

CO5- It will make learn how to communicate the results and how to prepare a Scientific Research Report.

Unit 1: Introduction to Research: 25%

Managerial Decision Making and Business Research, Nature and Scope of Business Research, Meaning and types of Research: Basic Research, Pure Research, Applied Research, Modern Scientific approach to Research, Research in Business, Research process, Structuring a Research proposal, Designing a research study: Exploratory, Descriptive and Causal Research Designs, Criteria of Good Research, Scope of a

Research Study, Structuring a Research Proposal, Evaluations of Research study,

Writing a Research Report, Research Design: Sampling Design, Survey Design, Statistical design, Operational Design, Qualitative Vs. Quantitative Research, Research Report Writing Criteria for evaluation of a Research study.

Unit 2: Data Collection and Description:

25%

Data Vs. Information , Types of Data : Primary Vs. Secondary Data , Time series Vs. Cross sectional Data , Panel Data , Sources of secondary data , Methods of Primary data collection , Editing Coding , Identifying missing observations and outliers ,

Classification and Tabulation of data , Concepts of a frequency distributions for a discrete and continuous random variable, Data representation : Bar Charts , Pie Charts , Histogram and Ogives, Observation studies , Survey Method , Data Mining Process , Population Vs. Sample Study , Features of a Good sample, Determination of sample size , Sampling and Non-sampling errors, Lipstein's Nine Rules for minimizing nonsampling errors, Validity , Optimization, Persistence of Small Numbers, Law of Statistical Regularity, Principle of inertia of Large Numbers, Precision, Sampling Frame , Sampling Fraction, Probability sampling methods : SRSWR , SRSWOR, Systematic sampling, Proportionate and disproportionate stratified sampling, Cluster sampling, Area Sampling , Two stage sampling , Multistage sampling , PPS Sampling , Sequential Sampling, Non-probability sampling methods: Conveyance Sampling , Purposive sampling , Statistical judgment, Quota Sampling, Snowball sampling (Only description of the methods and their applications to practical situations)

Unit 3: Techniques of Data Analysis:

25%

Overview of probability theory, Concept of a Frequency distribution and a probability distribution, Characterizing a frequency distribution and a probability distribution : Concept of Raw and Central Moments, Basic concepts and applications of the measures of Central Tendency, Dispersion, Skewness and Kurtosis, Measures of Association : Bivariate correlation analysis , Rank Correlation, Probable Error of Correlation

Coefficient, Simple Linear Regression, Multiple Regression model, Interpretation of Computer Output for Multiple Regression Analysis, Co-efficient of Determination and its interpretation, Measures of Association for Nominal and Ordinal data.

Unit 4: Basics of Statistical Inference:

25%

Meaning of Statistical Inference, Parameter and Statistic, Concepts of Point and Interval estimation, Confidence level, Confidence Interval, Level of significance, Statistical Testing of Hypothesis, Power of the test, Type-I and Type- II Errors, Null and Alternate Hypotheses, One Tailed and Two Tailed tests, Properties of Normal Distribution and their applications in hypothesis testing, Large and Small Sample Tests.

Note: Case studies on all of the above units indicating practical applications of the topics concerned must be included as a teaching pedagogy.

| Page

References:

1. Donald Cooper & Pamela Schindler: "Business Research Methods" Tata McGraw Hill (9th Edition)
2. Sharon Lohr: "Sampling: Design and Analysis" Duxbury Press
3. Cochran W.G.: "Sampling Techniques" Wiley Eastern
4. Pulak Chakravarty: "Quantitative Techniques for Management and Economics" Himalaya Publishing House
5. Levin & Rubin: "Statistics for Management" Pearson Education

6. Hankey, Wichern & Reitsch: "Business Forecasting" Pearson Education
7. Moshe Ben-horin and Levy: "Statistics- Decision and Applications" Addison Wesley
8. Srivastav, Shenoy and Sharma: "Quantitative Techniques for Managerial Decisions" Wiley Eastern
9. Bernard Ostle and Mensing R. W.: "Statistics in Research" Ith IOWA State University Press
10. Sachadeva J.K.: "Business Research Methodology" Himalaya Publication

405: Financial Management

CO1: This course will provide knowledge of financial management and its role in overall performance of business enterprises.

CO2: It will also explain concept of future value and Present value in the context of compensation of investment

CO3: This course will develop analytical ability of the students for long term and short financial decisions and to undertake cost benefit analysis

CO4: The students will learn how to form optimum capital structure which provides maximum value of firm and minimum cost of capital to the business units.

CO5: The students will be familiar with relevance of dividend payment decisions.

Unit-1: Financial Management Overview:

- (a) Evolution
- (b) Objectives/Goals
- (c) Functions and Scope
- (d) Emerging Role of the Financial Manager

Unit-2: Valuation Concepts in Financial Decisions:

- (a) Time Value of Money – Compound Value, Future Values, Present Value.
- (b) Risk and Returns – Theory, Evidence and Application.
- (c) Valuation of Securities

Unit-3: Investment Decisions:

Long Term Investment: Techniques of Capital Budgeting

Short Term Investment: Working Capital Management

Unit-4: Financing and Dividend Decisions:

- (a) Cost of Capital, Analysis Of Leverages, Capital Structure Theories
- (b) Classification of Dividend Policies, Dividend Theories
- (c) Long Term Sources of finance

References:

1. Prasanna Chandra; Financial Management: Theory and Practice; Tata McGraw Hill.
2. Pandey; I.M.; Financial Management; Vikas Publications
3. Van Horne and Wachowicz; Fundamentals of Financial Management; Practice Hall Publications
4. Brearley and Myers; Principles of Corporate Finance, Tata McGraw Hill.
5. Bhabatosh Banerjee; Fundamentals of Financial Management; PHI Learning Pvt.Ltd.
6. Paresh Shah; Financial Management; Biztantra.
7. Ravi M.Kishore; Financial Management; Taxmann's Publication.

406: ACCOUNTING FOR MANAGERS

CO1: This course will provide introductory base of legal provisions of financial statements to non accounting students for managerial decisions.

CO2: This course will give comparative information of IFRS and Ind. AS to the students for financial statements preparation

CO3: This course will enhance the quality amongst the students of Reading, analysis and interpretation of historical results.

CO4: This course will make students acquainted with emerging issue of financial accounting

CO5: This course will provide basic knowledge of cost and management accounting to the non accounting students.

Unit: 1 Accounting – An Overview

a) Nature, Objectives, features, qualitative features and types of Corporate Financial Statements

b) Uses and Users of Accounting Information

c) Legal requirements -Form & Content (Schedule-III) (As per Companies Act, 2013) d) IFRS and IND AS

Unit: 2 Financial Statements Analysis

(a) **Ratio Analysis:** (Expected: (i) Interpretation of Ratios (ii) Comments on comparison of standard ratios with calculated ratios) (Preparation of final accounts from given ratios is not expected); Profitability, Liquidity, solvency and activity (efficiency) Ratios to be covered)

(b) **Cash Flow Statement Analysis (IND AS-7):** (Expected Preparation of cash flow statement Simple problems and interpretation of results of Operating activities, Investing activities and Finance activities)

Unit: 3 Emerging Issues in Accounting

(Expected: Meaning, features, Benefits, limitations, models (If any), and Practical problems/case to understand respective issue) a) Inflation Accounting

b) Human Resource Accounting

c) Creative and Forensic Accounting and financial frauds

d) Environment Accounting

e) Economic Value Added and Market Value Added

Unit: 4 Costs and Management Accounting

a) Meaning, features, benefits and limitations of cost and management accounting

b) Difference between Financial, Cost and Management Accounting

c) Tools and Techniques of Cost and Management Accounting (In brief)

References:

1. T.P.Ghosh, "Accounting and Finance for Managers", Taxmann's Publication.

2. J.Made Gowda, "Accounting for Managers", Himalaya Publishing House
3. T.P.Ghosh, "Accounting for Managers", Taxmann's Publication.
4. Ahish K Bhattacharyya, "Financial Accounting for Business Managers", PHI

407 Operations Research

- CO-1: The course on Operations Research helps understand the basics of decision making by using Operations Research Models. It describes the use of various Optimization Techniques to arrive at an optimum decision in the Unconstrained and Constrained Environment.
- CO-2: It explains the use of Linear Programming Model; its formulation and solution using graphic and different variants of simplex method under various conditions. It illustrates the applications of these models in the fields of Accountancy and Finance.
- CO-3: It also deals with the exceptional cases of transportation and assignment problems and some special cases of applications of these Models in practice.
- CO-4: It elaborates various Competitive Scenarios and Concepts related to game theory. It further describes various methods to solve a Two-Person Zero Sum Game Problem.
- CO-5: To understand the concepts of the Networking Techniques: PERT & CPM and their applications time- cost trade off. It explains the applications of these techniques in both Deterministic and Probabilistic Scenarios.

Unit:1 Introduction to Operations Research:

(25%)

Definitions of O.R., Nature and Scope of O.R., Phases of O.R., Different types of Models in O.R., Types of Mathematical models, Advantages of Models, Applications of O.R. in the fields of Marketing, Finance, Planning, Research Development Techniques, Limitations of O.R., Linear Programming and its Applications: Definitions of Linear Programming, Linear Programming as an Optimization Technique, Structure of an L.P. problem, Formulations of L.P. problem, Graphical Method, Simplex method for Maximization problem, Big-M method for Minimization case, Degeneracy, Unbounded, Infeasible and Alternative Solution cases, Advantages and Limitations of Linear Programming, Applications of Linear Programming Problem.

Unit: 2 Transportation Problem and Assignment Problem:

(25%)

Transportation Model, Formulation of Transportation Problem as an L.P. model, Vogel's approximation Method, Modified Distribution Method, Optimality Tests, Degeneracy in T.P., Unbalanced T.P., Transportation Problem with Prohibited Routes, Trans-shipment Problem, Assignment Problem: Formulation, Hungarian Method, Unbalanced Assignment Problem, Constrained Assignment Problem, Travelling Salesman Problem, Applications of Transportation and Assignment Problems.

Unit:3 Theory of Games and Sequencing Problems:

(25%)

Study of Two Person Zero-sum Game Problems, Games with and without Saddle point, Principles of Dominance, Graphical method, Conversion of Game problem into an L.P. problem, Problem of Sequencing: Sequencing of n jobs on two and three machines, Applications of Game theory and Sequencing problems.

Unit:4 Network Analysis: (CPM & PERT):

(25%)

Concept of Network, Network Diagram, Concepts connected with a Network, Labeling Method, Critical Path Method, Determination of Floats: Total Float, Free Float and Independent Float, Project Evaluation and Review Technique (PERT), Applications of CPM and PERT.

Note: Case studies on all of the above units indicating practical applications of the topics concerned must be included as a teaching pedagogy.

References:

1. Sharma J.K.: Introduction to Operations Research
2. Taha H. A.: Operations Research- An Introduction
3. Hiller and Lieberman: Operations Research
4. Vohra N.D.: Quantitative Techniques for Management
5. Rao S.S : Optimization Theory and Applications
6. Kapoor V.K.: Problems and Solutions in Operations Research

408: Financial Markets

CO1: The students will understand the role of financial markets in financial system and economic growth.

CO2: The students will know how money and capital markets function.

CO3: The students will be familiarised with primary market and secondary market. CO4: Besides domestic financial markets, students will learn as to how foreign financial markets work.

CO5: Students will also have an exposure of derivatives market in India.

Unit 1: Financial Markets

An Introduction Meaning, Nature and Role of Financial System; Financial Markets as a component of Financial System; Financial system and Economic Growth; Financial System Designs: Bank - based and Market-based.

Unit 2: Money Market

Meaning, Characteristics and Functions of Money Market; Role of the Reserve Bank in the Money Market; Intermediaries in the Money Market; Development of Money Market in India; Money Market Instruments: Treasury Bills, Commercial Paper; Certificate of Deposit; Commercial Bills; Collateralized Borrowing and Lending Obligation; Call Money Market and Term Money Market.

Unit 3: Capital Market

Meaning, Functions and Types of Capital Market; Reforms in the Capital market; Intermediaries; Issue Mechanisms; Types of Primary Issues: Public, Rights and Private Placement; Resource Mobilization from International Capital Markets: ADRs, GDRs and ECBs; Primary Market Scenario in India; Debt Market: Private Corporate; Role of SEBI in the Capital Market.

Unit 4: Secondary Capital Market

Functions of the Secondary Market; Post Reforms Stock Market Scenario; Organization, Management and Membership of Stock Exchanges; Listing of Securities; Trading Arrangements; Stock Market Index; Stock Exchanges in India, Derivatives Market in India: A conceptual idea of Futures and Options

References:

1. Pathak, Bharati V. "Indian Financial System", Pearson Education, 4th Edition.
2. M.Y.Khan, "Indian Financial System", Mc Graw Hill, 6th Edition.
3. Machiraju, H.R., "Indian Financial System", Economic Times

409: Business Environment

CO1: This course will give important insights into the types of environment which a business firm faces.

CO2: Students will learn the types and techniques of environmental analysis and forecasting.

CO3: Students will also understand the impact of economic environment and its constituents on business and society both.

CO4: The students will also be exposed to the provisions of the Companies Act, 2013. CO5: Besides domestic business environment, students will also learn how foreign environment affects the business.

Unit-1: Types of Environment, Competitive structure of Industries, Competitor and Environmental Analysis, Classification of Business and Industries, Characteristics and Goals of Business, Techniques for environmental analysis, Steps in / Approaches to Environmental Analysis, Types and techniques for environmental forecasting, Benefits/ Importance and limitations of environmental analysis and forecasting.

Unit-2: Economic Environment: Nature of the economy, Structure of the economy, Economic policies and conditions. Political and Government Environment: Functions of state, Economic rules of government, Government and Legal environment, Constitutional Environment. Natural And Technological Environment: Nature, Innovation, Technological Leadership and Followership, Technology and Competitive Advantage, Sources of technological dynamics, Impact of Technology on Globalization, IT and Marketing, Transfer of Technology. Demographic Environment: Population size, Falling birth rate and changing age structure, Migration and ethnic aspects. Societal Environment: Business and Society, Objectives and Importance of Business, Business and Culture, Religion, Language, Culture and Organizational Behaviour, Technological Development and social Change. Social Responsibility of Business: Classical and Contemporary views, Factors affecting social orientation, arguments for and against social involvement, Social Audit, Companies act 2013 and CSR. Consumer Rights, Consumerism and Consumer Protection

Unit-3: Indian Company Law

Brief History, Companies act 2013, Objectives of the companies act, Classification of companies, Incorporation of company, Management and Administration, Revival and Rehabilitation of sick companies, Winding of companies Industrial Relations: Industrial Disputes: Causes and Preventive steps, Tripartite machinery, Settlement of disputes. Workers Participation in Management: Meaning, Objectives, Problems and Limitations, Forms of Participation. Quality Circles: Origin and development, Meaning, Nature, structure, objectives, process of Quality Circles, Conditions for success of Quality Circles, Reasons for failure of Quality circles.

Unit-4: International Business Environment

(a) Nature, importance and scope, framework for analysing international business environment – geographical, economic, socio-cultural, political and legal environment. (b) Modes of international business – trade, contract, foreign investment, collaborations, joint ventures, and others.

(c) Trade policies – free trade, protection and economic cooperation

(d) New international economic order. Economic environment of International business:

(a) World economic unions– EU, NAFTA, ASEAN, SAARC, SAPTA

(b) Trade regulating bodies – WTO, UNCTAD, ILO, BIS (c) Technology transfers

References:

1. Francis Cherunilam; Business Environment Text and Cases; Revised Edition; Himalaya Publishing House.
2. A.C. Fernando; Business Environment; Pearson Publication.
3. The business environment; Ian Worthington, Chris Britton; Financial Times Prentice Hall.

410 EA: Financial Accounting and Auditing– 1

CO1: The course will make students acquainted with legal provisions of Ind AS CO2: The course will make students understand preparation of financial statements under Income tax Act and Companies Act and their comparison.

CO3: The course will provide knowledge about auditing aspect in the context of prepared financial statements

CO4: The course will explain the concept of returnable and non returnable containers which are having significant role for profit determination in business enterprises. CO5: The course will elucidate accounting treatments for special types of business transactions

UNIT – I: INDIAN ACCOUNTING STANDARDS:

Ind AS 2 Inventory Valuation;

Ind AS 18 Revenue Recognition;

Ind AS 20 Accounting for Government Grants and Disclosure of Government Assistance;

Ind AS 23 Borrowing Costs;

UNIT – II: PREPARATION AND AUDIT OF FINANCIAL STATEMENTS:

(a) Some important issues: Inventory, Depreciation, Tax Provision and Managerial Remuneration (including problems).

(b) Advanced level problems on preparation of Final Accounts of a public limited company as per revised Schedule VI only. (c) Audit of Financial Statements

UNIT – III: ACCOUNTS OF PACKAGES AND CONTAINERS

UNIT – IV: ACCOUNTING FOR SPECIAL TRANSACTIONS:

(A) Hire Purchase Trading Account;

(B) Lease Accounting. (Ind AS 17)

Note:

1. Practical problem carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to multiple choice questions. Each unit must be give equal weightage for MCQs.
2. Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

References:

1. T.P. Ghosh, "Accounting standards and corporate accounting practices"; Taxman Allied service pvt.ltd.
2. Anil Chaudhary, "Fundamentals of Accounting and Financial Analysis"; Pearson Education.
3. Ambrish Gupta "Financial Accounting for Management – An analysis perspective, Pearson Education.
4. P Premchand Balu and M. Madan Mohan, "Financial Accounting and Analysis"; Himalaya Publishing Stores.
5. J.R. Mongs: "Fundamentals of corporate accounting"; Mayar Noida, Delhi. 6. Shashik Gupta, R. K. Sharma, "Management Accounting – Principles and Practice"; Kalyani Publication, Noida

410 EB/ EC: Operations Management

CO1: The course of operations management (OM) is the study of operations and processes leading to the creation of goods and services. An operations manager is responsible for planning, organizing, coordinating and controlling organizational resources to produce desired goods and services; that is the content of this course.

CO2: The students will develop an understanding of the manufacturing and operations functions. They will learn to design, plan, operate and control manufacturing, production and operations systems.

CO3: The course requires the use of analytical techniques to develop critical thinking and to sharpen decision making skills.

CO4: The course also enables to make Demand Forecasts and measure the accuracy of Demand Forecasts by various measures. It also describes the recent developments in the field of Total Quality Management.

CO5: The students will have the opportunities to apply the theoretical concepts to the practical real life problems and demonstrate their mastery of the Operations Management.

UNIT 1

Operations Management: Introduction, Operations Management and Strategy, Tools for Implementation of Operations, Nature and Scope of Operations Management, Introduction to the Problems of Facility Locations, Layout Planning, Assembly Line Balancing, Production Planning and Control, Production Management: types of production- production planning and control- Integrated Production Management, System Productivity, Capital Productivity, Labour Productivity, Personnel Productivity

UNIT 2

Operations Strategy: Operations Strategy, Competitive Capabilities and Core Competencies, Operations Strategy as a Competitive Weapon, Linkage between Corporate, Business, and Operations Strategy, Developing Operations Strategy, Elements or Components of Operations Strategy, Competitive Priorities, Manufacturing Strategies, Service Strategies

UNIT 3

Demand Forecasting for Operations: Introduction, The Strategic Importance of Forecasting, Benefits, Cost implications and Decision making using forecasting, Classification of Forecasting Process, Methods of Forecasting, Forecasting and Product Life Cycle, Selection of the Forecasting Method, Qualitative Methods of Forecasting, Quantitative Methods: Methods of Moving Averages, Exponential Smoothing, Associative Models of Forecasting: Simple Linear Regression, Accuracy of Forecasting, Overview of Inventory Control, Functional Role of Inventory, Inventory Cost Components, Inventory Model Building Process, Overview of Queuing Theory,

Structure of a Queuing System, Queuing Process, Queue Disciplines, Service Mechanism

UNIT 4

Total Quality Management: Introduction, Meaning and Dimensions of Quality, Quality Based Strategy, Total Quality Management (TQM), Quality Control Techniques:

Concepts of Quality control Charts, Six Sigma and Lean Manufacturing, Value

Engineering: Introduction, Value Engineering/Value Analysis, Relevance of VE in Modern Manufacturing, Process of Value Analysis, VE – Approaches and Aim, Providing Value to the Customers, Benefits -Just-In-Time: Introduction, Characteristics of JIT, Key Processes to Eliminate Waste, Implementation of JIT, Pre-requisites for implementation, JIT Inventory and Supply Chains.

REFERENCES

1. Production and operations management, S P Singh, vikas, 2014
2. Production and operations management 3rd ed. Kanishka bedi, oxford university- 2013
3. Operations management 12th ed. Jayheizer, pearson, 2017
4. Modern production / operations management 8th ed. BuffawileyIndia 2007
5. Production and operations management, 6e Muhlemann, Pearson, 2007
6. Operations Management: Contemporary Concepts and Cases; Roger Schroeder, Susan Goldstein and M. Johnny Rungtusanatham, 5th ed., 2011
7. Operations Research ; J. K. Sharma, 5th Ed., MacMillan Publication

410 ED: Domestic Banking

CO1: The students will have a good knowledge of the principles of banking and banking operations at the domestic level.

CO2: The students will understand day to day operations and activities of banking institutions.

CO3: The students will understand the banking regulations in India.

CO4: The students will develop the capability of critical evaluation of alternative conceptualisations, methodologies and frameworks used in Domestic banking and finance Synthesise.

CO5: After students have obtained this knowledge, they can move on to a higher level of understanding of international banking.

Unit :1 Introduction to banks, banking and Central Banking

- (a) Concepts of bank as a joint stock company, banking services and banking system, banking theories, asset-liability management by banks.
- (b) Unit and branch banking, universal banking, Credit creation by banking system. Bank customer relationship, operations of various types of bank accounts, Development Banking

- (c) Liquidity, solvency and profitability and efficiency of banks – ratio analysis
- (d) Functions of Central bank, Monetary policy and central bank, credit control

Unit 2 Banking regulations in India

- (a) Banking regulation act 1949 with latest amendments
- (b) Bank failures and bank nationalization, privatization of banks in India
- (c) Recommendations of Banking Commission, Janakiraman Committee, Goiporia Committee, Shetty committee, Narsimham Committee I and II
- (d) Deposit Insurance, Capital adequacy norms, SARFAE Ordinance 2002, Banking Ombudsman Scheme, Local Area Banks, CIBIL

Unit 3 Commercial and Cooperative Banking

- (a) Structure and functions of commercial banks
- (b) Commercial banks lending to industrial sector, micro, small and medium enterprises, problems of commercial banks in India
- (c) Structure and functions of cooperative banks, rural and urban cooperative banks in India
- (d) Problems of cooperative banks in India

Unit 4 Recent developments in banking sector

- (a) Investment and merchant banking
- (b) Customer services
- (c) Know your customer and other precautionary measures
- (d) Information systems in banks

References:

1. K C Shekhar and Lekshmy Shekhar, "Banking Theory and Practice"; Vikas Publishing House Pvt. Ltd.
2. Know Your Banking – I Basics of Banking by Indian Institute of Banking & Finance.
3. K.P.M. Sundharam, "Money, Banking, Trade and Finance", Sultan Chand & Sons.
4. H R Machiraju, "Modern Commercial Banking"; Vikas Publishing House.
5. Principles of Banking by , Indian Institute of Banking & Finance.
6. Dr. K.M. Bhattacharya and O.P. Agarwal; "Basics of Banking and Finance"; Himalaya Publishing House.
7. K.C. Nanda; "Credit and Banking"; Response Books Pvt. Ltd.
8. Frank J. Fabozzi; "Asset/ Liability Management"; S.Chand & Company Ltd.

9. Know Your Banking – III Anti – Money Laundering & Know Your Customer by Indian Institute of Banking & Finance.

411 EA: Cost Accounting – 1

CO1: Cost bookkeeping empowers them to present accounting of cost of product or service

CO2: Knowledge pertaining to Cost control and cost reduction provides platform for creativity and innovations

CO3: Impart accounting education in emerging issues and to understand the difference between conventional and new techniques of overhead distribution

CO4: To develop thinking and analytical ability of students for cost and price determination

CO5: Product pricing decisions intends to make students realize and understand determination of pricing for different situation

Unit – I: Cost Book-keeping:

Introduction; A fully integrated system; An integrated system with separate financial and cost ledgers; A non-integrated system; Flowchart; Reconciliation of cost and financial accounts.

Unit- II: Cost Control and Cost Reduction:

The difference between cost control and cost reduction; The mechanism for controlling and reducing costs and some of the recent developments in this regard:

(a) Inventory Control: (1) ABC Analysis; (2) VED Analysis; (3) FNSD Analysis; (4) EOQ –Basic Model.

(b) Labour Cost Control: Labour Productivity/ Efficiency.

(c) Overhead Cost Control: Treatment of ‘Under and Over absorption’ of overheads.

(d) Learning Curve.

Unit – III: Activity Based costing:

(a) Definition and need for Activity Based Costing – Concept of Activity Based Costing (ABC).

(b) Characteristics, development and implementation of ABC.

(c) Cost drivers and cost tools; Main activities and its cost drivers.

(d) Allocation of overheads under Activity Based Costing.

(e) Application of Activity Based Costing (when to use).

Unit – IV: Product Pricing

Introduction, Economic theory of pricing; Pricing decision process; Role of costs in pricing; Pricing methods: (i) Cost based or cost plus pricing; (ii) Marginal cost pricing; (iii) Pricing for target rate of return; (iv) Added value method of pricing; (v) Going rate pricing; (vi) Standard cost pricing; (vii) Opportunity cost pricing; (viii) Administered pricing (ix) Customary pricing; (x) Export pricing. Strategies in product pricing; Pricing strategies for new product; Pricing of established products; Price discrimination; Target pricing and product line pricing; Discounts and discounting and pricing in inflation.

Note: 1. Practical problem carrying not less than 80% marks shall be asked. This percentage is inclusive of 20% weightage to be given to multiple choice questions. Each unit must be give equal weightage for MCQs.

2. Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

References:

1. Jawahar Lal; "Advanced Management Accounting"; S.Chand & Company Ltd.
2. T.P.Ghosh; "Accounting and Finance for Managers"; Taxmann Allied Services (P.) Ltd..
3. J.Made Gowda; "Accounting for Managers", Himalaya Publishing House.
4. Dr. Jawahar Lal; "Accounting Theory and Practice"; Himalaya Publishing House.
5. Ravi M. Kishore; "Cost & Management Accounting"; Taxmann Allied Services (P.) Ltd..
6. Paresh Shah; "Management Accounting"; Oxford University Press.
7. Jawahar Lal & Seema Srivastava; "Cost Accounting"; Tata McGraw-Hill Publishing Company Ltd.

411 EB/ ED: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

CO1: The course on Logistics And Supply Chain Management imparts knowledge and understanding on Supply Chain Management and its relevance to today's business decision making.

CO2: Students will gain the knowledge of possibilities of efficient optimization and management of operation in Logistics Management and also the ability to apply them in practice

CO3: This course will enable the students to understand the Buyer-Supplier Relationship and Partnership strategies

CO4: The students will understand the Indian Transportation Infrastructure and various modes of Transportation.

CO5: It will also elaborate various IT solutions to Logistic Management and Supply Chain Models for assessing the quality and Profitability of Supply chains

UNIT I: Introduction to Logistics and Supply Chain Management - Supply Chain Drivers and Obstacles - Logistical Activities -Supply Chain definition – Objectives – Types – Various definitions – Drivers –Need for SCM – SCM as a profession – SCM decisions and skills – Strategy formulation in SCM – Value in Supply Chain – Tradeoffs – CRM Strategy relationship matrix Strategic Sourcing – Source evaluation – collaborative perspective

UNIT II: Buyer Supplier Relationship – Partner Selection – develop of Partnership – importance of inventory – imbalances – uncertainties – inventory costs – inventory turnover ratio -Transportation

Selection – Trade-off – modes of transportation – models for transportation and distribution – factors affecting network effectiveness – 3 P advantages – Indian transport infrastructure – IT solutions – EDI, e-Commerce, eProcurement– Bar Coding and RFID technology

UNIT III: Critical business processes and information systems – DBMS – benefits of ERP – information system and bull whip effect – SCM software packages – modelling concepts – Vendor analysis model – Coordinated SCM – Simulation modelling- Reverse Vs forward supply chain – types of reverse flows – collaborative SCM's and CPFR –agile systems – sources of variability – characteristics – supplier interface – internal processes

UNIT IV: Supply Chain Management and profitability – quality management – mass customization and globalization – ethical Supply Chains – e-business and SCM – Balanced Score Card – Benchmarking, Performance measurement.

REFERENCES:

- (1) Mohanty R.P, S.G Deshmuki “Supply Chain Management” Biztantra, New Delhi
- (2) LOGISTICS MANAGEMENT 2ND ED.S K BHATTACHARYA,S CHAND 2008
- (3) Business Logistics/Supply Chain Management (With Cd) 5Th Edition
- (4) Ballou,R.H., Srivastava,S.K., Pearson India,2011 Supply Chain Management : Text And Cases, Sople,V.V, Pearson India, 2012
- (5) Supply Chain Management: A Global Perspective Nada R. Sanders Wiley
- (6) India 2012 Supply Chain Management: Text And Cases, 2Nd Edn JanatShah,Pearson India□ 2016
Supply Chain Management: Process System And Practice, 1St Edn N.
- (7) Chandrasekaran Oxford University Press 2010 Supply Chain Management: Strategy Planning and Operations, 6Th Edn Sunil
- (8) Chopra, Peter Meindl, D.V. Kalra Pearson India 2016

411 EC: Probability Theory and Probability Distributions

CO1: The course on **Probability Theory and Probability Distributions** Course will develop a conceptual knowledge of the theoretical aspects of Probability Theory, Laws of Probability and Probability Distributions

CO2: This course will help to understand the concept of a Random Variable and describe the characteristics of a Probability Distribution of Discrete and Continuous Random Variables

CO3: It will create awareness of various Discrete and Continuous Probability Distributions including their characteristics and properties with Mathematical Derivations.

CO4: It will impart the knowledge of the Sampling Distributions and their properties. CO5: It will enable the students to understand the importance and practical applications of all probability distributions in various stochastic scenarios.

Unit 1: Overview of Probability Theory:

Probability and its use in management science, Definitions of Probability, Probability and Inference, A Probabilistic model for an experiment, Law of Probability, Calculating probability of an event: Sample Point method, Event – Composition method, Bayesian Approach and Selective Probabilities, Bayes Theorem and its applications.

Unit 2: Random Variables & Functions of Random Variables:

Basic definition of a random variable, Probability distribution of a Discrete random

Variable, Probability distribution of a continuous random variable, Expected Value of a Random Variable, Rules of Mathematical Expectation, Generating Functions: Moments and Moment Generating Function, Characteristic Function, Finding the Probability Distribution of a function of Random Variables: Method of Moment Generating Function, Bivariate Probability Distributions, Marginal and Conditional Probability Distributions, Independent Random Variables.

Unit 3: Discrete Probability Distributions

Discrete Probability Distributions: Bernoulli, Binomial, Poisson, Geometric, Negative Binomial, Hyper Geometric, Multinomial Distributions. (All distributions with Derivations of their Mean and Variance (only), M.G.F and their applications)

Unit 4: Continuous Probability Distributions

Uniform, Normal, Gamma, Beta-I, Beta-II, Exponential, Cauchy, **Sampling Distributions:** t , F , χ^2 Distributions along with their moments, properties and applications, Central Limit Theorem and its importance.(All distributions with Derivations of their Mean and Variance (only), M.G.F and their applications)

References:

- (1) Wackerly, Mendenhall & Scheaffer: “Mathematical Statistics with Applications” Duxbury Advanced Series
- (2) Rohatgi: “Introduction to Probability Theory and Mathematical Statistics” Wiley Eastern
- (3) Hogg and Craig: “Introduction to Mathematical Statistics” Collie Mc. Millan
- (4) Feller W: Introduction to Probability Theory and Applications” Wiley Eastern

- (5) Meyer P.L.: "Introductory Probability and Statistical Applications" Addison Wisley
- (6) Kapoor and Gupta: "Fundamentals of Mathematical Statistics" S. Chand
- (7) Harold Larsen: "Introduction to Probability Theory and Statistical Inference" Wiley Eastern

412 EA: Cost Accounting - 2

CO1: This course will give complete overview and practical application of marginal and absorption costing

CO2: This course will develop comparison and analytical skill for stock value determination under variable and total costing system

CO3: This course will also explain the relevance of recovery of total cost to sustain in the market through Break Even point.

CO4: Students will acquire conceptual and practical knowledge for optimization of revenue and cost to maximize the profit.

CO5: This course will make students acquainted with developing issues of cost accounting and to undertake research on them to develop complete or acceptable theory on these issues.

Unit – I: Short-term decision-making techniques:

(A) Marginal and absorption costing:

- (a) Meaning, importance and application of the concept of contribution.
- (b) Effect of absorption and marginal costing on inventory valuation and profit determination.
- (c) Calculation of profit or loss under absorption and marginal costing.
- (d) Reconciliation of the profits or losses calculated under absorption and marginal costing.
- (e) Advantages and disadvantages of absorption and marginal costing.

(B) Cost-volume profit (CVP) analysis:

- (i) Calculation and interpretation of a break-even point and margin of safety; (ii) Understanding of, and use, the concepts of a target profit or revenue and a contribution to sales ratio;
- (iii) Identifying the elements in traditional and contribution break-even charts and profit/volume charts;
- (iv) Applying CVP analysis to single-product situations.

Unit – II: Limiting factors and optimal solution.

- (a) Identifying a single limiting factor;
- (b) Determining the optimal production plan where an organization is restricted by a single limiting factor;
- (c) Formulation of a linear programming problem involving two variables;
- (d) Determining the optimal solution to a linear programming problem using a graphical approach;

(e) Use of simultaneous equations, where appropriate, in the solution of a linear programming problem.

Unit – III: Differential, Opportunity and Relevant Costing:

(A) Differential Costing: Definition and meaning; Advantages of differential cost analysis; Distinction between marginal and differential costing; Cost Indifference point Analysis.

(B) Opportunity and Relevant Costing: Meaning and examples of opportunity cost; Application of the concept of opportunity cost; Concept of Relevant Costing; Calculation of the relevant costs for materials, labour and overheads; Calculation of the relevant costs associated with noncurrent assets; Use of relevant cost to take decisions related to pricing, outsourcing and make or buy, product mix when capacity constraints exist, replacement of equipment, operate or shutdown, add or drop, sell or process further etc.; the theory of ‘constraints’ and throughput cost accounting.

Unit – IV: New Concepts:

1. Just in Time (JIT): Introduction and philosophy of JIT; Sources of Waste, Aims and

Objectives of JIT; Characteristics; Methodology of Implementation in JIT; Benefits in application; Obstacles to successful implementation; Impact of JIT on management, Accounting System, Material Requirement Planning (MRP – 1), Manufacturing Resource Plan (MRP – 2).

2. Life Cycle Costing: Identifying the costs involved at different stages of the life-cycle; Implications of life cycle costing on pricing, performance management and decision making

3. Target costing: Deriving a target cost in manufacturing and service industries; Difficulties of using target costing in service industries; Implications of using target costing on pricing, cost control and performance management; Suggestions to close a target cost gap.

Note:

1. Practical problem carrying not less than 60% marks shall be asked. This percentage is inclusive of 20% weightage to be given to multiple choice questions. Each unit must be give equal weightage for MCQs.

2. Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

References:

1. Jawahar Lal; “Advanced Management Accounting”; S.Chand & Company Ltd.

2. T.P.Ghosh; “Accounting and Finance for Managers”; Taxmann Allied Services (P.) Ltd..

3. J.Made Gowda; “Accounting for Managers”, Himalaya Publishing House.

4. Dr. Jawahar Lal; "Accounting Theory and Practice"; Himalaya Publishing House.
5. Ravi M. Kishore; "Cost & Management Accounting"; Taxmann Allied Services (P.) Ltd..
6. Paresh Shah; "Management Accounting"; Oxford University Press.
7. Jawahar Lal & Seema Srivastava; "Cost Accounting"; Tata McGraw-Hill Publishing Company Ltd.

412 EC: Investment Management

CO1: The course on Investment Management will help understand the investment environment and investment decision process, Analyze various investment avenues in terms of risk and return and examine the contemporary issues in investment management.

CO2: It will enable to understand various features and types of fixed income securities and equities, understand bond portfolio management and bond strategies, Calculate the intrinsic value of bonds and equities and also explain types of bond yields.

CO3: It will impart the knowledge of various Financial Derivatives and their Valuation Models

CO4: It will create an understanding of various characteristics of equity shares and various equity valuation models It will also impart the knowledge of the Fundamental and Technical Analysis for security selection and illustrate the use of the Tools of Technical Analysis for security selection.

CO5: It will explain how to analyze portfolios in terms of risk and return, how to construct an optimum portfolio using appropriate Portfolio Construction Models and evaluate the portfolios using various Performance Evaluation Measures.

Unit: 1 Introduction

Introduction to Investment, Investment vs. Speculation, Investment vs. Gambling,

Investment Objectives, Investment Attributes, Investment Process, Nature of Financial Markets- An Overview, Investment Alternatives: Non-Marketable Financial Assets, Money Market Instruments, Fixed Income Securities, Equity Shares, Preference Shares,

Debentures, Mutual Fund schemes, Insurance, Real Estate, Precious Objects, Financial Derivatives: Risk-Return Characteristics of these instruments, Corporate Investments, Security Analysis vs. Portfolio Management, Portfolio Management Process, Functions of Stock Exchanges, Role of SEBI as a Regulatory Body, Stock Market Indices

Unit: 2 Security Analysis

Markets for Securities, Measuring Security Risk and Return, Components of Risk and Return, Equity Valuation: Fundamental Analysis: Economic, Industry and Company Analysis, Technical Analysis: Charting Tools, Market Indicators, Dow Theory, Elliot Wave Theory, Random Walk Theory, Bond Return and Valuation of Bonds. Derivatives and Their Valuation: Introduction to Derivatives, Hedging Instruments: Forward Contracts, Futures Contracts, Forward/Futures Contracts, Options, Types of Options, Warrants, Swaps.

Unit: 3 Portfolio Management

Measuring Risk and Return of a Portfolio, Portfolio Diversification, Constructing an Optimal Portfolio: Markowitz Model, Sharpe's Single Index Model, Portfolio Performance Evaluation Measures, Overview of Securities Market Report.

Unit: 4 Asset Pricing Models

Capital Market Theory: Efficient Frontier, CML, SML, Capital Asset Pricing Model, Arbitrage Pricing Theory, Comparison and Empirical Applications of these Models.

References:

1. Avadhani, V. A.: "Securities Analysis and Portfolio Management" Himalaya Publishing House.
2. Pandian Punithavathy: "Securities Analysis and Portfolio Management" Vikas Publishing House.
3. Prasanna Chandra: "Investment Analysis and Portfolio Management" Tata Mc. Graw Hill.
4. Fischer D. E. & Jordan R. J.: "Securities Analysis and Portfolio Management" PHI.
5. Ranganatham & Madhumathi: "Investment Analysis and Portfolio Management" Pearson Education.
6. Fabozz, F. J. : "Investment Management" PHI
7. Clark F. J. : "Management of Investments" PHI.

412 ED: INTERNATIONAL ECONOMY AND POLICY

CO1: The students will have a sound knowledge of theories and policies in the area of international economics

CO2: Understand the major models of international trade and compare and contrast them

CO3: Understand the principle of comparative advantage, including its formal expression.

CO4: Understand the International Macro-Economic Policy including the performance and policy problems of the global capital market:

CO5: Analyse the linkages between trade, labour and capital movements, international fragmentation of production, economic well-being and the income distribution and to identify and critically examine policy implications of these linkages.

Unit-1 INTRODUCTION

- (a) Scope of international economics and reasons for separate study, Distinctive features of international trade, Brief history of international trade with special reference to India
- (b) Gains from trade, Trade and development
- (c) Ricardian theory and Heckscher-Ohlin theory, Specific factors and income distribution
- (d) Standard trade model, Economies of scale, imperfect competition and international trade, International factor movements.

Unit-2 OPEN ECONOMY MACRO-ECONOMICS AND EXCHANGE RATES

- (a) National income accounting and Balance of payments, exchange rates and foreign exchange markets – asset approach
- (b) Money, interest rates, inflation rates and exchange rates

- (c) Output and exchange rates in the short run
- (d) Fixed exchange rates and foreign exchange interventions
- (e) IS-LM-FE model

Unit 3 INTERNATIONAL TRADE POLICY

- (a) Terms of trade
- (b) Instruments of trade policy
- (c) Political economy of trade policy and theory controversies
- (d) Economic cooperation, customs union theory
- (e) Trade policy in developing countries

Unit 4 INTERNATIONAL MACROECONOMIC POLICY

- (a) International monetary system 1870-1973
- (b) Macroeconomic policy and coordination under floating exchange rates
- (c) Optimum currency areas and the European experience (d) The global capital market: performance and policy problems (e) Developing countries: growth, crisis and reforms.

References:

1. Paul R.Krugman and Maurice Obsfeld, "International Economics Theory and Policy"; Pearson Education.
2. Robert J. Carbaugh, "International Economics"; Thomson Learning.
3. Friedrich, "International Economics concepts and issues"; McGraw Hills.
4. Peter B. Kenen, "The International Economy"; Prentice–Hall International. Inc.
5. Bo Sodersten, "International Economics"; MacMillan Education.
6. W.Charles Sawyer and Richard L. Sprinkle, "International Economics"; Eastern Economy Edition.
7. Gerald M. Meier; "International Economics – The Theory of Policy", Oxford.

501: Taxation –I (Personal Tax Planning)

CO1: This course will build up the quality of honesty to pay taxes to the respective government.

CO2: This course will enable students to deal with the application aspects of taxation provisions to minimize tax liability in ethical manner.

CO3: This course will make students familiar with provisions of respective finance bill for Income tax planning purpose.

CO4: This course will also explain the relevance of deductions, relief and exemptions related provisions of respective finance bill.

CO5: This course will clarify the objectives of TDS, Advance tax payment and penal interest of income tax provisions.

Unit -1: Introduction

Concept and Significance – Tax Evasion and Tax Avoidance – Methods of Tax Planning, Assessment of Individuals: Concept and Objectives, Residential Status, Tax Planning for Special Deductions and Exemptions, Tax Planning for Investments.

Unit: 2

(a) Tax Planning for Salary Income (b) Tax Planning

for House Property Income **Unit:-3:**

(a) Tax Planning for Capital Gains.

(b) Tax Planning for Profit and Gains from Business and Profession

Unit: 4

(a) Tax planning for Income from other sources (b) Advance

Payment of Tax and Interest:

Income Liable for Advance-Tax-Advance tax Liability-Interest Payable by Assesses or Government-

Interest payable to assesses-Producer to be Followed to Calculate Interest – Waiver or Reduction of

Interest under: Section 234 A, 234 B and 234 C – Power of Chief Commissioner to waiver Penal Interest

– Power of CBDT and Settlement Commission to Waiver Interest.

(Note: At least 60% practical questions to be asked)

REFERENCES:

1. Dr Girish Ahuja and Dr RaviGupta – Practical Approach to Direct and Indirect Taxes – Wolters kluwer
2. Aprameya, Milinda, Arpita and Aparajita – Direct Tax Trady Reckoner with Tax Planning – Bharat Law House Pvt.Ltd.
3. Dr Vinod Singhanian and Dr Monica Singhanian - Students' guide to Income Tax, Problems and Solutions –Taxmann Publications.

502: Strategic Management

CO1: This course will enable students to understand the concepts of strategic management and strategic management process.

CO2: The students will also learn how to appraise both internal and external environment and prepare organisational strategies.

CO3: Students will also understand the types of organizational structures and design.

CO4: Students will also learn about operational and functional strategies CO5: Students will also come to know the importance of strategic control.

Unit:1 Introduction to Strategic Management:

Evolution of strategic management and business policy; Understanding strategy; Strategic Decision Making; Elements in Strategic Management Process; Strategic Intent; Vision; Mission; Business Definition; Goals and Objectives.

Unit:2 Strategy Formulation:

Environmental Appraisal: Concept of Environment; Environmental Sectors; Environmental Scanning; Appraising the Environment.

Organizational Appraisal: Dynamics of Internal Environment; Organization Capability Factors; Considerations in Organizational Appraisal; Methods and techniques used for organizational appraisal, Structuring Organizational Appraisal.

Unit:3 Strategic Analysis and Choice:

Corporate Level Strategies: Concentration, Integration, Diversification, Stability, Retrenchment and Restructuring. Business Level Strategies: Generic Business Strategies. Process of Strategic Choice, Strategic Analysis: Subjective Factors in Strategic Choice, Contingency Strategies, Strategic Plan.

Unit:4 Strategy Implementation and control:

Nature and Barriers to Strategy Implementation, Model of Strategy Implementation; Structural Implementation: Structural Considerations, Types of Organizational Structures, Organizational Design and Change. Functional and Operational Implementation; Functional Strategies and Functional Plans and Policies. Strategic Control, Operational Control, **References:**

- 1 Azhar Kazmi, "Strategic Management and Business Policy"; Mc-Graw-Hill Companies, Third Edition.
2. Thompson and Stickland; "Strategic Management"; Mc-Graw-Hall Companies.
3. Fred R. David; "Strategic Management; Concept and Cases;" Pearson Education.
4. Gerry Johnson and Kiran Scholes; "Exploring Corporate Strategy: Text and Cases"

503: Financial Services

CO1: The students will understand the role of financial services in financial system and economic growth.

CO2: The students will learn in detail about depositories, custodians, factoring, forfaiting and venture capital funds.

CO3: Students will understand the role of investment bankers.

CO4: Students will understand the working of the banking and non-banking services. CO5: Mutual funds are now an important constituent of the financial system. Students will learn about the organization of the mutual fund, types of mutual funds schemes and methods of investing in mutual funds schemes.

Unit: 1 Financial Services

Meaning and need for financial services; Financial Services as a component of financial system; Depositories and Custodians; Credit Rating; Factoring and Forfaiting; Venture Capital Funds

Unit: 2 Investment Banking

Investment Banks: Functions and Types of Investment Banks; Investment Banking Services; Merchant Banking Services. Housing Finance: Role of Housing and Housing Finance in the Economy; Policy initiatives and measures to develop housing finance in India; Housing Finance Institutions in India; Types of Housing Loans; Marketing Strategies of housing finance institutions; Role of National Housing Bank; Reverse Mortgage Loan.

Unit: 3 Banking and Non-Banking Services

Banking: Importance and Functions of Banks; Development of Banking in India; Scheduled Commercial Banks; Mobilization, Lending and Investment of Funds by Banks; Reforms in the banking system; Micro Finance and Financial Inclusion; Non Performing Assets: Insolvency and Bankruptcy Code, 2016.

Insurance: Origin and development of insurance, types of insurance, General health and life.

Unit: 4 Mutual Funds

Meaning, Concepts of Mutual Funds; Growth of mutual fund Industry in India;

Organization of a mutual fund; Types of mutual funds schemes; Role of Intermediaries

and marketing of mutual funds; Methods of investing in a mutual fund scheme; Tax implications for mutual fund investors;

References:

1. Bharati V. Pathak, "Indian Financial System" 5th Edition, Pearson Education.
2. Indian Financial System: M.Y.Khan, Sixth Edition, Mc Graw Hill.
3. Financial Markets & Institutions: L.M.Bhole

504EA: Management Accounting – 1

CO1- This course will elucidate the meaning of Management accounting and its role for managerial decisions to prevent any kind of hazards in the operation and implementation of project

CO2- This course will develop skills to explore different options for given case

CO3-This course will help understand planning and operation variances and their consequences and probable remedies

CO4- It will provide platform for development of estimation and visualization capacity and skill through preparation of budget and its successful execution through budgetary control system

CO5- It will help to determine variances and their investigation which expands thinking ability of students.

Unit – I:

(A) Overview: Meaning and Definition of Management Accounting, Utility and limitations of Management Accounting, Techniques or Methods of Management Accounting, Limitations of Financial Accounting and Cost Accounting, Difference between Financial, Cost and Management accounting

(B) Opportunity cost approach to variances: Ex-ante and ex-post standards; The opportunity cost of capacity variances and efficiency variances; Planning and operating variances; Unavoidable and possibly avoidable planning variances; Limitations of planning and operating variances.

Unit – II: Budgeting and Budgetary Control:

Budgeting concepts; Types of costs considered: Discretionary Costs; Engineered costs; Committed costs; Types of Budget: Appropriation Budget; Flexible Budget; Capital Budget and Master Budget; Forecast vs. Budget; Requirements of a sound Budgeting System; Limitations and problems in Budgeting; Purposes and benefits of a Master Budget; The assumptions of a Master Budget. Preparation of Sales or Revenue Budget, Plant Utilization Budget, Administrative Expenses Budget, Selling and Distribution Expenses Budget, Marketing Expenditure Budget, Research and Development Budget, Capital Expenditure Budget and Master Budget.

Unit – III: Standard costing and variance analysis:

Computation and interpretation of cost and sales variances; Reconciliation of actual profit with the budgeted profit (Operating Statement); Cost accounting entries for variances; Pro- rating variances.

Unit – IV: Interpretation and investigation of variances:

Analyzing the significance of variances; Measuring results accurately; Interdependence between cost variances and sales variances; Efficiency standards; Inflation and price variances; Controllable and uncontrollable variances; When should variances be investigated; Cost-variance investigation models: a materiality significance model; a statistical significance model; a control chart model; a decision model with costs and benefits of investigation.

Notes:

(1) Practical problems carrying not less than 70% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 5 sub-questions (at least one

sub-question from each Unit shall be asked). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

(2) Questions from any Unit shall not be set in option of questions from any other Unit.

References:

1. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications 2. Jawahar Lal; "Advanced Management Accounting", S.Chand Publications. 3. Paresh Shah; "Management Accounting", Oxford Publications.

504 EB: Organization Behavior

CO1: Students will develop a basic understandings of concepts associated with organizational behavior.

CO2: Students will also be in a position to integrate business management principles and concepts with the study of human behavior within an organization.

CO3: The students will successfully analyze individual behavior in work place and how it is influence by motivation, personality, leadership and organizational culture.

CO4: This course will enable them to understand the dynamics of group behavior including communication, conflict, stress, negotiation and power and politics.

CO5: This course will enhance their critical thinking, acquire new skills and respond to demands for change.

Unit I: Introduction and the Context of Behavior in Organisations

Organisations and Organisational Behaviour; National Culture and its Impact on Organisational Behaviour; Changes in the Organisational Context and Challenges for Organisations

Unit 2: Understanding Individuals in Organisations Perception and Attribution

Understanding how we interpret and judge; Shaping Attitudes, at Work; Understanding Motivation; Understanding Motivational Themes for Application; Understanding Personality, Values and More

Unit 3: Groups and Dynamics of Group Behavior

Thresholds of Interpersonal Behaviour; Understanding Groups and Teams; Exploring Communication as a Behavioural Process; Managing Conflict, Stress and Negotiation; Understanding Decision-Making as a Process; Understanding Power and Organisational Politics

Unit 4: Understanding How Organisations Shape Behaviour

Effectiveness of Organisational Design ; Creating Structure to Support Effective Behaviour; Exploring Organisational Roles; Understanding Organisational Culture; Understanding Leaders and the Basic Concepts in Leadership; Leading for Change and Organisational Effectiveness

References:

1. Organisational Behaviour, Margie Parikh and Rajen Gupta, McGraw Hill Education
2. ESSENTIALS OF ORGANIZATIONAL BEHAVIOR, Stephen P. Robbins Timothy A. Judge Seema Sanghi, Pearson Education

504 EC: Risk Management

CO1: The course on Risk Management elaborates the Enterprise Risk Management Framework and different types of Financial Risks, their evaluation and management through various Hedging strategies.

CO2: It provides an overview of basic Statistical Concepts used for the Risk Estimation, Assessment and Control and estimation of the Risk Severity Factors.

CO3: It explains the concepts of Value-at Risk, Loss Function and Loss Prevention using Probability Theory and Probability Distributions

CO4: The course imparts knowledge about how to identify, evaluate and manage Interest Rate Risks, Liquidity Risk and Market Risk.

CO5: It elaborates the risks associated with various Financial Derivatives and strategies for hedging these risks

Unit-1: The Risk Management Environment

The concept of risk, Risk Vs. Uncertainty, Classification of risks, Risk and the economic environment, The risk management process, Risk Management, Nature, Development, Scope, Definition, Objectives. Personal v/s Corporate Risk Management, Corporate Risk Objectives Attitude and Philosophy; Risk Management Organization and Role of Risk Manager, Risk measurement tools and techniques of Risk Evaluation.

Unit- 2: Statistical Concepts:

Statistical concepts involved. Probability Theory and Probability distribution. Measures of Central tendency and Dispersion. Law of large Numbers, Statistical Inference, Graphical presentation of Data. Risk Evaluation. Assessing probability and severity factors; Application of Statistical concepts. Probable Maximum Loss; VAR.

Risk Control: Loss Function, Loss Prevention, Loss Minimization

Unit-3: Interest Rate Risk and Liquidity Risk:

Overview of the markets for interest bearing instruments, Overview of Interest rate mathematics, Time value of money and discounted cash flow analysis, Yield curve mathematics, Interest rate risk management Instruments: short term and Long Term Instruments; Liquidity Risk, Sources of liquidity, Borrowing and investment principles, Identifying and analyzing liquidity risk, Evaluating liquidity risk, Managing Liquidity Risk

Unit-4: Financial Market Risk: Financial Derivatives and Risk

Hedging

Introduction to Derivatives, Forward Contracts: Purposes, advantages and problems with forward contracts; Futures Contract: Participants, specifications, margins and marking-to-market, Futures Vs. Forward contracts; Hedging strategies using Futures: Principles of Hedging, Long hedge, short hedge, The hedge ratio; Options Contracts:

Terminologies of Options, Types of options, Payoff from options contracts; Swaps:
Basics, types of swaps, rationale for swap arrangement.

References:

1. Karen Horcher: *Essentials of Financial Risk Management* Wiley Publication
2. Comptroller's Hand Book: *Risk Management of Financial Derivatives*
3. Peter F. Christoffersen: *Essentials of Financial Risk Management* Elsevier Publication

ED: International Business Procedures

CO1: The students will understand how international business transaction is done and settled.

CO2: The students will understand how international factors affect domestic concerns, regional economic integration and economic and political integration, the main institutions that shape the global marketplace.

CO3: After having an exposure of the above, the students will understand business expansion abroad.

CO4: The students will also be familiarized with the key legal issues related to businesses operating in other countries.

CO5: Students will be in a position to enhance their cognitive knowledge of global issues; interpersonal skills with individuals from various cultures, and social responsibility awareness on global issues.

Unit – 1

- A) Modes of International Business
- B) Legal, Cultural, Political Aspects of International procedures
- C) Negotiations and Concepts
- D) Ordering procedures
- E) Activities of Multi National Companies.

Unit – 2

- A) Inco terms
- B) Commercial documents
- C) Transport Documents
- D) Insurance Documents
- E) Other related Documents

Unit – 3 Trade Finance Procedures

- A) Types of letter of credit
- B) Settlement through LC

C) Export Import Finance

D) EGGC and EXIM bank

Unit – 4 Procedure for Equity dealings, Procedures for Bond Dealings References:

1. Foreign Exchange Practice, Concepts & Control, By C. Jeevnandam, Sultan Chand & Sons.
2. International Banking Operations, By MACMILLAN, Indian Institute of Banking & Finance.
3. International Business Concepts, Environment, and Strategy, By Vyuptakesh Sharan, Pearson Education.
4. International Business, By Roger Bennett, Pearson Education.
5. Foreign Exchange International Finance Risk Management, By AV RAJWADE, Academy of Business Study.
6. Global Financial Markets, By Ian H. Giddy, A.I.T.B.S. Publishers & Distributors (Regd.)
7. Recent Developments in International Banking and Finance, By Sarkis J. Khoury, Blackwell Publishers.

505 EA: Corporate Financial Reporting

CO1- This course will enable students to read, analyze and interpret financial reports checked by qualified persons.

CO2- Students will get familiarised with mandatory and voluntary disclosure components and their significance.

CO3- Students will become aware of qualitative features of corporate financial report so that full disclosure transparency can be maintained and reduce chances of manipulation of any accounting information and ethical practices in accounting disclosure.

CO4- This course will help to understand as to different stake holders can be well informed with activities, future plans and managerial approaches for development ideas.

CO5- Students will understand how to maintain uniformity and comparability in financial statements through Ind.AS.

UNIT 1: FINANCIAL REPORTING:

An Overview Accounting and Economic Development Concept Objectives Users

Qualitative Characteristics

UNIT 2: RECENT TRENDS IN FINANCIAL REPORTING:

Introduction to Corporate Financial Reports, Meaning, Statutory requirements, Components of financial reports, Utility of corporate financial reports (a) Mandatory components analysis (b) Voluntary components analysis

UNIT:3 SPECIFIC INDIAN ACCOUNTING STANDARDS (Ind AS) FOR FINANCIAL

REPORTING-I:

- (i) Ind AS 1: Presentation of Financial Statements,
- (ii) Ind AS 10: Events after the Reporting Period
- (iii.) Ind AS 16: Property, Plant and Equipment,

UNIT: 4 SPECIFIC INDIAN ACCOUNTING STANDARDS (Ind AS) FOR FINANCIAL REPORTING-II:

- (i) Ind AS 24: Related Party Disclosures
- (ii) Ind AS 33: Earnings per Share
- (iii) Ind AS 38: Intangible assets (iv) Ind AS 102: Share Based Payment **References:**

1. T.P. Ghosh, "Accounting Standards and Corporate accounting practices" – Taxman Allied Service Pvt. Ltd
2. Anil Chaudhary; "Fundamentals of Accounting and Financial Analysis", Pearson Education
3. Ambrish Gupta; "Financial Accounting for Management – An Analysis Perspectives", Pearson Education
4. P. Premchand Balu and M. Madan Mohan, "Financial accounting and Analysis",

Himalaya Publishing Stores

5. J.R. Mongs; "Fundamentals of Corporate accounting", Mayar Noida, Delhi.

505- EB/EC/ED Project Management

CO1: The course on Project Management guides students through fundamental project management concepts and behavioral skills needed to successfully launch, lead, and realize benefits from projects in profit and nonprofit organizations.

CO2: In this course, students explore project management with a practical, hands-on approach through case studies and class exercises. This course focuses on project management methodology that will allow you to initiate and manage projects efficiently and effectively.

CO3: The students will understand project management design, development, and deployment, Use project management tools, techniques, and skills, Employ strategies to address the ubiquitous issue of resistance to change and align critical resources for effective project implementation

CO4 This course will make understand the implications, challenges, and opportunities of organizational dynamics in project management and Identify and use key performance metrics for project success

CO5: The course will contribute in understanding how to manage project cost, quality, and delivery, Engage and lead effective project management teams, Impart project management knowledge, tools, and processes as well as recognize and mitigate the early seeds of failure in the project life cycle

UNIT: 1

An Overview and Key Concepts of Project Management -Why Project management- scope of project management- Project Feasibility Studies - Project IdentificationProject Management – Planning Process: Introduction, need, Project Management Principles, Essentials of Project Management Philosophy, Project Planning, Project Process Flows,-Project Implementation-Control and Closure: Introduction, Project Management Life Cycle, Project Monitoring and Control, Change Control, Risk Management, ProjectClosure

UNIT: 2

Market and Demand Analysis - Technical Analysis - Project Cost Estimate - Financial

Appraisal of Single Projects - Financial Appraisal of Multiple Projects - Human Aspects in Project Management - Project Organisation - Project Leadership -

Motivation in Project Management–

UNIT: 3

Communication in the Project Environment - Conflict in Project Management - Project

Scheduling with PERT/CPM - Time-Cost Trade-Off and Crashing of Projects -

Application of Project Management Software

UNIT: 4

Contract Management - Project Cost Control (PERT/Cost) - Resource Scheduling and Resource Levelling -Risk Analysis in Project Management -Project Audit and Project Termination – Project Control

REFERENCES

- ❖ Project management 2nd ed., Bhaveshpatel, Vikas,2010
- ❖ Project management,Pinto,Pearson,2009
- ❖ Project management, 3eMaylorPearson,2005
- ❖ Projects 8th ed.Prasanna Chandra, Mcgraw-hill,2014
- ❖ Contemporary project management 2nd ed., Kloppenborg Cengage, 2012

506 EA: Financial Accounting and Auditing– 2

CO1- This course will enable the students to understand the impact of globalization on Financial Accounting is explained in the context of Ind AS 103 and 21

CO2- The students will also learn the rationality about accounting treatment for Intergroup and intra group transactions in cases of mergers and amalgamation

CO3- The students will be familiarises as to how to achieve goal of full disclosure and transparency in case of merger and acquisition and consolidated accounts.

CO4- The students will be in a position to keep pace with drastic development in information technology and computer based audit system

CO5- The students will be aware of equal importance of cost audit in parity with financial audit.

Section 1: Financial Accounting

Unit – I: ACCOUNTING FOR MERGER AND AMALGAMATION:

- a. Introduction, Meaning and Methods of calculation of Purchase Consideration.
- b. Accounting of Inter-company transactions.
- c. Accounting of 'Inter-company holdings or cross holding'.
- d. Accounting entries in the books of Vendor Company and Purchasing Company.
- e. Merger and Purchase: Ind AS 103.

UNIT – II: HOLDING COMPANY ACCOUNTS:

- (a) Preparation of necessary statements (which are to be annexed with parent company's final accounts) as per Section 212 of the Companies Act, 1956.
- (b) Consolidated Balance Sheet (as per Ind AS 27): Consolidation - Inter company transactions – Issue of bonus shares – Revaluation of Fixed Assets – Debenture and Preference shares of subsidiary

company – Dividend - Holding company with two subsidiary companies only (direct interest or chain holding).

Section 2: Special Auditing Unit – III:

1. Audit of computer based accounts: Introduction; Types of EDP accounting systems; Auditing in IT environment; Internal control in EDP Accounting System; Special audit techniques; Auditor's involvement in computerization; Using computer in internal audit activities.
2. Government Audits: Introduction; Central Government finances; Comptroller and Auditor General of India; Organizational structure; Audit of Union Government Accounts; Reporting Procedure; Impact of Government Audit.

Unit – IV:

1. Cost Audit: Definition and meaning; Objectives; Important legal provisions; Important provisions of Cost Audit Report Rules, 1996; Distinction of Cost Audit and Financial Audit; Cost Accounting Records.
2. Management Audit: Definition and meaning; Objectives; Scope; Limitations; Efficiency and Propriety Audit **Note:**

- (1) Section I and Section II has equal weightage.
- (2) Question must be asked from each section
- (3) From Section I practical problem must be asked and not less than 30 marks out of total 70 marks.
- (4) Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

References:

1. T.P. Ghosh, "Accounting standards and corporate accounting practices"; Taxman Allied service pvt.ltd.
2. Anil Chaudhary, "Fundamentals of Accounting and Financial Analysis"; Pearson Education.
3. Ambrish Gupta "Financial Accounting for Management – An analysis perspective, Pearson Education.

506 EB Consumer Behavior

CO1: A study of Consumer Behavior is important for the Marketing Managers for understanding the market scenario and predicting the reactions of the consumers to the dynamic market conditions. The course on Consumer Behavior enables the students to understand the consumer's attitude, perception and reactions to the changing market scenarios.

CO2: This course describes the technology driven behavior of the consumers and the strategies for Market Segmentation.

CO3: This course also helps analyzing the reactions of the consumers towards various modes of communication which create their attitude and perception towards the products and Services.

CO4: The course elaborates the motivational factors which persuade them to buy a product or service and helps the managers to frame their Targeting and Positioning Strategies.

CO5: The students will also be able to understand the effect of the Social and Cultural aspects of the consumers on their purchase behavior and explain how to the consumers arrive finally at their purchase decisions

Unit 1: CONSUMERS, MARKETERS, AND TECHNOLOGY

Technology-Driven Consumer Behavior; Segmentation, Targeting, and Positioning;
Marketing Ethics and Social Responsibility; Consumer Research

Unit 2: THE CONSUMER AS AN INDIVIDUAL

Consumer Motivation and Personality; Consumer Perception; Consumer Learning;
Consumer Attitude Formation and Change

Unit 3: COMMUNICATION AND CONSUMER BEHAVIOR

Persuading Consumers; From Print and Broadcast Advertising to Social and Mobile
Media; Reference Groups and Word-of-Mouth

Unit 4: CONSUMERS IN THEIR SOCIAL AND CULTURAL SETTINGS

The Family and Its Social Standing; Culture's Influence on Consumer Behavior; Subcultures and
Consumer Behavior; Cross-Cultural Consumer Behavior: An
International Perspective; Consumer Decision-Making and Diffusion of Innovations

References:

1. CONSUMER BEHAVIOR, 11/e Leon G. Schiffman, Joseph Wisenblit, S. Ramesh Kumar, Pearson Education
2. Consumer Behaviour, Ramneek Kapoor and Nnamdi O. Madichie

506 EC: Statistical Inference

CO1: The course on Statistical Inference will develop an understanding of the theory of Statistical Inference.

CO2: It will create awareness of the concepts in sampling, sampling distributions and estimation.

CO3: It will impart the knowledge of some advanced Hypothesis Testing Procedures such as Neyman-Pearson Test, Likelihood Ratio Test and Sequential Probability Ratio Test and appreciate the importance and application of parametric and nonparametric tests in hypothesis testing.

CO4: It will make understand the principles, structure and analysis of various Experimental Designs and their practical applications.

CO5: It will develop the inferential skills to analyze the Financial Parameters for evaluating the performance of a Business Firm and drawing meaningful conclusions for Business Decisions.

Unit 1: Introduction

Meaning of Statistical Inference, Statistical Estimation: An Estimator, Point Estimation and Interval Estimation, Properties of a Good Estimator, Methods of Point Estimation: MLE and its properties (without proof), MVUE and Rao-Blackwell Theorem, Cramer- Rao Lower Bound for Variance, Method of Moments, Examples on point estimation of Population mean and Population variance, **Interval Estimation:** Concept of Confidence Interval, Confidence limits, Interval Estimation of Population Mean, Population Variance, Population Proportions, Difference between two population means and two population proportions **Unit 2: Testing of Hypothesis**

Concepts of Hypothesis testing, Best Critical Region, MP test, UMP test and UMPU test, Neyman Pearson test, Likelihood Ratio test, Wald's Sequential Probability Ratio test for Binomial, Poisson and Normal Distributions, Tests of Goodness of Fit for Binomial and Poisson Distributions.

Unit 3: Design of Experiments

Concept of Analysis of Variance: One way and Two way ANOVA and their applications, CRD, RBD, LSD and Factorial Experiments, $2^2, 2^3$ Factorial Designs, Analysis of one missing observation in CRD and RBD.

Unit 4: Distribution Free Methods

Concept of Non Parametric Tests, Assumptions, Advantages and Disadvantages of Non Parametric tests; One-Sample Tests: Kolmogorov-Smirnov one sample test, Run test, one sample Sign test, Chi-Square Test; Two-Sample Tests: Sign test, Median test, Mann-Whitney U-test, Wilcoxon Matched-Pair Sign Rank Test; K-Sample Tests: Median test, Kruskal-Wallis test; Applications of all of the above Non Parametric Tests.

References:

1. Hogg & Craig: "Introduction to Mathematical Statistics" Collie Mc. Millan
2. Casella & Berger: "Statistical Inference" Thomson Publications
3. Manoj Kumar Srivastav: "Statistical Inference –Testing Of Hypothesis" PHI
4. Cox D. R.: "Principles of Statistical Inference" Cambridge Press University
5. Siegel S. & Castellan N.J.: "Nonparametric Statistics for Behavioral Sciences"

6. Harold Larsen: "Introduction to Probability Theory and Statistical Inference" Wiley Eastern
7. Rohatgi V. : "Statistical Inference" Wiley
8. Hogg & Tanis: "Probability And Statistical Inference" Pearson Education

506 ED: International Banking

CO1: The students will know about the different types of international banking systems, the rules and regulations related to them and how the international banking operations take place.

CO2: The students will be familiarized with the role of international financial structures, the operation of foreign exchange markets and the role of risk management for businesses from an international perspective.

CO3: The students will have an exposure of effective strategic and operational decisions related to the management of an enterprise in a globally competitive, diverse and dynamic environment.

CO4: Communication skills and professional discipline will be inculcated.

CO5: This course will develop the capability of critical evaluation of alternative conceptualisations, methodologies and frameworks used in international banking and finance Synthesise

Unit 1:

- A) Meaning, Scope and Importance of International Banking., Causes of Expansion of international banking – problem of international liquidity and emergence of euro markets., Major international banking centers of the world – London, New York, Tokyo, Singapore, Zurich, Frankfurt , Development of off – shore banking centers., Technological innovations and international banking.
- B) International Banking Services – Types and procedures., Investment and merchant services at International Level.
- C) Commercial Banking Services at international level.
- D) International Factoring and forfeiting.

Unit – 2

- A) Risks in international banking operations.
- B) Risk management in banking operations.
- C) Measurements of Forex Risk and Exposure.
- D) Management of Forex Rate Risk, transactions exposure and translations exposure.
- E) Use of derivatives for risk management.
- F) Management of Country risk, systemic risk, operational risk in International Banking.

Unit – 3: Regulations of International Banking Operations

- A) Need for regulation
- B) Problems of Regulation

C) Role of Bank for International Settlements

D) Development of Basle Concordats

Unit – 4: Accounting System for I.B. Operations

A) Forex Dealing regulations – FEMA

B) Nostro , vostro and loro accounts

C) Accounting for various banking operations

D) Accounting and disclosures for Forex Derivatives

E) Accounting problems, analysis of major bank failures – Daiwabank , Barings Bank, Lehman Brothers, J.P. Morgan

References:

1. MACMILLAN; “International Banking Legal & Regulatory Aspects”, Indian Institute of Banking & Finance.
2. JORDI Canals; “Universal Banking – International Comparisons and Theoretical Perspective”, Oxford University, Oxford.
3. R. D. Sharma; “International Banking Contemporary Issues”, Himalaya Publishing House.
4. A.V. RAJWADE, “Foreign Exchange International Finance Risk Management”, Academy of Business Study.
5. Ian H. Giddy; “Global Financial Markets”, A.I.T.B.S. Publishers & Distributors (Regd.)
6. MACMILLAN; “International Banking Operations”, Indian Institute of Banking & Finance.
7. M. K. Lewis and K. T. Davis; “Domestic and International Banking”, Heritage Publishers.
8. Sarkis J. Khoury; “Recent Developments in International Banking and Finance”, Blackwell Publishers.

507: Human Resource Management

CO1: Students will be introduced to the basic concepts, framework, environment and ethical issues in HRM.

CO2: The students will be in a position to design the HRM process such as procurement and development.

CO3: Students will also be in a position to design the compensation and reward system of employees in an organization.

CO4: The students will be aware of the legal framework relating to discipline, grievances, industrial disputes and trade unions.

CO5: This course will enable the students to design employee training and career programs.

Unit-1: Introduction to Human Resource Management, Strategic Human Resource Management: A Framework, Evolution and Environment of HRM, Ethical issues in HRM, International HRM.

Unit-2: HR Procurement

Job analysis and Design, Human Resource Planning, Recruitment, Selection, Orientation, Socialization and Placement

Human Resource Development: Career Planning and Guidance, Employee training, Management Development and Organizational Development **Unit-3:**

HR Evaluation and Compensation: Performance Evaluation and Job evaluation, Compensation administration, Incentives and Benefits. HR Maintenance and

Motivation: Employee Well-being, Employee Welfare and Social Security, Workers' participation and empowerment, Job rotation.

Unit-4: HR Integration

Industrial Relations, Discipline and Disciplinary actions, Employee Grievances, Industrial Disputes and Collective Bargaining, trade Unions.

References:

1. Pravin Durai; Human Resource Management 2/e; Pearson Education.
2. Megia, Balkin and Cardy; Managing Human Resources 8/e; Pearson Education.
3. Gargy Dessler and Biju Varkkery; Human Resources Management; 11/ePrentice Hall India.

508: Taxation –II (Corporate Tax Planning and Goods and Services Tax)

CO1- This course will help to understand about corporate tax planning and appropriateness of prescribed provisions

CO2- The students will learn the process of utilization of tax provisions of respective finance bill specifically for corporate.

CO3- This course will justify the origin and necessity of formation of Goods and services tax Acts

CO4- This course will provide information about structure of different GST Acts

CO5- This course will also educate students with meaning different terminologies developed and used in GST Acts and to make familiar with Tax payment and Input tax credit

Unit – 1: Company- Definition, Types of companies, Residential status of company, Taxation of companies (Corporate Tax Rates and Dividend Tax Rates), Tax Planning with reference to financial management decisions – managerial decisions.

Unit – 2: History of Indirect Taxation, GST concept, Salient features of GST, Benefits of GST, Definitions (Under CGST Act/ SGST Act: aggregate turnover, assessment, business, capital goods, casual taxable person, central tax, cess, composite supply, credit note, Electronic Cash Ledger, Electronic Commerce, Electronic commerce operator, electronic credit ledger, exempt supply, goods, integrated tax, input, input service, input tax, input tax credit, mixed supply, non-taxable supply, non-taxable territory, output tax, outward supply, person, recipient of supply of goods or services or both, reverse charge, services, state tax, Scope of supply, taxable person, taxable supply, taxable territory, union territory tax)

Unit – 3: GST and Centre - State financial relation, GST council and its functions, Taxable Event or Levy and Collection of GST, Role of Central Board of Excise and Customs, Overview of GST Acts

- a. The Central Goods and Services Tax Act, 2017
- b. The Integrated Goods and Services Tax Act, 2017
- c. The Union Territory Goods and Services Tax Act, 2017
- d. The Goods and Services Tax (compensation to states) Act, 2017
- e. The State Goods and Services Tax Act, 2017 (respective state), Exemptions, Broad Idea about Rates of Goods and Services Tax

Unit – 4: Concept of supply of Goods and services –

Place of supply (Meaning of place of supply, relevant definitions, Need for place of supply, Concept of inter-state and intrastate supply)

Time of supply (Meaning of time of supply, Relevant definitions, Time of supply of Goods (Section 12), Time of supply of services (Section 13) Time of supply of goods and service or both in case of change in rate of tax (Section14)

Value of supply (Meaning of value of supply, relevant definitions, Value of taxable supplies (Section15)

Input Tax Credit (Meaning of input tax credit, relevant definitions, Eligibility for input tax credit (Section 16 of CGST/SGST), conditions for claim of input tax credit) (Note: Emphasis to be give on practical problems)

REFERENCES:

- 1. Dr Vinod K Singhania and Dr Monica Singhania – Corporate Tax Planning and Business Procedures with case studies - Taxmann Publications
- 2. Dr M Govindrajan – GST A Practical Guide – CENTAX Publication PVT LTD

509 EA: International Accounting

CO1- This course will provide overview and importance of international accounting

CO2- Students will learn convergence of IFRS with Ind AS and status of Ind AS in India

CO3- Students will also learn measurement and recording of foreign currency transaction in the books of accounts keeping in mind growth of international trade CO4- Students will also be exposed to international business issue of international transfer pricing and its measurement, recording and disclosure.

CO5- Students will learn double taxation problems and treaties and their Accounting effect.

Unit-I

(A) INTERNATIONAL ACCOUNTING – AN OVERVIEW

Introduction, Importance of International Accounting, Definition of International Accounting, Scope of International Accounting, Status of International Accounting
Education: World Scenario

(B) Introduction of Indian accounting standards (IND AS)

IFRS – meaning, need, status at international level. IND AS – meaning, need and present status in India, frame work for the preparation and presentation of financial statements in accordance with Indian accounting standards.

Unit-II

(A) IND AS - 21 THE EFFECT OF CHANGES IN FOREIGN EXCHANGE RATES

(B) ACCOUNTING FOR FOREIGN CURRENCY TRANSACTIONS

Introduction, The need for Translation, Origin of Problem, International Transactions,
Forward Exchange Contracts, Foreign Currency Transactions

Unit- III

(A) ACCOUNTING FOR BUSINESS COMBINATIONS AND CONSOLIDATION

Introduction, Definition, Accounting Treatment, combination and Consolidation of Financial Statements, Scope of Consolidated Financial Statements (As per the provisions of IND AS 28, IND AS 103 and IND AS 110)

Unit – IV

(A) International Transfer pricing

Introduction, Evolution of Transfer Pricing, Definition of Transfer Price, Approaches to Transfer Pricing, Objectives of Transfer Pricing, Arm’s Length Principle, Transfer Pricing for Intangibles, Services and Cost Sharing Arrangements.

(B) International Taxation

Diversity of International Tax Systems, Taxation of Foreign Source Income and Double Taxation, Tax planning dimensions **References:**

2. George and Giddy; “Handbook of International Finance”, Vol. I, II, North Holland
3. Shirin Rathore; “International Accounting”, Prentice Hall Indian
4. Peter Walton, Axel Haller and Bernard Roffournier; “International Accounting”, International Thomson Business Press, London, U.K.
5. International Accounting, Friederick, D.S. Choi And Gary k. Meek, Pearson Publication.
6. International Accounting, Timothy Soupnik and Hector Perera, McGraw Hill International Edition.

Note:

- (1) The proportion of practical problems must not be less than 40%
- (2) Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

509 EB/ED Service Marketing

CO1: The course of Service Marketing is to supplement basic marketing and marketing strategy courses by focusing on problems and strategies specific to marketing of services. Problems commonly encountered in marketing of services such as inability to inventory, difficulty in synchronizing demand and supply, difficulty in controlling quality will be addressed. Strategies used by successful services marketers to overcome these difficulties will be discussed.

CO2: The emphasis in the course will be on service universals rather than on any particular industry (such as bank marketing).

CO3: The course is designed not just for students with careers in services industries but also careers in goods industries with high service components (e.g., industrial products, high tech products, durable products).

CO4 This Course will help in developing is a set of skills, concepts, knowledge, analytical techniques and approaches that can greatly improve the effectiveness with which business is conducted.

CO5: The course will provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.

Unit:1 Introduction to Services:

What are services? Why services Marketing? Differences in Goods versus services

Marketing, Services Marketing Mix, The gaps Model of Service Quality; Services Search versus Experience versus Credence properties; Meaning and types of service expectations, Factors that influence customer expectations of service; Customer perceptions; Customer satisfaction; Service Quality and Service Encounters.

Unit:2 Service Development and Design:

Relationship Marketing, Impact of Service Failure and Recovery strategies, Challenges of Service Design, Stages in New Service Development, Service Blueprinting, customer – defined services standards, Physical Evidence and the Servicescape.

Unit:3 Delivering and Performing Service:

Employees' Role in Service Delivery; Customers' Roles in Service; Delivering Services through International and Electronic Channels; Managing Demand and Capacity.

Unit:4 Managing Service Promises:

Integrated Services Marketing Communications; Pricing of services; Financial and Economic Effect of Services; Integrated Gaps Model of Services.

References:

1. Valerie A Zeithaml and Mary to Bitner; "Services Marketing", McGraw Hill Publishing Co., Ltd.
2. Loveluck and Wirtz, "Services Marketing", Pearson Publication

509 EC: Applied Econometrics

- CO1- This course on Basic Econometrics describe the methodology of Econometrics, various Econometric Models and their applications to solve Business related Problems.
- CO2- It encompasses the Simple as well as General Multiple Linear Regression Model along with the Parameter Estimation through Ordinary Least Squares Method and various assumptions underlying their BLUE properties.
- CO3- It also explains the Detection, Consequences and Remedial Measures for the Econometric problems arising due to the Relaxation of the Assumptions underlying Method of Least Squares.
- CO4- The course also describes various Nonlinear and Time Series Econometric Models and their Applications to the real data.
- CO5- It also enables to understand the System of Simultaneous Equations and the Econometric problems related to its estimation.

Unit: 1 Introduction

Meaning of Econometrics, Methodology of Econometrics, Types of Econometrics, Mathematical Economics vs. Econometrics, Nature and Scope of Econometrics, Nature and Sources of Data For Econometric Analysis, Types of Data, Econometric Modeling: Traditional View of Econometric Modeling, Average Economic Regression, Types of Specification Errors, Consequences of Specification Errors, Tests of Specification Errors, Errors of Measurement, Alternative Econometric Methodologies: Learner's Approach, Hendry's Approach to Model Selection, Selected Diagnostic Tests, Tests of Nonnested Hypothesis: The Discrimination Approach, Discerning Approach.

Unit: 2 General Linear Model

Concepts of Population Regression Function and Sample Regression Function, The Classical Linear Regression Model, Method of Ordinary Least Squares, Basic Assumptions of OLS and their validity, Properties of Least Squares Estimators, GaussMarkov Theorem, Two variable Regression Model, Matrix Approach to General Linear Regression Model, Statistical Inference in the Linear Model: Problems of Estimation and Hypothesis Testing in Multiple Regression, Normality Assumption : Classical Normal Linear Regression Model.

Unit: 3 Relaxations of the Assumptions of the Classical Model

Problems of Multicollinearity, Heteroscedasticity, Autocorrelation, Their Tests of Detection, Consequences, and Remedial Measures, Effect on OLS Estimators and their BLUE Property, Weighted Least Squares, Generalized Least Squares, Autoregressive Models, Estimation of Autoregressive Models: Method of Instrumental Variables, Detecting Autocorrelation in Autoregressive Models: Durbin h Test, Autoregressive Conditional Heteroscedastic Models, Introduction to AR, MA, ARMA, ARIMA and VAR Models, Distributed Lag Models, Koyck and Almond Approaches to estimation of Distributed Lag Models. Regression on Qualitative Variables: Nature of Dummy Variable, Regression on Quantitative and Qualitative Variables, Dummy Dependent Variable, Linear Probability Model and its Estimation, Probit Model and Tobit Model, Logit and Probit Analysis and their Empirical Applications.

Unit: 4 Simultaneous Equation Models

Nature of Simultaneous Equation Models, Examples of Simultaneous Equation Models, Inconsistency in OLS Estimation: Simultaneous Equation Bias, Identification Problem, Rules of Identification, Rank and Order Conditions, Test of Simultaneity, Tests for Exogeneity, Approaches to Estimation: Recursive Models and OLS, Indirect Least Squares, Two-Stage Least Squares, Empirical Applications of these methods.

References:

1. Gujarati D “ Basic Econometrics” Mc. Graw Hill
2. Ghosh S.K. “Econometrics: Theory and Applications” Prentice Hall of India
3. Mehta & Kapoor: “Fundamentals of Econometrics” Himalaya Publishing
4. Koutsoyiannis: “Theory of Econometrics” MacMillan Press
5. Baltagi B. H. : “A Companion to Theoretical Econometrics” Blackwell Publishing
6. Patterson Kerry : “An Introduction to Applied Econometrics: A Time Series Approach” Palgrave
7. Wonnacott R. J. & Wonnacott T. H. : “Econometrics” Wiley International
8. Rao, Ram Mohan TVS : “Econometric Analysis of Managerial Decisions” OXFORD & IBH Publication.

510 EA: Management Accounting – 2

CO1- This course will describe the importance of long term investment decision and evaluation techniques of it

CO2- This course will enable students to select a proper technique of a given problem or project

CO3- The students will be in position to analyse Advanced level Risk return by applying accurate statistical tools

CO4- Students will also learn as to how to assign accounting responsibility through different responsibility centers and achievement of predetermined goals.

CO5- Students will also familiarise with determination of domestic price and application of suitable methods

Unit – I: Capital Budgeting – 1: Investment Appraisal Techniques:

(a) Technique that recognize Payback of Capital Employed: Payback Period method.

(b) Techniques that use Accounting Profit for Project Evaluation: (i) Accounting rate of return Method and (ii) Earning per Share.

(c) Techniques that recognize Time Value of Money:

- (i) Net Present value Method;
- (ii) Internal Rate of Return Method;
- (iii) Net Terminal Value Method;
- (iv) Profitability Index method and
- (v) Discounted Payback Period Method.

Unit – II: Capital Budgeting - 2:

(A) Risk Analysis in Capital Budgeting: Sources of Risk; Perspectives of risk; Sensitivity analysis or ‘what if’ analysis; Limitations of sensitivity analysis: Decision tree approach (in theory only).

(B) Capital rationing, inflation, taxation and life cycles: Meaning of ‘Capital rationing’;

Effect of Inflation and Taxation; Non annual time periods; Life-cycle determination **Unit – III:**

Responsibility Accounting:

Introduction; Basic Principles; Centers of Control: Investment centers, Profit centers and cost centers within a responsibility accounting system; Basic Process in Implementation; Responsibility Reporting; Benefits of Responsibility Accounting; Difficulties in Implementation; Methods for measuring divisional performance: Return on Investment Method, Residual Income Method and other measure of divisional performance.

Unit – IV: Transfer Pricing:

Necessity, Transfer Pricing Methods: Pricing at cost; Standard cost plus lump sum; Market Prices; Prorating the overall contribution; Dual Pricing; Negotiated Prices. Benefits of transfer pricing policy and concept of International transfer pricing **Notes:**

(1) Practical problems carrying not less than 70% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 5 sub-questions (at least one sub-question from each Unit shall be asked). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

(2) Questions from any Unit shall not be set in option of questions from any other Unit.

References:

1. Ravi M. Kishore; “Cost and Management Accounting”, Taxmann’s Publications.
2. Jawahar Lal; “Advanced Management Accounting”, S.Chand Publications.
3. Paresh Shah; “Management Accounting”, Oxford Publications.

510 EB/ED – ENTREPRENEURSHIP AND INNOVATION MANAGEMENT

CO1: This course will instil confidence in them to develop new ideas.

CO2: This course will provide them with an understanding of different types of entrepreneurship and the sources of funding.

CO3: This course will make them aware about IPR and other legal issues.

CO4: This course will give them an understanding of how to recognise opportunities and evaluate those opportunities to convert them into successful business concepts. CO5: This course will enable them to convert new business concepts into business plans and help them to implement the same.

UNIT: 1

Definitions and Key Concepts -Entrepreneurial motives and basic characteristics Entrepreneurial functions -Entrepreneurship Results - Capture & development of new ideas - transformation of ideas into business concepts; entrepreneurship eco-system Sources of Entrepreneurial ideas - Ecosystems and Entrepreneurship –IPR and other legal issues.

UNIT: 2

Opportunity Recognition - Linking Creativity, Entrepreneurship and Innovation - Opportunities recognition and evaluation for fast development - Incremental, steady development- Sources for Innovation -Introduction -Where do innovations come from- A framework for Looking at Innovation Sources

UNIT: 3

Funding of business ventures -Conventional Sources for Funding -New Funding Opportunities -Open Funding -Funding in India-Types of Entrepreneurship (I) - Innovation and Social Entrepreneurship – Startup firms (II) - Innovation and Green Entrepreneurship - Innovation and Agricultural Entrepreneurship –Intrapreneurship &

Intrapreneurs -Development of intrapreneurial activities -Business Life cycle and

Entrepreneurship Vs. real market structures

UNIT: 4

Business Models - Idea development - Business Model Canvas - Business Plans - Development of Business Plans - Business Plans' Strengths and Weaknesses International Entrepreneurship – International Entrepreneurship - Global Markets - Entrepreneurial Strategies and Business Development - New products/services - How to meet consumers' needs - New markets and products/services promotion

REFERENCES

- (1) Innovation management: strategies, concepts and tools for growth and profit 2nd ed.
- (2) Maital sage 2012 Innovation management and new product development, 4e Trott, Pearson, 2009
- (3) Managing technology and innovation for competitive advantage 1e Narayanan, Pearson 2006

(4) Entrepreneurship, Robert D Hisrich, Michael P Peters, Mathew Manimala and Dean
A.□ Shepherd, 9th Edition, 2017

510 EC: Applied Multivariate Techniques

- CO1: This course on Applied Multivariate Techniques encompasses a wide variety of Multivariate Data Analysis Techniques and their applications to solve real life Multivariate Scenarios.
- CO2: The course will enable the students to understand the Concepts, Assumptions, Processes and Applications of various Dependence and Interdependence Multivariate Techniques.
- CO3: The course also helps the students to make the correct choice of appropriate Multivariate Technique in given practical scenarios, with reference to the objectives and nature of the variables under study. They will also learn the interpretation of the output of various Multivariate techniques obtained through different Statistical Softwares.
- CO4: The course will help the students to develop the Analytical Skills to estimate the interrelationships between the variables under study.
- CO5: The course also imparts the knowledge of the recently developed Emerging Multivariate Techniques and their Business Applications

Unit: 1 Introduction to Multivariate Analysis

Multivariate Analysis Defined, Basic Concepts of Multivariate Analysis, Classification of Multivariate Techniques, Guidelines for Multivariate Analyses and Interpretation, A Structured Approach to Multivariate Model Building, Data Examination, Problems of Missing Observations and Outliers, Testing the Assumptions of Multivariate Models, Tools for Multivariate Analysis: Elementary Operations with Matrices and Vectors, Determinant of a Square Matrix, Inverse of a Matrix, Rank and Order of a Matrix, Idempotent Matrices, Special Products of Matrices Orthogonal Vectors and Matrices, Characteristic Roots and Vectors of a Matrix, Eigen Values and Reduction of Matrices, Concomitant Variables, Multidimensional Random Variables, Multivariate Normal Distribution and its properties, Variance- Covariance Matrix, Correlation Matrix.

Unit: 2 Dependence Techniques

Multiple Regression Analysis, Multiple Discriminant Analysis, Conjoint Analysis, Canonical Correlation Analysis, (All Techniques Without Mathematical Derivations:

Only Purpose, Methodology, Procedure, Limitations and Interpretation of Computer Output Of these techniques with the help of various case studies illustrating Practical Applications of these Techniques.)

Unit: 3 Interdependence Techniques

Factor Analysis, Cluster Analysis, Multidimensional Scaling, Correspondence Analysis, (All Techniques Without Mathematical Derivations: Only Purpose, Methodology, Methods, Procedure, Limitations and Interpretation of Computer Output Of these techniques with the help of various case studies illustrating Practical Applications of these Techniques.)

Unit: 4 Emerging Techniques in Multivariate Analysis

Structural Equations Modeling, Linear Probability Models; Decomposition Analysis, Data Warehousing and Data Mining, Neural Networks, Data Envelopment Analysis, Resampling; (All techniques Without Mathematical Derivations: Only Introduction, Purpose, Methodology, Methods, Procedure, and Interpretation of Computer Output Of these techniques with the help of various case studies illustrating Practical Applications of these Techniques.)

Note: Case studies on all of the above units indicating practical applications of the topics concerned must be included as a teaching pedagogy.

References:

1. Hair, Anderson, Tatham, Black: "Multivariate Data Analysis" Pearson Education
2. Johnson and Wichern: "Applied Multivariate Statistical Analysis" Pearson Education
3. Morrison Donald : "Multivariate Statistical Methods" Mc. Graw Hill
4. Rao C. R. : "Linear Statistical Inference and Its Applications" Wiley Eastern
5. Sharma K. R. : "Business Research Methods" National Publishing House 6. Zikmund R. A. :
"Business Research Methods" PHI *****

511 EA: International Accounting (Essay)

CO1- This course will provide overview and importance of international accounting

CO2- Students will learn convergence of IFRS with Ind AS and status of Ind AS in India

CO3- Students will also learn measurement and recording of foreign currency transaction in the books of accounts keeping in mind growth of international trade CO4- Students will also be exposed to international business issue of international transfer pricing and its measurement, recording and disclosure.

CO5- Students will learn double taxation problems and treaties and their Accounting effect.

Unit-I

(A) INTERNATIONAL ACCOUNTING – AN OVERVIEW

Introduction, Importance of International Accounting, Definition of International

Accounting, Scope of International Accounting, Status of International Accounting

Education: World Scenario

(B) Introduction of Indian accounting standards (IND AS)

IFRS – meaning, need, status at international level. IND AS – meaning, need and present status in India, frame work for the preparation and presentation of financial statements in accordance with Indian accounting standards.

Unit-II

(A) IND AS - 21 THE EFFECT OF CHANGES IN FOREIGN EXCHANGE RATES

(B) ACCOUNTING FOR FOREIGN CURRENCY TRANSACTIONS

Introduction, The need for Translation, Origin of Problem, International Transactions,
Forward Exchange Contracts, Foreign Currency Transactions

Unit- III

(A) ACCOUNTING FOR BUSINESS COMBINATIONS AND CONSOLIDATION

Introduction, Definition, Accounting Treatment, combination and Consolidation of Financial Statements, Scope of Consolidated Financial Statements (As per the provisions of IND AS 28, IND AS 103 and IND AS 110)

Unit – IV

(A) International Transfer pricing

Introduction, Evolution of Transfer Pricing, Definition of Transfer Price, Approaches to Transfer Pricing, Objectives of Transfer Pricing, Arm's Length Principle, Transfer Pricing for Intangibles, Services and Cost Sharing Arrangements.

(B) International Taxation

Diversity of International Tax Systems, Taxation of Foreign Source Income and Double Taxation, Tax planning dimensions **References:**

2. George and Giddy; "Handbook of International Finance", Vol. I, II, North Holland
3. Shirin Rathore; "International Accounting", Prentice Hall Indian
4. Peter Walton, Axel Haller and Bernard Roffournier; "International Accounting", International Thomson Business Press, London, U.K.
5. International Accounting, Friederick, D.S. Choi And Gary k. Meek, Pearson Publication.
6. International Accounting, Timothy Soupnik and Hector Perera, McGraw Hill International Edition.

Note:

- (1) The proportion of practical problems must not be less than 40%
- (2) Question from any main unit shall not be set in option of questions from any other main unit or sub unit.

511 EB/ED Service Marketing (Essay)

CO1: The course of Service Marketing is to supplement basic marketing and marketing strategy courses by focusing on problems and strategies specific to marketing of services. Problems commonly encountered in marketing of services such as inability to inventory, difficulty in synchronizing demand and supply, difficulty in controlling quality will be addressed. Strategies used by successful services marketers to overcome these difficulties will be discussed.

CO2: The emphasis in the course will be on service universals rather than on any particular industry (such as bank marketing).

CO3: The course is designed not just for students with careers in services industries but also careers in goods industries with high service components (e.g., industrial products, high tech products, durable products).

CO4 This Course will help in developing is a set of skills, concepts, knowledge, analytical techniques and approaches that can greatly improve the effectiveness with which business is conducted.

CO5: The course will provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.

Unit:1 Introduction to Services:

What are services? Why services Marketing? Differences in Goods versus services

Marketing, Services Marketing Mix, The gaps Model of Service Quality; Services Search versus Experience versus Credence properties; Meaning and types of service expectations, Factors that influence customer expectations of service; Customer perceptions; Customer satisfaction; Service Quality and Service Encounters.

Unit:2 Service Development and Design:

Relationship Marketing, Impact of Service Failure and Recovery strategies, Challenges of Service Design, Stages in New Service Development, Service Blueprinting, customer – defined services standards, Physical Evidence and the Servicescape.

Unit:3 Delivering and Performing Service:

Employees' Role in Service Delivery; Customers' Roles in Service; Delivering Services through International and Electronic Channels; Managing Demand and Capacity.

Unit:4 Managing Service Promises:

Integrated Services Marketing Communications; Pricing of services; Financial and Economic Effect of Services; Integrated Gaps Model of Services.

References:

3. Valerie A Zeithaml and Mary to Bitner; "Services Marketing", McGraw Hill Publishing Co., Ltd.
4. Loveluck and Wirtz, "Services Marketing", Pearson Publication

511 EC: Applied Econometrics (Essay)

- CO1- This course on Basic Econometrics describe the methodology of Econometrics, various Econometric Models and their applications to solve Business related Problems.
- CO2- It encompasses the Simple as well as General Multiple Linear Regression Model along with the Parameter Estimation through Ordinary Least Squares Method and various assumptions underlying their BLUE properties.
- CO3- It also explains the Detection, Consequences and Remedial Measures for the Econometric problems arising due to the Relaxation of the Assumptions underlying Method of Least Squares.
- CO4- The course also describes various Nonlinear and Time Series Econometric Models and their Applications to the real data.
- CO5- It also enables to understand the System of Simultaneous Equations and the Econometric problems related to its estimation.

Unit: 1 Introduction

Meaning of Econometrics, Methodology of Econometrics, Types of Econometrics, Mathematical Economics vs. Econometrics, Nature and Scope of Econometrics, Nature and Sources of Data For Econometric Analysis, Types of Data, Econometric Modeling: Traditional View of Econometric Modeling, Average Economic Regression, Types of Specification Errors, Consequences of Specification Errors, Tests of Specification Errors, Errors of Measurement, Alternative Econometric Methodologies: Learner's Approach, Hendry's Approach to Model Selection, Selected Diagnostic Tests, Tests of Nonnested Hypothesis: The Discrimination Approach, Discerning Approach.

Unit: 2 General Linear Model

Concepts of Population Regression Function and Sample Regression Function, The Classical Linear Regression Model, Method of Ordinary Least Squares, Basic Assumptions of OLS and their validity, Properties of Least Squares Estimators, GaussMarkov Theorem, Two variable Regression Model, Matrix Approach to General Linear Regression Model, Statistical Inference in the Linear Model: Problems of Estimation and Hypothesis Testing in Multiple Regression, Normality Assumption : Classical Normal Linear Regression Model.

Unit: 3 Relaxations of the Assumptions of the Classical Model

Problems of Multicollinearity, Heteroscedasticity, Autocorrelation, Their Tests of Detection, Consequences, and Remedial Measures, Effect on OLS Estimators and their BLUE Property, Weighted Least Squares, Generalized Least Squares, Autoregressive Models, Estimation of Autoregressive Models: Method of Instrumental Variables, Detecting Autocorrelation in Autoregressive Models: Durbin h Test, Autoregressive Conditional Heteroscedastic Models, Introduction to AR, MA, ARMA, ARIMA and VAR Models, Distributed Lag Models, Koyck and Almond Approaches to estimation of Distributed Lag Models. Regression on Qualitative Variables: Nature of Dummy Variable, Regression on Quantitative and Qualitative Variables, Dummy Dependent Variable, Linear Probability Model and its Estimation, Probit Model and Tobit Model, Logit and Probit Analysis and their Empirical Applications.

Unit: 4 Simultaneous Equation Models

Nature of Simultaneous Equation Models, Examples of Simultaneous Equation Models, Inconsistency in OLS Estimation: Simultaneous Equation Bias, Identification Problem, Rules of Identification, Rank and Order Conditions, Test of Simultaneity, Tests for Exogeneity, Approaches to Estimation: Recursive Models and OLS, Indirect Least Squares, Two-Stage Least Squares, Empirical Applications of these methods.

References:

9. Gujarati D “ Basic Econometrics” Mc. Graw Hill
10. Ghosh S.K. “Econometrics: Theory and Applications” Prentice Hall of India
11. Mehta & Kapoor: “Fundamentals of Econometrics” Himalaya Publishing
12. Koutsoyiannis: “Theory of Econometrics” MacMillan Press
13. Baltagi B. H. : “A Companion to Theoretical Econometrics” Blackwell Publishing
14. Patterson Kerry : “An Introduction to Applied Econometrics: A Time Series Approach” Palgrave
15. Wonnacott R. J. & Wonnacott T. H. : “Econometrics” Wiley International
16. Rao, Ram Mohan TVS : “Econometric Analysis of Managerial Decisions” OXFORD & IBH Publication.

512 EA: Management Accounting – 2 (Essay)

CO1- This course will describe the importance of long term investment decision and evaluation techniques of it

CO2- This course will enable students to select a proper technique of a given problem or project

CO3- The students will be in position to analyse Advanced level Risk return by applying accurate statistical tools

CO4- Students will also learn as to how to assign accounting responsibility through different responsibility centers and achievement of predetermined goals.

CO5- Students will also familiarise with determination of domestic price and application of suitable methods

Unit – I: Capital Budgeting – 1: Investment Appraisal Techniques:

(a) Technique that recognize Payback of Capital Employed: Payback Period method.

(b) Techniques that use Accounting Profit for Project Evaluation: (i) Accounting rate of return Method and (ii) Earning per Share.

(c) Techniques that recognize Time Value of Money:

(i) Net Present value Method;

(ii) Internal Rate of Return Method;

(iii) Net Terminal Value Method;

(iv) Profitability Index method and

(v) Discounted Payback Period Method.

Unit – II: Capital Budgeting - 2:

(A) Risk Analysis in Capital Budgeting: Sources of Risk; Perspectives of risk; Sensitivity analysis or 'what if' analysis; Limitations of sensitivity analysis: Decision tree approach (in theory only).

(B) Capital rationing, inflation, taxation and life cycles: Meaning of 'Capital rationing';

Effect of Inflation and Taxation; Non annual time periods; Life-cycle determination **Unit – III:**

Responsibility Accounting:

Introduction; Basic Principles; Centers of Control: Investment centers, Profit centers and cost centers within a responsibility accounting system; Basic Process in Implementation; Responsibility Reporting; Benefits of Responsibility Accounting; Difficulties in Implementation; Methods for measuring divisional performance: Return on Investment Method, Residual Income Method and other measure of divisional performance.

Unit – IV: Transfer Pricing:

Necessity, Transfer Pricing Methods: Pricing at cost; Standard cost plus lump sum; Market Prices; Prorating the overall contribution; Dual Pricing; Negotiated Prices. Benefits of transfer pricing policy and concept of International transfer pricing **Notes:**

(1) Practical problems carrying not less than 70% marks shall be asked. This percentage is inclusive of 20% weightage to be given to a multiple choice question divided into 5 sub-questions (at least one sub-question from each Unit shall be asked). The students are required to provide justification for selecting the correct option out of four options given for each MCQ.

(2) Questions from any Unit shall not be set in option of questions from any other Unit.

References:

1. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
2. Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.
3. Paresh Shah; "Management Accounting", Oxford Publications.

512 EB/ED – ENTREPRENEURSHIP AND INNOVATION MANAGEMENT

(Essay)

CO1: This course will instil confidence in them to develop new ideas.

CO2: This course will provide them with an understanding of different types of entrepreneurship and the sources of funding.

CO3: This course will make them aware about IPR and other legal issues.

CO4: This course will give them an understanding of how to recognise opportunities and evaluate those opportunities to convert them into successful business concepts. CO5: This course will enable them to convert new business concepts into business plans and help them to implement the same.

UNIT: 1

Definitions and Key Concepts -Entrepreneurial motives and basic characteristics Entrepreneurial functions -Entrepreneurship Results - Capture & development of new ideas - transformation of ideas into business concepts; entrepreneurship eco-system Sources of Entrepreneurial ideas - Ecosystems and Entrepreneurship –IPR and other legal issues.

UNIT: 2

Opportunity Recognition - Linking Creativity, Entrepreneurship and Innovation - Opportunities recognition and evaluation for fast development - Incremental, steady development- Sources for Innovation -Introduction -Where do innovations come from- A framework for Looking at Innovation Sources

UNIT: 3

Funding of business ventures -Conventional Sources for Funding -New Funding Opportunities -Open Funding -Funding in India-Types of Entrepreneurship (I) - Innovation and Social Entrepreneurship – Startup firms (II) - Innovation and Green Entrepreneurship - Innovation and Agricultural Entrepreneurship –Intrapreneurship & Intrapreneurs -Development of intrapreneurial activities -Business Life cycle and Entrepreneurship Vs. real market structures

UNIT: 4

Business Models - Idea development - Business Model Canvas - Business Plans - Development of Business Plans - Business Plans' Strengths and Weaknesses International Entrepreneurship – International Entrepreneurship - Global Markets - Entrepreneurial Strategies and Business Development - New products/services - How to meet consumers' needs - New markets and products/services promotion

REFERENCES

- (1) Innovation management: strategies, concepts and tools for growth and profit 2nd ed.
- (2) Maital sage 2012 Innovation management and new product development, 4e Trott, Pearson, 2009

(3) Managing technology and innovation for competitive advantage 1e Narayanan, Pearson 2006

(4) Entrepreneurship, Robert D Hisrich, Michael P Peters, Mathew Manimala and Dean

A.□ Shepherd, 9th Edition, 2017

512 EC: Applied Multivariate Techniques (Essay)

CO1: This course on Applied Multivariate Techniques encompasses a wide variety of Multivariate Data Analysis Techniques and their applications to solve real life Multivariate Scenarios.

CO: The course will enable the students to understand the Concepts, Assumptions, Processes and Applications of various Dependence and Interdependence Multivariate Techniques.

CO3: The course also helps the students to make the correct choice of appropriate Multivariate Technique in given practical scenarios, with reference to the objectives and nature of the variables under study. They will also learn the interpretation of the output of various Multivariate techniques obtained through different Statistical Softwares.

CO4: The course will help the students to develop the Analytical Skills to estimate the interrelationships between the variables under study.

CO5: The course also imparts the knowledge of the recently developed Emerging Multivariate Techniques and their Business Applications

Unit: 1 Introduction to Multivariate Analysis

Multivariate Analysis Defined, Basic Concepts of Multivariate Analysis, Classification of Multivariate Techniques, Guidelines for Multivariate Analyses and Interpretation, A Structured Approach to Multivariate Model Building, Data Examination, Problems of Missing Observations and Outliers, Testing the Assumptions of Multivariate Models, Tools for Multivariate Analysis: Elementary Operations with Matrices and Vectors, Determinant of a Square Matrix, Inverse of a Matrix, Rank and Order of a Matrix, Idempotent Matrices, Special Products of Matrices Orthogonal Vectors and Matrices, Characteristic Roots and Vectors of a Matrix, Eigen Values and Reduction of Matrices, Concomitant Variables, Multidimensional Random Variables, Multivariate Normal Distribution and its properties, Variance- Covariance Matrix, Correlation Matrix.

Unit: 2 Dependence Techniques

Multiple Regression Analysis, Multiple Discriminant Analysis, Conjoint Analysis, Canonical Correlation Analysis, (All Techniques Without Mathematical Derivations: Only Purpose, Methodology, Procedure, Limitations and Interpretation of Computer Output Of these techniques with the help of various case studies illustrating Practical Applications of these Techniques.)

Unit: 3 Interdependence Techniques

Factor Analysis, Cluster Analysis, Multidimensional Scaling, Correspondence Analysis, (All Techniques Without Mathematical Derivations: Only Purpose, Methodology, Methods, Procedure, Limitations and Interpretation of Computer Output Of these techniques with the help of various case studies illustrating Practical Applications of these Techniques.)

Unit: 4 Emerging Techniques in Multivariate Analysis

Structural Equations Modeling, Linear Probability Models; Decomposition Analysis, Data Warehousing and Data Mining, Neural Networks, Data Envelopment Analysis, Resampling; (All techniques Without Mathematical Derivations: Only Introduction, Purpose, Methodology, Methods, Procedure, and Interpretation of Computer Output Of these techniques with the help of various case studies illustrating Practical Applications of these Techniques.)

Note: Case studies on all of the above units indicating practical applications of the topics concerned must be included as a teaching pedagogy.

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7. Hair, Anderson, Tatham, Black: "Multivariate Data Analysis" Pearson Education
8. Johnson and Wichern: "Applied Multivariate Statistical Analysis" Pearson Education
9. Morrison Donald : "Multivariate Statistical Methods" Mc. Graw Hill
10. Rao C. R. : "Linear Statistical Inference and Its Applications" Wiley Eastern
11. Sharma K. R. : "Business Research Methods" National Publishing House
12. Zikmund R. A. : "Business Research Methods" PHI

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